



Marion County Board of County Commissioners

# Marion County, Florida SALES TAX INITIATIVE

Informational packet about the  
1-percent sales tax referendum on  
March 15, 2016

**More information:**

[www.MarionCountyFL.org/SalesTaxInitiative](http://www.MarionCountyFL.org/SalesTaxInitiative)  
352-438-2323



## Transportation Infrastructure

19 projects in two focus areas: capacity and pavement rehabilitation.

### Capacity projects examples:

- NW 49th/35th St. – new 4-lane from NW 44th Ave. to Ocala city limits.
- CR 484 Interchange – new lanes and ramps from SW 20th Ave. Rd. to CR475A.
- SW 49th Ave./SW 40th Ave. – new 4-lane from SW 95th St. to SW 42nd St.

### Pavement rehabilitation projects examples:

- County Road 464B from Levy County line to US 27.
- County Road 326 from Levy County line to US 27.
- County Road 475B from CR 475A to CR 475.
- County Road 316 from CR 315 to West of Eureka Bridge.
- Marion Oaks Boulevard from Marion Oaks Manor to Marion Oaks Manor.



## Public Safety Communications

- 800 MHZ radio replacement.
- Additional tower.
- Back-up Communications Center buildout at Ocala Police Department.



## Fire Rescue

- Rolling Greens fire station
- Ambulance replacements.
- Fire engine replacements.
- Ladder truck replacements.
- Brush/grass fire unit replacements.
- Water tanker replacements.
- Air pack replacements.



## Marion County Sheriff's Office

- Vehicles.
- Aircraft.
- Evidence building construction.
- Mobile command unit.
- SWAT vests.
- Computer equipment and server to store law enforcement records.

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**The Marion County Board of County Commissioners on Dec. 1 unanimously approved putting a sales tax option before county voters in the March 2016 presidential ballot.**

The Commission voted on the sales tax referendum at a public hearing after months of citizen input, research and fact-gathering, and multiple public workshops.

## What critical services would it fund?

If passed, the 1-percent sales tax would fund public safety equipment needs for law enforcement, fire rescue and emergency medical services, as well as transportation capital road projects for Marion County and its municipalities (Bellevue, Dunnellon, Ocala, Reddick and McIntosh).

## How long would it last?

The temporary tax would be levied over a period of four years, starting on Jan. 1, 2017 and ending on Dec. 31, 2020. Revenue would encompass 5 budget cycles.

## How much funding could the tax generate?

The sales tax is estimated to generate approximately \$166,220,685 over a period of 4 years. The tax revenue would be distributed among the county and municipalities in accordance with statutory provisions. All sales tax funds collected over the four-year period would pay for specified equipment and projects only.

## Why a sales tax?

The sales tax would provide the most equitable funding source for much-needed priorities in our community; it would ensure that all county residents and visitors participate in paying for these essential services for all.

It is estimated that 30 percent of the projected revenue will be collected from visitors using our roads and adding demand on our public safety services.

Sales taxes are paid by all county residents and visitors at points of sale. As an example, a tourist or resident buying a \$1 beverage at a local convenience store would contribute \$0.01 toward the sales tax funds; the same client buying a \$100 gift at a local store would contribute \$1 toward the sales tax funds.

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## What funding alternatives will be available if the sales tax doesn't pass?

Proposed sales tax revenue would be used to pay for a backlog of needs that are unfunded per future budget year projections (due to lack of projected revenue that would be sufficient to pay for them).

**The sales tax would move those needs to the forefront and fund those items sooner. If the sales tax does not pass, those items would remain as unfunded** and would have to be addressed during the regular county budget cycle for each fiscal year based on each year's projected revenue. If it is determined that some items need to be funded during a particular fiscal year, anticipated **funding alternatives would be potential increases in the millage and assessments rates, which would represent an increase in homeowner property taxes.** In that case, the projects would be paid for by property owners in Marion County and not all residents and visitors collectively, as the sales tax option would allow.

Currently, there are no additional grants or any other forms of additional revenue projected to cover the expenses associated with the identified needs.

