CAPITAL IMPROVEMENTS ELEMENT

TOWN OF HOWEY-IN-THE-HILLS
LAKE COUNTY, FLORIDA
ADOPTED ON OCTOBER 11, 2010
# CAPITAL IMPROVEMENTS ELEMENT

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CHAPTER 8
CAPITAL IMPROVEMENTS ELEMENT

ANNUAL UPDATE OF THE
CAPITAL IMPROVEMENTS ELEMENT
OF THE COMPREHENSIVE PLAN

A. INTRODUCTION

1. BACKGROUND AND HISTORY

The preparation of the annual update to the Capital Improvements Element (CIE) was conducted consistent with and following the guidelines prepared by the Florida Department of Community Affairs (DCA) in A Guide to the Annual Update of the Capital Improvements Element. Staff followed the guide to ensure compliance and consistency with the requirements of the Florida Statutes and the Florida Administrative Code.

There is often confusion about the difference between the CIE and the Capital Improvements Program (CIP). In brief, the CIE is a required element of the Comprehensive Plan and is concerned with the capital improvement projects necessary to meet or maintain the adopted Level of Service (LOS) standards established in the Comprehensive Plan or to implement the Goals, Objectives, and Policies of the Comprehensive Plan. The CIP provides a schedule of all capital projects to be undertaken by the Town, including the purchase of equipment and the construction of new governmental facilities and buildings.

The update of the CIE includes two parts: the Data and Analysis section and the Schedule of Capital Improvements. The Data and Analysis section includes an explanation of Level of Service (LOS) standards, the public facilities to be included in the report, an analysis of the existing and projected LOS for the planning period covered by the Schedule, a projection of future revenues and expenditures, and most importantly an analysis of the Schedule’s financial feasibility.

The second section of the update is the Capital Improvements Project Schedule (the Schedule). This is a table with information on every capital project necessary to meet or maintain the adopted LOS standards. Information such as a brief project description, the funding source, and the fiscal year for funding different phases of the project are also included in the Schedule. The Schedule establishes a link between the proposed improvements and the LOS standards established for the public infrastructure.
Chapter 163.3180, F.S., requires that all local governments shall maintain concurrency and establish LOS standards for the following public facilities:

1. Potable Water,
2. Wastewater,
3. Public Recreation and Open Space,
4. Transportation,
5. Drainage or stormwater,
6. Solid Waste, and

In 2005, the Florida Legislature enacted Senate Bill 360 (SB360). The legislation amended Chapter 163, F.S. to strengthen the relationship between the CIE and the statutory requirements to maintain LOS standards for public infrastructure. SB 360 requires the annual adoption of a financially feasible CIE schedule beginning on December 1, 2007. House Bill 7203, which was passed in May of 2007, delayed the submittal deadline for a financially feasible CIE to December 1, 2008. SB 360 also provided penalties for the failure to adopt an annual update to the CIE. These penalties are discussed in more detail in the next section.

The other requirements of Senate Bill 360 are as follows:

As of July 1, 2005,

- The annual CIE update requires only a single public adoption hearing and compliance review by the Department of Community Affairs (DCA). [Chapter 163.3177(3)(b)2., F.S.]

- The definition of financial feasibility was amended to mean that sufficient revenues are currently available or will be available from committed funding sources for the first 3 years or will be available from committed or planned funding sources for years 4 and 5, of a 5-year Capital Improvement Schedule for financing capital improvements. These funding sources include, but are not limited to, ad valorem taxes, bonds, state and federal funds, tax revenues, impact fees, and developer contributions, which are adequate to fund the projected costs of the capital improvements identified in the comprehensive plan necessary to ensure that adopted level-of-service standards are achieved and maintained within the period covered by the 5-year Schedule of Capital Improvements.

Subsequent legislation amended the Chapter to state that for the purposes of transportation and school facilities, a Comprehensive Plan is deemed to be financially feasible if it can be demonstrated that the LOS standards will be achieved and maintained by the end of the planning period even if in a particular year such
improvements are not concurrent as required by Chapter 163.3180, F.S. [Chapter 163.3164(32), F.S.]

The schedule must include the Metropolitan Planning Organization’s (MPO) Transportation Improvements Program (TIP) to the extent that such improvements are relied upon to ensure concurrency and financial feasibility. [Chapter 163.3177(3)(a)6., F.S.]

A summary of de minimis records must be submitted with the annual CIE update. [Chapter 163.3180(6), F.S.]

A plan amendment is required to change the scheduled date of construction of a project. [Chapter 163.3177(3)(b)1., F.S.]

If a planned revenue source is used, the plan must include existing revenue sources that will be used if the referendum or other action does not secure the planned source. [Chapter 163.317793(a)5., F.S.]

As of December 1, 2006,

The schedule must reflect proportionate fair-share projects for transportation. [Chapter 163.3180(16)(b)1., F.S.]

As of December 1, 2007,

The CIP Schedule must incorporate water supply projects 18 months after the Water Management District (WMD) updates the Regional Water Service Plan (RWSP). [Chapter 163.3177(6)(c), F.S.]

As of December 1, 2008,

The CIE must include school projects consistent with the school district’s work plan, a public school facilities LOS Standard, identify the concurrency service areas, and must identify the proportionate fair-share projects for schools. [Chapter 163.3180(13)(d)1., F.S.]

As of December 1, 2009

The annual update to the CIE need not comply with the financial feasibility requirement until December 1, 2011. Thereafter, a local government may not amend its future land use map, except for plan amendments to meet new requirements under this part and emergency amendments pursuant to s. 163.3187(1)(a), after December 1, 2011, and every year thereafter, unless and
until the local government has adopted the annual update and it has been transmitted to the state land planning agency. [Chapter 163.3177(3)(b)1., F.S.]

2. PROCESS FOR ANNUAL ADOPTION AND REVIEW

The purpose of the annual update is to maintain a financially feasible 5-year Schedule of Capital Improvements. The CIE is a statement of budgetary policy and a planning document for capital expenditures and improvements for public use.

Section 163.3177 (3)(b), F.S. mandates that the CIE must be updated “on an annual basis”. The adopted updated amendment must be received by the DCA by December 1 of each year. Chapter 163.3187(1)(f), F.S. exempts the annual update amendment from the twice-per year limitation on Comprehensive Plan amendments.

The statute allows a local government to amend the CIE up to three times per year: one as the annual update; and two times as part of the regular twice-per-year large scale amendment package. In addition, the Schedule and CIE may also be amended as part of an amendment that is adopted as an exception to the two times per year limitation; such as a DRI –related amendment.

Unlike other large-scale amendments, the CIE annual update may be adopted with only one public hearing. The local government sends the adopted CIE to DCA and DCA then publishes a Notice of Intent after conducting a compliance review. A local government has the option of submitting the CIE update as a proposed amendment (following the process for a large-scale amendment); however, the deadline for submitting an adopted CIE is still December 1.

Effective December 1, 2011, the failure to adopt an updated CIE will result in possible sanctions. One penalty is the prohibition on the local government from adopting Future Land Use Map amendments, except for amendments to meet new statutory requirements or emergency amendments. The second penalty is, the DCA’s obligation to notify the Administration Commission (the Governor’s Cabinet) of a local government’s noncompliance which could result in the imposition of sanctions on the local government.

The Administration Commission is authorized to impose sanctions which may include:

- withholding infrastructure funds,
- ineligibility for revenue-sharing funds such as gas tax, cigarette tax, or half cent sales tax, and/or
- ineligibility for grant programs such as the Florida Small Cities Community Development Block Grants (CDBG), and the Florida Recreation Development Assistance Program (FRDAP). [Chapter 163.3184(11), and 163.3177(3)(c), F.S]
3. GENERAL COMPONENTS OF THE SCHEDULE

Rule 9J-5.016(4)(a), F.A.C., specifies the general components of the Schedule. In general, the Schedule must include those capital improvement projects for which the local government has fiscal responsibility. The Schedule must also include projects such as school facilities, certain transportation facilities funded by other agencies (FDOT, or County), and privately funded projects necessary to ensure that adopted LOS standards are achieved or maintained.

a. Time Period

The Schedule must be sub-divided into five one-year (fiscal year) periods. If the government has adopted a long-term (10 or 15-year period) Transportation Concurrency Management System, then the Schedule must address transportation facilities within the long-term concurrency management area for either a 10 or 15-year period. Local governments that have adopted an urban service boundary, must adopt a 10-year Facilities Plan for the area within the CIE.

b. Project Description and General Location

The Schedule should include a brief general description of each project. The description must contain enough detail to demonstrate that the project is consistent with the facility needs identified in the other elements of the plan or in the data and analysis section of the CIE.

The Schedule should indicate the location of the project. Identifying the location of the project informs the community and landowners where infrastructure improvements are scheduled. If necessary, a map indicating the location of the capital improvements may be included as part of the update.

c. Consistency with Other Elements

The Schedule must include a demonstration of consistency with the individual elements of the Comprehensive Plan. One way to demonstrate such consistency is by citing the page number, table or policy in which the project is identified in another element of the plan as a deficiency, replacement project, or designed to meet a future need. [Rule 9J-5.016(4)(a)1b, F.A.C.].

When necessary to maintain consistency between plan elements and the CIE, an amendment may be made once in a calendar year outside of the twice per year limitations on Comprehensive Plan amendments when it is necessary to coincide with the adoption of the local government’s budget and capital improvements program. [Chapter 163.3187(1)(f), F.S.]
d. **Projects and Costs**

A local government has discretion in establishing the types of projects that will be included in the *Schedule*. Rule 9J-5.003(12) defines “capital improvement” as physical assets “which are large scale and high in cost … generally nonrecurring and may require multiyear financing”. The State has suggested that the definition of capital improvements for the purposes of the *Schedule* might be relative to the size of the total community budget. For example in a large community with hundreds of improvements, the minimum may be $100,000, while for a smaller community with few improvements, the minimum may be $10,000.

The *Schedule* must identify the cost for each project. For roadway facilities, FDOT is preparing guidelines for local governments to use in estimating costs. Local governments may develop and use their own cost estimates, but they must be justified. It is important to note that funding for right-of-way acquisition or Project Development and Environmental (PD&E) studies is not acceptable to meet concurrency because neither acquisition nor studies provide actual capacities. Only programmed construction phases will satisfy concurrency.

Under the recently adopted HB 7203, a *Comprehensive Plan* shall be deemed financially feasible for transportation and school facilities throughout the planning period addressed by the *Schedule* if it can be demonstrated that the level-of-service standards will be achieved and maintained by the end of the planning period even if in a particular year such improvements are not concurrent as required by Chapter 163.3180, F.S.

e. **Revenue Sources**

The revenue sources that will be used to fund each project must be identified in the *Schedule*. The supporting data and analysis needs to identify “existing funding sources” and include a projection of the amount of revenue expected to be collected from existing sources and other revenue sources.

Revenue sources could include any source that can be used to fund capital projects, including ad valorem taxes, bonds, state and federal funds or grants including FDOT funding, tax revenues, impact fees, and developer contributions.

In order for the *Schedule* to be financially feasible, the supporting data and analysis must demonstrate that sufficient revenues are available or will be available from “committed funding sources” to fund the projects included in the first three (3) years of the *Schedule*. Projects in year 4 and 5 may be funded from sources that are either “committed” or “planned”.

Adopted on October 11, 2010  
Ordinance No. 2010-007
f. "Committed" versus "Planned" Funding Sources

A “committed funding” source is one which is available for and dedicated to financing capital improvements included in the Schedule and is based on expected revenues from an existing source. Rule 9J-5.003(29), F.A.C. notes that a currently available revenue source is “…an existing source and amount of revenue presently available to the local government. It does not include a local government’s present intent to increase the future level or amount of a revenue source which is contingent on ratification by public referendum.” Thus, “committed funding source” means that expected revenues from an existing revenue source have been dedicated to funding the capital improvements included in the Schedule. A developer’s contribution becomes a committed funding source when it is included in a legally binding agreement.

A “planned funding” source is one that is not currently available to the local government to use to fund capital projects. Chapter 163.3177(3)(a)5, F.S. states that a planned revenue source is one which requires “…referenda or other actions to secure the revenue source.” Examples of these include grants or the issuing of bonds based on referenda. A local government must demonstrate that a source is planned by adopting in the CIE a reasonable strategy that will be pursued to secure the revenue source. For example, the strategy could commit the local government by a certain date to initiate the referendum process or submit a grant application.

Chapter 163.3177(3)(a)5, F.S. requires that the plan must identify other existing revenue sources that will be used to fund the capital projects or otherwise amend the plan in the event a “planned” funding source does not secure the planned revenue.

g. Grants as a Funding Source

Grants may be used to fund CIE projects. When reporting grants as a funding source it is necessary to identify the specific grant program to be used, the amount of the grant, and the funding source of any required local match. Depending on the status of a grant application, grants may be a “committed” or “planned” funding source. Grants which have been approved may be used as “committed funding” source for any of the five years of the CIE Schedule. However, grants which have not been approved may not be used to fund projects in years 1, 2, or 3 of the Schedule, the grant may only be considered as a “planned funding” source for years 4 and 5 of the Schedule.
4. **PROJECTS TO BE INCLUDED IN THE SCHEDULE**

The projects to be included in the *Schedule* must include all the capital projects necessary to achieve and maintain the LOS standards, reduce existing deficiencies, provide for necessary replacements, and meet future demands during the time period covered by the *Schedule*. [Rule 9J-5.016(1)(a), F.A.C.].

The *Schedule* may include other facilities related to locally approved concurrency, or facilities not required to address either state-required or locally approved concurrency. In general, the *Schedule* need only include projects for which the local government has fiscal responsibility. However, the *Schedule* must include certain public and privately funded projects for which the government does not have fiscal responsibility. These could include: (1) Water supply projects, (2) public schools, (3) MPO’s TIP, and (4) developer funded projects necessary to maintain LOS standards.

The annual update of the *CIE* must demonstrate that the *Comprehensive Plan* contains adequate strategies for achieving and maintaining adopted LOS standards. The annual update should include an assessment of the current operating conditions of the seven (7) concurrency-related facilities to identify current deficiencies and a projection of future operating conditions to identify needed capital improvements.

a. **Projects to Achieve and Maintain LOS standards**

As previously stated, the *Schedule* must address the facility needs identified in the other elements of the plan for which LOS Standards must be adopted; these are the facilities for which concurrency is required. The concurrency facilities are: (1) Sanitary sewer, (2) Potable Water, (3) Drainage or stormwater, (4) Solid waste, (5) Parks and recreation, (6) Transportation facilities, including mass transit, and (7) Public Schools (beginning in Dec. 1, 2008). [Chapter 163.3180(1)(a), F.S.].

b. **Projects to Reduce Existing Deficiencies**

In addition to projects to achieve and maintain LOS standards, the *Schedule* must also include projects to reduce existing deficiencies. A deficiency is a facility or service that is operating below the adopted LOS standard. The update should include supporting data and analysis to identify the facilities operating below the adopted LOS standard. If the annual update demonstrates that LOS standard will not be met during the five year planning period, then the local government must adopt either a long-term concurrency management system or planning strategies to address these deficiencies.
c. Replacement Projects

The Schedule must include projects that are needed as “replacement” for facilities that wear out or are obsolete. Such projects may include facilities that have are malfunctioning or are constantly out of service such that the facility is unable to meet the demand for services.

d. Projects to Meet Future Demand

The updated Schedule must include projects to meet future demand. Such projects should be identified in the data and analysis section of each element. The basic concurrency requirement included in the statute [Chapter 163.3202(2)(g), F.S.] states that facilities must be “available when needed”. The exact definition varies from facility to facility. The function of the schedule is to time the construction of capital projects so that they are available when needed.

The following discussion defines “available when needed” for each type of concurrency:

Sanitary sewer, solid waste and drainage [Rule 9J-5.0055(3)(a), F.A.C.]

- At the time of issuance of a Certificate of Occupancy (CO), the necessary facilities are in place, or
- At the time of issuance of Development Order (DO), the necessary facilities are guaranteed in an enforceable development agreement to be in place at the time of issuance of CO.

Potable Water [Rule 9J-5.0055(3)(a), F.A.C.]]

- Potable water facilities must be available as described in Section A. 1, above and prior to approving a building permit the local government must check with its water supplier to verify that adequate water supplies will be available no later than the anticipated date of issuance of a CO. [Chapter 163.3180(s)(a), F.S.]
- If the local government is located in an area for which the water management district (WMD) has prepared a Regional Water Supply Plan (RWSP), the Potable Water sub-element must incorporate the water supply projects chosen by the local government from those identified in the RWSP or proposed by the local government to meet projected demand within the area served by the local government.

In addition the Potable Water sub-element must include a 10-year water supply facilities work plan for building needed facilities. The first five years of the
adopted work plan must be included in the Schedule. [Chapter 163.3177(6)(c), F.S.]

Recreation and Open Space: The statute distinguishes between open space and outdoor recreation acreage and the actual facilities constructed on such land. [Chapter 163.3180(2)(b), F.S.]

