

9J-5.016 CAPITAL IMPROVEMENTS ELEMENT

WASHINGTON COUNTY, CARYVILLE, EBRO, VERNON, AND WAUSAU 2020 COMPREHENSIVE PLAN

This data and analysis is support data and is not adopted with the Goals, Objectives and Policies.

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2020 WASHINGTON COUNTY COMPREHENSIVE PLAN

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Section H

9J-5.016 Capital Improvements

Introduction

It is mandated that local governments plan for the availability of public facilities and services to support development concurrent with the impact of such development. Consequently, the Capital Improvements Element (CIE) of local comprehensive plans has become the "cornerstone" for achieving this mandate; specifically, the purpose of the CIE is to: (1) evaluate the need for public facilities in support of the Comprehensive Plan; (2) estimate the costs of improvements for which local government has fiscal responsibility; (3) analyze the fiscal capability of the local government to finance and construct improvements; and (4) adopt financial policies to guide the funding and construction of improvements.

The Capital Improvements Element differs from a traditional capital improvement program or capital budget as its scope is limited to only those capital improvements derived from the other elements of the comprehensive plan. In short, the CIE is used to demonstrate the economic feasibility of the comprehensive plan. It focuses on the capital outlay required to meet existing deficiencies and to maintain adopted Level of Service (LOS) standards for the public facilities identified in the plan. The content of this element includes: (1) an inventory of capital improvement needs; (2) the financial sources available to fund such needs; (3) an examination of local policies and practices which can support the Element and overall Comprehensive Plan; (4) a fiscal assessment of revenues, expenditures, debt service capacity, and the ability to fund capital resource needs; (5) a discussion of issues and corresponding recommendations; (6) a listing of goals, objectives, and policies; and (7) a section detailing implementation, including a Schedule of Capital Improvements, and a section describing monitoring and evaluation strategies.

I. PURPOSE

All individual residential and commercial building permits for new or expanded construction are dependent upon the availability of a subset of roads, potable water, sanitary sewage capacity and other infrastructure capacities. The CIE ensures that required infrastructure capacities are available through a financially feasible 5-year capital program, concurrent with that construction. Infrastructure concurrency is required for: 1) roadways, 2) potable water, 3) sanitary sewer, 4) schools, 5) parks, 6) storm drainage, and 7) solid waste facilities. The CIE accomplishes its purpose of achieving and maintaining concurrency through the use of the system called the *Concurrency Management System (CMS)*. The maintenance of a concurrency-related 5-year capital projects work plan called the *Capital Improvements Element Project Schedule*, is also a tool used to maintain concurrency. There is a single goal with 7 objectives.

II. INTRODUCTION

Washington County shares a Comprehensive Plan with the Municipalities of Caryville, Ebro, Wausau and Vernon. The County is also incorporating the Sunny Hills Multiple Services Benefit Unit into the Capital Improvements Element (CIE). Periodically, it is required that the plan be reviewed and revised to reflect the changing needs and desires of the community. The updated amendment is submitted along with the Schedule of Capital Improvements in compliance with State of Florida Statutes, Chapter 163.3187(1)(f), and Chapter 9J-11 and Chapter 91-51.0005(2), Florida Administrative Code. State law allows local governments to amend their comprehensive plans twice per year, but there is no requirement that local governments do so, except for the Capital Improvements Element (CIE). Unlike the other elements of the comprehensive plan, the CIE must be amended every year to reflect changes. This is required by both plan policy and state regulations.

The legislature made various changes to state growth management rules during the 2005 session. Some of these changes under Senate Bill 360 apply to the CIE requirements. Under new provisions, corrections and modifications concerning costs, revenue sources, or acceptance of facilities pursuant to dedication may be made to the CIE and adopted by ordinance. Regular yearly updates and changes that eliminates, defer, or delay construction of any facility within the capital improvements plan are using comprehensive plan amendment. Unlike the standard comprehensive plan amendment process, amendments to the CIE require only one public hearing.

Senate Bill 360 also established a requirement that financial feasibility be demonstrated to the state. By December 1, 2008, all communities in the state must adopt an amended CIE, and it must be proven to the state that the amended CIE is financially feasible. Financial feasibility means that there are sufficient funds available to pay for identified capital improvements. Improvements listed in the first three years of a five-year schedule must be from committed revenue sources, while improvements listed in years four and five may be from planned revenue sources.

II. Inventory of Financial Resource

~~In order to effectively plan for needed capital improvements, and to systematically arrange for necessary financing, a logical preliminary step is to inventor} the various sources of funding available to Washington County and the respective municipalities. Tables H-1 through H-4 present a detailed analysis of the historical value of revenues provided by various funding sources for Washington County unincorporated areas). Tables H-5 through H-10 present similar information for Caryville, H-11 through H-13 for Ebro, H-14 through H-19 for Vernon, and H-20 through H-25 for Wausau.~~

~~These revenue sources are further detailed below and present a working inventory, from which the County and municipalities' capability to appropriate the needed funding for capital improvements is assessed. The status of each financial resource currently utilized is indicated.~~

A. Local Sources—Taxes and Licenses

Real and Personal Property Taxes (Ad Valorem Taxes)

~~Property taxes are based on a millage rate (one mill is the equivalent of \$ 1 per \$ 1000 of assessed value or~~

%), which is applied to the total taxable value of all real property and other tangible personal property. Depending upon policies established by the respective governing body, revenue from ad valorem taxes may be used to fund both operating costs and capital projects.

Washington County's ad valorem tax rate is currently set at 10.000 mills with \$418.8 million in taxable value (1999 figure). This revenue source is expected to provide \$4,188 million in revenue in the current seal year which is approximately 69.4% of the County's General Fund revenue (see Table H-3).

Vernon's ad valorem tax rate is currently set at 2.5143 mills and the City's taxable value is \$11.4 million figure). Ad valorem tax proceeds are expected to be \$26,843 in fiscal year 2005-2006 comprising of General Fund revenue. An analysis of the County's and the City of Vernon's ad valorem tax proceeds by year as well as the corresponding taxable values and tax proceeds are presented below.

PRESENTATION OF AD VALOREM TAX STRUCTURE

	<u>1995-96</u>	<u>1996-97</u>	<u>1997-98</u>	<u>1998-99</u>	<u>1999-00</u>	<u>Annual Average Change</u>
<u>Washington County (1)</u>						
Tax Proceeds	\$3,221.6	\$3,638.6	\$3,830.9	\$4,014.8	\$4,187.5	7.5%
(000's)						
Millage Rate	10.000%	10.000%	10.000%	10.000%	10.000%	
Taxable Value	\$322,162	\$363,868	\$383,091	\$401,480	\$418,753	7.5%
(millions)						
	<u>2000-01</u>	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>	<u>Annual Average Change</u>
<u>City of Vernon</u>						
Tax Proceeds	\$24,581	\$24,892	\$25,054	\$26,835	\$28,663	4.15%
Millage Rate	2.6918	2.6068	2.5143	2.5143	2.5143	
Taxable Value	\$9,132	\$9,549	\$9,965	\$10,673	\$11,400	6.21%
(millions)						

Note: (1) The taxable value of the County includes all municipalities.

Source: Washington County Property Appraiser, DOR Property Valuations & Tax Data 2001-2005.

The municipalities of Caryville, Ebro, and Wausau do not presently collect ad valorem taxes. A historical analysis of the taxable values of each of these municipalities is presented below.

ANALYSIS OF TAXABLE VALUES (in millions)

	Average					Annual
	1985-86	1986-87	1987-88	1988-89	1989-90	Change
Caryville	\$1,130	\$1,221	\$1,288	\$1,190	\$1,396	5.9%
Ebro	\$2,321	\$2,372	\$2,902	\$2,966	\$3,309	10.6%
	Average					Annual
	2000-01	2001-02	2002-03	2003-04	2004-05	Change
Wausau	\$2,663	\$2,760	\$2,988	\$3,152	\$3,435	7.2%

III. DEFINITIONS APPLYING TO CAPITAL IMPROVEMENTS ELEMENT

Ad Valorem Tax. A tax imposed on the value of property.

Appropriation. The legal authorization given by the Washington County Board of County Commissioners to make expenditures and incur obligations using county funds.

Bonds. A certificate of debt issued by a local government guaranteeing payment of a specific amount of borrowed funds plus interest payments on specific dates.

Capital Budget. The first year of the capital program that includes capital project appropriations and the revenues required to support the projects.

Capital Outlay. Expenditures that result in the acquisition of or addition to fixed assets.

Capital Plan. A compilation of all capital and infrastructure needs which are not funded in the capital program.

Capital Program. All capital expenditures planned for the next five years. The program specifies both proposed projects and the resources estimated to be available to fund projected expenditures.

Commercial Paper. Short-term loan from a commercial bank used to fulfill short-term borrowing needs.

Contingency. Cost that may arise because of conditions undetermined at a given date.

Debt Service. Payments of principal and interest on obligations resulting from the issuance of bonds.

Dedicated Revenue. A source of funds mandated by law or policy for a specific purpose.

Enterprise Fund. A fund that pays for the cost of its operations and capital improvements from user fees and does not generally receive property tax support. Enterprise funds in Washington County and the municipalities of Caryville, Vernon, and Wausau include water and wastewater, solid waste.

Financially Feasible Five-Year Capital Improvement Program means that sufficient revenues are currently available or will be available from committed funding sources for the first three (3) years of the schedule, or will be available from committed or planned funding sources for years 4 and 5.

Fiscal Year. The period of time for which funds are appropriated and accounted for. The County's fiscal year begins annually on October 1 and ends on September 30 of the next calendar year.

Flexible Revenue. A source of funds which can be used for a variety of purposes and programs and which can be raised or lowered depending on revenue requirements.

Fund. Monies set aside and accounted for separately in order to ensure that the monies are spent for a specific purpose.

Fund Balance. The amount available within a fund at the close of a fiscal period that carried over as revenue for the upcoming fiscal period.

General Fund Balance. Those funds in the general fund that is unexpended at the end of the fiscal year. In most cases, these funds have already been allocated to certain programs, or obligated for specific expenditures.

General Obligation Bonds. Bonds financed with the ad valorem taxes or backed with the "full faith and credit" of the issuing government, which must be approved by a majority of the voters in Washington County.

Grants. Contributions or gifts of cash or other assets from another entity used or expended on a specific purpose, activity or facility.

Impact Fees. Funds collected from a developer to fund the improvements required to serve the residents or users of the development. The County currently collects impact fees for roads, parks, transit, and school facilities.

Infrastructure. The equipment, facilities and other capital improvements necessary to provide services.

Interest Income. Revenues earned on invested cash.

Intergovernmental Revenue. See **Grants** above.

Less Five Percent. Under state statute, revenues are budgeted at 95 percent of anticipated receipts except for transfers, fund balance and selected grants that are budgeted at 100 percent.

Level of Service. The product or end result of a program with the resources available.

Local Option Sales Tax. Tax on sales that must be approved by the voters to fund infrastructure improvements, transit, transportation or health care.

Operating Budget Impact. The on-going expenses required to operate capital improvements once completed. These expenses normally include facility and equipment maintenance costs, staff and other operating expenses.

Pay-As-You-Go. A term used to describe the financial policy of a government that finances its capital improvements with current resources rather than through borrowing.

Principal. The original amount borrowed through a loan, bond issue or other form of debt.

Reserves. An account used to earmark funds to be expended for a specific purpose in the future.

Revenue Bonds. Bonds financed with charges paid exclusively by the users of the public improvement or with another specific revenue source excluding ad valorem taxes.

Revenues. The taxes, fees, charges, special assessments, grants and other funds collected and received by the County in order to support the services provided.

Special Assessments. A compulsory charge made against certain properties to defray part or all of the cost of a specific improvement or service deemed to benefit primarily those properties.

Tipping Fees. A charge paid by the users to dispose of solid waste.

Transfers. Transfers of cash or other resources between funds.

Trust Fund. A fund used to account for assets held by a government for individuals, private organizations, other governments and/or other funds.

User Charges. The payment of a fee for direct receipt of a public service by the person or entity benefitting from the service.

Voted Ad Valorem Tax. Property taxes levied to fund the debt service on general obligation bonds, which are approved by the voters of Washington County.

IV. EXISTING CONDITIONS

The following sections focus on the revenue sources and funding mechanisms available for infrastructure and/or capital projects. The County earmarks existing revenue sources for operating expenses, capital (including infrastructure) expenses debt service expenses. The revenues earmarked for capital expenses are generally those restricted to capital projects by legislative mandate, revenues of a non-recurring nature and revenues allocated for capital projects based on policy decisions made by the Board of County Commissioners

A. Ad Valorem (Property Taxes)

Property taxes are based on a millage rate (one mill is the equivalent of \$1 per \$1,000 of assessed value or (.1%) which is applied to the total taxable value of all real property and other tangible personal property. Depending upon policies established by the governing body, revenue from ad valorem taxes might be used to fund both operating costs and capital projects. The tables located below outline the progression of ad valorem tax rates for Washington County and the municipality of Vernon.

~~Washington County's ad valorem tax rate is currently set at 10.000 mills with \$418.8 million in taxable value (1999 figure). This revenue source is expected to provide \$4,188 million in revenue in the current fiscal year which is approximately 69.4% of the County's General Fund revenue (see Table H-3~~

Washington County. Washington County's current millage rate is set at 8.6185. The current condition of the economic climate may result in a continuation of the reduction of revenues causing delays in some capital improvements or the elimination of new projects. Should properties continue devalue, ad valorem tax revenues could continue to decline and it may become necessary for the County to concentrate on maintenance of existing infrastructure rather than adding new facilities.

Table H-1. Presentation of Ad Valorem Tax Levied						
Washington County -- 2000 through 2009						
<u>Washington County</u>	<u>1999-00</u>	<u>2000-01</u>	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>
<u>Taxable Value</u>	<u>438,853,450</u>	<u>468,110,906</u>	<u>485,290,468</u>	<u>521,012,051</u>	<u>551,625,530</u>	<u>641,166,157</u>
<u>Millage Rate</u>	<u>9.000</u>	<u>10.0000</u>	<u>10.0000</u>	<u>10.0000</u>	<u>10.0000</u>	<u>9.5000</u>
<u>Tax Levied</u>	<u>39,496,810</u>	<u>46,811,090</u>	<u>48,529,047</u>	<u>52,101,205</u>	<u>55,162,553</u>	<u>60,910,785</u>
<u>Percent Change</u>		<u>18.42%</u>	<u>3.67</u>	<u>7.36</u>	<u>5.88</u>	<u>10.42</u>
<u>Washington County</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>Average % Change per year</u> <u>Fiscal Years 2000-2009</u>	
<u>Taxable Value</u>	<u>1,001,169,976</u>	<u>1,084,802,940</u>	<u>1,001,169,976</u>	<u>984,696,500</u>	<u>9.52%</u>	

<u>Millage Rate</u>	8.5000	7.6600	8.0870	8.6185	
<u>Tax Levied</u>	85,099,447	83,095,905	80,964,616	84,866,067	
<u>Percent Change</u>	39.71	2.35	2.56	4.82	
Source: Washington County Property Appraiser and Dept of Revenue					

City of Vernon. ~~Vernon's ad valorem tax rate is currently set at 2.5143 mills and the City's taxable value is \$11.4 million (2005 figure). Ad valorem tax proceeds are expected to be \$26,843 in fiscal year 2005-2006 comprising 8.7% of General Fund revenue. An analysis of the County's and the City of Vernon's ad valorem tax proceeds by year as well as the corresponding taxable values and tax proceeds are presented below.~~

City of Vernon. The City of Vernon's ad valorem tax rate is currently set at mills with the taxable value is \$11.4 million (2005 figure). Ad valorem tax proceeds are projected to be \$26,843 in fiscal year 2005-2006 comprising 8.7% of General Fund revenue. An analysis of the County's and the City of Vernon's ad valorem tax proceeds by year as well as the corresponding taxable values and tax proceeds are presented below. Note that the County's taxable value includes all municipalities. See Table H-2 for detailed information on the City of Vernon's ad valorem tax structure.

**Table H-2. Presentation of Ad Valorem Tax Proceeds
City of Vernon -- 2000 through 2009**

<u>Vernon</u>	<u>1999-00</u>	<u>2000-01</u>	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>
<u>Taxable Value</u>	8,376,332	9,132,028	9,549,255	9,964,792	10,673,244	11,400,048
<u>Millage Rate</u>	11.8600	12.6918	12.6068	12.5143	12.5143	12.0143
<u>Taxes Levied</u>	993,433	1,159,019	1,203,856	1,247,024	1,335,682	1,369,636
<u>Percent Change</u>	8.77%	9.02%	4.57%	4.35%	7.11%	6.81%
<u>Vernon</u>	2005-06	2006-07	2007-08	2008-09	Average % Change per year Fiscal Years 2001-2009	
<u>Taxable Value</u>	13,243,052	15,170,750	15,227,840	15,505,120	7.42%	
<u>Millage Rate</u>	11.0143	9.9390	10.3810	10.9125		
<u>Taxes Levied</u>	1,458,630	1,507,821	1,580,802	1,691,996		
<u>Percent Change</u>	16.84%	14.56%	.38%	1.82%		
Source: Washington County Property Appraiser and Dept of Revenue						

~~The municipalities of Caryville, Ebro, and Wausau do not presently collect ad valorem taxes. A historical analysis of the taxable values of each of these municipalities is presented below.~~

Municipalities of Caryville, Ebro, and Wausau. The municipalities of Caryville, Ebro, and Wausau do not presently collect ad valorem taxes. A historical analysis of the taxable values of each of these municipalities is found in Tables H-3.2 (Caryville), H-3.3 (Ebro) and H-3.4 (Wausau).

Table H-3. Presentation of Ad Valorem Tax Values Town of Caryville -- 2000-01 through 2007-08						
Caryville	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05
Taxable Value	2,053,676	3,410,090	2,758,371	2,588,516	2,730,848	2,570,760
Millage Rate	9.000	10.0000	10.0000	10.0000	10.0000	9.5000
Taxes Levied	205,368	341,009	275,837	258,852	273,084	281,498
Percent Change	-3.15	66.05	-19.11	-6.16	5.50	-5.86
Caryville	2005-06	2006-07	2007-08*	2008-09*	Average % Change per year Fiscal Years 2000-2009	
Taxable Value	3,325,439	3,639,034	3,332,565	3,332,565	6.764%	
Millage Rate	8.5000	7.6600	8.0870	8.6185		
Taxes Levied	244,222	278,750	269,505	287,217		
Percent Change	29.36	9.43	-8.42	0%		
Source: Washington County Property Appraiser and Dept of Revenue						

Table H-4. Presentation of Ad Valorem Tax Values						
Town of Ebro -- 2000-01 through 2007-08						
Ebro	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05
Taxable Value	4,035,376	4,019,443	4,499,664	4,591,815	4,439,937	4,815,330
Millage Rate	9.000	10.0000	10.0000	10.0000	10.0000	9.5000
Taxes Levied	363,184	401,944	449,966	459,182	443,994	457,456
Percent Change	4.37	-.39	11.95	2.05	-3.31	8.45
Ebro	2005-06	2006-07	2007-08	2008-09	Average % Change per year Fiscal Years 2000-2009	
Taxable Value	5,626,010	6,306,789	6,779,798	7,288,283	6.706%	
Millage Rate	8.5000	7.6600	8.0870	8.6185		
Taxes Levied	478,211	483,478	548,282	628,141		
Percent Change	16.84	12.1	7.5	7.5		
Source: Washington County Property Appraiser and Dept of Revenue						

Table H-5. Presentation of Ad Valorem Tax Values						
Town of Wausau -- 2000-01 through 2007-08						
Wausau	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05
Taxable Value	2,533,263	2,662,846	2,759,519	2,987,859	3,152,104	3,435,223
Millage Rate	10.00	10.0000	10.0000	10.0000	10.0000	9.5000
Taxes Levied	253,326	266,285	275,952	298,786	315,210	326,346
Percent Change	9.11%	5.12%	3.63%	8.27%	5.50%	8.98%
Wausau	2005-06	2006-07	2007-08	2008-09**	Average % Change per year Fiscal Years 2000-2009	
Taxable Value	3,796,142	4,403,708	4,363,006	4,690,231	7.3%	

Millage Rate	8.5000	7.6600	8.0870	8.6185	
Taxes Levied	478,211	11620795	352,836	404,227	
Percent Change	10.51%	16.00%	-092%	7.50 %	
Source: Washington County Property Appraiser and Dept of Revenue					

* Assumes a 7.5% increase in property taxable values

** Estimated based on assumed 7.5% increase in property taxable values

B. Miscellaneous Sources of Revenue

1. Utilities Service Taxes. These taxes are levied on consumers residing within the local governments' jurisdiction and are collected from various utility companies (i.e., electrical power, telephone, gas, etc.).
2. Franchise Fees. This revenue source is authorized by state statute and is implemented by municipal or County codes. Franchise fees are normally derived from telephone, electric, gas, and cable television.
3. Licenses and Permits. This revenue source is authorized by statute and is implemented by municipal or County code. Revenues in this category originate from professional and occupational licenses, construction permits, minimal license fees, etc. All municipalities as well as the County presently collect revenue from these sources.
4. Fines and Fees, Forfeits. This source results of fines and penalties imposed by the court system for crimes in the County, with the largest portion being court fines collected through the County Clerk's Office.
5. Charges for Service. Revenues consist of land use and zoning fees, sales of maps/publications, equipment repair verification, and copying. These revenues represent a small portion of overall revenues.
6. Public Safety. This source is from fire protection services, room and board for prisoners, emergency service fees, protective inspection fees, ambulance fees, and other public safety charges and fees.
7. Culture/Recreational. The bulk of these revenues are user fees, which are generated by the recreational programs of both the County and municipalities. Additional user fees are received for tennis, basketball, softball, racquetball and concessions. These fees are expected to cover most of the direct costs of the programs.
8. Miscellaneous Interest: This represents interest earned on checking accounts, investments in the State Board of Administration Pooled Investment Account (SBA). Revenues depend upon the present interest rates that can decrease significantly.
9. Administrative Fees: These revenues to the General Fund represent expenses to the Enterprise Funds. The major components of the calculated revenues are charges for personnel and building expenses. The number is recalculated each year with input from all departments that furnish support to the operations of the Enterprise Funds in the

municipalities of Caryville, Vernon, and Wausau.