## If voter-approved in March, what happens after the sales tax expires four years later?

At that time, the 1% sales tax collection would cease, at which point the BCC would determine future funding options.

## Can the sales tax continue in the future?

The present referendum is for a 4-year collection period. Should the county consider another sales tax upon expiration of the first one, it would be brought before voters to approve in another referendum.

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## What happens if there is sales tax revenue left over after all proposed projects are paid for?

In that case, the county would continue to use the funds in accordance with state statute **to cover any additional public safety or transportation infrastructure needs** that could arise. Per law, sales tax funds will never be used to pay for staffing, operations or salaries.

It is important to note that **sales tax funds cannot and will not go toward reoccurring expenses and would not require ongoing funding to sustain**. In other words, these would be one-time purchases using one-time money. Should the county consider holding another sales tax referendum upon expiration of the first one, a fresh list of needed projects would be identified at that time and citizens would have the option to choose if those needs should be funded through another sales tax.

## How will the county maintain accountability of the funds collected, should the sales tax pass?

Marion County has a **track record of transparency and accountability in fiscal management**. You may recall similar initiatives, such as the voter-approved Pennies for Parks. Here's how the sales tax revenue would be accounted for:

- A **capital projects fund** would be established to receive the county's share of the proceeds from the sales tax.
- A budget would be established annually for this fund through the **regular budgeting process, which is open to the public** and detailed in public records.
- The Board of County Commissioners' (BCC) would **follow all standard and state-required finance and procurement processes to disburse the funds toward the appropriate projects in accordance with the planned expenses**.

As with any other fund, departments and agencies would submit their sales tax-eligible requests to the BCC for consideration and prioritization during each budget process. All equipment purchased for the Sheriff's Office would be transferred to the Sheriff's Office inventory.

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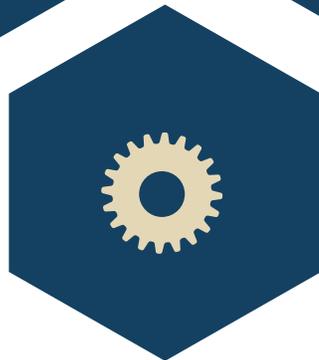




The Commission held the millage rate steady throughout years of declining property values.



The county implemented a series of budget cuts to funds impacted by property values, which declined by 38 percent from FY 07-08 to FY 13-14 due to the Great Recession.

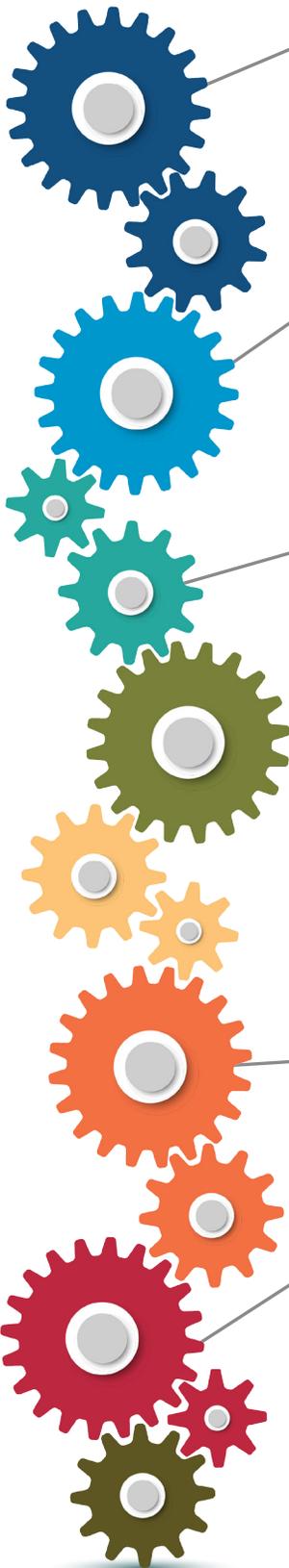


This created a backlog of projects, as focus remained on the most pressing priorities.

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## 2008

**Property values decreased sharply** as a result of the recession. Property tax revenue, based on these values, is an important part of what funds county services, including public safety.

