



Indian River County 2020 Comprehensive Plan

Chapter 6

Capital Improvements Element

Indian River County Community Development Department
Supplement #14; Adopted November 10, 2009, Ordinance 2009-021

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Introduction

The Capital Improvements Element (CIE) summarizes the needed capital facilities identified in the other comprehensive plan elements and describes the financial means by which these facilities are to be funded. This element demonstrates the economic feasibility of the entire comprehensive plan and prioritizes the funding of all the public facilities identified in the other comprehensive plan elements based on the level of need and the availability of funds.

For purposes of this element, a capital improvement is a substantial facility (land, building, or major equipment) that costs at least \$25,000 and which is required to maintain adopted level-of-service standards or to meet objectives identified in the county's comprehensive plan.

Included in the CIE are an existing conditions section, an analysis section, a concurrency management section, a goals, objectives, and policies section, and an implementation section. Financial resources and existing local policies and practices are discussed in the existing conditions section. The fiscal condition of both the county and its comprehensive plan, as well as other issues concerning capital improvement projects, are assessed in the analysis section of this element. The administrative framework for maintaining public facility service levels is addressed in the concurrency management section, while the county's overall capital improvements strategy is discussed in the goals, objectives and policies section. Finally, a 5-Year Schedule of Capital Improvements, as well as monitoring and evaluation programs, can be found in the implementation section of this element.

Existing Conditions

Financial Resources

One of the chief functions of the Capital Improvements Element is to inventory the major sources of revenue available to the county. These revenue sources determine the county's capability to fund needed capital improvements. Table 6.1 lists the county's local, state, and federal revenue sources and indicates the amount of revenue collected from each source during FY 2007/08. Table 6.1 also shows the percentage distribution of total revenue received by Indian River County for each of the revenue sources.

Table 6.1: Indian River County Revenue Sources (FY 2007/08)

Federal Sources			State Sources			Local Sources		
	Amount (\$1,000)	% of Total Revenue		Amount (\$1,000)	% of Total Revenue		Amount (\$1,000)	% of Total Revenue
Various Grants	\$18,567	6.89%	Local Government Half-Cent Sales Tax	\$7,588	2.82%	Ad Valorem Taxes	\$99,827	37.06%
Total Federal	\$18,567	6.89%	County Revenue Sharing	\$2,850	1.06%	Enterprise Funds	\$44,677	16.59%
			Constitutional Fuel Tax	\$1,618	0.60%	User Fees and Charges	\$18,679	6.93%
			County Fuel Tax	\$710	0.26%	Special Assessments	\$552	0.20%
			Alcoholic Beverage License Tax	\$49	0.02%	Impact Fees	\$5,432	2.02%
			Pari-Mutuel Tax	\$447	0.17%	Local Discretionary Sales Surtax	\$13,714	5.09%
			Mobile Home License Tax	\$107	0.04%	Tourist Development Tax	\$1,585	0.59%
			Various Grants	\$16,240	6.03%	Local Option Fuel Tax	\$3,043	1.13%
			Total State	\$29,609	10.99%	Franchise Tax	\$9,443	3.51%
						Interest Income	\$16,321	6.06%
						Other	\$7,901	2.93%
						Total Local	\$221,174	82.11%
						Total All Sources	\$269,350	100%

Local Sources

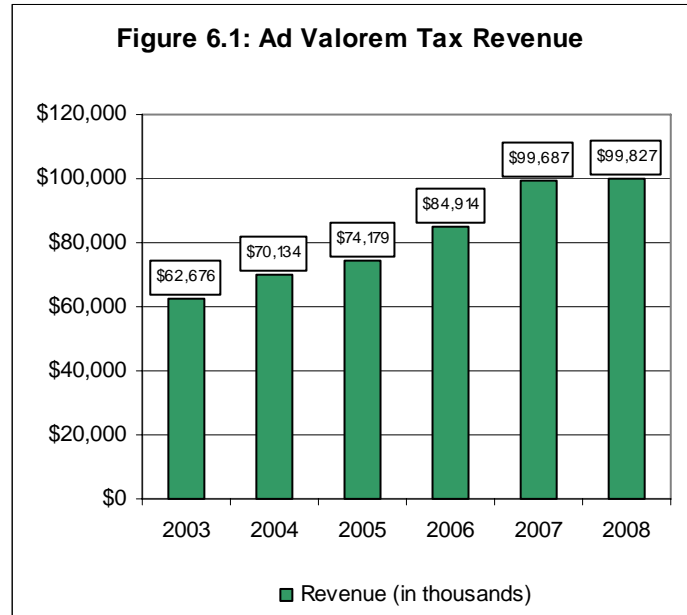
Local sources consist of revenues that are levied, collected and disbursed at the local level solely at the discretion of Indian River County. These local sources are shown in table 6.1, and are described in further detail below.

- Ad Valorem Taxes (Property Taxes)

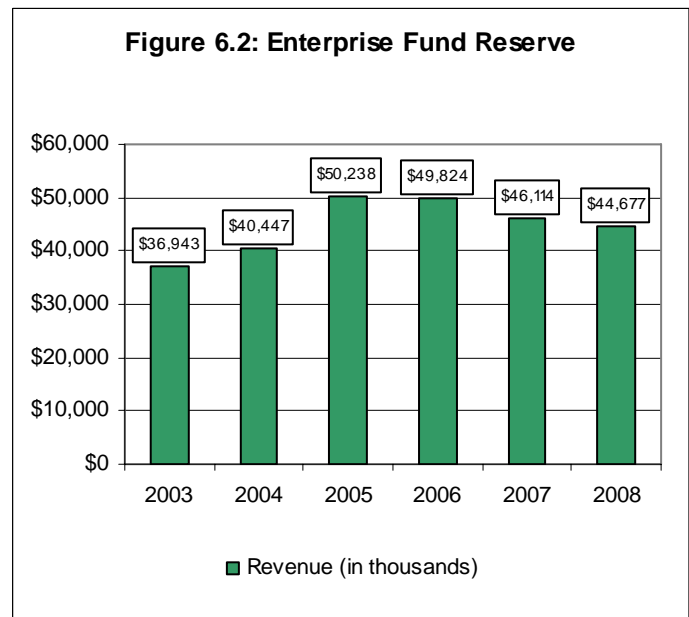
Ad Valorem taxes are taxes levied on the assessed value (net of any exemptions) of real and personal property. This tax is commonly referred to as “property tax.” Ad valorem taxes are generally assessed in mills; that is, thousandths of a dollar of assessed value. The state mandated millage cap is 10 mills per local government, excluding voted millages. In FY 2007/08, Indian River County applied an aggregate millage rate of 5.1726. The Board of County Commissioners' policies allow revenue from ad valorem taxes to be used for both operating and capital project expenditures.

Table 6.1 shows that, in FY 2007/08, Indian River County collected approximately \$99,827,000 in ad valorem taxes. Ad valorem taxes represented 37.06% of all revenues collected by Indian River County in FY 2007/08.

Figure 6.1 displays the ad valorem tax revenue collected by Indian River County over the last six fiscal years. Over that time period, ad valorem tax revenue increased 59.27%.



Source: Indian River County Finance Department



Source: Indian River County Finance Department

- Enterprise Funds

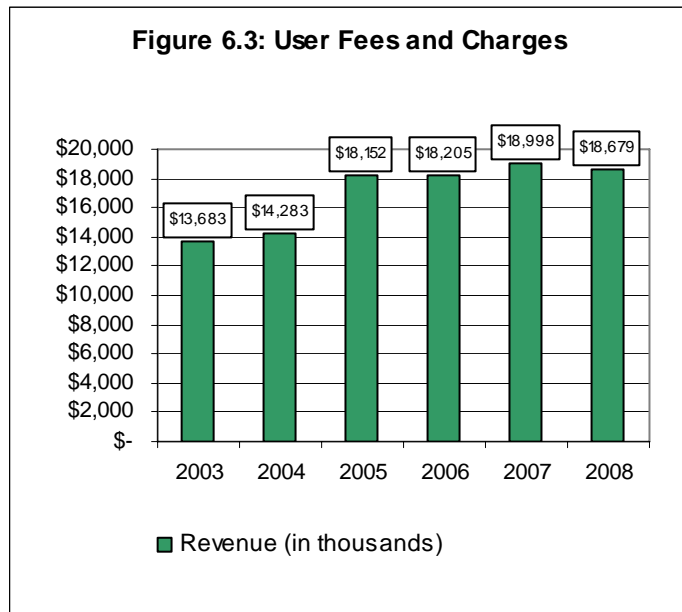
Within governmental entities, various departments often exist that provide goods and services to the public in a manner similar to the private sector. Such departments, classed under the general title “enterprise funds,” must raise revenues from outside the government sector. Enterprise departments assess a fee to the customer using the goods or services provided by that department. In Indian River County, the Utility System, Solid Waste Disposal District, Golf Course, and Building Division are enterprises.

Table 6.1 shows that enterprise fund revenue represented 16.59% of Indian River County’s total source of funds for FY 2007/08. Figure 6.2 displays the enterprise fund revenue collected by Indian River County over the last six fiscal years. Over that time period, enterprise fund revenue increased 20.93%.

- User Fees and Charges

User fees and charges represent revenue received by the county for providing various general services. User fees and charges are necessary because taxes alone cannot totally keep up with the increasing costs of services. This category includes fees collected by the Tax Collector’s Office, the Clerk of the Circuit Court, the Property Appraiser’s Office, the Sheriff’s Department, and the Recreation and Parks Department. This category also includes other miscellaneous user fees charged by the county for general services not financed by other fund sources. In FY 2007/08, user fees and charges represented 6.93% of all funds collected by Indian River County.

Figure 6.3 displays user fees and charges collected by Indian River County over the last six fiscal years. Over that time period, revenue from user fees and charges has varied, but overall increased 36.51%.

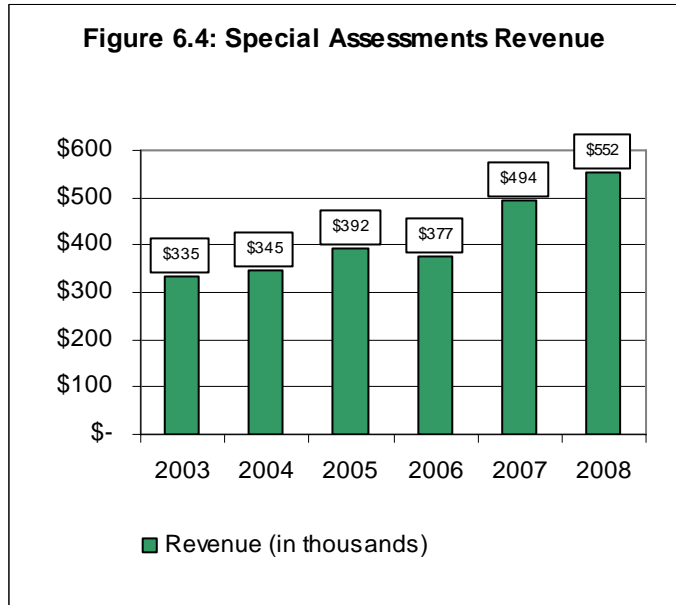


Source: Indian River County Finance Department

- Special Assessments

Special assessments are compulsory payments levied on real property for specific benefits generated by public investments or services; the assessment levied must fairly reflect the actual costs of the improvements. County revenues which fall under the general category of special assessments consist of street paving assessments, street lighting district assessments, as well as assessments for water, sewer, and drainage improvements. Expenditures of special assessment revenue are restricted to public improvement projects that directly benefit the property owner or payee. For example, street paving assessment revenues must be spent on paving streets that directly benefit the payer of the assessment.

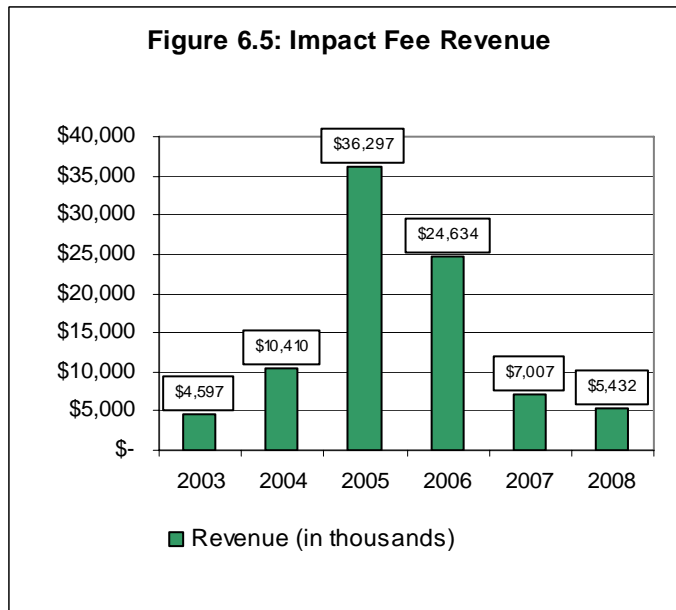
Special Assessment funds represented 0.20% of county funds for FY 2007/08 as shown in table 6.1. Figure 6.4 displays the revenue collected by Indian River County through special assessments over the last six fiscal years.



Source: Indian River County Finance Department

- Impact Fees

An impact fee is a one time charge, fee, or assessment levied as a condition of issuance of subdivision or site plan approval, issuance of a building permit, approval of a certificate of occupancy, or other development or construction approval when any portion of the revenues collected is intended to fund any portion of the costs of capital improvements for any public facilities.



Source: Indian River County Finance Department

Since 1986, Indian River County has levied

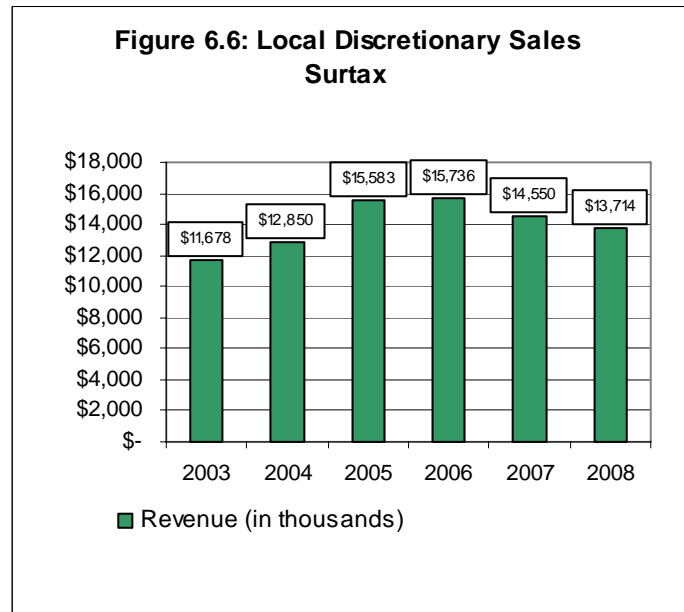
traffic impact fees on new development projects. In June of 2005, Indian River County began to levy 8 new impact fees. At the same time, the County increased the existing traffic impact fee rates. The current impact fees include: traffic, emergency services, parks and recreation, public schools, solid waste, correctional facilities, law enforcement, libraries, and public buildings.

