



CITRUS COUNTY
BOARD OF COUNTY COMMISSIONERS
MINUTES • NOVEMBER 9, 2021

Public Workshop

Citrus County Courthouse

8:30 AM

Room 100, 110 N. Apopka Avenue, Inverness, FL 34450

A. CALL TO ORDER

November 09, 2021 Citrus County Courthouse
The meeting was called to order at 10:44 AM

- 1. Invocation**
- 2. Pledge of Allegiance**
- 3. Roll Call**

Attendee Name	Title	Status	Arrived
Scott Carnahan	Chair, District 4	Present	
Ronald E. Kitchen Jr.	1st Vice Chair, District 2	Present	
Ruthie Davis Schlabach	2nd Vice Chair, District 3	Present	
Jeff Kinnard D.C.	Commissioner District 1	Present	
Holly L. Davis	Commissioner, District 5	Present	
Denise A. Dymond Lyn	County Attorney	Present	
Charles R. Oliver	County Administrator	Present	
Amy Charley	Deputy Clerk	Present	

B. WORKSHOP RESIDENTIAL ROAD RESURFACING, SALES TAX & METHODOLOGY & FUNDING**B.1. Residential Road Resurfacing Workshop**

Discuss Road Resurfacing

County Administrator Charles R. Oliver provided an overview, followed by Board discussion with Mr. Oliver.

B.2. Consider Holding an Election for a Sales Tax Referendum

Provide Direction on Potential Referendum.

Board discussion ensued.

Consensus of the Board was to take no action on this item.

C. OPEN TO THE PUBLIC

The following citizens addressed the Board: Janet Barek, representing Citrus Springs Civic Association; Bill Hunter; David Rovaldi; and Christopher Hughes.

Commissioners responded to comments from the public, followed by Board discussion.

D. UPCOMING MEETINGS

- | |
|--|
| 1. Regular Meeting: Tuesday, November 9, 2021, at 1:00 PM , Citrus County Courthouse, Room 100, 110 N. Apopka Avenue, Inverness, FL 34450 |
|--|

E. UPCOMING WORKSHOPS AND SPECIAL MEETINGS

- | |
|--|
| 1. Special Meeting: Universal Collection Tuesday, November 30, 2021, at 9:00 AM , Citrus County Courthouse, Room 100, 110 N. Apopka Avenue, Inverness, FL 34450 |
|--|

F. ADJOURN

The meeting was adjourned at 11:47 AM



AGENDA MEMORANDUM

FROM:	Randall Olney, Public Works Director				
SUBJECT:	Residential Road Resurfacing Workshop				
AGENDA DATE:	November 09, 2021				
<u>BRIEF OVERVIEW:</u> PowerPoint presentation on Road Resurfacing.					
<u>BUDGET IMPACT/FUNDING SOURCE:</u>					
Account No.	Account Title	Current Budget	YTD Expenditures	Encumbrances	Available Balance
N/A	N/A	N/A	N/A	N/A	N/A
<u>RECOMMENDED ACTION:</u> Discuss Road Resurfacing					

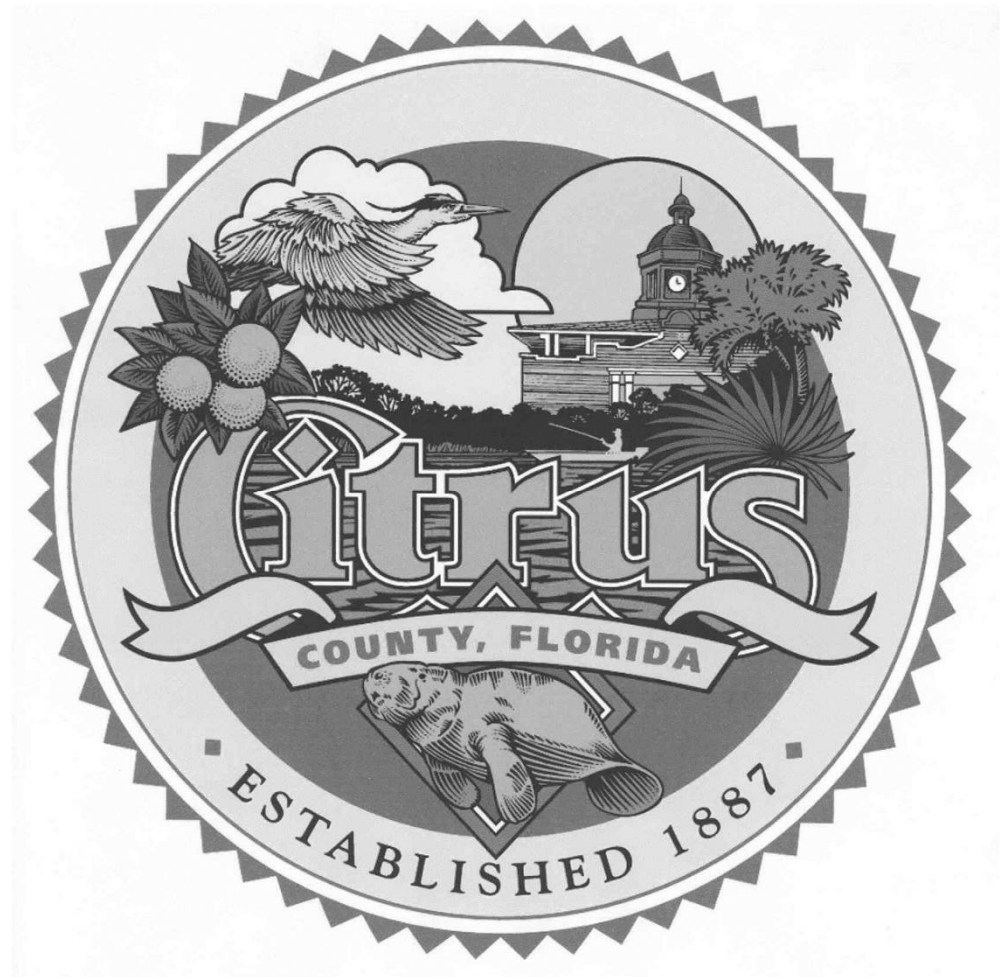
Historical BOCC Policies for Resurfacing

Worst to First

The roads in the worst condition were resurfaced regardless of location, traffic volume, or density.

Commissioner's Choice

Commissioners were given the option to choose which road was resurfaced.



Current BOCC Policy for Resurfacing

Roads are rated from 1-10 with a “1” being a newly constructed/paved road and a “10” being a road in severe disrepair.



Current BOCC Policy for Resurfacing

Roads rated a “7” or higher are then sorted by density from highest to lowest. Density is homes per foot of road. Paving starts at the top of that list and continues down the list until the budget has been allocated.



Every two years, each of the County's paved roads are inspected by one of the County's Engineering Inspectors.



The road is then given its rating from “1 – 10”.



The new rating
is then entered
into the
County's
"Pavement
Rating System".

A Pavement Rating System

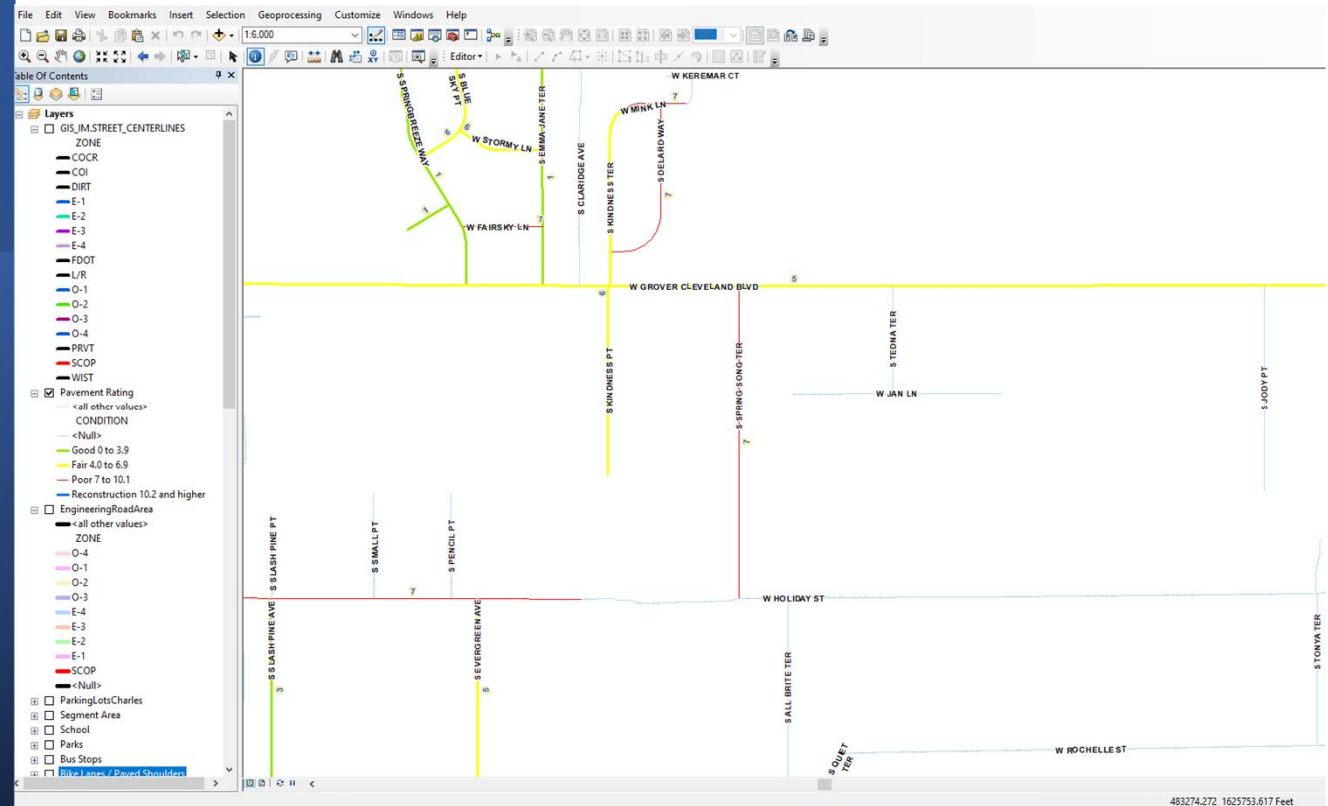
Condition:

Comments:

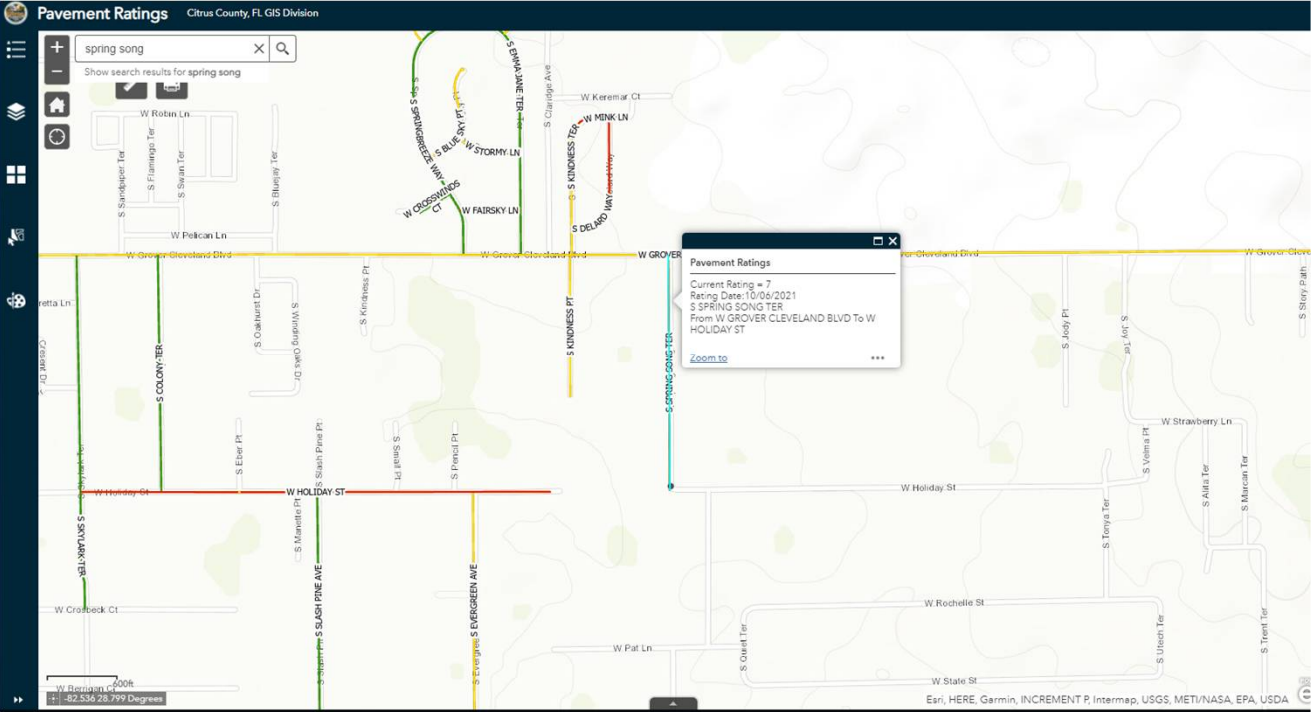
Selected Road Segments - 1996.27 Feet Selected

Street Name	Length (Ft)	Surface	Width	District	Owned By	Class	Last Rating	
S SPRING SONG TER	1996.27	ASPH	20	2	BOCC	LOCAL	7.0	Remove Set Width

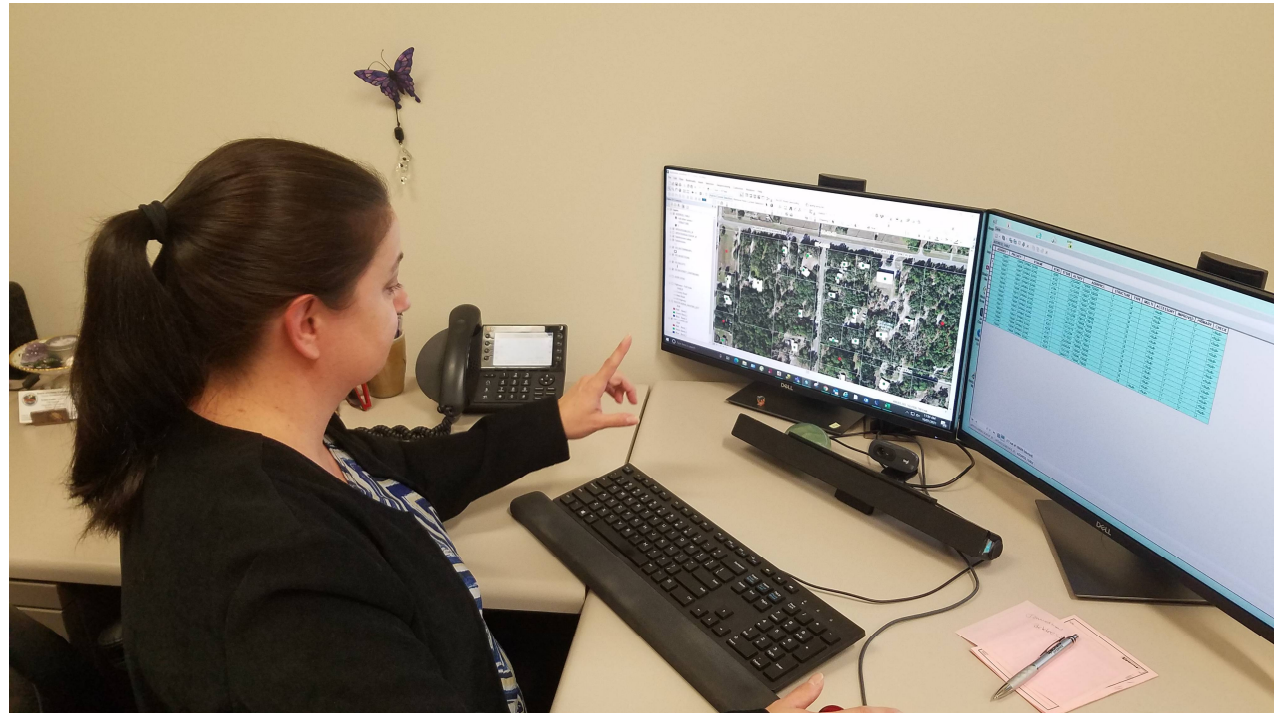
This data is monitored and reviewed by County Engineering Staff for completion and accuracy then stored and maintained by County GIS staff.