## 2008-2015

The **commission keeps the millage rates flat** to prevent an increase in residents' property taxes during the recession. County department budgets are cut to accommodate the reduced revenue from low property values.

## 2015

The **county is faced with a backlog of projects** (e.g., road maintenance and expansion for additional capacity) and equipment needs (e.g., public safety gear and vehicles). These investments were postponed to keep property taxes low during our community's economic downturn.

**The BCC considered funding options:** 1.) Raise property taxes, 2.) Continue building backlog, 3.) Place a sales tax option on the ballot. **On Dec. 1, the BCC voted to place the sales tax option on the ballot for Marion citizens to vote on.**

## 2016

**Residents can vote** on the sales tax initiative on the presidential primary ballot on **March 15, 2016.**

## Future

**If the sales tax passes**, it would be in effect from Jan. 1, 2017-Dec. 31, 2020, and fund specified public safety and transportation infrastructure needs.

**If the sales tax does not pass**, options will include raising taxes, as current property tax revenue projections do not show sufficient funds to address the backlog of projects and equipment needs.

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# SALES TAX INITIATIVE

## Current funding: Public Safety & Transportation



### Fire Rescue

- ✓ **General revenue:** a portion of the countywide millage rate (property tax), state-shared sales tax and other state-shared revenue.
- ✓ **Fire assessment:** a fee on all Marion County properties that have a structure/dwelling on them or land over 5 acres (with a cap of 640 acres), except for those in Ocala, Dunnellon and Rainbow Lakes Estates.
- ✓ **Fees:** ambulance fees, licenses and inspection fees, illegal burn fines.
- ✓ **Grants:** state and local government grant.



### Marion County Sheriff's Office

- ✓ **General revenue:** a portion of the countywide millage rate (property tax), state-shared sales tax and other state-shared revenue.
- ✓ **Assessment:** law enforcement MSTU, a fee on all Marion County properties, except for Dunnellon, Belleview and Ocala, which provide their own police departments.
- ✓ **Fees and grants.**



### Public Safety Communications

- ✓ **General revenue:** a portion of the countywide millage rate (property tax), state-shared sales tax and other state-shared revenue.
- ✓ **Fees:** paid by non-county department entities for services.



### Transportation Infrastructure

- ✓ **Federal and state grants:** from Federal Highway Administration, Florida Departments of Transportation and Environmental Protection, and water management districts.
- ✓ **Assessments and fees:** stormwater assessment and engineering service fees.
- ✓ **Taxes:** local option gas taxes, communications service tax.
- ✓ **Surplus equipment sales:** outdated machinery and recycled material.

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Sales tax revenue would help fund the following:

### Vehicles



#### Ambulances

For emergency medical services response.

About 80% of all MCFR calls are EMS-related.



#### Fire engines

For fire suppression, vehicle accidents and other calls.



#### Ladder trucks

For large square-footage or multi-story buildings, and high-angle rescues. Also carry specialized ladders for above-ground work.



#### Water tankers

For transportation of additional water to larger fire scenes or fires far from hydrants.

### Equipment



#### Air packs

Enables firefighters to breathe while in dangerous environments.



#### Bunker gear

For proper crew safety.



#### Computers/technology

For crews to use on-scene, as well as for storing data to enhance response.

### Fire station



#### Rolling Greens Fire Station

A new building is needed due to high volume of calls in southeast Marion County. This would also give crews a permanent home.



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### Sales tax revenue would help fund the following:



#### 800 MHz radio replacement

The 800 MHz system is the radio system that is **used by all Public Safety personnel** to communicate important emergency response information. The end user radios (handheld and mobile) currently in use by local first responder agencies are no longer being produced and are ending their support life.

**Why:** The upgrade to the new radios will **provide citizens with the assurance that the public safety professionals responding to their needs will be able to communicate.**



#### Additional Tower Site – South End

Towers are structures that hold telecommunications antennas, which in turn facilitate transfer of communication from one device to another.