Figure 6.5 shows the substantial increase in impact fee revenues related to the addition of the eight new impact fees and the increase in traffic impact fee rates. In FY 2003/04, traffic impact fees represented 5.17% of funds collected by Indian River County. In contrast, traffic impact fees and the eight additional impact fees represented 14.31% of funds collected by Indian River County for FY 2004/05. Since FY 2004/05, impact fee funds have dramatically declined with the slowing economy.

- Local Discretionary Sales Surtax

Local governments are authorized to levy numerous types of local discretionary sales surtaxes pursuant to s. 212.055, F.S. Under the provisions of s. 212.054, F.S., the local discretionary sales surtaxes apply to all transactions subject to the state tax imposed on sales, services, rentals, admissions, and other authorized transactions. The surtax is computed by multiplying the rate imposed by the county where the sale occurs by the amount of the taxable sale. This sales tax can be levied on most transactions under \$5,000.

Under this category, Indian River County is eligible to impose a Local Government Infrastructure Surtax of either 0.5% or 1.0% and a School Capital Outlay Surtax of up to 0.5%. Currently, Indian River County imposes only the 1.0% Infrastructure Surtax.



Source: Indian River County Finance Department

The Local Government Infrastructure Surtax must be enacted by a majority vote of the Board of County Commissioners and approved by voters in a countywide referendum. This surtax, which may be imposed for a maximum period of fifteen years, was initiated by Indian River County in April, 1989, and was renewed by voters in November, 2002. Generally, the proceeds must be expended to finance, plan, and construct infrastructure; to acquire land for public recreation or conservation or protection of natural resources; and to finance the closure of local government-owned solid waste landfills that are already closed or are required to close by order of the Department of Environmental

Protection.

Table 6.1 shows that local sales surtax revenue represented 5.09% of all funds collected by Indian River County in FY 2007/08. Figure 6.6 displays the Local Discretionary Sales Surtax revenue received by Indian River County over the last six fiscal years. This local revenue source increased by 17.43% over that period.

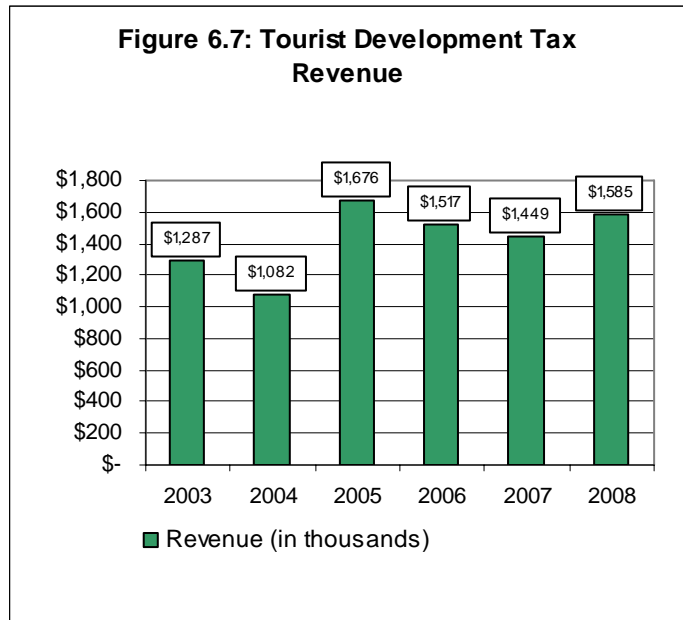
Distribution of surtax proceeds is based on the specifics of an interlocal agreement or through a formula based on population. In Indian River County, Local Infrastructure Surtax revenue is distributed to county government and municipal governments through a formula based on population.

Twenty-one of the sixty-seven Florida counties levy a Local Government Infrastructure Surtax. Within Indian River County’s region, Brevard, Palm Beach, and St. Lucie counties do not levy the surtax, while Martin County levies a 0.5% infrastructure surtax. Okeechobee County is eligible to levy the infrastructure surtax, but instead levies a Small County Surtax of 1%, which is another local discretionary sales surtax.

- Tourist Development Tax

Any county in the state may, subject to a vote of the citizenry, impose a Tourist Development Tax. The transient rental trade is the primary base for the levy of the tourist tax. Any lodging agreement for six months or less is subject to the tax.

Generally, the tourist tax levy is one or two percent. Counties, however, may set an additional one percent above the original tax through an extraordinary vote of the governing board or by referendum. Currently, Indian River County imposes the original two percent tourist tax as well as an additional one percent tax. Sixty Florida counties out of sixty-seven total counties currently levy a tourist tax. Of those sixty counties, forty-two counties, including Indian River County, impose an additional one percent tourist tax.



Source: Indian River County Finance Department

Table 6.2 displays the tourist taxes imposed in counties that are geographically proximate to Indian River County. Compared to neighboring counties, Indian River County imposes a similar level of tourist taxes. Brevard, Palm Beach, and St. Lucie Counties have the highest tourist tax levy of the six counties listed (5.0%). Indian River County and Martin County each have a tourist tax rate of 4.00%. Okeechobee County has the lowest tourist tax levy.

Table 6.2: Optional Tourist Taxes on Transient Rental Facilities						
County	Original Tourist Tax	Additional Tax	Professional Sports Franchise Facility Tax	Additional Professional Sports Franchise Tax	Maximum Potential % Levy	Total % Levy
Brevard	2.00%	1.00%	1.00%	1.00%	5.00%	5.00%
Indian River	2.00%	1.00%	1.00%	-----	5.00%	4.00%
Martin	2.00%	1.00%	1.00%	-----	5.00%	4.00%
Okeechobee	2.00%	1.00%	-----	-----	5.00%	3.00%
Palm Beach	2.00%	1.00%	1.00%	1.00%	5.00%	5.00%
St. Lucie	2.00%	1.00%	1.00%	1.00%	5.00%	5.00%
Shading indicates those counties eligible to impose a particular tax						

Source: Florida Legislative Committee on Intergovernmental Relations, Local Government Financial Information Handbook. August 2009.

The Local Option Tourist Tax can be used for the following purposes:

- (1) Acquire, construct, operate, and promote one or more publicly owned and operated convention centers, such as sports stadiums, coliseums, or auditoriums within the district that the tax is imposed;
- (2) Promote and advertise tourism nationally, internationally, and in the State of Florida;
- (3) Fund convention bureaus and other tourist information bureaus as county agencies or by contract with the Chamber of Commerce or similar associations in the county;
- (4) Finance beach development and restoration as well as shoreline protection and restoration of inland lakes and rivers to which there is public access;

- (5) Construct, improve, maintain, and promote museums, zoos, fishing piers, or nature centers which are publicly owned and operated either by the county or a not-for-profit organization which opens the facilities to the public (applicable to those counties with a population less than 500,000);
- (6) Pledge the revenues to secure and liquidate revenue bonds issued by the county, subject to certain limitations.

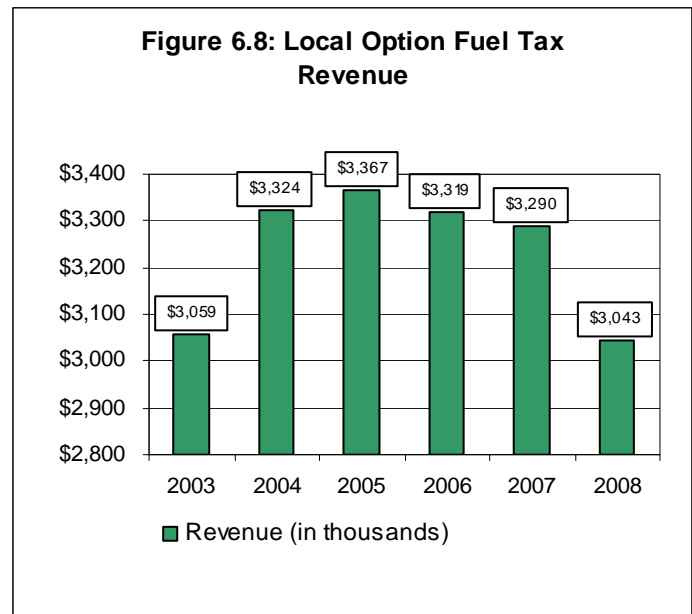
Figure 6.7 shows the Tourist Development Tax revenue received by Indian River County over the last six fiscal years. Over that time period, tourist tax revenue received by Indian River County fluctuated based on market conditions, but had an overall increase of 23.15%.

- Local Option Fuel Tax

Local governments are authorized to levy up to twelve cents of local option fuel taxes in the form of three separate levies. These levies are:

- a one to six cent local option fuel tax;
- a one to five cent local option fuel tax; and
- a ninth cent fuel tax.

Indian River County currently imposes the full six cents of the one to six cent fuel tax. This tax applies to every net gallon of motor and diesel fuel sold within a county. The one to six cent fuel tax may be authorized by an ordinance adopted by a majority vote of the governing body or voter approval in a county-wide referendum. Generally, the proceeds may be used to fund transportation expenditures.



Source: Indian River County Finance Department

Table 6.1 shows that local option fuel tax revenue represented 1.13% of all funds collected by Indian River County for FY 2007/08. Figure 6.8 shows that local option fuel tax revenue for the county has decreased overall by .52% from what it was in Fiscal Year 2003. Even though local option fuel tax revenues were less in fiscal year 2008 than what they were in fiscal year 2003, the county received a significant increase in local option fuel tax revenue in fiscal years 2004 through 2007. This was largely associated with the building boom.

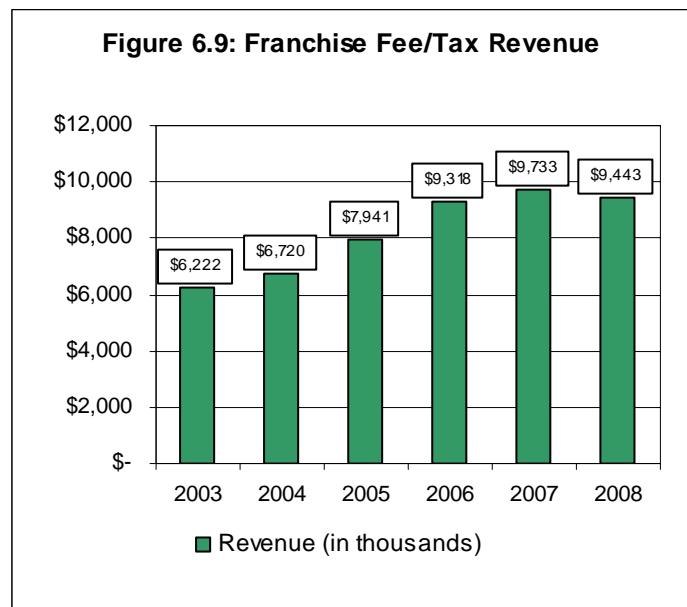
All sixty-seven Florida counties levy a portion of the original local option fuel tax. Sixty-five counties levy the full \$0.06, while the remaining two counties levy a portion of the tax.

Table 6.3 shows the local fuel taxes levied in Indian River County and in other counties in the region. Saint Lucie, Martin, Okeechobee, and Palm Beach counties levy the highest fuel taxes at \$0.12 per gallon. Those four counties impose the Ninth Cent Fuel Tax. Indian River County is eligible to levy the Ninth-Cent Fuel Tax either by extraordinary vote of the Board of County Commissioners or by voter approval in a countywide referendum, but does not currently levy the tax. Forty-nine of the sixty-seven Florida counties levy the Ninth-Cent Fuel Tax.

County	One to Six Cent Local Option Fuel Tax	One to Five Cent Local Option Fuel Tax	Ninth Cent Fuel Tax	Total Local Fuel Tax
Brevard	\$0.06	-----	-----	\$0.06
Indian River	\$0.06	-----	-----	\$0.06
Martin	\$0.06	\$0.05	\$0.01	\$0.12
Okeechobee	\$0.06	\$0.05	\$0.01	\$0.12
Palm Beach	\$0.06	\$0.05	\$0.01	\$0.12
St. Lucie	\$0.06	\$0.05	\$0.01	\$0.12

Source: Florida Legislative Committee on Intergovernmental Relations, Local Government Financial Information Handbook, August 2009.

As shown in table 6.3, four counties in the region, Martin County, Okeechobee County, Palm Beach County, and St. Lucie County, levy the entire One to Five Cent Local Option Fuel tax. This second local option fuel tax is a one to five cent levy upon every net gallon of motor fuel sold in a county. Indian River County can levy this second tax through an ordinance adopted by a majority plus one vote of the Board of County Commissioners or by voter approval in a countywide referendum, but does not currently levy the tax. Twenty-one of the sixty-seven Florida counties impose at least a portion of the One to Five Cent Local Option Fuel Tax.



Source: Indian River County Finance Department

- Franchise Fee/Tax

Counties and municipalities may exercise their home rule authority to impose a fee upon a utility for the grant of a franchise and the privilege of the utility using the local government's rights-of-way to conduct the utility's business. Franchise fees are typically levied through a franchise agreement negotiated between the local government and the utility provider. Indian River County receives franchise revenue from electric, water, sewer, garbage, and cable television franchises.

Table 6.1 shows that franchise fee revenue represented 3.51% of all funds collected by Indian River County in FY 2007/08. Figure 6.9 shows that over the last six fiscal years franchise fee revenue collected by Indian River County increased 51.77%.

- Other Miscellaneous Revenue

Included in this category are various administrative fees, licenses and permits, fines, interest income, rental income, private contributions, and other miscellaneous revenues. This source of revenue for Indian River County represented 2.93% of all funds collected in FY 2007/08.

- Borrowing

The county uses borrowing as a financing vehicle to raise money for public purposes that are beyond the realm of current cash reserves, operating revenue and reasonable taxation. Borrowing money to pay for capital improvements can be done through either short-term or long-term financing. Short term financing is usually accomplished by the use of bond pools, notes, private placements with banks, and the public placement of Voted General Obligation debt. Long term financing is usually achieved through the issuance of bonds sold on the public market.

