



Audit of Infrastructure Sales Tax

Division of Inspector General **Neil Kelly, Clerk of the Circuit and County Courts** **Audit Report**

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Report No. BCC-122
August 13, 2014



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August 13, 2014

Board of County Commissioners

We have conducted our audit of the Infrastructure Sales Tax, as scheduled per the Clerk's Annual Internal Audit Plan.

We appreciate the cooperation and assistance provided by the Budget Office and other county entities during the course of our audit.

Respectfully Submitted,

Bob Melton

Bob Melton
Inspector General

cc: Honorable Neil Kelly, Clerk of Circuit & County Courts
David Heath, County Manager
Steve Koontz, Fiscal and Administrative Services Director

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INTRODUCTION

Scope and Methodology

We have conducted our audit of the Infrastructure Sales Tax, as scheduled per the Clerk's Annual Internal Audit Plan. Our audit objectives were to:

1. Determine whether the County is in compliance with the appropriate laws, regulations, and identified planned fund uses.
2. Determine whether the projects, including any postponements, have been approved by the Board of County Commissioners.
3. Determine whether the role of the oversight committee is adequate.

To determine whether the County is in compliance with the appropriate laws, regulations, and identified planned fund uses, we identified and reviewed applicable laws, ordinances, and the planned fund uses, reviewed the ballot language and educational materials, compared projects completed to the planned projects, reviewed financial and committee reports, conducted sampling of projects, and reviewed the sample for compliance with the above.

To determine whether the projects, including any postponements, have been approved by the Board of County Commissioners, we reviewed financial reports and accounts, conducted sampling of projects, and reviewed Board minutes.

To determine whether the role of the oversight committee is adequate, we reviewed the initiating ordinance, observed committee and training meetings, reviewed documentation for proper notice of public meetings, reviewed meeting minutes for required frequency and quorum, and reviewed the committee's reports to the Board of County Commissioners.

Our audit included such tests of records and other auditing procedures as we considered necessary in the circumstances. The audit period was October 1, 2011 forward through September 30, 2013. However, transactions, processes, and situations reviewed were not limited by the audit period.

Overall Conclusion

We conclude that the County is in compliance with applicable laws and regulations. We conclude that the uses of the Infrastructure Sales Tax funds are in accordance with State law. However, the County has made changes from the planned projects identified to voters in educational materials prior to the election to extend the tax. We conclude that the role of the oversight committee is in compliance with the ordinance. Opportunities for Improvement are included in this report.

Background

Section 212.055(2)(a)(1), Florida Statutes, states that “the governing authority in each county may levy a discretionary sales surtax of 0.5 percent or 1 percent.” The statutes further state that the levy of the surtax shall take effect if a majority of the county voters voting in the election approve the surtax.

Attorney General Opinion 2009-28 states:

“...the statute was enacted to provide a means of meeting the tremendous strains placed upon the infrastructure of local governments by the influx of people moving into this state. Thus, the statute, in authorizing a county to impose an infrastructure surtax, would appear to require that the surtax proceeds be used to meet the county’s or municipality’s infrastructure needs...”

In 1987, the one-cent countywide infrastructure sales surtax was originally approved by voters for years 1988 through 2002. Then, on November 6, 2001, Lake County voters voted to renew the penny tax for 15 years, or years 2003 through 2017. The 2001 ballot listed the following projects as eligible for funding:

- Construction/Renovation/Remodeling of City/County and School Facilities
- Roads and Transportation
- Utilities/Drainage Improvements/Stormwater Retrofit
- Public Safety Facilities and Equipment
- Libraries/Parks and Recreation
- Other City/County/School Infrastructure

The projects listed on the ballot as shown above were also the projects listed in Ordinance 2001-123 in which the Board of County Commissioners ordered that a special election be held for Lake County electors to vote as to whether the Surtax be extended. The Ordinance additionally stated that public funds and public resources may be utilized to mount an informational campaign. “Such expenditures may include, among other things, the cost of newspaper advertisements, pamphlets and the like to help the citizens make an informed choice. It is in the public’s best interest to be educated and informed about the proposed Surtax – its purpose, why it is needed and the essential ramifications of the referendum.”

The Ordinance, in providing for the surtax, stated that the proceeds would be distributed among Lake County, the School Board, and the municipalities. The ordinance further stated that Lake County’s portion of the surtax proceeds should be expended only as follows:

- 50% for transportation purposes
- 50% for purposes allowed by Section 212.055(2), F.S.

The Board of County Commissioners of Lake County determined that if the surtax was extended, it was in “the best interest of the citizens of Lake County to create an oversight committee to track the use of revenue generated by the surtax.” The Sales Surtax Oversight Advisory Committee was “created to

review the expenditures of the revenue generated by the sales surtax to ensure the surtax revenue is being used only for the purposes specified in the November 6, 2001 referendum and Ordinance 2001-123.” Projects funded with the renewal sales tax are listed in Appendix A.

The proceeds for transportation purposes have been distributed to the Public Works Department for use in road projects, road resurfacing, and sidewalks. The proceeds for other purposes have been distributed to the Facilities Department for building projects, the Sheriff’s Office for vehicles and the CAD system, the Parks & Trails Division for capital projects, annual countywide radio debt repayment, and other projects.

The amount of revenues received in fiscal years 2003 through 2013 is shown below as reported in the Comprehensive Annual Financial Reports. (Note: Fiscal Year 2003 includes revenues for one quarter of the year under the prior sharing agreement of the infrastructure sales tax where Lake County received 50% of the revenue and the municipalities received the other 50%.)

Fiscal Year	Surtax Revenue	Interest	Total
2003	\$9,960,908	\$65,850	\$10,026,758
2004	\$9,017,709	\$21,387	\$9,039,096
2005	\$10,598,937	\$26,456	\$10,625,393
2006	\$11,989,164	\$51,583	\$12,040,747
2007	\$11,179,328	\$20,917	\$11,200,245
2008	\$10,761,178	\$25,372	\$10,786,550
2009	\$10,011,497	\$1,939	\$10,013,436
2010	\$9,973,395	\$3,084	\$9,976,479
2011	\$10,478,820	\$0	\$10,478,820
2012	\$10,832,882	\$4,753	\$10,837,635
2013	\$11,585,338	\$3,157	\$11,588,495
Total 2003-2013	\$116,389,156	\$224,498	\$116,613,654

Note: The interest amounts shown represent the interest earned in the county sales tax special revenue fund (1410).

As shown in the table below, we estimate that if the infrastructure sales tax funds were not available then the county millage rate would need to be increased by 0.6985 mills, or 15% of the FY 2013 county millage rate of 4.7309, to provide the same level of service.

	FY 2011	FY 2012	FY 2013
Actual Renewal Sales Tax Revenue (A)	\$10,478,820	\$10,832,882	\$11,585,338
General Fund Gross Taxable Value (B)	\$17,032,567,921	\$15,635,431,117	\$14,712,442,940
(A) divided by (B), in mills	0.6152	0.6928	0.7875
Average of mills above			0.6985

OPPORTUNITIES FOR IMPROVEMENT

Our audit disclosed certain policies, procedures and practices that could be improved. Our audit was neither designed nor intended to be a detailed study of every relevant system, procedure or transaction. Accordingly, the Opportunities for Improvement presented in this report may not be all-inclusive of areas where improvement may be needed.

Management's response to the Opportunities for Improvement presented in this report is included as Appendix G.

1. Uses of the Renewal Sales Tax Were in Accordance With the Allowed Projects on the Ballot and in the Ordinance, But Processes Relating to Potential Projects Should be Improved.

During our audit, we reviewed County expenditures to determine compliance with the allowed projects as identified in the 2001 ballot and in Ordinance 2001-123. These eligible projects are:

- Construction/Renovation/Remodeling of City/County and School Facilities
- Roads and Transportation
- Utilities/Drainage Improvements/Stormwater Retrofit
- Public Safety Facilities and Equipment
- Libraries/Parks and Recreation
- Other City/County/School Infrastructure

We conclude that all County expenditures of the Infrastructure Sales Tax are in accordance with the projects identified in the ballot and the ordinance. We noted some specific concerns relating to processes subsequent to the renewal as follows:

- A. Some of the projects completed under the renewal sales tax fund vary from those that were proposed to the voters at the time of the referendum. On October 9, 2001, prior to the referendum, the Board of County Commissioners approved a list of potential projects "defining where the proceeds from the one-cent sales tax will be allocated." During the meeting, the Board approved dissemination of the list to the public along with a cover letter to be signed by all of the Commissioners. Subsequently, in November, 2001, the voters were mailed a letter from the Board of County Commissioners. In part the letter said:

"As your County Commissioners, we firmly believe that it is our responsibility to provide you, with information on how the one-cent sales tax has been spent, and will be spent if continued. (See detailed list on our web site: www.lakegovernment.com.)"