C. Local Sources - Public Utility or User Charges

These charges are most commonly derived from the operation of Water, Sewer, and/or Sanitation (Solid Waste) departments. Fees for recreational facility use are also normally included in this category. The revenues as well as the expenditures of each of these utilities are normally accounted for as separate Enterprise Funds.

1. Washington County. Washington County does not operate any public utilities (water, sewer, or solid waste) and does not maintain any enterprise funds. The County has entered into a private contractual relationship for pickup of solid waste and the private collector is responsible for ensuring that adequate disposal capacity is available (see Solid Waste Sub-element). The County is presently involved in monitoring two (2) previously closed landfills with the accounting for these closure costs being allocated to the Special Fund and programmed into this CIE (see Figure H-1).
2. Caryville. The City of Caryville operates a potable water system and all revenues and expenditures related to the system are accounted for in the separate Water Enterprise Fund (see ~~Tables H-9 and H-10~~) as noted in Table H-6. ~~As noted in these tables as well as in Table H-5, Water Fund revenues (\$16,700) comprise 18.6% of total City revenues and have decreased at an annual average rate of 0.2% over the 1986 to 1990 period.~~ Caryville is non-compliant with S. 218.32(d) F. S. for 2001 – 2008, and can only come into compliance upon the successful completion of the required audits. The information that follows is based on the best possible available data from the Town of Caryville.

Table H-6. Town of Caryville Enterprise Funds Summary of Revenues and Expenditures 2000 - 2008				
Town of Caryville	2000-01*	2001-02	2002-03	2003-04
Total Enterprise Revenues	N/C*	N/C*	N/C* 67,109	74,296
Expenditures	-	-	44,152	46,135
Balance Available	-	-	22,957	28,161
Total Revenues	-	-	144,270	143,407
% Ratio to Total Revenues	-	-	46.52%	51.82%
Town Caryville	2004-05	2005-06	2006-07	2007-08
Total Enterprise Revenues	N/C*	N/C* 68,402	N/C*	N/C*
Expenditures	-	74,655	-	-
Balance Available	-	<6,253>	-	-
Total Revenues	-	223,610	-	-
% Ratio to Total Revenues	-	30.59%	-	-
Source: Washington County Property Appraiser and Dept of Revenue				

*N/C = Non compliant with S.218.32 (d) F. S. for this fiscal year

3. Ebro. The Town of Ebro does not operate any public utilities and does not maintain an Enterprise fund.

4. Vernon . The City of Vernon operates both a public water and sewer system and with all revenues and expenditures associated with the operation of these systems accounted for in one separate Water and Sewer Enterprise Fund (see Table H-8). ~~As noted in the table as well as in Table H-14, Water and Sewer Fund revenues comprise only 14.5% of the City's revenues (due to grant monies posted in the special revenue fund), but normally amount to between 25-40% of City revenues.~~ Garbage revenues (from the private contract) have recently begun to be accounted for in the Water and Sewer Enterprise Fund. For the period of 2001 – 2008, the City's revenues from the Water, Sewer, and Solid Waste fees average to be 26.21% of the City's total revenues.

Table H-7. City of Vernon Enterprise Funds Summary of Revenues and Expenditures 2001 - 2008				
City of Vernon	2000-01	2001-02	2002-03	2003-04
Total Enterprise Revenues	284,615	331,448	234,098	241,331
Expenditures	259,578	251,760	290,589	293,295
Balance Available	25,037	79,688	<56,491>	<51,964>
Total Revenues	875,367	638,596	652,535	1,133,402
% Ratio to Total Revenues	32.51%	51.9%	35.88%	21.29%
City of Vernon	2004-05	2005-06	2006-07	2007-08
Total Enterprise Revenues	258,274	268,170	245,630	234,738
Expenditures	308,986	328,699	458,130	328,699
Balance Available	<50,712>	<60,529>	<225,201>	<93,961>
Total Revenues	1,140,364	2,715,726	845,228	3,595,729
% Ratio to Total Revenues	22.65%	9.87%	29.06%	6.53%
Source: Washington County Property Appraiser and Dept of Revenue				

5. Wausau. The Town of Wausau operates a public water system and all revenues and expenditures associated with the operation of this system are accounted for in the Water Enterprise Fund. ~~(see Tables H-24 and H-25). As noted in these tables as well as in Table H-20, Water Fund revenues comprise 4.7% of total 2005-06 budgeted revenues.~~ The table indicates that the Enterprise Funds comprises an average of 27.90% of total revenues.

Table H-8. Town of Wausau Enterprise Funds Summary of Revenues and Expenditures 2000 – 2008				
Town of Wausau	2000-01	2001-02	2002-03	2003-04
Total Enterprise Revenues	61,632	67,640	62,898	84,201
Expenditures	77,556	71,119	73,268	76,772
Balance Available	<15,924>	<3,479>	<10,370>	7,429
Total Revenues	155,078	169,753	171,191	361,165
% Ratio to Total Revenues	39.74%	39.85	36.74%	23.31%

Town Wausau	2004-05	2005-06	2006-07	2007-08
Total Enterprise Revenues	94,652	98,328	90,418	104,901
Expenditures	90,512	93,989	99,377	118,496
Balance Available	4,140	4,339	<8,915>	<13,595>
Total Revenues	439,803	675,961	911,969	278,965
% Ratio to Total Revenues	21.52	14.55%	9.91%	37.6%
Source: Washington County Property Appraiser and Dept of Revenue				

D. Special Local Sources of Revenue

At times, depending upon priorities assigned by the respective governing bodies and the availability of revenue sources, it is necessary from time to time to seek additional funding mechanisms. The following sources of revenue represent additional options available to the County and municipalities to finance required capital improvements.

1. ~~Impact Fees. These fees are charged in advance of new development and are designed to pay for infrastructure needs, but not operating costs, which directly result from new development. These fees must be equitably allocated to the specific group(s) which will directly benefit from the capital improvement, and the fees levied must fairly reflect the true costs of these improvements.~~

~~Neither the County nor any of the municipalities included as part of this plan have adopted any impact fee ordinances at the present time. Projected revenues from such fees would be calculated on a case by case basis as the fee structures are established.~~

1. Impact Fees. These fees are charged in advance of new development and are designed to pay for infrastructure needs, but not operating costs, which directly result from new development. These fees must be equitably allocated to the specific group(s) that will directly benefit from the capital improvement, and the fees levied must fairly reflect the true costs of these improvements. The County adopted an impact fee ordinance in 2007 (Ordinance 2007-9) authorizing the collection of transportation, fire, and emergency impact fees for new development in Washington County. The fees are set by ordinance and may not be changed without revising the ordinance 2007-9. None of the municipalities participates in the impact fee program.
 - a. Fire Protection Impact Fee. The Fire Protection Impact Fee rates is imposed upon all Fire Protection Impact Construction occurring within the County, both within the unincorporated area and within the municipal boundaries of any municipality that has consented to the imposition of Fire Protection Impact Fees and which participates in the County Fire Protection System and shall be collected prior to issuance of a building permit for such construction. Only the County has chosen to participate in this type impact fee.
 - b. Emergency Medical Services (EMS) Impact Fee. The EMS Impact Fee rates shall be imposed upon all Emergency Medical System Impact Construction

occurring within the County, including the unincorporated area and the incorporated area of the municipalities therein, and shall be collected prior to issuance of a building permit for such construction.

- c. Road Impact Fee. The Road Impact Fee rates is imposed upon all road impact construction occurring within the County, both within the unincorporated area and within the municipal boundaries of any municipality that has consented to the imposition of the road impact fee. The most recent data available is be based on the most recent and localized data. Calculation of the road impact fee is based on trip generation data from the most recent edition of "Trip Generation" by the Institute of Transportation Engineers. This source is used as it contains the largest collection of trip generation data and covers a wide variety of land use types. Construction costs use the latest averages from FDOT and recent construction bids from FDOT's District 3. Similar to trip generation data, construction costs collected statewide and FOOT district wide for many different types of projects represent the most robust and appropriate data.

Table H-9. Impact Fee Collections for Year Unincorporated Washington County -- 2007-08		
<u>Type of Impact</u>	<u>\$ Fees Assessed Commercial</u>	<u>\$ Fee Assessed Residential</u>
<u>EMS Impact</u>	<u>4,392</u>	<u>7,198</u>
<u>Fire Impact</u>	<u>1,001</u>	<u>9,593</u>
<u>Roads Impact</u>	<u>9,900</u>	<u>87,480</u>
<u>Total Residential</u>	<u>15,293</u>	<u>104,271</u>
<u>Total Impact Fees Collected</u>	<u>\$119,564</u>	
<u>Source: Washington County Finance Office</u>		

2. Proportionate Fair Share. Florida Statute 163.3180 (16) (a) requires that by December 1, 2006, each local government shall adopt by ordinance a methodology for assessing proportionate fair-share mitigation options. Although Washington County and the municipalities adopted the proportionate fair share provisions in their land development code, the implementation of these provisions is optional to the developer. Local governments must offer this option to developers only when all of the following conditions apply:
- The project is impacting a roadway operating below the adopted level of service standard
 - The affected roadway(s) has a mitigating improvement scheduled for construction
 - The start of construction on the mitigating project is scheduled to occur after the first three years of the schedule of projects published in the capital improvements element.
3. Special Assessments. Like impact fees, special assessments are levied against residents, agencies, or districts that directly benefit from the new service or facility. For example, a

new sewer system for an existing neighborhood can be financed through a special assessment of that neighborhood's homeowners, rather than through the governing body's General Fund.

The principal distinction from impact fees is that special assessments must be directly related to the presumed benefit to the value of real property. Special assessments are computed on square footage, area, number of living units, or other variables directly related to the value of unimproved land.

As established by case law, there are two requirements for the imposition of a valid special assessment:

- the property assessed must derive a special benefit from the service provided; and
- The assessment must be fair and reasonably apportioned between the properties that receive the special benefit.

~~Neither the County nor any of the cities have imposed any special assessments at present.~~

- a. MSBU/MSTU. Special assessment, taxing and/or benefit districts are usually created as Municipal Service Taxing Units (MSTU) or Municipal Service Benefit Units (MSBU) in accordance with state enabling legislation. Each municipal service unit has specific boundaries, and may collect funds for a dedicated purpose, such as street paving, lighting, police service, fire/rescue service, water, sewer or other services. These municipal service units address the need for present residents who desire the service or improvement. A taxing unit collects its funds through an ad valorem tax on properties within the district, and a benefit unit collects a uniform service fee per housing or commercial unit. ~~Currently, there are no Special Taxing Districts in Washington County or any of the municipalities, but the need for this type of unit has been clearly identified in certain areas of the county and specifically within the Seminole Plat that was platted in 1926.~~

Sunny Hills MSBU. The County currently has one Municipal Services Benefit Unit (MSBU) within the Planned Unit Development of Sunny Hills as authorized under Ordinance 2001-4. The Sunny Hills MSBU is funded with special lot assessments only on improved lots that are located on paved streets. As roads are paved, the lots located on those streets are added to the next assessment roll prepared by the County. MSBU funding is used for resurfacing roads, street lighting, fire hydrants, grass mowing other needed projects as identified by County staff. The decisions regarding the MSBU projects appearing on the Capital Improvements Element schedule were initially made by a committee of property owners from the MSBU assessment area, but those decisions are now made upon recommendations of County staff and action by the Board of County Commissioners.

Table H-10. Sunny Hills -- Presentation of Ad Valorem Taxable Values Municipal Services Benefit Unit (MSBU) -- 2001 through 2009					
Sunny Hills MSBU	2000-01	2001-02	2002-03	2003-04	2004-05
Taxable Value	51,846,351	52,392,983	53,034,964	53,042,454	87,676,683
Millage Rate Tax	10.00	10.00	10.00	10.00	9.50
Taxes Levied	5,184,635	5,239,298	5,303,496	5,304,245	8,329,284
Percent Change	-	1.05%	<1.23%>	0.01%	65.3%
Sunny Hills MSBU	2005-06	2006-07	2007-08	2008-09	Yearly Avg % Change
Taxable Value	356,167,146	371,555,208	320,067,654	275,058,011	38.64%
Millage Rate	8.50	7.66	8.087	8.6185	
Taxes Levied	30,274,207	28,461,128	25,883,871	23,705,874	
Percent Change	306.23%	4.32%	<13.86%>	<14.06%>	
Source: Washington County Offices of Property Appraiser and Tax Collector					

- b. Dependent Districts. The County land development regulations also provide a mechanism whereby subdivisions, neighborhoods and other geographical areas may petition the Board of County Commissioners to establish special improvement districts that specifically for road improvements, street lighting services, drainage improvements, potable water service and other types of public facilities. Usually these districts are used to make general repair and improvement of infrastructure rather than to meet LOS requirements. However, occasionally this device is used to fund CIE related improvements. As provided for in Chapter 189, Florida District, a Dependent District has been approved by ordinance. This is to accommodate proposed development in the Sunny Hills Planned Unit Development, specifically Units 12-15. As of December 2009, no revenues have been generated as provided for in the ordinance.
4. Borrowing. The relative high cost of many capital improvements dictates that local governments routinely use borrowing, either through short-term or long-term financing. Short-term financing, perhaps through local banks, is one option available to raise required revenue for periods of, perhaps, one to five years. The more customary method, however, is to authorize long-term bond issues, normally from five to forty years. The following are examples of types of bond issues and other financing methods that the County and municipalities may use.
 - a. General Obligation Bonds. ~~These bonds are backed by the full faith and credit of the local government, and are required to be approved by voter referendum.~~ General Obligation Bonds offer lower interest rates than other bonds as they are secured by the taxing power of the government. Revenues collected from the ad valorem taxes on real estate and other sources of general revenue are used to

service the government's debt. Capital improvements financed through General Obligation Bonds should benefit the governing body as a whole rather than particular areas or groups. ~~Neither Washington County nor any of the municipalities addressed in this Plan have any General Obligation Bonds currently outstanding.~~

- b. Revenue Bonds. Unlike General Obligation Bonds, Revenue Bonds are financed by those directly benefitting capital improvements. Revenue obtained for the issuance of these bonds is used to finance publicly owned facilities such as sewer plants, water systems, etc. Normally, charges collected from the users of these facilities are used to retire the bond obligations. In this respect, the capital project is self-supporting. Interest rates tend to be higher than for General Obligation Bonds, and issuance of the bonds may be approved by the governing body without voter referendum.

~~Washington County. The County does not presently have any Revenue Bonds Outstanding~~

- Washington County. Table H-12 outlines the revenue bonds that are currently outstanding.

Table H-12. Washington County – Revenue Bonds			
Maturity Date	Principal	Interest	Total
N/A (Sales Tax Revenue Bonds)	\$5,900,000	8.01%	\$6,372,590
N/A(Sales Tax Revenue Bonds)	\$3,600,000	3.68%	\$3,732,480
2042 (City of Chipley/Library Bldg.)	\$200,000	4.625%	\$209,250
Total Revenue Bonds	8,891,500		

~~Caryville. The City of Caryville issued Revenue Bonds in 1967 and in 1969. The 1967 issue amounted to \$62,000 and the 1969 issue totaled \$10,000. These bonds are held by the Farmers Home Administration (FmHA) and as of September 30, 1989, there was \$47,000 total outstanding. The debt service requirement to maturity of the above noted bond issues is as follows:~~

- Town of Caryville. Caryville has satisfied the outstanding Revenue Bonds.

~~The debt service requirement to maturity of the above noted bond issues is as follows:~~

~~1967 Revenue Bonds~~

(Maturity Date January 1)	Principal	Interest	Total
1990	\$2,000	\$1,576	\$3,576
1991	\$2,000	\$1,502	\$3,502
1992	\$1,000	\$1,428	\$2,428
1993	\$2,000	\$1,391	\$3,391
1994	\$1,000	\$1,317	\$2,317
1995	\$2,000	\$1,280	\$3,280
1996	\$2,000	\$1,206	\$3,206
1997	\$2,000	\$1,132	\$3,132
1998	\$2,000	\$1,058	\$3,058
1999	\$2,000	\$ 984	\$2,984
2000	\$2,000	\$ 910	\$2,910
2001	\$2,000	\$ 836	\$2,836
2002	\$3,000	\$ 762	\$3,762
2003	\$3,000	\$ 651	\$3,651
2004	\$3,000	\$ 540	\$3,540
2005	\$3,000	\$ 429	\$3,429
2006	\$4,000	\$ 318	\$4,318
2007	\$4,000	\$	\$4,170
		\$17,490	\$59,490
			0

1969 Revenue Bonds

(Maturity Date January 1)	Principal	Interest	Total
1990	\$1,000	\$ 225	\$1,225
1991		\$ 180	\$ 180
1992		\$ 180	\$ 180
1993		\$ 180	\$ 180
1994	\$1,000	\$ 180	\$1,180
1995		\$ 135	\$ 135
1996		\$ 135	\$ 135
1997		\$ 135	\$ 135
1998	\$1,000	\$ 135	\$1,135
1999		\$ 90	\$ 90
2000		\$ 90	\$ 90
2001		\$ 90	\$ 90
2002	\$1,000	\$ 90	\$1,090
2003		\$ 45	\$ 45
2004		\$ 45	\$ 45
2005		\$ 45	\$ 45
2006	\$1,000	\$ 45	\$1,045
Total	\$5,000	\$2,025	\$7,025

- Town of Ebro. The Town of Ebro has no current outstanding Revenue Bonds issues.
- City of Vernon. The City of Vernon currently has only one Revenue Bond issue outstanding (\$119,000), payable in annual installments at 5%. This issue is secured by a pledge of net revenues from the Local Government

Infrastructure Surtax Revenue. The combined annual requirements to amortize the Revenue Bonds are combined with the City of Vernon's General Long Term Debt as presented under item "e" below.

- Town of Wausau. The Town of Wausau has one Revenue Bond issue outstanding (\$38,200), payable in annual installments at 4.25%. This issue is secured by sales tax and intergovernmental revenues. The combined annual requirements to amortize the Revenue Bond are presented below.

Table H-13. Wausau – Revenue Bonds			
Year	Principal	Interest	Total
2006	\$2,000	\$1,624	\$3,624
2007	2,000	1,539	3,539
2008	2,000	1,454	3,454
2009	2,000	1,369	3,369
2010	2,000	1,284	3,284
2011-15	15,000	4,718	19,718
2016-20	13,200	1,479	14,679
Total	\$38,200	\$13,467	\$51,667
Source: Town of Wausau Financial Statement			

- c.. Bond Anticipation Notes. Bond Anticipation Notes are short-term debt instruments issued in anticipation of bond issues to which the governing body has committed. Such instruments are utilized to provide immediate funding (i.e. short-term financing) for projects financed over the long term by the issuance of bonds.

Neither Washington County nor any of the municipalities addressed in this Plan have any outstanding Bond Anticipation Notes.

- d. Industrial Revenue Bonds. This type of bond is issued by a local government, but assumed by companies or industries using the revenue for construction of plants or facilities. The attractiveness of these bonds to industry is that they carry comparatively low interest rates due to their tax-exempt status. The advantage to the local government is that the private sector is entirely responsible for retirement of the debt and that new employment opportunities created in the community.

- Washington County. Washington County presently has three industrial revenue bond issues outstanding. These are as follows:

Table H-14. Washington County – Industrial Revenue Bonds	
<u>Maturity Date</u>	<u>Principal Amount</u>
<u>2011 Washington County Convalescent Center</u>	<u>\$2,285,000</u>
<u>2012 West Point Pepperell</u>	<u>\$4,200,000</u>
<u>2016 West Point Pepperell</u>	<u>\$1,475,000</u>
<u>Total Industrial Revenue Bonds</u>	<u>7,960,000</u>
<u>Source: Washington County Clerk of Court/Finance Office</u>	

None of the outstanding industrial revenue bond issues imposes any financial obligations on Washington County or the affected municipalities.

- e. General Long-Term Debt. General long-term debt includes borrowings from local banks or other governmental agencies, which may be utilized to fund both operating expenses as well as capital improvements.

Washington County. The County had \$2,377,518 of long-term notes payable as of September 30, 2008 (the most recently available audited period).

Table H- 15. Washington County - General Long-Term Debt			
<u>Creditor</u>	<u>Amount of Debt</u>	<u>Due Date</u>	<u>Balance</u>
<u>Capital City Bank</u>	<u>\$139,595</u>	<u>2015</u>	<u>\$86,738</u>
<u>Bank of America</u>	<u>\$2,500,000</u>	<u>2025</u>	<u>\$2,046,742</u>
<u>Capital City Bank</u>	<u>\$51,831</u>	<u>2011</u>	<u>\$23,443</u>
<u>Capital City Bank</u>	<u>\$34,956</u>	<u>2011</u>	<u>\$15,815</u>
<u>Capital City Bank</u>	<u>\$62,436</u>	<u>2014</u>	<u>\$39,505</u>
<u>Capital City Bank</u>	<u>\$39,400</u>	<u>2011</u>	<u>\$24,733</u>
<u>State of Florida</u>	<u>\$281,000</u>	<u>2015</u>	<u>\$140,542</u>
<u>Total notes payable</u>			<u>\$2,377,518</u>
<u>Source: Washington County Clerk of Court/Finance Office</u>			

Debt Service requirements to maturity on the Board's notes payable and capital lease at September 30, 2008, were as follows:

Table H-16. Washington County Debt Service Requirements to Maturity on Notes Payable and Capital Lease – 2008			
<u>Years Ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
<u>2009</u>	<u>\$ 176,802</u>	<u>\$ 20,342</u>	<u>\$ 197,144</u>
<u>2010</u>	<u>137,172</u>	<u>14,757</u>	<u>151,929</u>
<u>2011</u>	<u>142,029</u>	<u>9,900</u>	<u>151,929</u>
<u>2012</u>	<u>102,573</u>	<u>4,140</u>	<u>106,713</u>
<u>2013</u>	<u>48,959</u>	<u>988</u>	<u>49,947</u>
<u>Total Long Term Obligations</u>	<u>607,535</u>	<u>\$ 50,127</u>	<u>\$ 657,662</u>
<u>Source: Washington County Clerk of Court/Finance Office</u>			

~~Caryville. The City of Caryville has one outstanding capital lease obligation which will require funding of the following debt service schedule to satisfy the obligation. This obligation has been accounted for in the past out of Operating Expenditures rather than out of a separate debt service account.~~

- Town of Caryville. Currently, Caryville does not have any debt service requirement. The Town has satisfied their USDA Rural Development obligation.