- Before a local government can issue a CO, the acreage for needed park and recreation facilities must be dedicated or acquired by the local government. If developer fair share funds are to be used to acquire the acreage, then these funds must be committed before the local government can grant approval to begin construction.
- The actual facilities needed to serve new development must be in place or under actual construction no later than one (1) year after the local government issues a CO. The Schedule should be constructed so that the local government is able to meet both these tests and avoid denying COs. The list of park and recreation facilities in the Schedule must be consistent with the supporting data and analysis in the Recreation and Open Space Element.

Public Schools: Beginning December 1, 2008, the CIE must address public school facilities needed to ensure concurrency. Under House Bill 7203, passed in May 2007, a Comprehensive Plan shall be deemed financially feasible for school facilities throughout the planning period addressed by the capital improvements schedule if it can be demonstrated that the LOS standards will be achieved and maintained by the end of the planning period even if in a particular year such improvements are not concurrent by Chapter 163.3180, F.S.

- General: Unless exempt, local governments must adopt public school facilities elements on a phased schedule, but no later than December 1, 2008. The following items must be submitted as an amendment to the CIE at the same time as the submittal of the school element: public school LOS standards per Chapter 163.3180(13)(b)2, F.S.; and a financially feasible public school capital facilities program per Chapter 163.3180(13)(d)1., F.S.
- Concurrency Test: Adequate school facilities must be in place or under actual construction within three (3) years after issuance of final subdivision approval or site plan approval. [Chapter 163.3180(13)(e), F.S.].
- Supporting Data and Analysis and Goals, Objectives and Policies: the supporting data and analysis and the goals, objectives and policies in the Public School Facilities Element (Chapters 163.3177(12)(c) and (i), F.S. and Rule 9J-5.025, F.A.C.) must address correction of existing deficiencies and ensure adequate school capacity for the five year and long
range planning time frames and include options for proportionate share mitigation of impacts on public school facilities.

- **Funding:** In addition to the traditional state and local sources of funding, school facilities can be funded using developer contributions through a proportionate share mitigation program, if the developer executes a legally binding commitment to provide such proportionate share mitigation.

- **List of School Projects:** Since the Schedule must address facilities for which concurrency standards have been adopted, the Schedule must include the projects in the School District’s 5-year Work Plan. This can be done through incorporation by reference. When incorporated by reference, the local government must supply a copy of the Work Plan to the Department consistent with Rule 9J-5.005(2)(g), F.A.C. Funds collected under the proportionate share program must be directed to school facilities included in the School District’s 5-year District Work Plan. Chapter 163.3180(13)(e)3., F.S.

- **Long-Range School Planning:** A local government may adopt a long range (up to 10 years) School Concurrency Management System within a specifically designated area or areas where significant backlogs exist. The 10-year Schedule must be adopted and include projects to correct existing deficiencies and address backlogged schools. Chapter 163.3180(9)(a), F.S. A local government may adopt a 15 year School Concurrency Management System with the concurrence of the Department as provided for in Chapter 163.3180(9)(b), F.S. In this case, the schedule would be for 15 years.

- **Proportionate Share:** Chapter 163.3180(13)(e), F.S., contains proportionate share provision that applies to public school facilities: “Any proportionate-share mitigation must be directed by the school board toward a school capacity improvement identified in a financially feasible 5-year District Work Plan and which satisfies the demands created by that development in accordance with a binding developer’s agreement.” Since the proportionate-share mitigation must be in a financially feasible 5-year District Work Plan, it must also be in the Capital Improvements Element. [Chapter 163.3180(13)(d)1., F.S.].

Transportation Facilities (Including mass transit): A Comprehensive Plan is financially feasible for transportation facilities if it can be demonstrated that LOS standards will be achieved and maintained by the end of the planning period even if in a particular year such improvements are not concurrent as required by Chapter 163.3180, F.S.

- **Concurrency Test:** Transportation facilities needed to serve new development must be in place or under actual construction within three (3) years after the local government issues a building permit. [Chapter 163.3180(2)(c), F.S.].
List of projects: The Schedule must include projects on which the local government has relied or intends to rely for concurrency purposes. The Schedule need not include costs related to project planning and design since this phase of a project does not add roadway capacity and cannot be used to satisfy concurrency.

Right-of-way acquisition projects can be included in the Schedule as one component of the total cost of a project. If a right-of-way acquisition project is included in the Schedule, the Schedule must also include the construction phases of the project.

Metropolitan Planning Organization (MPO) Projects: The Schedule must include transportation improvements included in the first five years of the applicable MPO’s Transportation Improvement Program (TIP) adopted pursuant to Chapter 339.175(7), F.S., to the extent that such improvements are relied upon to ensure concurrency and financial feasibility. See Chapters 163.3177(3)(a)6, F.S. and 339.155, F.S. The Schedule must also be coordinated with the applicable MPO’s long range transportation plan adopted pursuant to Chapters 339.175(6), F.S., and 163.3177(3)(a)6., F.S.

Strategic Intermodal System (SIS) Projects: The local government must adopt LOS Standards for SIS facilities that are consistent with FDOT standards [Chapter 163.3180(10), F.S.]. Projects needed to maintain the Standards must be included in the Schedule. MPO’s are required to update their TIP every summer (July 1) and to include all regional/county projects in the new five-year work plan.

Propionate-share: As referenced in Chapter 163.3180(16)(b)1., F.S., a developer may choose to satisfy all transportation concurrency requirements by contributing or paying proportionate fair-share mitigation if transportation facilities or facility segments identified as mitigation for traffic impacts are specifically identified for funding in the 5-year Schedule of Capital Improvements or if contributions for such facilities or segments are incorporated in the next update of the 5-year Schedule of Capital Improvements Element.

De Minimis Report Requirement: A de minimis impact is an impact that affects no more than 1% of the maximum service volume at the adopted LOS standard. Development which causes only a de minimis impact is not subject to traffic concurrency. However, total traffic volume should not exceed 110% of the maximum service volume at the adopted LOS standard. Local governments must maintain records to ensure that the 110% criterion is not exceeded.

The annual update of the CIE must demonstrate that the 110% criterion has not been exceeded or, if it has been exceeded, that the impacted roadway is scheduled...
for improvement in the Schedule. No de minimis exceptions may be granted on roadways where the 110% criterion is exceeded until such time as the volume of the roadway is reduced below 110%. A single family home on an existing lot of record will always constitute a de minimis impact regardless of the level of deficiency.

5. **FINANCIAL FEASIBILITY**

The Schedule must be demonstrated to be financially feasible. The statute allows the local government to use any professionally acceptable method to demonstrate that its Schedule is financially feasible. [Chapter 163.3177(2), F.S.].

In general terms, a plan is financially feasible if committed revenues are projected to be sufficient to pay for the projects included in the first three years of the Schedule and planned revenues are sufficient to pay for projects in years 4 and 5.

a. **Supporting Data and Analysis**

The update of the CIE must include Data and Analysis to demonstrate that the Schedule is financially feasible. If necessary other elements of the Comprehensive Plan must be updated to maintain internal consistency between plan elements.

The forecast of expenditures should include an analysis of the costs and an explanation of the basis of the cost estimates. Data and analysis should include an inventory of existing revenue sources and a forecast of revenues for the next five years. For roadway and schools, the analysis must include a forecast of revenues from proportionate share contributions from developers.

Projections of revenues should include consideration of:

a) past trends in impact fee revenues;
b) reasonable estimates of future building permit activities;
c) estimates of entitlements that have been approved, but not yet permitted; and
d) new revenue sources.

b. **Demonstration of Financial Feasibility**

As required by Rule 9J-5.016(2)(f), F.A.C., it must be demonstrated that sufficient funds are available or will be available from committed funding sources to fund all identified capital improvements during the first three years of the Schedule. If after subtraction of all other expenses of the local government, projected revenues exceed projected expenditures, then sufficient funds are available.
Sufficient funds must also be available to fund the projects scheduled for construction in years 4 and 5 of the Schedule. However, such funds may include planned (reasonably estimated to be available from an anticipated revenue source) as well as committed sources of funds.

If the schedule includes planned revenue sources that require referenda or other action to secure revenue source, the plan must identify alternative revenue sources that will be used to fund the project in the event the referenda are not passed or other actions to secure the planned revenue source do not succeed.

If capital improvements are to be funded by a developer, financial feasibility shall be demonstrated by being guaranteed in an enforceable development agreement or interlocal agreement.

B. CAPITAL IMPROVEMENTS INVENTORY

1. Need Derived from Other Elements

The analysis documented in the preceding comprehensive plan elements have identified facility improvements needed to meet the existing service deficiencies and those needed to meet the demands of future growth.

The Town does not provide public education services. Public education in Lake County is a function of the elected Lake County School Board. Lake Hills School, which serves students with moderate to profound disabilities from Pre-K to the 12th grade, is the only public school located in Town. There are 3 Lake County public schools (Astatula Elementary School, Tavares Middle School and Lake Technical Center - Astatula) within 5 miles of Howey-in-the-Hills. There are no public school facilities planned in the Town during the short-range (2011-2015) and long-range (2025) planning period. Appendix B of the Public School Facilities Element features the concurrency service areas for the public schools in Lake County. [9J-5.016 (1)(b), F.A.C.]

The State Department of Children and Families (DCF) determines the need for new health care facilities with a formula based on occupancy rates, historic use by age group, and population projections by age group. Although the Town currently has no full-service hospitals, there is the Florida Hospital Waterman located about 8 ½ miles northeast in the City of Tavares and the Leesburg Medical Center located about 11 miles northwest in the City of Leesburg that serve the Howey-in-the-Hills area. The nearest Emergency Medical Service station is located about 4 miles northeast of Town in the City of Tavares on Lane Park Cutoff (see the Town’s Public Health Care Facilities and EMS Map). [9J-5.016 (1)(b), F.A.C.]
Individual capital improvement needs identified in this Element are, for the most part, those improvements, which cost $1,500 or more and are generally non-recurring purchase items. The capital improvements identified in the other elements of this Comprehensive Plan are listed with a brief description in the Town’s 5-year Schedule of Improvements along with their estimated costs and projected year of expenditure. The improvements are listed by type of service, related to the various elements of the Comprehensive Plan. As required by Section 9J-5.016, F.A.C., the Capital Improvements Element addresses existing and future capital improvements needed for at least the first five fiscal years after the adoption of the Comprehensive Plan. Therefore, the Town’s 5-year Schedule lists improvements identified for the years 2010 - 2014. [9J-5.016 (2)(c), F.A.C.]

It should be noted that the capital improvement projects contained in the Town’s 5-year Schedule of Improvements are not inclusive of all the anticipated capital expenditures by the Town during the planning period. The Town’s 5-year Schedule is limited only to those major components identified by the preceding elements of the Town’s Comprehensive Plan in order to analyze development impacts and trends at a level of detail which is both manageable and fairly accurate. [9J-5.016 (2)(c), F.A.C.]

The cost estimates for the capital improvements indicated in this Element were developed using standard engineering practice regarding construction costs, in conjunction with information derived from actual construction costs of similar projects, certified bid documents on similar projects, and engineering cost estimates conducted on similar projects.

2. Existing Financial Resources

The first step in planning capital improvements, as well as arranging the necessary financing through the budgeting process, is to inventory the major sources of funding available to the Town. These major sources of funding are expected to contribute a total revenue sum of $1,656,099 in fiscal year 2010. The revenue sources listed below comprises a working inventory for which the Town’s ability to fund the needed capital improvements will be assessed. In addition, the current status of each revenue source currently used by the Town is indicated. It is important to note that the list below includes all of the major financial resources available to the Town and is not limited to the funds which will be used for the capital improvement projects identified in the 5-year Schedule of Improvements included in this Element. These currently utilized financial resources comprise, in part, the revenue sources which will be used to fund the identified capital improvements projects.
3. Local Revenue Sources

a. Property Taxes (Ad Valorem)

Property taxes are normally based on a millage rate (i.e. one mill equates to $1 per $1,000 of assessed value, or .1%), which is then applied to the taxable value of all real property, as well as all other tangible personal property. The revenue from ad valorem taxes may be used to fund both operating costs and capital projects, unless prohibited by local policies. Provisions at the State level exist for raising the millage rate above the 10-mill cap set by local referendum for debt service or provision of municipal-type services within the Town.

CURRENT STATUS: As the major source of revenue for the Town, ad valorem taxes normally account for approximately 54% of the Town’s annual budget for the General Fund. The Town’s current millage rate for the General Revenue Fund is set at approximately 7.0000 mills. The expected tax yield for fiscal year 2010 is $607,944 from a tax base (adjusted taxable value) of $86,281,789.

b. Public Utility or User Charges

The revenue from these charges is generated primarily as a result of the rates charged to Town residents of utilization of Town-owned utilities such as water, drainage, and solid waste removal/disposal. Revenue from these operations include user fees, miscellaneous customer service charges, and interest income.

CURRENT STATUS: The expected public utility revenue for fiscal year 2010 is estimated to be approximately $529,985

c. Other taxes, fees, and charges

This category of revenue source includes special assessments, various administrative fees, and other charges for using services or facilities owned and operated by the Town. Some examples of these charges are public document sales, property appraisal fees, fines and forfeitures, permit and license fees, Town fund interest income, Town property sale income, rental income, and all private contributions (real estate, gifts, donations, etc) to the Town.

CURRENT STATUS: Approximately 16% of the Town’s General Fund revenues are generated from these sources. In fiscal year 2010, the sum of $178,428 is expected to be generated by these fund sources.
d. Franchise Fees

The Town currently charges a franchise fee (based on the applicable gross revenues charged) for utility services, which are provided by private companies within the Town.

CURRENT STATUS: Approximately 6% of the Town’s General Fund revenues are generated from this source. For fiscal year 2010, it is anticipated that $62,000 in revenue will be generated from this funding source.

e. Public Service or Utility Tax

A municipality may levy a tax on the purchase of electricity, metered or bottled gas, water, cable television, and telecommunication services. The tax may be levied upon only the purchases within the municipality and may not exceed ten (10) percent of the applicable payments received by the seller of the taxable item from the purchaser of the purchase of such service.

CURRENT STATUS: The Town currently charges a public service or utility tax on the previously mentioned applicable and available utility services, with the exception of cable television services. The Town presently charges 4.5% of revenues for water. For fiscal year 2010, the Town anticipates receiving $23,500 in public service or utility tax revenue, which amounts to approximately 2% of the estimated General Fund revenue.

f. Special Source of Revenue

Additional funding mechanisms are sometimes required due to the availability of existing revenue sources and/or the project priorities assigned by the Town Council. The options available to the Town regarding alternate sources of revenue for funding capital improvement projects are listed below.

1) System Development of Impact fees. Fees which are charged in advance of new development to pay for infrastructure needs, but not operating costs, resulting directly from the new development. The fees must be equitably allocated to the specific group(s) which directly benefit from the capital improvements. In addition, the assessment levied must fairly reflect the true cost of the capital improvements.

CURRENT STATUS: The Town currently charges impact fees for water services, parks and recreation, and Police. During the fiscal year 2010, no impact fee revenues (including interest income on fund balances) are expected to be generated in the Town.
g. **Special Assessment**

Similar to impact fees, special assessments are charged to residents, agencies or areas who directly benefit from the provision of a new service or facility by the Town. For example, the construction of a gravity sewer system for an existing neighborhood may be financed through a special assessment to the neighborhood’s individual homeowners rather than through a revenue fund of the Town. The requirement that all of the Town’s residents fund the new sewer system through a Town revenue source is not considered equitable.

**CURRENT STATUS:** The Town currently does not have any special assessments.

h. **Borrowing**

Occasionally, many local governments are required to resort to borrowing funds to pay for capital improvements due to their extremely high cost. Usually, either long-term or short-term financing is used to provide these funds. The short-term financing option is normally handled by local banks and is used to raise the required revenue for periods of one to five years. The more customary method is to authorize long-term bond issues, which range in length from five to thirty years.

Listed below are several types of bond issues available to the Town.

1) **General Obligation Bonds.** These are bonds which are backed by the full faith and credit of the local government, and are required to be approved by a voter referendum. Since these bonds are secured by the taxing power of government, they generally offer lower interest rates than other bonds. The revenues collected from ad valorem taxes on real estate, as well as other sources of revenue are used to service the government’s debt. General obligation bonds should be used to fund capital improvements which benefit the whole Town rather than specific areas or groups of citizens.

**CURRENT STATUS:** The Town currently has no outstanding general obligation bonds. However, the Town has outstanding general obligation notes for Water Improvements.

2) **Revenue Bonds.** The revenue obtained from the issuance of these bonds is normally used to finance publicly owned facilities such as water treatment and wastewater treatment facilities. The charges collected from the users of the facilities are used directly to retire the bond obligations. This basically allows the capital project to be self-supporting. It should be
noted that the interest rates generally tend to be higher than those of general obligation bonds. Also, the issuance of the bonds may be approved by the Town Council without a voter referendum.

CURRENT STATUS: The Town has issued several revenue bonds to fund the improvements to its water and wastewater facilities. The bond revenues are deposited into Enterprise Trust Fund accounts for each of the utilities, from which funds are specifically earmarked for a particular project. User charges are then used to service the debt.

