

4th Generation Sales Tax Project Priorities

October 28, 2025

Agenda

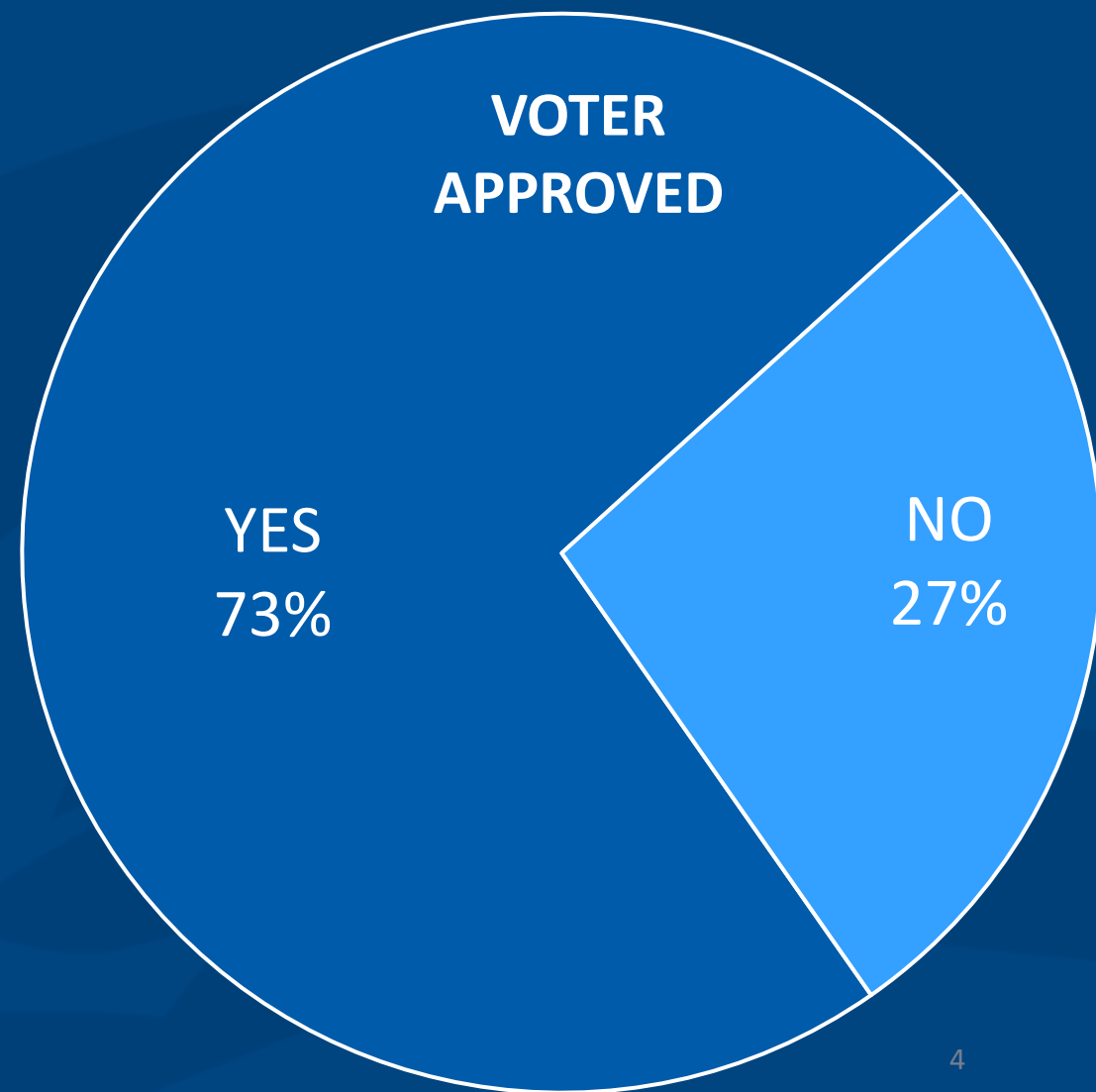
- Purpose
- Background
- Potential Project Priorities
- Next Steps
- Requested Action

Purpose

To request approval for the Board to establish initial priorities for non-transportation 4th Generation Sales Tax Infrastructure Projects.