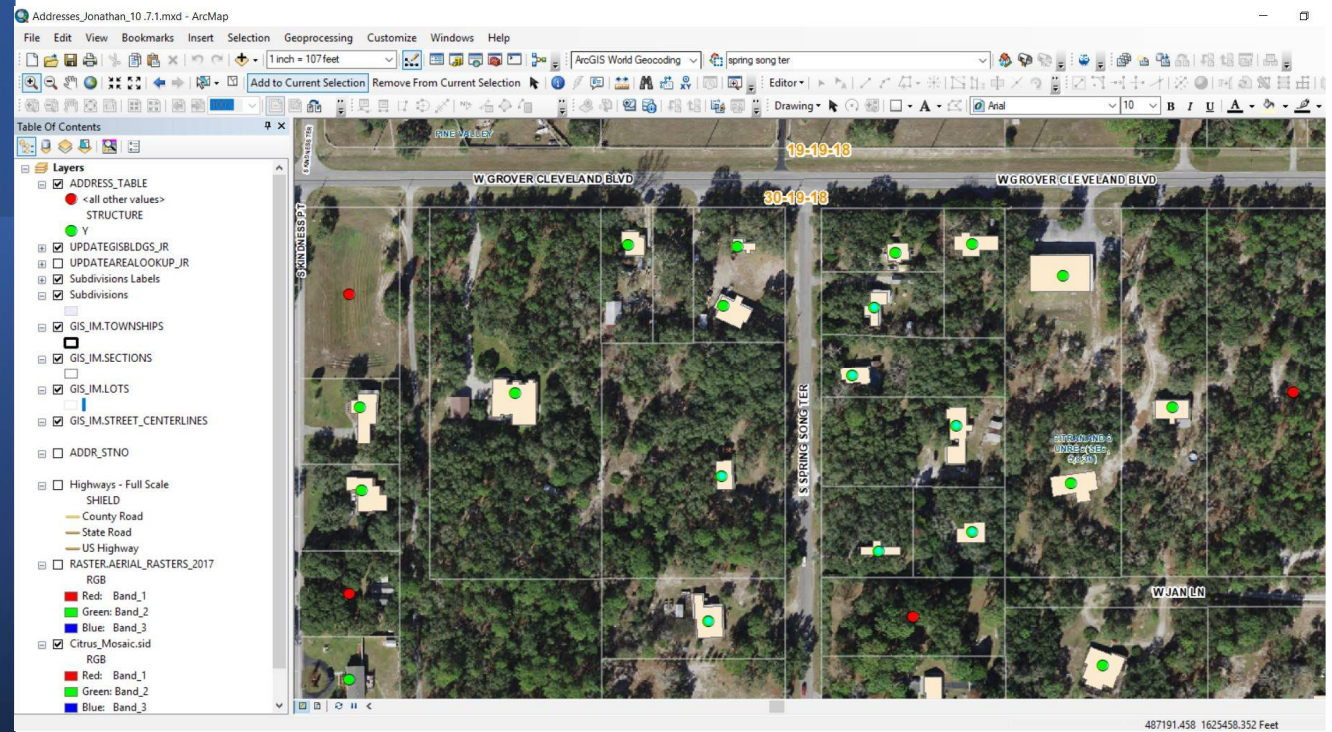
This data is also instantly viewable by the public by visiting <https://gis.citrusbocc.com/interactive-maps.html> and selecting the “Pavement Ratings” map.



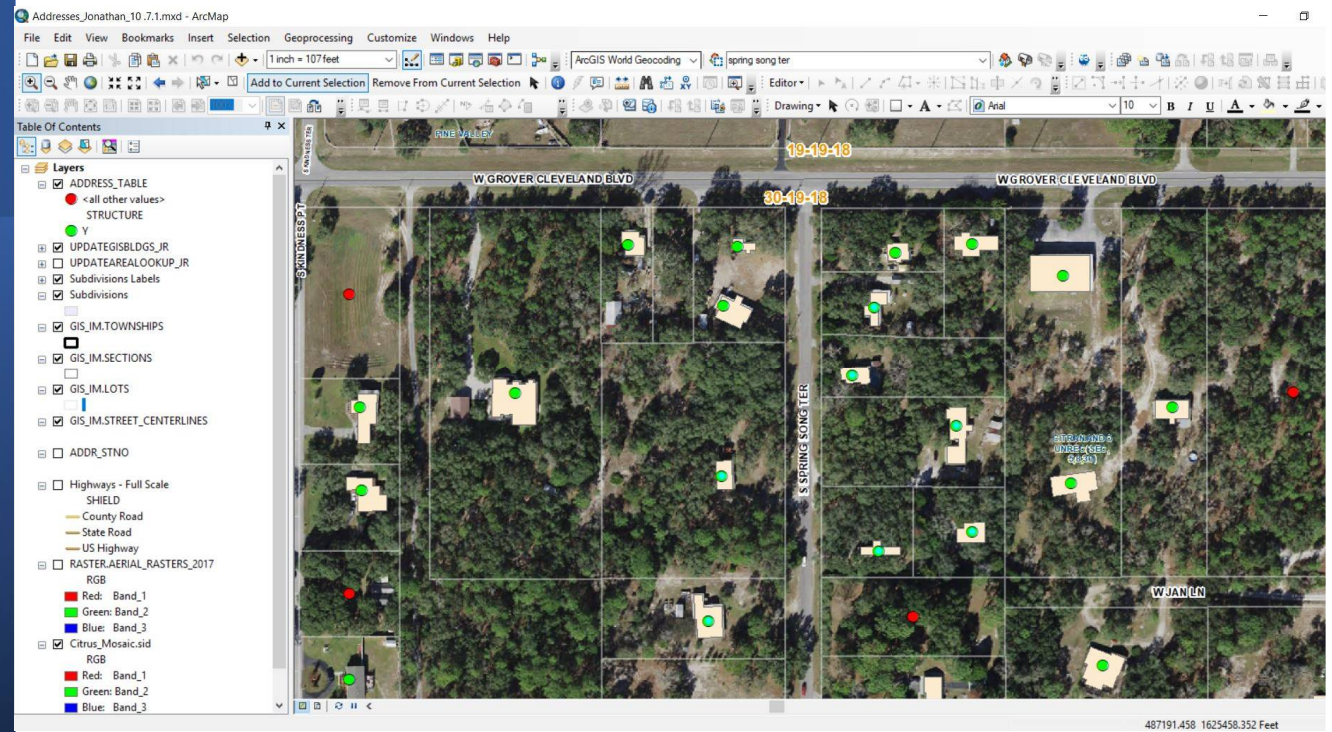
In addition to maintaining the pavement rating data, the County's GIS staff also has the responsibility of providing the density data used by Engineering to determine the order in which roads are selected for resurfacing.



GIS determines how many homes are addressed to a specific street by evaluating aerial photography...



So, if two roads are equal length and both rate above 7 and one has 9 houses and the other 10 houses. The 10 gets paved first.



...and comparing that information with data available through permitting (Hansen).

Hansen Information Technologies - Version 7.7 (v75)

File Asset Application Review Inspection Window

Property Browser

Address To 4229 S SPRING SONG TER
 HOMOSASSA FL 34446-

Parcel

Addresses

- 4229 S SPRING SONG TER HOMOSASSA
- Parcels
 - 18193000004B000003A
 - 18193000004B000003B
- Assets
 - #202002433 BPADD
 - #202010895 BPALUM
 - #202002256 BPMH
- Customer Calls
- Contacts

Stages

	Date	Time	By
Processed	03/06/2020	10:48	5202
Issued/Approved	03/20/2020	15:46	4608
Final	04/13/2020	10:44	8993
Expires	10/10/2020		

Application Information

A/P Name ROLLER TIMOTHY MICHAEL

Type of Work BNEW Dept of Commerce 100

A/P Type BPMH Declared 120000.00

MOBILE HOME OR MODULAR PERMITS

Last Stage COO ISSUED

Status CLOSED

Priority

Application Information Description Site/Property

Roads rated a “7” or higher are sorted by density (highest to lowest).

Roads are then selected for resurfacing in that order until the entirety of the resurfacing budget is allocated.