<u>Year</u>	<u>Amount</u>
<u>1990</u>	<u>\$6,904</u>
<u>1991</u>	<u>\$6,920</u>
<u>1992</u>	<u>\$2,889</u>

- Town of Ebro. The Town of Ebro's loan to FmHA for \$9,000 was paid, thereby reducing all debt service for the city.
- City of Vernon. The City of Vernon has an outstanding note payable to a bank for \$52,110 (as of 9/30/05). The note is payable in quarterly payments of \$3,445 at 5.324%. Debt service requirements to maturity on the City's revenue bond (under item "b" above) and note payable at September 30, 2005 are as follows:

Table H-17. City of Vernon -- Debt Service Requirements to Maturity on Notes Payable and Capital Lease - 2008			
<u>Years Ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
<u>2006</u>	<u>\$ 33,094</u>	<u>\$ 11,403</u>	<u>\$ 44,497</u>
<u>2007</u>	<u>\$ 35,152</u>	<u>\$ 9,319</u>	<u>\$ 44,741</u>
<u>2008</u>	<u>\$ 26,167</u>	<u>\$ 7,259</u>	<u>\$ 33,426</u>
<u>2009</u>	<u>\$ 15,960</u>	<u>\$ 6,227</u>	<u>\$ 22,187</u>
<u>2010</u>	<u>\$ 6,400</u>	<u>\$ 5,510</u>	<u>\$ 11,910</u>
<u>2011-2015</u>	<u>\$ 17,300</u>	<u>\$ 24,930</u>	<u>\$ 42,230</u>
<u>2016-2020</u>	<u>\$ 22,100</u>	<u>\$ 20,150</u>	<u>\$ 42,250</u>
<u>2021-2025</u>	<u>\$ 28,200</u>	<u>\$ 14,040</u>	<u>\$ 42,240</u>
<u>2026-2030</u>	<u>\$ 38,700</u>	<u>\$ 6,260</u>	<u>\$ 44,960</u>
<u>Total</u>	<u>\$223,073</u>	<u>\$105,098</u>	<u>\$328,171</u>

The City also has a Department of Environmental Protection Note Payable for business-type activities. The note is a \$609,484 Clean Water State Revolving Loan Fund payable in 40 semi-annual payments at 1.87%. Debt service requirements for the business type activities note payable at September 30, 2005 2009 are as follows:

Table H-18. Vernon -- Debt Service Requirements to Maturity on Clean Water State Revolving Loan Fund – 2008			
<u>Years Ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
<u>2006</u>	<u>\$0</u>	<u>0</u>	<u>0</u>
<u>2007</u>	<u>\$ 26,527</u>	<u>\$ 28,073</u>	<u>\$ 54,600</u>
<u>2008</u>	<u>\$ 15,937</u>	<u>\$ 38,663</u>	<u>\$ 54,600</u>
<u>2009</u>	<u>\$ 17,019</u>	<u>\$ 37,581</u>	<u>\$ 54,600</u>
<u>2010</u>	<u>\$ 18,175</u>	<u>\$ 36,425</u>	<u>\$ 54,600</u>
<u>2011-2015</u>	<u>\$111,143</u>	<u>\$161,857</u>	<u>\$ 273,000</u>
<u>2016-2020</u>	<u>\$154,350</u>	<u>\$118,650</u>	<u>\$ 273,000</u>
<u>2021-2025</u>	<u>\$214,351</u>	<u>\$ 58,648</u>	<u>\$ 272,999</u>
<u>2026-2030</u>	<u>\$ 51,982</u>	<u>\$ 2,617</u>	<u>\$ 54,599</u>
<u>Total</u>	<u>\$609,484</u>	<u>\$482,514</u>	<u>\$1,091,998</u>

Town of Wausau. The Town of Wausau has a note payable to a bank in the amount of \$5,927, payable in monthly installments with interest at 6.9%, which requires the funding of the following debt service schedule to retire retired all of their debt service and obligations and currently has not outstanding loans.

**Wausau -- Debt Service Requirements
to Maturity on Clean Water State Revolving Loan Fund – 2008**

<u>Years Ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
<u>2006</u>	<u>\$5,927</u>	<u>\$208</u>	<u>\$6,135</u>
<u>Total</u>	<u>\$5,927</u>	<u>\$208</u>	<u>\$6,135</u>

The Town of Wausau also has a Note Payable and Contract Payable under Business-Type Activities. The note is payable in monthly installments of \$696, including interest at 5.24%. Debt service requirements are as follows:

Table H-19. Wausau -- Debt Service Requirements to Maturity on Clean Water State Revolving Loan Fund – 2008			
<u>Years Ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
<u>2006</u>	<u>\$7,528</u>	<u>\$823</u>	<u>\$8,351</u>
<u>2007</u>	<u>\$7,938</u>	<u>\$413</u>	<u>\$8,351</u>
<u>2008</u>	<u>\$3,434</u>	<u>\$ 46</u>	<u>\$3,480</u>
<u>Total</u>	<u>\$18,900</u>	<u>\$1,282</u>	<u>\$20,182</u>

The Contract payable is for renovation of the well is payable in quarterly installments of \$3,283 with zero interest.

**Wausau -- Debt Service Requirements
to Maturity on Clean Water State Revolving Loan Fund – 2008**

<u>Years Ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2006	\$13,132	0	\$13,132
—Total	\$13,132	0	\$13,132

E. State Intergovernmental Revenue Sources

Washington County and the municipalities also utilize annual disbursements from the state government to supplement their revenues. The sources of revenue listed in the above sections III. A. through B. represented funds that the governing body may levy, collect, and disburse at the local level. This section addresses those funds that are generated locally, but collected and later returned by state agencies to the County and/or municipality.

1. State Revenue Sharing. This revenue category is a pool of revenues comprised of portions of cigarette tax collections, municipal gas tax collections, and intangible taxes. These funds are generally unrestricted in terms of use.
2. Municipal Cigarette Tax. This revenue source is derived from a tax on cigarettes levied at the local level.
3. State Racing Tax. This revenue source is derived from pari-mutuel wagering transactions at the Washington County Kennel Club (Ebro Dog Track).
4. Local Government One-Half Cent Sales Tax. This revenue source is derived from the return of approximately 9.846% (or 0.4923 cents) of all state sales tax proceeds. The funds are generally unrestricted in terms of use.
5. Emergency One-Half Cent Sales Tax. This revenue source, which is referred to as the "small county kicker," is authorized by state law and currently provided to 22 small counties that have populations of less than 50,000.
6. Mobile Home Licenses. Rates for Mobile Home Licenses vary depending on length. Each local government shares in the allocation of these revenues in accordance with the number of structures located in its jurisdiction.
7. Alcoholic Beverage Taxes. This revenue source is derived from the sales of alcoholic beverages.
8. Constitutional Gas Tax. This two cent per gallon tax on motor fuel (formerly the "5th and 6th cents") is collected at the state level and returned to each county based on a state formula. These funds must be used for acquisition, construction, or maintenance of roads.
9. County Gas Tax. This one cent per gallon tax on motor fuel (formerly the "7th cent") is collected at the state level and returned to each county. These funds must be used for transportation purposes and may not be diverted to any other use.

10. Boating Improvement Program. These funds are generated at the state level through the collection of boat registration fees. Grants are then provided to counties based on an entitlement formula. Washington County has received funding from this source in the past.

F. Local Option Taxes

A listing of these potential sources of revenue for the County and municipalities is presented below.

1. Tourist Development Tax. This tax must be approved by local referendum, and is designed to raise revenue for tourist-related facilities and projects. The tax is levied against short-term rentals at hotels, motels, condominiums, and apartments. Funds disbursed to local government, must be placed in a local "Tourist Development Trust Fund" to be used for development of specific, tourist-related projects. Initially, the tax was levied at a 1% or 2% rate, but was raised to 3% after three years. The revenue is directed toward the Tourist Development Council and utilized to attract business and tourist to the County. None of the municipalities has this tax.
2. County Voted Gas Tax. This one-cent per gallon tax option is available to all counties, but must be approved by voter referendum. If so approved, the respective governing body would receive a proportionate share of such revenues. In addition, the tax may only be levied for a specified number of years, as stipulated in the referendum. Revenues from this tax must be deposited in a "Voted Gas Tax Trust Fund," and may be used for transportation purposes only.

Washington County currently levies a 1% 9th cent voted gas tax.

3. County Local Option Gas Tax. All counties may levy a one or two cent tax upon majority vote of the commission. The third, a sixth cent of tax requires an extraordinary commission vote (majority vote plus one) or voter approval of implementation. Washington County has been receiving revenues from this source based on the six (6) cent rate. Each municipality receives a share of these revenues and the funds must be used for transportation purposes. Allocation is dependent upon both gallons of gas sold and shifts in statewide population.
4. One Cent Local Option Sales Tax (Local Government Infrastructure Surtax). All counties may levy a local option sales tax for a period of up to fifteen years at the rate of one percent (1%). All transactions subject to taxation under the state general sales tax law are subject to the local government infrastructure surtax. There is, however, a \$5,000 cap on taxable transactions. The proceeds must be used to finance, plan, construct or improve capital infrastructure within the county. The proceeds are distributed to county and municipalities within the county according to an interlocal agreement based on the formula provided in Section 218.62, Florida Statutes. The County as well as the municipalities addressed in this Plan receives revenue from this source.

5. Stormwater Utility Fees or Benefit Area Acreage Fees. All counties or cities may levy such fees based on either of two options according to state statute. It can be a utility fee or a fee per acre based on the benefitted area. These funds can only be used for construction, maintenance, etc. of stormwater facilities that serve the benefitted area.

Neither the County nor any of the municipalities addressed in this Plan receive revenue from this source.

G. Federal and State Grants and Loans

The U.S. State and Local Fiscal Assistance Act of 1972, which formerly provided for a system of federal general revenue sharing, has been substantially modified. Federal funds are currently either:

- Allocated to state agencies which administer block grants in accordance with the programs which they monitor; or
- Reserved at the federal agency level and are disbursed as block grants directly to state and local agencies or other eligible organizations and individuals

The purpose of the block grant program is to enable greater latitude by recipients in actual use of the funds although recipients are still required to use the funds for specific categories of projects. These funds are not distributed by allocation, but require competitive applications.

Consequently, these grant monies are generally a nonrecurring source of funds, and, cannot be accurately projected for budgeting purposes.

Other grants are administered at the state level, with state executive departments acting as "pass-through agencies" for federally funded project grants. An example of a federally funded project grant program is the Community Development Block Grant (CDBG). The U.S. Department of Housing and Urban Development, which administers the programs, allocates a large portion of its CDBG funds for "entitlement communities," or the larger urban areas. These entitlement communities may apply for and receive grants for financing specific projects from a list of eligible activities, such as infrastructure improvements, housing projects, and commercial revitalization. The remaining funds are disbursed to state pass-through agencies - in Florida's case, the Department of Community Affairs (DCA). DCA administers these grants for the same types of projects, but restricts their availability to "small cities" and counties. Washington County as well as the municipalities addressed in this Plan are not entitlement communities and as such must compete for the remaining funding.

In addition to CDBG, several federal agencies offer direct loan and grant programs, but their applicability to capital improvement projects is limited. FmHA offers loans as well as grants to qualifying local governments for infrastructure improvements. Such funds have been utilized in the past in Washington County.

State loans, on the other hand, are usually available to finance projects such as land acquisition for low-income housing. The Department of Community Affairs' Bureau of Housing

administers loans and grants for these purposes through eligible local governments. State Grants are also available through the Department of Environmental Protection (FDEP) for land acquisition and development of recreation facilities. These grants are provided on a matching bases and the competition for such giants is very competitive. Grants are also available through the Boating Improvement program to assist with developing launching ramps, etc.

The City of Vernon has received awards under the CDBG program in the past to assist with rehabilitation/upgrade of both the sanitary sewer system and the potable water system as well as to redevelop a portion of the City. The City is currently pursuing a CDBG Grant to finance a new well.

The Town of Ebro and the Town of Caryville has received FmHA funds in the past, but neither have any existing debt from this source of funding. Caryville is currently not in compliance with Caryville is non-compliant with S. 218.32(d) F. S. for 2001 – 2008, and may be limited in the type and number of grants that can be applied for in the future.

Capital improvement funding is also appropriated by the state legislature on an annual basis. In the past, giants have constituted the major source of funding for many of the capital improvements initiated by the County and the municipalities (except for those related to transportation). Due to the limited growth expected in the area and the limited income and financial resources of the governing bodies, it is anticipated that such sources will continue to constitute a major source of capital improvement funding in the future.

HHV. LOCAL POLICIES AND PRACTICES

Local policies and practices are used to guide the location and timing of land development, in support of the goals, objectives, and policies of the Future Land Use Element. Many of these policies and practices may be influenced by state and regional (i.e., NFWFMD) agencies which provide public facilities within each of the governing bodies' jurisdiction.

In this section of the Capital Improvements Element, many of the local policies and practices which are employed or may be employed in the future by the County and municipalities are described in terms of their general concept and the circumstances which may warrant their use. The potential for employing policies and practices not in use or are not effectively being used in each jurisdiction is discussed in the section of this element entitled, "Issues and Recommendations."

A. Level of Service Standards

Level of Service (LOS) Standards are an indicator of the extent or degree of service provided by, or proposed to be provided by facility based on and related to the operational characteristics of the facility. LOS indicates the capacity per unit of demand of each public facility. In short, they are a summary of existing or desired public facility conditions.

Chapter 163, F.S., and Chapter 9J-5, F.A.C., require LOS standards to be included for public facilities addressed by local governments in their comprehensive plans. Specifically, these LOS are established for issuing development orders or permits to ensure that adequate facility capacity will be maintained and provided for future development.

LOS standards affect the timing and location of development by encouraging development in areas where facilities may have excess capacity. On the other hand, development will not be permitted unless needed facilities and services are provided. Within the other elements of this comprehensive plan, the following LOS standards have been proposed for the facilities and services referenced below. These adopted LOS standards are based on the data and analysis indicated in these associated elements as well as on the growth projected in the Future Land Use Element.

Table H-20 outlines the adopted levels of service standards for the unincorporated sections of the County and the municipalities.

Table H-20. Washington County and Municipalities³¹ Adopted Levels of Service Standards		
Facility	Location	LOS (Design Capacity)
SANITARY SEWER SERVICE		
1. Chipley Sanitary Sewer	City of Chipley Service Area	As established in the City of Chipley's Comprehensive Plan. Washington County hereby adopts the same LOS as the City of Chipley for facilities extended into the unincorporated <i>Washington County</i>
2. Vernon Sanitary Sewer	City of Vernon	80 gpcpd
3. Sunny Hills Sewer	Sunny Hills Subdivision	100 gpcpd
4. Onsite Sewage Disposal Septic Tanks	County-wide in areas not served by central sanitary sewer service	1.0 per 0.5 acres in parcels of record as of adopted date of this plan (1991); otherwise 1 per acre
POTABLE WATER		
1. Caryville Water System	City of Caryville	125 gpcpd
2. Sunny Hills Water System	Sunny Hills Subdivision	100 gpcpd
3. City of Chipley Water System	City of Chipley	As established in the City of Chipley's Comprehensive Plan. Washington County hereby adopts the same LOSs the City of Chipley for facilities extended into unincorporated Washington County.
4. City of Vernon Water System	City of Vernon	115 gpcpd

5. Town of Wausau Water System	Town of Wausau	75 gpcpd
6. County-Wide	Areas not served by potable water systems and other private water systems	146 gpcpd
Solid Waste		
1. County Wide Services	County-wide	5 pounds per capita per day (generation rate)
STORMWATER MANAGEMENT		
The following tiered Level of Service Standards for stormwater management are adopted for the County and municipalities, and they shall be used for determining the availability of service capacity as well as for evaluating development applications relative to the onsite provision of stormwater management facilities.		
Stormwater Management	Development Fronting or Contributing to stormwater on principal or minor arterial roadways	LOS A for 50 yr, 24 hour storm event and treatment retention/detention systems as required by LDR's and State regulations (i.e. 17-25 FAC)
Stormwater Management	Development fronting or contributing to stormwater on principal or minor arterial roadways	LOS A for 25 yr, 24 hour storm event and treatment retention/detention systems as required by LDR's and State regulations (i.e., 17-25 FAC)
Stormwater Management	Development fronting for contributing to Stormwater on collector roadways	Event and treatment retention/detention system as required by LDRs and State regulations.
Stormwater Management	Development fronting on local streets and residential neighborhoods (including new subdivisions	LOS A for 10 yr, 24 hour storm event and in accordance with Division Forestry Best Management Practices (as specified in Infrastructure Policy 1-1d)
TRANSPORTATION FACILITIES		
1. Collector roads 2. Minor arterial roads 3. Principal Arterial roads 4. Freeways		LOS Standard D LOS Standard D LOS Standard C LOS Standard B
RECREATION FACILITIES		
RECREATION AREAS LEVELS OF SERVICE STANDARDS		
User Based Category		LOS Standards
1. Neighborhood Parks. Playlots, Pocket Parks Facility Persons per Acre		2,000 352.0

Resourced Based	LOS Standards
2. Hunting & Fishing	6,500
Persons per Facility	0.59
Persons per Acre	
3. Canoe Trails	6,500
Persons per Facility	590
Person per Mile	
4. Equestrian Trails	To Be Determined
Dual Purpose	
Persons per Facility	5,000
Persons per Acre	8.2
Recreational Facilities and Areas	
Baseball, Softball and Youth Diamonds	3,000
Tennis Courts	2,200
Basketball Courts	4,000
Swimming Pools	10,000
Neighborhood and Community Centers	6000
Golf Courses	25,000
Athletic Fields (Track, Football, Soccer)	30,000
Picnic Tables	150
Beach Ares with Fresh Water	5,000
Equipped Playgrounds	3,000
Hiking Trails (Person per trail mile)	2,000

B. Capital Improvement Program (CIP)

A Capital Improvement Program (CIP) is a plan for capital expenditures to be incurred each year over a fixed period of years to meet anticipated capital needs. It sets forth each capital project or other contemplated expenditure that the governing body plans to undertake and presents estimates of the full resources needed to finance the project. The Capital Improvements Element of the Washington County Comprehensive Plan reflects the goals, objectives, and policies of the element and its implementation strategies, including the Schedule of Improvements.

The CIP will be consistent with the CIE of the local comprehensive plan, as it will reflect the goals, objectives, and policies of the element and its implementation strategies, including the Schedule of Improvements. It is, however, more inclusive than the CIE, as it normally contains those projects of relatively small scale and low cost (less than \$25,000) which are generally recurring and do not require multi-year financing. In addition, the CIP is not limited to those public facilities addressed in the comprehensive plan.

Time periods covered by a CIP may range up to ten years, but most are typically six-year programs. In many cases, the first year of the CIP is converted into the Annual Capital Budget with longer-range expenditures depicted in the five-year program. The capital budget encompasses enacting appropriations for projects in the first year of the CIP. Like the CIE, the CIP is reviewed on an annual basis.

Neither Washington County nor any of the municipalities addressed in this Plan currently prepare a CIP. Washington County does have an Annual Capital Budget.

C. Impact Fees

Impact fees are imposed by many local governments on new development to offset the costs of new capital facilities necessitated by that development.

This financing technique may be used by local governments as one strategy for implementing the Capital Improvements Element. Chapter 163, F. S., includes impact fees as an innovative technique that may be integrated into the land development regulations.

Impact fee development is one logical outgrowth of CIE preparation. The assessment required for the local government's capital improvement needs and its capability in providing for those needs, as required by Chapter 9J-5, F.A.C., may be a rational basis for developing an impact fee ordinance.

Impact fees may be used to affect the location and timing of infill development. Infill development usually occurs in areas with excess capacity of capital facilities. If the municipality chooses not to recoup the costs of capital facilities in underutilized service areas, infill development may be encouraged by the absence of impact fees on development proposed within such service areas.

~~Neither Washington County nor any of the municipalities addressed in this Plan have any currently enacted impact fee ordinances.~~

Washington County has an impact fee ordinance that is discussed in more detail in Section IV (D-1) of this element.

D. Urban Service Areas

The demarcation of Urban Service Areas within a comprehensive plan or Capital Improvement Program may be used to indicate the areas for which the local government intends to provide public facilities and services. When used in conjunction with the Capital Improvements Element and CEP, this tool may orchestrate the timing of public facility and service provision within areas planned for development.

Additionally, the use of Urban Service Areas may offer the following benefits:

- encourage efficient growth patterns
- preserve agricultural and environmentally fragile areas
- support controls on facility extensions

Projected urbanization within Washington County is limited as is the projected growth in the County as well as in the municipalities. The growth which is occurring can primarily be classified as rural development such as a family farm (i.e., singular residential construction on large parcels of land with associated agricultural activities), or as recreational residential development (retirement and second homes) in the planned Sunny Hills Community or adjacent to the lakes located in the County. Residential development is also occurring in limited quantities in the area immediately surrounding the City of Chipley.

Due to this historic pattern of limited growth, urban service areas have not been formally designated by the County. Municipal urban service areas are generally defined by the city or town limits within Caryville, Vernon, and Wausau. In Sunny Hills, the urban service area is limited to the platted areas of the Deltona properties with no plans to expand the available services beyond those areas.