Background

- Referendum approved Nov 2024
- Must be used on **Public Infrastructure** projects
- Expanded project categories from previous generations

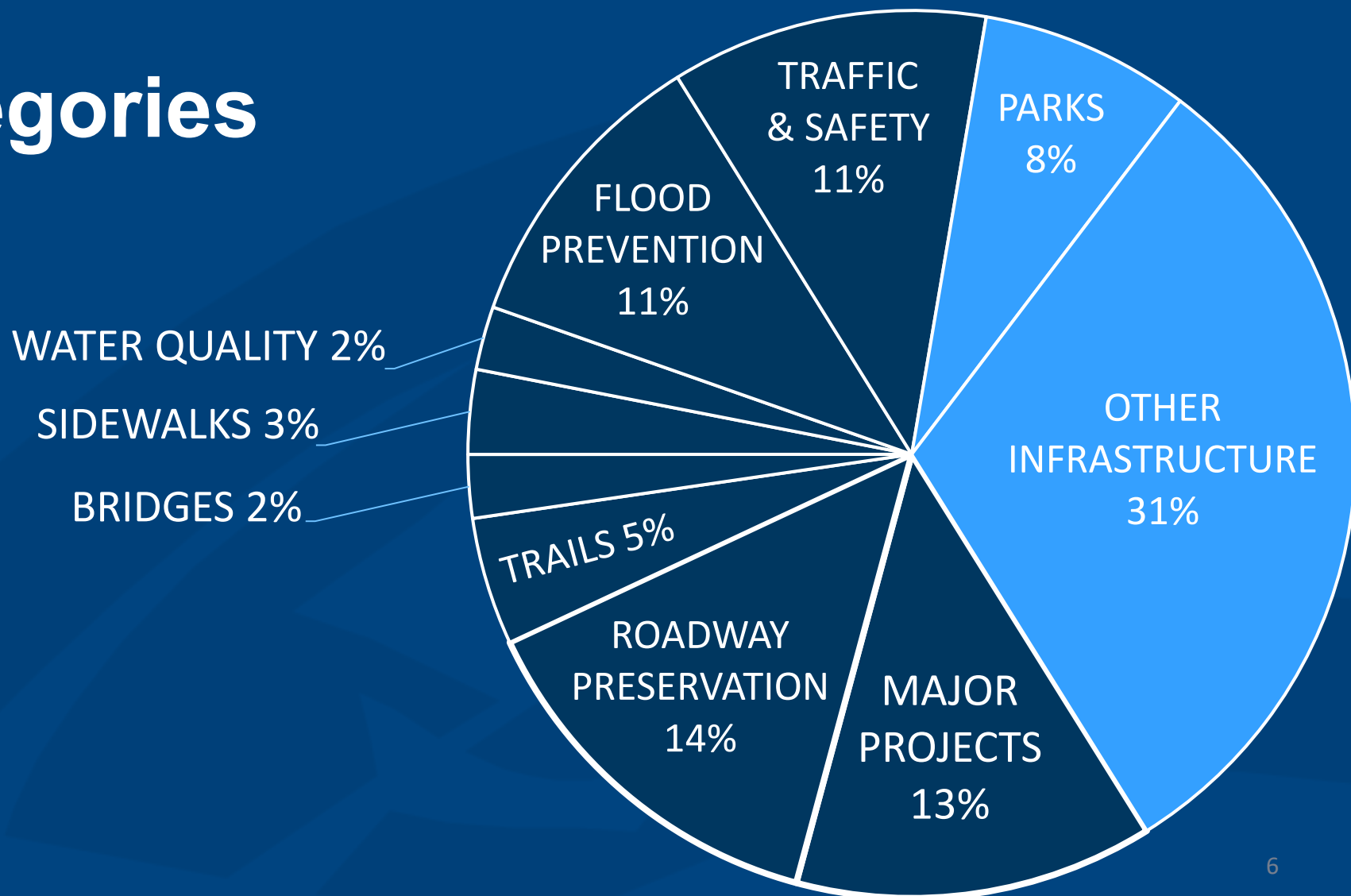


Project Categories in Referendum

- Major Projects
- Roadway Preservation
- Flood Prevention & Drainage
- Trails
- **Park Infrastructure**
- Traffic Improvements
- Walkable Communities
- Water Quality Protection
- Bridges
- **Other Public Infrastructure**