**Why:** The proposed tower would **increase the radio system coverage in the southern portion of Marion County.**

#### Back-up Communications Center Build Out



At present, **there is no back-up location large enough to handle the amount of employees necessary to run the Marion County Communications Center in the event an evacuation would be needed.** Currently, the Communications Center serves as the back-up to Ocala Police Department, as it has space for that agency should its communications dispatch staff need to leave their building. However, there is space at the Ocala Police Department next to its communications center that could be built out to accommodate space needs.

**Why:** A back-up location for the communications center would ensure continuity of emergency dispatch should an evacuation of the primary location be required.

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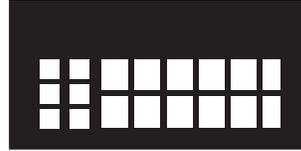


### Sales tax revenue would help fund the following:



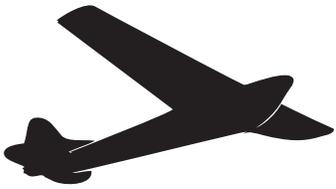
#### Vehicle replacements

Law enforcement personnel rely on patrol vehicles to respond to emergency and non-emergency calls for service. Law enforcement vehicles are on the road for 12 hours at a time and accumulate a high amount of mileage each year.



#### Evidence building construction

A new evidence building is needed for universal housing of all the evidence departments. An increase in property storage, climate-controlled work stations and improved work space for a healthier and safer work environment is needed.



#### Aircraft

A manned, fixed-wing aircraft with imaging equipment would respond to emergency calls and conduct routine security flights within the community. The aircraft would be used for search of missing persons or to assist patrol in pursuits of fleeing suspects. An upgrade of camera platform/moving maps, GPS systems and thermal imaging is needed to improve the collection of evidence and surveillance from the air.



#### SWAT and tactical bullet-proof vests

SWAT and tactical bullet-proof vests and equipment, which carry an expiration date, must be replaced to keep up with industry standards.



#### Computers and servers

An upgrade of the agency's computer system is needed to make communication, both internally and externally, more efficient. Also, an overall upgrade of the internal phone system is needed along with updated desk and laptop computers.



#### Mobile command unit

The MCSO mobile command unit is also outdated and is in need of replacement for activation operation purposes.

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### Sales tax revenue will help fund the following:

As our community grows, some roads also need to grow to accommodate the additional vehicle traffic. Several county roadways have been in need of additional lanes or entrance ramps to enhance traffic flow and reduce congestion.

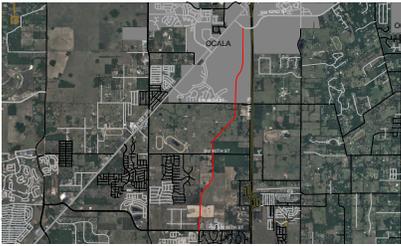
#### Capacity projects (funded)



#### NW 49th/35th St. with I-75 Interchange

New four-lane with interchange at I-75, from NW 44th Ave. to Ocala city limits.

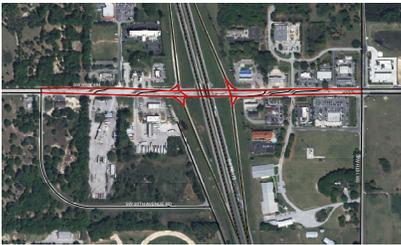
**Why:** Construct a new four-lane roadway including an interchange at I-75 which will enhance the opportunity for economic development in the general area leading to jobs.



#### SW 49th Ave./SW 40th Ave.

New four-lane from SW 95th St. to SW 42nd St.

**Why:** A three phased project that will boost the traffic-carrying capacity in the area west of I-75 and south of SW 42nd St. all the way to SW 95th St.



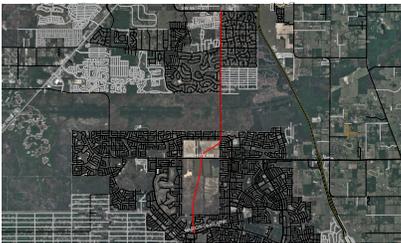
#### CR484 Interchange at I-75

New lanes and ramps from SW 20th Ave. Rd. to CR 475A.