The county may sell bonds for capital improvements without a referendum of the voters if the pledge used for the bond is a non-ad valorem revenue source. Conversely, any bond issue pledging ad valorem taxes requires approval through a voter referendum.

General Obligation Bonds are bonds that are secured by the full faith and credit of the county. These bonds are secured by a pledge of the issuer's ad valorem taxing power. According to state law, the amount of ad valorem taxes necessary to pay the debt service on general obligation bonds is not subject to the constitutional property tax millage limits. Such bonds constitute debts of the issuer and require approval through a voter referendum prior to issuance.

Revenue bonds are bonds payable from a specific source of revenue, where the full faith and credit of the issuer is not pledged to repay the bonds. Because revenue bonds are payable from identified sources of revenue, bond holders may not compel taxation or legislative appropriation of funds for

payment of debt service. Pledged revenues may be derived from operation of financed projects, grants, or other specified non-ad valorem taxes. A public referendum is not required prior to issuance or validation of such obligations.

In the past, the county has issued revenue bonds to finance improvements to its sanitary sewer, potable water, and golf course facilities. Revenue bonds have been issued by the Housing Authority to help finance the provision of more low-income housing units in the county. Also, revenue bonds have been issued to finance the cost of construction of various capital improvement projects. Deposits from bond revenues are put into the respective bond fund accounts for these projects, whereby funds are specifically designated for a particular project, and user charges are used to pay off the debt.

Special assessment bonds are bonds issued to pay for capital improvements that impact specific areas or groups of property owners. Proceeds from the assessments levied against benefiting property owners are used to pay off the bond debt. The issuance of these bonds does not need to be approved by voter referendum.

Revenue bonds and special assessment bonds are similar in nature, except that special assessment bond debt is paid-off by assessments levied against benefiting property owners and not from ongoing user charges. The county has issued special assessment bonds for solid waste disposal.

The issuance of tax anticipation or bond anticipation notes is an example of a short-term (less than five years) method of financing. Notes usually have higher interest rates than bonds and have shorter maturity dates than bonds. Tax anticipation notes are issued in advance of a new fiscal year to cover gaps in the budget before property taxes are received, while bond anticipation notes are issued in anticipation of the receipt by the county of proceeds from the sale of corresponding future bond issues. The county currently has no outstanding tax or bond anticipation notes.

- **Additional Optional Local Revenue Sources**

Use of additional revenue sources may occasionally be necessary, depending on priorities mandated by the Board of County Commissioners and the availability of existing revenue sources. Indian River County has two options to increase local revenues. These are to implement new taxes that are permitted by state regulation and/or to increase existing taxes and fees that are imposed by the county. Additional local revenue sources available to Indian River County include the Ninth Cent Fuel Tax, the One to Five Cent Local Option Fuel Tax, and the Professional Sports Franchise Facility Tax.

Both the Ninth Cent Fuel Tax and the One to Five Cent Local Option Fuel Tax are taxes on the purchase of fuel. With the Ninth Cent Fuel Tax, a one cent per gallon tax on motor fuel and special fuel can be levied on fuel purchases in the county. Revenue from the Ninth Cent Fuel Tax may be

shared with municipalities, but counties are not required by law to share the proceeds. Authorized uses for revenue collected from the Ninth Cent Fuel Tax include paying the costs and expenses of establishing, operating, and maintaining a transportation system and related facilities. Additional uses include funding the acquisition, construction, reconstruction, and maintenance of roads.

The One to Five Cent Local Option Fuel Tax is a one to five cents tax that can be levied upon every gallon of motor fuel sold in Indian River County. Revenues from this fuel tax must be shared among all eligible jurisdictions in the county as a result of an interlocal agreement or by an historical transportation expenditures formula. Authorized uses for revenue collected from the One to Five Cent Fuel Tax include transportation expenditures needed to meet the requirements of the Capital Improvements Element of the Comprehensive Plan.

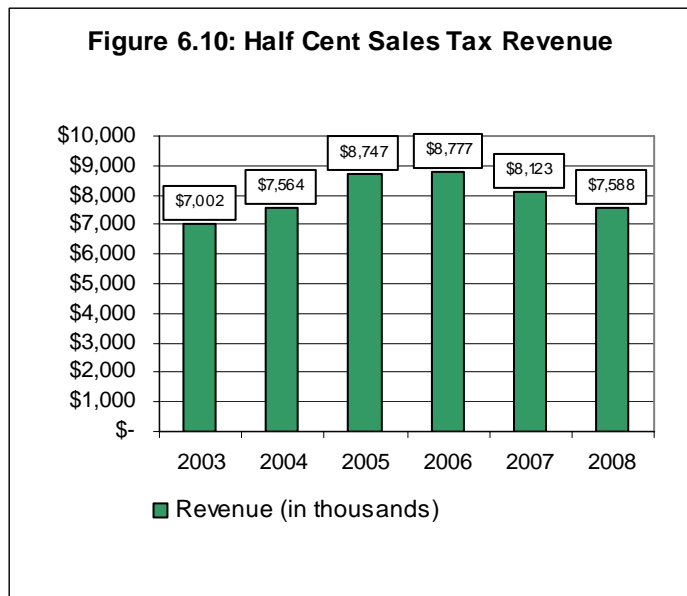
A Professional Sports Franchise Facility Tax is a levy of up to 1% on any lodging agreement for six months or less, within Indian River County. Revenue from this tax may be used to pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a professional sports franchise facility.

State Sources

Revenue classified as state sources may be generated locally but collected by the state and returned to the county. For example, state sources may originate from state general revenues and be shared by the state according to state revenue allocation formulas. Table 6.1 displays the state revenue sources applicable to Indian River County. These sources are described in further detail below.

- Local Government Half-Cent Sales Tax

The Local Government Half Cent Sales Tax Program allocates 8.814% of net sales tax proceeds remitted by sales tax dealers in a county to a special account administered by the Department of Revenue; this account is the Local Government Half Cent Sales Tax Clearing Trust Fund. These funds are then earmarked for distribution to the governing body of the county and each municipality within the county. Distribution of these monies within the county is determined by a formula that uses a weighting factor based on the population of the incorporated and unincorporated areas and multiplies this factor by 8.814% of



Source: Indian River County Finance Department

the sales tax proceeds received for the county. In FY 2007/08, Indian River County received \$7,588,000 through the half-cent sales tax. As shown in table 6.1, that amount represented 2.82% of all funds collected by Indian River County during the 2007/08 fiscal year.

Figure 6.10 displays the funds made available to Indian River County through the half-cent local government sales tax over the last six fiscal years. Over those six fiscal years, Indian River County’s half-cent sales tax revenue increased 8.37%.

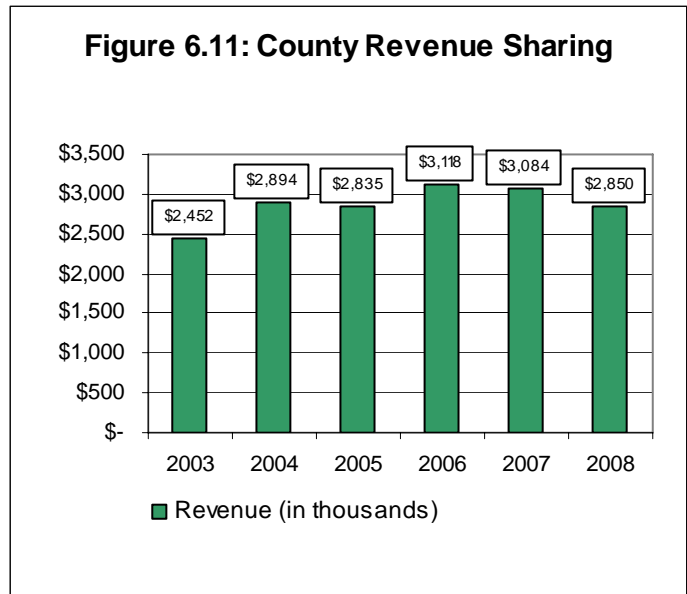
Occasionally, governments can receive supplemental distributions by meeting special eligibility criteria; however, in no case can the total supplemental and ordinary distribution exceed the maximum per capita amount allowed by law. Governments are allowed wide latitude in using the half cent sales tax. For counties, the law provides only that half cent sales tax revenue be used for countywide tax relief or countywide programs.

- County Revenue Sharing

The current structure of the county revenue sharing program consists of two revenue sources. These sources include 2.90% of net cigarette tax collections and 2.044% of sales and use tax collections. Proceeds are collected by the state and then distributed to eligible counties based on an allocation formula. There are no use restrictions on the distributed revenue; however, there are some statutory limitations regarding these funds being used as a pledge for indebtedness.

To receive distribution proceeds through the county revenue sharing program, counties must meet the following criteria:

- (1) That law enforcement officers and firefighters are certified and meet state requirements;
- (2) That certification of taxable value for a property tax levy is made in a timely and correct manner to the Department of Revenue;
- (3) That the county’s most recent financial reports have been sent to the Department of Banking and Finance, and post audits of these statements and accounts have been provided.



Source: Indian River County Finance Department

Table 6.1 shows that county revenue sharing funds represented 1.06% of all funds collected by Indian River County in FY 2007/08. Figure 6.11 shows that, over the last six fiscal years, county revenue sharing proceeds received by Indian River County varied over time, but overall increased by 16.23%.

- Constitutional Fuel Tax

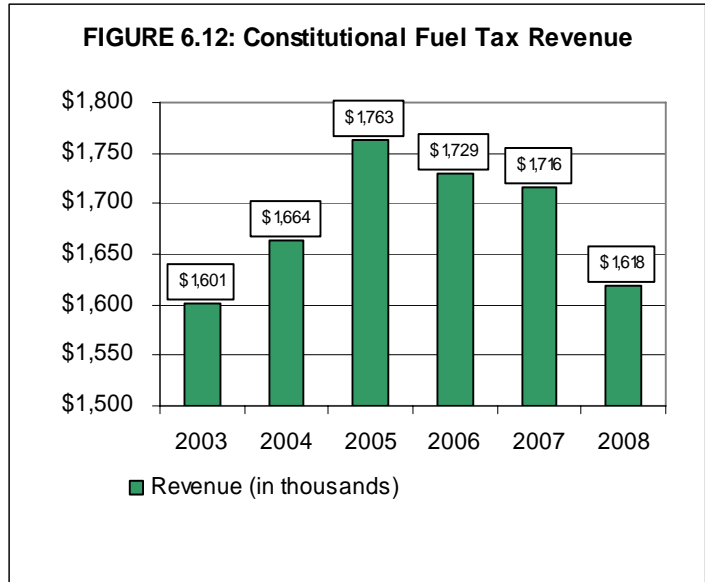
Constitutional fuel tax is defined as an excise or license tax of two cents per gallon imposed upon the first sale or first removal from storage (after importation into Florida) of motor fuel. Revenues from this levy become state funds at the time of collection by the refiner, importer or wholesaler.

In its current form, the constitutional fuel tax is a state-shared revenue source for counties only. Applying a distribution formula, the state allocates proceeds to counties to the extent necessary to comply with all obligations to or for the benefit of holders of bonds, revenue certificates, and tax anticipation certificates or any refunds secured by any portion of the tax proceeds. After complying with the necessary debt service obligations, the state distributes a county’s surplus funds to its governing body.

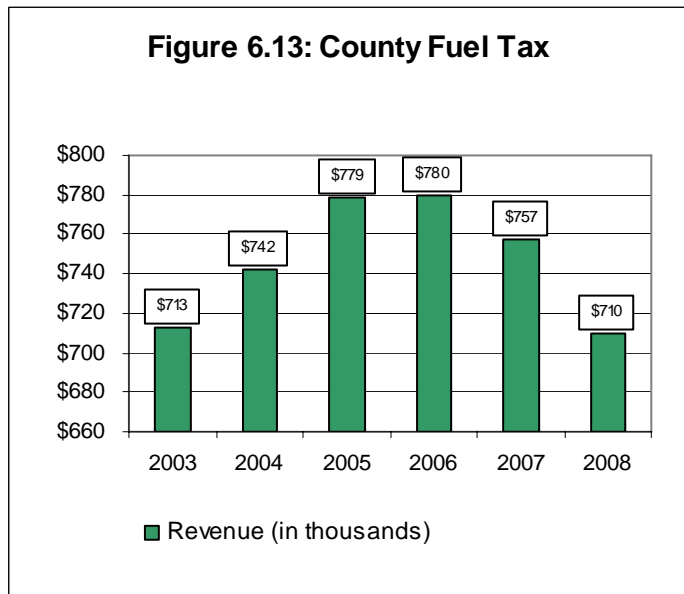
Table 6.1 shows that revenue received from the constitutional fuel tax levy represented 0.60% of total revenue received by Indian River County in FY 2007/08. Figure 6.12 shows that, over the last six fiscal years, constitutional fuel tax revenue received by Indian River County increased 1.06%.

- County Fuel Tax

The county fuel tax is levied on motor fuel at the rate of one cent per net gallon. The legislative intent of this tax is to reduce a county’s reliance on ad valorem taxes. Funds received from this tax can be used by a county for transportation-related expenses, including the reduction of bond indebtedness incurred for transportation purposes.



Source: Indian River County Finance Department



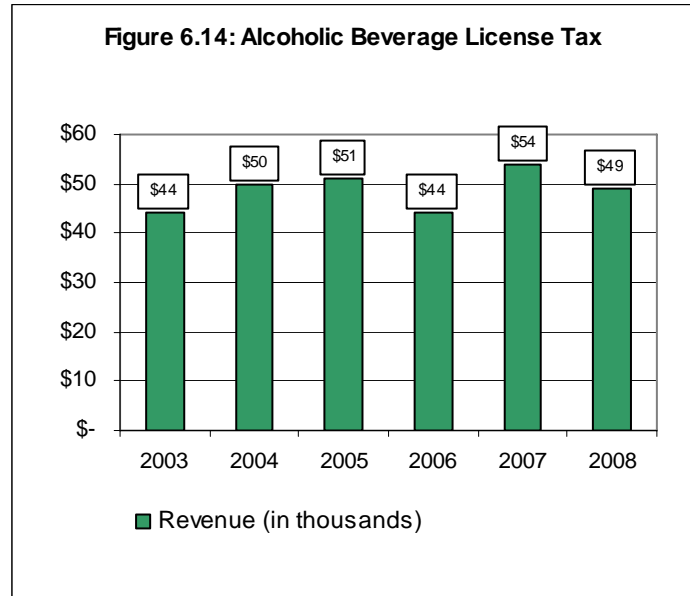
Source: Indian River County Finance Department

Table 6.1 shows that funds received through the county fuel tax levy represented 0.26% of all revenue collected by Indian River County in FY 2007/08. Figure 6.13 shows that, over the last six fiscal years, county fuel tax revenue received by Indian River County decreased 0.42%.