CONDITION	SEGLE	BUILDINGS	DENSITY	STNAME	FROM STNAME	TO STNAME	Cost of Resurfacing Segment	Running Total for Resurfacing	W
7	195.00	11.00	0.0564103	N HUNTWOOD PT	SOUTH END OF N HUNTWOOD PT	W HILLWOOD PATH	\$3,693.18	\$3,693.18	
7	240.00	13.00	0.0541667	W LARCHMONT CT	EAST END OF W LARCHMONT CT	W HILLWOOD PATH	\$4,545.45	\$8,238.64	
7	2156.08	109.00	0.0505547	E GLASSBORO CT	N ESSEX AVE	N CITRUS HILLS BLVD	\$40,834.85	\$49,073.48	
7	105.09	5.00	0.0475783	W BARCLAY CT	EAST END OF W BARCLAY CT	N MAYWOOD WAY	\$1,990.34	\$51,063.83	
7	147.78	6.00	0.0406009	W JADEWOOD LOOP	EAST END OF W JADEWOOD LOOP	W HILLWOOD PATH	\$2,798.86	\$53,862.69	
7	100.00	4.00	0.0400000	N MOONGLOW PT	W SUNSET STRIP DR	NORTH END OF N MOONGLOW PT	\$1,895.94	\$55,758.63	
7	104.22	4.00	0.0383803	N OAK BRANCH CT	EAST END OF N OAK BRANCH CT	N WHISPERING OAK LOOP	\$1,973.86	\$57,732.49	
7	138.59	5.00	0.0360776	N HYSSOPS PT	SOUTH END OF N HYSSOPS PT	W ROOSEVELT BLVD	\$2,624.81	\$60,357.30	
7	436.45	13.00	0.0297858	N TALLOW PT	SOUTH END OF N TALLOW PT	W ROOSEVELT BLVD	\$8,266.10	\$68,623.40	
7	237.58	7.00	0.0294638	S STARLIT PT	NORTH END OF S STARLIT PT	E PEACHTREE LN	\$4,499.62	\$73,123.02	
7	1028.52	30.00	0.0291681	E PERCH CT	S SUNFISH AVE	EAST END OF E PERCH CT	\$19,479.55	\$92,602.57	
7	505.57	14.00	0.0280302	N MESQUITE PT	SOUTH END OF N MESQUITE PT	W CRYSTAL OAKS DR	\$9,575.19	\$102,177.76	
7	172.27	5.00	0.0280302	N MESQUITE PT	W CRYSTAL OAKS DR	NORTH END OF N MESQUITE PT	\$3,262.69	\$105,440.45	
7	180.00	5.00	0.0277778	W BOGART CT	EAST END OF W BOGART CT	N BACALL LOOP	\$3,409.09	\$108,849.54	
7	795.64	22.00	0.0276507	E BLUEGILL CT	S SUNFISH AVE	EAST END OF E BLUEGILL CT	\$15,068.94	\$123,918.48	
7	659.35	18.00	0.0271266	N MAE WEST WAY	W GARBO LN	N AMECHE TER	\$12,487.69	\$136,406.17	
7	925.81	25.00	0.0271266	N MAE WEST WAY	N AMECHE TER	N LINCOLN AVE	\$17,534.28	\$153,940.45	
7	260.01	7.00	0.0269220	E ASH CT	S REDBUD TER	EAST END OF E ASH CT	\$4,924.43	\$158,864.88	
7	225.00	6.00	0.0266667	E SWIFT CT	WEST END OF E SWIFT CT	S MAPLENUIT WAY	\$4,261.36	\$163,126.24	
7	150.00	4.00	0.0266667	W BLUE SAGE CT	EAST END OF W BLUE SAGE CT	N WHISPERING OAK LOOP	\$2,840.91	\$165,967.15	
7	150.83	4.00	0.0265199	S CARAWAY PT	W CARAWAY PL	SOUTH END OF S CARAWAY PT	\$2,856.63	\$168,823.78	
7	654.73	17.00	0.0259649	N BRYNNER PASS TER	W BARRYMORE DR	N STEWART WAY	\$12,400.19	\$181,223.97	
7	230.00	10.00	0.0249758	W HILLWOOD PATH	W LARCHMONT CT	WEST END OF W HILLWOOD PATH	\$4,356.06	\$185,580.03	
7	399.30	9.00	0.0249758	W HILLWOOD PATH	W JADEWOOD LOOP	W LARCHMONT CT	\$7,562.50	\$193,142.53	
7	444.29	11.00	0.0249758	W HILLWOOD PATH	N HUNTWOOD PT	W JADEWOOD LOOP	\$8,414.58	\$201,557.11	
7	247.69	3.00	0.0249758	W HILLWOOD PATH	N CRESTLINE DR	N HUNTWOOD PT	\$4,691.10	\$206,248.21	
7	525.80	13.00	0.0247242	N STANWYCK TER	W BARRYMORE DR	N STEWART WAY	\$9,958.33	\$216,206.55	
7	652.62	16.00	0.0245166	W MAPLELEAF CT	EAST END OF W MAPLELEAF CT	N PIZARRO PT	\$12,360.23	\$228,566.77	
7	739.18	18.00	0.0243513	N BRACKENFERN PT	SOUTH END OF N BRACKENFERN PT	N MAIDENCANE DR	\$13,999.62	\$242,566.39	
7	329.06	8.00	0.0243117	E PEACE CT	S EDEN GARDENS AVE	EAST END OF E PEACE CT	\$6,232.20	\$248,798.59	
7	296.73	7.00	0.0235905	N RATH RUE PT	N LINCOLN AVE	NORTH END OF N RATH RUE PT	\$5,619.89	\$254,418.48	
7	606.67	14.00	0.0230768	N DEWBERRY PT	SOUTH END OF N DEWBERRY PT	W ROOSEVELT BLVD	\$11,489.96	\$265,908.44	
7	802.99	18.00	0.0224162	S CANARY TER	E GULF TO LAKE HWY	SOUTH END OF S CANARY TER	\$15,208.14	\$281,116.58	
7	1250.00	29.00	0.0223546	N DAVIS ST	BEVERLY HILLS BLVD	W STARIASMINE PL	\$23,674.24	\$304,790.83	
7	181.47	3.00	0.0223546	N DAVIS ST	BEVERLY HILLS BLVD	W STARIASMINE PL	\$3,436.93	\$308,227.76	
7	326.10	7.00	0.0214658	E HOPE CT	S EDEN GARDENS AVE	EAST END OF E HOPE CT	\$6,176.14	\$314,403.90	
7	280.22	6.00	0.0214117	W CORAL CT	N REGATTA PT	WEST END OF W CORAL CT	\$5,307.20	\$319,711.10	
7	328.22	7.00	0.0213272	W AMERINDIAN CT	N REGATTA PT	WEST END OF W AMERINDIAN CT	\$6,216.29	\$325,927.39	
7	564.38	12.00	0.0212823	E AVOCET CT	WEST END OF E AVOCET CT	N PUFFIN TRL	\$10,689.02	\$336,616.41	
7	470.24	11.00	0.0209649	W COLBERT CT	W ART CARNEY PL	WEST END OF W COLBERT CT	\$9,906.06	\$346,522.47	
7	907.91	16.00	0.0209649	W COLBERT CT	N RONALD TER	W ART CARNEY PL	\$17,195.27	\$363,717.74	
7	1245.28	28.00	0.0209649	W COLBERT CT	N FOREST RIDGE BLVD	N RONALD TER	\$23,584.85	\$387,302.59	
7	1241.57	26.00	0.0209412	W FREEMAN PL	N MILAM WAY	N SANTOS DR	\$41,150.32	\$428,452.91	
7	1060.00	22.00	0.0207547	N LENNOX TER	W GARDENIA DR	N CITRUS SPRINGS BLVD	\$35,132.58	\$463,585.49	
7	712.56	14.00	0.0206268	W SUNSET STRIP DR	N RONALD TER	W ART CARNEY PL	\$13,495.45	\$477,080.94	

Projected Schedule for the 2023 Residential Resurfacing Project

	2021				2022												2023					
	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
GIS Updates Density of Homes		X												X								
List of Roads Generated			X												X							
List of Roads Reviewed by Utilities			X												X							
Upload to Minute Traq				X												X						
List of Roads Approved by BOCC						X												X				
Bidding with OMB							X	X	X										X	X	X	
Upload to Minute Traq										X												X
Construction Contract Approved by BOCC												X										
Pre-Construction Meeting													X									
Notice to Proceed Issued													X									
Construction														X	X	X	X					
Inspection														X	X	X	X					
Pay App Completion															X	X	X	X				

Sales Tax Revenue

The Florida Department of Revenue indicates that a one-cent sales tax would generate approximately:

\$13.1 to \$21.8 million per year

Reaching the goal of a 20 to 25-year repaving cycle.





AGENDA MEMORANDUM

FROM:	Charles R. Oliver, County Administrator
SUBJECT:	Sales Tax Referendum
AGENDA DATE:	November 09, 2021

BRIEF OVERVIEW:

Since 2016, the County has used at least \$3 million in gas tax for Residential Road Resurfacing. Some years additional funds were available, and it was \$4 million. Unfortunately, \$3 to \$4 million is insufficient and gas tax continues to decline because of electric and more fuel-efficient vehicles. Additionally, gas tax is calculated in cents per gallon, consequently as resurfacing costs increase additional funds are not available.

The County needs about \$10 million per year for all local roads to be paved on a 20-to-25-year cycle. Even then it would require 20 to 25 years to bring all roads up to an acceptable standard. Based on our current funding we are on approximately 60-year cycle which is not acceptable.

The current County policy is a combination of road rating and density. The County's rating system goes from 1-10 with a newly resurfaced road being rated as 1 and a road that needs to be completely reconstructed being rated as a 10. The density is calculated as the number of homes per the length of road (roads of equal length one with 10 houses get paved before one with 9 houses). Consequently, the large size of the lots (Pine Ridge) and less development (Citrus Springs) the formula does not work in their favor. The formula favors more densely developed areas (Beverly Hills and Sugar Mill Woods).

A 1/2% Sales Tax would generate between \$6 and \$8 million per year and a 1% Sales Tax would generate between \$12 and \$16 million. The Board can either choose to use and Transportation Surtax or a Local Option Sales Tax. Citrus County can use the Transportation Surtax because we are in the Tampa Bay Regional Planning area. It is also restricted to meet transportation needs, however, either referendum can restrict the use based on the wording of the referendum.

The Referendum can be placed on any normal scheduled election date, general or primary, or can be placed as a Special Election, however, the County would need to cover the cost of a Special Election. The Primary Election in 2022 is August 23rd and the General Election date November 8th.

BUDGET IMPACT/FUNDING SOURCE:

Account No.	Account Title	Current Budget	YTD Expenditures	Encumbrances	Available Balance
					\$0

RECOMMENDED ACTION:

Provide Direction on Potential Referendum.