Enclosed you will find a Question & Answer sheet that addresses some of the most often asked questions. It is important for you to know how everyone in Lake County has benefited from the penny sales tax. The enclosed brochure was designed to inform you of some of the projects the penny was used for over the past thirteen years.”

The County website included a prioritized list for the first five years and a budget breakdown of the several project areas over the 15-year term of the tax. These lists are included as Appendix C – Prioritized Renewal Sales Tax Projects and Appendix D – Potential Renewal Sales Tax Projects, respectively. The prioritized list of projects for the first five years included the following:

- \$5.0 million for purchase of green space and environmentally sensitive lands
- \$3.8 million for Sheriff’s vehicles
- Expansion of Citrus Ridge Library
- Community Centers at Paisley, Citrus Ridge, Yalaha, Umatilla and Pine Lakes
- Phase One of the South Lake Government Complex
- 13 Road Projects
- \$7.0 million for resurfacing of existing roads, and
- \$800,000 for adding sidewalks.

A detailed list of potential projects for the 15-year term of the tax and whether or not the project has been completed can be found at Appendix B. The Yalaha Community Center was constructed with Community Development Block Grant (CDBG) funds.

Appendix B shows that, of the “53 Road Projects” (actually 51 separate projects) identified to the voters:

- Thirty-two have been partially or fully completed. Two of these projects were transferred to developers and did not require County funding, according to management. Some of these projects were completed solely using infrastructure sales tax funds while others were completed by using funds from other sources such as Impact Fees, Federal grants, or State grants. According to management, some of these projects required modifications in the scope of work for improvements not being warranted and were partially completed. The term “partially completed” includes construction projects that were postponed after design work was done to construction projects that were resurfaced rather than undertaking the planned construction.
- Sixteen of the road projects have not yet been constructed. According to management, this is due to lack of funds, insufficient right-of-way donation, change in priorities, or public opposition.
- Three of the road projects are shown on the five-year transportation construction program with funds identified for future completion. However, the plan is always subject to revision.

The Renewal Sales Tax reports show that some funds have been spent on the following additional projects not identified to the voters in the list of potential projects:

- Umatilla Health Clinic
- Voting Machines

Other funds were spent on projects that were not specifically identified to the voters but may have been considered within broader categories that were noted to the voters such as “Support for Law Enforcement and Court Systems” and “Bringing Government to the Citizens.” These projects were as follows:

Support for Law Enforcement and Court Systems:

- Debt service for the 800 MHz Radio System
- Animal Services Expansion
- Emergency Communication and Operations Center
- Sheriff’s CAD System
- Historic Courthouse Renovation

Bringing Government to the Citizens:

- Public Works Special Projects Facility
- Water Resource Laboratory

Subsequently, in November, 2004, three years after the Renewal Sales Tax referendum, the voters were asked to approve a referendum which authorized the County to levy up to one-third mill ad valorem tax for the purchase of green space and environmentally sensitive lands. This tax would be used to pay for up to \$36 million in bonds to be issued. Resolution 2004-29 states that these bonds would be used “to finance the cost of the acquisition and improvement of land to protect drinking water sources, improve the water quality of rivers, lakes, and streams, protect open space from overdevelopment, provide for connectivity between habitat and corridors through which wildlife can travel and proliferate, provide parks, sports fields, trails and recreation areas, and preserve natural areas.” The ballot stated that the purpose of the referendum was “to acquire and improve land to protect drinking water sources, preserve natural areas, protect open space from overdevelopment, provide parks and trails, improve water quality, and seek matching funds with citizen oversight committee review.” In Fiscal Year 2009, the Public Lands Capital Program fund reimbursed the Renewal Sales Tax fund for the Ferndale Preserve acquisition costs in Fiscal Year 2005 in the amount of \$603,025. Based on the list of identified projects published at the time of the Renewal Sales Tax referendum, as listed above and shown in part C below, the purchase of lands such as these (“green space and environmentally sensitive lands”) was included on the list of potential projects to be paid by the renewal sales tax. The potential uses of the Renewal Sales Tax funds and the Public Land Capital Program funds appear to overlap.

It is to be expected that priorities and needs change over time. However, when the original list of potential projects provided to citizens before a referendum changes after the voters approve the tax, public explanation and justification should be provided. All expenditures of

infrastructure sales tax were approved by the Board of County Commissioners at public meetings.

Further, the current infrastructure sales tax expires at the end of December, 2017. Therefore, some projects not yet done could be done in the future under the existing sales tax.

- B. Educational materials provided by the County about the tax should clearly define what is included in “capital projects.” In a brochure that was included with the letter mailed to the voters, referenced in part A above, the term “capital projects” was described as follows:

“It is also important for everyone to know the penny sales tax can only be used on capital projects, items that have a life of more than 5 years. It cannot be used for salaries or benefits.”

The renewal sales tax has been used for capital projects; however, the tax has also been used for capital equipment and staff salaries on capital projects. This is a legal and valid use of sales tax funds; however, the educational information could have been misinterpreted by the reader. Appendix A includes capital equipment that was purchased with the sales tax. This Appendix also shows staff time that was charged to the road projects.

- C. Projects identified to the voters were not prioritized with other projects that were later completed. Substituted projects are listed in part A above. These substituted projects were not ranked against the projects identified to the voters. While it is important that all budgets be able to react to changing priorities and funding conditions, County management should publicly discuss the identified projects provided to the voters at the time of the passage of the referendum and determine if unfunded projects remaining on the list should be funded first when determining the current projects to be funded by the renewal sales tax. We also noted related issues with the citizens oversight committee as discussed in Opportunity for Improvement No. 2.
- D. The list of identified projects should be based on expected revenues. The information mailed to the voters before the referendum referenced a list of projects on the county website. This list contained the following potential projects over the 15-year term of the tax:

• Purchase of green space and environmentally sensitive lands	\$30,000,000
• Agriculture Extension Center improvements	\$701,722
• Expo Center and Fairgrounds upgrade	\$4,500,000
• Parks and Recreation Areas (including three District Parks)	\$36,000,000
• Expansion of Library Services	\$24,800,000
• Patrol Cars	\$11,250,000
• Support for Law Enforcement and Court Systems	\$35,000,000
• Government Operation Center (in South County)	\$6,000,000
• Facility to access and research County records and documents	\$860,262
• Technological advances	\$800,000

• Six Community Centers (incl. the Yalaha Community Center)	\$5,100,000
• 53 Road Projects throughout Lake County (listed individually)	\$89,423,495
• Resurfacing of existing roads	\$20,404,869
• Sidewalks	\$2,437,500
Grand Total of Listed Projects Before Voting on Referendum	\$267,277,848

In October, 2003, about two years after the voters approved the tax, the County revised the proposed capital projects, as shown in Appendix F. Green space and environmentally sensitive land purchase was reduced to \$1,250,000 for the 15-year period. Fairgrounds renovation was reduced to \$1,045,497. The amount proposed for Parks and Recreation Areas was reduced to \$9,292,000, resulting in the elimination of the three district parks. The amount proposed for Library Services expansion was reduced to \$4,955,500. Half of the Community Centers, including the Yalaha Community Center, were eliminated. These reductions were the result of a projection of revenue of approximately \$145,000,000 for the 15-year period, an amount \$122,277,848 (approximately 45 percent) less than the grand total of the projects listed above. Thus, the list of planned projects identified to the voters could not be funded from the actual projected revenue from the tax.

A conservative approach in project identification should be used to ensure the County has the financial resources to complete the projects that are identified to the voters.

It is essential that the County realistically plan projects presented to the voters before passage of a tax. As changes to those projects become necessary, they should be evaluated and justified in relation to the original list.

We Recommend management:

- A. Provide public justification and explanation when potential projects are not completed as initially presented to the voters before the election.
- B. Clearly define what is included and allowable in capital projects.
- C. Prioritize the identified projects and any substituted projects to be funded by the sales tax.
- D. Provide the voters with a list of projects that can reasonably be expected to be funded by the sales tax at the time of the infrastructure sales tax renewals referendum if a list is provided.

2. The County Ordinance Should be Revised to Establish the Responsibility of the Committee in a Manner That is Consistent With the Information Presented to the Citizens.

The Oversight Committee is performing its responsibilities in accordance with County Ordinance 2001-130 which states that the Oversight Committee is “created to review the expenditures of the revenue

generated by the sales surtax to ensure the surtax revenue is being used only for the purposes specified in the November 6, 2001 referendum and Ordinance 2001-123.” The Oversight Committee, throughout the duration of the tax, has held regular meetings to review the budgets and actual expenditures of the local governments receiving tax funds to determine whether the uses are within those specified on the ballot and the County Ordinance. We noted that expenditures are routinely questioned by the Committee. We noted the following specific concerns about the processes being followed by the Committee:

- A. We noted that information mailed by the Board of County Commissioners to voters in October, 2001, stated that no changes will be made to the projects list without a citizens oversight committee approval. The question and answer sent to the voters stated:

“3. Q. What guarantee is there that this money will be spent wisely?”