3) **Industrial Revenue Bonds.** This type of bond, though issued by a local government, is actually assumed by companies or industries that use these funds to construct facilities. The low interest rates associated with this type of bond (due to their tax exempt status) makes it particularly attractive to industry. The advantages to the local government is that the private sector is responsible for the retirement of the debt and that the new employment opportunities are created in the community.

CURRENT STATUS: The Town has not issued any Industrial Revenue Bonds.

4. **State Sources**

The Town also depends on annual disbursements from State government to supplement its revenue sources. The revenue sources discussed above represent those funds generated by Town levies which may be collected and disbursed at the local level. The revenue sources discussed in this section represent those funds which are:

(1) generated locally, but collected and later reimbursed to the Town by the State;
(2) adopted as a local option tax or license fee, collected and reimbursed by the State; or
(3) shared by the State in the form of grants to the local government, but originate from State general revenues. The amounts available from these sources may vary widely from year to year depending on legislative actions.

**a. Revenue Sharing Trust Fund**

This component of revenue consists of 1 percent of sales and use tax collections, 1 percent of the State alternative fuel use decal fee collections, and the remainder is generated from the one-cent municipal fuel tax. The sales and use tax collections were substituted for the cigarette tax revenues that previously were used for this fund by the Florida Legislature. The municipal fuel tax funds are restricted for transportation related expenditures.
CURRENT STATUS: The Town anticipates receiving $172,000 from this revenue source in the fiscal year 2010. Of this revenue, 78% comes from the sales and use tax collections, 1 percent comes from the user decal fee collections, and the remainder (21%) is generated by the one-cent municipal fuel tax. This revenue source is anticipated to account for approximately 1% of the Town’s General Fund revenues in fiscal year 2010.

b. Other Shared Revenue

This category of revenue sources includes several major financial resources which, like the Revenue Sharing Trust Fund, are shared between local and State government agencies.

The following taxes and licensing fees generate a large portion of the total annual revenue for the Town’s General Fund.

1) Sales Tax – The current sales tax in the State is 6%, and is levied on retail sales, and such things as commercial rentals, admission fees to entertainment facilities, and motor vehicle sales. The collection is returned to the counties and municipalities in accordance with specific formulae. The variables of the formulae, in the case of towns, include the population of the municipality, as well as the total and unincorporated population of the County.

CURRENT STATUS: The Town’s portion of the State sales tax is expected to amount to approximately $90,000 in fiscal year 2010, which represents approximately 8% of the Town’s General Fund revenue budget for that year.

c. Mobile Home Licenses

Mobile Home licenses currently range from $31.60 to $86.60, depending on what time length is established in the rate structure. Each city or town in the State shares in the allocation of the revenues from this source based on the number of units located in the city or town. The city or town in turn shares a portion of the revenue with the local school board. This has proven to be a relatively stable revenue source over time.

CURRENT STATUS: The Town will not receive a share of this revenue source during fiscal year 2010.
d. Local Option Taxes

Currently, there are four (4) possible sources of revenue available to the Town within this category. All of the funds are generated locally, but the funds are collected and disbursed by the Florida Department of Revenue. The Town currently shares in only two (2) of these revenue sources.

CURRENT STATUS: The Town’s share of this revenue source estimated for fiscal year 2010 is approximately $47,025 which amounts to 4.2% of the City’s 2010 General Fund revenues.

e. Alcoholic Beverage License

The Division of Alcoholic Beverages and Tobacco for the State of Florida administers the issuance of licenses associated with the sale and/or consumption of alcoholic beverages. The State collects in excess of $37 million annually from this fee. Of this amount, a portion is returned to counties and municipalities as a State shared revenue.

CURRENT STATUS: The Town’s share of this revenue source is anticipated to amount to approximately $1,550 in fiscal year 2010 which is less than 1% of the Town’s General Fund revenues.

f. Other Sources of Shared Revenues

The Town also receives other shared revenues from both the County and other government agencies. These revenues include the Excise Tax, County Business Tax Receipt fees, Court fines and forfeits, and County Library Member Agreement fees.

CURRENT STATUS: The Town’s share of these revenues for the fiscal year 2010 are anticipated to amount to:

a. County Business Tax Receipt Fees: $ 800
b. Court Fines/Forfeits $ 15,000
c. County Library Member Agreement $ 22,494

The sum of these revenue sources amounts to less than 2% of the Town’s fiscal year 2010 General Fund revenues.

5. Federal and State Grants and Loans

The system by which Federal general revenue sharing was formerly provided (U.S. State and Local Fiscal Assistance Act of 1972) has been substantially modified. The Federal
funds are now available through allocations to the state agencies which administer and monitor block grants or disbursed by federal agencies as block grants directly to state and local agencies, as well as other eligible organizations and individuals. The purpose of the block grants program is to allow recipients greater freedom in the actual funds, though the funds must still be used for projects in specific categories. Since these funds require the competitive applications be submitted in order to receive an allocation, the grant monies are usually non-recurring and cannot accurately be projected for annual budgeting purposes.

A partial list of available Federal grant sources is shown in Figure 1. Other grants and loans are administered at the state level, with state executive departments acting as “pass-through agencies” for federally funded projects. The Community Development Block Grant (CDBG) is an example of a federally funded grant project. The U.S. Department of Housing and Urban Development administers this program and allocates 70% of its CDBG funds to “entitlement communities”, or the larger urban areas. These communities must apply for grants for financing specific projects from a list of eligible activities outlined in Title I statutes. These projects include infrastructure improvements, housing projects, and commercial revitalization. The remaining 30% of the grant funds are allocated to state pass-through agencies such as the Department of Community Affairs (DCA) in the State of Florida. DCA administers these grants for the same types of projects mentioned previously, but restricts their availability to small cities and counties.

In addition to block grants, there are several direct loan programs available at the Federal level, but their applicability to capital projects is extremely limited. State loans however, are usually available to finance capital projects such as land acquisition for low-income housing. DCA administers loans and grants for these projects to eligible governments through its Bureau of Housing.

CURRENT STATUS:

The Town has received the following Federal and State grants:

1. Police Department received Edward Byrne Memorial Justice Grant (JAB) Program-American Recovery and Reinvestment Act for $1,000.00 for Office Equipment
2. Police Department received Recovery Act Edward Byrne Memorial JAG Program for Tactical Equipment and Computer Enhancements for $57,792.00.
FIGURE 1: FEDERAL GRANT AGENCIES AND PROGRAM TITLES

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<thead>
<tr>
<th>AGENCY</th>
<th>TITLE</th>
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<tr>
<td>Department of Commerce</td>
<td>Public Works and Development Facilities</td>
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<td></td>
<td>Support for Planning Organizations</td>
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<td>Public Works Impact Projects</td>
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<td>Public Telecommunications Facilities</td>
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<td>Construction and Planning</td>
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<td>Department of Children &amp; Families</td>
<td>Community Health Concerns</td>
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<tr>
<td>Department of Housing and Urban</td>
<td>Housing Development Grants</td>
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<tr>
<td>Development</td>
<td>Community Development Block</td>
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<td></td>
<td>Grant/Entitlement</td>
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<td></td>
<td>Community Development Block</td>
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<td></td>
<td>Grant/Small Cities Program</td>
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<tr>
<td>Department of Interior</td>
<td>Outdoor Recreation: Acquisition, Development and Planning</td>
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<td></td>
<td>Urban Park and Recreation and Recovery Program</td>
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<td>Department of Transportation</td>
<td>Urban Mass Transportation Capital Improvement Grants</td>
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<td>Urban Mass Transportation Technical Studies Grant</td>
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<tr>
<td>Environmental Protection Agency</td>
<td>State Revolving Loan Fund (DFR) Program</td>
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<td></td>
<td>Comprehensive Estuarine Management</td>
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C. LOCAL POLICIES AND PRACTICES

To guide the location and timing of land development, local policies and practices are used, particularly in support of the goals, objectives, and policies of the Future Land Use Element. State agencies and water management districts which provide public facilities within the Town’s jurisdiction will directly influence these policies and practices. One such influence was found to be generated by the Florida Department of Transportation’s (FDOT) 5-year Transportation Plan. This influence stemmed from the fact that State Road 19 is within the Town’s jurisdiction, and therefore largely the financial responsibility of the FDOT. Plans for the improvement of State Road 19 may be included in the before mentioned 5-year Transportation Plan. However, there are other such roadways not included in the Plan. Either scenario affects the capacity of the roadways, which in turn affects the level and intensity of development, as well as the degree of financial commitment for which the Town must plan.

In the absence of improvement plans by FDOT, special provisions may be made when the Town desires improvement of a State road to maintain local levels of service standards. These provisions may include the Town expending funds for roadway improvements or providing FDOT with the funds, either of which may be collected through an impact fee.

In this section, many of the local practices and policies used by the Town are described in terms of their general concept and the circumstances surrounding their use. The policies and practices both used in the past and currently in use are identified. Policies and practices not in use which have the potential for being used by the City are discussed in a later section of the CIE.

1. Level of Service Standards

Level of Service (LOS) standards indicate the degree of service provided, or proposed to be provided by public facilities based on their operational characteristics. Basically, the LOS indicates the capacity per unit of demand for each public facility. Therefore, the LOS is a summary of the existing or desired public facility conditions. Chapter 163, F.S., and Chapter 9J-5, F.A.C., both require LOS standards to be included for all public facilities addressed by local governments in their comprehensive plan. These LOS standards are to be established for the specific purpose of issuing permits or development orders to ensure that adequate capacity is available and will be maintained in public facilities for future development.

LOS standards can effect both the timing and location of development by encouraging development of those areas which have public facilities with excess capacity. In addition, development is not allowed unless the needed facilities and services are available. This development and provision of services usually occur in a phased sequence over a period of time.
CURRENT STATUS: The Town has adopted formal LOS standards with the completion of their CIP. The LOS standards as outlined in the various elements of the CIP are featured in the Data and Analysis Section of this Element.

2. Capital Improvements Program (CIP)

A Capital Improvements Program is a plan for capital expenditures to be incurred each year over a fixed period of years to meet anticipated facility improvements and needs. The CIP identifies each capital project or other capital expenditures anticipated by the Town, as well as presenting estimates of the resources needed to finance the project.

The CIP is designed to be consistent with the CIE of the local comprehensive plan because it reflects the goals, objectives, and policies of the Element and its implementation strategy, including the 5-year Schedule of Improvements. In addition, the CIP is not restricted to only those public facilities addressed in the comprehensive plan, as is the CIE.

The first year of a CIP becomes the annual capital budget with longer range capital expenditures identified for the 5-year program. The capital budget encompasses enacting appropriations for those capital projects delineated for the first year of the CIP. The CIP, similar to CIE, is reviewed on an annual basis.

CURRENT STATUS: The Town is currently preparing a CIP with 5-year increments, within which are contained annual capital budgets. The first 5 years of the plan will include those projects listed in the CIP. For years 6 through 10, no additional projects will be necessary unless new growth requires additions to the system. For example, the 5-year CIP includes the preliminary design work for North Water Treatment Plant improvements. The CIP also includes the design of a new North Well. If growth necessitates these improvements, the improvements may be constructed in years five through 10. Similarly, the 5-year CIP includes preliminary design work for new water mains in both the south and north areas of the Town. If growth necessitates these improvements, the improvements may be constructed in years five through 10. The majority of this work would be developer driven and developer funded.

3. Impact Fees

Impact fees are imposed by many local governments on new developments to offset the costs of new public facilities necessitated by the development. Local government may use this strategy as one method of implementing the CIE. Chapter 163, F.S. includes impact fees as an innovative technique that may be integrated into the land development regulations.
Impact fee development is a logical outgrowth of the CIE preparation. A rational basis for developing an impact fee ordinance comes from the assessment of the local government’s capital improvement needs and its capability to provide for those needs which is required by Chapter 9J-5, F.A.C.

Infill development location and timing may be affected and controlled through the use of impact fees. This is because infill development usually occurs in those areas having capital facilities with excess capacity. If the local government chooses not to recover the costs of capital facilities in underutilized service areas, infill development may be encouraged by the absence of impact fees on developments proposed within those areas.

CURRENT STATUS: The Town currently has impact fee resolutions for providing water services, recreation and parks, and Police services.

4. Utility Service Areas

The delineation of utility service areas within a comprehensive plan or CIP may be used to describe areas where local governments intend to provide public facilities and services. When used in conjunction with a CIE and CIP, utility service areas can be used as a tool to coordinate the timing of public facilities and service provision within areas planned for development.

Additionally, the following benefits may be the result of using utility service areas:

a) Encourage efficient and orderly growth patterns;
b) Preserve agricultural and environmentally sensitive areas; and
c) Support control on facility extensions

CURRENT STATUS: Utility service areas have been included in the Public Facilities Element of this Comprehensive Plan, but only for water facilities and services.

5. User Charges and Connection Fees

User charges are designed to recover the costs of public facilities or services from those who benefit from them. Many areas of local government employ the use of user charges. Monthly sewer charges paying for the operation and maintenance of wastewater facilities as well as retiring debt service on revenue bonds is a good example of user charge usage. This technique may also be applied to transportation, potable water, solid waste, recreation, and parking facilities and services.

These charges may be designed to vary, depending on the quantity and location of the services rendered, in order to affect the pace and pattern of development. In other words, the greater the distance from the service area, the higher the user charge.
CURRENT STATUS: User charges and connection fees are currently used for potable water and solid waste.

6. **Concurrency Management System**

This controls the timing and location of development by conditioning new development approvals on evidence that sufficient facilities and services are present or will be provided in order to maintain adopted LOS standards. In effect, this implements the 1985 Legislative mandate (Chapter 163, F.S.) that requires public facilities to be available to support the impacts of new development. Therefore, development approval becomes contingent on the ability of local governments to provide facilities and services, and furthermore, may require the development itself to furnish the facilities and services in order to maintain the adopted LOS standards. Additional benefits associated with a Concurrency Management System are as follows:

a) Supports the consistency of the CIE with the *Future Land Use Element*;
b) Provides for the orderly expansion of public facilities;
c) Stabilizes capital improvement expenditures and taxing structures for capital improvements; and
d) Reduces the possibility of damage to the environment from the use of overburdened facilities.

Typically, the Concurrency Management System interacts with the development approval process by requiring that all zoning, subdivision, or planned unit development (PUD) approval be granted only upon demonstrated compliance with the system. The building permit stage is another level at which a Concurrency Management System may function. In this context, the Concurrency Management System may control development in areas that are already approved, but not as yet built on, such as pre-platted lands.

CURRENT STATUS: The Town has developed a Concurrency Management System as part of this Element.

7. **Mandatory Dedication or Fees in Lieu Of**

The Town may require, as a condition to plat approval, that subdivision developers dedicate a portion of the land within the development to be used for public purposes such as roads, parks, and schools. Dedication may be made to the governing body, or to a private group such as a homeowners association.

When a subdivision is of such small scale or topographic conditions that a land dedication cannot reasonably be required, the Town may require that the subdivider pay a fee in lieu of dedication which is equivalent to the amount of land that otherwise would
have been dedicated by the developer. The fee may be deposited into a separate account for use in the future towards the provision of such facilities.

As a result of the public facility provision, the adjacent area benefiting from the initiative would likely become more attractive to development. Therefore, the acquired service potential may be used to encourage growth in desired areas.

CURRENT STATUS: The Town currently requires mandatory dedications of land or fees in lieu of.

8. Moratoria

A moratorium, or stop-gap ordinance, is used to temporarily halt or freeze development in an area for a specified period of time on an emergency basis. The ordinance may be imposed on building permits, development approvals, or governmental services such as potable water connections or wastewater system extensions and/or connections. The moratorium normally is imposed for a “reasonable time” to allow the necessary planning activities to take place pending comprehensive plan preparation, adoption, or amendment. The State of Florida’s legal system has found development moratoria to be a valid measure of last resort in the protection of local public health, safety, and welfare when adopted in accordance with applicable procedures. Some other considerations in adopting a moratorium include:

a) Determining legal status of existing permit applications and approvals to determine the extent of “vested rights” for those developments approved prior to ordinance adoption;

b) Specifying the geographic extent of the moratorium (whether it will include the entire Town limits, or limited to specific hazard areas with existing service insufficiencies); and

c) Specifying the time frame and conditions under which the moratorium will be imposed.

CURRENT STATUS: The Town is not currently imposing any moratoria.

D. FINANCIAL ANALYSIS

1. Fiscal Assessment

In this section, an examination is made of the Town’s ability to fund the capital improvements listed in the 5-year Schedule of Improvements. The purpose of the examination is to determine whether sufficient revenue will be available using the existing budgeting framework utilized by the Town to fund the required improvements at the time when they are needed.
The assessment process estimates future revenue receipts which the Town will use to fund capital improvements, then balances these revenues against the anticipated capital improvement expenditures. Using this process, it becomes possible to quantify annual revenue surpluses and shortfalls, thereby providing a basis for examining opportunities for financing the required capital improvements. The examination of these opportunities is included in the next portion of this section, entitled “Summary and Recommendations”.