Amy Charley

From: Douglas A. Wright <Douglas.Wright@citrusbocc.com>
Sent: Tuesday, November 9, 2021 12:17 PM
To: CommissionRecordsEmail
Subject: [EXTERNAL] FW: Public Comment for Agenda Item: Sales tax increase

Categories: TO DO *PENDING*

CAUTION: This email originated from outside of the Clerk's Office. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Please add the below comment for Agenda B-2 regarding the 1-cent Sales tax discussion. Thanks

Doug

Doug Wright
 Executive Assistant to the Board
 (352) 341-6561 (office)
 (352) 341-6584 (fax)
 (352) 586-6271 (cell)

-----Original Message-----

From: No-Reply <No-Reply@citrusbocc.com>
 Sent: Tuesday, November 9, 2021 08:57
 To: comments <comments@citrusbocc.com>
 Subject: Public Comment for Agenda Item: Sales tax increase

Citizen Name : George
 Address : 5577 North Carl G rose Hwy
 Organization :

Sales tax increase. The state of Florida has collected tax and has an excess of billions of dollars. Let them pay the 3 million you need

Attachment: Additional Information for item B2 (17273 : Sales Tax Referendum)

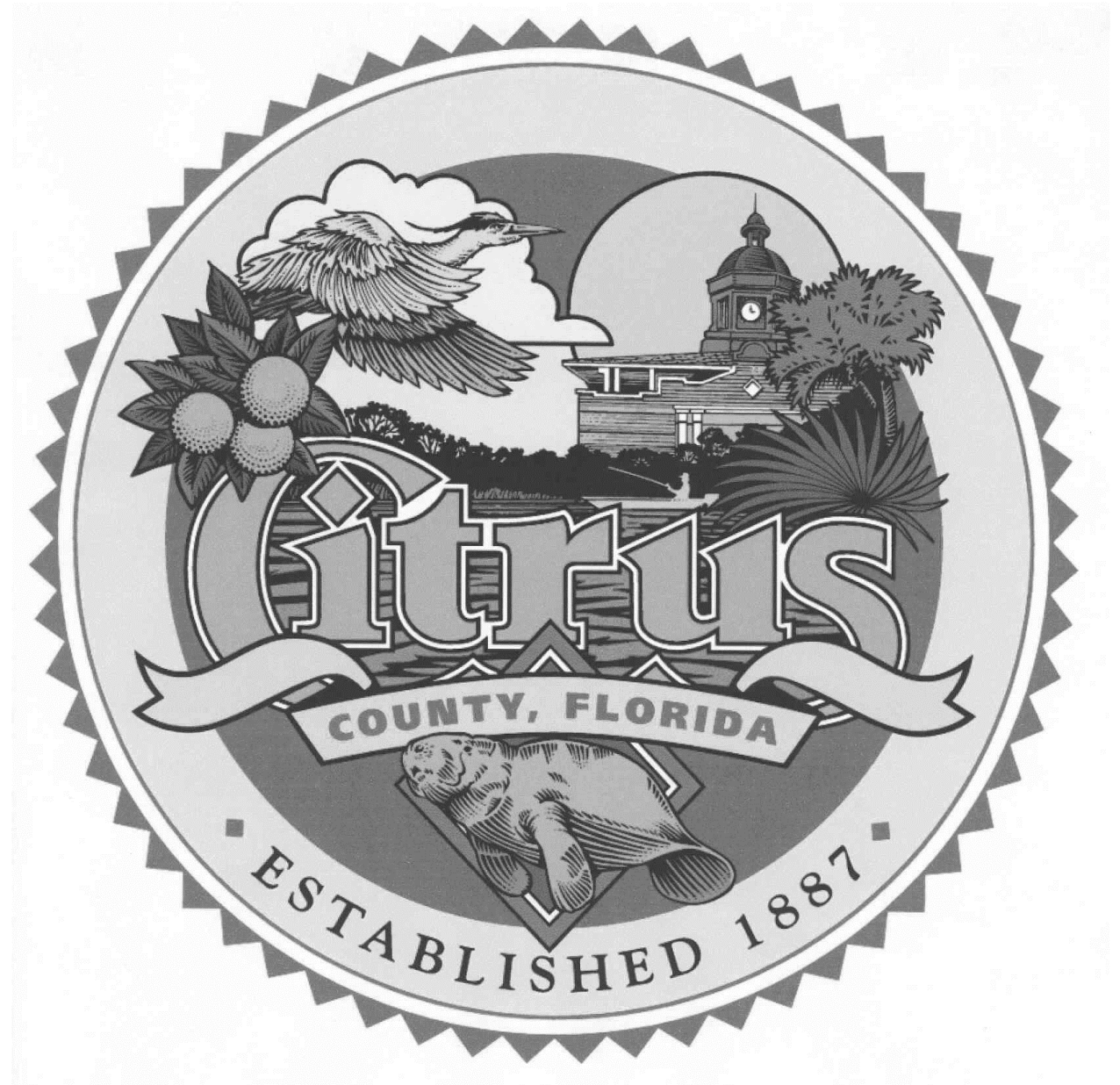
Historical BOCC Policies for Resurfacing

Worst to First

The roads in the worst condition were resurfaced regardless of location, traffic volume, or density.

Commissioner's Choice

Commissioners were given the option to choose which road was resurfaced.



Current BOCC Policy for Resurfacing

Roads are rated from 1-10 with a “1” being a newly constructed/paved road and a “10” being a road in severe disrepair.



Current BOCC Policy for Resurfacing

Roads rated a “7” or higher are then sorted by density from highest to lowest. Density is homes per foot of road. Paving starts at the top of that list and continues down the list until the budget has been allocated.



Every two years, each of the County's paved roads are inspected by one of the County's Engineering Inspectors.



The road is then given
a rating from “1 – 10”.



B.2.b

Attachment: Agenda Item B2 BOCC Resurfacing Presentation no animation (17273 : Sales

The new rating
is then entered
into the
County's
"Pavement
Rating System".

Pavement Rating System

Map Tools:

- Home
- Full Screen
- Layers
- Search
- Measure
- Info
- Print
- Share
- Help

A Segment Rating
✕

Condition: 7

Comments:

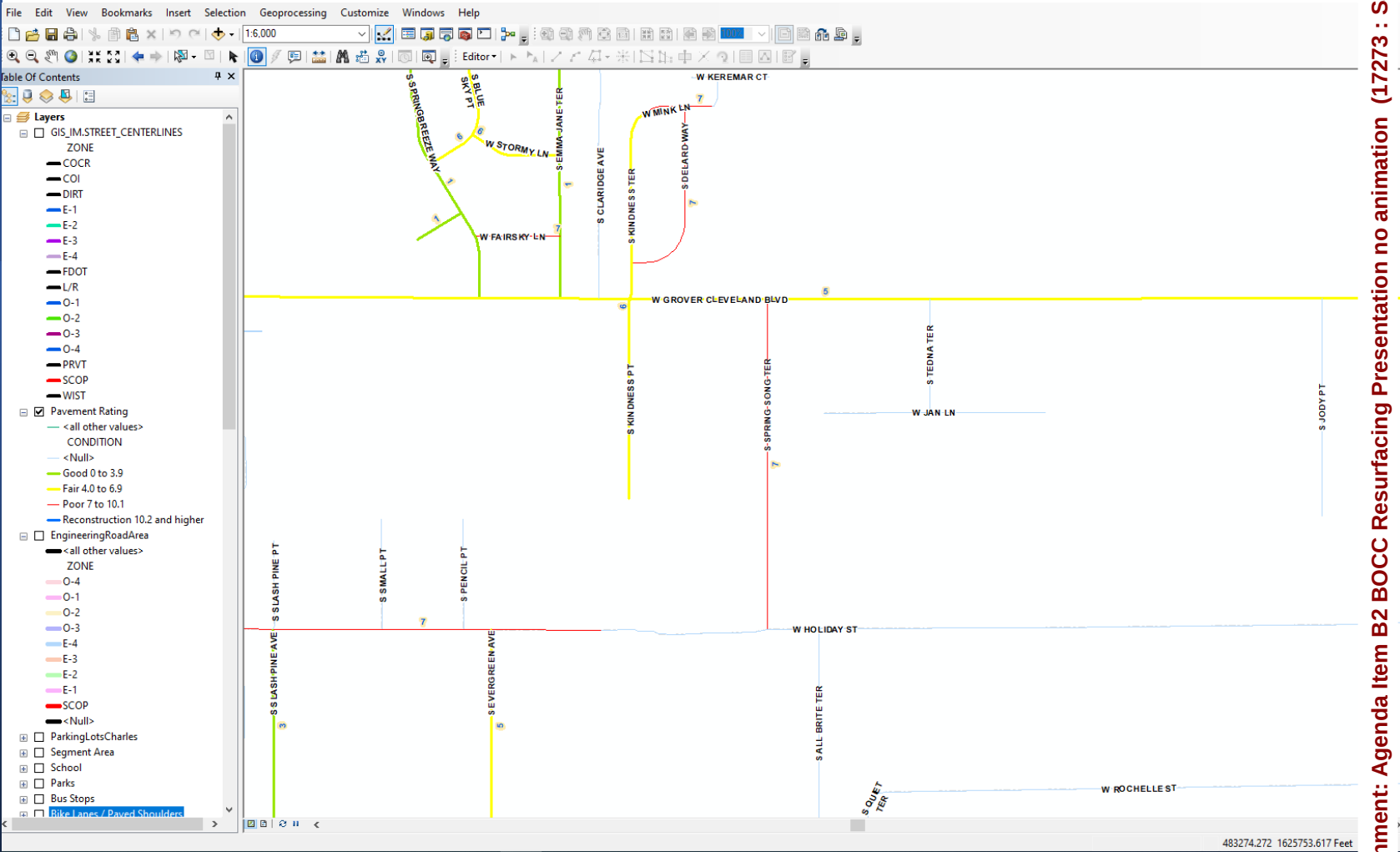
Cancel
Rate!