A. The Cities, County Commission and School Board will appoint county residents to serve on an independent oversight committee with complete access to all the records necessary to ensure that the money is being spent as promised. Because community needs and desires may change, priorities for use of the funding may also change. However no changes will be made to the projects list without a citizens oversight committee approval.”

However, in the Ordinance, the Oversight Committee was not charged with comparing the projects and uses of the funds to those that were identified at the time of the referendum. Moreover, during meetings we observed, the Committee did not have available to them any information that detailed the initial projects that had been identified.

- B. No manual exists which identifies the duties and responsibilities and the processes to be followed by the Committee. Consequently, the potential exists for responsibilities or processes to be omitted in error. A manual would ensure that a formal understanding exists among all parties as to the activities and processes being used by the Committee.
- C. Information provided in the reports to the Committee is summarized in many instances and not provided at the level of detail as the identified projects. The committee members would not be able to reasonably compare the identified projects to the reports. To ensure the Committee has the ability to reasonably evaluate the legality of projects along with compliance with identified projects to be completed with Sales Tax Funds, projects should provide enough detail to identify each project, the purpose of each project, and the nature of the individual expenditures.
- D. When the Oversight Committee has questions about projects, the responses to the questions are not provided to the members in a public meeting to review prior to the inclusion of the responses in the semi-annual report to the Board of County Commissioners. No interim meeting is held to review the responses from the entities. This process does not allow the committee as a whole to determine whether the questioned expenditure is proper or to

resolve any follow-up questions if the initial response was unsatisfactory. An additional meeting would ensure that questions and concerns are resolved by the Committee.

The oversight advisory committee represents a significant control to help ensure sales tax funds are being spent properly. Through refinement of the process being employed by the Oversight Committee, its effectiveness could be significantly enhanced.

We Recommend management:

- A. Work with the Board of County Commissioners to change the code to require the committee to review changes to any list of potential County projects that is provided to the voters.
- B. In consultation with the Oversight Committee, provide a procedures manual with written guidelines to the Committee members.
- C. Ensure that adequate detail of the fund expenditures is provided so that the committee members can compare the actual expenditures to the identified projects.
- D. Schedule a follow-up meeting of the Committee to discuss responses to questioned expenditures and for the Committee to make a formal determination as to whether the expenditures are allowable.

3. The Administrative Fee Charged to the Fund Should be Based on Actual Costs.

The Renewal Sales Tax Fund may not be assessed the appropriate rate of administrative fees. Currently, the fund is charged a 5% administrative fee under the County's Administrative Fee Allocation Plan. The Administrative Fee Allocation Plan is charged against the non-General Fund funds. Without the allocation of these costs to funds such as the Infrastructure Sales Tax Fund and others, the General Fund would bear the full cost of these departments and offices. This could potentially result in a higher millage rate. The departments and offices that provide administrative services under this allocation include: Board of County Commissioners, County Attorney, County Manager, Budget, Procurement, Human Resources, Information Services, Facilities and Capital Improvements, and the Clerk's Office. The 5% administrative fee rate being used is an estimate, however, and was not calculated using actual costs. As a result, the rate based on actual costs could be higher or lower than the current 5% rate.

We Recommend management determine the administrative fee allocation rate based on actual costs.

APPENDICES

Appendix A – Actual Renewal Sales Tax Projects

[Note: Projects marked with * were prioritized for completion in the first five years (2003-2007).]

Project Description	Amount	Year of Completion	In Planned List of Projects? Yes/ No/ Yes, within general category per management
Construction, Renovation, Remodeling of Facilities			
2003 Construction	\$ 91,372	2003	Detail not available
2004 Construction	\$ 22,795	2004	Detail not available
Fairgrounds Renovation (Design, Traffic Analysis, Endangered Species Assessment)	\$ 69,400	--	Yes
LaRoe Pavilion (Fairgrounds)	\$ 159,242	2011	Yes
Tavares Government Buildings	\$ 1,441,672	Ongoing	Yes, within general category per management
Umatilla Health Clinic	\$ 4,494,634	2008	No
South Tavares Government Complex	\$ 498,894	--	Yes
Animal Services Expansion	\$ 211,311	2013	Yes, within general category per management
Public Works Special Projects Facility	\$ 364,663	2010	Yes, within general category per management
Water Resource Laboratory	\$ 163,430	2009	Yes, within general category per management
BCC Records Storage Warehouse/ Warehouse Expansion	\$ 1,022,958	2011	Yes, within general category per management
Historic Courthouse Renovation	\$ 126,709	Ongoing	Yes, within general category per management
School Board Property Exchange	\$ 214,607	2011	Yes, within general category per management

Appendix A – Actual Renewal Sales Tax Projects (continued)

[Note: Projects marked with * were prioritized for completion in the first five years (2003-2007).]

Project Description	Amount	Year of Completion	In Planned List of Projects? Yes/ No/ Yes, within general category per management
Public Works Road Operations Center	\$ 114,977	2012	Yes, within general category per management
Re-roof Public Defender Building	\$ 95,139	2012	Yes, within general category per management
Total Construction, Renovation, Remodeling of Facilities	<u>\$ 9,091,803</u>		
Utilities, Drainage Improvements, Stormwater Retrofit			
Groveland Library Drainage Improvements	\$ 3,652	2006	No
Total Utilities, Drainage Improvements, Stormwater Retrofit	<u>\$ 3,652</u>		
Public Safety Facilities and Equipment			
2004 Public Safety	\$ 821,298	2004	Detail not available
Sheriff's Vehicles *	\$ 6,220,015	2003-2012	Yes
BCC Warehouse - Sheriff's Storage Area	\$ 367,228	2008	Yes, within general category per management
Sheriff's South District Substation	\$ 1,639,658	2010	Yes
Sheriff's Fleet Facility Improvements	\$ 163,529	2010	Yes
Sheriff's Administration Building Renovation	\$ 18,879	Postponed	Yes, within general category per management
Sheriff's CAD System	\$ 1,283,679	2011	Yes, within general category per management
Emergency Communications and Operations Center	\$ 863,997	2013	Yes, within general category per management
Total Public Safety Facilities and Equipment	<u>\$ 11,378,283</u>		
Libraries			
Citrus Ridge/ Cagan Crossings Community Library *	\$ 7,044,051	2008	Yes
Cooper Memorial Library	\$ 1,065,965	2009	Yes
Total Libraries	<u>\$ 8,110,016</u>		

Appendix A – Actual Renewal Sales Tax Projects (continued)

[Note: Projects marked with * were prioritized for completion in the first five years (2003-2007).]

Project Description	Amount	Year of Completion	In Planned List of Projects? Yes/ No/ Yes, within general category per management
Parks and Recreation			
Parks and Recreation Grant *	\$ 4,660,949	2003-2012	Yes
Ferndale Preserve Land Purchase (\$603,025 repaid by Public Lands program) *	\$ 648,067	--	Yes
PEAR Park Entrance	\$ 213,380	2010	Yes
Total Parks and Recreation	<u>\$ 5,522,396</u>		
Other Infrastructure			
2003 Other Infrastructure	\$ 305,875	2003	Detail not available
Voting Machines	\$ 1,062,263	2005-2008	No
Fiber-optic Backbone	\$ 69,074	2005	Yes
Jail and Prelude Re-roof	\$ 1,359,752	2007	Yes
Jail Locking System Upgrade	\$ 90,161	2006	Yes
Telecommunications Switch	\$ 68,175	2006	Yes
Fairgrounds Power Distribution	\$ 100,193	2004	Yes
Fairgrounds Improvement	\$ 42,969	2008	Yes
Historic Courthouse Re-roof	\$ 130,817	2009	Yes, within general category per management
Total Other Infrastructure	<u>\$ 3,229,279</u>		
Debt Service			
Debt Service - 800 MHz Radio System	\$ 5,658,591	Ongoing	Yes, within general category per management
Total Debt Service	<u>\$ 5,658,591</u>		
Roads and Transportation			
Resurfacing *	\$ 17,730,720	2003-2012	Yes
Sidewalks *	\$ 2,184,362	2003-2012	Yes
2003 Roads	\$ 430,980	2003	Detail not available
2004 Roads	\$ 3,408,644	2004	Detail not available
CR 437	\$ 736,574	2005	Yes

Appendix A – Actual Renewal Sales Tax Projects (continued)

[Note: Projects marked with * were prioritized for completion in the first five years (2003-2007).]