E. User Charges and Connection Fees

User charges are designed to recoup the costs of public facilities or services by charging those who benefit from them. They are employed in many areas of local government service. Toll and transit fares for transportation defray the costs of constructing and maintaining these facilities and are a common source of funds for paying off revenue bonds. The technique may also be applied to potable water usage, sanitary sewer fees, solid waste services, recreation, and parking. As a tool for affecting the pace and pattern of development, user charges may be designed to vary for the quantity and location of the service provided. Thus, charges could be greater for providing services further distances from urban areas. The County presently collects users fees for the use of County owned and/or leased recreation facilities and areas. Municipalities maintaining recreation centers receive fees for the use/rental of such facilities. Usually, the fees collected are used for costs related to maintenance and electrical bills of the facility.

The County and the Town of Ebro ~~as well as all municipalities (primarily through the charges of private contractors)~~ does not collect user fees for the provision of solid waste collection service, but rather leaves this to the solid waste contractor to collect. The municipalities of Caryville, Vernon and Wausau collect receive fees and collect these bills for the independent solid waste contractor.

The County collects user-fees for recycling services at the Washington County Recycling Center. The municipalities, which provide sanitary sewer service and/or potable water service, collect user fees for the provision of these services. These fees are the primary source of revenue that covers the cost of system operation.

F. Adequate Facilities Ordinance.

An adequate facilities ordinance controls the timing and location of development by conditioning development approval upon a showing that sufficient facilities and services are present or will be provided in order to maintain adopted LOS standards. It may, in effect, implement the 1985 legislative mandate (Chapter 163, F.S, which requires public facilities concurrently be available to support the impacts of development. The ordinance may make development approval contingent n the local government's ability to provide facilities and services and may require the development to furnish facilities and services in order to maintain adopted LOS standards. Additionally, adoption of an adequate facilities ordinance may offer the following benefits:

- Support consistency of the Capital Improvements Element with the Future Land Use Element
- Provide for the orderly expansion of public facilities
- Stabilize capital improvements expenditures and taxing structures for capital

- improvements
- Reduce the possibility of damage to the environment from the use of overburdened facilities

Typically, the adequate facilities ordinance interacts with the development approval process by conditioning zoning, subdivision, or planned unit development (PUD) approval on demonstrated compliance with the ordinance. An adequate facilities ordinance may also function at the building permit stage.

In this context, the ordinance may control development in areas that are already approved by not yet built out, such as pre-platted lands. The concurrency provisions of this Plan in essence accomplish the same end since development approval is not granted unless adequate public facilities are present

Neither Washington County nor any of the municipalities presently have enacted an adequate facilities ordinance. During the planning period of 2000-2010, Washington County and the municipalities of Caryville, Ebro, Vernon, and Wausau approved the Concurrency Management Section of the Comprehensive Plan (2006) and the Public Schools Facilities Element (2008). Both, adopted by ordinance, support and ensure that necessary capital facilities and services required to support and ensure development is consistent with Chapter 9J-5.0055, F. A.C.

G. Mandatory Dedications or Fees in Lieu of Open Spaces

The County and/or municipalities may require, as a condition to plat approval, that subdivision developers dedicate a certain portion of the land in the development to be used for public purposes such as roads and parks. Dedication may be made to the governing body or to a private group such as a homeowners association. When a subdivision is too small or topographical conditions such that a land dedication cannot reasonably be required, the governing body may require the subdivider to pay a fee in lieu of dedication that is equivalent to the amount of land that would have been dedicated by the developer. The fee may be deposited into a separate account for future use toward provision of such facilities. As a result of the public facility provision, the adjacent areas benefitting from the initiative would likely become more attractive to development. The acquired service potential may be used to encourage growth in desired areas. The County and all of the municipalities currently require mandatory dedication of land for recreational areas as part of the subdivision approval process (depending on the size of the subdivision) or fees in lieu of such dedications.

H. Moratoria

A moratorium, or stopgap ordinance, may temporarily halt or freeze development for a specified period on an emergency basis. It may be imposed for a "reasonable time" to allow for necessary planning activities pending comprehensive plan preparation, adoption, or amendment. Florida courts have found development moratoria to be a valid measure of last resort for the protection of local public health, safety, and welfare when adopted in accordance with applicable procedures. Additional considerations in adopting a moratorium include:

- Determining the legal status of existing permit applications and approvals to determine the extent of "vested rights" for development approved prior to ordinance adoption

- Specifying the geographic extent of the moratorium (whether it will be jurisdiction-wide, or limited to specific hazard areas or areas with existing service insufficiencies)
- Specifying the period and conditions under which the moratorium will be imposed.

Neither Washington County nor any of the municipalities are presently imposing any moratoria.

VI. SUMMARY OF CAPITAL IMPROVEMENTS IDENTIFIED IN PLAN ELEMENTS

Comprehensive Plan Elements that provide information on capital improvements include Traffic Circulation, Sanitary Sewer, Solid Waste, Drainage, Potable Water, and Natural Ground Water Aquifer Recharge, and Recreation and Open Space. The following information is extracted from these Elements. Capital improvements have been identified based on: (1) repair and replacement of existing facilities, (2) the need to correct existing deficiencies, and (3) needs generated by future growth within the planning horizon.

The following section details the identified capital improvements.

A. Traffic Circulation

1. Existing Facility Repair and Replacement. Several extreme rain events in the past two to three years have added additional needs for road repair and replacement. Other than these events, there were no specific needs (other than ongoing maintenance) identified in the Traffic Circulation Element. ~~The County through its~~ Utilizing the County's Transportation Improvement Trust Fund, the Road and Bridge Department spent over \$_____ in 2009 on road maintenance and operation. The municipalities correspondingly spend their proportionate share of gas tax receipts on such services and these expenditures should be sufficient in the future to maintain the system.
2. Existing Deficiencies. There are no roadways identified hi the Comprehensive Plan which are currently operating below proposed LOS standards. Paving the graded roads of Washington County and increasing existing levels of service will continue to be a high priority of the County's transportation improvement system.
3. Future Growth Needs. Other than those roads listed in the CIE schedule, there are no roadways identified within the area covered by this comprehensive plan which will be in need of improvements during the period covered by this Capital Improvements Element, or within the entire planning period covered by this Plan.

Although this is the case, the County will need to coordinate closely with the City of Chipley and FDOT such that provisions are implemented in accordance with the Transportation Element of this Plan to ensure that the segment of SR77 within the City of Chipley does not become deficient during the planning period.

B. Recreation and Open Space

At a minimum, there are 75 public-owned and private-owned parks in Washington County, offering a wide variety of recreational and open space use.

1. Existing Facility Repair and Replacement. No specific needs are identified in the Recreation Element (other than ongoing maintenance) relative to the provision of recreation and open space. All existing recreation areas are generally in good condition and the local governments included in this Plan all annually expend funds on recreation programs and facilities as does the privately-owned facilities.

Existing Facility Repair and Replacement. No specific needs were identified in the Recreation Element (other than ongoing maintenance) relative to the provision of recreation and open space. All existing recreation areas are generally in good condition and the local governments included in this Plan all annually expend funds on recreation programs and facilities.

2. Existing Deficiencies. ~~The only specific existing deficiencies which were identified in the Recreation Element was the ongoing provision of additional playground equipment at the parks maintained by the municipalities as grant funds and operating surpluses become available. The recreational needs analysis presented in the Recreation Element reveals a current shortage of in the number of picnic tables located in the County, in the length of canoe trails, and there is a projected shortage in the amount of acreage available in neighborhood parks and playgrounds. There has also been an expressed desire for the development of horseback riding trails in the County, and the County Recreation Committee indicates that there is an overall shortage of user-based facilities in certain areas of the County.~~ The municipal parks within Caryville, Ebro, Vernon, and Wausau are currently undergoing improvements that will provide playground areas with appropriate equipment. Selected County parks are scheduled to be renovated/expanded as funding becomes available. Picnic tables are continually being replaced due to vandalism and theft.
3. Future Growth Needs. There were no future growth needs identified in this Plan that exceed the proposed LOS standards.

C. Sanitary Sewer

1. Existing Facility Repair and Replacement. As noted in the Sanitary Sewer Subelement, all existing package treatment facilities are operating properly. ~~Although the City of Vernon's system has experienced I/I problems in the past, these problems are currently being corrected through the implementation of a work program.~~ The municipal sanitary sewer systems located within the planning area have no existing facility repair and replacement needs that are not currently being corrected and for which funding has not been provided.
 - a. City of Chipley. The newly renovated City of Chipley WWTP system resulted from a need to overhaul the sewer system and prevent effluent from entering Holmes Creek. The newly installed system reuses the effluent that would otherwise be discharged into the local surface waters.

- b. City of Vernon. Using a Florida Department of Environmental Protection, the City of Vernon constructed WWTP facilities that eliminated discharge of effluent into Holmes Creek, and instead redirected the treated effluent to a spray field. The systems is meeting the LOS standards established by this plan.
 - c. Sunny Hills Planned Unit Development. While the Sunny Hills WWTP is adequate to serve the users currently in the system, expansion of the delivery system is needed to encompass additional residential units and commercial development. The facility meets the effluent disposal requirements of Sections 62-611 and 62-600.530, Florida Administrative Code as verified by testimony by FDEP before the Florida Public Utilities Commission in August 2007.
 - d. Septic Tanks. Washington County does not operate a central sewer system; however, the Washington County Health Department issues permits for septic tanks throughout the unincorporated areas of Washington County, Ebro, Caryville, and Wausau. The County Health Department indicates that there are generally no significant problems and/or damage to natural resources resulting from inadequate septic tanks and/or incorrect siting.
 - e. Package Treatment Plants. There are several privately-owned package treatment plants that served predominantly residential customers and institutional uses. According to the FDEP, most of these facilities are operating under capacity.
2. Existing Deficiency. There are no existing deficiencies with regard to the provision of sanitary service and the proposed LOS standards contained in this plan other than the increase of connections of residential units to the Sunny Hills WWTP. Both the County and the State should continue to closely monitor these system to insure protection of the aquifer system.
 3. Future Growth Needs. There were no future growth needs identified in this Plan which exceed the proposed LOS standards. As shown by a slow growth rate in the County, the need for septic tanks is not expected to increase significantly over the next 20 years. The County will continue to encourage growth adjacent to or within the urban areas to foster expansion of existing systems to provide services to new development. As development increases and the need for economic development become more critical, the County intends to pursue the placement of central utility systems in the county by identifying feasible service areas projects in the Capital Improvements Element schedule.
- D. Potable Water
1. Existing Facility Repair and Replacement. There are no specific needs other than ongoing maintenance identified in the Infrastructure Element of the Plan. Individual wells serve as the main water source for the majority of the land area in Washington County. Central water is available in the municipalities of Chipley, Caryville, Vernon, and Wausau. All of the municipalities have new wells or wells under construction with new delivery systems planned. There are some adjacent areas outside the city limits where when

feasible, connections have been made for water services. The only central water supply for residential use within Unincorporated County is the Sunny Hills subdivision system owned by Aqua Utilities, Inc. There is no central water supply within the municipality of Ebro or in Unincorporated Washington County. The town is looking at the feasibility of a central well system to accommodate future growth. There are also several privately-owned water systems in the County.

2. Existing Deficiencies. Same as above. There were no existing deficiencies with regard to potable water service and the proposed LOS standards contained in this Plan. However, the Sunny Hills central water system delivery system should be expanded to provide additional residential and commercial service.
3. Future Growth Needs. In analyzing needs that result from population growth, there are no future growth needs identified in this Plan that exceed the proposed LOS standards.

E. Stormwater Management

1. Existing Facility Repair and Replacement. No existing data exists that provides detailed information with regard to the stormwater management systems presently existing within the County. Neither the County nor any of the municipalities have prepared a comprehensive stormwater management plan. The current system of stormwater management facilities consists of swales and open ditches that developed over the development life of the County. The primary function of the currently existing facilities is to channel stormwater from roadways. Stormwater facilities located in the unincorporated portion of the County are operated and maintained by the Washington County Public Works Department and facilities located in the municipalities are operated and maintained by each individual municipality. Facilities located along state highways are operated and maintained by FDOT.

Since the overwhelming portion of the County is undeveloped, existing stormwater management facilities designed to serve the developed areas of the County have generally functioned well in the past. Where feasible, the County requires the use of vegetated swales, sodding, landscaping, and retention of natural vegetation as components of the drainage system for natural runoff through the use of landscape and subdivision rules of the Land Development Code.

2. Existing Deficiency. ~~The only~~ One existing deficiency ~~which was~~ identified in the Plan was is the increased management/enforcement of the use of Best Management Practices in agricultural operations. Based on best available data no stormwater management facilities (other than those addressed in the preceding section) were identified as currently operating below proposed LOS standards. Although this is the case, these have been (according to representatives of FDEP) some water quality problems reported as a result of inadequate stormwater management.
3. Future Growth Needs. The County should consider requiring that stormwater management planning and construction of capital improvements coincide with stormwater drainage requirements to adequately address growth and development. Stormwater quality control as well as quantity issues should be additionally enhanced and supported through the stormwater management provisions contained in the adopted LDR's.

F. Solid Waste

1. Existing Facility Repair and Replacement. As noted in the Solid Waste Subelement, the County and municipalities currently have solid waste collection which is primarily handled by private contractors. Solid waste is disposed of in the Spring Hill Regional Landfill which has sufficient capacity to carry the County and municipalities through the planning period and beyond until 2050.
2. Existing Deficiencies. No existing deficiencies have been identified in this Plan. The County and municipalities, working through private haulers and the regional landfill provide services which exceed proposed LOS standards.
3. Future Growth Needs None identified in the Plan's elements which will exceed the proposed LOS standards.

~~V. Public Education and Health Systems~~

G. Public Education and Health Systems

The Washington County School Board (separate from Washington County government) operates two (2) elementary schools (one in Vernon and one in Chipley), two (2) middle schools (one in Vernon and one in Chipley), 2 high schools (one in Vernon and one in Chipley), and one vocational technical school (Washington County Area Vocational Technical School) also located in Chipley. The geographic service area of all public education system components is countywide. Residents are not assigned to specific districts.

Residents of Washington County utilize Northwest Florida Community Hospital located within the municipal limits of Chipley, Bay Memorial Hospital and Gulf Coast Community Hospital located in neighboring Bay County, and Flowers Hospital and Southeast Alabama Center located in Dothan, Alabama. ~~The facility, which is currently located in Washington County~~ (The Northwest Florida Community Hospital has a geographical service area of the entire county. The County coordinates with this entity to insure that adequate infrastructure is available to meet the local needs.

VII. ANALYSIS OF FINANCIAL RESOURCES.

A. Current Fiscal Assessment

This section begins the examination of each governing body's ability to fund the capital improvements presented in Figure H-1 of this element. The purpose of this section is to determine whether sufficient revenue will be available within the existing budgeting and financing framework utilized by the governing bodies to fund the needed improvements at the time they will be required. The assessment process consists of estimating future receipts or revenues, which the governing body uses for capital improvement financing, and then, balancing these receipts against anticipated expenditures for capital improvements. With this process, it is possible to quantify annual revenue surpluses and shortfalls providing a basis for examining opportunities for financing the needed capital improvements.

In addition to the direct cost for capital improvements, this section will review the fiscal impacts of the capital improvements derived from the other elements upon the operation of the applicable departments responsible for facility management. This will include costs for additional personnel and routine operation and maintenance activities. Importantly, this assessment includes only those items planned for in the other comprehensive plan elements.

1. Accounting System. The accounting system employed by each governing body records financial transactions in individual accounts that are called "funds." Records for each fund provide a complete accounting of fund assets, liabilities, reserves, equities, revenues and expenditures. The following is a summary of the funds that the County and municipalities have established for capital improvement financing.
 - a. Governmental Type. These are the funds through which most governmental functions are typically financed. The funds included in this category are detailed below along with an analysis of the revenues and expenditures. Tables H-_____, beginning with Washington County; Tables H-_____ for Caryville, Tables H-_____ for Ebro, Tables H-_____ for Vernon, and Tables H-_____ Ebro present a brief analysis of the revenues and expenditures.
 - i. General Fund. General Fund - This fund is established to account for resources devoted to financing the general services that the governing body performs for its citizens. General tax revenue used to finance the fundamental operations of governments is included in this fund. The fund is charged with all costs of operating the government for which a separate fund has not been established. The County and all the municipalities maintain a general fund. Ebro maintains only a general fund.
 - ii. Debt Service Fund - This fund is established for accumulating resources for the payment of interest and principal on long-term debt other than those payable from Enterprise Funds. Only the County maintains a debt service fund. The revenue source for this fund has most recently been the constitutional gas tax.
 - iii. Capital Projects Fund - This is used to account for financial resources to be for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds, Special Funds, and trust funds). Only the County maintains a capital project fund.
 - iv. Special Revenue Fund Type - This fund type is utilized to account for the proceeds of specific revenue sources (other than special assessments, expendable trust, or major capital projects) that are legally restricted to expenditures for specified purposes. Grants from state and federal agencies are accounted for in this fund type, as are restricted funds such as gas tax revenues, etc., which must be used for transportation purposes. All governing bodies included in this Plan (except for Ebro) maintain such a fund. The County utilizes this fund mainly to account for

transportation revenues and expenditures. The municipalities mainly utilize this fund type to account for state grants. Past housing grants received by Caryville under the CDBG program have been accounted for in this fund, and the water and sewer CDBG grants received by Vernon and Wausau were accounted for in this fund.

- b. Proprietary Fund Type - The funds included in this category are the Enterprise Funds. Enterprise funds are used to account for governmental services that are generally operated and financed in a manner similar to a private business enterprise. The County as well as the Town of Ebro do not offer such services and as such do not presently maintain such a fund. The City of Caryville, the City of Vernon, and the Town of Wausau all presently maintain such funds. Revenues for these funds are generated primarily through user charges and connection fees. Revenue bonds may be issued using a portion of receipts for debt service needs for large-scale capital improvement projects. Smaller-scale projects are also financed through limited bond issues, which are retired with revenues generated from special assessments on benefiting properties. Revenues generated from user charges and connection fees, which are in excess of actual annual capital, and operating expenditures are held in reserve to offset future capital and operating costs.
 - i. Water Enterprise Fund – This fund is utilized to account for potable water operations.
 - ii. Water and Sewer Enterprise Fund - This combined fund is utilized to account for both potable water and sewer service operations and is presently only maintained by Vernon.

B. Projected Revenues, Expenses, and Funds Remaining for Capital Improvements - Governmental Funds

This section presents an examination of the projected revenues and expenses expected to accrue to the governmental fund types for the County as well as for each municipality. These revenues and expense streams are to project the remaining funds that will be available for capital project funding as well as to service debt

- 1. Washington County. Table H-21 through Table H-23 presents an analysis of the projected revenues, expenses, debt service schedule, and funds that should be remaining for the unincorporated portion of the County. As noted in this table, total funds available for Capital Improvement funding increases from <957,628> to \$5,038,393 over the 1998 to 2005 period.

Table H-21. Washington County Revenues Fiscal Years 2001-2008								
Item	2001	2002	2003	2004	2005	2006	2007	2008
Ad Valorem Taxes	3,726,125	4,522,374	4,603,849	5,149,508	5,827,500	6,343,421	8,719,546	10,271,776
General Government Taxes	2,639,617	3,192,872	3,304,865	3,965,782	3,376,704	3,737,667	3,948,237	2,192,534
Permits, Fees and Licenses	14,100	182,603	141,494	172,822	257,784	242,284	347,738	207,580
Intergovernmental	-	-	-	-	-	-	-	2,242,806
Federal Grants	859,646	34,883,53	2,140,141	637,052	731,918	2,011,979	2,452,257	-
State Grants	496,005	3,798,896	3,965,511	2,613,654	2,240,099	3,488,145	4,276,624	7,133,878
State Shared	1,444,826	1566829	1,565,561	1,697,156	2,004,142	2,245,316	2,318,347	-
Local Unit Grants	-	-	-	5,803,103	-	726,241	685,687	-
Service Charges	14,334,525	12611319	11,443,628	-	2,273,412	2,157,485	2,264,696	1,431,585
Court-Related Revenues	55,858	54214	62,564	506,889	691,898	856,689	878,422	-
Judgments, Fines and Forfeits	356,228	417021	511,787	549,279	95,605	530,815	467,725	14,942
Interest and Other Earnings	312,969	123619	56,300	55,462	139,528	110,210	272,834	133,021
Rents and Royalties	70,856	65843	118,285	146,982	124,482	113,225	109,654	-
Sales	1,053,664	1,209,433	1,053,360	-	417,679	1,356,405	3,780	-
Contributions and Donations	-	5,502	12,744	213,541	6,797	14,109	849,758	-
Miscellaneous Revenues	-	-	-	-	-	-	862,173	1,030,950
Other Sources	1,296,459	1,736,281	37,35,083	20,027,326	2,974,207	661,915	3,706,926	-
Other Sources - Transfers	5,996,252	5,452,790	7,493,494	9,498,113	6,421,838	9,710,100	-	-
ALL CATEGORIES TOTAL	37,248,179	38,427,790	40,208,666	51,036,669	27,421,838	34,305,997	32,164,926	24,659,072
		3.17	4.63	21.22	<46.27%>	25.1	<6.24%>	<23.34%>
Source : Washington County Board of County Commissioners Financial Statements								

Table H-22. Washington County Expenditures Fiscal Years 2001-2008								
Item	2001	2002	2003	2004	2005	2006	2007	2008
General Government	5,680,922	6,653,750	6,175,574	1,064,465	5,441,135	6,354,719	6,765,329	3,464,976
Public Safety	3,525,444	4,060,246	4,134,070	4,179,032	4,665,027	5,457,563	8,360,177	2,999,680
Physical Environment	888,198	339,500	345,448	390,091	430,174	38,6019	366,469	276990
Transportation	5,159,295	7,030,928	6,612,364	6,085,144	3,261,246	8,683,891	9,140,287	6,511,404
Economic Environment	1,307,038	1,314,122	1,832,291	1,629,305	1,737,101	1,077,772	1,387,260	1,422,940
Human Services	14,769,132	14,004,249	12,843,193	5,936,529	1,359,830	1,639,534	2,066,689	500,603
Culture/Recreation	796,701	450,519	660,813	763,389	751,897	1,205,486	1,363,371	1,040,823
Other Uses	5,996,564	5,452,791	7,550,712	9,010,921	6,421,838	9,710,100	3,197,195	-
General Court Admin	82,513	229,553	133,652	353,678	773,689	308,788	307,327	-
Circuit Court (All Others)	-	-	36,259	301,409	366,244	403,666	527,478	-
Debt Service	-	-	-	-	-	-	-	1,008,748
Capital Outlay		-	-	-	-	-	-	2,394,515

TOTAL EXPENDITURES	38,205,807	39,535,658	40,324,376	39,323,963	25,208,181	35,227,538	33,481,582	19,620,679
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Table H-22. Washington County Comparison of Expenditures and Revenues -- 2001 through 2008								
Item	2001	2002	2003	2004	2005	2006	2007	2008
Total Revenues	37,248,179	38,427,790	40,208,666	51,036,669	27,421,838	34,305,997	32,164,926	24,659,072
Total Expenditures	38,205,807	39,535,658	40,324,376	39,323,963	25,208,181	35,227,538	33,481,582	19,620,679
Revenues Over (Under) Expenditures	<957,628>	<1,107,868>	<115,710>	11,712,706	2,213,657	<1,062,612>	<1,316,656>	5,038,393
Source: Washington County Financial Records and Florida Department of Financial Services								

Table H-23. Washington County Projected Comparison of Expenditures and Revenues -- 2009 through 2014						
Item	2009	2010	2011	2012	2013	2014
Total Revenues (1)	26,508,502	28,496,640	30,633,888	32,931,430	35,401,287	38,056,384
Total Expenditures (2)	21,092,230	22,674,147	24,374,708	26,202,811	28,168,022	30,280,623
Revenues Over (Under) Expenditures	5,416,272	5,822,493	6,259,180	6,728,619	7,233,265	7,775,761
Source: Washington County and County Planning Office						

- (1) General Fund Revenues increased by 7.5% per year
- (2) Operating Expenses Increased by 7.5% per year

2. Town of Caryville. Effort has been made to compile information for this portion of the element using the best available element. Caryville is non-compliant with S. 218.32(d) F. S. for 2001 – 2008, and can only come into compliance with regards to the Capital Improvements Element and CIE schedule upon the successful completion of the required audits. No budget from the town council has been presented. The revenues and expenditures established in tables H-_____ and H-_____ are based on some verifiable financial information with missing information based on projections provided for year 2000. Information in Tables H-_____, H-_____ and H-_____ are from the Town of Caryville and the Florida Department of Financial Services. Currently the Town may be prevented from applying for any further grants or special funding until such time as they come into compliance with the state requirements for audits.