In addition to the direct cost for capital improvements, this section will review the fiscal impacts of the capital improvements identified in the other Comprehensive Plan Elements upon the actual operation of the Town departments responsible for facility management. This will include costs for additional personnel and routing operation/maintenance activities. It should be noted that this assessment includes only those items planned for in other Comprehensive Plan Elements.

a. Accounting System

The accounting system employed by the Town records financial transactions in individual accounts called “funds”. Records for each fund provide a complete accounting of fund assets, liabilities, reserves, equities, revenues, and expenditures. The following is a brief description of the funds which the Town has established for capital improvement financing.

GENERAL FUND: The General Fund is the basic operating fund of the Town. It accounts for all revenues and expenditures used to finance the traditional services associated with a municipal government which are not accounted for in other funds. These services include police and fire protection, civil defense, emergency rescue services, street services, parks and recreation, building safety, general administration and any other activity for which a specific special fund has not been created.

ENTERPRISE FUND: Enterprise Funds are established to account for the financing of self-supporting municipal activities which render services on a user charge basis to the general public. In the Town, the water utility, refuse collection, and stormwater operations are operated as enterprise activities.

The significant characteristic of an Enterprise Fund is that the accounting system makes it possible to determine whether the activity is operated at a profit or loss. All reports of Enterprise Funds are self-contained. In this way, creditors, legislators, and the general public can evaluate the performance of the municipal enterprise on the same basis as investor-owned enterprise in the same industry.
b. **Projected Revenues**

The Town’s tax base was projected to decrease for 2010, assuming a 3.00% rate of growth for the adjusted taxable value of property (including new construction), as indicated below. The Town’s assessment ratio is projected to remain stable at 95%.

**TABLE 1: ADJUSTED TAXABLE INCOME PROJECTIONS**

<table>
<thead>
<tr>
<th>Tax Base</th>
<th>2010</th>
<th>2011</th>
<th>2012</th>
<th>2013</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Adjusted taxable income</td>
<td>$86,281,789</td>
<td>$88,870,242</td>
<td>$91,536,349</td>
<td>$94,281,439</td>
<td>$97,110,912</td>
</tr>
</tbody>
</table>

**TABLE 2: AD VALOREM TAX YIELD PROJECTIONS**

<table>
<thead>
<tr>
<th>Tax Base</th>
<th>2010</th>
<th>2011</th>
<th>2012</th>
<th>2013</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Tax Yield</td>
<td>$607,944</td>
<td>$626,182</td>
<td>$644,967</td>
<td>$664,285</td>
<td>$684,245</td>
</tr>
</tbody>
</table>

**TABLE 3** indicates the revenues expected to be available to the Town to finance the expenditures and capital improvements for the years 2010-2014. Revenue projections are based on past trends and anticipated changes in funding sources. These amounts are represented in 2010 dollars.
TABLE 3: REVENUE PROJECTIONS AFFECTING CAPITAL IMPROVEMENTS

<table>
<thead>
<tr>
<th>FUND</th>
<th>2010</th>
<th>2011</th>
<th>2012</th>
<th>2013</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>General Fund:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ad Valorem</td>
<td>$ 607,944</td>
<td>$ 626,182</td>
<td>$ 644,967</td>
<td>$ 664,285</td>
<td>$ 686,200</td>
</tr>
<tr>
<td>Franchise Fees</td>
<td>$ 62,000</td>
<td>$ 68,000</td>
<td>$ 73,600</td>
<td>$ 77,425</td>
<td>$ 81,900</td>
</tr>
<tr>
<td>State Shared Revenues</td>
<td>$ 257,952</td>
<td>$ 273,000</td>
<td>$ 286,900</td>
<td>$ 293,200</td>
<td>$ 301,100</td>
</tr>
<tr>
<td>Utility Tax</td>
<td>$ 23,500</td>
<td>$ 24,600</td>
<td>$ 25,500</td>
<td>$ 27,000</td>
<td>$ 27,730</td>
</tr>
<tr>
<td>Other</td>
<td>$ 178,428</td>
<td>$ 186,240</td>
<td>$ 189,985</td>
<td>$ 193,200</td>
<td>$ 197,125</td>
</tr>
<tr>
<td><strong>Subtotal:</strong></td>
<td>$ 1,126,234</td>
<td>$ 1,178,022</td>
<td>$ 1,220,952</td>
<td>$ 1,255,110</td>
<td>$ 1,294,055</td>
</tr>
<tr>
<td><strong>Enterprise Funds:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Refuse</td>
<td>$ 125,000</td>
<td>$ 129,000</td>
<td>$ 133,500</td>
<td>$ 140,700</td>
<td>$ 143,000</td>
</tr>
<tr>
<td>Water</td>
<td>$ 235,000</td>
<td>$ 246,000</td>
<td>$ 258,300</td>
<td>$ 271,515</td>
<td>$ 285,090</td>
</tr>
<tr>
<td>Stormwater</td>
<td>$ 0</td>
<td>$ 0</td>
<td>$ 0</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Other</td>
<td>$ 169,865</td>
<td>$ 69,000</td>
<td>$ 78,000</td>
<td>$ 84,800</td>
<td>$ 101,400</td>
</tr>
<tr>
<td>Net Bond Proceeds</td>
<td>$ 0</td>
<td>$ 0</td>
<td>$ 0</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td><strong>Subtotal:</strong></td>
<td>$ 529,865</td>
<td>$ 444,000</td>
<td>$ 466,500</td>
<td>$ 495,500</td>
<td>$ 521,700</td>
</tr>
<tr>
<td><strong>Total Revenues:</strong></td>
<td>$ 1,656,099</td>
<td>$ 1,622,022</td>
<td>$ 1,687,452</td>
<td>$ 1,750,061</td>
<td>$ 1,815,755</td>
</tr>
</tbody>
</table>

The Enterprise Fund projected revenues for each account include anticipated income from user charges, connection fees, impact fees, assessment receipts, and customer service charges. The revenue projections for water user charges and connection fees are based on current individual fee amounts (average monthly charge and connection fees) and projected total service connections. Solid waste user charge revenue projections are based on current average monthly charges also.

The amount shown for net bond proceeds represents the use of bond proceeds which are anticipated to be issued for major capital projects. The amounts shown reflect the year when the proceeds are estimated to be encumbered for the project and not the use of the proceeds deposited in the construction fund for financing the project.

c. Projected Expenditures

The projected expenditures have been separated into three categories for the purpose of this assessment: (i) scheduled capital improvement project expenditures; (ii) capital improvement debt service expenditures; and (iii)
operating cost expenditures. The first category of expenditure represents the direct cost of those capital improvements expected to be incurred annually, those identified by the other Comprehensive Plan elements, and those identified by the Town’s Capital Improvements Program (in addition to the CIP projects already identified by the other Comprehensive Plan elements). Table 4 lists these projected expenditures by Fund for 2010-2014.

**TABLE 4: EXPENDITURE PROJECTIONS FOR SCHEDULED CAPITAL IMPROVEMENTS**

<table>
<thead>
<tr>
<th>FUND</th>
<th>2010</th>
<th>2011</th>
<th>2012</th>
<th>2013</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Annual Capital Expenditures</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Enterprise Funds</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Annual Capital Expenses</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Water</td>
<td>$200,000</td>
<td>$600,000</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Refuse</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Stormwater</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td><strong>Total Expenses</strong></td>
<td><strong>$200,000</strong></td>
<td><strong>$600,000</strong></td>
<td><strong>$0</strong></td>
<td><strong>$0</strong></td>
<td><strong>$0</strong></td>
</tr>
</tbody>
</table>

The second category includes the projected expenditures required to meet debt service requirements for outstanding bond issues, as well as planned future bond issues included in the revenue projects in Table 4. The future debt issues are anticipated by the Town to provide monies to fund the reclaimed water improvements as well as various general improvements. In addition to long-term indebtedness, the Town utilizes short-term borrowing for minor capital expenditures. Table 5 lists the projected debt service expenditures by Fund.
TABLE 5: DEBT SERVICE EXPENDITURE PROJECTIONS

<table>
<thead>
<tr>
<th>FUND</th>
<th>2010</th>
<th>2011</th>
<th>2012</th>
<th>2013</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Special Assess.</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Enterprise Funds</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>State SRF Loan</td>
<td>$46,638</td>
<td>$136,448</td>
<td>$142,849</td>
<td>$150,602</td>
<td>$158,900</td>
</tr>
<tr>
<td>Water</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Other Outstanding Debt</td>
<td>$33,190</td>
<td>$32,248</td>
<td>$32,526</td>
<td>$32,789</td>
<td>$32,978</td>
</tr>
<tr>
<td>Stormwater</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Other Outstanding Debt</td>
<td>$79,828</td>
<td>$168,696</td>
<td>$175,375</td>
<td>$183,391</td>
<td>$191,879</td>
</tr>
</tbody>
</table>

The debt service to fund the enterprise component of the CIP consists entirely of revenue bonds, State Revolving Fund loans and special user fees. With respect to the general debt associated with the General Fund, the current charter requires that the Town not incur additional debt of more than 10% of the assessed valuation of the real and personal property within the corporate limits of the Town. Bonds terms may not exceed a length of 30 years. The issuance of general obligation bonds shall first be approved by the majority votes cast in a referendum on the proposed bond issue. The assessed valuation rates is as follows:

Value for 2010 $93,606,449
Charter Limitation at 10% $936,064

The final category of expenditures contains the annual operating costs for providing the necessary facility improvements and services to the Town’s customers. These operating costs consist of the recurring expenses associated with the normal operation of capital facilities such as supplies, maintenance, personnel, and utility costs associated with the assessed capital improvement needs. The operating costs have been assigned to the first year in which they are expected to be incurred based on the schedule of improvement contained in Table 6. Table 6 presents the annual operating expenditure of the Town for years 2010-2014.
TABLE 6: ANNUAL OPERATING EXPENDITURES

<table>
<thead>
<tr>
<th>FUND</th>
<th>2010</th>
<th>2011</th>
<th>2012</th>
<th>2013</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund</td>
<td>$1,126,324</td>
<td>$1,178,022</td>
<td>$1,220,952</td>
<td>$1,255,110</td>
<td>$1,294,055</td>
</tr>
<tr>
<td>Enterprise Fund</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Water</td>
<td>$529,865</td>
<td>$444,000</td>
<td>$466,500</td>
<td>$495,500</td>
<td>$521,700</td>
</tr>
<tr>
<td>Refuse</td>
<td>$125,000</td>
<td>$129,000</td>
<td>$133,500</td>
<td>$140,700</td>
<td>$143,000</td>
</tr>
<tr>
<td>Total</td>
<td>$654,865</td>
<td>$573,000</td>
<td>$600,000</td>
<td>$636,200</td>
<td>$664,700</td>
</tr>
</tbody>
</table>

In order to assess the Town's capability to fund the necessary capital improvement expenditures, a determination of revenue sufficiency must be made. This capability is shown by finding the difference between the projected annual revenues and expenditures for each fund the Town uses to finance the capital improvements. The assessment results are shown in Table 7.

TABLE 7: FISCAL ASSESSMENT NO. 1

<table>
<thead>
<tr>
<th>FUND</th>
<th>2010</th>
<th>2011</th>
<th>2012</th>
<th>2013</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>GENERAL FUND</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>REVENUES</td>
<td>$1,126,324</td>
<td>$1,178,022</td>
<td>$1,220,952</td>
<td>$1,255,110</td>
<td>$1,294,055</td>
</tr>
<tr>
<td>EXPENDITURES</td>
<td>$1,126,324</td>
<td>$1,178,022</td>
<td>$1,220,952</td>
<td>$1,255,110</td>
<td>$1,294,055</td>
</tr>
<tr>
<td>BALANCE</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>ENTERPRISE FUND</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>WATER</td>
<td>$529,865</td>
<td>$444,000</td>
<td>$466,500</td>
<td>$495,500</td>
<td>$521,700</td>
</tr>
<tr>
<td>REVENUES</td>
<td>$529,865</td>
<td>$444,000</td>
<td>$466,500</td>
<td>$495,500</td>
<td>$521,700</td>
</tr>
<tr>
<td>EXPENSES</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>BALANCE</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>REFUSE</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>REVENUES</td>
<td>$125,000</td>
<td>$129,000</td>
<td>$133,500</td>
<td>$140,700</td>
<td>$143,000</td>
</tr>
<tr>
<td>EXPENSES</td>
<td>$104,000</td>
<td>$108,000</td>
<td>$111,000</td>
<td>$117,000</td>
<td>$119,000</td>
</tr>
<tr>
<td>BALANCE</td>
<td>$21,000</td>
<td>$21,000</td>
<td>$22,500</td>
<td>$23,700</td>
<td>$24,000</td>
</tr>
</tbody>
</table>

The Town uses revenues from both the General and Enterprise Funds to meet annual operating expenses. The General Fund is primarily used for transportation and recreation/park operating services, while the Enterprise Fund is used for the operating costs associated with the Public Works and Utilities Departments. Also
included in the General Fund are CIP projects associated with paving and drainage activities, and expenditure of the Public Works Department.

Supplemental funding is provided by the fees collected by the various departments from the persons directly receiving the service.

The Town-wide millage rate and the Enterprise Fund user charges are reviewed periodically by the Town as part of its budgeting process. Adjustments are made in order to ensure that sufficient funds are available to meet expected expenses, including a reserve for contingency funds. In anticipation of future increases in operating costs, the Town may desire to adjust the millage rate and/or user charges upward by small increments over a period of several years. This will initially provide additional operating reserves, which can later be used to offset operating expense increases as they occur and allow the Town to moderate annual charges in the millage rates and user charges. For example, a one-half mill ($0.0005) increase in the ad valorem tax millage rate will generate approximately $30,397 for the anticipated 2010. In addition, the anticipated increases in ad valorem tax revenues for 2010-2014 are featured below in Table 8.

TABLE 8: ANTICIPATED INCREASE IN AD VALOREM TAX REVENUE PROJECTIONS

<table>
<thead>
<tr>
<th>Tax Base</th>
<th>2010</th>
<th>2011</th>
<th>2012</th>
<th>2013</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Result of one-half mill increase</td>
<td>$30,397</td>
<td>$31,917</td>
<td>$33,512</td>
<td>$35,189</td>
<td>$36,948</td>
</tr>
</tbody>
</table>

d. Summary and Recommendations

General Fund: As shown in Table 7, the General Fund is projected to have a balanced budget during 2010-2014.

Enterprise Fund: The Enterprise Fund is projected to have a balanced budget during 2010-2014.

In the event that some of the proposed sources are not attained, the following alternative strategies will be pursued:

1. Additional deferral of projects to later years;
2. Procurement of additional revenue bonds instead of funding projects on a “pay-as-you-go” basis;
3. Procurement of additional grant funding;
4. Procurement of a state revolving fund loan; and
5. Increase user fees for municipal services.
Additionally, improved planning and coordination will be initiated among the Town’s utility departments in order to ensure that public facility and service provision is optimal for cost effectiveness. For example, department representatives will work together to encourage the provision of public facilities and services concurrently (where feasible), in order to limit the negative impacts of separate installation (i.e. construct water/sewer services prior to paving/drainage improvements).

E. DATA AND ANALYSIS

The Data and Analysis Section provides an inventory of the existing public facilities, an update of on-going and proposed improvements to the public facilities, and an analysis of the existing and projected Level of Service (LOS) standard for the public facilities that are required to be included in the 5-year CIE Schedule per s. 163.3180, F.S. The data and analysis for this report is for the 5-year planning period from 2010-2014. When data is available for an extended period, the report provides an extended analysis period. However, consistent with the requirements of State Statutes, the Schedule of Capital Improvements (the Schedule) only covers the 5-year planning period.

The data used to analyze the public facilities are from the most recent and best available data sources. Due to the available data sources having different planning periods, when data and analysis is provided beyond the 5-year planning period, the last year included in the analysis may differ.

1. POTABLE WATER

The Town of Howey-in-the-Hills maintains and operates the potable water system that provides potable water service to the Town.

a. Existing Facility Capacity

The Town currently owns, operates and maintains a central potable water treatment and distribution system. The Town’s potable water system provides water for both residential and non-residential purposes, including fire-fighting demands. The system meets the demands within the Town’s boundaries.

Policy 1.8.3 of the Public Facilities Element sets the minimum storage capacity at 530,000 gallons for the year 2025, which is the latest year provided for in the Comprehensive Plan. The Town’s water system consists of two water plants located approximately one mile apart with a total of two active wells, one out-of-service well, one 50,000 gallon elevated storage tank and one 15,000 gallon hydropneumatic tank.
TABLE 9:  CAPACITY OF WATER TREATMENT PLANTS

<table>
<thead>
<tr>
<th>Water Treatment Plant</th>
<th>Design Capacity</th>
<th>Storage Capacity</th>
</tr>
</thead>
<tbody>
<tr>
<td>Howey Water Treatment Plant</td>
<td>2.52 MGD</td>
<td>50,000 Gallons</td>
</tr>
</tbody>
</table>

Source: Town of Howey-in-the-Hills Public Works Department

b.  Consumptive Use Permit (CUP)

On October 11, 2007 the St Johns River Water Management District issued Consumptive Use Permit (CUP) Number 2596 to the Town. The permit stated that maximum annual groundwater withdrawals from the Floridan Aquifer for the years 2007, 2008 and 2009 must not exceed:

- 2007 116.00 MG (0.318 mgd annual average);
- 2008 115.34 MG (0.316 mgd annual average); and
- 2009 128.48 MG (0.352 mgd annual average).