Project Description	Amount	Year of Completion	In Planned List of Projects? Yes/ No/ Yes, within general category per management
CR 439 Bridge Repair *	\$ 17,420	2006	Yes
CR 452/Lakeshore Drive	\$ 1,689,473	2006	Yes
Lakeshore Drive	\$ 13,709	2006	Yes
Keene Rd	\$ 266,266	2008	Yes
Dwight's Road C2P (Clay-to-paved)	\$ 16,046	2008	No
CR 48 W&R (Widen and resurface)	\$ 819,766	2006	No
Dwights Rd	\$ 117	2008	No
C2P - Citrus Valley, Libby Rd (3, SW, W), Palm Av, Revels Rd, S O'Brien Rd	\$ 254,431	Design only	Yes (some in the list but not all)
Dewey Robbins, East phase 3	\$ 5,447	2009	Yes
O'Brien Rd S	\$ 29,651	2010	Yes
Dwights Rd	\$ 360,322	2008	No
Citrus Valley Group I	\$ 12,783	Design only	No
Libby Rd	\$ 38,896	Design only	Yes
Libby Rd W	\$ 28,716	Design only	Yes
Libby Rd SW	\$ 10,119	Design only	Yes
Revels Road Group I	\$ 15,752	Design only	No
Palm Ave	\$ 18,712	Design only	No
Cemetery Road East	\$ 1,139	Canceled	Yes
Keene Rd/ County Line Rd *	\$ 1,588,437	2009	Yes
CR 439/ SR 44	\$ 17,665	2007	Yes
44A/439 Traffic Signal *	\$ 109,780	2006	Yes
Thomas Ave - Urick St Signal	\$ 72,430	2013	No
Citrus Tower Blvd/Steves Rd (with LAP)	\$ 8,160	2011	No
SR 19/ CR 450E	\$ 7,339	2013	No
Griffin Ave - Rolling Acres Rd Intersection	\$ 22,116	Ongoing	No
Hartwood Marsh-Hancock – Intersection only	\$ 39,222	2013	Yes
Griffin View/ Harbor Hills	\$ 22,810	2013	No
Sawgrass and US 27 Intersection	\$ 79,920	2011	No
Griffin View Drive - US 27/441	\$ 10,882	Ongoing	No
Washington/ CR 50	\$ 2,923	Ongoing	No
Oswalt Rd Connection to Royal Vista Rd	\$ 22,625	Ongoing	No
Road Microsealing	\$ 402,200	2008	Yes
Park Place SW	\$ 102,938	2011	No
CR 455/ Howey Heights curve	\$ 185,787	Ongoing	Yes
CR 452/ Lakeshore Drive Widening	\$ 145,386	2006	Yes

Appendix A – Actual Renewal Sales Tax Projects (continued)**[Note: Projects marked with * were prioritized for completion in the first five years (2003-2007).]**

Project Description	Amount	Year of Completion	In Planned List of Projects? Yes/ No/ Yes, within general category per management
CR 48	\$ 972,533	Ongoing	Yes
Loghouse Rd - CR 561	\$ 192	Canceled	No
Picciola Bridge (with ARRA 99017) *	\$ 1,083,136	2012	Yes
S Lake Rec Trail/ Minneola Trail (with LAP 50005)	\$ 653,175	Ongoing	No
Lakeshore Drive Bridge (with ARRA 99024)	\$ 69,099	2012	No
Grassy Lake Rd/Washington St Intersection	\$ 276,888	2010	No
Lake Griffin Road (with ARRA 99001)	\$ 46	2010	No
CR 466A (with ARRA 99005)	\$ 897	2010	Yes
CR 19A (with ARRA 99006)	\$ 46	2010	No
CR 448 (with ARRA 99007 and Impact Fees, BD2) *	\$ 1,427,666	2011	Yes
CR 450 Paved Shoulders (with LAP 50009)	\$ 11,810	Ongoing	No
Grassy Lake Rd Curve	\$ 86,164	2012	No
CR 455 Pave and Restripe	\$ 359	2013	No
Villa City Rd Drainage	\$ 1,763	Ongoing	No
CR 439 (SR 44 - CR 44A)	\$ 61	2008	No
CR 48 (US 27 to SR 19)	\$ 488,768	2007	No
CR 42 (Marion Co to Maggie Jones Rd)	\$ 5,683	2010	No
CR 42 (with ARRA 99008)	\$ 4,781	2010	No
Oswalt Road	\$ 48,440	Ongoing	No
North Hancock Rd	\$ 263,346	Ongoing	No
Johns Lake Rd	\$ 5,416	Ongoing	No
Old Mount Dora Rd	\$ 10,587	Ongoing	No
Twin Ponds Road	\$ 16,219	2005	No
Staff Time/ Miscellaneous	\$ 2,498	2005	No
Staff Time	\$ 84,594	2006	No
CR 474 (with ARRA 99003)	\$ 47	2010	No
Eagles Nest (with ARRA 99009)	\$ 47	2010	No
Goose Prairie (with ARRA 99010)	\$ 47	2010	No
Sheriff's Fleet Facility (paving work)	\$ 7,174	2010	No
SR 50/ US 27 Communication Link	\$ 52,920	2012	No
Repayments to Road Impact Fee Fund	\$ 5,510,768	2010	No
AEMC Ground Resistance Tester	\$ 1,477	2009	No
Asphalt Distributor System	\$ 9,447	2009	Yes, within general category per management

Appendix A – Actual Renewal Sales Tax Projects (continued)**[Note: Projects marked with * were prioritized for completion in the first five years (2003-2007).]**

Project Description	Amount	Year of Completion	In Planned List of Projects? Yes/ No/ Yes, within general category per management
Crawler Asphalt Paver	\$ 80,078	2009	Yes, within general category per management
Flex Wing Rotary Cutters (Qty. 6)	\$ 73,101	2009	No
Ford F-250 Trucks (Qty. 4)	\$ 100,894	2009	No
Motorola Portable XTS Radios	\$ 16,068	2009	No
New Holland Tractors (Qty. 4)	\$ 121,702	2009	No
Pothole Patcher Truck (Qty. 3)	\$ 374,110	2009	Yes, within general category per management
Sign Fabrication/Cutter & Software	\$ 6,791	2009	No
Sterling Dump Trucks (Qty. 3)	\$ 254,009	2009	Yes, within general category per management
Thermoplastic Hand-operated Liner	\$ 12,812	2009	No
Water Tanks (Qty. 2)	\$ 50,576	2009	Yes, within general category per management
Asphalt Compactor	\$ 79,969	2010	Yes, within general category per management
Brush Chipper	\$ 36,405	2010	No
Flex Wing Rotary Cutter	\$ 13,664	2010	No
Ford F-150 Truck	\$ 24,600	2010	No
Ford F-250 Truck	\$ 26,673	2010	No
Freightliner Tandem Axle Semi	\$ 83,241	2010	Yes, within general category per management
New Holland Tractors (Qty. 3)	\$ 105,700	2010	No
Sign Retroreflectometer	\$ 11,202	2010	No
100 KW Generator with Light Set (Qty. 2)	\$ 77,128	2011	No
Flex Wing Rotary Mower	\$ 33,346	2011	No
Ford F-250 Truck (Qty. 3)	\$ 74,835	2011	No
Freightliner Truck M2 112	\$ 92,369	2011	No
Versalift Hi-Range Bucket Truck	\$ 118,399	2011	No
Broom Tractor	\$ 46,146	2012	Yes, within general category per management

Appendix A – Actual Renewal Sales Tax Projects (continued)

[Note: Projects marked with * were prioritized for completion in the first five years (2003-2007).]

Project Description	Amount	Year of Completion	In Planned List of Projects? Yes/ No/ Yes, within general category per management
Broom Tractors (Qty. 2)	\$ 87,435	2012	Yes, within general category per management
Brush Chipper	\$ 40,842	2012	No
Cargo Van	\$ 20,635	2012	No
Ditch Witch 950 R/T Utility Locator	\$ 4,562	2012	No
Freightliner Dump Truck	\$ 103,341	2012	Yes, within general category per management
Freightliner M2 106 Crew Cab Flatbed	\$ 218,289	2012	No
Freightliner Water Truck	\$ 135,077	2012	Yes, within general category per management
Isuzu Tilt Cab Trucks (Qty. 3)	\$ 131,304	2012	No
Mowing Tractors (Qty. 2)	\$ 71,806	2012	No
Sign Retroreflectometer (Qty. 2)	\$ 20,064	2012	No
Telescopic Excavator	\$ 316,126	2012	No
Triple Crown Equipment Trailer	\$ 3,379	2012	No
Total Roads and Transportation	<u>\$ 45,093,437</u>		
Grand Total (2003 - 2012 Expenditure Reports)	\$ 88,087,457		

Appendix B – Status of Potential Renewal Sales Tax Projects Identified in 2001

(See Appendix D – Potential Renewal Sales Tax Projects for reference.)