Selected Road Segments - 1996.27 Feet Selected

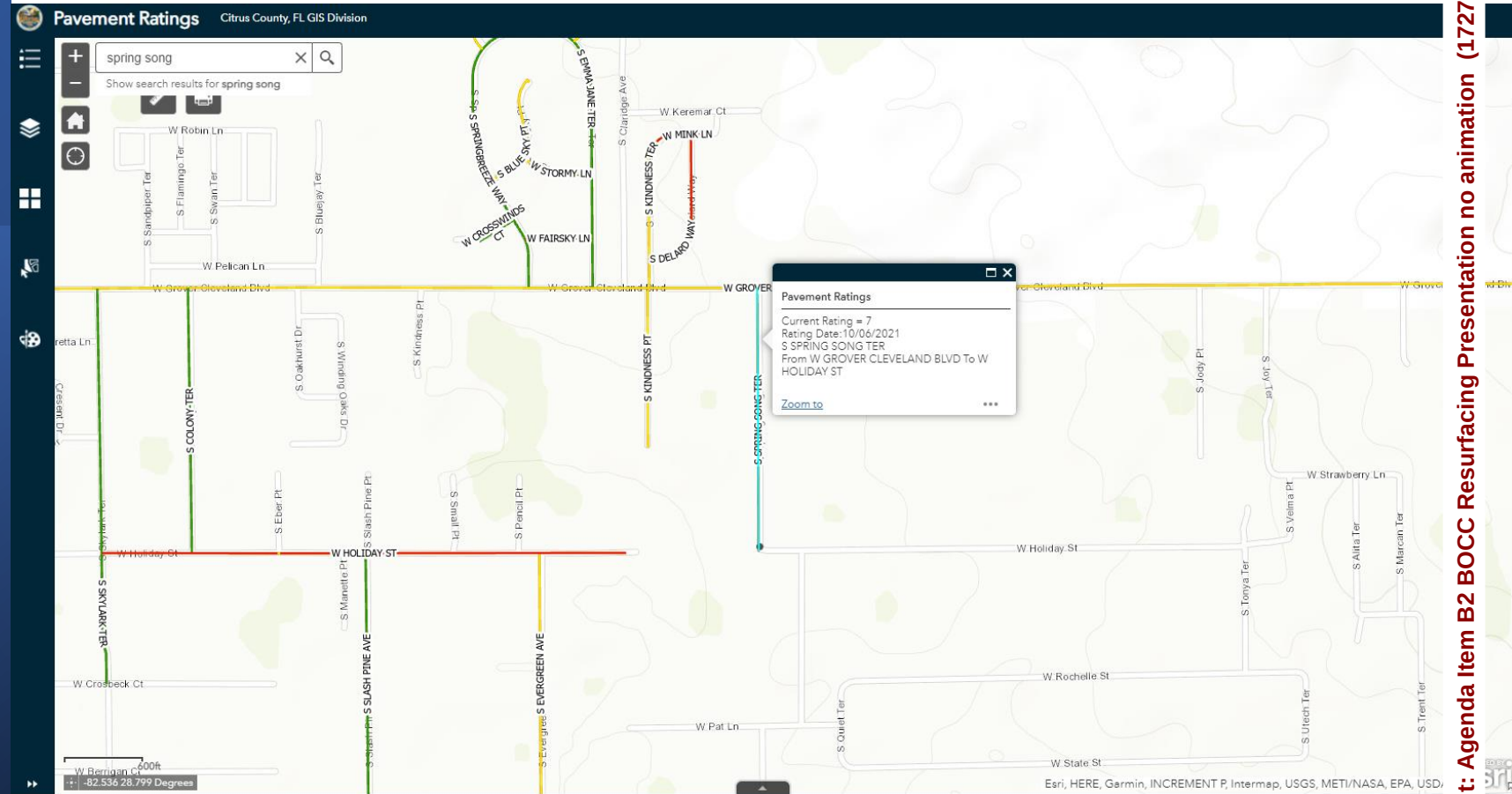
Street Name	Length (Ft)	Surface	Width	District	Owned By	Class	Last Rating	
S SPRING SONG TER	1996.27	ASPH	20	2	BOCC	LOCAL	7.0	Remove Set Width

Attachment: Agenda Item B2 BOCC Resurfacing Presentation no animation (17273 : Sales

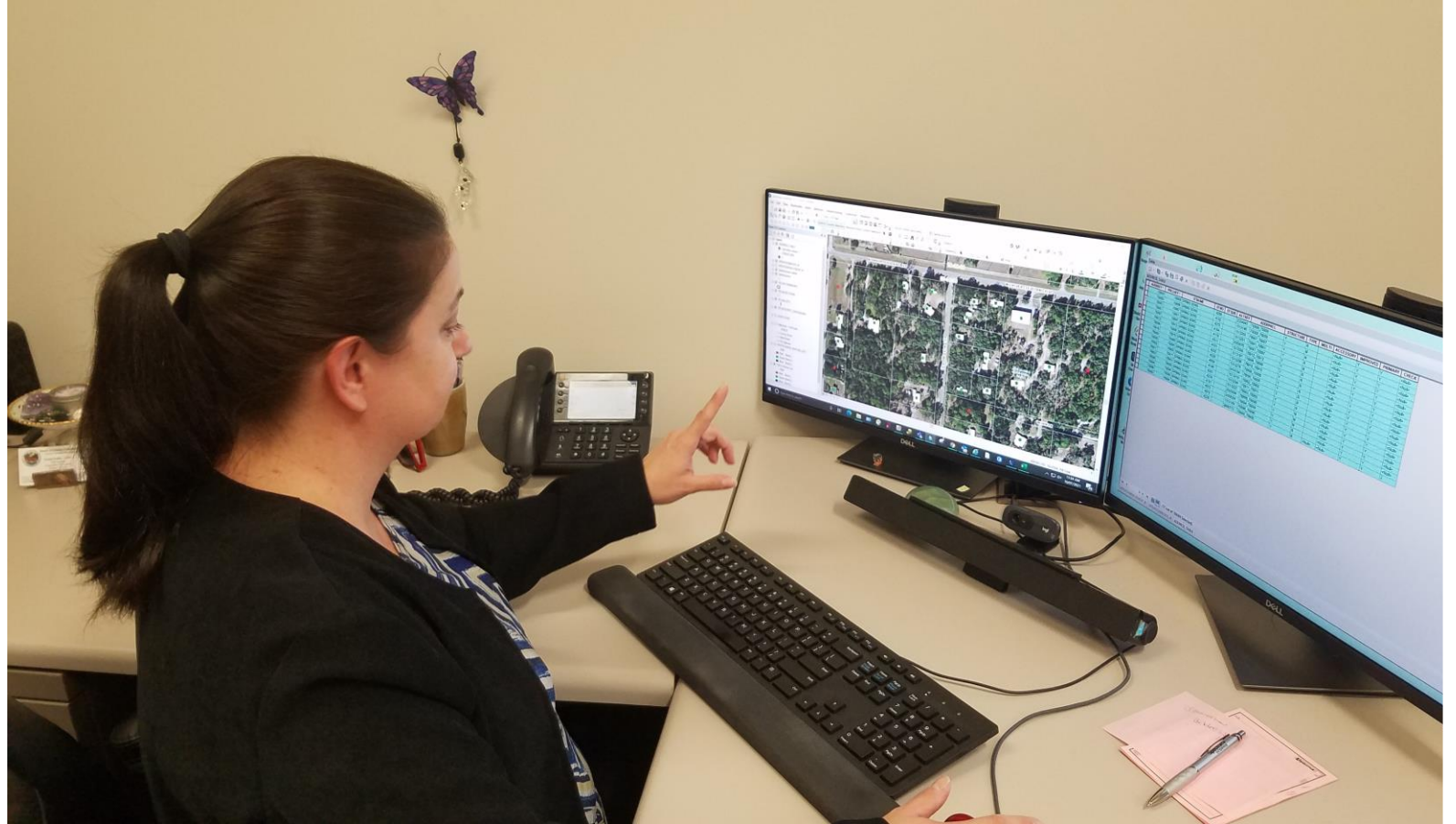
This data is monitored and reviewed by County Engineering Staff for completion and accuracy then stored and maintained by County GIS staff.