The permit duration was two years, with an expiration date of October 11, 2009. As this Comprehensive Plan was being prepared, the Town had applied to SJRWMD for a renewal of its CUP, and based on the Town’s 2010 Water Supply Plan an increase of 0.003 mgd over the 2009 allocation will be requested as the allocation for 2020.

c.  Level of Service Analysis

The Comprehensive Plan sets two different levels of service for potable water usage. The first LOS standard is 242.0 gallons per day per capita for the overall customer usage and the second LOS standard is 150.8 gallons per day per resident for the residential customers. (Policy 1.10.1 of the Public Facilities Element)
TABLE 10: OVERALL MONTHLY WATER USAGE

<table>
<thead>
<tr>
<th>Month</th>
<th>Total Overall Monthly Usage</th>
<th>Total Customers</th>
</tr>
</thead>
<tbody>
<tr>
<td>January 2009</td>
<td>7,152,000</td>
<td>640</td>
</tr>
<tr>
<td>February 2009</td>
<td>6,630,000</td>
<td>640</td>
</tr>
<tr>
<td>March 2009</td>
<td>8,885,000</td>
<td>640</td>
</tr>
<tr>
<td>April 2009</td>
<td>7,731,000</td>
<td>640</td>
</tr>
<tr>
<td>May 2009</td>
<td>7,802,000</td>
<td>640</td>
</tr>
<tr>
<td>June 2009</td>
<td>6,109,000</td>
<td>640</td>
</tr>
<tr>
<td>July 2009</td>
<td>5,058,000</td>
<td>640</td>
</tr>
<tr>
<td>August 2009</td>
<td>6,460,000</td>
<td>640</td>
</tr>
<tr>
<td>September 2009</td>
<td>6,460,000</td>
<td>640</td>
</tr>
<tr>
<td>October 2009</td>
<td>7,600,000</td>
<td>640</td>
</tr>
<tr>
<td>November 2009</td>
<td>7,179,000</td>
<td>640</td>
</tr>
<tr>
<td>December 2009</td>
<td>4,789,000</td>
<td>640</td>
</tr>
<tr>
<td>Total 2009</td>
<td>81,855,000</td>
<td>640</td>
</tr>
</tbody>
</table>

2009 Annual Average Daily Flow (AADF) 224,260

Source: Town of Howey-in-the-Hills Public Works Department

As stated above, the Comprehensive Plan sets the LOS for the overall water usage (all customers) at a maximum of 242.0 gallons per day per capita. Over a 12-consecutive-month period, the Town’s potable water utility had an average of 640 customers per month using an average of 6,821,250 gallons of water.

81,855,000 divided by 365 days = 224,260 gallons per day
1,221 residents (BEBR’s population estimate dated April 1, 2009)
224,260 gallons per day divided by 1,221 = 183.67 gallons per day per capita

The overall customer LOS for potable water is 183.67 gallons per day per capita; therefore, the Town meets the LOS as outlined in the Comprehensive Plan.

As stated above, the Comprehensive Plan sets the LOS for residential water usage (residential customers) at a maximum of 150.8 gallons per day per capita. During the update of this Comprehensive Plan, the monthly residential usage for the Town’s potable water system was not provided in the Town’s 2010-2020 Water Supply Facilities Work Plan. As such, the Town was unable to identify the current level of service for residential uses for the Town’s potable water utility. The Town anticipates that the potable water monthly estimates for the residential usage will be incorporated in the annual Concurrency Management System review and will be incorporated herein.
TABLE 11: LEVEL OF SERVICE FOR WATER

<table>
<thead>
<tr>
<th>Year</th>
<th>Population</th>
<th>Equivalent Residential Units (1)</th>
<th>Projected AADF</th>
<th>Projected Maximum Annual Flow</th>
<th>Projected Treatment Capacity</th>
<th>Surplus or (deficit) Based on Design Capacity for Average Daily Flow</th>
</tr>
</thead>
<tbody>
<tr>
<td>2000</td>
<td>1,002</td>
<td>390</td>
<td></td>
<td></td>
<td>2.52 MGD</td>
<td></td>
</tr>
<tr>
<td>2009*</td>
<td>1,221</td>
<td>475</td>
<td>.352 MGD</td>
<td>128.48 MGD</td>
<td>2.52 MGD</td>
<td>2.17 MGD</td>
</tr>
<tr>
<td>2010</td>
<td>1,225</td>
<td>477</td>
<td>.296 MGD</td>
<td>108.04 MGD</td>
<td>2.52 MGD</td>
<td>2.22 MGD</td>
</tr>
<tr>
<td>2011</td>
<td>1,248</td>
<td>486</td>
<td>.302 MGD</td>
<td>110.23 MGD</td>
<td>2.52 MGD</td>
<td>2.22 MGD</td>
</tr>
<tr>
<td>2012</td>
<td>1,271</td>
<td>495</td>
<td>.308 MGD</td>
<td>112.42 MGD</td>
<td>2.52 MGD</td>
<td>2.21 MGD</td>
</tr>
<tr>
<td>2013</td>
<td>1,294</td>
<td>504</td>
<td>.313 MGD</td>
<td>114.25 MGD</td>
<td>2.52 MGD</td>
<td>2.21 MGD</td>
</tr>
<tr>
<td>2014</td>
<td>1,317</td>
<td>512</td>
<td>.319 MGD</td>
<td>116.44 MGD</td>
<td>2.52 MGD</td>
<td>2.20 MGD</td>
</tr>
<tr>
<td>2015</td>
<td>1,341</td>
<td>523</td>
<td>.325 MGD</td>
<td>118.63 MGD</td>
<td>2.52 MGD</td>
<td>2.20 MGD</td>
</tr>
</tbody>
</table>

*Using the estimates from BEBR’s April 1, 2009 figures
Note – the population projections were derived from the Town’s 2010-2020 Water Supply Facilities Work Plan.
(1) Equivalent residential Units based on 2.57 persons her household.

2. WASTEWATER

The Town does not have a wastewater treatment plant. The Central Lake Community Development District (CDD) currently provides wastewater treatment for the recently opened Lake Hills School in Howey-in-the-Hills. Howey in the Hills has also entered into an agreement with the Central Lakes CDD to obtain wholesale wastewater treatment for the Town for three proposed Planned Unit Developments. Under that agreement, the Town is the ‘customer’ and will in turn supply the wastewater service to individual homes and businesses in those PUDs. The Town will own and maintain the collection system (mains, lift stations, etc.) within the Town limits. The Town is also working on entering into similar arrangements with neighboring local governments to supply wastewater treatment to future growth.

a. Existing Facility Capacity

As previously mentioned, The Town of Howey-in-the-Hills does not have a Town-owned Wastewater Treatment Facility (WWTF).
b. Level of Service Analysis

The Town has adopted a level of service standard of 120 gallons per day per resident for sanitary sewer. The Town has also implemented a wastewater impact fee. Although Howey in the Hills has no current plans to build its own wastewater treatment plant, the impact fee is a standard mechanism used to finance the cost of providing wastewater collection and treatment services to serve new growth. This may include financing for construction of the collection system as well as the cost of purchasing treatment capacity at existing plants. One developer has already installed collection lines and lift stations to support the first phase of its development. Those lines and lift stations will be owned and maintained by the Town.

3. PUBLIC RECREATION AND OPEN SPACE

The Town has adopted LOS standards for parks and recreation facilities. LOS standards for parks are based on availability of recreational resources divided by the total number of users. This is the basic system for calculation of recreational LOS as established by the National Park and Recreation Association (NPRA). Utilization of such standards by the Town provides for adequate public access to recreational facilities and parkland. Employing these same standards into the future should likewise continue to satisfy LOS requirements.

The inventory of parks and recreational facilities provided in the table below has been updated recently by the Public Works Department, as well as information from approved Development Orders provided by the Building Department.

a. Existing Parks and Recreational Facilities

The inventory of existing parks and recreational facilities only includes those facilities which are owned or will be dedicated to the Town as part of an approved Development Order. Other recreational facilities which may serve the citizens of Howey-in-the-Hills but are located outside of the Town limits or are not owned by the Town have been excluded from the CIE/CIP analysis.

The Town currently has 4 parks. Griffin Park is a 5.5 acre park that includes a dock, fishing pier, playground equipment, picnic tables, and a boat ramp. Sarah Maude Nature Preserve Park includes 16.9 acres of uplands used as a passive park.
TABLE 12: PARK LAND

<table>
<thead>
<tr>
<th>Site Name</th>
<th>Facilities</th>
<th>Size (acres)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Griffin Park</td>
<td>Fishing pier, boat dock/ramp, playground, picnic tables</td>
<td>5.5 acres</td>
</tr>
<tr>
<td>Hardwood Nature Preserve</td>
<td>Conservation area</td>
<td>54.4 acre preserve; 16.9 upland acres</td>
</tr>
<tr>
<td>Tangerine Point Park</td>
<td>Undeveloped</td>
<td>.1 acres</td>
</tr>
<tr>
<td>Town Square Park</td>
<td>Sports Court</td>
<td>.43 acres</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td><strong>22.93 acres</strong></td>
</tr>
</tbody>
</table>

b. Level of Service Analysis

The Town’s Comprehensive Plan establishes the Recreation and Open Space LOS standards as 6.5 acres per 1,000 residents. (Policy 1.1.1) The Town also uses the following guidelines to help in determining the provision of recreation facilities:

<table>
<thead>
<tr>
<th>Facility</th>
<th>Guidelines per Population</th>
</tr>
</thead>
<tbody>
<tr>
<td>Playground</td>
<td>1 per 1,000</td>
</tr>
<tr>
<td>Tennis Court</td>
<td>1 per 1,000</td>
</tr>
<tr>
<td>Baseball/Softball</td>
<td>1 per 2,000</td>
</tr>
<tr>
<td>Football/Soccer</td>
<td>1 per 4,000</td>
</tr>
<tr>
<td>Handball/Racquetball Court</td>
<td>1 per 3,000</td>
</tr>
<tr>
<td>Basketball Court</td>
<td>1 per 2,000</td>
</tr>
<tr>
<td>Shuffleboard *</td>
<td>1 per 1,000</td>
</tr>
<tr>
<td>Boat Ramps</td>
<td>1 per 6,500</td>
</tr>
<tr>
<td>Swimming Pool</td>
<td>1 per 15,000</td>
</tr>
</tbody>
</table>

* May be substituted for horseshoe pits, bocci court, or other lawn game.

An analysis of the existing and projected population increase and the available acreage for parks and recreational facilities indicate that the Town currently has a surplus in parks and recreation acreage to meet the demand for public park land/open space.
TABLE 13: LEVEL OF SERVICE ANALYSIS FOR PUBLIC PARK LAND/OPEN SPACE

<table>
<thead>
<tr>
<th>Year</th>
<th>Population</th>
<th>Total Acreage Available</th>
<th>Acreage Required to Meet LOS Standard (6.5 acres/ 1,000 people)</th>
<th>Reserve Capacity (in acres)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2000</td>
<td>1,002</td>
<td>22.83</td>
<td>6.51</td>
<td>16.32</td>
</tr>
<tr>
<td>2009*</td>
<td>1,221</td>
<td>22.93</td>
<td>7.94</td>
<td>14.99</td>
</tr>
<tr>
<td>2010</td>
<td>1,225</td>
<td>22.93</td>
<td>7.96</td>
<td>14.97</td>
</tr>
<tr>
<td>2011</td>
<td>1,248</td>
<td>22.93</td>
<td>8.11</td>
<td>14.82</td>
</tr>
<tr>
<td>2012</td>
<td>1,271</td>
<td>22.93</td>
<td>8.26</td>
<td>14.67</td>
</tr>
<tr>
<td>2013</td>
<td>1,294</td>
<td>22.93</td>
<td>8.41</td>
<td>14.52</td>
</tr>
<tr>
<td>2014</td>
<td>1,317</td>
<td>22.93</td>
<td>8.56</td>
<td>14.37</td>
</tr>
<tr>
<td>2015</td>
<td>1,341</td>
<td>22.93</td>
<td>8.72</td>
<td>14.21</td>
</tr>
</tbody>
</table>

*Using the estimates from BEBR’s April 1, 2009 figures
Note – the population projections were derived from the Town’s 2010-2020 Water Supply Facilities Work Plan.
Source: BEBR and Town of Howey-n-the-Hills

4. TRANSPORTATION

A LOS C represents stable traffic flow operations. However, ability to maneuver and change lanes may be more restricted than LOS B, and longer queues and/or adverse signal coordination may contribute to lower average travel speeds. A LOS D borders on a range in which small increases in traffic flow may cause substantial increase in approach delay and, hence, decrease in speed. This may be due to adverse signal progression inappropriate signal timing, high volumes or some combination of these. LOS E represents traffic flow characterized by significant delays and lower operating speeds. Such operation may be due to some combination of adverse progression, high signal density, extensive queuing at critical intersections, and inappropriate signal timing. For planning purposes, this LOS equals lane capacity.

a. Level of Service Analysis

The Town’s Comprehensive Plan establishes Transportation LOS standards as featured below (Policy 1.1.1 of the Transportation Element):
TABLE 14: ADOPTED TRANSPORTATION LEVEL OF SERVICE STANDARDS

<table>
<thead>
<tr>
<th>Road Class</th>
<th>Minimum LOS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Minor Arterials (SR 19)</td>
<td>LOS D (AADT)</td>
</tr>
<tr>
<td>Major Collectors (CR 48)</td>
<td>LOS D (AADT)</td>
</tr>
<tr>
<td>Minor Collectors - E. Revels Road, S. Lakeshore Blvd., S. Florida Avenue, and Central Ave./County Road No. 2</td>
<td>LOS D (Peak Hour Minimum)</td>
</tr>
<tr>
<td>Local Roads</td>
<td>LOS D (Peak Hour Minimum)</td>
</tr>
</tbody>
</table>

As seen in the table below, the Town currently uses the following roadways for the concurrency assessment of new development within the Town. Counts on these roadways were collected from the Florida Department of Transportation, Lake County, and Lake-Sumter MPO. The most recent counts for roadways within the Town can be seen in Table 16. This table shows that the Town currently meets the LOS standard for the roadways in which counts are taken.

The Howey-in-the-Hills Comprehensive Plan lists five roads that the Town monitors for LOS: (1) State Road 19 (minor arterial), (2) County Road 48 (major collector), (3) Lakeshore Boulevard/East Revels Road (local road), (4) Number Two Road (local road), and (5) North Buckhill Road (local road). The adopted LOS for minor arterials and major collectors is an Annual Average Daily Traffic Minimum LOS D. The adopted LOS for minor collectors and local roads is a Peak Hour Minimum LOS D.

The three primary roads that carry traffic in and around Howey-in-the-Hills are S.R. 19, C.R. 48, and C.R. 455. All three of these roads operate at a LOS D or better using the Generalized Annual Average Daily Volumes for Areas Transitioning into Urbanized.