Project Description	Projected Amount	Project Completed? Yes / No	Funding Source(s)
Green Space/ Environmentally Sensitive Lands (\$2,000,000 annually)	\$30,000,000	Yes	Public Lands Bond Referendum (separate millage)
Agricultural Extension Center	\$701,722	Yes	Prior Sales Tax funds
Expo Center and Fairgrounds Upgrade	\$4,500,000	No	
Astor River Park	\$1,350,000	No	
PEAR Park	\$2,500,000	Partially completed	Renewal Sales Tax, General Fund, Conservation Grant
Pine Forest Park	\$2,000,000	Yes	General Fund, MSTU
McTureous Park	\$200,000	Partially completed	Grant
Fruitland Park Historical and Cultural Park	\$2,500,000	No	
Restoration and Park Development Program (\$500,000 annually)	\$7,500,000	Partially completed	Renewal Sales Tax funded park grants at \$350,000 per year
Community Based Park Development (3 Parks – Northeast, Southern, Central)	\$19,950,000	Partially completed	Renewal Sales Tax, Grants, General Fund, Donations (North Lake and East Lake Community Parks, South Lake Regional Park)
Citrus Ridge Library - expansion to a 15,000 square foot facility	\$4,900,000	Yes (now Cagan Crossings)	Renewal Sales Tax, Impact Fee funds, State and Federal Grants, Donations; also funding by Polk and Osceola Counties
Citrus Ridge Library - expansion to a 25,000 square foot facility	\$3,000,000		
Headquarters/Regional Library - 40,000 square foot facility - possibly joint use with Lake-Sumter	\$7,200,000	No	
Okahumpka Community Library	\$1,500,000	No	
South Lake County Regional Library - partnership with Cooper Memorial, Lake-Sumter, and UCF	\$7,200,000	Yes	Renewal Sales Tax, Impact Fee funds, State Grant, Donations; also funding by Lake-Sumter and UCF, State PECO Funds

Appendix B – Status of Potential Renewal Sales Tax Projects (continued)

Project Description	Projected Amount	Project Completed? Yes / No	Funding Source(s)
Marion Baysinger - expansion to a 10,000 square foot facility	\$1,000,000	No	
Patrol Cars	\$11,250,000	Yes, in process	Renewal Sales Tax
Support for Law Enforcement and Court Systems	\$35,000,000	Partially completed	Renewal Sales Tax, General Fund, Bonds
Government Operation Center in South county	\$6,000,000	No	
Facility to access and research County records and documents	\$860,262	No	
Technological Advances	\$800,000	Partially completed	Renewal Sales Tax, General Fund
Community Center: Paisley	\$600,000	Yes, modular building	Prior Sales Tax funds
Community Center: Citrus Ridge	\$1,300,000	No	
Community Center: Yalaha	\$700,000	No	
Community Center: Umatilla	\$900,000	Yes, modular building	Prior Sales Tax funds
Community Center: Pine Lakes	\$700,000	No	
Community Center: Mt. Plymouth/ Sorrento	\$900,000	No	
Road Projects:	\$89,423,495		
Picciola Bridge #114004 - replacement design & construction (Lake Griffin)		Yes	Renewal Sales Tax and ARRA Grant
C-448 Widen to 30' from C-561 to Apopka Beauclair Canal Bridge #114087		Yes	Renewal Sales Tax and ARRA Grant
C-452 Lakeshore Drive – widen to 24' from Colley Drive to Old 441		Yes	Renewal Sales Tax and Impact Fees
CR 2/3-2729 South Dewey Robbins Road – Phase III pave 24'		Yes	Impact Fees

Appendix B – Status of Potential Renewal Sales Tax Projects (continued)

Project Description	Projected Amount	Project Completed? Yes / No	Funding Source(s)
C-437 South Widen to 30' left turn lane at Adair, right turn lane at SR 46 from Orange County to SR 46		Yes	Impact Fees
C-445A Widen to 24' from SR 19 to C-445		Yes	Impact Fees
C-439 Widen to 30' from C-44A to C-42		Yes	Renewal Sales Tax
CR 5-8165 Keene Road – pave from Peru Road CR 5-7961 to pavement		Yes	Renewal Sales Tax
C-466 Four lane paved shoulders, intersection improvements from Sumter County Line to US-27/441		Yes	Impact Fees
C-44C/C-44A Griffin Road – turn lanes, upgrade RR crossing, signalization & sidewalks – from C-468 to US 27/441		Yes	Impact Fees
C-455 Realignment & widening, realign C-445 at SR 50 from C-50 to SR 50		Yes	Impact Fees
CR 3-4161 Sunset Drive – reconstruct concrete portion from Lakeshore Drive C-452 to end of concrete		Yes	County Transportation Trust Fund
CR 2 & 2/3-2824 Dewey Robbins Road – Phase VI pave 24' turn lanes from East Dewey Robbins Road CR 2/3-2729 to Turkey Lake Road CR 2/3-2924		Yes	Impact Fees
C-42 Add paved shoulders from SR 19 to Clear Lake		Yes	State Grant and ARRA Grant
C-46A Widen to 30' from SR 46 to SR 44		Yes	Renewal Sales Tax
C-42 Widen to 30', realign from Marion County to C-450		Yes	Impact Fees
C-445 Widen to 24' & Bridge Rehabilitation from SR 19 to C-445-A		Yes, partially completed	Impact Fees and Renewal Sales Tax
C-468 Four lane from C-460 to C-466A		No	
C-460 East-West Connector Phase II - construct 24'/2 lane road – from Thomas Avenue CR 1-5108 to C-468		No	

Appendix B – Status of Potential Renewal Sales Tax Projects (continued)

Project Description	Projected Amount	Project Completed? Yes / No	Funding Source(s)
CR 2-2704 North Austin Merritt Road – pave from Austin Merritt Road CR 2-2607 to C-48		No	
CR 2-0558 Shell Pond Road - pave from US 27 to Orange County Line		No	
CR 2-2304 Honeycut Road – pave from Tuscanooga Road CR 2-2005 to Youth Camp Road CR 2-2403		No	
CR 2-2227 South O'Brien Road - pave to 24' from Coralwood Lane CR 2-1926 to SR 19		No	
CR 2-1926 Coralwood Lane– widen to 24' from C-478 Cherry Lake Road to O'Brien Road, South CR 2-2227		Transferred to developer	
CR 2-2233 Libby No. 3 Road– pave from South O'Brien Road CR 2-2227 to pavement		No	
CR 2-2130 West Libby Road– pave from South O'Brien Road CR 2-2227 to South Libby Road CR 2-2132		No	
CR 2-2132 South Libby Road– pave from end to Libby No. 3 Road CR 2-2233		Transferred to developer	
C-33 4 lane from C-470 to US 27		No	
CR 3-2739 North Buckhill Road – pave from C-455 to East Revels Road CR 3-2837		No	
CR 3-2831 Orange Blossom Road – pave from End to Orange Blossom Road 3-2831		No	
CR 2/3-2924 Turkey Lake Road – pave to Dewey Robbins Road CR 2/3-2824 from Number Two Road CR 2/3-3024		No	
CR 4-9684 Park Road – pave from Buckhorn Road CR 4-9584 to SR 40		No	
CR 4-9584 Buckhorn Road – pave from C-445A to C-445A		No	
CR 4-9684A Cedar Crest Road – pave from Buckhorn Road CR 4-9584 to SR 40		No	

Appendix B – Status of Potential Renewal Sales Tax Projects (continued)

Project Description	Projected Amount	Project Completed? Yes / No	Funding Source(s)
CR 5-7679 East Cemetery Road - pave from twin Ponds Road CR 5-7676 to Saltsdale Road CR 5-7776		No	
CR 4-4183 Round Lake Road – new and reconstruction		No	
C-44 Four lane divided from Poe Street CR 1/5-5834 to SR 19		No, widened and resurfaced existing road	ARRA Grant
C-473 Four lane divided from Northern Avenue CR 3/5-5239 to C-44		No, resurfaced existing road	Renewal Sales Tax
CR 1/3-5433 Radio Road – Four lane and 2 lane divided from Treadway Road CR 3/5-5335 to C-44		No, resurfaced existing road	Renewal Sales Tax
C-44 Four lane divided from US 441 to Poe Street CR 1/5-5834		No, resurfaced existing road	ARRA Grant
Radio Road CR 1/3-5433 – 4 lane and 2 lane divided from US 441 to Poe Street CR 1/5-5834		No, resurfaced existing road	Renewal Sales Tax
C-468 Four lane from SR 44 to C-460		No, resurfaced existing road	Renewal Sales Tax
C-473 Four lane divided – from California Street to Northern Avenue CR 3/5-5239		No, resurfaced existing road	Renewal Sales Tax and MSTU
Old 441 Widen to 30', drainage improvements from David Walker Drive to C-44C – Eudora Road		No, in phases - resurface only (in process)	Renewal Sales Tax
C-466A Miller Street – four lane, paved shoulders, intersection improvements from Sumter County Line to US 27/441		No, in phases (in process)	ARRA Grant, Renewal Sales Tax, Impact Fees
Hartwood Marsh Road – 4 lane divided 30% of estimated construction cost from US 27 to Orange County Line		No	
C-470 Construct 4 lane road and turnpike overpass from 2,650' West of Turnpike to C-33		No	