**Why:** Provides measures such as additional turn lanes, signal modifications and enhanced access management to improve the flow of traffic through this interchange.

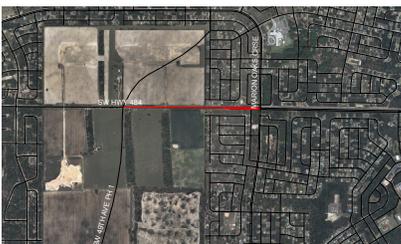
#### Capacity projects (unfunded).

Priority for completion as funding is available through project savings or grants.



#### SW 49th Ave.

Additional lanes in the north section and new road in the south section, resulting in a four-lane road from Marion Oaks Manor to SW 95th St. **Why:** The two-phased project will boost the traffic-carrying capacity in the area west of I-75 by extending the SW 49th/SW 40th Ave. project.



#### CR 484

Add two lanes from SW 49th Ave. to Marion Oaks Course. **Why:** The project will match the capacity of the SW 49th Ave. project into Marion Oaks.

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# SALES TAX INITIATIVE

## Pavement rehab projects

# Transportation



### Sales tax revenue would help fund the following:

#### Pavement rehabilitation projects

Our roadways are used by hundreds of thousands of vehicles each day. Due to this normal wear and tear, some existing roadways are in need of rehabilitation to provide the safest driving conditions and extend the life of the pavement.

#### County Road 464B

From the Levy County line to US 27

#### County Road 326

From the Levy County line to US 27

#### County Road 475B

From County Road 475A to County Road 475

#### Marion Oaks Boulevard

From Marion Oaks Manor to Marion Oaks Manor

#### County Road 25A (Gainesville Road)

From County Road 329 to US 441

#### S. Highway 314A

From Southeast 95th St. Road to Southeast 24th St. Road

#### SE 182nd Ave. Road

From County Road 42 to Southeast 95th Street Road

#### County Road 320

From I-75 to US 441

#### Emerald Road

From Maricamp Road southwest to Oak Road

#### County Road 316

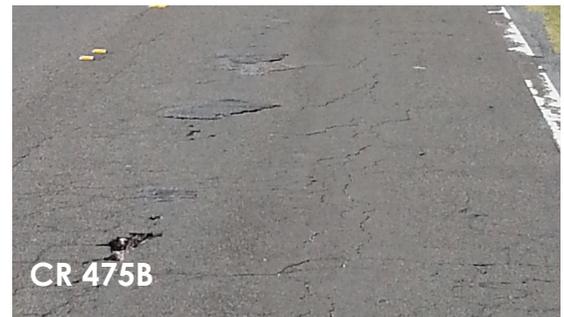
From County Road 315 to west of Eureka Bridge

#### County Road 315

From County Road 316 to County Road 318

#### County Road 42

From US 441 to County Road 25



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# Sales Tax Capacity Projects

**Capacity Projects**

- Funded
- Unfunded\*  
Priority for completion as funding is available through project savings or grants.

**Streets**

- Interstate
- Major Road
- Municipality

NW 49th/35 ST  
1.2 Miles  
New 4 Lane Divided  
With Interchange  
\$37,900,000

SW 49th AVE/  
SW 40th AVE PH 2 & 3  
2.9 Miles  
New 4 Lane Divided  
\$10,700,000

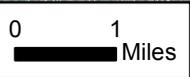
SW 49th AVE/  
SW 40th AVE PH 1  
2.1 Miles  
New 4 Lane Divided  
\$7,800,000