NOTE TO DCA: EFFORTS TO COMPLETE THE INFORMATION WILL CONTINUE DURING THE REVIEW PROCESS AND WILL HAVE A MORE COMPLETE DATABASE UPON ADOPTION OF THE COMP PLAN AMENDMENTS.

**Table H-24. Town of Caryville – Revenues, Expenses, and Funds Remaining for Capital Improvements
Fiscal Years 2001-2008**

Item	2001**	2002**	2003*	2004*	2005**	2006 *	2007**	2008**
General Fund Revenues	30,781	31,920	144,270	*143,407	148,713	31,312	32,471	33,672
Revenue from Taxes	-		20,309	24,572	26,884		27,878	28,909
Revenue Sharing	16,436	17,044	26,877	35,464	20,497	22,528	23,362	24,226
Enterprise Funds	51,481	53,386	67,109	74,296	77,045	82,903	85,970	89,151
Federal Grants	-	-	-	-	-	64,648	-	-
State Grants	-	-	-	-	-	40	-	-
Interest	688	713	258	229	237	1,717	1,781	1,847
Rents and Royalties	9,429	9,778	4,008	3,081	3,199	9,077	9,413	9,065
Other Miscellaneous Revenue	23,103	23,958	33,252	9,873	10,238	9,385	9,732	10,092
Sales and Comp for Loss of Assets	-	-	-	-	-	2,000	-	-
TOTAL	131,918	136,799	296,083	290,922	286,813	223,610	190,609	196,962
Source:								
*Florida Department of Financial Services and Washington County Planning Department								
** Projections based on 3.7% yearly increase of revenues								

**Table H-25. Town of Caryville
Examination of Expenditures -- 2001 through 2008**

EXPENDITURES	2001	2002	2003	2004	2005	2006	2007	2008
General Government	-	-	75,852	85,416	-	65,420	-	-
Financial and Administrative	-	-	-	-	-	-	-	-
Legal Counsel	-	-	-	-	-	-	-	-
Comprehensive Planning	-	-	-	-	-	-	-	-
Enterprise Fund	-	-	44,152	46,135	-	-	-	-
Public Safety	-	-	12,558	8,309	-	78,362	-	-
Culture /Recreation	-	-		-	-	-	-	-
Transportation	-	-	3,471	7,750	-	6,423	-	-
Other Uses	-	-	683	570	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	4,920	-	-
TOTAL EXPENDITURES	-	-	136,71	148,180	-	229,780	-	-
Source: Town of Ebro Financial Records and Florida Department of Financial Services								

**Table H-26. Municipality of Caryville– Existing and Projected
Governmental Fund Type Revenues, Expenses, and
Funds Remaining for Capital Improvements
Fiscal Years 2001-2008**

Item	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
General Fund Revenues	33,672	34,918	36,210	37,550	38,939	40,380	41,874
<ul style="list-style-type: none"> Less Expenditures Balance Remaining for Debt Service & Capital Outlays 				Incomplete Information			
Beginning Balance in Cash & Investment	Incomplete information						
Final Balance Remaining for Capital Outlays							

Source: Town of Caryville Non-Compliance Financial Records

Source of Information taken from calculations by the Florida Department of Revenue's Office of Tax Research and Estimates

** Increase in projections based on 3.7% increase as previously established by WFRPC

No Budget presented

(2) General Fund Revenues increased by 3.7% per year

(3) Operating Expense to Revenue Ratio

**Table H-27. Municipality of Caryville – Historical
Governmental Fund Type Revenues
Fiscal Years 1993 -2000**

Item	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-00
Federal Grants	28,499	119,091	7,878,270	4,101,772	-	-	-
General Government Taxes	20,814	38,586	44,875	34,367	52,960	29,899	29,683
Interest and Other Earnings	2,044	2,401	1,951	2,499	1,514	1,195	663
Local Government Unit Grants	-	3,927	7571	11,724	-	-	-
Miscellaneous Revenues	5,513	697	13,911	379	2,957	2,704	22,279
Other Sources	49,500	-	-	2,500	-	-	-
Other Sources – Transfers	2,431	9,313	500	33,135	56,213	2,310	-
Rents and Royalties	590	1,140	7,289	7,162	6,215	5,608	9,093
Service Charges	16,962	42,782	39,375	30,464	32,727	39,922	49,644
State Grants	39,059	-	19,730	-	965,249	252,714	54,831
State Shared	57,972	82,866	70,422	73,379	54,850	18,486	15,850
TOTAL	223,384	300,803	8,083,894	4,297,381	1,171,445	352,838	182,043

Source: Town of Caryville and Florida Department of Financial Services

Total Revenues increased by 4.91% per year.

Table H-28. Town of Caryville Comparison of Expenditures and Revenues – 1993 – 2000							
Item	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-00
Total Revenues	223,384	300,803	8,083,894	4,297,381	1,172,685	352,838	182,043
Total Expenditures	166,801	157,339	7,987,107	4,185,005	1,171,445	311,133	139,488
Revenues Over (Under) Expenditures	56,583	143,464	96,787	112,376	1,240	41,705	42,555
Source: Town of Caryville and Florida Department of Financial Services							

3. Town of Ebro. Ebro has no outstanding long term debts at the present time. Park improvements are underway and these grants are expected to be closed out sometime in the first quarter of 2010. While the town will pursue funding for the feasibility study for a potable central water system by grant funding, there are no plans to place any other project on the capital improvements schedule at this time.

Table H-29. Town of Ebro Examination of Revenues -- 2000 through 2008								
REVENUE	2001	2002	2003	2004	2005	2006	2007	2008
GENERAL GOVERNMENT	-	-	-	-	-	-	-	-
Discretionary Sales Tax		12,846	15,058	15,458	14,689	17,552	18,158	17,695
Utilities & Electricity	16,953	15,762	16,019	17,074	17,526	20,293	20,491	23,766
Communications Svc Tax		867	1,206	594	432	587	474	288
TOTAL	16,953	29,475	32,283	-	32,650	38,432	39,123	-
STATE SHARED	-	-	-	-	-	-	-	-
State Revenue Sharing	-	-	8,865	9,009	9,511	10,243	11,545	10,777
Mobile Home License and others	8,650	8,620	410	502	285	486	362	397
Alcoholic Beverage License	-	42	85	42	49	91	49	49
Pari-Mutual Dist Replacement	-	-	8,100	9,200	9,950	10,000	10,050	-
Local Government Half Cent Sales Tax	-	7,475	8,373	7,738	8,097	8,428	8,476	9,709
Distribution of Sales/Use Tax	-	-						10,650
TOTAL	-	16,137	25,833	26,491	27,892	29,248	30,482	31,582
Federal Grants	-	-	-	-	9,501	-	-	-
STATE SHARED GOVT UNIT GRANTS	30,549	-	-	-	-	-	-	-
Shared Revenue from Other Local Units	23,689	77,161	6,179	-	6,003	9,000	9,000	-
SERVICE CHARGES	-	-	-	-	-	-	-	-
Fire Protection	-	12,621	13,775	14,305	14,591	17,152	25,793	28,738
Cemetery	-	-	-	228	659	504	12	
Other Service Charges	-	-	-	5,015	11,000	-	-	-

TOTAL	-	89,782	-	-	26,250	17,656	25,805	28,738
OTHER	-	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	1,292	165	910	416	474	215
Interest	1,116	424	4,430	328	301	20	433	1,624
Miscellaneous	2,636	30	-	783		927	1,856	49,016
Other Sources – Transfers In	-	3,171	17,390	-	13,678	4,336	-	-
TOTAL REVENUES	83,593	139,019	101,390	80,441	118,305	102,448	107,173	152,924
Source: Town of Ebro Financial Records and Florida Department of Financial Services								

Table H-30. Town of Ebro Examination of Expenditures -- 2001 through 2008								
EXPENDITURES	2001	2002	2003	2004	2005	2006	2007	2008
GENERAL GOVERNMENT	-	-	51,155	-	-	-	60,572	-
Financial and Administrative	31,268	56,673		50,460	87,499	47,345	-	107,455
Legal Counsel	-	-	-	-	-	2,700	-	2,475
Comprehensive Planning		2,000	-	-	-	2,000	-	12,000
TOTAL	-	-	-	-	-	-	60,572	-
PUBLIC SAFETY	13,455	16,571	20,302	12,214	4,780	14,029	30,135	30,213
CULTURE /RECREATION	17,091	50,811		1,383	3,186	4,878	5,428	7,890
OTHER USES	9,585	3,171	17,390	440	2,655	4,336	131	599
CAPITAL OUTLAY	14,383	-	-	-	-	61,259	-	-
TOTAL EXPENDITURES	85,782	129,226	88,847	64,497	98,120	75,288	96,266	127,944
Source: Town of Ebro Financial Records and Florida Department of Financial Services								

Table H-31 Town of Ebro Comparison of Expenditures and Revenues -- 2001 through 2008								
Item	2001	2002	2003	2004	2005	2006	2007	2008
Total Revenues	83,593	139,019	101,390	80,441	118,305	102,448	107,173	152,924
Total Expenditures	85,782	129,226	88,847	64,497	98,120	75,288	96,266	127,944
Revenues Over (Under) Expenditures	<2,189>	9,793	12,543	15,944	20,185	27,160	10,907	24,980
Source: Town of Ebro Financial Records and Florida Department of Financial Services								

4. City of Vernon. The improvements to the Vernon utilities system result from having to remove the existing utilities (water and sewer) from the right-of-way of the SR 79. The original delivery system for water and wastewater was placed within the right-of-way and must be moved due to the four-lane project that will displace these lines over the next two years. The FDOT will fund the project upfront with the funding source for this project coming from the general fund and the Enterprise funds. The City of Vernon has received awards under the CDBG program in the past to assist with rehabilitation/upgrade of both the sanitary sewer system and the potable water system as well as to redevelop a portion of the City. The City is currently pursuing a CDBG Grant to finance a new well.

Table H-32. Town of Vernon Examination of Revenues -- 2000 through 2008								
REVENUE	2001	2002	2003	2004	2005	2006	2007	2008
Ad Valorem Taxes	23,151	23,541	23,802	24,143	25,486	27,453	32,182	32,264
General Government Taxes	126,799	126,127	152,407	141,018	134,000	146,401	114,465	113,108
Permits, Fees, Licenses	555	417	643	533	605	188	28,841	29,179
Federal Grants	133,046	42,702		63,770	425,480	13,20,450	179,550	
State Grants	24,341		50,000	2,500		10,00	34,713	2,819,492
State Shared	67,714	59,700	63,825	64,905	67,002	68,823	70,033	72,352
Local Grants	19,808	44,143	28,893	24,897	28,897	355,66	55,380	63,058
Service Charges (Enterprise)	230,842	231,151	234,098	241,331	299,260	316,372	275,833	261,484
Interest and Other Earnings	3,712	2,049	1,707	1,365	1,795	2,368	4,367	2,946
Sales (Disposition of Fixed Assets)	-	-	-	-	-	631,840	-	-
Other Sources	227,399	56,210	43,762	559,460	146,452	16,314	40,833	12,900
Other Sources - Transfers	18,000	52,556	53,398	9,480	11,387	139,951	9,031	13,757
TOTAL	875,367	638,596	652,535	1,133,402	1,140,364	2,715,726	845,228	3,595,729
Source: Town of Vernon and Florida Department of Financial Services								

Table H-33. Town of Vernon Examination of Expenditures -- 2001 through 2008								
EXPENDITURES	2001	2002	2003	2004	2005	2006	2007	2008
General Government	90,405	52,933	136,864	82,747	72,678	175,225	140,456	354,203
Public Safety	258,333	76,995	78,600	38,599	138,432	45,962	259,163	74,547
Physical Environment	341,895	265,268	302,229	347,663	730,666	328,699	458,130	494,734
Transportation	60,502	49,817	46,859	221,131	168,598	106,610	118,312	76,146
Culture/Recreation	34,545	26,981	15,405	26,852	60,556	53,431	107,940	83,480
Other Uses	18,000	52,556	53,398	9,480	11,387	139,951	9,031	13,757
TOTAL	803,680	524,550	633,355	726,472	1,182,317	849,878	1,093,032	1,096,867

Table H-34. Town of Vernon Comparison of Expenditures and Revenues -- 2001 through 2008								
Item	2001	2002	2003	2004	2005	2006	2007	2008
Total Revenues	875,367	638,596	652,535	1,133,402	1,140,364	2,715,726	845,228	3,595,729
Total Expenditures	803,680	524,550	633,355	726,472	1,182,317	849,878	1,093,032	3,675,261
Revenues Over (Under) Expenditures	71,687	114,046	19,180	406,930	<41,953>	1,865,848	<247,804>	<79,532>
Source: Town of Vernon Financial Records and Florida Department of Financial Services								

**Table H-35. Municipality of Vernon – Existing and Projected
Governmental Fund Type Revenues, Expenses, and
Funds Remaining for Capital Improvements - Fiscal Years 2008 - 2014**

Item	2008	2009	2010	2011	2012	2013	2014
General Fund Revenues	3,595,729	\$838,430	\$869,451	\$901,621	\$934,981	\$969,575	\$1,005,449
Less Operating Expenses	3,675,261	836,084	867,019	899,098	932,364	966,861	1,002,634
Balance Remaining for Debt Service & Capital Outlays	<79,532>	2,346	2,432	2,523	2,617	2,814	2,815
Beginning Balance in Cash & Investment		47,663	49,426	51,254	53,150	55,117	57,155
Final Balance Remaining for Capital Outlays		50,009	51,858	53,777	55,767	57,931	59,970
Debt Service Funds Available For Capital Outlays		\$50,009	\$51,858	\$53,777	\$55,767	\$57,931	\$59,970

Source: Town of Vernon Financial Records and WFRPC
3.7% used for projection data

5. Town of Wausau. The capital improvements to be completed by the town of Wausau will be funded by the Town of Wausau using grant funds.

**Table H-36. Town of Wausau
Examination of Revenues -- 2001 through 2008**

REVENUE	2001	2002	2003	2004	2005	2006	2007	2008
General Government Taxes	21,105	25,861	29,490	27,004	34,111	56,417	61,795	66,028
Federal Grants								
Interest and Other Earnings	1,272	921	542	340	272	305	642	257
Local Payment in Lieu of Taxes	15,142	16,062	17,910	18,651				
Local Government Unit Grants								
Miscellaneous Revenue	100						14,025	1,799
Other Sources	3,818	968	387	74,370	50,644	6,848	342,975	52
Other Sources – Transfers					748			4,668
Services Charges	65,914	73,326	67,573	91,411	94,652	98,328	90,418	105,633
State Grants	5,100	3,653	7,189	92,812	258,376	514,063	402,113	100,528
State Shared	42,627	43,632	46,800	51,947				
Contributions and Donations		5,30	1,300	4,630				
TOTAL REVENUES	155,078	169,753	171,191	361,165	438,803	675,961	911,969	278,965

Source: Town of Wausau Financial Records and Florida Department of Financial Services

**Table H-37. Town of Wausau
Examination of Expenditures -- 2001 through 2008**

EXPENDITURES	2001	2002	2003	2004	2005	2006	2007	2008
Culture/Recreation	9,428	7,734	17,248	166,337	9,915	24,669	14,483	4,131
General Government	50,371	54,736	50,598	87,296	309,167	509,469	762,659	140,400
Other Uses					1,459	826	8338	4,713
Physical Environment	77,556	71,120	73,268	76,772	90,512	93,989	99,377	118,496
Public Safety	18,367	18,144	19,293	22,505	23,676	19119	29,111	20,257
Transportation	21,924	11583	15,228	11,955	13,778	12,269	11,976	18,460
TOTAL EXPENDITURES	177,646	163,317	175,635	364,865	448,507	660,341	925,944	306,457

Source: Town of Wausau Financial Records and Florida Department of Financial Services

**Table H-38. Town of Wausau
Comparison of Expenditures and Revenues -- 2001 through 2008**

Item	2001	2002	2003	2004	2005	2006	2007	2008
Total Revenues	155,078	169,753	171,191	361,165	438,803	675,961	911,969	278,965
Total Expenditures	177,646	163,317	175,635	364,865	448,507	660,341	925,944	306,457
Revenues Over (Under) Expenditures	<22,568>	6,436	<4,444>	<3,700>	<9,704>	15,620	<13,975>	<27,492>

Source: Town of Wausau Financial Records and Florida Department of Financial Services

**Table H-39. Municipality of Wausau – Existing and Projected
Governmental Fund Type Revenues, Expenses, and
Funds Remaining for Capital Improvements
Fiscal Years 2008-2014**

Item	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
General Fund Revenues	\$808,515	\$838,430	\$869,451	\$901,621	\$934,981	\$969,575	\$1,005,449
Less Operating Expenses	806,253	836,084	867,019	899,098	932,364	966,861	1,002,634
Balance Remaining for Debt Service & Capital Outlays	2,262	2,346	2,432	2,523	2,617	2,814	2,815
Beginning Balance in Cash & Investment	45,963	47,663	49,426	51,254	53,150	55,117	57,155
Final Balance Remaining for Capital Outlays	48,225	50,009	51,858	53,777	55,767	57,931	59,970
Debt Service Funds Available For Capital Outlays	\$48,225	\$50,009	\$51,858	\$53,777	\$55,767	\$57,931	\$59,970

Source: Town of Wausau Financial Records and WFRPC
3.7% used for projection data

6. Sunny Hills Municipal Service Benefit Unit. Most of Washington County's growth is centered in and around the Sunny Hills Planned Unit Development, where the largest number of platted lots exists. In addition to the ad valorem taxes generated by the growth of this area, the MSBU was created to increase the value of the lots by providing additional municipal services where funding does not exist. These services include additional fire hydrants, road resurfacing, street lights, expanded fire services, roadway rights-of-way mowing and litter collection. Current funding from the MSBU assessment is paying off the existing debt service of approximately \$2.5 million and performing maintenance projects within the planned unit development. Major projects are planned for the future with funding to be by grants, bonds and other sources yet to be identified.

**Table H-40. Sunny Hills – Assessments Revenue Summary
Municipal Services Benefit Unit (MSBU) -- 2001 through 2009**

Sunny Hills MSBU	2000-01	2001-02	2002-03	2003-04	2004-05
Amount of Yearly Assessment	25.00	25.00	25.00	25.00	25.00
Number of Assessed Lots	11,819	11,672	11,665	11,936	12,863
Number of Paying Lots	11,793	11,618	11,596	11,760	12,426
Revenue Due from Assessed Lots	298,287	294,503	295,222	301,330	324,580
Revenue Received from Paying Lots	297,637	293,153	293,497	296,930	313,655
% Revenue Collected	99.78%	99.54%	99.42%	98.54%	96.63%
Sunny Hills MSBU	2005-06	2006-07	2007-08	2008-09	Yearly Average % Collected
Amount of Yearly Assessment	26.25	27.56	28.94	30.39	96.08%
Number of Assessed Lots	14,238	14,173	15,260	15,260	
Number of Paying Lots	13,698	13,285	13,972	13,972	
Revenue Due from Assessed Lots	376,737	393,730	444,770	463,751	
Revenue Received from Paying Lots	362,358	368,954	407,156	424,609	
% Revenue Collected	96.18%	93.71%	91.54%	89.4%	

Source: Washington County Offices of Property Appraiser and Tax Collector

Table H-41. Sunny Hills MSBU Examination of Expenditures -- 2001 through 2009									
EXPENDITURES	2001	2002	2003	2004	2005	2006	2007	2008	2009
Expenditures (Not Itemized)	23,000	149,762	504,298	2,645,605	601,646	642,609	646,835	328,988	352,108
TOTAL EXPENDITURES	23,000	149,762	504,298	2,645,605	601,646	642,609	646,835	328,988	352,108
Source: Washington County Finance Office									

Table H-42. Sunny Hills MSBU Comparison of Expenditures and Revenues -- 2001 through 2009									
Item	2001	2002	2003	2004	2005	2006	2007	2008	2009
Total Revenues	23,020	307,205	415,324	2,877,070	556,238	535,785	636,340	376,479	414,466
Total Expenditures	23,000	149,762	504,298	2,645,605	601,646	642,609	646,835	328,988	352,108
Revenues Over (Under) Expenditures	20	157,443	<88,974>	231,465	<231465>	<106,824>	<10,495>	47,491	62,358
Source: Source: Washington County Finance Office									

VIII. IMPLEMENTATION FRAMEWORK

The County and the municipalities of Caryville, Ebro, Vernon and Wausau all comply with the regulatory requirements for financially feasible capital improvements. Under a separate comprehensive plan, the City of Chipley reports compliance.