Appendix B – Status of Potential Renewal Sales Tax Projects (continued)

Project Description	Projected Amount	Project Completed? Yes / No	Funding Source(s)
C-48 Construct 4 lane road from C-33 to 1,320' West of Turnpike		No	
CR 1/3-5433 Radio Road – 4 lane and 2 lane divided from US 441 to Treadway Road CR 3/5-5335		No	
C-19A Four lane divided from SR 19 to C-Old 441		No	
C-455 Realign curve at Howey Heights		No	
Resurfacing of existing roads	\$20,404,869	Yes, in process	Renewal Sales Tax
Adding sidewalks	\$2,437,500	Yes, in process	Renewal Sales Tax

Appendix C – Prioritized Renewal Sales Tax Projects (County Website 2001)



[Area Resources](#)
[Cities & Communities](#)
[Citizens' Academy](#)
[Clerk of Courts](#)
[Commissioners](#)
[County Attorney](#)
[County Departments](#)
[County Manager](#)
[Libraries](#)
[Nature and Culture](#)
[One Cent Sales Tax](#)
[Property Appraiser](#)
[Public Meetings](#)
[Schools](#)
[Sheriff](#)
[Supervisor of Elections](#)
[Tax Collector](#)
[Tourism](#)
[Water Authority](#)

The First Five Years

Below is a prioritized list of projects for the use of the Infrastructure Sales Tax revenues for the first five years:

- \$5.0 million will be spent on purchase of green space and environmentally sensitive lands.
- \$3.8 million will be spent on Sheriff's Vehicles.
- Expansion of the Citrus Ridge Library.
- Community Centers at Paisley, Citrus Ridge, Yalaha, Umatilla and Pine Lakes.
- Phase One of the South Lake Government Complex.
- Road Projects:
 - Picciola Bridge replacement design & construction.
 - Hartwood Marsh Road: 4 lane divided from U. S. 27 to Orange County Line.
 - C-448: widen to 30' from C-561 to Apopka Beauclair Canal Bridge.
 - C-452-Lakeshore Drive: widen to 24' from Colley Drive to Old 441.
 - Old 441: widen to 30' and drainage improvements from David Walker Drive to C-44C – Eudora Road.
 - South Dewey Robbins Road CR 2/3-2729: Phase III pave – 24'
 - Radio Road CR 1/3-5433: 4 lane and 2 lane divided from U.S. 441 to Treadway Road CR 3/5-5335.
 - C-19A: 4 lane divided from S.R. 19 to C-Old 441.
 - C-437 South: widen to 30', left turn lane at Adair, right turn lane at S. R. 46 from Orange County to S. R. 46.
 - C-445A: widen to 24' from S. R. 19 to C. R.-445.
 - C-439: widen to 30' from C-44A to C-42.
 - Keene Road CR 5-8165: pave from Peru Road CR 5-7961 to pavement.
 - C-466: 4 lane, paved shoulders, intersection improvements from Sumter County Line to U.S. 27/441.
 - Resurfacing of existing roads: \$7 million.
 - Adding sidewalks: \$800,000.

[Potential Penny Tax Projects](#) | [Penny Tax Profile](#)

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Appendix D – Potential Renewal Sales Tax Projects (County Website 2001)

Potential Penny Tax Breakdown

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Area Resources
 Cities & Communities
 Citizens' Academy
 Clerk of Courts
 Commissioners
 County Attorney
 County Departments
 County Manager
 Libraries
 Nature and Culture
 One Cent Sales Tax
 Property Appraiser
 Public Meetings
 Schools
 Sheriff
 Supervisor of Elections
 Tax Collector
 Tourism
 Water Authority

Potential Penny Tax Projects Budget Breakdown

Sustainable Environment

Purchase of green space and environmentally sensitive lands **\$ 2,000,000**
 Annually

Major improvements will be made to the Agricultural Extension Center in order to continue providing environmental information and assistance to the many agricultural businesses in the County. One example is the many hours of training and certification in the safe application of pesticides and other chemicals. **\$ 701,722**

Maintaining An Economic Base, Cultural Opportunities, And Quality Standard Of Living.

The upgrade of the Expo Center and Fairgrounds will enable more and varied events to come into Lake County. The increased attendance at these events will bolster our local business economy. **\$4,500,000**

53 Road Projects throughout all of Lake County **\$89,423,495**

Resurfacing of existing roads throughout Lake County **\$20,404,889**

Adding sidewalks for the safety of our children and residents **\$2,437,500**

C-468 Four lane from SR 44 to C-460

C-466A Miller Street – four lane, paved shoulders, intersection improvements from Sumter County Line to US 27/441

C-468 Four lane from C-460 to C-466A

Picciola Bridge #114004 – replacement design & replacement construction (Lake Griffin)

C-44C/C-44A Griffin Road – turn lanes, upgrade RR crossing, signalization & sidewalks – from

C-468 to US 27/441

C-460 East-West Connector Phase II – construct 24'1/2 lane road – from Thomas Avenue CR 1-5108 to C-468

C-44 Four lane divided from US 441 to Poe Street CR 1/5-5834

Radio Road CR 1/3-5433 – 4 lane and 2 lane divided from US 441 to Poe Street CR 1/5-5834

C-455 Realignment & widening, realign C-445 at SR 50 from C-50 to SR 50

C-455 Realign curve at Howey Heights

C-470 Construct 4 lane road and turnpike overpass from 2,650' West of Turnpike to C-33

C-48 Construct 4 lane road from C-33 to 1,320' West of Turnpike

Appendix D – Potential Renewal Sales Tax Projects (continued)

Potential Penny Tax Breakdown

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CR 2-2704 North Austin Merritt Road – pave from Austin Merritt Road CR 2-2607 to C-48

CR 2-0558 Shell Pond Road– pave from US 27 to Orange County Line

CR 2-2304 Honeycut Road – pave from Tuscanooga Road CR 2-2005 to Youth Camp Road CR 2-2403

CR 2-2227 South O'Brien Road - pave to 24' from Coralwood Lane CR 2-1926 to SR 19

CR 2-1926 Coralwood Lane– widen to 24' from C-478 Cherry Lake Road to O'Brien Road, South CR 2-2227

CR 2-2233 Libby No. 3 Road– pave from South O'Brien Road CR 2-2227 to pavement

CR 2-2130 West Libby Road– pave from South O'Brien Road CR 2-2227 to South Libby Road CR 2-2132

CR 2-2132 South Libby Road– pave from end to Libby No. 3 Road CR 2-2233

C-33 4 lane from C-470 to US 27

Hartwood Marsh Road – 4 lane divided 30% of estimated construction cost from US 27 to Orange County Line

C-448 Widen to 30' from C-561 to Apopka Beauclair Canal Bridge #114087

C-452 Lakeshore Drive – widen to 24' from Colley Drive to Old 441

CR 3-4161 Sunset Drive – reconstruct concrete portion from Lakeshore Drive C-452 to end of concrete

CR 3-4756 David Walker Drive – widen to 30', drainage improvements from David Walker Drive to C-44C – Eudora Road

Old 441 Widen to 30', drainage improvements from David Walker Drive to C-44C – Eudora Road

CR 3-2739 North Buckhill Road – pave from C-455 to East Revels Road CR 3-2837

CR 3-2831 Orange Blossom Road – pave from End to Orange Blossom Road 3-2831

CR 2/3-2729 South Dewey Robbins Road – Phase III pave 24'

CR 2 & 2/3-2824 Dewey Robbins Road – Phase VI pave 24' turn lanes from East Dewey Robbins Road CR 2/3-2729 to Turkey Lake Road CR 2/3-2824

CR 2/3-2924 Turkey Lake Road – pave to Dewey Robbins Road CR 2/3-2824 from Number Two Road CR 2/3-3024

CR 1/3-5433 Radio Road – 4 lane and 2 lane divided from US 441 to Treadway Road CR 3/5-5335

C-19A Four lane divided from SR 19 to C-Old 441

C-473 Four lane divided – from California Street to Northern Avenue CR 3/5-5239

C-445 Widen to 24' & Bridge Rehabilitation from SR 19 to C-445-A

C-42 Add paved shoulders from SR 19 to Clear Lake

C-437 South Widen to 30' left turn lane at Adair, right turn lane at SR 46 from Orange County to SR 46

C-46A Widen to 30' from SR 46 to SR 44

C-445A Widen to 24' from SR 19 to C-445

CR 4-9684 Park Road – pave from Buckhorn Road CR 4-9584 to SR 40

CR 4-9584 Buckhorn Road – pave from C-445A to C-445A

Appendix D – Potential Renewal Sales Tax Projects (continued)