- Alcoholic Beverage License Tax

Alcoholic beverage license taxes are levied on manufacturers, distributors, vendors, and sales agencies of alcoholic beverages in Florida. The tax is administered, collected, enforced, and distributed to local governments by the Division of Alcoholic Beverages and Tobacco within the Department of Business and Professional Regulation.

Twenty-four percent of the license taxes imposed on the sale of beer, wine and liquor collected within a county is returned to the county Tax Collector. The remaining funds are used to operate the division and contribute to the operation of the Office of the Secretary of Business Regulation.



Source: Indian River County Finance Department

Table 6.1 shows that the county received approximately \$49,000 from this tax in FY 2007/08, 0.02% of all revenue received by Indian River County. Figure 6.14 shows that, over the last six fiscal years, alcoholic beverage license tax revenue received by Indian River County fluctuated, but overall remained about the same.

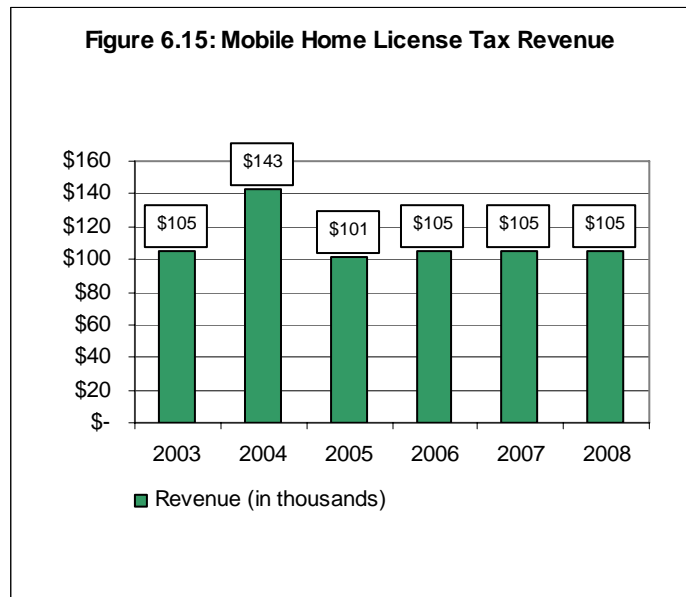
- Pari-Mutuel Tax

Revenue generated through license fees and taxes related to Pari-Mutuel betting is deposited into the Pari-Mutuel wagering trust fund. According to Florida Statutes, a guaranteed entitlement of \$29,915,500 is deducted from the trust fund for equal distributions among Florida’s sixty-seven counties, providing each county’s general revenue fund with \$446,500. Table 6.1 shows that revenue received from the Pari-Mutuel tax represented 0.17% of revenues received by Indian River County in FY 2007/08. Uses for this revenue are determined by the Board of County Commissioners.

- Mobile Home License Tax

An annual license tax is levied on all mobile homes and park trailers, and on all travel trailers and fifth-wheel trailers exceeding thirty-five feet in body length. The license taxes, ranging from \$20 to \$80 depending on body length, are collected in lieu of ad valorem taxes. The taxes are collected by the county tax collectors and remitted to the Department of Highway Safety and Motor Vehicles.

From each license, two deductions are made. The first is a deduction of \$1.50 by the Department of Highway Safety and Motor Vehicles with proceeds deposited into the State General Revenue Fund. The second is a deduction of \$1.00 with proceeds deposited into the Florida Mobile Home Relocation Trust Fund. The remaining balance is deposited into the License Tax Collection Trust Fund for distribution to units of local government. A county government is eligible to receive proceeds from this tax if taxable mobile home units are located in its unincorporated area. An authorized use of the proceeds is not specified in the current law.



Source: Indian River County Finance Department

Table 6.1 shows that funds received through the mobile home license tax represented 0.04% of all revenue received by Indian River County in FY 2007/08. Figure 6.15 shows that, over the last six fiscal years, mobile home license tax revenue received by Indian River County remained the same.

- **Various Grants**

Table 6.1 shows that funds received in the form of state grants represented 6.03% of funds received by the county in FY 2007/08. State grant funds received by the county in FY 2007/08 originated from the State of Florida Department of Community Affairs, the Florida Housing Finance Agency, the State of Florida Department of Environmental Protection, the State of Florida Department of State Division of Library Services, the State of Florida Department of Transportation, the State of Florida Commission for the Transportation Disadvantaged, the State of Florida Department of Management Services, the State of Florida Department of Revenue, the Department of Health, Department of Law Enforcement, and the Department of Agriculture and Consumer Services.

Federal Sources

Federal funds are either granted directly to local governments or passed through state agencies for administration and monitoring. These grants are usually distributed on a competitive basis rather than by formula allocations, thereby making projections of future revenues difficult. For the purpose of revenue projections, these sources will be assumed to remain constant.

During FY 2007/08, the county received approximately \$18,567,000 in federal funds. These funds represented 6.89% of all funds received by Indian River County in FY 2007/08.

Overall Revenue Sources

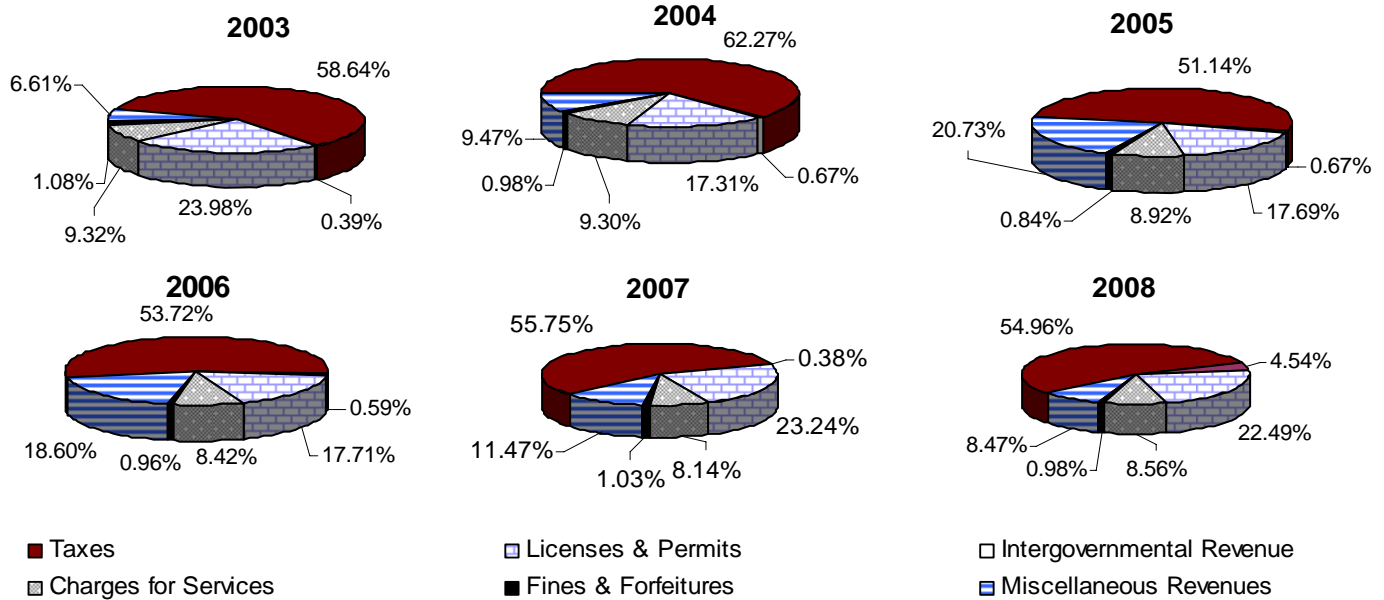
As mandated by state statute, the financial resources of the county are categorized according to the state Chart of Accounts. These categories include taxes, licenses and permits, intergovernmental revenue, charges for services, fines and forfeitures, interest, and miscellaneous revenues. Table 6.4 identifies the total amount of historic revenue generated from these sources for fiscal years 2002/2003 through 2007/08.

Table 6.4: Indian River County General Revenues By Source							
Fiscal Year	Taxes	Licenses & Permits	Intergovernmental Revenue	Charges for Services	Fines & Forfeitures	Miscellaneous Revenues	Totals
2002/03	\$86,120,084	\$567,403	\$35,213,140	\$13,683,108	\$1,584,737	\$9,703,817	\$146,872,289
2003/04	\$95,675,370	\$1,033,394	\$26,588,303	\$14,282,587	\$1,508,786	\$14,545,961	\$153,634,401
2004/05	\$104,012,925	\$1,354,282	\$35,973,818	\$18,151,546	\$1,715,875	\$42,170,294	\$203,378,740
2005/06	\$116,088,548	\$1,274,638	\$38,261,489	\$18,204,600	\$2,069,593	\$40,182,777	\$216,081,645
2006/07	\$130,158,069	\$896,612	\$54,252,074	\$18,997,529	\$2,403,093	\$26,773,753	\$233,481,130
2007/08	\$119,915,640	\$9,904,590	\$49,065,955	\$18,678,544	\$2,137,413	\$18,486,026	\$218,188,168

Source: Indian River County Comprehensive Annual Financial Report, 2008

Figure 6.16 displays the distribution of revenue by the same categories listed in table 6.4 for each of the last six fiscal years.

Figure 6.16: Distribution of General Revenues By Category



Expenditures

In the previous sub-section, the various revenue and income sources currently utilized by Indian River County were reviewed. This sub-section of the Capital Improvements Element identifies how those monies are allocated to meet the county’s needs. Table 6.5 presents the county’s overall general expenditures by category for fiscal years 2002/2003 through 2007/08.

Fiscal Year	2002/03	2003/04	2004/05	2005/06	2006/07	2007/08
General Government	\$23,785,570	\$26,473,300	\$26,797,183	\$56,232,514	\$59,527,672	\$27,701,150
Public Safety	\$47,565,048	\$55,792,130	\$57,161,390	\$66,984,420	\$73,275,110	\$74,038,252
Physical Environment	\$18,587,122	\$3,305,670	\$4,573,196	\$9,498,973	\$35,044,820	\$33,806,207
Transportation	\$20,120,969	\$23,038,234	\$22,369,128	\$31,966,926	\$55,039,978	\$53,489,116
Economic Environment	\$583,850	\$627,914	\$712,517	\$1,054,239	\$968,227	\$4,579,574
Human Services	\$6,540,673	\$7,197,342	\$7,279,582	\$12,470,222	\$13,862,463	\$12,619,575
Culture/Recreation	\$23,253,841	\$15,022,196	\$21,359,218	\$16,919,464	\$24,904,678	\$21,299,763
Court Related	\$5,998,260	\$6,210,614	\$5,630,734	\$5,915,727	\$6,649,724	\$6,940,682
Debt Service	\$4,520,637	\$3,727,534	\$3,495,500	\$4,406,090	\$8,126,643	\$7,873,176
TOTAL	\$150,955,970	\$141,394,934	\$149,378,448	\$205,448,575	\$277,399,315	\$242,347,495

Source: Indian River County Comprehensive Annual Financial Report, 2008

Table 6.5 shows expenditures in nine categories. Depending on the county's activities in any given fiscal year, the level of expenditures may fluctuate for certain categories. Figure 6.17 displays the percentage distribution of Indian River County's general expenditures over the last six fiscal years.

General Government

A major classification of services provided by Indian River County, the general government expenditure category, includes activities undertaken by the legislative and administrative branches of the county government. Departments such as the Board of County Commissioners, County Administrator, Personnel, and Purchasing fall into this category as do all Constitutional Officers, except the Sheriff. As shown in table 6.5, \$27,701,150 was spent on general government services in FY 2007/08. Between fiscal years 2002/03 and 2007/08, general government expenditures increased by 16.46%. General government services represented 11.43% of all county expenses in FY 2007/08. The significant increase in general government expenditures in Fiscal Years 2005/06 and 2006/07 was due to the construction of new public buildings, including the construction of the new county administration building and the expansion of the jail.

Public Safety

The Sheriff's Department, Fire Services, Advanced Life Support, Emergency Management, and the Medical Examiner fall under the category of Public Safety. As shown in table 6.5, the county, in FY 2007/08, spent \$74,038,252 for public safety services. Between fiscal years 2006/07 and 2007/08, public safety expenditures increased by 1.04%. Since FY 2002/03, public safety expenditures have increased by 55.66%. Public safety represented 30.55% of all county expenses in FY 2007/08.

Physical Environment

This classification encompasses the county's water and waste water utilities, the Solid Waste Disposal District (SWDD), the Soil Conservation District, and the Environmentally Sensitive Land Acquisition Fund. Table 6.5 shows that \$33,806,207 was spent on these activities in FY 2007/08. Between fiscal years 2006/07 and 2007/08, physical environment expenditures decreased by 3.53%. Since FY2002/03, physical environment expenditures have increased by 81.88%. Physical environment services represented 13.95% of all county expenses in FY 2007/08.