A. Framework to Ensure Implementation

Through continued implementation of adopted the Plan and land development regulations, the following programs have been implemented to ensure that the goals, objectives and policies established in the Capital Improvement Element will be achieved or exceeded.

1. State Legislation. The Capital Improvements Element focuses on capital infrastructure planning for the time-period covered by the comprehensive plan and based upon the public facility needs identified in the other elements of the Comprehensive Plan as provided for in Rule 9J-5.016(1)(a), Florida Administrative Code. The Capital Improvements Element must provide a five-year schedule of capital improvements, which must include specific capital projects necessary to achieve and maintain level-of-service standards identified in the other elements of the Comprehensive Plan, reduce existing deficiencies, provide for necessary replacements, and meet future demand during the time period covered by the schedule. The financial feasibility test applies to the five-year time-period addressed by the schedule of capital improvements. See Section 163.3177(2), Florida Statutes, and Rule 9J-5.016(4)(a)1, Florida Administrative Code. Local governments must also include long-range strategies in their Capital Improvement

Elements to explain how they intend to address projected deficiencies over the planning timeframe.

2. Development Order Review. The County Land Development Code translates the comprehensive plan and other legislation into current land use regulation. The Future Land use Maps identifies currently accepted land use types, densities and intensity. The Code includes standards and specifications for public infrastructure such as streets, stormwater systems, potable water, sanitary sewers and parks. The issuance of building permits, a part of the land development process, is also contingent upon conformity to the Code, which in turn affects infrastructure timing and location.
3. Concurrency Management System. The Growth Management Act states that, “public facilities and services needed to support development shall be available concurrent with the impacts of development” (FS 163.3177(10)(h)). Washington County’s Concurrency Management System (CMS) monitors development impacts, assuring appropriate infrastructure capacity. The CMS system also establishes a framework controlling the timing and funding of the construction of concurrency related capital projects. The CMS serves as one of the principal mechanisms for ensuring that growth is managed in a manner consistent with the provisions of the Plan. There is a Concurrency Management element in the Comprehensive Plan with rules found in the Land Development Code. As a part of the review process, the County will review development orders having impacts on public facilities. This review will determine whether or not sufficient capacity of public facilities are planned for construction concurrent with the impacts on levels of service that will be created by the proposed development during the next five fiscal years as presented in the Capital Improvement Element schedule.
4. Proportionate Fair Share Ordinance. The Proportionate Fair Share provisions are established in the Land Development Code, which was adopted by ordinance, by the County and the municipalities. The purpose of this regulation is to provide a “pay as you go” mechanism allowing development to proceed where capacity currently does not exist. The Proportionate Fair Share system allows developers to proceed with development if necessary capacity enhancements are scheduled in the Capital Improvements Schedule Concurrency Schedule.
5. Impact Fees. Impacts Fees are to be utilized to meet the expected levels of services as required.
6. Annual Budget. The annual budget will include in its capital appropriations all projects in the Schedule of Capital Improvements that are planned for expenditures during the next fiscal year. The County and the municipalities of Chipley and Vernon rely heavily on ad valorem revenues generated from properties.
7. Update of Capital Improvement Element. The monitoring of, and adjustment to, the Capital Improvement Element is an ongoing process necessitated by changing conditions to meet the changing conditions must be an ongoing process. Beginning in no later than August of each year, the element will be updated in conjunction with the County's budget process and the release of the official BEBR population estimates and projections.

IX. UPDATE OF THE SCHEDULE OF CAPITAL IMPROVEMENTS

The In accordance with 163.3177(3)(b)(1) F.S., the Capital Improvements Element Schedule (Figure H-2) will be updated on an annual basis to reflect changes and impacts of the current fiscal year budget for the municipalities of Caryville, Ebro, Vernon, Wausau, the Municipal Benefits Services Unit and Unincorporated Washington County, Public Works Department, and Washington County Public Schools. An amendment incorporating these changes to the schedule must be adopted by the participating municipalities and Washington County. Upon completion of the adoption process, the approved ordinance along with the schedule of improvements and the supporting documents will be forwarded to the Department of Community Affairs and filed chronologically as Figure H-2 by the Planning Office to ensure a complete record of changes for CIE schedule. Generally, the annual update will discuss the following issues.

- Washington County Capital Improvements Program Background to include a summary of the process, population, building permit activity
- Purpose
- Background of the CIE Schedule revision
- Process for the annual adoption, public hearings summary
- Analysis to include past, present and projected population growth
- Transportation Deminimus report
- Narrative for each category of improvements appearing on the CIE schedule of Washington County and the municipalities

It is recommended that the annual update of the Schedule utilize the following format:

A. Washington County Capital Improvements Program Background

1. Population Growth.
2. Building Permit Activity.
3. Transportation Deminimus Report

B. Revised Schedule and Narrative Supporting Revisions

1. Unincorporated Washington County – Schedule H-1A
2. Town of Caryville – Schedule H-1B
3. Town of Ebro – Schedule H-1C
4. Town of Vernon – Schedule H-1D
5. Town of Wausau – Schedule H-1E
6. Sunny Hills Subdivision MSBU – Schedule H-1F

C. Tracking of Changes – Comparison of 2008/09 – 2013/14 Capital Improvements Element Schedule

1. Unincorporated Washington County

2. Town of Caryville
3. Town of Ebro
4. Town of Vernon
5. Town of Wausau
6. Sunny Hills Subdivision MSBU

D. Public Hearing Schedule

1. Unincorporated Washington County – December 18, 2008
2. Town of Caryville – December 9, 2008
3. Town of Ebro -- December 2, 2008
4. Town of Vernon – December 8, 2008
5. Town of Wausau – November 13, 2008
6. Sunny Hills Subdivision MSBU – No public hearing required

X. CONSISTENCY REVIEW

The following presents requirements of the consistency of the other elements of the Washington County Comprehensive.

1. The Comprehensive Plan must be consistent with the provisions of Chapter 163 of the Florida Statutes (F.S.).
2. The elements of the Comprehensive Plan must be internally consistent and the plan must be economically feasible.
3. The Comprehensive Plan must also be "compatible with" and "further" the State and regional policy plans.
4. Establishing consistency of land use regulations with the adopted comprehensive plan.
5. Development Orders must be consistent with the adopted comprehensive plan.

X. GOALS, OBJECTIVES, AND POLICIES OF THE CAPITAL IMPROVEMENTS ELEMENT OF THE WASHINGTON COUNTY COMPREHENSIVE PLAN

Pursuant to Chapter 163.3177(3)(a), F. S. and Sections 9J-5.016(3)(a), (b), and (c) of the Florida Administrative Code (F.A.C.), the following represents the goals, objectives and policies of Capital Improvements Element of Washington County and the municipalities of Caryville, Ebro, Vernon, and Wausau.. In addition to statutory requirements, the Goals, Objections, and Policies were developed in keeping with the character, conditions (both environmental and social), and desires of the community. These goals, objectives and policies are to establish the long-term end for the timely and efficient provision of public facilities by sound fiscal policies.

~~GOAL 1: Washington County and the municipalities will ensure the provision of adequate public facilities to all residents within its jurisdiction in a timely and efficient manner through the use of sound fiscal policies. The County will coordinate the timing and location of capital improvement projects with improvement projects planned by other agencies and jurisdictions to ensure that the Capital Improvements Element (CIE) is consistent with other elements of the Comprehensive Plan.~~

~~Objective 1: The Capital Improvements Element will establish adopted levels of service for public facilities and capital improvement projects which the County and municipalities will undertake. The Capital Improvements Element and The Schedule of Improvements shall identify projects and be used as a means to: (A) meet existing deficiencies; (B) provide repair or replacement of existing obsolete or worn-out facilities; (C) accommodate desired future growth.~~ The CIE will establish adopted levels of service for public facilities and capital improvement projects which the County, municipalities, and the private sector plan to undertake. The CIE will establish adopted levels of service for the public and private sectors to undertake. The CIE and the Schedule of Improvements shall identify projects that will be used to: (1) Upgrade existing deficiencies; (2) provide repair or replacement of existing obsolete or worn-out facilities; and (3) accommodate desired future growth.

~~Policy 1-1: The following levels of service (LOS) standards are hereby adopted and will be maintained as growth occurs in the County and cities. The following level of service (LOS) standards are hereby adopted and will be maintained as growth occurs in the County and cities and will be funded by public and/or private investments.~~

INFRASTRUCTURE LEVEL OF SERVICE STANDARDS		
Sanitary Sewer	Location	Level of Service Standards
	City of Chipley	As established in the City of Chipley's Comprehensive Plan. Washington County hereby adopts the same LOS as the City of Chipley for facilities extended into unincorporated Washington County.
	City of Vernon	80 gpcpd
	Sunny Hills	100 gpcpd
	Onsite Sewage Septic Tanks and not served by central sanitary sewer	1.0 per 0.5 acres in parcels of record as of the adopted date of this Plan. Otherwise 1 septic tank per acre
Potable Water	City of Caryville	125 gpcpd
	Sunny Hills Planned Unit Development	200 100 gpcpd
	City of Chipley	115 gpcpd As established in the City of Chipley's Comprehensive Plan. Washington County hereby adopts the same LOS as the City of Chipley for facilities extended into unincorporated Washington County.
	Town of Vernon	75 gpcpd
	Town of	146 gpcpd
Solid Waste	County-wide	5.0 lbs per capita per day

Any extension of existing sanitary sewer services into unincorporated areas of Washington County shall be in accordance with the Adopted Level of Service Standards of the specific facility.

The following tiered Level of Service Standards for stormwater management are adopted for the County and municipalities, and they shall be used for determining the availability of service capacity as well as for evaluating development applications relative to the onsite provision of stormwater management facilities to be funded by either the public or private sector.

STORMWATER MANAGEMENT LEVELS OF SERVICE STANDARDS	
Location	Design Capacity
Development fronting or contributing to Stormwater on minor principal or arterial roadways	LOS A for 50 year, 24-hour storm event and treatment retention/detention systems as required by LDRs and State regulation (i.e., 17-25-FAC without exemptions)
Development fronting contributing to Stormwater on collector roadways	LOS A for 25 year, 24-hour storm event and treatment retention/detention systems as required by LDRs and State regulation (i.e., 17-25-FAC without exemptions)

Development fronting on local streets and residential neighborhoods (including <u>new subdivisions</u>)	LOS A for 15 year, 24-hour storm event and treatment retention/detention systems as required by LDRs and State regulation (i.e., 17-25-FAC without exemptions)
In agricultural and silviculture areas and along dirt roads in non-subdivided areas	LOS A for 10- year, 24-hour storm event and in accordance with Division of Forestry Best Management Practices (as specified below)

Transportation improvements and level of service standards to accommodate development are required to be available when the impacts of development occur. Transportation facilities construction and improvements required to accommodate new development should be in place at the time of the development with funding provided by the private sector and the public on a proportionate fair share basis as provided for in the Concurrency Element of the Comprehensive Plan.

TRANSPORTATION LEVEL OF SERVICE STANDARDS	
Road Type	Level of Service
Collector Roads	LOS Standard D
Minor Arterial Roads	LOS Standard D
Principal Arterial Roads	LOS Standard C
Freeways	LOS Standard B

The following Level of Service Standards for recreation areas have been adopted for the County and municipalities and shall be used for determining the availability of recreational and space for each governmental entity. There is sufficient funding available to enable the County to maintain all parks and recreational facilities with the level of service standards as adopted in the Comprehensive Plan.

Washington County Recreations Areas Levels of Service Standards (LOSS)	
Category	LOSS
USER BASED	
<u>Neighborhood Parks, Play lots, Pocket Parks</u>	
Persons per Facility	2,000
Persons per Acre	352.0
RESOURCE BASED	

<u>Hunting & Fishing</u>	
Persons per Facility	6,500
Persons per Acre	0.59
<u>Canoe Trails</u>	
Persons per Facility	6,500
Persons per Mile	590
DUAL PURPOSE	
Persons per Facility	5,000
Persons per Acre	8.2

Washington County Recreations Facilities Levels of Service Standards (LOSS) (in people served per facility)	
Category	LOSS
Baseball, Softball and Youth Diamonds	3,000
Tennis Courts	2,200
Basketball Courts	4,000
Swimming Pools	10,000
Neighborhood and Community Centers	6,000
Golf Courses	25,000
Athletic Fields (Track, Football, Soccer)	30,000
Picnic Tables	150
Beach Areas Freshwater	5,000
Equipped Playgrounds	3,000
Hiking Trails (Persons per trail mile)	2,000

Policy 1-2: Based on decisions made by the Planning Commission, the Board of County Commissioners, the municipalities, the Planning Office will identify new facilities and improvements of facilities for inclusion in the Capital Improvements Element schedule along with the funding source. The County Administrator will report all other road and facility improvements to the Planning Office for inclusion into the schedule of capital improvements. The schedule, along with recommended prioritization, will be presented along with background information to the ~~Budget Committee~~ **Planning Commission** who will serve as the Capital Projects Review Team. Upon review by the Budget Committee, the approval process will continue as required by policies and state statutes.

Policy 1-3: ~~Capital improvement projects will be prioritized by the Capital Projects Review Team according to the following set of criteria and a fiscal impact review, as part of the annual budgeting process. The assigned priority will be designated on the Schedule of Capital Improvements. Using the~~

approval process established in Policy 1-2, ~~the Capital Projects Review Team~~ the Washington County Planning will use the following set of criteria and a fiscal impact review as a basis for annual recommendations to the Washington County Board of County Commissioners ~~Planning Commission~~. Upon review by the team, the approval process will continue as required by policies and state statutes.

CRITERIA FOR NUMERICAL RANKING OF CAPITAL IMPROVEMENTS PROJECTS					
PRIORITY LEVEL	WEIGHT	SCORE			WEIGHT X SCORE
		Yes(1)	No(0)	N/A(1)	
<u>Priority I</u>					
1. The project is needed to protect public health and safety	3				
2. The project fulfills the protect public health governing body's legal commitment to provide facilities and services.	3				
3. The project corrects a protect public health exiting facility deficiency or provides for needed replacement of facility components, in order to preserve or achieve full use of existing facilities.	3				
4. The project is required in order to comply with state law, water Management district regulations, or federal law	3				
5. The project is financially feasible	3				
<u>Priority II</u>					
1. The project increases efficient use of existing facilities.	2				
2. The project prevents or reduces future improvement costs.	2				
3. The project provides service to developed areas currently lacking full services	2				
4. The project promotes in-fill development and discourages urban sprawl	2				
5. The project supports the GOP's of the FLUE and other Plan Elements.	2				
6. The project supports and enhances the plans and capital expenditures of state agencies and the NFWFMD.	2				
<u>Priority III</u>					
1. The project represents a logical extension of facilities and services within a designated services area.	1				
2. The project promotes economic development within the City and/or redevelopment of blighted areas.	1				

TOTAL POSSIBLE SCORE = <u>32</u>	TOTAL SCORE: _____
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Policy 1-4: The County and municipalities shall, as a matter of priority, schedule and fund all capital improvement projects in the Schedule of Improvements which are designed to correct existing deficiencies listed in the Capital Improvements Element Schedule and which recognize the policies of other plan elements.

Policy 1-5: ~~The County Planning Commission shall annually conduct a Capital Improvement Needs Survey of the Municipalities of Caryville, Ebro, Vornon and Wausau in order to assist the Capital Projects Review Team with identifying Capital Improvement needs.~~ The County Planning Office will annually prepare a Capital Improvement Needs Survey of the municipalities of Caryville, Ebro, Vernon and Wausau, for review by the Planning Commission. This survey will be prepared with information submitted by these municipalities and will assist the Capital Projects Review Team **Planning Commission** with identifying Capital Improvement needs.

Policy 1-6: The Five-Year Capital Improvements Plan of the School District shall be added to the Capital Improvements Element's schedule of improvements. The funding source shall be shown as the local school district.

Policy 1-7: The Five-Year Capital Improvements Plan shall include all Florida Department of Transportation improvements as shown on the department's Five-Year Road Improvement Plan within Washington County and reflect the funding source and proportionate fair share contributors.

Policy 1-8: The County shall not authorize unplanned expansion, improvements, and construction of projects that do not appear on the most current Capital Improvements schedule or have not been reviewed by the Projects Review Team and approved by the Washington County Planning Commission.

Objective 2: Review mechanisms will be maintained to insure that all land use decisions and fiscal resources are coordinated with the Schedule of Capital Improvements (which maintains adopted Level of Service Standards and meets existing and future facility needs) and/or the Future Land Use Element (FLUE) and the overall intent of the comprehensive Plan.

Policy 2-1: ~~The Building Inspection Department and County Administrator will recommend to the Planning Commission and the governing body only those land use decisions which are consistent with the Future Land Use Element (FLUE), the Capital Improvements Element, and the overall intent of the Comprehensive Plan.~~ The County Planning Office and County Administrator will recommend to the Planning Commission and the governing body only those land use decisions that are consistent with the Future Land Use Element (FLUE), the Capital Improvements Element and the overall intent of the Comprehensive Plan.

Policy 2-2: Service areas for public facilities, as defined in Plan elements and the Future Land Use Element in particular, will be utilized to guide the availability of public facilities for future development.

Policy 2-3: A “development order” is any order granting, denying, or granting with conditions an application for a development permit.

Policy 2-4: A “development permit” shall include a zoning change, zoning permit, subdivision approved, land use certification, special exception, variance, building permit, or any other official action of the local government having the effect of permitting the development of land.

Policy 2-5: In accordance with 91-5.0055(2) (e), development orders and/or development permits (whichever first contains/presents a specific plan for development, including densities or intensities of development) shall only be issued when the Building Inspection Department working in conjunction with County Administrator and Planning Commission (through the Concurrency Management System) has determined that adopted LOS standards for public facilities will be maintained, or:

- a. The development is timed to ensure that as phases of the development are completed, necessary improvements to the service system are also complete.
- b. The developer makes improvements to the service system that would allow development without lowering the LOS standards.
- c. The developer lowers the density of the proposed development to a level that would not cause a lowering of the LOS standards.
- d. The developer and the County enter into an enforceable development agreement that guarantees that necessary facilities and services (in accordance with LOS standards incorporated herein) will be in place when the impacts of development occur.

Policy 2-6: The Certificate of Level of Service Compliance for a project or project phase shall comprise the major component of Washington County's Concurrency Management System.

Policy 2-7: For final development orders issued prior to adoption of this Comprehensive Plan (i.e., previously platted subdivisions), and for development not requiring subdivision approval (i.e., development on unplatted parcels in accordance with the Future Land Use Element of this Plan), the Land Use Application is used to begin the Building Permit Application process and be shall be the point at which concurrency will be determined.

Policy 2-8: In the adopted LDR's, the County and municipalities shall maintain the Concurrency Management and Growth Management System which will serve to ensure that at the time a development permit is issued, adequate facility capacity is available to serve the development or will be provided in accordance with Policy 2-5 of this Element. Development orders and permits will not be issued unless public facilities that meet the adopted LOS Standards are available or are assured to be available concurrently with the impacts of development (see Policy 2-5 for mechanisms for establishing this assurance).

Objective 3: Annual review of the Capital Improvements Element will be included in each governing body's budget process. As part of this review, the County Administrator working with the ~~County Planner, Grants Writer, and Engineer Capital Projects Review Team~~ shall be responsible for: (1) addressing the fiscal impact of capital improvement projects on revenue and expenditures, and (2) updating the fiscal assessment section of the Capital Improvements Element.

Policy 3-1: The fiscal assessment review and update will include, at minimum, the following:

- a. Forecasted summary of revenues and expenditures for a five-year period
- b. Projected debt service capacity including:
 - Projected bond debt service as a percentage of total debt
 - Ratio of total debt to total revenue
 - Projection of operating cost considerations
- c. Provisions for the management of debt in accordance with debt service ratios established in Policy 3-2 of this Element
- d. Estimated cost and required scheduling of additional capital improvements
- e. Examination and consideration of capital expenditures planned by state and regional agencies and the County School Board

Policy 3-2: The County and municipalities shall limit the ratio of total debt service to total revenues in accordance with the following schedules:

Washington County	20 percent
City of Caryville	21 percent
Town of Ebro	10 percent
City of Vernon	15 percent
Town of Wausau	10 percent

Policy 3-3: The County and municipalities hereby adopt Schedule H-1 as the Schedule of Capital Improvements, and will adopt a Capital Improvement Budget as part of the annual budgeting process. The Capital Improvement Budget will be coordinated with the annual review of the Capital Improvements Element, and will be integrated into the annual revision of the Schedule of Capital Improvements contained in this Element. This annual revision will recognize the policies of the other Comprehensive Plan Element.

Policy 3-4: The County and municipalities shall seek grant funds whenever the receipt of such funds and the corresponding provision of capital improvements serve to support the goals, objectives, and policies contained in this Comprehensive Plan, and are specifically consistent with the Future Land Use Element.

Policy 3-5: The County and municipalities will utilize "user pays" financing strategies including, but not limited to user charges, special assessments, and contributions in lieu of payment.

Policy 3-6: All general government revenues intended to be utilized for capital improvements shall be accounted for in a separate Capital Projects Fund (excluding funds that must be

maintained in separate Enterprise Funds).

Policy 3-7: The County and municipalities will manage their fiscal resources to ensure the provision of needed capital improvements for previously issued development orders and for future development and redevelopment which is consistent with this Comprehensive Plan.