The Town does not collect road impact fees. These fees are collected by Lake County and dispersed to appropriate districts for improvements to roadways. Currently there is one approved roadway within the Town that will be improved through the County’s road impact fee program. Information on this roadway can be found in Appendix A: Lake County 2009-2013 Transportation Construction Program.
TABLE 15: LEVEL OF SERVICE OF ROADWAYS

<table>
<thead>
<tr>
<th>Road Name</th>
<th>From</th>
<th>To</th>
<th>No. Lanes</th>
<th>Functional Classification</th>
<th>Adopted LOS</th>
<th>LOS Capacity</th>
<th>2009 AADT</th>
<th>V/C</th>
<th>LOS</th>
</tr>
</thead>
<tbody>
<tr>
<td>C.R. 48</td>
<td>Lime Avenue</td>
<td>SR 19</td>
<td>2</td>
<td>Major Collector</td>
<td>D</td>
<td>13,680</td>
<td>6,339</td>
<td>0.46</td>
<td>B</td>
</tr>
<tr>
<td>SR 19</td>
<td>Lake Harris North End</td>
<td>CR 48</td>
<td>2</td>
<td>Uninterrupted</td>
<td>C</td>
<td>15,100</td>
<td>12,391</td>
<td>0.59</td>
<td>C</td>
</tr>
<tr>
<td>SR 19</td>
<td>CR 48</td>
<td>Central Avenue</td>
<td>2</td>
<td>Arterial 1</td>
<td>C</td>
<td>14,100</td>
<td>7,041</td>
<td>0.50</td>
<td>B</td>
</tr>
<tr>
<td>SR 19</td>
<td>Central Avenue</td>
<td>CR 455</td>
<td>2</td>
<td>Uninterrupted</td>
<td>C</td>
<td>15,100</td>
<td>7,041</td>
<td>0.47</td>
<td>B</td>
</tr>
</tbody>
</table>

TABLE 16: ROADWAY SEGMENT COUNTS

<table>
<thead>
<tr>
<th>Road</th>
<th>Segment</th>
<th>3-Day Ave. ADT</th>
<th>3-Day Ave. Peak Hour Peak Direction</th>
<th>Adopted LOS Peak Hour Peak Direction</th>
<th>Existing LOS</th>
<th>Capacity or Deficiency</th>
</tr>
</thead>
<tbody>
<tr>
<td>E. Revels Road</td>
<td>Just East of SR 19</td>
<td>260</td>
<td>20</td>
<td>760</td>
<td>C***</td>
<td>740 trips available</td>
</tr>
<tr>
<td>Florida Avenue</td>
<td>W. Central to SR 19</td>
<td>517</td>
<td>31</td>
<td>760</td>
<td>C***</td>
<td>729 trips available</td>
</tr>
<tr>
<td>Lakeshore</td>
<td>E. Lakeview to Revels Road</td>
<td>507</td>
<td>29</td>
<td>760</td>
<td>C***</td>
<td>731 trips available</td>
</tr>
<tr>
<td>Lakeshore</td>
<td>E. Lakeview to Central</td>
<td>560</td>
<td>39</td>
<td>760</td>
<td>C***</td>
<td>721 trips available</td>
</tr>
<tr>
<td>Number 2 Road*</td>
<td>West of Entrance Road to Mission Rise</td>
<td>--</td>
<td>--</td>
<td>760</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Number 2 Road</td>
<td>West of Florida Avenue</td>
<td>607</td>
<td>43</td>
<td>760</td>
<td>C***</td>
<td>717 trips available</td>
</tr>
<tr>
<td>W. Central</td>
<td>Florida Ave. to SR 19</td>
<td>1,597</td>
<td>86</td>
<td>760</td>
<td>C**</td>
<td>674 trips available</td>
</tr>
</tbody>
</table>

* This road segment will be added to the CMS as Mission Rise and The Reserve develop.
** The actual LOS is well below the maximum LOS C threshold; however, the Generalized Tables do not provide LOS A or B thresholds for Non-State Roadways.

The existing capacities and deficiencies outlined in the column to the far right in the above table are calculated by taking the Design Capacity (Adopted LOS) and subtracting the Current Peak Hour Directional for each roadway segment. All roads currently meet the adopted LOS.

As developments apply for Final Plan approval, they will be required to provide the number of peak hour, peak direction trips for each of the road segments in the above table. If there is adequate capacity available (far right column of table above), a certificate of concurrency for transportation shall be issued.
Once the certificate is issued, that capacity is deemed reserved, and needs to be deducted from the remaining capacity left in the system. That reserved capacity then becomes part of future annual concurrency reports. As the reserved capacity becomes actual trips on the road, that part of the reservation is deducted from the total that was reserved.

5. **STORMWATER**

The Town’s stormwater management system relies upon the natural drainage patterns to convey, reduce, and control the stormwater run-off. When necessary to provide adequate flood protection, the natural drainage pattern was altered. Also, the drainage basins were interconnected to provide adequate relief during major storm events. The system was originally designed to handle a 100-year/24-hour storm event without flooding adjacent lands.

a. **Level of Service Analysis**

In the Town, all proposed development projects are reviewed for compliance with the rules and regulations established in the *Land Development Code*. In addition to approval by the Town, new development exceeding thresholds established in Chapter 40C-42, F.A.C are required to apply for a SJRWMD Environmental Resource Stormwater Permit (ERSP). Existing stormwater management systems that increase pollutant loadings, peak discharge rate, decrease on-site detention storage, or meet the thresholds established under new stormwater management systems are also required to apply for a new ERSP or a modification to their existing permit.

The *Comprehensive Plan* sets various LOS standards for drainage. The first set of standards is for Retention Volume and Design Storm. (Policy 2.1.2 of the *Public Facilities Element*)

Retention Volume: Complete retention of the post-development minus the pre-development run off occurring at the established design storm.

Design Storm: The following interim LOS standards will be used until the Comp Plan is amended to incorporate findings and recommendations of the programmed Stormwater Master Plan:

<table>
<thead>
<tr>
<th>Facility Type</th>
<th>Design Storm</th>
</tr>
</thead>
<tbody>
<tr>
<td>Canals, ditches, roadside swales, or culverts for stormwater external to the development</td>
<td>25 Year</td>
</tr>
<tr>
<td>Canals, ditches, roadside swales, or culverts for stormwater internal to the development</td>
<td>10 Year</td>
</tr>
</tbody>
</table>
Facility Type | Design Storm
--- | ---
Crossdrains | 25 Year
Storm Sewers | 10 Year
Major Detention/Retention Structures | For the probable maximum precipitation as required by SJRWMD
Minor Detention/Retention Structures | 25 Year

Note: Major/Minor Detention/Retention Structures are based on Hazard Classification for Dams and Impoundments as defined by the SJRWMD.

The second set of LOS standards for drainage outlined in the *Comprehensive Plan* is for pollution abatement treatment. (Policy 2.1.3 of the *Public Facilities Element*)

The following minimum stormwater drainage LOS standards are required for pollution abatement treatment:

<table>
<thead>
<tr>
<th>Facility Type</th>
<th>Pollution Abatement Treatment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Retention with percolation or detention with filtration</td>
<td>Runoff from first inch of rainfall or one-half inch of runoff if it has less than 50% impervious surface and less than 100 acres, whichever is greater.</td>
</tr>
<tr>
<td>Detention without filtration or wet detention</td>
<td>The first inch of runoff from the site or 2.5 inches times the site’s impervious surface, whichever is greater.</td>
</tr>
</tbody>
</table>

Note: If the site’s runoff directly discharges to Class I, Class II, or Outstanding Florida Waters (OFW), then the Pollution Abatement Treatment requirements shall be increased an additional fifty percent (50%) more than described, an off-line retention or off-line detention with filtration of the first inch of runoff shall be required. The Town shall discourage the use of detention with filtration pollution abatement systems due to their high failure rate and costly maintenance; thus, the Town shall allow detention with filtration only if detention without filtration cannot be used.

The Town of Howey-in-the-Hills ensures the provision of adequate stormwater drainage systems through the development review process. The above standards are used in reviewing all new development. Permits are also required from all applicable State, Federal, and local agencies with regard to stormwater. No development is approved or is allowed to begin construction until all such permits are received by the Town.

6. **SOLID WASTE**

The Town of Howey-in-the-Hills provides twice weekly curbside garbage collection through a contract with a private hauler. Service also includes a weekly recycling collection.


a. Level of Service Analysis

The adopted Level of Service (LOS) for solid waste in the Howey-in-the-Hills Comprehensive Plan is 6 pounds per person per day. (Policy 1.6.1 of the Public Facilities Element) This LOS was derived taking into consideration the capacity of the landfill.

TABLE 17: SOLID WASTE COLLECTION DATA

<table>
<thead>
<tr>
<th>Month</th>
<th>Tons Collected</th>
<th>Number of Customers</th>
</tr>
</thead>
<tbody>
<tr>
<td>April 2006</td>
<td>82.88</td>
<td>549</td>
</tr>
<tr>
<td>May 2006</td>
<td>66.94</td>
<td>563</td>
</tr>
<tr>
<td>June 2006</td>
<td>76.75</td>
<td>583</td>
</tr>
<tr>
<td>July 2006</td>
<td>76.96</td>
<td>567</td>
</tr>
<tr>
<td>August 2006</td>
<td>96.74</td>
<td>560</td>
</tr>
<tr>
<td>September 2006</td>
<td>47.51</td>
<td>556</td>
</tr>
<tr>
<td>October 2006</td>
<td>66.58</td>
<td>563</td>
</tr>
<tr>
<td>November 2006</td>
<td>73.15</td>
<td>571</td>
</tr>
<tr>
<td>December 2006</td>
<td>44.16</td>
<td>569</td>
</tr>
<tr>
<td>January 2007</td>
<td>77.27</td>
<td>566</td>
</tr>
<tr>
<td>February 2007</td>
<td>82.24</td>
<td>567</td>
</tr>
<tr>
<td>March 2007</td>
<td>83.30</td>
<td>571</td>
</tr>
<tr>
<td>Totals/Averages</td>
<td>874.48 (72.87)</td>
<td>6,785 (565)</td>
</tr>
</tbody>
</table>

Source: Town of Howey-in-the-Hills Public Works Department

As previously mentioned, the Town’s adopted LOS for solid waste is a maximum of six (6) pounds per resident per day. The current population is 1,223; therefore, a maximum of 7,338 pounds per day of solid waste may be generated. There was an average of 565 customers over the most recent 12-month period. During that time, the customers generated an average of 72.87 tons of solid waste each month.

72.87 tons = 145,740 pounds of solid waste (monthly average)
145,740 pounds per month = 4,791.45 pounds per day (145,740 X 12 divided by 365)
4,791.45 pounds per day divided by 1,223 residents = 3.92 pounds per day per resident

To meet the LOS, the maximum amount of solid waste that each resident may generate each day is 6 pounds. The current data shows that each resident is generating 3.92 pounds per day. The Town meets the LOS for solid waste generation.
7. PUBLIC SCHOOL FACILITIES

One of the requirements of Senate Bill 360 (SB 360) passed in 2005 is the requirement for Comprehensive Plans to include a public school facilities element. SB 360 also mandates that beginning in December 1, 2008, the CIE must include the public school facilities needed to maintain concurrency. As part of the submittal of the required public school element, an amendment to the CIE creating a LOS standard must also be submitted.

For now the Data and Analysis includes a list of capital improvement projects as presented by the Lake County School District (See Appendix A- Lake County School District 5-Year District Facilities Work Program).

a. Enrollment Projections and Projected New Student Capacity

The Lake County School Board uses the Florida Inventory of School Houses (FISH) capacity information for each school, based on Florida Department of Education (FDOE) formulas. FISH Capacity is the number of students that may be housed in a facility at any given time based on a utilization percentage of the number of existing satisfactory student stations, based on FDOE formulas. It is a product of the number of classrooms at a school and the student stations assigned to each room type. The capacity of some spaces is modified for actual square footage of the teaching space.

The School Enrollment to Capacity Comparison is used to determine the percent utilization of a school facilities capacity; and includes the number of portables on campus and portable capacity; the total capacity that includes portables and the permanent facility; dining capacity; and media capacity.

The school enrollment to capacity comparison is a major indicator of school overcrowding. Using the ratio of enrollment to permanent FISH capacity, an analysis can be conducted to determine which schools in Lake County are over capacity. An analysis can also be done to determine capacity utilization using portable capacity and/or dining and media capacity. An enrollment to Capacity Comparison for schools located in the Town of Howey-in-the-Hills, and surrounding jurisdictions required under interlocal agreements to share capacity is provided by the Lake County School Board in its adopted Five Year Facilities Master Plan / Capital Improvement Program.

b. Ten Year Planned Facilities

In anticipation of the projected increase in student population for Lake County, the School District has prepared a list of planned facilities for the ten-year planning period (See Tables 18 and 19 below). This list is prepared to address
anticipated student growth beyond the period covered by the 5-year Work Program. Additional analysis is necessary to determine the exact location and capacity of the proposed facilities.

### TABLE 18: TEN YEAR FACILITIES PLAN: ENROLLMENT FORECAST THRU 2017

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Elementary</td>
<td>27,663</td>
<td>17,437</td>
<td>4,000</td>
<td>21,445</td>
<td>6,218</td>
<td>6</td>
</tr>
<tr>
<td>Middle</td>
<td>14,203</td>
<td>8,042</td>
<td>2,627</td>
<td>10,669</td>
<td>3,534</td>
<td>3</td>
</tr>
<tr>
<td>High</td>
<td>15,837</td>
<td>11,211</td>
<td>3,268</td>
<td>14,476</td>
<td>1,358</td>
<td>.5</td>
</tr>
<tr>
<td>Total</td>
<td>57,703</td>
<td>36,609</td>
<td>9,895</td>
<td>46,590</td>
<td>11,110</td>
<td></td>
</tr>
</tbody>
</table>

Source: Lake County Planning Department, Lake County Public Schools

### TABLE 19: RECOMMENDED ADDITIONAL CAPACITY THROUGH 2017

<table>
<thead>
<tr>
<th>School Type</th>
<th>Location</th>
<th>Planned Capacity</th>
<th>Cost Per Stu. Station</th>
<th>Projected Cost</th>
<th>Approximate Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Elementary</td>
<td>Mascotte Area</td>
<td>940</td>
<td>$34,853</td>
<td>$32,761,857</td>
<td>2013</td>
</tr>
<tr>
<td>Elementary</td>
<td>Leesburg Area</td>
<td>940</td>
<td>$34,853</td>
<td>$32,761,857</td>
<td>2014</td>
</tr>
<tr>
<td>Elementary</td>
<td>Tavares</td>
<td>600</td>
<td>$43,864</td>
<td>$26,318,498</td>
<td>2014</td>
</tr>
<tr>
<td>Elementary</td>
<td>Central County</td>
<td>940</td>
<td>$38,971</td>
<td>$36,633,167</td>
<td>2015</td>
</tr>
<tr>
<td>Elementary</td>
<td>South County</td>
<td>940</td>
<td>$40,352</td>
<td>$37,931,198</td>
<td>2016</td>
</tr>
<tr>
<td>Additions</td>
<td>Various Elementary Schools</td>
<td>940</td>
<td>$21,772</td>
<td>$20,465,680</td>
<td>2012-17</td>
</tr>
<tr>
<td>Middle School</td>
<td>South County</td>
<td>1,274</td>
<td>$22,714</td>
<td>$32,141,436</td>
<td>2014</td>
</tr>
<tr>
<td>Middle School</td>
<td>North County</td>
<td>1,274</td>
<td>$41,21</td>
<td>$58,299,293</td>
<td>2016</td>
</tr>
<tr>
<td>Middle School</td>
<td>Central County</td>
<td>1,274</td>
<td>$42,691</td>
<td>$60,407,697</td>
<td>2016</td>
</tr>
<tr>
<td>Additions</td>
<td>Various High Schools</td>
<td>1,358</td>
<td>$49,811</td>
<td>$71,179,336</td>
<td>2012-17</td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td>10,480</td>
<td>$408,900,019</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

(1) Please note this is planned FISH capacity and **not** student stations.
(2) Projected cost if facility divided by the number of student stations.
c. Level of Service

Policy 1.1.1 of the Public Schools Facilities Element of the Comprehensive Plan states that “LOS is defined as school enrollment as a percentage of school student capacity based upon the Florida Inventory of School Houses (FISH). The LOS standard is the maximum level of school utilization that will be permitted in the Lake County School District. The LOS for all schools shall be set at 100% of FISH permanent capacity. In instances where the CORE (dining) capacity is greater than the FISH permanent capacity, the school capacity shall then be increased to that of the CORE (dining) capacity and the level of service maintained at 100% of the school capacity. In no instance shall the school capacity increase more than 125% due to additional CORE (dining) capacity.” Appendix B: Lake County School Districts 5-Year District Facilities Work Program is attached.
GOAL 1: To provide for timely and efficient provision of adequate public facilities that upholds quality of life through the use of sound growth management and fiscal policies [9J-5.016 (3)(a), F.A.C.].

Purpose of Capital Improvements Management

OBJECTIVE 1.1: Capital Improvements Provision and Programming. Capital Improvements shall be provided for purposes of correcting existing deficiencies, accommodating desired future growth, and replacing deteriorated or obsolete facilities. Capital Improvements shall be programmed within the Five-Year Schedule of Capital Improvements, as shown in Table 13, according to the rank of priorities and timing set forth therein.

POLICY 1.1.1: Qualification and Scheduling of Capital Improvements. The Town shall include within the Five-Year Schedule of Capital Improvements only those improvements identified in any of the respective elements of the Town’s Comprehensive Plan which meet the requirements cited below for qualification as a capital improvement:

- Infrastructure - Improvements shall be a permanently fixed structure with a minimum life expectancy of five-years or more, and have an estimated cost of $1,500 or more;
- Land Acquisitions - All land acquisitions;
- Service or Supporting Facilities - Facilities and services necessary to support the maintenance of infrastructure or to provide a needed service, and having an estimated cost of $1,500 or more;
- Preparatory Services - Expenditures for professional engineering, planning, or research services that may be necessary prior to the implementation of infrastructure projects, supporting facilities and services, land acquisitions, or other services which exceed $5,000 or more dollars; and
- Bond Issues - Any infrastructure, land acquisitions, supporting facility improvements, or services requiring financing through the issuance of a bond

POLICY 1.1.2: Distinguishing and Classifying Capital Improvements. The Capital Improvements Element and the Five-Year Schedule of Improvements shall distinguish and classify capital improvements according to the following three categories:
• Current Deficiencies – improvements required to eliminate a current deficiency in the provision of facilities and services;
• Replacement facilities – improvements required to replace existing facilities which are obsolete or worn-out to a degree which threatens the maintenance of an adopted level of service standard;
• New Capital Improvements – improvements necessary to provide new facilities and services to meet demands generated by anticipated growth and development identified within the Future Land Use Element.