Transportation

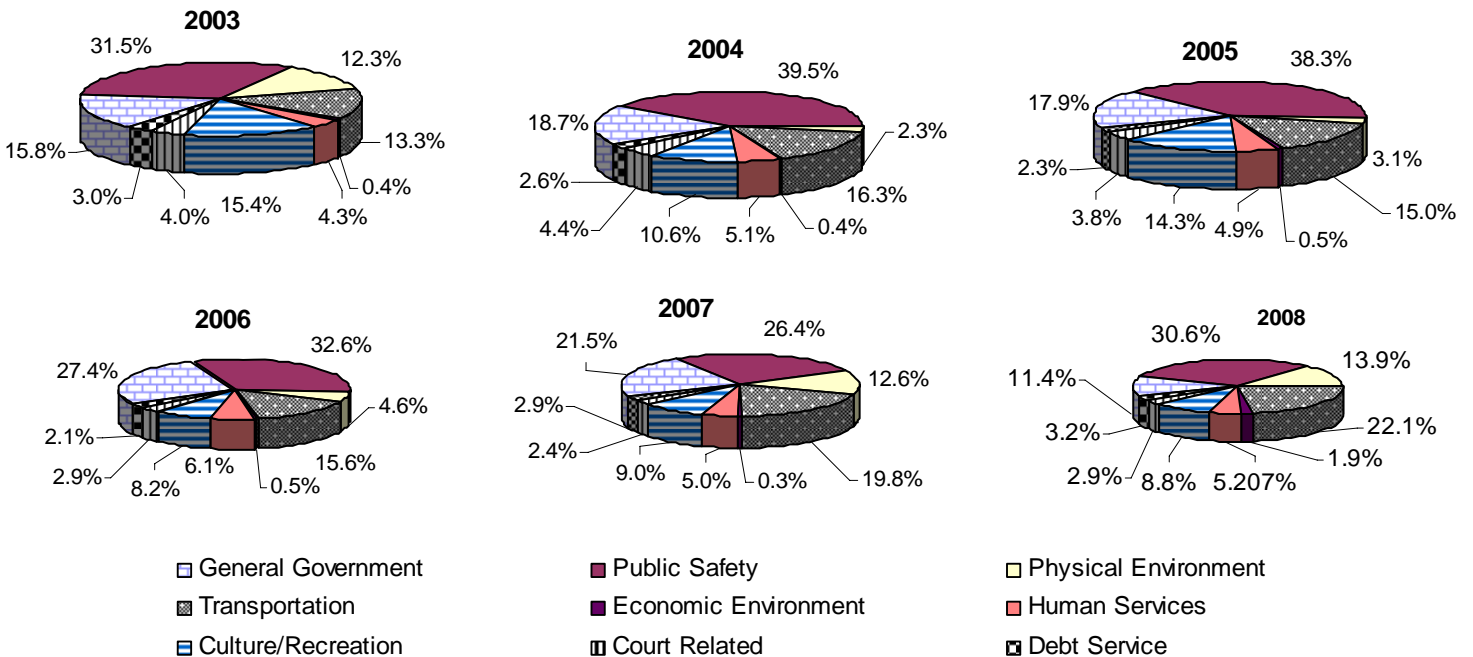
Departments under this category include Road and Bridge, County Engineering, Secondary Roads Construction, and Traffic Engineering. These departments are responsible for designing, constructing, overseeing, and maintaining the county's roads and drainage systems. As shown in table 6.5, the county spent \$53,489,116 on transportation facilities in FY 2007/08. Since FY 2002/03,

transportation expenditures have increased by 165.84%. Transportation expenses represented 22.07% of all county expenses in FY 2007/08.

Economic Environment

Included in this category are the costs of providing services which develop and improve the economic condition of the community and its citizens. Veteran Services, the Housing Authority, and the Economic Development Division of the Indian River County Chamber of Commerce undertake this function. Table 6.5 shows that those agencies spent \$4,579,574 on economic environment services in FY 2007/08. Between fiscal years 2006/07 and 2007/08, economic environment expenditures increased by 372.99%. Since FY 2002/03, economic environment expenditures have increased by 684.38%. Economic environment expenses represented 1.89% of all county expenses in FY 2007/08.

Figure 6.17: General Government Expenditures by Function



Human Services

Human Services cover the cost of providing services for the care, treatment, and control of human illness, injury or disabilities, and for the welfare of the community as a whole and its individuals. The Health Department, Welfare, Medicaid, and Children’s Services fall into this category. Table 6.5 shows that the county spent \$12,619,575 on human services in FY 2007/08. Between fiscal years

2006/07 and 2007/08, human services expenditures decreased by 8.97%. Since FY 2002/03, human services expenditures have increased by 92.94%. Human services represented 5.21% of all county expenses in FY 2007/08.

Culture/Recreation

All costs associated with providing and maintaining cultural and recreational facilities and activities for the benefit of citizens and visitors fit into this category. County libraries, parks, recreation operations, and the golf course are included here. As shown in table 6.5, the county spent \$21,299,763 on these services in FY 2007/08. Between fiscal years 2006/07 and 2007/08, cultural/recreation expenditures decreased by 14.47%. Since FY 2002/03, cultural/recreation expenditures have decreased by 8.4%. Culture/recreation expenses represented 8.79% of all county expenses in FY 2007/08.

Court Related

All costs of operating the judicial branch of Indian River County Government are classified here. This category includes the County Court, Circuit Court, State Attorney's Office and Public Defender. As shown in table 6.5, expenditures from this category totaled \$6,940,682 in FY 2007/08. Between fiscal years 2006/07 and 2007/08, Court Related expenditures increased by 4.38%. Beginning in FY 1997/1998, the State of Florida mandated that the county begin recording Court Related costs as a separate expenditure item. Court Related costs represented 2.86% of all county expenses in FY 2007/08.

Debt Service

Debt service consists of interest and payments made by the county on its debt. This figure includes principal retirement, interest and other miscellaneous debt service. As table 6.5 indicates, total county debt service expenditures were \$7,873,176 in FY 2007/08. Between fiscal years 2006/07 and 2007/08, debt service expenditures decreased by 3.12%. Since FY 2002/03, debt service expenditures have increased by 74.16%. Debt service expenses represented 3.25% of all county expenses in FY 2007/08.

Existing Outstanding Debt

At the end of FY 2008/09, Indian River County's outstanding debt, comprised of revenue bonds and general obligation bonds, stood at \$117,510,000. This is shown in table 6.6. In 1993, the county took advantage of lower interest rates and refunded any debt that had reasonable future economic savings. Enterprise Funds support 57.9% of the overall debt (Utility Dept 44.17%; and Golf Course 13.74%), leaving \$57,160,000 in bonds paid from general governmental funds. In November 2001, Indian River County issued the remaining \$11,000,000 of the \$26,000,000 Environmentally Sensitive Land

Acquisition general obligation bonds originally approved by voters in 1992. Also in 2001, the County issued \$16,810,000 in Spring Training Facility Bonds to finance the acquisition and expansion of the Dodgertown spring training facility. Two bonds were refinanced in 2003 to take advantage of lower interest rates: the 1993 Series Refunded Recreational Revenue Bonds and the 1995 Series Environmental Lands Acquisition Bonds. In 2004, Indian River County voters approved the issuance of up to an additional \$50,000,000 in Environmentally Sensitive Land Acquisition general obligation bonds. As a result, Indian River County issued \$48,600,000 in Environmentally Sensitive Land Acquisition general obligation bonds in 2006. Finally, the county refinanced its 1996 Series Water and Sewer Bonds in 2005 and the majority of its 1993 Series A Water and Sewer Bonds in 2009. The County kept a portion of the 1993 Series A Water and Sewer Bonds with a maturity of 2011 because it was more cost efficient than rolling the entire amount into the 2009 Water and Sewer Bonds.

Table 6.6: Indian River County Existing Long Term Debt

	Initial Amount	Amount Remaining @09/30/08	Average Interest Rate	Final Maturity	Bond Rating	Security Pledge
Water & Sewer Revenue Bonds:						
1993 A Series	\$47,190,000	\$3,030,000	5.76%	2011	AAA/FGIC (Insured)	Water & Sewer Revenues
2005 Series	\$27,675,000	\$23,320,000	3.94%	2022	AAA/FGIC (Insured)	Water & Sewer Revenues
2009 Series	\$26,370,000	\$26,370,000	3.68%	2024	AA+/AA	Water & Sewer Revenues
Recreation Revenue Bonds						
2001 Series Spring Training Facility	\$16,810,000	\$12,895,000	4.87%	2031	AAA/FGIC (Insured)	State Funds, ½ Cent Sales Tax, Tourist Tax
2003 Series Refunding Recreational Revenue	\$6,455,000	\$3,685,000	3.65%	2016	AAA/AMAC (Insured)	Golf Course Net Income, Fronton Revenue and Subordinate Lien on One Half Cent Sales Tax
Voted G.O. Bonds						
Environmental Lands Acquisition 2001 Series	\$11,000,000	\$5,955,000	3.89%	2016	AAA/FSA (Insured)	General Obligation
Environmental Lands Acquisition 2003 Series	\$7,800,000	\$1,210,000	2.05%	2010	AAA/AMAC (Insured)	General Obligation
Environmental Lands Acquisition 2006 Series	\$48,600,000	\$41,045,000	4.22%	2021	AAA/MBIA (Insured)	General Obligation

Table 6.6: Indian River County Existing Long Term Debt

	Initial Amount	Amount Remaining @09/30/08	Average Interest Rate	Final Maturity	Bond Rating	Security Pledge
Total Bonds Outstanding		\$117,510,000				

Source: Indian River County Budget 2009/10.

Local Policies and Practices

As part of the capital improvements planning process, it is important to do an inventory of current Indian River County policies and practices that guide the timing, location, expansion, or increase in capacity of capital facilities. These policies and practices relate to the county's existing level-of-service standards, impact fee programs, comprehensive plan, and enterprise fund accounts.

Existing Level-of-Service Standards

Level-of-service (LOS) standards are indicators of the extent or degree of service provided by, or proposed to be provided by, a facility based on and related to the operational characteristics of the facility. Level-of-service standards indicate the capacity per unit of demand of each public facility.

Level-of-service standards can affect the timing and location of development by guiding development to areas where facilities may have excess capacity. Indian River County has level-of-service standards for capital facilities as follows:

- Correctional Facilities (Countywide)
 - 4.5 beds per 1,000 permanent plus weighted peak seasonal population
- Fire/EMS (Countywide, excluding Indian River Shores)
 - .089 Stations per 1,000 permanent plus weighted peak seasonal population
- Law Enforcement (Unincorporated County)
 - 2.09 officers per 1,000 permanent plus weighted peak seasonal population
- Libraries (Countywide)
 - 580 building square feet per 1,000 permanent plus weighted peak seasonal population
 - 3,200 library material items per 1,000 permanent plus weighted peak seasonal population
 - 0.7 computers per 1,000 permanent plus weighted peak seasonal population
 - 0.2 other library equipment items per 1,000 permanent plus weighted peak seasonal population

- Potable Water (County Service Area)
 - 250 gallons per day per equivalent residential unit
- Public Buildings (Countywide)
 - 1.99 building square feet per capita for permanent plus weighted peak seasonal population
- Parks/Recreation (Unincorporated County)
 - 6.61 acres per 1,000 permanent plus weighted peak seasonal population
- Sanitary Sewer (County Service Area)
 - 250 gallons per day per equivalent residential unit
- Schools (School Service Area):
 - 100 percent of Florida Inventory of School Houses (FISH) capacity for each public school type (elementary, middle, and high).
- Solid Waste (Countywide)
 - 2.2 tons per capita per year or 3.67 cubic yards per capita for permanent plus weighted peak seasonal population per year
- Stormwater Management
 - New drainage systems shall mitigate the impacts of a 25 year/24 hour design rainfall event
 - Minimum road crown elevation for existing roads shall be raised during resurfacing/rebuilding to the flood elevation resulting from the 2 year/24 hour storm event on local roads
 - The center two lanes of rebuilt roads must be at or above flood levels resulting from a 10 year/24 hour storm event on Arterial and Collector roads
 - All drainage basins will meet the following level-of-service standards:
 - By 2000 - 2 year/24 hour storm event
 - By 2005 - 5 year/24 hour storm event
 - By 2010 - 10 year/24 hour storm event
- Transportation (Roadways)
 - Level-of-Service “D” during peak hour, peak season, and peak direction conditions on all TRIP grant funded roads as well as all freeway, arterial, and collector roadways, with the exception of the following two, which will operate at level of service “E” plus 20%:
 - 27th Ave – South County Line to SR 60
 - 43rd Ave - Oslo Road to 16th Street

For SIS/Florida Intrastate Highway System roadways, level of service “B” is adopted for rural areas, and level of service “C” is adopted for urban areas.

- Transit
 - One-hour headways shall be maintained on all fixed transit routes

Level-of-service standards are discussed in further detail in each individual Comprehensive Plan Element.

Capital Improvements Program

A capital improvements program (CIP) is a program for capital expenditures to be incurred each year over a fixed period of years to meet anticipated capital needs. In Indian River County, the CIP identifies the projects that the county plans to undertake in the next five years and presents an estimate of the costs and the resources needed to finance the projects. Revenue sources within the first year of the CIP reflect current fund balances as well as anticipated annual revenue collection. Within the first three years of the CIP, projects are funded entirely with “committed” revenue sources. “Committed” revenue sources are revenue sources that currently exist. Projects in years four and five of the CIP are funded partially through “planned” revenue sources. “Planned” revenue sources are sources available to the County that have not been utilized. In this case, the one planned revenue source programmed in the CIP is the imposition of an additional six cents of local option gas tax.

The Capital Improvements Element (CIE) itself consolidates the capital improvements needs of all elements of the Comprehensive Plan into an overall five-year Capital Improvements Schedule. The overall program lists the needs, costs, timeframes, priorities, and the necessary financial resources to implement the identified capital improvement projects in the various elements of the plan in the next five years.

Impact Fees/Capacity Charges

Impact fees are charges to developers for off-site improvements that must be provided by the local government to serve new development. This financing technique is one strategy that the county uses for implementing the CIE. Currently, the county has nine impact fees in place; these are traffic impact fees, which became effective in 1986, and eight additional impact fees which became effective in June of 2005. Those eight impact fees are assessed for the following service delivery categories: solid waste, public schools, fire/ems, parks and recreation, correctional facilities, law enforcement, libraries, and public buildings.

In October 1999, the county’s water and sewer impact fees were reclassified as capacity charges. A capacity charge is a fee charged to the direct beneficiaries of water and sewer improvements in order

to fund the capital cost incurred by the water and wastewater utility to provide capacity to serve new utility customers.

Enterprise Funds

Enterprise funds are used to account for operations financed and operated in a manner similar to private business enterprises, when the intent of the governing body is that the full costs of providing the service to the general public on a continuing basis be financed or recovered primarily through user charges. Currently, the county operates its solid waste services, golf course facility, building department services, and utility services as enterprise funds.

As a tool for affecting the timing and location of development, user charges may be designated to vary with the quantity and location of the service provided. Thus, charges could be greater for providing services further from urban areas, and less for distances closer to urban areas. In this way, user charges could affect the economics of development locating further away from urban areas.

Analysis

The analysis section of this element assesses the county's historic and projected revenue and expenditure patterns to determine the county's fiscal ability to provide adequate capital improvements. These capital improvements have been identified in other comprehensive plan elements and are needed to meet the demands of existing and future development.