SW 49th AVE PH 2  
3.4 Miles  
New 4 Lane Divided  
\$24,100,000

SW 49th AVE PH 1  
3.0 Miles  
New 4 Lane Divided  
\$21,400,000

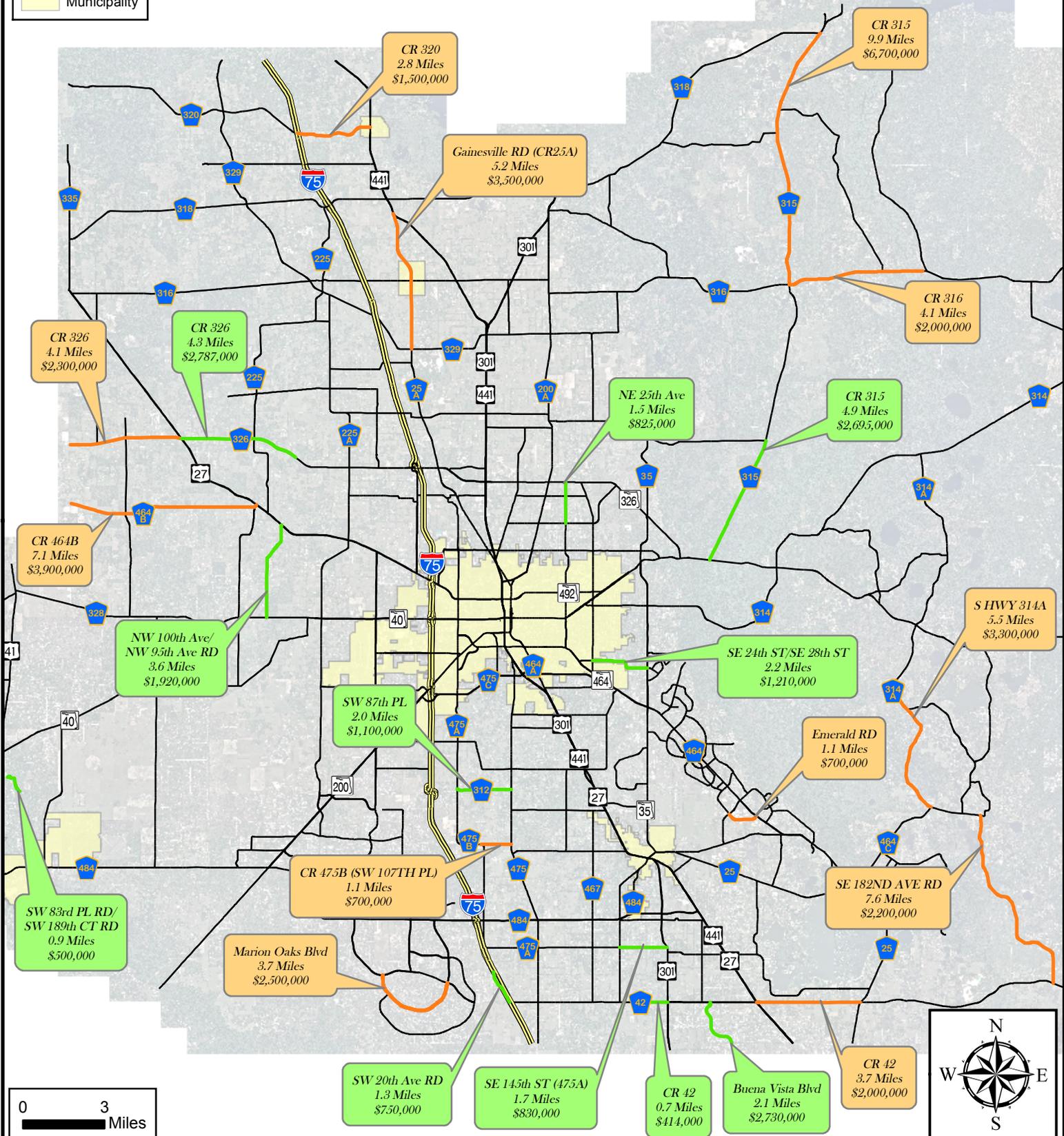
CR 484  
0.9 Miles  
Add 2 Lanes  
\$4,300,000

CR 484 Interchange @ I-75  
0.6 Miles  
Add Lanes/Ramps  
\$12,000,000



# Sales Tax and Gas Tax Rehabilitation Projects

- Rehab Projects**
- Sales Tax
  - Gas Tax
- Streets**
- Interstate
  - Major Road
  - Municipality





**Road Project  
pending  
Sales Tax  
approval**