Level of Service

OBJECTIVE 1.2: Maintaining LOS standards. Maintain adopted LOS standards, as defined in the individual Comprehensive Plan elements, and meet existing and future needs by coordinating land use decisions with the Five-year Improvement Schedule of Capital Improvements provided by the Capital Improvements Element (CIE) [9J-5.016 (3)(b) and 9J-5.016 (4)(4)(b), F.A.C.].

POLICY 1.2.1: Adequate Facility Ordinance. The Town Council shall adopt an adequate facilities ordinance to ensure that at the time the development order is issued adequate facility capacity is available or will be available when needed to serve the development or as otherwise provided for in Rule 9J-5.0055, F.A.C.

POLICY 1.2.2: Financially Feasible CIP. The Town of Howey-in-the-Hills shall construct a financially feasible Capital Improvements Plan [9J-5.016 (3)(a) and 9J-5.016 (35)(c)(1)( f)d, F.A.C.].

POLICY 1.2.3: Adopted Level of Service Standards. The following levels of service are hereby adopted and shall be maintained for existing or previously permitted development and for new development or redevelopment in the Town or in the Town utility service area [9J-5.016 (3)(c)(4), F.A.C.].

Sanitary Sewer:
Dwelling Unit - 120 gallons per day, per resident

Potable Water:
Overall System Demand - 242.0 gallons per day, per resident
Residential Demand Only - 150.8 gallons per day, per resident
**Solid Waste:**
6 lbs. per day, per capita

**Drainage:**

<table>
<thead>
<tr>
<th>Water Quantity</th>
<th>Facility Type</th>
<th>Design Storm</th>
</tr>
</thead>
<tbody>
<tr>
<td>Retention Volume</td>
<td>Complete retention of the post development minus the pre-development runoff occurring at established design storm stated below.</td>
<td></td>
</tr>
<tr>
<td>Canals, ditches, roadside swales, or culverts for stormwater external to the development</td>
<td>25 Year</td>
<td></td>
</tr>
<tr>
<td>Canals, ditches, roadside swales, or culverts for stormwater internal to the development</td>
<td>10 Year</td>
<td></td>
</tr>
<tr>
<td>Crossdrains</td>
<td>25 Year</td>
<td></td>
</tr>
<tr>
<td>Storm sewers</td>
<td>10 Year</td>
<td></td>
</tr>
<tr>
<td>Major Detention/Retention Structures</td>
<td>For the Probable Maximum Precipitation as required by SJRWMD(1)</td>
<td></td>
</tr>
<tr>
<td>Minor Detention/Retention Structures</td>
<td>25 Years(1)</td>
<td></td>
</tr>
<tr>
<td>Development occurring in the 100 Year Flood Zone must elevate the first floor 18 inches above the 100 Year Flood Elevation</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Water Quality</th>
<th>Facility Type</th>
<th>Pollution Abatement Treatment (2)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Retention with percolation or detention with filtration</td>
<td>Runoff from first inch of rainfall or one-half inch of runoff if it has less than 50% impervious surface and less than 100 acres, whichever is greater.</td>
<td></td>
</tr>
<tr>
<td>Detention without filtration or wet detention</td>
<td>The first inch of runoff from the site or 2.5 inches times the site’s impervious surface, whichever is greater.</td>
<td></td>
</tr>
</tbody>
</table>

Notes: (1) Major/Minor Detention/Retention structures are based on Hazard Classification for dams and impoundments as defined by SJRWMD.
(2) If the site’s runoff directly discharges to Class I, Class II or Outstanding Florida Waters (OFW), then the Pollution Abatement Treatment Requirements shall be increased an
additional fifty percent (50%) more than described, an off-line retention or off-one detention with filtration of the first inch of runoff shall be required. The Town shall discourage the use of detention with filtration pollution abatement systems due to their high failure rate and costly maintenance; thus, the Town shall allow detention with filtration only if detention without filtration cannot be used.

**Transportation:**

<table>
<thead>
<tr>
<th>Level of Service</th>
<th>Principal Arterial</th>
<th>Minor Arterial</th>
<th>Major Collector</th>
<th>Minor Collector and Local</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>“C” based on Average Annual Daily Traffic</td>
<td>“D” based on Average Annual Daily Traffic</td>
<td>“D” based on Average Annual Daily Traffic</td>
<td>“D” based on Peak Hour Directional</td>
</tr>
</tbody>
</table>

**Recreation and Open Space:**

6.5 acres of park space per 1,000 residents

**Population Guidelines for User-Oriented Outdoor Recreation Activities**

<table>
<thead>
<tr>
<th>Activity</th>
<th>Resource/Facility</th>
<th>Population Served</th>
</tr>
</thead>
<tbody>
<tr>
<td>Golf</td>
<td>9-hole golf course</td>
<td>25,000</td>
</tr>
<tr>
<td>Golf</td>
<td>18-hole golf course</td>
<td>50,000</td>
</tr>
<tr>
<td>Tennis</td>
<td>Tennis court</td>
<td>2,000</td>
</tr>
<tr>
<td>Baseball/softball</td>
<td>Baseball/softball field</td>
<td>3,000</td>
</tr>
<tr>
<td>Football/soccer</td>
<td>Football/soccer field</td>
<td>4,000</td>
</tr>
<tr>
<td>Handball/racquetball</td>
<td>Handball/racquetball court</td>
<td>10,000</td>
</tr>
<tr>
<td>Basketball</td>
<td>Basketball court</td>
<td>5,000</td>
</tr>
<tr>
<td>Swimming (Pool)</td>
<td>Swimming (Pool)*</td>
<td>8,700</td>
</tr>
<tr>
<td>Shuffleboard</td>
<td>Shuffleboard court</td>
<td>1,000</td>
</tr>
<tr>
<td>Freshwater fishing non-boat</td>
<td>800 feet of Fishing pier</td>
<td>5,000</td>
</tr>
<tr>
<td>Freshwater fishing power boating, water skiing, and sailing</td>
<td>Boat ramp lane</td>
<td>1,500</td>
</tr>
</tbody>
</table>

* Based on a standard community swimming pool measuring 81 ft x 60 ft (4,860 ft).
**Size and Population Guidelines for User Oriented Park Sites:**

<table>
<thead>
<tr>
<th>District Park:</th>
<th>5 acres per 1,000 population and a minimum park size of 5 acres</th>
</tr>
</thead>
<tbody>
<tr>
<td>Vest Pocket / Tot Lot Park</td>
<td>0.5 acres per 1,000 population and a minimum park size of 1 acre or 0.25 acres for parks adjoining schools</td>
</tr>
<tr>
<td>Community Park</td>
<td>2 acres per 1,000 population and a minimum park size of 20 acres or 5 acres for parks adjoining schools</td>
</tr>
<tr>
<td>Neighborhood Park</td>
<td>2 acres per 1,000 population and a minimum park size of 5 acres or 2 acres for parks adjoining schools</td>
</tr>
</tbody>
</table>

Source: Florida Department of Environmental Protection – Division of Parks and Recreation, Outdoor Recreation in Florida – 2000: Florida’s Statewide Comprehensive Outdoor Recreation Plan, Tables 4.3, 4.4 and 4.5.

**POLICY 1.2.4:** Monitoring and Tracking De Minimis Impacts. The Town shall implement a methodology to monitor and track approved de minimis impacts on the roadway network within its jurisdiction. All de minimis impacts (an impact that would not affect more than one percent of the maximum volume at the adopted Level of Service of the affected transportation facility) shall be compiled into an annual report and submitted to the state land planning agency with the annual Capital Improvements Element update.

**POLICY 1.2.5:** Public School Deficiencies and Future Needs. The Town shall ensure existing deficiencies and future needs are addressed consistent with the adopted level of service standards for public schools.

**POLICY 1.2.6:** Issuance of Development Order. The Town shall issue no development order for new development which results in an increase in demand on deficient facilities prior to the completion of improvements required to upgrade the respective facility to adopted standards.

**POLICY 1.2.7:** Level of Service for Public Schools. The level of service for all schools shall be set at 100% of FISH (Florida Inventory of School Houses) permanent capacity. In instances where the CORE (dining) capacity is greater than the FISH permanent capacity, the school capacity shall then be increased to that of the CORE (dining) capacity and the level of service maintained at 100% of the school capacity. In no instance shall the school capacity increase more than 125% due to additional CORE (dining) capacity. Coordination with the Lake County School Board’s Five
Year District Facilities Work Plan, the plans of other local governments, and as necessary, updates to the Concurrency Service Area Map is required to ensure that the adopted Level of Service Standards for Concurrency Service Areas will be achieved and maintained.

On or before September 15th of each year and after consideration of the written comments of the County and the Cities, the Lake County School Board will adopt a financially-feasible Work Program that includes school capacity sufficient to meet anticipated student demand within the County, based on the LOS standards set forth in the Interlocal Agreement. The School Board will construct and/or renovate school facilities sufficient to maintain the LOS standards set forth in the Interlocal Agreement, consistent with the adopted 5-Year Facilities Work Program. Nothing in this agreement shall be construed to abrogate the School Board’s constitutional authority in determining delivery of student services, including but not limited to school scheduling or to require the School Board to redistrict any school more than once in any three consecutive year period. The Town of Howey-in-the-Hills shall adopt the Schools Board’s adopted work program into their CIE updates each December.

OBJECTIVE 1.3: Local Government and External Agency Plans. The Town hereby adopts all applicable outside local government and external agency plans necessary to maintain and provide for level of service.

POLICY 1.3.1: Adoption of School District’s Work Plan. The Town hereby adopts by reference the Lake County School District’s Facilities 5-Year Work Program (2010-2014), as adopted on September 14, 2009, to meet anticipated school capacity and student demands projected by the County and municipalities based on the adopted Level of Service standards for public schools.

POLICY 1.3.2: Adoption of FDOT’s Work Plan. The Town hereby adopts by reference the Florida Department of Transportation’s 5-Year Work Program (2010-2014), as adopted and amended on April 8, 2010, to meet anticipated demand through improvement of state transportation facilities within the jurisdiction.

POLICY 1.3.3: Adoption of SJRWMD’s Work Plan. The Town hereby adopts by reference the St. Johns River Water Management District’s (SJRWMD) Water Supply Plan 2005, as adopted on February 7,
2006, to meet anticipated water supply and demand needs within the jurisdiction.

Capital Improvements Prioritization

OBJECTIVE 1.4: Capital Improvements Priority. Prioritization of capital improvement projects in a manner that achieves and maintains adopted LOS standards while protecting the Town’s investment in existing public facilities [9J-5.016 (3)(b)(3) and 9J-5.016 (3)(c)(1)(c), F.A.C.].

POLICY 1.4.1: Town Clerk and Council Authority and Responsibility. The Town Clerk shall have the authority and responsibility to evaluate and recommend a ranked order of priority for capital improvements which are proposed for inclusion in the Five-year Schedule of Capital Improvements. The Town Council shall review and retain its authority to adopt the recommendations of the Town Clerk with or without modifications in the proposed Five-year Schedule of Improvements.

POLICY 1.4.2: Evaluation and Ranking of Capital Improvements. Proposed capital improvement projects shall be evaluated and ranked in order of priority according to the following guidelines:

- whether the project is needed to protect the public health and safety, to fulfill the Town’s legal commitment to provide facilities and services, or to preserve or achieve full use of existing facilities; [9J-5.016 (3)(c)(1)(a) and 9J-5.016 (3)(c)(1)(b), F.A.C.]
- whether the project increases efficiency of use of existing facilities, prevents or reduces future improvement cost, provides service to developed areas lacking full service, or promotes in-fill development; and, [9J-5.016 (3)(c)(1)(e), F.A.C.]
- whether the project represents a logical extension of facilities and services from the Town to the urban fringe, or is compatible with the plans of the state agencies, or the St. Johns River Water Management District [9J-5.016 (3)(c)(1)(g), F.A.C.].

POLICY 1.4.3: Ranking 5-year Schedule. In addition to standards established in Policy 1.4.2, the Town shall rank capital improvement types (defined in Policy 1.1.2) within the Five-Year Schedule of Capital Improvements according to the following order of priority:

b. Replacement of worn-out or obsolete facilities [9J-5.016 (3)(c)(3), F.A.C.];

c. New capital improvements required to meet demands generated by anticipated future growth and development (as identified within this Comprehensive Plan).

d. Capital improvements financed by grant funds earmarked for a specific use or financed by restricted revenues that can not be applied to an improvement identified as a higher priority may be scheduled before other higher priority projects in the Five-Year Schedule of Improvements on the basis that these funds may be forfeited if not used for that specific purpose or within a certain timeframe.

POLICY 1.4.4: Support of Comprehensive Plan. Proposed capital improvement projects shall support the Goals, Objectives and Policies of this Comprehensive Plan [9J-5.016 (3)(c)(9), F.A.C.].

OBJECTIVE 1.5: Coordination of Land Uses and Fiscal Resources. The Town shall coordinate its land use decisions and available or projected fiscal resources with a schedule of capital improvements in order to maintain adopted levels of service which meet the existing and future facility standards [9J-5.016 (3)(b)(3), F.A.C.].

POLICY 1.5.1: Elimination of Public Hazards. The Town shall eliminate public hazards in its implementation of capital improvements [9J-5.016 (3)(c)(1) a., F.A.C].

POLICY 1.5.2: Capacity Deficits and Local Budget Impact. The Town shall work to avoid and eliminate capacity deficits and minimize local budget impact when implementing capital improvements [9J-5.016 (3)(c)(1) b and 9J-5.016 (3)(c)(1)(c), F.A.C.].

POLICY 1.5.3: Anticipating and Projecting Growth Patterns. The Town shall anticipate and project growth patterns in its implementation and accommodation of new development and the redevelopment of facility and capital improvements [9J-5.016 (3)(c)(1)(d)] and [9J-5.016 (3)(c)(1)(e), F.A.C.]

POLICY 1.5.4: Capital Improvements Financial Feasibility. All capital improvements shall be made in a financially feasible manner and take into account the plans of state agencies, local governments and water management districts that provide facilities within the
POLICY 1.5.5: **Concurrency of Public Facilities and Services.** The Town shall make public facilities and services available concurrent with the impacts of development subsequent to the writing of this Comprehensive Plan. The Town shall deem which public facilities and services are necessary in cases of phased development but shall require that this provision is made available concurrent to the impact of development [9J-5.016 (3)(c)(6), F.A.C.].

POLICY 1.5.6: **Public Facilities and Environmentally Sensitive Lands.** The Town shall not invest public funds in public facilities located on designated environmentally sensitive lands, as defined in the Conservation Element, within its jurisdiction unless the facility is necessary to:

a. Preserve an environmentally sensitive land;
b. Provide access to designated passive recreation sites or to connect developable areas; and
c. Promote the health and safety of citizens.

OBJECTIVE 1.6: **Proportionate Cost of Future Development.** The Town shall ensure future development bears its proportionate cost of facility improvements necessitated by the development in order to adequately maintain adopted levels of service [9J-5.016 (3)(b)(4), F.A.C.].

POLICY 1.6.1: **Use of Revenue Bonds.** The limitation on the use of revenue bonds as a percent of total debt shall follow applicable Florida statutes and acceptable financial practices [9J-5.016 (3)(c)(2) a., F.A.C.].

POLICY 1.6.2: **Total Debt Service.** The maximum ratio of total debt service to total revenue shall follow applicable Florida statutes and acceptable financial practices [9J-5.016 (3)(c)(2) b., F.A.C.].

POLICY 1.6.3: **Property Tax Base Indebtedness.** The maximum ratio of outstanding capital indebtedness to property tax base shall follow applicable Florida statutes and acceptable financial practices [9J-5.016 (3)(c)(2) c., F.A.C.].
OBJECTIVE 1.7: **Public Facility Needs.** The Town shall demonstrate its ability to require provisions for needed improvements identified in local jurisdictions comprehensive plan elements in order to manage the land development process so that public facility needs created by previously issued development orders or future development do not exceed the ability of local government to fund and provide provisions of future needed capital improvements [9J-5.016 (3)(b)(5), F.A.C.].

POLICY 1.7.1: **Construction and Replacement Schedule.** The Town shall identify needs and establish construction and replacement schedules within the Capital Facilities Element [9J-5.016 (3)(c)(3), F.A.C.].

POLICY 1.7.2: **Establishing LOS Standards.** The Town shall establish level of service standards for public facilities. [9J-5.016 (3)(c)(4), F.A.C.].

POLICY 1.7.3: **Prior Issued Development Orders.** The Town shall account for needed facilities of prior issued development orders in the assessment of public facility needs for those development orders issued prior to the Comprehensive Plan [9J-5.016 (3)(c)(5), F.A.C.].

POLICY 1.7.4: **Expansion of State Road 19.** To maintain the hometown character and charm of Howey-in-the-Hills and keep the historic downtown area pedestrian-friendly, the Town is working with the Lake-Sumter MPO to limit the widening of State Road 19 from a two-lane scenic corridor to a maximum of a three-lane scenic corridor with landscaped medians. The Town shall add the corresponding projects associated with the expansion of SR 19 into the Schedule of Capital Improvements and within this Element as priority projects.