As part of this analysis, revenue and expenditure projections are identified and analyzed, and a fiscal assessment of needs (costs) versus projected available revenue is included.

Analysis of the Timing and Location of Capital Improvements

Objectives and policies from the Future Land Use Element, Potable Water Sub-Element, Sanitary Sewer Sub-Element, Recreation and Open Space Element, Public School Facilities Element, and the Transportation Element, as well as policies followed by the Sheriff's office and County departments such as Emergency Management, Corrections, Libraries, and Solid Waste, have the most direct effect on the timing and location of capital improvements. Through planning for future improvements to the transportation system, the Transportation Element directly affects the development potential of property. Also affecting the development potential of property are the water and sewer connection requirements and the availability of public school capacity. Within the Future Land Use Element (FLUE), the assignment of land use density and intensity, as well as the urban service area regulations, affect the timing and location of capital improvements.

Consistent with the FLUE and urban service area requirements in the county's comprehensive plan, the county provides public facilities and services to promote compact development by emphasizing

infill development in urban areas and maximizing the efficiency of existing facilities and services in under utilized areas. The FLUE also limits urban sprawl and ensures that adequate facilities will be present to accommodate future growth. Maximizing the use of existing facilities and controlling urban sprawl will contribute to a cost-effective and efficient service delivery system.

Using the county's official Future Land Use Map and Future Thoroughfare Plan Map, as well as the county's water and wastewater connection matrix, in planning for future locations of facilities provides for efficient and orderly expansion of public facilities, provides for efficient growth in desired areas, discourages growth in undesirable areas, and protects environmentally sensitive lands. Consistent with that policy, development orders are issued only after a determination that adequate public facilities and services will be available to meet the demand of the new development.

Overall, the objectives of the FLUE, Transportation Element, Parks and Recreation Element, Potable Water Sub-Element, Sanitary Sewer Sub-Element, and the Public School Facilities Element are furthered by the extension of facilities and services in a logical and efficient manner. This is accomplished by implementing and enforcing the adopted Capital Improvements Element and its corresponding Schedule of Capital Improvements. Successful and efficient implementation of those items ensures that facilities and services will be in place concurrent with future development.

If a capital improvements project is not included in the adopted Schedule of Capital Improvements and the improvement is required to maintain adopted level-of-service standards, future development will be prohibited until the necessary facilities are in place. This, in effect, indirectly controls the timing and location of future development and, in turn, furthers the implementation of the Future Land Use Element and Transportation Element objectives.

Appendix A constitutes the county's five year schedule of capital improvements. This CIP is important to ensure that improvements to existing facilities and construction of new facilities are completed as needed. By implementing the five year schedule of capital improvements, the county will ensure that appropriate areas will be served by needed facilities, thus maintaining adopted levels of service.

Besides implementing the components of this element, the county coordinates with the St. Johns River Water Management District (SJRWMD) and the various state agencies, such as the Florida Department of Transportation, when those agencies program facility or service improvements within Indian River County. The continuation of this coordination will ensure that the plans of state agencies and the SJRWMD will be consistent with the Comprehensive Plan and the timing and location of capital improvements as identified in the CIE.

Projected Revenues

In order to develop a financially feasible schedule of capital improvements, projected revenues over the five-year CIP time period have been calculated. These revenues are then compared to

anticipated expenditures on capital improvements. For the first three years of the plan, only committed and available revenue sources are utilized. In developing revenue estimates for this process, historic revenue trends, current and anticipated economic conditions, population and growth trends, legislative changes, and any other factors that may impact future revenue streams were considered. This analysis is far more complex than projecting prior trends into the future. This is evident in the forecasted revenues shown in this section.

While the historical data show a solid increase in most revenue sources in the most recent five-year period, estimates going forward show a decrease for the first couple years followed by moderate increases. This is consistent with an anticipated economic slowdown in the near future followed by a moderate recovery thereafter.

Many of the revenue sources identified in the CIP have unique characteristics. For example, sales taxes react differently than gas taxes to similar circumstances. The analysis accounts for such differences. Because gas taxes are levied on a per gallon basis rather than a percentage basis like the sales tax, gas taxes do not increase as a result of rising prices the way sales taxes do. Further, gas taxes do not typically decline as significantly as sales taxes during economic slowdowns. Property taxes, impact fees, user fees, interest earnings, and other revenues have additional behavioral characteristics that were considered in estimating future receipts. All such estimates were developed with the use of professionally accepted methodologies. To ensure a financially balanced CIP (see Appendix A), scheduled expenditures were constrained by projected revenues.

As part of this capital improvements element, the county's general revenues have been projected for fiscal years 2009/10 through 2013/14. This section addresses general revenues and earmarked projected revenues as well as the county's tax base and millage rate projections.

- Overall Projected Revenues

Table 6.7 summarizes the county's projected overall revenues for fiscal years 2009/10 through 2013/14. These revenues include the county's general governmental funds, enterprise funds, and internal funds. As table 6.7 shows, general revenue collected by the county is projected to decrease slightly over the next few fiscal years and increase by only 3.01% by fiscal year 2013/14. General revenue is projected to increase from \$320,680,692 in FY 2009/10 to \$330,339,507 in FY 2013/14.

Table 6.7: Overall General Revenue Projection Summary						
FY	2009/10	2010/11	2011/12	2012/13	2013/14	TOTAL
Taxes	\$107,466,450	\$100,034,202	\$100,034,000	\$105,211,000	\$154,026,137	\$566,771,789
Licenses & Permits	\$23,278,151	\$21,416,000	\$21,416,000	\$21,951,000	\$22,500,000	\$110,561,151
Intergovernment	\$17,169,945	\$15,796,000	\$23,546,000	\$24,135,000	\$24,738,000	\$105,384,945
Charges for Services	\$79,890,835	\$77,126,877	\$82,001,239	\$89,401,400	\$100,283,000	\$428,703,351
Fines & Forfeitures	\$358,000	\$329,000	\$329,000	\$337,000	\$345,000	\$1,698,000
Interest & Misc.	\$26,130,217	\$24,040,000	\$24,040,000	\$24,641,000	\$25,257,000	\$124,108,217
Other Sources	\$66,387,094	\$46,414,474	\$53,248,311	\$66,513,995	\$3,190,370	\$235,754,244
TOTAL	\$320,680,692	\$285,156,553	\$304,614,550	\$332,190,395	\$330,339,507	\$1,572,981,697

Source: Indian River County Office of Management and Budget.

- **Earmarked Projected Revenues**

Earmarked revenues are revenues that are restricted in terms of use. Such revenues may be found in the Transportation Element, Sanitary Sewer Sub-Element, Potable Water Sub-Element, and Solid Waste Sub-Element.

Table 6.8 provides a summary of earmarked revenue projections by applicable comprehensive plan element for fiscal years 2009/10 through 2013/14. As shown in table 6.8, projected transportation revenues are broken down by their sources. Earmarked projected transportation revenues are expected to increase by 36.75% over the next five fiscal years, from \$20,532,337 in FY 2009/10 to \$28,077,000 in FY 2013/14.

Although transportation revenues are expected to increase from FY 09/10 to FY 13/14, it is important to note that FY 09/10 transportation revenue is \$34,258,364 less than FY 2004/05 transportation revenue. This reflects the substantial decrease in traffic impact fee revenue from the housing boom years to the present. Part of the transportation revenue increase for fiscal year 2012/13 and fiscal year 2013/14 is from a planned 6 cent per gallon tax increase on gasoline (Local Option Gas Tax). In fiscal year 2013/14, the proposed additional 6 cent per gallon gas tax plus the county's current 6 cent per gallon gas tax (total of 12 cents per gallon) will be bonded to produce a significant revenue increase in FY 2013/14.

For potable water and sanitary sewer, earmarked revenue is expected to increase by .97% over the next five fiscal years, from \$41,368,779 in FY 2009/10 to \$41,769,000 in FY 2013/14. Over the next five years, earmarked revenue for solid waste is expected to increase by .98% from \$10,869,504 in FY 2009/10 to \$10,976,000 in FY 2013/14.

Fiscal Year	Transportation							Potable Water & Sanitary Sewer	Solid Waste
	Local Option Gas Tax	Constitutional Gas Tax	County Gas Tax	Traffic Impact Fee	1 cent optional sales tax	Interest on Gas Tax	Total		
2009/10	\$3,012,000	\$1,514,477	\$667,860	\$1,600,000	\$13,323,000	\$415,000	\$20,532,337	\$41,368,779	\$10,869,504
2010/11	\$2,952,000	\$1,484,000	\$655,000	\$2,200,000	\$12,657,000	\$500,000	\$20,448,000	\$40,541,000	\$10,652,000
2011/12	\$2,982,000	\$1,499,000	\$662,000	\$3,500,000	\$12,657,000	\$500,000	\$21,800,000	\$40,946,000	\$10,759,000
2012/13	\$5,658,000	\$1,514,000	\$669,000	\$5,000,000	\$12,657,000	\$500,000	\$25,998,000	\$41,355,000	\$10,867,000
2013/14	\$5,715,000	\$1,529,000	\$676,000	\$7,000,000	\$12,657,000	\$500,000	\$28,077,000	\$41,769,000	\$10,976,000

Source: Indian River County Office of Management and Budget.

- Tax Base, Assessment Ratio, Millage Rate

Table 6.9 summarizes the county's tax base projections which are categorized by fund through FY 2013/14. Overall, the countywide ad valorem tax base is the same as the general fund category identified in table 6.9.

Fiscal Year	General Fund		M.S.T.U.		Emergency Services District		Environmental Land Acquisition	
	Tax Base	Millage	Tax Base	Millage	Tax Base	Millage	Tax Base	Millage
2009/10	\$15,917,623,940	3.0892	\$9,038,817,998	1.0774	\$13,391,098,415	1.7148	\$15,917,623,940	0.0725
2010/11	\$14,644,214,025	3.0892	\$8,315,712,558	1.0774	\$12,319,810,542	1.7148	\$14,644,214,025	0.0783
2011/12	\$14,644,214,025	3.0892	\$8,315,712,558	1.0774	\$12,319,810,542	1.7148	\$14,644,214,025	0.0783
2012/13	\$15,010,319,376	3.0892	\$8,523,605,372	1.0774	\$12,627,805,806	1.7148	\$15,010,319,376	0.0763
2013/14	\$15,385,577,360	3.0892	\$8,736,695,506	1.0774	\$12,943,500,951	1.7148	\$15,385,577,360	0.0744

Source: Indian River County Office of Management and Budget.

As shown in table 6.9, the county has a Municipal Service Taxing Unit (MSTU) and an emergency services district, each with a separate millage.

Changes to the Capital Improvements Program

With the ongoing depressed housing market, challenges in the national and global financial markets, and the reduction in building permit activity, county revenue again decreased and is expected to remain lower than projected in the prior year's Capital Improvements Program (Fiscal Years 2008/09 through 2012/13). As a result of the decrease in projected revenue and the associated decrease in projected demand for public facilities, the overall Capital Improvements Program has been scaled back. Consequently, a number of projects within the 2008/09 through 2012/13 CIP have either had their costs modified, have been deferred, or have had their time frame extended.

None of the changes will impact development project concurrency reservations, and only a few changes to the transportation section of the CIP directly impact capacities within the county's concurrency management system. Because of the downturn in the housing market, financial markets, and construction activity, it is anticipated that the capacity associated with these projects will not be needed until later dates.

The specific concurrency related projects removed from the transportation section of the CIP are detailed in Table 6.10 and include roadway segments only on 27th Avenue. For these projects, funds were to come from the county's gas tax, optional sales tax and impact fees. Even though these projects are being deleted, portions of 27th Avenue will still be built with the Oslo Road improvement projects.

Of the projects being deleted from last year's CIP and shown in Table 6.10, none have had their added capacity relied upon for vesting development projects for concurrency. On links that are associated with the deleted projects listed in Table 6.10, the available capacity ranges from 13.45 available peak hour, directional trips to almost 600 available peak hour, directional trips.

While the County's current Concurrency Links Report shows that existing available capacity on 27th Avenue is minimal, it is expected that the available capacity will soon increase due to a number of factors. With the depressed housing market, there are some development projects that previously had trips vested for concurrency, but because of expiring concurrency certificates will now have or will soon have their reserved trips removed from the concurrency management system. Also, traffic counts conducted by the County this year indicate a further reduction in traffic volume on most roadways. These new traffic counts will also soon be added to the County's concurrency management system. Both the increased capacity and decreased demand will add additional available capacity back to County roadways and will likely further decrease the need for scheduling, financing, and constructing transportation projects in the County's CIP.

By deleting the transportation projects as shown, the county can utilize its limited resources to complete priority concurrency related projects within the overall capital improvements program. In

effect, the county needs to delete some projects so that other projects will remain fundable with a diminishing county budget. By funding only necessary projects, the County is also maintaining a financially feasible capital improvements element.

Table 6.10: Concurrency Links Report for Transportation Projects Removed from the 5 Year CIP

Transportation Project Removed from CIP	Link #	Link Description	Capacity*	Total Demand*	Available*
27th Avenue, 12th Street to 5th St. SW, four lanes (2 miles)**	2420N	27 th Avenue, Oslo Rd. to 4 th Street	1,268.00	691.76	376.24
	2420S	27 th Avenue, Oslo Rd. to 4 th Street	1,268.00	926.04	341.96
	2430N	27 th Avenue, 4 th Street to 8 th Street	1,032.00	580.36	451.64
	2430S	27 th Avenue, 4 th Street to 8 th Street	1,032.00	958.48	73.52
	2440N	27 th Avenue, 8 th Street to 12 th Street	1,032.00	532.56	499.44
	2440S	27 th Avenue, 8 th Street to 12 th Street	1,032.00	916.24	115.76
27th Avenue- 12th Street to SR 60**	2450N	27 th Avenue, 12 th Street to S. VB City Limits	1,032.00	887.86	144.14
	2450S	27 th Avenue, 12 th Street to S. VB City Limits	1,032.00	887.07	144.93
	2460N	27 th Avenue, S. VB City Limits to 16 th Street	1,032.00	883.17	148.83
	2460S	27 th Avenue, S. VB City Limits to 16 th Street	1,032.00	884.41	147.59
	2470N	27 th Avenue, 16 th Street to S.R. 60	1,032.00	454.29	577.71
	2470S	27 th Avenue, 16 th Street to S.R. 60	1,032.00	769.87	262.13
27th Ave, 5th ST SW to 13th St SW (four lanes (2 miles)**	2410N	27 th Avenue, S. County Line to Oslo Road	1,268.00	835.43	232.57
	2410S	27 th Avenue, S. County Line to Oslo Road	1,268.00	1,254.55	13.45
	2420N	27 th Avenue, Oslo Rd. to 4 th Street	1,268.00	691.76	376.24
	2420S	27 th Avenue, Oslo Rd. to 4 th Street	1,268.00	926.04	341.96

*Peak hour, directional trips

** Capacity for these links reflects the adopted level of service standard of E+20

Several nonconcurrency related projects within the various other CIP categories have also either had their costs modified, have been deferred, or have had their timeframe extended. These projects include: Archie Smith Fish House (Conservation and Aquifer Recharge category), 800 MHz Radio Expansion (Emergency Services category), New Courtroom Facilities (General Services category), Oslo Boat Ramp and Parking (Parks and Recreation category), and several convenience center expansions (Solid Waste category).