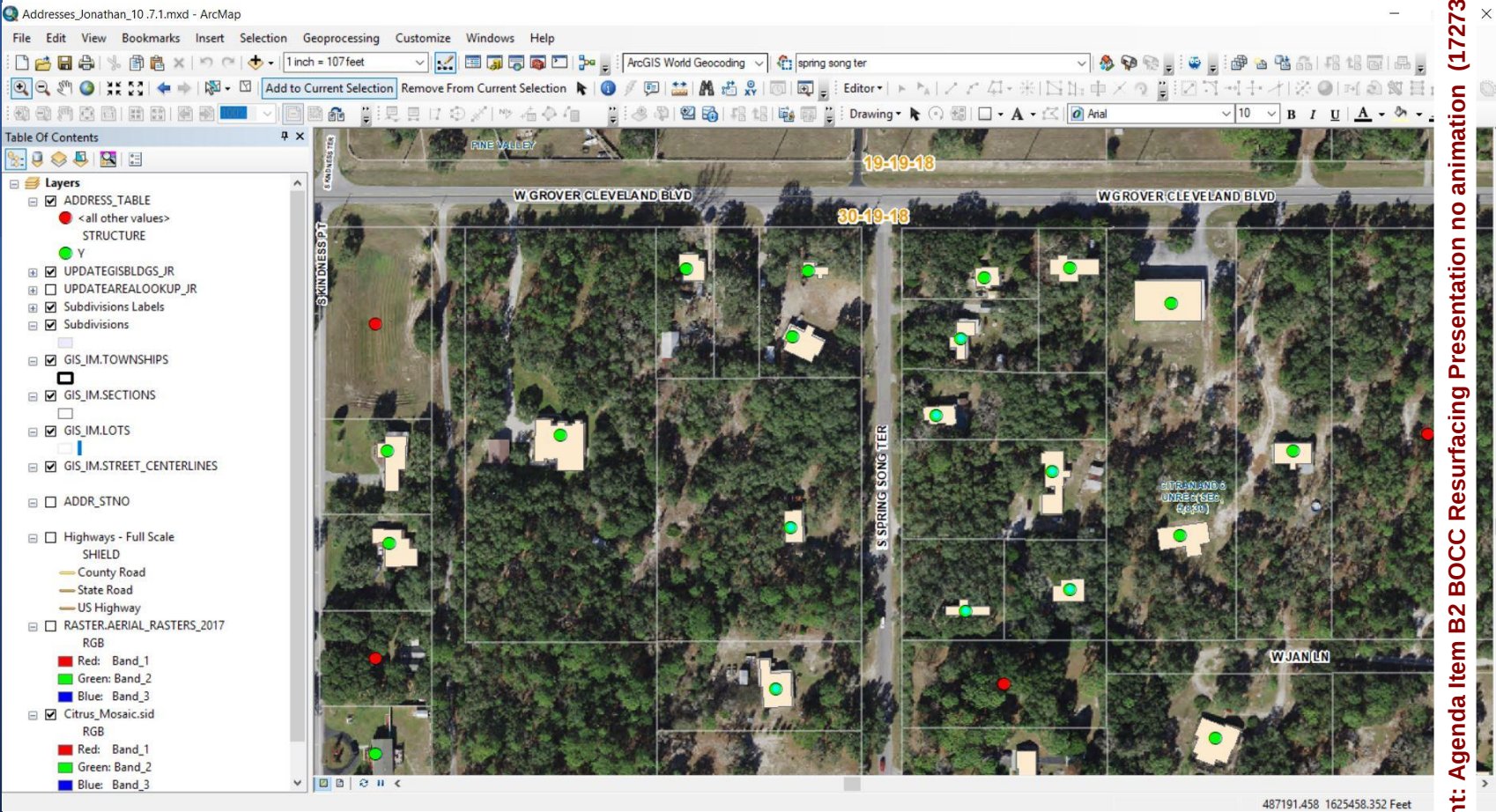
This data is also instantly viewable by the public by visiting <https://gis.citrusbocc.com/interactive-maps.html> and selecting the “Pavement Ratings” map.



In addition to maintaining the pavement rating data, the County's GIS staff also has the responsibility of providing the density data used by Engineering to determine the order in which roads are selected for resurfacing.

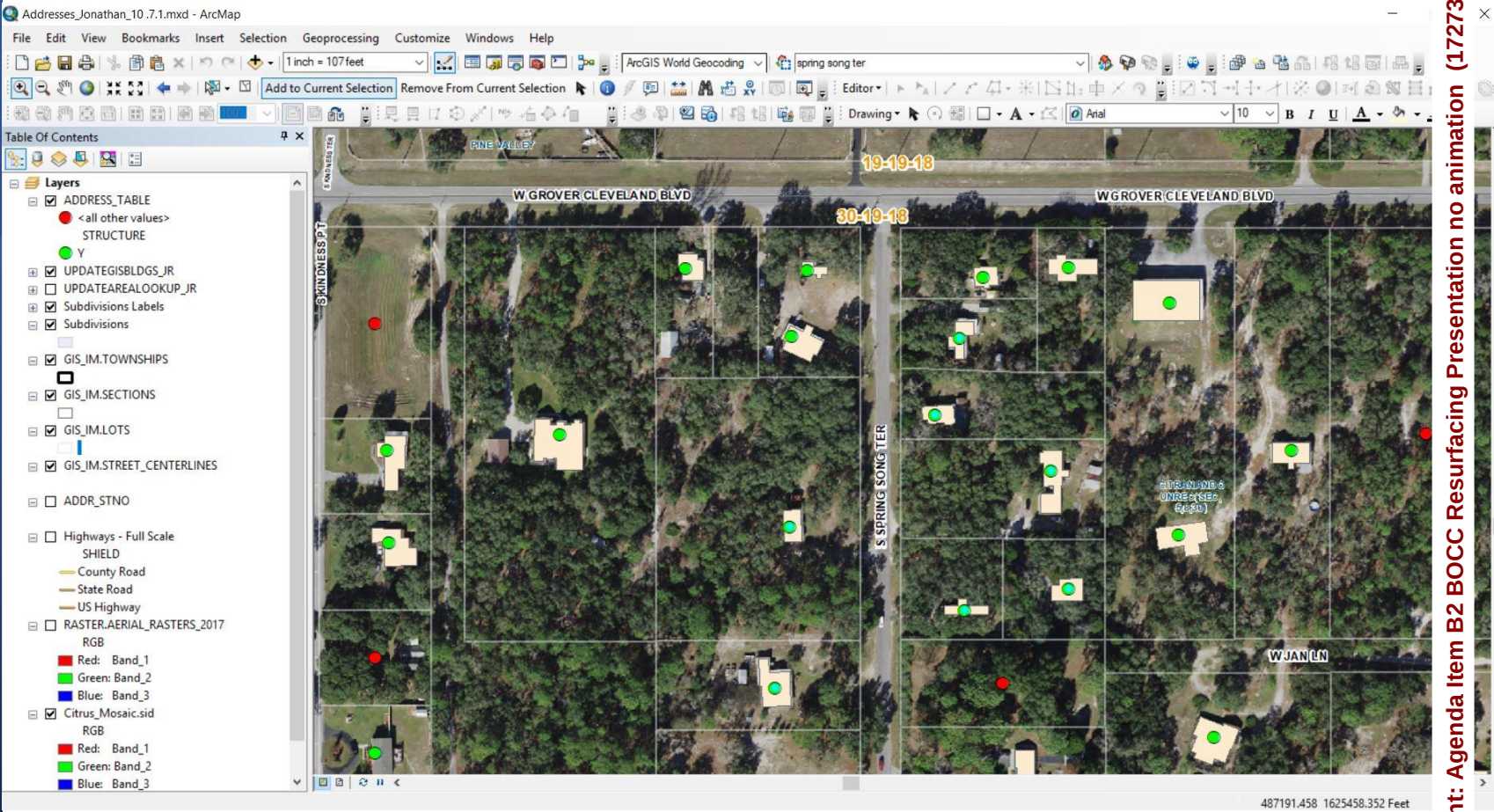


GIS determines how many homes are addressed to a specific street by evaluating aerial photography...



Attachment: Agenda Item B2 BOCC Resurfacing Presentation no animation (17273 : Sales

So, if two roads are equal length and both rate above 7 and one has 9 houses and the other 10 houses. The 10 gets paved first.



Attachment: Agenda Item B2 BOCC Resurfacing Presentation no animation (17273 : Sales

...and comparing that information with data available through permitting (Hansen).

v7 Hansen Information Technologies - Version 7.7 (v75)

File Asset Application Review Inspection Window

Property Browser

Address To 4229 S SPRING SONG TER
 HOMOSASSA FL 34446-

Parcel

Addresses

- 4229 S SPRING SONG TER HOMOS
- Parcels
 - 18193000004B000003A
 - 18193000004B000003B
- Assets
 - #202002433 BPADD
 - #202010895 BPALUM
 - #202002256 BPMH
- Customer Calls
- Contacts

Stages

	Date	Time	By
Processed	03/06/2020	10:48	5202
Issued/Approved	03/20/2020	15:46	4608
Final	04/13/2020	10:44	8993
Expires	10/10/2020		

Application Information

A/P Name ROLLER TIMOTHY MICHAEL

Type of Work BNEW Dept of Commerce 100

A/P Type BPMH Declared 120000.00

MOBILE HOME OR MODULAR PERMITS

Last Stage COO ISSUED

Status CLOSED

Priority

Application Information

Description Site/Property

Roads are then selected for resurfacing in that order until the entirety of the resurfacing budget is allocated.