Potential Penny Tax Breakdown

Page 3 of 5

CR 4-9684A Cedar Crest Road – pave from Buckhorn Road CR 4-9584 to SR 40
 C-439 Widen to 30' from C-44A to C-42
 CR 4-4183 Round Lake Road – new and reconstruction
 CR 5-7679 East Cemetery Road - pave from twin Ponds Road CR 5-7676 to Saltsdale Road CR 5-7776
 CR 5-8165 Keene Road – pave from Peru Road CR 5-7961 to pavement
 C-42 Widen to 30', realign from Marion County to C-450
 C-44 Four lane divided from Poe Street CR 1/5-5834 to SR 19
 C-466 Four lane paved shoulders, intersection improvements from Sumter County Line to US-27/441
 C-473 Four lane divided from Northern Avenue CR 3/5-5239 to C-44
 CR 1/3-5433 Radio Road – Four lane and 2 lane divided from Treadway Road CR 3/5-5335 to C-44

Aesthetically Pleasing, Safe, Abundant And Healthy Lifestyle

Establish **Community Centers** to provide for the needs of our growing population and to take needed services to our communities. Services included would be:

- "One Stop Center" for a multitude of government services and those services provided by non-profit organizations for senior citizens, families and children
- Congregate meals and "meals on wheels"
- Educational, social and civic activities for all residents regardless of age
- Routine health screening for seniors
- Kids Recreation Programs
- Neighborhood Meeting Place

Proposed Locations:

Paisley Area Community Center(8,000 square foot facility; land not included; co-locate with library and/or park)	\$ 600,000
Citrus Ridge Area Community Center (10,000 square foot facility; land purchase)	\$1,300,000
Yalaha Area Community Center (8,000 square foot facility; land purchase; co-locate with park)	\$ 700,000
Umatilla Area Community Center (8,000 square foot facility; land purchase; co-locate with park)	\$ 900,000
Pine Lakes Area Community Center (6,000 square foot facility; land purchase; co-locate with park)	\$ 700,000
Mt. Plymouth/Sorrento Area Community Center (8,000 square foot facility; land purchase; co-locate with park)	\$ 900,000

Establish and Completion of Recreation Areas

Astor River Park Preservation of historical and archeological indian mound; building fishing pier and dock; picnic facilities/restrooms; purchase additional property for boating activities	\$1,350,000
PEAR Erect an educational facility of 12,000 square feet; establish displays (Cracker Village) depicting the agricultural history of Lake County; build one and one half miles of trail on the river; create passive recreational facilities such as trails, pavilions, open play areas.	\$2,500,000
Pine Forest Park – Highway 44 Paisley Expansion of existing park facilities through the provision of active	\$2,000,000

Appendix D – Potential Renewal Sales Tax Projects (continued)

Potential Penny Tax Breakdown

Page 4 of 5

recreation facilities on additional twenty acres to include ball fields, sports courts, restrooms, trails.

McTureous Park – Altoona

Restoration of existing house and establishment of annex to the Lake County Historical Museum

\$ 200,000

Fruitland Park Historical and Cultural Park

Includes purchase of 10 acres and historical home; establish botanical gardens; meetings facilities; social function areas; environmental and educational tours; establish a heritage village by purchasing existing homes/businesses of the period and relocating to the property. This project would be supplemented through historical grant money.

\$2,500,000

Restoration and Park Development Program

Most of the current park system is either undeveloped or only marginally developed. Several are unable to be developed at all due to size and/or being designated conservation land. Plans are to develop and/or renovate existing parks co-locating with previously proposed community centers wherever possible.

\$ 500,000
annually**Community Based Park Development**

A typical facility would consist of a swimming pool, athletic fields, sports courts, community center, restroom/concession building, playground, picnic facilities, trails, boating access, camping and fishing. Land Costs: \$1,650,000; Park Development: \$5,000,000 each.

\$18,950,000

Proposed Regional District Parks**Phase 1**

Acquire land & begin construction of a 150 acre District Park in the Northeast area of the County, specifically close to CR 44 between CR 439 and CR 437 to serve the Umatilla, Mount Dora, Sorrento, Paisley area.

Phase 2

Acquire land & begin construction of a 150 acre District Park in the Southern area of the County, specifically close to SR 33 south of Groveland on the best land available in order to serve the Mascotte, Montverde, and Four Corners area.

Phase 3

Acquire land & begin construction of a 150 acre District Park in the Central area of the County, specifically on a main artery around the perimeter of Lake Harris on the best land available to serve the Astatula, Tavares, Yalaha, and Howey-in-the-Hills area.

Expansion of existing library services in the outlying areas of Lake County to better serve the residents where rapid growth is taking place:

Citrus Ridge County Library

Expansion to a 15,000 square foot facility

\$4,900,000

Expansion to 25,000 square foot facility

\$3,000,000

Headquarters/Regional Library

\$7,200,000

40,000 square foot facility to serve as the County Reference Center, computer lab for training, and a 200 seat auditorium. Possibly a joint use facility with Lake Sumter Community College.

Okahumpka Community Library

\$1,500,000

7,000 square foot library to serve the growing area between Leesburg and Clermont

South Lake County Regional Library

\$7,200,000

30,000 square foot regional branch to accommodate rapidly expanding population in South Lake County. This facility could be a partnership with Cooper Memorial Library, Lake Sumter Community College and University of Central Florida.

Appendix D – Potential Renewal Sales Tax Projects (continued)

Potential Penny Tax Breakdown

Page 5 of 5

Marion Baysinger Memorial Library	\$1,000,000
Expansion of existing library from 5,000 to 10,000 square feet.	
Accessible Government	
Support for Law Enforcement and Court Systems	\$35,000,000
Continued support of the Sheriff's Office and Court System whereby the Sheriff has the resources to ensure that those who break the law will be punished and incarcerated.	
Bringing Government to the Citizens	\$ 6,000,000
Providing service closer to our customers by establishing a Government Operations Center in the Southern part of the County. (building only)	
Providing a facility for access and research of County records and documents.	\$ 860,262
Instituting technological advances to:	\$ 800,000
1. Increase access to government records and documents;	
2. Provide government services on the Internet;	
3. Increase access to government operations	
Enhancing Security	
Continued upgrade of service of patrol cars for the Sheriff's Office.	\$11,250,000

[Penny Tax Profile](#) | [Potential Penny Tax Projects](#) | [The First Five Years](#)

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Appendix E – Information Mailed to Voters in 2001



Board of County Commissioners Lake County

315 West Main Street
P.O. Box 7800
Tavares, Florida 32778-7800

Phone: 352/343-9850 Fax: 352/343-9495

www.lakegovernment.com

October 23, 2001

Dear Lake County Citizen,

For the first time in many years, the Lake County School Board, the fourteen cities of Lake County and the Board of County Commissioners have joined forces to promote the continuation of the Penny Sales Tax. The County, Cities and School Board will each get 1/3 of money from the penny. The money will be used for projects such as:

- Building and improving roads,
- Reducing storm water runoff which pollutes our lakes,
- Purchasing additional police,
- Fire and emergency equipment

As your County Commissioners, we firmly believe that it is our responsibility to provide you, with information on how the one-cent sales tax has been spent, and will be spent if continued. (See detailed list on our web site: www.lakegovernment.com.)

Enclosed you will find a Question & Answer sheet that addresses some of the most often asked questions. It is important for you to know how everyone in Lake County has benefited from the penny sales tax. The enclosed brochure was designed to inform you of some of the projects the penny was used for over the past thirteen years.

On November 6, 2001, a special referendum will be held in Lake County to consider the continuation of the Penny. Please, vote "Yes" and continue to protect the quality of life we all enjoy so much.

Respectfully,

Catherine C. Hanson
Catherine Hanson, Chair
District #4

Robert A. Pool
Robert Pool, Vice-Chair
District #2

Jennifer Hill
Jennifer Hill
District #1

Debbie Stivender
Debbie Stivender
District #3

Welton G. Cadwell
Welton Cadwell
District #5

Enclosures

DISTRICT ONE
JENNIFER HILL

DISTRICT TWO
ROBERT A. POOL

DISTRICT THREE
DEBBIE STIVENDER

DISTRICT FOUR
CATHERINE C. HANSON

DISTRICT FIVE
WELTON G. CADWELL

Appendix E – Information Mailed to Voters in 2001 (continued)



Lake County Questions & Answers On The Continuation Of The Penny.

1. Q. Is this a new tax?

A. NO! This is not a new tax! The voters of Lake County originally approved it in 1987 for an initial period of 15 years. Approval of the proposed funding will make sure money is available for projects in the county until 2017.

2. Q. Will I have to pay sales tax on food and medicine?

A. No! Food, medicine, and services have never been subject to sales tax.

3. Q. What guarantee is there that this money will be spent wisely?

A. The Cities, County Commission and School Board will appoint county residents to serve on an independent oversight committee with complete access to all the records necessary to ensure that the money is being spent as promised. Because community needs and desires may change, priorities for use of the funding may also change. However no changes will be made to the projects list without a citizens oversight committee approval.