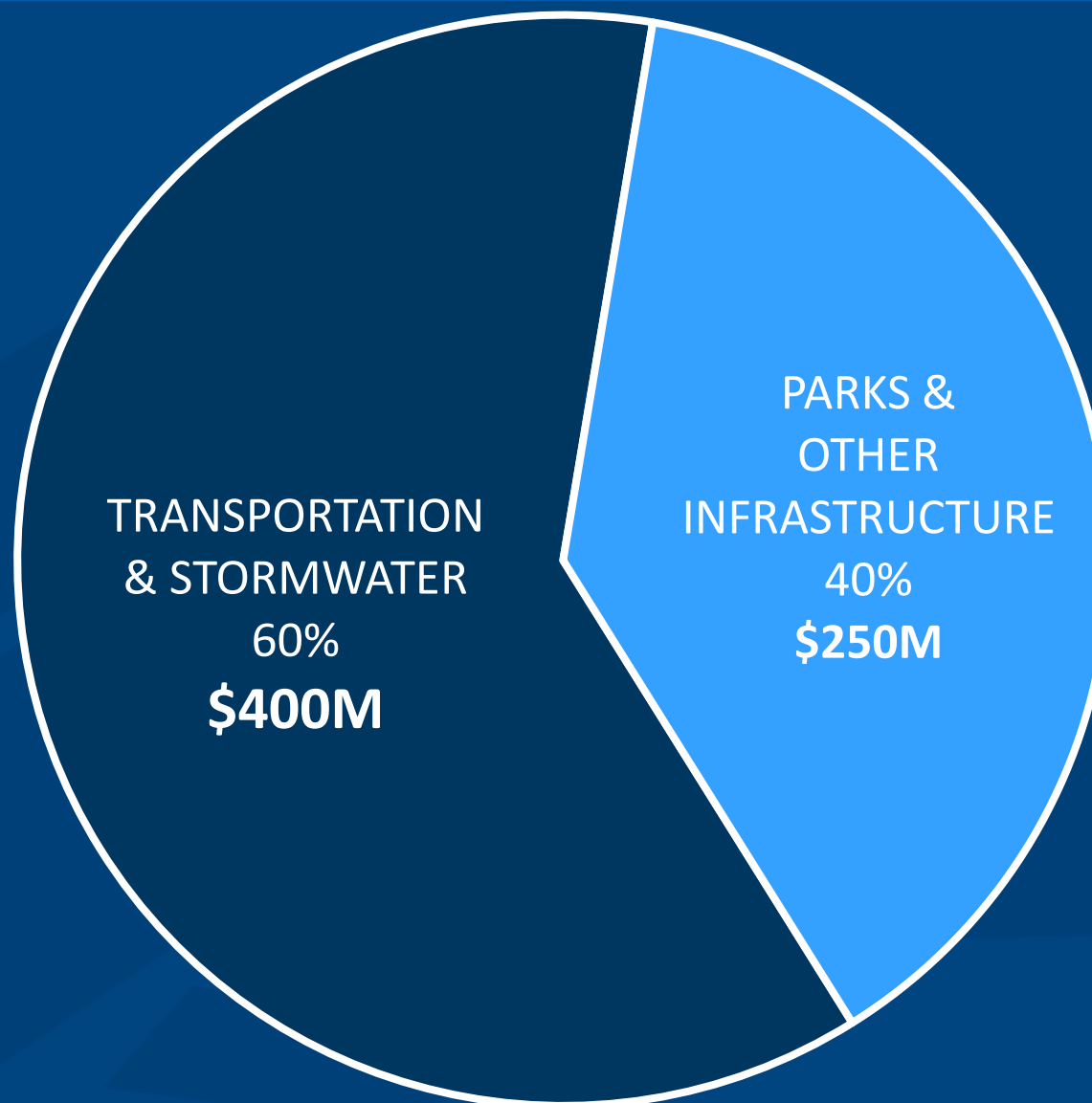
Project Categories

**\$650M Revenue
10 Year Estimate**



Infrastructure Types

**\$650M Revenue
10 Year Estimate**



Revenue Collections

Currently Available to Budget:

\$40M	FY25 Current Collections (9 months)
<u>\$50M</u>	FY26 Projected Revenues
\$90M	FY26 Currently Available to Fund Projects

Debt Financing Considerations

- Used when funding is needed immediately
- Debt Term must match pledged revenues

\$250M Total available for Parks & Other Infrastructure

\$25M Annual Debt Service

\$210M Immediate Proceeds

(\$40M) Interest Expense (3%; 10-year term)

Potential Infrastructure Project Priorities

Potential Projects

- Animal Services Building
- County Administration Building
- Medical Examiner Building
- Rolling Hills Trail & Park Improvements
- Rosenwald Property
- WB Equestrian Center Building

*Projects listed in
alphabetical order*

Project Description:

- The expansion of the current Animal Services Shelter to include additional kennel space, HVAC for new and existing kennels, and associated building upgrades.

Current Status:

- Architecture RFP and Construction Manager at Risk RFP in development.

Project Description:

- New multi-story office administration building and parking garage that houses the BCC Chambers, staff, as well as the Property Appraiser's and Tax Collector's offices.

Current Status:

- Recommend to the BCC selection of the Architect and the Construction Manager at Risk for negotiation and contract approval 10/28/25.

Project Description

- The construction of a medical examiner facility that could be a single-use county facility or a shared regional facility with Lake County. Facility to include administrative offices, autopsy and pathology suites, forensic, as well as laboratories