- Priority Transportation Capital Improvements Program (Appendix B)

The Priority Transportation Capital Improvements Program (Appendix B) is a list of transportation projects for which a specific start date and a specific completion date are listed. As allowed by state law, the County considers the additional capacity which these roadway improvement projects will produce as available now for development projects where the roadway improvement project will be under construction no later than three years after issuance of the first building permit for the development project.

Within the Priority Transportation Capital Improvements Program, seven projects have been removed. Three of those projects were removed because they are currently under construction or are now completed. Those projects are: CR 512, from Sebastian Middle School to I-95; State Road 60,

from West of I-95 to 82nd Avenue (started utilities relocation); and 16th/17th Street, from 500’ west of 14th Avenue to west of U.S. 1. The other four projects were removed from the Priority Transportation Capital Improvements Program because they have had their construction dates moved out to beyond three years. Those projects are: CR510, from CR512 to 75th Court; CR 510, from 75th Court to 61st Drive; CR 510, from 61st Drive to Indian River; and 43rd Avenue, from 12th Street to Oslo Road. In all cases, the added road capacity from these projects is no longer necessary to maintain concurrency for previously approved development projects.

The four remaining projects within the Priority Transportation Capital Improvements Program have had their construction start dates modified. While construction on 43rd Avenue, from 18th Street to 26th Street, will start approximately six months sooner than anticipated, construction on the three remaining projects will start approximately 1 to 1 ½ years later than previously anticipated. These projects and their available peak hour, directional trip capacity are listed in Table 6.11. All of the transportation projects listed in the table have sufficient available peak hour, directional trip capacity to accommodate already approved developments. Altering the start date of construction, therefore, does not impact already approved developments.

Table 6.11: Concurrency Links Report for Priority Transportation Projects with Construction Start Date Extended

Transportation Project Description Listed in CIP	Link #	Link Description	Capacity with Project*	Total Demand*	Available*
43rd Avenue, 12th Street to 18th Street, four lanes (1 mile)	2925N	43 rd Avenue, 12 th Street to 16 th Street	1,960.00	535.11	1,424.89
	2925S	43 rd Avenue, 12 th Street to 16 th Street	1,960.00	775.62	1,184.38
	2930N	43 rd Avenue, 16 th Street to S.R. 60	1,960.00	591.97	1,368.03
	2930S	43 rd Avenue, 16 th Street to S.R. 60	1,960.00	820.25	1,139.75
43rd Avenue, 18th Street to 26 th Street, four lanes	2935N	43 rd Avenue, S.R. 60 to 26 th Street	1,796.00	462.93	1,333.07
	2935S	43 rd Avenue, S.R. 60 to 26 th Street	1,796.00	608.91	1,187.09
Oslo Road, 27th Avenue to 43rd Avenue, four lanes (1 mile)	2550E	Oslo Road, 43 rd Avenue to 27 th Avenue	1,960.00	986.75	973.25
	2550W	Oslo Road, 43 rd Avenue to 27 th Avenue	1,960.00	773.99	1,186.01
Oslo Road, 43rd Avenue to 58th Avenue, four lanes (1 mile)	2540E	Oslo Road, 43 rd Avenue to 58 th Avenue	1,960.00	775.77	1,184.23
	2540W	Oslo Road, 43 rd Avenue to 58 th Avenue	1,960.00	502.95	1,457.05

*Peak hour, directional trips

Needs Assessment

Based on public facility requirements identified in the other comprehensive plan elements, this needs assessment identifies the capital improvements required to provide sufficient infrastructure to meet proposed levels of service for existing and new development. For purposes of the CIE, a capital improvement is a substantial facility (land, building or major equipment) that costs at least \$25,000 and may be paid for in phases.

Table 6.12 identifies capital improvement needs through fiscal year 2013/14 for conservation & aquifer recharge, emergency services, general services, law enforcement & corrections, recreation and open space, stormwater management, sanitary sewer and potable water, solid waste, transportation, and public schools. Appendix A provides a detailed list of projects associated with each of the comprehensive plan elements as well as those projects associated with individual department capital improvements programs. Not included in Appendix A are projects associated with

the Public School Facilities Element. Those projects are found in Appendix D. Detailed capital improvement schedules, which list each improvement project, are provided in each applicable Comprehensive Plan Element or within individual master plans for the respective governmental service.

Table 6.12: Future Capital Improvement Expenditures for Indian River County & Indian River County School District					
Element or Category	2009/10	2010/11	2011/12	2012/13	2013/14
Conservation & Aquifer Recharge	\$925,000	\$400,000	\$100,000	\$0	\$0
Emergency Services	\$5,386,705	\$0	\$0	\$2,200,000	\$0
General Services	\$300,000	\$0	\$4,100,000	\$0	\$0
Law Enforcement & Corrections	\$1,483,060	\$0	\$0	\$4,320,400	\$740,800
Recreation & Open Space	\$4,193,545	\$2,205,000	\$4,975,000	\$4,375,000	\$1,575,000
Sanitary Sewer & Potable Water	\$11,128,277	\$3,246,877	\$3,394,239	\$3,305,400	\$1,925,000
Solid Waste	\$6,882,000	\$380,000	\$1,480,000	\$2,045,000	\$6,722,000
Stormwater Management	\$1,050,000	\$650,000	\$8,300,000	\$10,050,000	\$8,550,000
Transportation	\$46,287,000	\$31,604,843	\$29,458,888	\$46,800,262	\$45,285,194
Total	\$77,635,587	\$38,486,720	\$51,808,127	\$73,096,062	\$64,797,994
Public School Facilities*	\$34,281,614	\$9,862,021	\$28,962,000	\$9,466,996	\$27,472,089

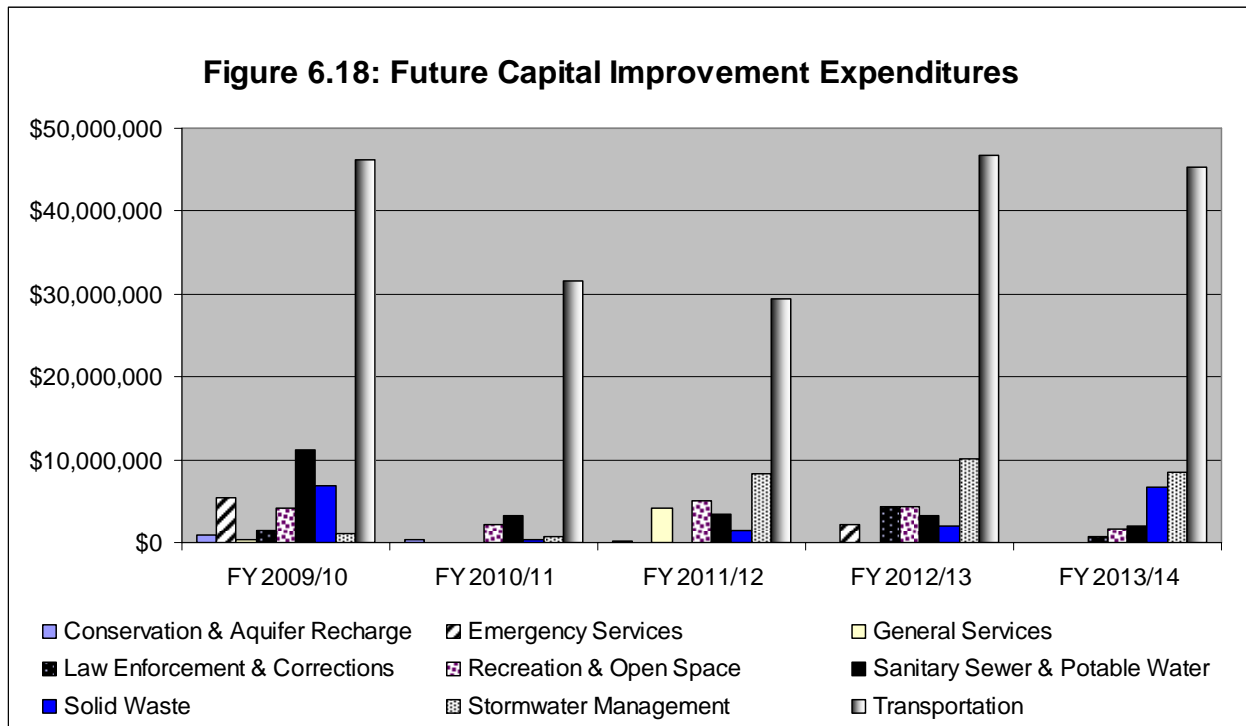
*The School District of Indian River County has the fiscal responsibility for capital improvement expenditures for public school facilities.

Figure 6.18 graphically displays the projected capital improvements expenditures for the county during the next five fiscal years. As indicated, the sum of the total projected costs for each of the elements for the five year period is \$305,824,490.

Within the first fiscal year, projects are funded from current fund balances as well as anticipated annual revenues. For the first three years of the CIP, projects are funded entirely with “committed” revenue sources. “Committed” revenue sources are revenue sources that currently exist. Projects in years four and five of the CIP are funded partially through “planned” revenue sources. “Planned” revenue sources are sources available to the County that have not been utilized. In this case, the one planned revenue source programmed in the CIP is the imposition of an additional six cents of local option gas tax.

Some public facilities, such as public education and health systems, are provided countywide, and the county itself does not have fiscal responsibility for these systems. The County, however, is required by State Statutes to provide some funds to the Indian River County Health Department (IRCHD). Consistent with State law, the Florida Department of Children and Family Services appoints the management of the IRCHD, maintains the financial records, and prepares its own financial report separate from the county.

In the Future Land Use and Introductory Elements of the county’s comprehensive plan, there is an analysis and description of public schools and health centers. Based on general locational criteria for public schools and health centers, it is assumed that any new facilities which may be constructed in the county by 2013/14 will be located within existing infrastructure service areas or designated expansion areas. Therefore, these systems may be considered to be adequately served by appropriate infrastructure.



Fiscal Assessment

This section examines the county's ability to fund the capital improvements listed in table 6.12, with the exception of public school facilities, and assesses whether sufficient revenue will be available within the existing budget framework utilized by the county to fund the needed improvements at the time that those improvements will be required. The School District of Indian River County is responsible for funding the capital improvements for public school facilities listed in table 6.12. The

School District’s adopted “Summary of Capital Improvement Program” (Appendix D) and “Summary of Estimated Revenue” (Appendix E) provide a detailed review of the financial feasibility of the School District’s Five Year Capital Plan.

The assessment process consists of projecting future receipts of revenues and comparing these receipts against anticipated expenditures. Using this process, it is possible to quantify annual revenue surpluses and shortfalls, providing a basis for examining opportunities for financing the needed capital improvements. The expenditure estimates include the operating costs.

Projected Expenditures

Table 6.13 shows the county's projected expenditures for fiscal years 2009/10 through 2013/14. By fiscal year 2013/14, the county is projected to have annual expenditures totaling \$330,339,507. In FY 2013/14, the category projected to have the largest expenditures is the Enterprise Funds/Other category. For the five-year period beginning in fiscal year 2009/10 and ending in fiscal year 2013/14, the county's expenditures are projected to increase by 3.01%.

Table 6.13: Indian River County Overall General Expenditures Projection Summary					
FY	2009/10	2010/11	2011/12	2012/13	2013/14
General Gov't. Services	\$26,242,373	\$26,332,000	\$31,090,000	\$27,665,000	\$28,357,000
Public Safety	\$72,529,735	\$66,645,000	\$68,311,000	\$76,539,400	\$72,509,800
Physical Environment	\$2,238,838	\$1,318,000	\$8,675,000	\$10,332,000	\$8,839,000
Transportation	\$48,216,910	\$33,563,843	\$31,466,888	\$48,858,262	\$47,394,194
Economic Environment	\$499,543	\$507,000	\$520,000	\$533,000	\$546,000
Human Services	\$7,000,722	\$7,106,000	\$7,284,000	\$7,466,000	\$7,653,000
Culture/Recreation	\$26,052,173	\$24,392,000	\$27,717,000	\$27,686,000	\$25,469,000
Debt Service	\$1,242,233	\$1,238,833	\$1,238,423	\$1,236,333	\$1,237,513
Enterprise Funds	\$99,473,523	\$86,311,877	\$89,626,239	\$92,221,400	\$97,690,000
Other	\$37,184,642	\$37,742,000	\$38,686,000	\$39,653,000	\$40,644,000
TOTAL	\$320,680,692	\$285,156,553	\$304,614,550	\$332,190,395	\$330,339,507

Source: Indian River County Office of Management and Budget.

- Earmarked Projected Expenditures

Table 6.14 identifies the projected expenditures for the water, sewer, and solid waste enterprise funds for fiscal years 2009/10 through 2013/14. These expenditures include operating expenses and other expenses for each year.

All revenues from capacity charges must be spent on infrastructure that benefits the payer of the capacity charge. Therefore, the amount of revenues and expenditures increases and decreases with development. For this reason, projecting capacity charge revenues and expenditures is difficult. This system, however, ensures that new development will not reduce levels of service below county minimums.

Table 6.14: Projected Expenses for Water, Sewer, and Solid Waste		
Fiscal Year	Potable Water & Sanitary Sewer	Solid Waste
2009/10	\$41,368,779	\$10,869,504
2010/11	\$40,541,000	\$10,652,000
2011/12	\$40,946,000	\$10,759,000
2012/13	\$41,355,000	\$10,867,000
2013/14	\$41,769,000	\$10,976,000

Source: Indian River County Office of Management and Budget.