Policy 3-8: The County and municipalities shall reserve Enterprise Fund surpluses for major capital expenditures.

Policy 3-9: The County and municipalities (where applicable) shall collect/maintain a level of operating revenues for Enterprise funds sufficient to cover both operating and non-operating expenditures.

Policies 3-10 and 3-11 were added by Ordinance in 2006 (September 26, 2006)

Policy 3-10: In accordance with Section 163.3164, Florida Statutes, projects listed in the first three years of the 5-Year Schedule of Capital Improvements must be funded through committed revenue sources, that are presently available to the local government. Projects listed in years four and five of the schedule may be funded through planned revenue sources, which must be secured by referenda or other actions

Policy 3-11: In the event that planned revenues does not become available to the Town (Wausau), projects will be reevaluated and alternative funding sources will be sought. If no alternative funding sources are available, the project will either be moved back or removed from the 5-Year Schedule.

Objective 4: Future development will bear a proportionate cost of facility improvements necessitated by the development in order to maintain adopted LOS standards. This is accomplished through implementation of the following policies.

Policy 4-1: The County and municipalities shall continue to require mandatory dedications or fees in lieu of as a condition of plat approval for the provision of recreation and open space.

Policy 4-2: The municipalities shall fund expansions of their potable water and sanitary sewer service facilities through the implementation of impact fees and/or user charges that are proportioned to the costs of expanding and operating such systems or grants.

Objective 5: The County and municipalities will not issue development orders, (for development authorized by previously issued development orders for future development) where the project requires public facility improvements that exceed the governing body's ability to provide these in accordance with the adopted LOS standards (Policy 1-1).

Policy 5-1: Before a development is approved, the Building Inspection Department working in concert with the County Planning Commission will determine that needed public facility improvements do not exceed the governing body's funding capacity.

Policy 5-2: The Schedule of Improvements and associated funding sources identified in this element shall include provisions for public services necessary to serve building permits issued prior to the adoption of this Comprehensive Plan.

Policy 5-3: The County will incorporate the Washington County School District's 2008-09 Five-Year District Facilities' Work Program that includes school capacity sufficient to meet anticipated student demands projected by the County and municipalities, in consultation with the School Board's projections of student enrollment, based on the adopted levels of service standard for public school facilities.

Policy 5-4: The County shall coordinate with the School District, the County and other municipalities therein to pursue needed facilities to meet the adopted level of service by the end of the long-term, 10-year planning horizon, including increasing capacity through construction of new elementary, middle, high, K-8, or K-12 facilities; rehabilitation of existing facilities to add capacity; or other Strategies, including maximizing utilization of capacity as provided in PSFE Policy 5-1.

Objective 6: The County and municipalities (working through the Capital Projects Review Team) shall participate in all intergovernmental meetings, which address the provision of public facilities within the local jurisdiction (County boundaries).

Policy 6-1: The County and each city shall appoint representatives (should be consistent with membership in the Capital Projects Review Team) to participate in local, regional, and/or state government public facility issues in Washington County.

Policy 6-2: The County Building Inspection Department, the County Administrator, the County Clerk's Office, the County Planning Commission, and each municipality shall coordinate (through the actions of the Capital Projects Review Team) to address multi-jurisdictional issues concerning the funding of public services.

Ordinance 2008-3 adopted the following in the School Facilities Element. These were incorrectly numbered and are renumbered to comply with the format of the Comprehensive Plan.

Objective 7: The County shall ensure that future capital improvement needs are addressed consistent with the adopted level of service standards for public school concurrency.

Policy 7-1: The County shall implement School Concurrency managing the timing of residential subdivision approvals, site plans or their functional equivalent to ensure adequate school capacity is available consistent with adopted level of service standards for public school concurrency.

Policy 7-2: Consistent with the Interlocal Agreement, the School Board and the County agree to the following standards for school concurrency in Washington County:

TYPE OF	LEVEL OF SERVICE
Elementary	100% of permanent FISH capacity
Middle	100% of permanent FISH capacity
K-8	100% of permanent FISH capacity
High	100% of permanent FISH capacity

Policy 7-3: The County shall ensure that future development pays a proportionate share of the costs of capital facility capacity needed to accommodate new development and to assist in maintaining adopted level of service standards, via legally available and appropriate methods in development conditions.

Policy 7-4: The County hereby incorporates by reference the School Board's School Facilities Work Plan that includes school capacity sufficient to meet anticipated student demands projected by the County and municipalities, in consultation with the School Board's projections of student enrollment, based on the adopted level of service standards for public schools.

Policy 7-5: The County, in coordination with the School Board, shall annually update the Capital Improvements Element by adopting by reference the School Board's financially feasible Work Program, to ensure maintenance of financially feasible capital improvements program and to ensure level of service standards will continue to be achieved and maintained during the five-year planning period.

Policy 7-6: The 5-year schedule of improvements ensures the level of service standards for public school are achieved and maintained within the period covered by the 5-year schedule. After the first 5-year schedule of capital improvements, annual updates to the schedule shall ensure levels of service standards are achieved and maintained within each year of subsequent 5-year schedule of capital improvements.

Figure H-1a
SCHEDULE OF CAPITAL IMPROVEMENTS
FISCAL YEARS 2009/10 - 2013/14

WASHINGTON COUNTY – UNINCORPORATED

I. Transportation – Road Paving Management and Improvements

Unincorporated Washington County Road Paving Management and Improvements				
Project Description	Funding Source	Project Cost \$	Scheduled (Fiscal Years)	Consistent with Other Elements
1. Bonnett Pond Road -- Paving	CIGP	352,243	2009-10	Yes
2. Bahoma Road -- Paving	Small County Incentive Grant	225,737	2009-10	Yes
3. River Road – Paving	Florida Forever	500,000	2009-10	Yes
4. Elkam Connector PD&E	TRIP/FL-DOT	2,400,000	2009-10	Yes
5. Hampshire Boulevard – Resurfacing	SCRAP	250,000	2009-10	Yes
6. Bethel Road	SCRAP	622,908	2009-10	Yes
7. Shell Landing Road - Resurfacing	SCRAP	739,431	2009-10	Yes
8. Clayton Road – Paving	CDBG/TBD	500,000	2011-12	Yes
9. Gainer Road – Paving	CDBG/TBD	500,000	2011-12	Yes
10. Buckhorn Boulevard	CDBG/TBD	933,000	2011-12	Yes
11. Lucas lake Road	CDBG/TBD	1,041,200	2011-12	Yes
12. Pike Pond Road (Paving Matrix)	CDBG/TBD	1,076,000	2012-13	Yes
13. Kent Road (Paving Matrix)	CDBG/TBD	1,343,920	2012-13	Yes
14. Houston Road (Paving Matrix)	TBD	600,000	2012-13	Yes
15. Thermoplastic Striping County (County-wide 44 miles)	Economic Stimulus Funding	460,000	2012-13	Yes
16. County Sidewalks in Critical Areas	Grants/TBD	TBD	2013-14	Yes
17. Roche Road	Grants/TBD	TBD	2013-14	Yes
18. State Park Road	Grants/TBD	240,000	2013-14	Yes
Florida Department Of Transportation Five-Year Work Program – Washington County				
19. SR 277 -- SR 79 Vernon to US 90	FL-DOT	8,358,140	2009-10	Yes
20. SR 79 Preliminary Engineering – Cypress Crk Bridge to Holmes Cty	FL-DOT	179,890	2009-10	Yes
21. SR 79 Construction – Environmental Road to Strickland Road (Ebro)	FL-DOT	1,707,432	2009-10	Yes
22. SR 79 Bridge Replacement (Vernon)		3,256,746	2009-10	Yes
Bridge Replacements/Improvements				
23. Duncan Comm Rd., Flat Creek	FL-DOT	1,264,735	2012-14	Yes
24. River Road/Gum Creek	FL-DOT	3,376,187	2012-14	Yes
25. US 90 at Holmes/Alligator Creek	FL-DOT	TBD	TBD	Yes
26. Farrell Nelson Road, Flat Creek	FL-DOT	1,260,538	2011-12	Yes

27. CR 77A Pedestrian Railing Safety	FL-DOT	94,207		Yes
Developer Funded Improvements				
28. Emerald RV Park Turn Lanes SR 77	Developer/FL-DOT	80,000	2010-11	Yes
29. Wages Pond Road (County-Portion)	TBD/Impact Fees	300,000	2010-11	Yes
30. Deadening Road (1.3 miles)	Developer/Impact Fees	300,000	2010-11	Yes

II. County Facilities

Project Description	Funding Source	Project Cost	Scheduled (Fiscal Years)	Consistent with Other Elements
1. Industrial Park – Access Road	CDBG/Economic Grant	750,000	2009-11	Yes
2. Industrial Park – Water	OTTED	216,500	2009-11	Yes
3. Industrial Park – Railroad Spur	OTTED	2,000,000	2009-12	Yes
4. John McKenna Community Center@ Sunny Hills	Community Budget	100,000	2009-10	Yes
5. Mudhill Landfill Rap Project	Landfill Funds	200,000	2010-13	Yes

III. County-Wide Drainage Plan

Project Description	Funding Source	Project Cost	Scheduled (Fiscal Years)	Consistent with Other Elements
1. Engineering Study	LMS Grant/Local Match	75,000	2010-12	Yes
2. Project Construction	Grant/Local Match	1,000,000	2012-14	Yes

IV. County Recreation

Project Description	Funding Source	Project Cost	Scheduled (Fiscal Years)	Consistent with Other Elements
1. Equestrian Ctr Play Park/Restrooms	FRDAP	135,000	2009-10	Yes
2. Hunter Park Phase II	FRDAP	200,000	2010-11	Yes
3. Daniel's Lake Recreation	FRDAP	135,611	2010-14	Yes
4. Dunford Lake Project	FRDAP	150,000	2011-12	Yes
5. Campbell Park Phase II	FRDAP	150,000	2011-12	Yes
6. Wilder Park Sunny Hills Phase II	FRDAP	200,000	2011-14	Yes
7. St. Joseph Park Phase II	FRDAP	50,000	2011-12	Yes
8. Orange Hill Park Phase II	FRDAP	50,000	2011-12	Yes
9. Equestrian Center Arena Phase II	FRDAP	150,000	2011-12	Yes
10. Dunford Lake Project	FRDAP	150,000	2011-12	Yes
11. Hinson Crossroads Community Center	FRDAP	50,000	2012-13	Yes

V. County Wastewater Treatment Facility System

Project Description	Funding Source	Project Cost	Scheduled (Fiscal Years)	Consistent with Other Elements
1. Engineering Feasibility Study and Service Area Identification	USDA	100,000	2010-11	Yes

VI. County Central Potable Water System

Project Description	Funding Source	Project Cost	Scheduled (Fiscal Years)	Consistent with Other Elements
1. Engineering Feasibility Study and Service Area Identification	USDA	100,000	2010-11	Yes

VII. County Emergency Management Operations

Project Description	Funding Source	Project Cost	Scheduled (Fiscal Years)	Consistent with Other Elements
1. Emergency Operations Center	General Fund/EMS Grant	7,770,025	2009-10	Yes
2. EMS/Fire Station, District 5	Community Budget/Impact Fees	200,000	200910	Yes
3. EMS/Fire Station, District 1	Community Budget/Impact Fees	200,000	2010-11	Yes
4. EMS Station at Campbell Park	Community Budget/Impact Fees	200,000	2010-11	Yes
5. EMS/Fire Station @ Sunny Hills	MSBU/Impact Fees	200,000	2010-11	Yes

VIII. Public Schools Facilities

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Figure H-1b
SCHEDULE OF CAPITAL IMPROVEMENTS
FISCAL YEARS 2009/10 – 2013/14

TOWN OF CARYVILLE, FLORIDA

Project Description	Funding Source	Project Cost	Scheduled (Fiscal Years)	Consistent with Other Elements
1. City Water Well	CDBG	600,000	2009-10	Yes
2. Sellers Park	FRDAP	191,930	2009-10	Yes
3. Hodges Park	FRDAP	190,630	2009-10	Yes
4. Hodges Park	FRDAP	135,611	2009-10	Yes

Figure H-1c
SCHEDULE OF CAPITAL IMPROVEMENT
FISCAL YEARS 2009/10 - 2013/14

TOWN OF EBRO, FLORIDA

Project Description	Funding Source	Project Cost	Scheduled (Fiscal Years)	Consistent with Other Elements
1. Town Park – Phase I	FRDAP	200,000	2009-10	Yes
2. Town Park – Phase II	FRDAP	200,000	2009-10	Yes
3. Town Park – Phase III	FRDAP	200,000	2010-11	Yes
4. Water Feasibility Study	USDA	100,000	2009-10	Yes

Figure H-1d
SCHEDULE OF CAPITAL IMPROVEMENTS
FISCAL YEARS 2009/10 - 2013/14

TOWN OF VERNON, FLORIDA

Project Description	Funding Source	Project Cost	Scheduled (Fiscal Years)	Consistent with Other Elements
1. Shady Grove Park	FRDAP	200,000	2008-10	Yes
2. Sportsplex	FRDAP	200,000	2009-10	Yes
3. City Hall Park	FRDAP	200,000	2009-10	Yes
4. SR 79 - Relocation of Utilities SR 79	FL-DOT Loan/City of Vernon	750,000	2009-11	Yes
5. New Potable Well	CDBG	500,000	2009-10	Yes

Figure H-1e
SCHEDULE OF CAPITAL IMPROVEMENTS
FISCAL YEARS 2009/10 - 2013/14

TOWN OF WAUSAU, FLORIDA

Project Description	Funding Source	Project Cost	Scheduled (Fiscal Years)	Consistent with Other Elements
1. Street Paving and Repaving	CDBG	600,000	2010-12	Yes
2. Upgrade/Expansion Water System	USDA LOAN/GRANT	1,690,000	2009-11	Yes
3. New Potable Well System	USDA LOAN/GANT	600,000	2009-10	Yes
4. Rogers Recreational Park – Phase I	FRDAP	200,000	2009-10	Yes
5. Rogers Recreational Park – Phase II	FRDAP	200,000	2009-10	Yes
6. Possum Palace Upgrade	COUNTY/CITY	200,000	2009-10	Yes
7. Rogers Recreational Park – Phase III	FRDAP	200,000	2010-11	Yes

Figure H-1f
SCHEDULE OF CAPITAL IMPROVEMENTS
FISCAL YEARS 2009/10 - 2013/14

SUNNY HILLS SUBDIVISION
MUNICIPAL SERVICES BENEFIT UNIT (MSBU)

Project Description	Funding Source	Project Cost	Scheduled (Fiscal Years)	Consistent with Other Elements
1. Street Paving and Repaving	Bonds/Grants/TBD	13,200,000	2012-14	Yes
2. Street Lighting on Major Roads	Bonds/Grants/TBD	500,000	2012-14	Yes
3. Repair Inverts, Grates, Inlets	Bonds/Grants/TBD	2,500,000	2012-14	Yes
4. Fire Hydrant Replacement Upgrades (505 Locations)	Bonds/Grants/TBD	1,200,000	2012-14	Yes
5. 2 nd Fire Station and &EMS Base	Bonds/Grants/TBD	2,000,000	2012-14	Yes
6. Parks --Blue Homestead --Golf Lake --Brue Homestead --Smoothing Iron	Bond/Grants/TBD	600,000	2012-14	Yes

FIGURE H-2
TRACKING SUMMARY - CAPITAL IMPROVEMENTS SCHEDULE 2009-14
UNINCORPORATED WASHINGTON COUNTY AND MUNICIPALITIES OF
CARYVILLE, EBRO, VERNON AND WAUSAU

The schedule consists of a separate schedule for unincorporated Washington County, the municipalities of Caryville (Figure H-1B), Ebro (Figure H-1C), Vernon (Figure H-1D), Wausau (Figure H-1E), and the Sunny Hills MSBU (Figure. H-1F). The budget-related update to the Capital Improvements Element is required once a year. The County has revised the CIE and has elected to combine the schedule revisions with the update in the EAR-based amendments.

A. Washington County Capital Improvements Program Background

Five municipalities and the unincorporated areas of Washington County participate in the Washington County Comprehensive Plan. Using the CIE and the schedule, capital improvements are needed to implement the Comprehensive Plan and ensure that the adopted Level of Service (LOS) Standards are achieved and maintained for concurrency related facilities (sanitary sewer, solid waste, drainage, potable water, parks and recreation, schools and transportation facilities).

1. **Population Growth.** Washington County has experienced slow growth over the years. Some retirees are choosing to live here following retirement and residents are choosing to live in Washington County even though they work in adjacent and surrounding counties. The recent economic downturn has affected growth, which, is expected to remain at a slower pace in years to come. Several factors have affected growth in the county – collapse of the housing market, devaluation of property values, loss of employment opportunities, and substantial property insurance premium increase. According to Bureau of Economic & Business Research (BEBR), University of Florida, there has been a decline in the *increased growth rate* in Florida over the last three decades, and the decline will continue over the next three decades.

Washington County Population Growth 1950 – 2030			
Year	Population	Percent of Increase	Yearly Increase Percentage
1950	11,888		
1960	11,249	-5	-0.05%
1970	11,453	2	0.02%
1980	14,509	27	2.70%
1990	16,919	17	1.7%
2000	20,973	24	2.4%
2007 -- Estimated	23,700	13	1.9%
2010 -- Projected	24,800	5	0.05%
2015 -- Projected	26,300	6	0.06%
2020 -- Projected	27,700	5	0.05%
2030 -- Projected	30,200	9	0.09%

Source: US Bureau of the Census and Bureau of Economic & Business Research, University of Florida

2. **Building Permit Activity.** There was active growth in the County up to and including 2006, when a decline in the number of building permits issued became apparent. This trend has continued through 2009. The most up-to-date statistics for 2009 appear in Table H-_____ indicating the decline in new construction continues. The causes for this decline result from the economic downturn that has affected housing construction.

Building Activity and Building Permit Data for Municipalities and Unincorporated Washington County 2000 - 2009											
Jurisdiction	Year										
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Chipley	258	211	212	179	187	191	244	195	186	117	67
Caryville	20	18	14	11	16	12	23	16	16	9	11
Ebro	7	5	11	4	7	9	4	7	3	3	2
Vernon	81	49	39	36	36	39	50	37	35	29	10
Wausau	6	1	5	7	3	3	3	3	1	2	5
Unincorporated County	50	29	26	26	27	36	31	39	22	14	12
County Total	422	313	307	263	276	290	355	297	263	173	107
Source: Washington County Building Department.											

3. **De Minimus Impacts for Roadway Segments.** There are two segments of SR 77 that are currently not meeting the adopted LOS standards as shown in the *2008 Level of Service Analysis for State and County Roadways* for Washington County. Both of these are located within the City of Chipley and the de minimus report for those two sections of the roadway will be prepared by the City of Chipley. The road segments based on a rural developed area type (less than a 5,000 population) are:

- From the beginning of three-lane section north of I-10 to South Boulevard, within city limits of Chipley.
- From South Boulevard to northern city limits of Chipley.

The Evaluation and Appraisal Report identified SR 77 from the Bay County line to CR 279 as being deficient, that section of the road the classification of after that portion of the report was written. The road type went from *Rural Undeveloped* to *Rural Developed* with a maximum peak hour direction service volume reduced from 810 to 420.

De Minimus Roads in Chipley, Florida		
Segment	Location	Evacuation Route
SR 77 -- 3-Lane Section North of I-10 to South Boulevard. This section is within the City of Chipley. Chipley prepares report	Within City Limits of Chipley	Yes
SR 77 -- South Boulevard to North City Limits of Chipley. This section is within the City of Chipley. Chipley prepares report.	Within City Limits of Chipley	Yes
Source: Washington County Planning Office		

4. Concurrency Related Capital Improvements Schedule Selection Process. The following describes the selection process for projects to be included in the Capital Improvements Schedule. It is important to recognize that concurrency related projects are always the result of new growth, projected future need, and facility replacement or maintenance. Comprehensive Plan Elements that provide information on capital improvements include Traffic Circulation, Sanitary Sewer, Solid Waste, Drainage, Potable Water, and Natural Ground Water Aquifer Recharge, and Recreation and Open Space. Capital improvements' identification is based on: (1) repair and replacement of existing facilities; (2) the need to correct existing deficiencies; and (3) needs generated by future growth within the planning horizon.

The schedule of Capital Improvements includes specific categories for Caryville, Ebro, Vernon, Wausau, Unincorporated Washington County, and Sunny Hills MSBU.

- State Transportation System - Florida Department of Transportation Project Selection. The Florida Department of Transportation (FDOT) develops the FDOT's Five-Year Work Program. The Work Program represents the FDOT's commitments and planned expenditures of state and federal funds for transportation projects within Washington County over the planning period. The County is required to include the applicable transportation projects to be funded over the next five years in the Capital Improvements Element Schedule. During the amendment process where development affects the capacity of a state roadway, the County internally performs an analysis using current growth trends within the County.
- Washington County Transportation Project Selection. In 2007, a matrix system to determine the priority for paving and resurfacing County roadways was developed by the County. Based on several criteria, the different agencies within the County were presented with the opportunity to rate all county paved and unpaved roads in order to select the roads that most need upgrading. Participating agencies in the survey used to identify these roads were the Postal Service, the School District, Washington County Public Works Maintenance, Emergency Services, and the Sheriff's Department. From these rankings came the opportunity to prioritize roads and include these projects in the Capital Improvements Element schedule based on need rather than political pressure.
- Potable Water and Sanitary Sewer Project Selection. In 2005, it became mandatory to improve the coordination of water supply and land use planning. The result is that the County has included expanded water supply policies in the EAR-based amendments of this Plan that require protection of water supply sources. By the year 2015, the County should have a completed a ten-year water supply plans even though Northwest Florida Water Management has not determined the need for the County to have such a plan. The County has no central water or wastewater treatment facilities, but there is a need if the County is to move forward to identify services areas. As a result, the feasibility study for both central water supply and wastewater treatment facilities appear on the current Capital Improvements Schedule. Appropriate funding

must be identified for these studies.