Current Status

- Architecture RFP Proposal is being reviewed by staff.
- Construction Manager at Risk RFP solicitation closing 10/29/2025
- Construction completion planned for the 3rd Quarter of FY 2029

Project Description:

The Rolling Hills Park property, formerly the Rolling Hills Golf Course, will be converted to a public park with recreational amenities. This project includes roadway improvements in the area that will address multi-modal roadway needs that include pedestrians, bicyclists, and drivers.

Current Status:

- Guaranteed Maximum Price (GMP) for construction is currently under staff review and negotiation.
- Guaranteed Maximum Price (GMP) for construction to BCC – 11/18/2025 (Estimated)

Project Description:

A Community Center construction project that is being built in three phases:

- Phase 1A – Three (3) pavilions positioned with a walking path.
- Phase 1B – Continuation of site amenities up to Lake Mobile to include a fishing pier and a kayak launch.
- Phase 2 – Construction of new Community Center

Current Status:

- Phase 1A – Guaranteed Maximum Price (GMP) for construction to BCC – 10/28/2025
- Phase 1B – Currently in design - Construction estimated 2nd Quarter FY 2026
- Phase 2 – Currently in design – Construction estimated 3rd Quarter FY 2026

Project Description:

- Rehab existing Horse Barn into office building. Concern if building will fall into disrepair if it remains unoccupied.

Current Status:

- Developing architectural proposal scope for improvements.

Next Steps

- Bring future Budget Amendments to the Board as needed to establish funding for approved projects as needed