Budgetary Procedure

OBJECTIVE 1.8: **Annual Update of Capital Improvements Element.** The Capital Improvement Element shall be updated annually to reflect existing and projected capital needs in accordance with the adopted level of service standards, for the purpose of assessing the costs of those needs against projected revenues and expenditures [163.3177(3)(b), F.S. and 9J-5.016(4)(5), F.A.C.].

POLICY 1.8.1: **Maximum Ratio of Debt Service Obligations.** The maximum ratio of debt service obligations to total revenue for the Town of Howey-in-the-Hills shall not exceed the following ratio for each fund source and their combined total:
Fund | Maximum Ratio
--- | ---
**(A)** | **(B)**
General Fund | 1 : 6.51
Utility Fund | 1 : 5.99
Combined Total | 1 : 4.54

(A) Debt Service obligation value
(B) Fund revenue value

POLICY 1.8.2: Maximum Ratio of Outstanding Capital Indebtedness. The maximum ratio of outstanding capital indebtedness to property tax base value for the Town of Howey-in-the-Hills shall not exceed the following ratio for each fund source and their combined total:

Fund | Maximum Ratio
--- | ---
**(A)** | **(B)**
General Fund | 1 : 39.45
Utility Fund | 1 : 39.90
Combined Total | 1 : 19.80

(A) Outstanding capital indebtedness value
(B) Property tax base value

POLICY 1.8.3: Resources for Enterprise Funds. Available resources for enterprise funds are to be calculated as net income less existing debt service principal payments plus any new service or special assessment revenue to be generated by the project financed through the anticipated debt proceeds.

POLICY 1.8.4: Resources for General and Specific Revenue Funds. Available resources for the general and special revenue funds would be calculated as the excess of revenue over expenditures and other uses plus any new revenue or special assessment collections generated by the project financed through the anticipated debt proceeds.

POLICY 1.8.5: Reservation of Enterprise Funds. The Town shall reserve Enterprise Fund surpluses for planned capital expenditures.

POLICY 1.8.6: Securing Grants or Private Funds. Efforts shall be made to secure grants or private funds whenever available to finance the provisions of capital improvements.
POLICY 1.8.7: **Collection of Impact Fees.** All new development, which has a direct or indirect impact on roads, schools, parks, potable water, or sewer, shall continue to be subject to impact fees collected and/or administered by the Town. Monies collected as impact fees shall be spent to benefit the Town’s infrastructure [9J-5.016(3)(b)(4), F.A.C.].

POLICY 1.8.8: **Impact Fee Ordinance.** The Town shall assess its impact fee ordinances to assure that new development pays its pro rata share of the costs required to finance capital improvements necessitated by such development [9J-5.016 (3)(c)(8), F.A.C.].

POLICY 1.8.9: **Reviewing All sources of Revenue.** Before the annual budget process is initiated, the Town shall review all sources of revenue not previously utilized as revenue and shall act to obtain and receive revenue from these potential sources where a benefit to the Town can be predicted.

POLICY 1.8.10: **Private Contributions.** The Town shall rely upon private contributions as a funding source within the *Five-year Schedule of Capital Improvements* only when the obligation to fund a specific capital improvement is addressed in an enforceable development agreement or development order. The Town shall not be responsible for funding capital improvements that are the obligation of the developer. If the developer fails to meet any capital improvement commitment that is programmed in the *Five-year Schedule of Capital Improvements*, a plan amendment to delete the capital improvement from the *Schedule* shall be required.

POLICY 1.8.11: **Assessed Property Tax Base.** The assessed property tax base shall be determined by the Lake County Property Appraiser’s Office.

POLICY 1.8.12: **Bond or Loan Maturity Date.** The maturity date for any bond or loan shall not exceed the reasonable expected useful life of a financed project.

POLICY 1.8.13: **Long-term Bond Financing.** The use of long-term bond financing for capital improvements shall be limited to projects with costs expected to exceed the Town’s financial capability to fully finance them at the expected time of their implementation and which require a debt schedule which exceeds three years.
Capital Improvements Planning

OBJECTIVE 1.9: Annual Incorporation of 5-year CIP. Incorporate a Five-year Capital Improvements Plan into the annual budget in order to reserve funds for the needed future capital facilities [9J-5.016(4)(a), F.A.C.].

POLICY 1.9.2: Adoption of Annual Capital Improvement Budget. The Town will, as part of its annual budgeting process, adopt a Capital Improvement budget [9J-5.016 (3)(c)(7), F.A.C.].

POLICY 1.9.3: Correcting Deficiencies and Replacing Facilities. The Town shall provide for necessary capital improvements to correct existing deficiencies, accommodate desired future growth, and replace worn-out or obsolete facilities, as indicated in the Five-year LOS-Related Schedule of Capital Projects [9J-5.016(3)(b)(1), F.A.C.].

POLICY 1.9.4: Coordination with Comprehensive Plan. Review and update the Capital Improvement Element annually to ensure close coordination between the Capital Improvement Plan process and the annual budgeting process. This coordination shall address development timing, financial feasibility, and the Goals, Objectives, and Policies of the Comprehensive Plan.

POLICY 1.9.5: Projects within the 5-year Schedule. The Five-year Schedule of Capital Improvements Plan projects shall reflect the results of the local infrastructure studies in the annual update of the Five-year Schedule of Capital Improvements following completion of each study [9J-5.016(4)(a)(4)(1), F.A.C.].


OBJECTIVE 1.10: Concurrency Management System. Insurance of development orders and permits by the Town shall be controlled by the Town’s Concurrency Management System, which requires that facilities and services which do not reduce the adopted level of service standards are in place, shall be in place or are guaranteed by a binding contract or agreement to be provided prior to the impact of the development. [9J-5.016(3)(b), F.A.C. and 9J-5.0055, F.A.C.]
POLICY 1.10.1: *Concurrency Provisions.* The Town’s Concurrency Management System shall provide the following [9J-5.055(2), F.A.C.]:

a. the capital improvements budget and a five year schedule of capital improvements which, in addition to meeting all of the other statutory and rule requirements, must be financially feasible and are adopted annually in the budget process [9J-5.016(3)(c)(7), F.A.C.];

b. the *Five-year Schedule of Improvements* which includes both necessary facilities to maintain the established level of service standards to serve the new development proposed to be permitted and the necessary facilities required to eliminate that portion of existing deficiencies which are a priority to be eliminated during the five-year period under the Town’s *Schedule of Capital Improvements* pursuant to Rule 9J-5.016(4)(a)1., F.A.C.;

c. a realistic, financially feasible funding system based on currently available revenue sources which is adequate to fund the public facilities required to serve the development authorized by the development order and development permit and which public facilities are included in the *Five-year Schedule of Capital Improvements*;

d. the *Five-year Schedule of Capital Improvements* must include the estimated date of commencement of actual construction and the estimated project completion date and which areas will be provided with public funds in accordance with the *5-year Capital Improvement Schedule*;

e. a provision that a plan amendment shall be required to eliminate, defer or delay construction of any facility or service which is needed to maintain the adopted level of service standard and which is listed in the *5-year Schedule of Improvements*;

f. a requirement that development orders and permits are issued in a manner that will guarantee that the necessary public facilities and services will be available to accommodate the impact of that development;

g. a provision that the Town, on an annual basis, shall determine whether it is adhering to the adopted level of
service standards and its 5-year Schedule of Capital Improvements and that the Town has a demonstrated capability of monitoring the availability of public facilities and services;

h. development guidelines for interpreting and applying level of service standards to applications for development orders and permits and determining when the test for concurrency must be met. At a minimum, the latest point in the application process for the determination of concurrency is prior to the approval of a development order or permit which contains a specific plan for development and which would authorize the commencement of construction of physical activity on the land. Development orders and permits approved prior to the actual authorization for the commencement of construction or physical activity will be contingent upon the availability of public facilities and services necessary to serve the proposed development; and

POLICY 1.10.2: **Requirement for Public Facilities and Services.** The Town’s Concurrency Management System shall provide that public facilities and services needed to support development are available concurrent with the impacts of such development by meeting the following standards prior to issuance to permit. [9J-5.055, F.A.C.]

a. For potable water, sewer, solid waste, and drainage, at a minimum, the following standards will satisfy the concurrency requirement:

1. the necessary facilities and services are in place at the time a development permit is issued; or

2. a development permit is issued subject to the condition that the necessary facilities and services will be in the place when the impacts of the development occur; or

3. the necessary facilities are under construction at the time a development permit is issued; or

4. the necessary facilities and services are guaranteed in an enforceable development agreement that includes the provisions of Rule 9J-5.0055(2)(a)1.-3, F.A.C. An enforceable development agreement may include, but is not limited to, development agreements pursuant to
Section 163.3220, Florida Statutes or an agreement or development order issued pursuant to Chapter 380, Florida Statutes. The agreement must guarantee that the necessary facilities and services will be in place when the impact of development occur; or

(5) the necessary facilities and services are in place no later than the issuance of a certificate of occupancy as required by Chapter 163.3180 F.S.

b. For parks and recreation, at a minimum, the following standards will satisfy the concurrency requirement:

(1) at the time the development permit is issued, the necessary facilities and services are the subject of a binding executed contract which provides for the commencement of the actual construction of the required facilities or the provision of services within one year of the issuance of the development permit; or

(2) the necessary facilities and services are guaranteed in an enforceable development agreement which requires the commencement of the actual construction of the facilities or the provision of services within one year of the issuance of the applicable development permit. An enforceable development agreement may include, but is not limited to, development agreements pursuant to Section 163.3220, Florida Statutes or an agreement or development order issued pursuant to Chapter 380, Florida Statutes; or

(3) the necessary facilities and services are in place no later than 1 year after issuance of a certificate of occupancy as required by Chapter 163.3180 F.S.

c. For roads, at a minimum, the following Standards will satisfy the concurrency requirement:

(1) the necessary facilities and services are in place at the time a development permit is issued; or

(2) a development permit is issued subject to the condition that the necessary facilities and services will be in place when the impacts of the development occur; or
(3) the necessary facilities are under construction at the time a permit is issued; or

(4) at the time the development permit issued, the necessary facilities and services are the subject of a binding executed contract which provides for the commencement of the actual construction of the required facilities or the provision of services within three years of the approval of the development permit as required by Chapter 163.3180, F.S.; or

(5) The necessary facilities and services are guaranteed in an enforceable development agreement which requires the commencement of the actual construction of the facilities or the provision of services within three years of the approval of the applicable development permit as required in Chapter 163.3180, F.S. An enforceable development agreement may include, but is not limited to, development agreements pursuant to section 163.3220, Florida Statutes or an agreement or development order issued pursuant to Chapter 380, Florida Statutes; or

(6) the necessary facilities and services are guaranteed in an enforceable development agreement that includes the provisions of paragraphs 1-3 above. An enforceable development agreement may include, but is not limited to, development order issued pursuant to Chapter 380, Florida Statutes. The agreement must guarantee that the necessary facilities and services will be in place when the impacts of the development occur; or

(7) the necessary facilities and services are in place or under actual construction no later than 3 years after issuance of a certificate of occupancy as required by Chapter 163.3180 F.S.

d. In determining the availability of services or facilities, a developer may propose and the Town Council by a majority of the votes of its total membership may approve developments in stages or phases so that facilities and services needed for each phase shall be available in accordance with the standards required by Rule 9J-5.0055(2)(a),(2)(b) and (2)(c), F.A.C.
e. The latest point in the application process for the determination of concurrency is prior to the approval of an application for a development order or permit which contains a specific plan for development, including the densities and intensities of development.

**POLICY 1.10.3:** Exemptions from Transportation Concurrency. The Town shall allow exemptions from transportation concurrency for infill development, redevelopment projects, and downtown revitalization as required by Chapter 163.3180 F.S. Such exemptions are contingent upon if the proposed development is otherwise consistent with the Town’s adopted Comprehensive Plan and is a project that promotes public transportation or is located within an area designated in the Comprehensive Plan for:

a. Urban infill development;
b. Urban redevelopment;
c. Downtown revitalization;
d. Urban infill and redevelopment under s. 163.2517; or
e. An urban service area specifically designated as a transportation concurrency exception area which includes lands appropriate for compact, contiguous urban development, which does not exceed the amount of land needed to accommodate the projected population growth at densities consistent with the adopted Comprehensive Plan within the 10-year planning period, and which is served or is planned to be served with public facilities and services as provided by the Capital Improvements Element.

**POLICY 1.10.4:** Exemptions from Transportation Concurrency and Special Part-time Demands. The Town shall allow exemptions from the concurrency requirement for transportation facilities for developments located within urban infill, urban redevelopment, urban service, or downtown revitalization areas or areas designated as urban infill and redevelopment areas established under Chapter 163.2517, which pose only special part-time demands on the transportation system. A special part-time demand is one that does not have more than 200 scheduled events during any calendar year and does not affect the 100 highest traffic volume hours.

**POLICY 1.10.5:** De Minimis Transportation Impact. The Town shall allow a de minimis transportation impact of not more than 0.1% of the
POLICY 1.10.6: **Transportation Impact of Redevelopment Projects.** In the event of redevelopment projects, the Town shall allow the redevelopment project to create 110% of the actual transportation impact caused by existing development before complying with concurrency as required by Chapter 163.3180 F.S.

POLICY 1.10.7: **Approved Development and Proportionate Fair Share.** The Town shall allow approved development that does not meet concurrency to occur if the Town has failed to implement the requirements of this CIE and the developer makes a binding commitment to pay the proportionate fair share of the cost for facilities and services associated with the development.

OBJECTIVE 1.11: **Updating the Potable Water and Stormwater Master Plans.** Update the *Potable Water and Sanitary Master Plans* to ensure that the Town has a well developed and financially-feasible plan to serve the current and future residents and guests of Howey-in-the-Hills.

POLICY 1.11.1: **Deadline to Update Potable Water Master Plan.** By December 2012, the Town shall update its *Potable Water Master Plan* to ensure that the *Plan’s* standards and guidelines are sufficient to provide clean and safe potable water to meet the population demands during the short-range (2011-2015) and long-range (2025) planning periods. As part of the *Master Plan* update, the Town will also develop a long range *Capital Improvements Program* to implement the *Master Plan*.

POLICY 1.11.2: **Deadline to Create the Town Center Stormwater Master Plan.** By December 2012, the Town shall create its *Town Center Stormwater Master Plan* to ensure that the *Plan* identifies existing stormwater issues and deficiencies, provide assistance on how to prioritize the improvements as funding permits, and provide an efficient stormwater system that’s needed to meet the population demands during the short-range (2011-2015) and long-range (2025) planning periods. The appropriate capital projects will be included in this *Element* as well as the *Capital Improvements Program*. 
Capital Improvements Implementation

The Town Clerk shall have the responsibility for implementing the Goals, Objectives and Policies within this Element. Specific responsibilities include:

1. During the month of May of each year, request capital budget and public improvements updates from each municipal department head.

2. Request recommendations from each elected official and the Planning Agency.

3. During July of each year, present an updated Table 20 to the Board, with explanations for each addition, deletion or revision.

4. Develop administrative procedures to implement the capital improvement policies. The Town Planner shall provide checklists, directions, time frames and such other review criteria as shall be necessary to assure that facilities and services meet the standards adopted as a part of this plan and are available concurrent with the impacts of development.

Table 20 Five-year Schedule of Capital Improvements (see next page).
**TABLE 20: TOWN OF HOWEY-IN-THE-HILLS’S 5-YEAR SCHEDULE OF CAPITAL IMPROVEMENTS SCHEDULE**

(Amounts in Dollars)

**Fiscal Years 2009–2013**

<table>
<thead>
<tr>
<th>No.</th>
<th>Description</th>
<th>Priority Ranking</th>
<th>User Department</th>
<th>Funding Source</th>
<th>Total Cost</th>
<th>FY 09-10</th>
<th>FY 10-11</th>
<th>FY 11-12</th>
<th>FY 12-13</th>
<th>FY 13-14</th>
</tr>
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<tbody>
<tr>
<td>1</td>
<td>N.Water Treatment Plant Improvements</td>
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<td>Public Works A/B/F</td>
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<td>New Police Station (land, design, and construction)</td>
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<td>10</td>
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<td>Police A/B/D/F</td>
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Adopted on October 11, 2010
Ordinance No. 2010-007
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<th>Total Cost</th>
<th>FY 09-10</th>
<th>FY 10-11</th>
<th>FY 11-12</th>
<th>FY 12-13</th>
<th>FY 13-14</th>
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<td>21</td>
<td>GIS Software, Equipment, Training</td>
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<td>Cemetery software</td>
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<td>Billing Software</td>
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<td>29</td>
<td>Design for New Town Hall</td>
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<td>30</td>
<td>Purchase Land for New Park</td>
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<td>B/D</td>
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<td>Repair/Replace Finger Piers</td>
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</tbody>
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**Funding Sources:**
- A = Current Revenues
- B = Impact Fees
- C = SRF Loan
- D = Grants
- E = Developer Contributions
- F = Other

**Note:** Capital Items shall be a minimum of $1,500 each.