4. Parks and Open Space Selection. Park LOS is measured in acres per thousand population. Accurate estimates are essential; therefore, the County relies heavily on BEBR population data for park analysis. Parks are not considered to have met LOS unless they are developed to meet their active or environmental purpose, so the purchase of parkland by itself does not add park acreage to the inventory. There are currently 12 County and 10 municipal projects included on the Capital Improvements Schedule.

B. Unincorporated Washington County Capital Improvements Schedule – Table H-1A

The *Capital Improvements Schedule* for Unincorporated Washington County is arranged into eight categories.

1. Transportation – Road Paving Management and Improvements.

The County has begun exploring appropriate methods to address expansion and revitalization of its small rural county road network. This system contains numerous miles of substandard roadways both paved and unpaved. With cooperation between the public and private sectors, emphasis is placed on proactive paving and resurfacing programs that will result in improved traffic circulation within Washington County and add to the economic development attractors of the county in providing incentives for investors to locate in Washington County. All newly constructed roads are to be paved to County standards with newly constructed roadways no longer accepted to accommodate new development.

- a. Resurfacing Completed. There were three roads completed under the Transportation schedule. All three of these projects were brought forward from the previous year's schedule, but can now be deleted from the list.

Washington County Resurfacing Completed 2009	
Piney Grove Road (omitted from last list)	SCRAP
Old Bonifay Road	SCOP
Washington Boulevard	SCOP

- b. Paving Completed. The completion of the paving of these two roads adds to the inventory of paved roads for Washington County. The two projects appeared on last year's schedule and will be deleted from the updated schedule.

Washington County Paving Completed 2009	
Chain Lake Road	Florida Forever Grant
Rolling Pines Road	Florida Forever Grant

- c. Paving Projects Funded/Construction Underway. The three projects currently underway appeared on the previous schedule and will remain there until completion.

The bids for these three roads have been awarded and work is either underway or will be within the current fiscal year. Bahoma Road construction has been delayed pending clarification of an easement from two property owners.

Washington County Paving Projects Construction Underway 2009	
Bonnett Pond Road	Florida Forever
Bahoma Road (Delayed/Easement Question)	Small County Incentive Grant
River Road	Florida Forever Grant

- d. Resurfacing Projects Funded. The three projects appeared on the previous schedule and will remain there until completion. The bids for these three roads have been awarded and will begin and/or continue throughout the current fiscal year.

Washington County Resurfacing Funded with Work Pending 2010-2012	
Hampshire Boulevard Resurfacing	SCRAP
Bethel Road Resurfacing	SCRAP
Shell Landing Road Resurfacing	SCRAP

- e. Paving/Resurfacing Dependent on Next Grant Cycle. These roads are recommended for paving and have been included on the list in anticipation of funding availability during the planning horizon.

Washington County Proposed Paving/Resurfacing with Funding Dependent on Next Grant Cycle 2010-2012	
Clayton Road Paving	CDBG/TBD
Gainer Road Paving	CDBG/TBD

- f. Miscellaneous Transportation Projects. The Elkam Connector PD&E and the County Sidewalk in Critical Areas have been included on the schedule in anticipation of funding availability during the planning period. The Thermoplastic Striping County-wide has been funded by the Economic Stimulus Funding. Bids are pending on the project.

Washington County Miscellaneous Transportation Projects 2009-2010	
Elkam Connector PD&E	TBD
Thermoplastic Striping County-Wide a. Creek Road b. Pioneer Road c. Alford Road d. Clayton Road	Economic Stimulus Funding
County Sidewalks in Critical Areas	Grants/TBD

- g. Developer Funding and Proportionate Fairshare. These projects are dependent on developer contributions along with state and county funding. Due to the economic slowdown in the County, the developers have not been able to proceed with these projects.

Washington County Pending Developer Funding 2009-2012	
Emerald RV Park Turn Lanes SR 77	Developer/FL DOT
Wages Pond Road County Section	Developer/County
Deadening Road	Developer/Impact Fees

- h. Bridge Replacement/Improvements. There are approximately 60 county bridges within the County road system. The Florida Department of Transportation does have performed inspections and the bridges listed below will be repaired or replaced, as funding is available. Bridge maintenance is another component of the county's road network that should be included in the Transportation Plan for Washington County. CR 166 Alligator Creek Bridge was completed during fiscal year 2008-09.

Washington County Bridge Replacement/Improvements 2009-2014	
CR 166 Alligator Creek Bridge (Complete)	FL-DOT
Duncan Community Road, Flat Creek Bridge	FL-DOT
River Road, Gum Creek Bridge	FL-DOT
US 90 at Holmes/Alligator Creek Bridge	FL-DOT
Ferrell Nelson Road, Flat Creek Bridge	FL-DOT
CR 77A Pedestrian Railing	FL-DOT

- i. Paving of Unpaved Roads as Identified by Road Matrix. In 2007, a matrix system to determine the priority for paving and resurfacing County roadways was developed by the County Engineer. Based on several criteria, the different agencies within the County were presented with the opportunity to rate all county paved and unpaved roads in order to select the roads that most needed upgrading. Participating agencies in the survey used to identify these roads were the Postal Service, the School District, Washington County Public Works Maintenance, Emergency Services, and the Sheriff's Department. From these rankings came the opportunity to prioritize roads and include these projects in the Capital Improvements Element schedule based on need rather than political pressure. No funding source is identified at this time.

Washington County Roads to be Paved from Paving Matrix 2009-2014	
Buckhorn Boulevard	Funding TBD
Lucas Lake Road	Funding TBD
Pike Pond Road	Funding TBD
Kent Road	Funding TBD
Houston Road	Funding TBD

- j. Florida Department of Transportation Five-Year Work Program for Washington

County.

FL-DOT Projects Roads Currently Construction	
SR 277 from SR 79 Vernon to US 90 Chipley	FL-DOT
SR 79 Preliminary Engineering – Cypress Creek Bridge to Holmes County	FL-DOT
SR 79 Construction – Environmental Road to Strickland Road	FL-DOT
SR 79 Bridge Replacement Holmes Creek in Vernon	FL-DOT
SR 79 Four-lane of SR 79	FL-DOT

2. Facilities in Unincorporated Washington County Florida.

- a. Completed Facilities. This project is complete and has been deleted from the list.

Completed Facilities in Unincorporated Washington County Florida	
Courthouse Security Phase II	Homeland Security

- b. Projects Forwarded from the Previous Year. Five projects are forward from the previous schedule. Previously, the Washington County Annex was listed as the Sunny Hills Community Center, but is an annex for the County. There will be community center within the annex that will be available for meetings and organizational meetings subject to approved user fees. The Mudhill Landfill Rap project will address the problem of the identified discharge of iron into the surface water of the state of Florida.

Facilities in Unincorporated Washington County Florida	
Industrial Park – Access Road	CDBG/Economic Grant
Industrial Park – Rail Spur	OTED
Washington County Annex (Sunny Hills Community Ctr)	Community Budget
Mudhill Landfill Rap	Landfill funds from County Budge
County Library Facility at County Annex in Sunny Hills	Grant

- c. New Project Added. The water system for the industrial center has been added to the Facilities Schedule to allow for better tracking. This facility will provide water to the new Washington County Industrial Park.

Facilities in Unincorporated Washington County Florida	
Industrial Park Water Center	CDBG

3. Drainage Plan Unincorporated County. While many of the problems associated with stormwater management problems have been identified and corrected, the increased development in areas previously rural in nature indicates there are still some areas that will need to be addressed long term as to proper drainage. An appropriate flood management ordinance has been in place since 2006. Northwest Florida Water Management

(NFWFMD) and the Federal Emergency Management Agency (FEMA) are currently accomplishing the Flood Insurance Rate Maps' revision and update process. The maps currently used are outdated because of natural and physical changes caused by land use, development and erosion.

Drainage Plan in Unincorporated Washington County Florida	
1. Engineering Study	LMS/Local Match
2. Project Construction	Grant/Local Match

4. Recreation Unincorporated County. Washington County has a generous supply of recreational facilities and areas heavily utilized by local residents and out-of-county visitors. Bordered on the west by the Choctawhatchee River with Holmes Creek flowing through the center, there are many opportunities for canoeing and fishing for all visitors. Numerous lakes located throughout the county offer picnic areas, boating facilities, and sports parks. Approximately 10 county parks' improvements are listed on the schedule for fiscal years 2009-2014.

- a. Completed Parks. Two parks have been completed and deleted from the schedule.

Completed Recreational Parks in Unincorporated Washington County Florida	
1. Five Points Recreation Center Phase II	FRDAP
4. White Double Pond	FRDAP

- b. Current Scheduled Projects. Only two of the projects appearing on the proposed CIE Schedule revision appear on the previous schedule. The Equestrian Center Play Park and Restrooms work is presently underway and is expected to be completed sometime in 2010. The second project that appeared on the previous schedule, Hinson Crossroads Community Center is deleted from the list as not being a feasible project at this time.

Pending Improvements for Recreational Parks in Unincorporated Washington County Florida	
Equestrian Center Play Park/Restrooms	FRDAP/County Budget

- c. New Recreational Parks Added to the CIE Schedule. The Hunter Park, Phase II application for the FRDAP grant has been prepared and will be submitted when the next funding cycle to open. The other park projects are pending completion of and submission of appropriate grant applications. The applications are expected to be filed during 2010 with work to be completed in 2011-12 if funding is granted.

New Recreational Projects Added to CIE Schedule for
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Unincorporated Washington County Florida	
Hunter Park Phase II	FRDAP
Daniel's Lake Recreation - Omitted from last schedule)	FRDAP
Campbell Park Phase II	FRDAP
Wilder Park Sunny Hills Phase I	FRDAP
St. Joseph Park Phase II	FRDAP
Orange Hill Park Phase II	FRDAP
Equestrian Arena Phase II	FRDAP
Dunford Lake Project	FRDAP/FBIP

5. Wastewater Treatment System (County-Wide). Washington County is a rural county with much of the residential development distributed throughout the agricultural lands existing in the County. There is no wastewater treatment plant planned for the County and the current system of septic tanks has presented no major concerns or problems. However, as the potential for development increases and the need for economic development become more critical, the Board has reconsidered this option and has placed a feasibility study and service area identification project on the Capital Improvements Element schedule with the funding source yet to be determined. There is no master Wastewater Facilities Plan or a Reuse Master Plan.

Wastewater Treatment System for Unincorporated Washington County Florida	
Engineering Feasibility Study and Service Area Identification	USDA/TBD

6. Potable Water System (County-Wide). There is a plentiful supply water sources within the County. However, there is no central water system that will ensure delivery of potable water to areas with increasing development and the non-urban areas of the County. It is vital that the County pursue the need to provide a suitable potable water supply system for the County. Every attempt to identify viable funding sources will be made to ensure that this project receives high priority. Most importantly, grants should be actively pursued that will provide the funding for this essential need for the County. In addition, coordination with the private sector is a tool that should be pursued. The necessary study to identify the areas of the County with the greatest demonstrated need for a central potable water system should continue

Central Potable Water System for Unincorporated Washington County Florida	
Engineering Feasibility Study and Service Area Identification	USDA/TBD

7. Emergency Management Operations. The four projects shown below are carried over from the previous schedule. The Emergency Operations Center has been funded and will be completed and occupied during 2010. Work is in progress for the new EMS/Fire Station located on SR 77 in District 5 and will be completed during 2010. The funding source for this facility is impact fees. The primary functions of the EMS/Fire Station for District 3 located at Campbell Park will be to house an EMS team and equipment. The

option remains open to place a fire station there later. Due to distance, the need for supplemental ambulance service in that section of the county is critical. The location is adjacent to the Campbell Park on county-owned property, located off SR 79 north of Ebro.

Emergency Management Operations Projects for Unincorporated Washington County Florida	
Emergency Operations Center	General Fund/EMS Grant
EMS/Fire Station, District 1	Community Budget/Impact Fees
EMS/Optional Fire Station, District 3	Community Budget/Impact Fees
EMS/Fire Station, District 5	Community Budget/Impact Fees

8. Washington County Municipalities Public Schools Facilities. As required by state statute, the school facilities are included in the CIE schedule with reference to the Washington School District Tentative Facilities Work Program.

As the population growth in Washington County has been consistently slow during the past decade, there has not been a capacity issue with the local schools in Washington County. Additionally, Washington County is a special facilities county, which makes it difficult to plan for long-term facilities without knowing when funding may be available. Despite these circumstances, Washington County has made a strong effort in the past to coordinate with its municipalities and the Washington County School Board. In cooperation with the School Board and the municipalities (Caryville, Chipley, Ebro, Vernon and Wausau), Washington County has implemented the Interlocal Agreement for Public School Facility Planning between Washington County all legislative bodies of the municipalities, as required by Section 1013.33, Florida Statutes, including procedures for the *Washington County School District Tentative Facilities Work Program*. The adopted state-approved Public Schools Facilities Element provides the mechanisms by which the County will work with the school board and developers to aid the County in siting and planning new educational facilities along with funding.

Washington County and Municipalities Public Schools Facilities	
School District Tentative Facilities Work Program 2009-2014	Washington County School District

C. Town of Caryville Figure H-1b.

Caryville is located in the extreme northwest corner of Washington County on the Choctawhatchee River, with a large portion of the town located in a flood zone. Transportation routes to the town are I-10, SR 90, CR 279 and CR 173. In the past, the frequency of floods and the buyout program of the Federal Emergency Management Agency (FEMA) have contributed to a drop in population for the years between 1990 and 2000. While this recent decrease in population has remained, there has been no significant growth primarily due to development restrictions on areas within the flood plains and the lack of suitable property for development, either for commercial or residential purposes. There are 173 addressed structures in the town and twenty-eight businesses, churches, cemeteries, or communication towers and 145 residences. The Florida Department of Corrections facility work camp is located in the town and adjacent to

the I-10 interchange. Other than the work camp, there is no other major employer in the town.

1. Potable Water. The present demand for water in Caryville is 125 gallons of water per person per day with the present system currently delivering that amount. A new well is under construction and will be operational in 2010. The existing water delivery system infrastructure is antiquated and fails to perform at a level-of-service that ensures the most effective delivery to residences and businesses within the town limits of Caryville. The upgrade of the water well infrastructure will ensure a clean, abundant supply of drinking water to the town. The project is funded by a CDBG grant in the amount of \$600,000.
2. Parks and Recreation. Three recreational projects have been forwarded from the previous schedule of improvements. All funding has been awarded for the recreational improvements and work is in progress with completion expected in 2010.

Town of Caryville Capital Improvements	
Project Description	Funding Source
1. City Water Well	CDBG
2. Sellers Park	FRDAP
3. Hodges Park	FRDAP
4. Hodges Park	FRDAP

D. Town of Ebro Figure H-1c

Ebro is located at the intersections of SR 79 and SR 20 in southwest Washington County. Washington County Kennel Club provides employment to residents of Ebro and the immediately surrounding area. Commercial development is comprised of a convenience store, motel, and restaurant. Portions of the town are in a flood plain and development is restricted to locations in higher elevations. No central water or wastewater treatment services are available in this area and this may account for the slow growth. It is expected that the future move of the Bay County International Airport to a location south of Ebro in Bay County and the widening of SR 79 to a four-lane facility will stimulate economic growth. The construction of a Lewis Bear Distribution Center warehouse will be completed in 2009, with some employment opportunities being made available for Washington County residents. There are 181 addressed structures in the town. Thirty-six (36) are businesses, churches, cemeteries, or communication towers and there are 145 residential units. The total acreage for Ebro, including Pine Log Forest is shown as 3,962.

1. Parks and Recreation Completed. The Town Park Phase I and Town Park Phase II have been completed and are deleted from the schedule. Another grant (Town Park Phase III) will be applied for during the next grant cycle.
2. Transportation. The four lane project of SR 79 from the Bay County line to Interstate 10 is currently in progress. Work is underway in Ebro from Environmental Road to Strickland

Road." This encompasses the city limits of Ebro. This is a FL-DOT action item with \$26,975,209 projected for the projection completion. This project appears in the Florida Department of Transportation portion of the Capital Improvements Schedule.

3. Potable Water and Wastewater Treatment. The lack of urban services in areas where they should exist is of concern. It is expected that the Town of Ebro will be impacted at some time in the future due to the new Panama City - Bay County International Airport with a groundbreaking in November 2007. The airport is being built in the 75,000-acre West Bay Area Sector on 1,300 acres of a 4,000-acre site being donated to the Airport Authority by The St. Joe Company. A second sector plan is being considered for the 55,000 acres of the Knight Family Trust property in and around Ebro. The four-laning of SR 79, the main thoroughfare through Ebro, will also add to the possibility for growth of Ebro and the surrounding area. Some residential development is being attempted in that area, but the lack of utilities – both central water and wastewater treatment, has discouraged growth. Previously, two projects, (1) Water Feasibility Study and (2) Wastewater Treatment Feasibility Study were being considered by the Town. However, due to the lack of funding the town had deleted the Wastewater Treatment Feasibility Study and will instead concentrate efforts toward the central water systems for the town.

Project Description	Funding Source
1. Town Park – Phase I	FRDAP
2. Town Park – Phase II	FRDAP
3. Town Park – Phase III	FRDAP
4. Water Feasibility Study	USDA

D. Town of Vernon Figure H-1D

The geographical center of the county is Vernon and is located on Holmes Creek at the crossroads of SR 79, CR 277, and CR 279. The largest employer within the town is the Washington County School District with three schools located in the immediate area. Other than small businesses, restaurants, gas stations, and a few small shops, there are no major businesses offering employment in Vernon. The Town does have a central water and sewer system. The Department of Environmental Protection has recently approved the provision of new hookups by the town to the newly installed sewage infrastructure that will increase over sewer capacity. This may affect and encourage both residential and commercial in the community. There are 584 addressed structures in the town. One hundred twenty six (126) are businesses, churches, cemeteries, or communication towers. The remaining 458 are residential. There are 2,989 acres within the town limits of Vernon.

1. Transportation. Vernon faces many changes in the coming years with the Florida Department of Transportation's four-lane project of SR 79. This project will result in the taking of property from the downtown business district, thus creating the need for the town and merchants to look elsewhere for accommodations for a grocery store and other shops. This project encompasses not only the widening of the roadway to four lanes but the replacement of the SR 79 bridge over Holmes

Creek at the cost of \$46,860,869. This work Church Street that runs parallel to SR 79 will need to be upgraded to accommodate school bus and pedestrian traffic between three schools (elementary school located on CR 277 and the middle and high schools located on SR 279). This upgrade will include widening, resurfacing and installation of sidewalks. Funding sources have tentatively been identified as the schools system, the town grant program and Washington County. Some help may come from the FL-DOT.

2. Potable Water and Wastewater Treatment. The Town of Vernon, will be forced to upgrade water and sewer lines during the four-lane project of SR 79 with funding coming from FDOT and possibly some grants if the opportunity arises.

There are three projects listed under this category. (1) Relocation of Utilities necessitated by the FL-DOT action item for four-laning of SR 79; (2) Stormwater drainage for Jackson and Dawson Streets; and (3) A new well funded by a CDBG grant that has not been awarded.

3. Recreation. Three new parks have been added to the schedule. These are expected to be funded by pending FRDAP grants at \$200,000 each.

Project Description	Funding Source
Shady Grove Park	FRDAP
Sportsplex	FRDAP
City Hall Park	FRDAP
SR 79 - Relocation of Utilities SR 79	FL-DOT Loan/City of Vernon
New Potable Well	CDBG

E. Town of Wausau Figure H-1E

1. Transportation: The Town has elected to pursue a CDBG grant in the amount of \$600,000 to upgrade, resurface, and pave the existing streets within the town limits. These street improvements are initially estimated to cost around \$600,000. However, as no preliminary grant work has been performed, this amount is due to change as costs and grants become available.
2. Potable Water System. There are two projects on this schedule:
 - Upgrade and Expansion of the Existing Water Delivery System: The existing water delivery system infrastructure is antiquated and fails to perform at a level-of-service that ensures the most effective delivery to residences and businesses within the town limits of Wausau. The upgrade of the water infrastructure is necessary to ensure delivery of a clean, abundant supply of drinking water to the town.
 - New Potable Water Well: The present demand for water in Wausau is 146 gallons of water per person per day with the present system currently

delivering that amount. However, the well is providing water that is contaminated with enough iron that it is a nuisance and the system does not consistently provide safe drinking water.

3. Parks and Recreation: Three projects were carried to the current year:

- Rogers Recreational Park - Phase I
- Rogers Recreational Park - Phase II
- Possum Palace Upgrade.
- A new project, Rogers Recreational Park - Phase III has been added.

F. Sunny Hills Figure H-1F

The CIE Schedule for Capital Improvements Element for Sunny Hills is included in the referenced CIE schedule (Figure H-1F) at Exhibit A. Financial uncertainty of the Municipal Services Benefit Unit (MSBU) funding assessments has created a delay in all of these projects although renewed efforts will be made to continue to plan and prepare for these projects. There are no changes for the MSBU portion of the CIE Schedule.

Projected Improvements for Sunny Hills MSBU 2009-2014	
Street Paving and Repaving	Bonds/Grants/TBD
Street Lighting on Major Roads	Bonds/Grants/TBD
Repair inverts, grates, inlets (560)Drains/Culverts	Bonds/Grants/TBD
Fire Hydrant Replacement Upgrades (505 Locations)	Bonds/Grants/TBD
2 nd Fire Station and &EMS Base	Bonds/Grants/TBD
Parks --Blue Homestead --Golf Lake --Brue Homestead --Smoothing Iron	Bond/Grants/TBD

This update coincides with the EAR-based update and revision of the Comprehensive Plan and is included as a part of the plan amendment to ensure compliance with State of Florida Statutes, Chapter 163.3187(l)(f), and Chapter 9J-11 and Chapter 91-51.0005(2), Florida Administrative Code. The CIE will be used throughout the planning period to ensure that the construction of all capital facilities are planned so as to accommodate future growth.

Public Hearings. Public hearings were scheduled before the town councils of:

- Ebro (November 10, 2009)
- Wausau (November 12, 2009)
- Vernon (November 23, 2009)
- Caryville (December 8, 2009)