4. Q. If the funding is not continued, how will property taxes and other revenue sources be affected?

A. An alternative would be to curtail capital improvement projects and reduce the level of services. In turn, we will reduce our quality of life. Without a doubt property taxes will have to go up.

5. Q. What advantages does the continuation of the sales tax have over other revenue sources?

A. It has three important advantages over other funding methods:

1. Tourists and visitors will pay a portion of the tax.
2. There will not be any increase in the sales tax we are now paying.
3. The only other way to pay for the school, road and safety improvements we need is through property taxes. Using property taxes the entire burden for improving our quality of life will fall directly on us—the residents and homeowners of Lake County.

**Vote
Yes!**
Protect Our
Quality Of Life
On Nov. 6th!

(over)

Appendix E – Information Mailed to Voters in 2001 (continued)

6. Q. How will continuing the penny help our schools?

A. Continuing the penny will provide the money we need to start getting our children out of portable classrooms and into a better learning environment. We can immediately start to update all our high schools which, in turn, will free up earmarked money that can be used to improve elementary and middle schools across the county.

7. Q. Will there be more money available for public safety services?

A. Yes. Extension of the penny will allow us to continue to upgrade our police, fire and even EMS equipment.

8. Q. How about roads? Will continuing the penny help improve roads?

A. Yes. We will have more money to solve current congestion problems, and eliminate the storm water runoff that is a major contributor to the pollution in our lakes.

9. Q. What will happen if the penny is not continued?

A. Rather than improving our quality of life, local government decision-making will focus on meeting minimal state and federal standards.

10. Q. How will the money be divided between the county, cities and schools?

A. It will be split equally with the schools, cities and county, all receiving 1/3 of the revenue.

11. Q. Why are we voting for the extension now?

A. By extending the penny sales tax now, our schools will be able to start receiving the revenue they need to build permanent classrooms and stop building portables. We will be able to provide our children a better learning environment as well as wider learning opportunities.

12. Q. If I buy a new car, do I have to pay the penny on the total price of the car?

A. No. The penny sales tax is capped. The most you would pay for any single item you purchase will be only \$50.

Vote!
Protect Our
Quality Of Life
On Nov. 6th!

Appendix E – Information Mailed to Voters in 2001 (continued)



Lake County

BOARD OF COUNTY COMMISSIONERS

JAIL FACILITIES -
\$40,813,370



JUDICIAL CENTER & ROUND
ADMINISTRATION BUILDING -
\$22,000,000



**PROTECTING
YOUR QUALITY
OF LIFE !**

During the past 13 years, Lake County has used a penny sales tax to complete many capital projects that have improved and enhanced our quality of life. As represented on the 1987 ballot, the jail was expanded and renovated, the judicial center constructed and the landfill modified. And, as approved by the voters of Lake County, the one-cent sales tax is to sunset on December 31, 2002.

SOLID WASTE MANAGEMENT FACILITIES - \$1,850,000



ANIMAL CONTROL FACILITY - \$475,603

For over 13 years, the Board of County Commissioners has shared 1/3 of the penny with 14 municipalities in Lake County. The funding enabled the cities to bring a greater level of service to their citizens without substantial property tax increases. The same can be said for the taxpayers in unincorporated Lake County. The penny sales tax has been good for all the people of Lake County.

Appendix E – Information Mailed to Voters in 2001 (continued)



WOOTTON PARK DOCK IMPROVEMENTS

A tax of any kind is hard in today's world! But please, remember, by continuing the penny you are NOT raising taxes and you will pay no more than you are currently paying. Plus, the penny has a big advantage over your property taxes - everyone including our tourist and seasonal visitors pay their fair share.

Now, as we look to the future, it is evident that if we wish to continue to improve our quality of life, we need to continue the penny sales tax. On November 6, 2001, a special referendum will be held to ask the voters of Lake County to renew the penny for an additional fifteen years.



HISTORIC COURTHOUSE - \$5,146,729

The Board of County Commissioners will share the penny equally with the cities and School Board. The County, Cities and School Board will each receive 1/3 of the money for projects including: building and improving roads, purchasing emergency equipment and much needed repairs to existing schools.



LAKE-SUMTER COMMUNITY COLLEGE FIELD - \$150,000

It is also important for everyone to know the penny sales tax can only be used on capital projects, items that have a life of more than 5 years. It cannot be used for salaries or benefits.

**Please help us protect our
Lake County quality of life
and vote on November 6th!**



AGRICULTURAL CENTER RENOVATION - \$177,276

Appendix F – Projects Proposed and Approved October 21, 2003

(Note: Colors shown as scanned from original.)

Feb 25 Capital Improvement Program
BCC Meeting - October 21, 2003
Revised from August 19, 2003 BCC Meeting

THE FUTURE:

PROJECTS PROPOSED FOR RENEWAL INFRASTRUCTURE SALES TAX

Capital Projects Revenue (FY 2003 - 2017) based on 5% growth*		\$	72,645,583
Project	Estimate		Voted
Traditionally Paid from Sales Tax:			
Sheriff's Vehicles/Radios	\$ 19,459,695 ⁽²⁾	\$	8,000,000
Recreation Grants - \$350,000/year	5,250,000		5,250,000
Capital Projects Staff Funding	2,850,000		2,850,000
Proposed Projects:			
Constitutional Offices			
Voting Machines - based on population growth (\$3,000/machine)	1,500,000		1,500,000
Pod E Jail Expansion	9,000,000		-
Criminal Investigations Bureau	2,416,690		-
Prelude Modifications	1,300,000		1,300,000
Clerk's Records Center Parking Lot	23,000		-
Libraries			
Citrus Ridge Library - excludes agreements with other Counties	4,431,000 ⁽³⁾		4,431,000
Citrus Ridge Library, A/E - (\$350,000 formerly in Fund 301, \$57,000 estimate update)			407,000
Cooper Memorial Library - new - excluding land	6,100,000		117,500
Admin & Central Receiving Library	2,898,181		-
Open Space and Parks			
PEAR Park	3,000,000 ⁽⁵⁾		900,000
Green Space and Environmentally Sensitive Land Purchase	1,250,000		1,250,000
Pine Forest Park Phase IIA, IB, IIB	1,185,000		1,185,000
Lake Idamere Park	707,000		707,000
Community Centers			
Citrus Ridge, Yalaha, Pine Lakes (completed Paisley, Umatilla & Montverde)	1,050,000 ⁽⁴⁾		-
South Lake			
South Lake County Government Complex	6,708,667 ⁽⁵⁾		6,708,667
South Lake Health Department	4,000,000		-
Tavares Campus			
Judicial Center Parking Garages	14,008,180		7,004,090
Judicial Center Expansion - A/E only	3,000,000		3,000,000
Judicial Center - 150,000 sq. ft. construction	30,000,000		15,000,000
Central Energy Plant expansion for JC expansion	5,000,000		5,000,000
Information Technology "Digital/Wireless Canopy"	400,000		400,000
IT Secured Data Center - 2,000 sq. ft.	600,000		600,000
Fairgrounds Renovation	-		1,045,497
Fairgrounds Power Distribution System	-		110,000
Emergency Operations Center & Public Safety Facility	1,550,000		-
Consolidated Health Clinic - land only	1,000,000		-
Mail Receiving Center Secondary Back-up Facility	300,000		-
Records Storage Facility	2,200,000		2,200,000
Totals	\$ 131,187,413	\$	68,965,754
Less: Available funding (based on 5% annual growth)	(72,645,583)		(72,645,583)
Funding Shortfall/Surplus	\$ (58,541,830)	\$	3,679,829
Alternative Option - Requested for consideration			
County Government Annex	\$ 48,255,955		

(*Note: 5% annual growth would add \$5.9m and 7% annual growth would add \$12.3m to the revenue estimate.)

(1) - (5) indicates priorities BCC voted unanimously for renewal sales tax - see memo on Page 29
Fund301CloseOutFuture303102103BCC

10/20/2003 12:28 PM MYCH

Appendix G – Management Response



August 8, 2014

Mr. Bob Melton
Office of the Inspector General
Clerk of Courts
P.O. Box 7800
Tavares, FL 32778

Re: Audit of the Infrastructure Sales Tax

Dear Mr. Melton: *Bob*

Management concurs with the audit of the Infrastructure Sales Tax.

We wish to express our gratitude to the Office of the Inspector General for the performance of this audit.

Sincerely,

David C. Heath
County Manager

cc: Neil Kelly, Clerk of Courts
Stephen Koontz, Fiscal and Administrative Services Director

COUNTY MANAGER'S OFFICE
P.O. BOX 7800 • 315 W. MAIN ST. • SUITE 308 • TAVARES, FL 32778-7800 • P 352.343.9888 • F 352.343.9495
Board of County Commissioners • www.lakecountyfl.gov

TIMOTHY I. SULLIVAN
District 1

SEAN M. PARKS, AICP, QEP
District 2

JIMMY CONNER
District 3

LESLIE CAMPIONE
District 4

WELTON G. CADWELL
District 5