Packet Pg. 35

Projected Schedule for the 2023 Residential Resurfacing Project

	2021				2022												2023					
	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
GIS Updates Density of Homes		X												X								
List of Roads Generated			X												X							
List of Roads Reviewed by Utilities			X												X							
Upload to Minute Traq				X												X						
List of Roads Approved by BOCC						X												X				
Bidding with OMB							X	X	X										X	X	X	
Upload to Minute Traq										X												X
Construction Contract Approved by BOCC												X										
Pre-Construction Meeting													X									
Notice to Proceed Issued													X									
Construction														X	X	X	X					
Inspection														X	X	X	X					
Pay App Completion															X	X	X	X				

Sales Tax Revenue

B.2.b

The Florida Department of Revenue indicates that a one-cent sales tax would generate approximately:

\$13.1 to \$21.8 million per year

Reaching the goal of a 20 to 25-year repaving cycle.



THANK YOU!



CENT FOR CITRUS

November 9, 2021

LOCAL OPTION SALES TAX

- Florida Statute 212 allows Counties to collect Local Option Sales Tax
- “Cent for Citrus” referendum can be placed on the November 2022 General Election Ballot subject to Ordinance approval by the Board of County Commissions.
- Local Option Sales Tax levy is subject to voter referendum approval.
- Can be shared with municipalities by interlocal agreement.



ROAD RESURFACING PROGRAM

- County local road resurfacing program is not sufficiently funded to provide a roadway life-cycle of 20-25 years.
- Current resurfacing funding of \$3 to \$4 million from Gas Tax, resurfaces approximately 30 miles or a resurfacing life-cycle of 52 years (excluding inflationary costs).
- Dedicated funding source from Sales Tax will provide a roadway life-cycle of 20-25 years.
- Approximately, \$240 million is needed to resurface all paved County maintained and owned local roads.

SALES TAX REVENUE

The Florida Department of Revenue indicates that a one-cent sales tax would generate approximately annually:

\$12 to \$16 million per year

Sales tax is dependent on the strength of the economy and may fluctuate greatly.

The Local Option Sales Tax will be dedicated to resurfacing of existing County roads.

GAS TAX AS A FUNDING SOURCE

- Gas Taxes:
 - Currently, levying the maximum allowable local gas tax under Florida Statutes.
 - Dedicated to bonding for capital improvements.
 - Gas tax revenues are declining:
 - Hybrids
 - More fuel-efficient vehicles
 - Cost of fuel/Economic conditions
 - Not inflationary.
 - FDOT predicts that by 2024 electric car sales will represent 40% of the new cars sold.

GAS TAX FY 2021/2022 BUDGET

Revenues	Gas Tax	Grants	Total
Gas Taxes/Grants	9,585,000	1,466,792	11,051,792
Carry Forward	1,309,250	-0-	1,309,250
Total Revenues	10,894,250	1,466,792	12,361,042
Expenditures			
Bridge, Striping & Intersection Improvements	450,000		450,000
Continuing Road Projects; prev. budgeted	2,000,000		2,000,000
Transportation Bonds	1,899,746		1,899,746
Road Resurfacing	4,000,000		4,000,000
Road Resurfacing SCOP Grant Match	844,504	1,466,792	2,311,296
Road Maintenance - Operations	1,700,000	-0-	1,700,000
Total Expenditures	10,894,250	1,466,792	12,361,042

NEIGHBORING COUNTIES

Hernando County



9th cent gas tax, est. \$785,000 per year – used for residential roads; 1st -5th gas tax, est. \$3M – 20% use for residential road, 2021 projected to resurface 13 miles

Sumter County



1 cent gas tax, est. \$2.5M – 60% use for residential road, 2021 projected to resurface 12 miles and micro-resurface 14 miles

Marion County



ALL MSBU, 2021 projected to resurface 26 miles

Levy County



Gas tax est. \$400K per year, 2021 projected to resurface 10 miles

Attachment: Agenda Item B2 Cent for Citrus (17273 : Sales Tax Referendum)

NEIGHBORING COUNTIES LOCAL OPTION SALES TAX RATES

Hernando County



.5% or .05 cent for School Capital Outlay

Sumter County



1% or 1 cent for County Government

Marion County



1% or 1 cent for County Government

Levy County



1% or 1 cent for County Government

COUNTIES WITHOUT GOVERNMENT LOCAL OPTION SALES TAX

- Citrus
- Hernando (levy .5% for School)
- Lee (levy .5% School)
- Martin (levy .5% School)
- Orange (levy .5% School)
- St Johns (levy .5% School)
- Volusia (levy .5% School)

Citrus County does not levy a local option sales taxes for both government and school.

WHAT HAPPENS IF CENT FOR CITRUS IS PASSED?

- All 1,695 centerline miles of County maintained and owned local residential paved roads will be resurfaced within the 20-25 year life-cycle.
- Pavement markings and markers will be upgraded and replaced concurrently.
- Quality of life for neighborhoods will improve.
- Improved County roadway safety.
- Other transportation modes can share the roadway.
- Reduces wear and tear on vehicles.



WHO PAYS THE CENT FOR CITRUS?

- Everyone
 - Tourist
 - Seasonal Residents
 - Non-Property Owners
 - Business patrons of retail establishments
 - Residents
- If resurfacing is funded by an assessment method only residents pay.

HOW MUCH WILL IT ADD TO MY PURCHASES?

Item	Amount	Cent for Citrus
Propane	\$19.99	\$0.20
Pod Coffee Maker	\$79.99	\$0.80
Kayak	\$160.00	\$1.60
50” LED Smart TV	\$448.00	\$4.48
Washer and Dryer	\$2,000.00	\$20.00
Crew Cab Pickup Truck	\$36,000.00	\$50.00

Applies only to the first \$5,000 of major purchases, maximum paid is \$50

WHAT IS EXEMPT?

- Most Groceries (excluding soda, candy and deli food)
- Residential rent and mortgages
- Utilities
- Prescriptions
- New machinery, parts, equipment and associated labor

WHO BENEFITS?

Residents



Potholes are not ideal for pedestrians or motor vehicles. A new surface with no cracks or holes will make a more comfortable walkway for people and smoother surface for vehicles.

Resurfacing can improve curb appeal to property with a roadway in good condition.

Motorist



Safe and efficient roads. Better travel times.

Business



Resurfacing provides better roads which enables customers to visit the County and make return trips.

County



Resurfacing can prevent larger damages from occurring; small damages can be fixed quickly and prevent large and expensive repairs.

HOW LONG WILL THIS BE IN EFFECT?

Recommend the Local Option Sales Tax be in effect for one roadway life-cycle or 20-25 years.

Current law requires that any initial levy take effect on January 1st and any levy termination take effect on December 31st.

SALES TAX OVERSIGHT

- The Board is responsible for the Sales Tax with oversight and revenue collection provided by the Florida Department of Revenue (DOR).
 - DOR establishes a separate account for each County imposing the Sales Tax.
- All revenues and expenditures are included in the Annual Comprehensive Financial Report which is audited by an external auditor and filed with the State of Florida.
- The Board approves the road paving bids, contracts and ranking formula.

STATUS OF ROAD RESURFACING PROGRAM

- Roadway Rankings have been completed.
- Interactive GIS map showing ratings available on the web.
- Current Formula (road condition then density of homes).

FEW FINAL FACTS

- The Cent for Citrus is an equitable revenue source. Everyone pays their share of preserving, protecting and improving our community by keeping our road in good condition.
 - Food and medicines are not taxed.
 - Tax is capped at first \$5,000 of major purchases with maximum tax of \$50.
- The Cent for Citrus is collected locally and used on local projects in the County that benefit the people who live and work in Citrus County.
- The Cent for Citrus provides a revenue source other than a property tax.



CENT FOR CITRUS

Questions

*Coming together is a beginning; keeping
together is progress; working together is success.*
Henry Ford



Board of County Commissioners Speakers Form

When you approach the Board to address noted item,
please give this form to the Clerk.

Please Print

Date: 11/9/21

Name: Janet Barek

Address: 7022 N Santos Dr

Citrus Springs

Telephone #: (352) 897-4369

Item to be Addressed: Roads



Board of County Commissioners Speakers Form

When you approach the Board to address noted item,
please give this form to the Clerk.

Please Print

Name: BILL HUNTER Date: 11/9/21

Address: PINE RIDGE

Telephone #: _____

Item to be Addressed: ROAD RESURFACING



Board of County Commissioners Speakers Form

When you approach the Board to address noted item,
please give this form to the Clerk.

Please Print

Date: 11/9/21

Name: DAVID P. ROVALDI

Address: 712 BALMORAL COURT
INVERNESS FL 34453

Telephone #: 240. 462. 2260

Item to be Addressed: TAX FOR RODES, AMBULANCE SERVICE
TAKEOVER



Board of County Commissioners Speakers Form

When you approach the Board to address noted item,
please give this form to the Clerk.

Please Print

Date: Nov. 09 - 2021

Name: Christopher Hughes

Address: 7979 N. IWA Martin Ave.
Crystal River 34428

Telephone #: 727 420 - 5746

Item to be Addressed: County Revenue Generation through P.A.S.