In FY 2013/14, the projected expenses for potable water and sanitary sewer services are expected to be \$41,769,000. That is an increase of .97% from the 2009/10 projected expenses of \$41,368,779. Table 6.14 shows that, in FY 2013/14, the projected expenses for solid waste services are expected to be \$10,976,000. That is an increase of .98% from the 2009/10 projected figure of \$10,869,504.

Operating Cost Projections

Table 6.15 provides projections of overall operating costs for the county for fiscal years 2009/10 through 2013/14. In fiscal year 2013/14, the county is projected to incur approximately \$264,872,395 in operating costs. Based on the figures shown in table 6.15, the county's operating costs are projected to increase 18.31% between 2009/10 and 2013/14.

Table 6.15: Indian River County Overall Operating Cost Projections	
Fiscal Year	Total Operating Costs
2009/10	\$223,870,740
2010/11	\$212,554,710
2011/12	\$218,994,662
2012/13	\$224,791,733
2013/14	\$233,544,513

Source: Indian River County Office of Management and Budget

Projected Debt Capacity

Debt Financing, which involves borrowing money using the county's assets as collateral, is one way that the county has provided for its capital facility needs. The primary rationale for providing capital facilities through indebtedness is that it spreads the cost of a facility over its useful life and thus is paid for by those who will use the facility.

Table 6.16 provides a summary of the county's estimated ability to raise bonds without a public vote. The county's bonding capacity is identified for 10, 20, and 30 years. As table 6.16 indicates, the county's available bonding capacity for the next 10 years is \$152,000,000, with an additional potential of \$293,000,000.

Table 6.16: Indian River County Estimated Ability to Raise Bonds Without A Public Vote			
Pledge Sources	Ten Years (Bond Interest Rate @ 2.95%)	Twenty Years (Bond Interest Rate @ 3.99%)	Thirty Years (Bond Interest Rate @ 4.37%)
Half Cent Sales Tax	\$44,800,000	\$76,300,000	\$92,500,000
Gas Taxes	\$45,900,000	\$73,100,000	\$85,800,000
Tourist Tax	\$9,300,000	\$14,800,000	\$17,400,000
First Guaranteed Entitlement	\$1,800,000	\$2,800,000	\$3,300,000
Second Guaranteed Entitlement	\$3,600,000	\$5,800,000	\$6,800,000
Sub-Total	\$105,400,000	\$172,800,000	\$205,800,000
Possible Pledge Sources			
Franchise Fees	\$38,300,000	\$60,900,000	\$71,600,000
Road Impact Fees	\$8,300,000	\$13,300,000	\$15,600,000
Sub-Total	\$46,600,000	\$74,200,000	\$87,200,000
TOTAL	\$152,000,000	\$247,000,000	\$293,000,000

Source: Indian River County Office of Management and Budget.

- Debt Service Obligations

The county's debt service obligations for current and anticipated bond issues are summarized in table 6.17. Debt service is payment of principal and interest on obligations resulting from the issuance of bonds. As table 6.17 indicates, the county's major anticipated outstanding debts are for water and

sewer revenue bonds, environmentally sensitive land acquisition bonds, recreational revenue bonds, and spring training facility revenue bonds.

Table 6.17: Indian River County Bond Schedule

FY Ending		Water & Sewer Revenue Refunding Bonds	Water & Sewer Revenue Refunding Bonds	Recreational Revenue Refunding Bonds	Environmentally Sensitive Land Acquisition	Environmentally Sensitive Land Acquisition	Environmentally Sensitive Land Acquisition	Water & Sewer Revenue Refunding Bonds	Spring Training Facility Revenue Bonds
		1993 A Series 5.755% \$47,190,000	2009 Series 3.68% \$26,370,000	2003 Series 3.65% \$6,455,000	2001 Series 3.89% \$11,000,000	2003 Series 2.05% \$7,800,000	2006 Series 4.22% \$48,600,000	2005 Series 3.94% \$27,675,000	2001 Series 4.87% \$16,810,000
2009	Interest	\$1,745,350		\$148,638	\$266,492	\$71,400	\$1,945,463	\$1,053,150	\$664,633
	Principal	\$1,395,000		\$490,000	\$720,000	\$1,170,000	\$2,670,000	\$1,350,000	\$560,000
	Total	\$3,140,350		\$638,638	\$986,492	\$1,241,400	\$4,615,463	\$2,403,150	\$1,224,633
	Balance	\$3,030,000	\$26,370,000	\$3,685,000	\$5,955,000	\$1,210,000	\$41,045,000	\$23,320,000	\$12,895,000
2010	Interest	\$1,668,625	\$1,331,610	\$135,164	\$240,573	\$36,300	\$1,838,662	\$1,012,650	\$642,233
	Principal	\$1,475,000	\$0	\$510,000	\$745,000	\$1,210,000	\$2,775,000	\$1,395,000	\$585,000
	Total	\$3,143,625	\$1,331,610	\$645,164	\$985,573	\$1,246,300	\$4,613,662	\$2,407,650	\$1,227,233
	Balance	\$1,555,000	\$26,370,000	\$3,175,000	\$5,210,000	\$0	\$38,270,000	\$21,925,000	\$12,310,000
2011	Interest	\$1,587,500	\$1,268,200	\$119,864	\$213,007		\$1,727,663	\$970,800	\$618,833
	Principal	\$1,555,000	\$0	\$520,000	\$780,000		\$2,885,000	\$1,435,000	\$605,000
	Total	\$3,142,500	\$1,268,200	\$639,864	\$993,007		\$4,612,663	\$2,405,800	\$1,223,833
	Balance	\$0	\$26,370,000	\$2,655,000	\$4,430,000		\$35,385,000	\$20,490,000	\$11,705,000
2012	Interest		\$1,268,200	\$102,964	\$183,368		\$1,612,262	\$925,250	\$593,423
	Principal		\$1,610,000	\$535,000	\$810,000		\$3,000,000	\$1,480,000	\$630,000
	Total		\$2,878,200	\$637,964	\$993,368		\$4,612,262	\$2,405,250	\$1,223,423
	Balance		\$24,760,000	\$2,120,000	\$3,620,000		\$32,385,000	\$19,010,000	\$11,075,000
2013	Interest		\$1,203,800	\$83,169	\$151,777		\$1,492,263	\$877,150	\$566,333
	Principal		\$1,675,000	\$555,000	\$845,000		\$3,120,000	\$1,530,000	\$655,000
	Total		\$2,878,800	\$638,169	\$996,777		\$4,612,263	\$2,407,150	\$1,221,333
	Balance		\$23,085,000	\$1,565,000	\$2,775,000		\$29,265,000	\$17,480,000	\$10,420,000
2014	Interest		\$1,136,800	\$62,356	\$117,978		\$1,367,462	\$800,650	\$537,513
	Principal		\$1,745,000	\$580,000	\$885,000		\$3,255,000	\$1,605,000	\$685,000
	Total		\$2,881,800	\$642,356	\$1,002,978		\$4,622,462	\$2,405,650	\$1,222,513
	Balance		\$21,340,000	\$985,000	\$1,890,000		\$26,010,000	\$15,875,000	\$9,735,000
2015	Interest		\$1,067,000	\$39,881	\$80,807		\$1,204,713	\$736,450	\$501,550
	Principal		\$1,815,000	\$600,000	\$925,000		\$3,390,000	\$1,670,000	\$725,000
	Total		\$2,882,000	\$639,881	\$1,005,807		\$4,594,713	\$2,406,450	\$1,226,550
	Balance		\$19,525,000	\$385,000	\$965,000		\$22,620,000	\$14,205,000	\$9,010,000
2016	Interest		\$976,250	\$15,881	\$41,495		\$1,035,212	\$652,950	\$463,488
	Principal		\$1,905,000	\$385,000	\$965,000		\$3,545,000	\$1,750,000	\$760,000
	Total		\$2,881,250	\$400,881	\$1,006,495		\$4,580,212	\$2,402,950	\$1,223,488
	Balance		\$17,620,000	\$0	\$0		\$19,075,000	\$12,455,000	\$8,250,000

Comprehensive Plan

Capital Improvements Element

FY Ending		Water & Sewer Revenue Refunding Bonds	Water & Sewer Revenue Refunding Bonds	Recreational Revenue Refunding Bonds	Environmentally Sensitive Land Acquisition	Environmentally Sensitive Land Acquisition	Environmentally Sensitive Land Acquisition	Water & Sewer Revenue Refunding Bonds	Spring Training Facility Revenue Bonds
		1993 A Series 5.755% \$47,190,000	2009 Series 3.68% \$26,370,000	2003 Series 3.65% \$6,455,000	2001 Series 3.89% \$11,000,000	2003 Series 2.05% \$7,800,000	2006 Series 4.22% \$48,600,000	2005 Series 3.94% \$27,675,000	2001 Series 4.87% \$16,810,000
2017	Interest		\$881,000				\$893,413	\$565,450	\$423,588
	Principal		\$2,000,000				\$3,705,000	\$1,840,000	\$795,000
	Total		\$2,881,000				\$4,598,413	\$2,405,450	\$1,218,588
	Balance		\$15,620,000				\$15,370,000	\$10,615,000	\$7,455,000
2018	Interest		\$781,000				\$745,212	\$473,450	\$381,850
	Principal		\$2,100,000				\$3,890,000	\$1,930,000	\$840,000
	Total		\$2,881,000				\$4,635,212	\$2,403,450	\$1,221,850
	Balance		\$13,520,000				\$11,480,000	\$8,685,000	\$6,615,000
2019	Interest		\$676,000				\$550,713	\$376,950	\$337,750
	Principal		\$2,205,000				\$4,085,000	\$2,025,000	\$890,000
	Total		\$2,881,000				\$4,635,713	\$2,401,950	\$1,227,750
	Balance		\$11,315,000				\$7,395,000	\$6,660,000	\$5,725,000
2020	Interest		\$565,750				\$346,462	\$275,700	\$291,025
	Principal		\$2,315,000				\$4,290,000	\$2,130,000	\$930,000
	Total		\$2,880,750				\$4,636,462	\$2,405,700	\$1,221,025
	Balance		\$9,000,000				\$3,105,000	\$4,530,000	\$4,795,000
2021	Interest		\$450,000				\$131,963	\$186,750	\$242,200
	Principal		\$2,430,000				\$3,105,000	\$2,220,000	\$980,000
	Total		\$2,880,000				\$3,236,963	\$2,406,750	\$1,222,200
	Balance		\$6,570,000				\$0	\$2,310,000	\$3,815,000
2022	Interest		\$328,500					\$92,400	\$190,750
	Principal		\$2,550,000					\$2,310,000	\$305,000
	Total		\$2,878,500					\$2,402,400	\$495,750
	Balance		\$4,020,000					\$0	\$3,510,000
2023	Interest		\$201,000						\$175,500
	Principal		\$2,680,000						\$320,000
	Total		\$2,881,000						\$495,500
	Balance		\$1,340,000						\$3,190,000
2024	Interest		\$67,000						\$159,500
	Principal		\$1,340,000						\$340,000
	Total		\$1,407,000						\$499,500
	Balance		\$0						\$2,850,000
2025	Interest								\$142,500
	Principal								\$355,000
	Total								\$497,500
	Balance								\$2,495,000
2026	Interest							\$124,750	

FY Ending		Water & Sewer Revenue Refunding Bonds	Water & Sewer Revenue Refunding Bonds	Recreational Revenue Refunding Bonds	Environmentally Sensitive Land Acquisition	Environmentally Sensitive Land Acquisition	Environmentally Sensitive Land Acquisition	Water & Sewer Revenue Refunding Bonds	Spring Training Facility Revenue Bonds
		1993 A Series 5.755% \$47,190,000	2009 Series 3.68% \$26,370,000	2003 Series 3.65% \$6,455,000	2001 Series 3.89% \$11,000,000	2003 Series 2.05% \$7,800,000	2006 Series 4.22% \$48,600,000	2005 Series 3.94% \$27,675,000	2001 Series 4.87% \$16,810,000
	Principal								\$375,000
	Total								\$499,750
	Balance								\$2,120,000
2027	Interest								\$106,000
	Principal								\$390,000
	Total								\$496,000
	Balance								\$1,730,000
2028	Interest								\$86,500
	Principal								\$410,000
	Total								\$496,500
	Balance								\$1,320,000
2029	Interest								\$66,000
	Principal								\$430,000
	Total								\$496,000
	Balance								\$890,000
2030	Interest								\$44,500
	Principal								\$455,000
	Total								\$499,500
	Balance								\$435,000
2031	Interest								\$21,750
	Principal								\$435,000
	Total								\$456,750
	Balance								\$0

Fiscal Assessment Summary

This section provides an analysis of the county's revenues and expenditures for its capital improvement needs for the five-year period beginning in FY 2009/10 and ending in FY 2013/14. While Appendix A details all of the capital improvement projects for the next five fiscal years for each individual comprehensive plan element by cost, timeframe, and revenue source(s), Table 6.7 provides general revenue projections for the county through fiscal year 2013/14. As shown in Table 6.7, the County will generate \$1,572,981,697 in revenues from general funds, enterprise funds, and internal funds from fiscal year 2009/10 to fiscal year 2013/14. Sources of these funds include sales taxes, property taxes, grants, impact fees, and other revenues. Portions of the money needed for the capital improvements listed within Appendix A will come from the \$1,572,981,697.

Overall, the county will have enough revenue to cover costs associated with the five year capital improvements program. The total estimated cost of all projects contained within the County's Capital Improvements project list is \$305,824,490 for the next five fiscal years. This is 19.44% of the overall general fund revenues for the same time period.

Concurrency Management Plan

To ensure that level-of-service standards are maintained, it is necessary to have a system in place which provides the criteria for measuring facility capacity, assessing development demand on applicable facilities, and monitoring service levels for applicable facilities. This system will set the parameters for issuing development orders consistent with level-of-service standards.

While this concurrency management plan sets policies and establishes a process, the specific application of this system is through the county's land development regulations. As per state requirements, these regulations define the details of the concurrency management system and establish its administrative requirements.

The major purpose of the concurrency management system is to detail the specifics of implementing the county's level-of-service standards. For that reason, the concurrency management system must apply to all development activity in the county. The system must then identify the applicable standards for each facility, the geographic scope of each facility, and the method of monitoring facility capacity changes. Most importantly, this system must specify when facilities are considered available.

Project Applicability

All development orders issued by the county must comply with the concurrency management plan and meet level-of-service standards. Development orders are county approvals for construction and/or land development activity. Specifically, development orders consist of the following: comprehensive plan amendments, rezonings, site plan approvals, preliminary plat approvals, development of regional impact (DRI) approvals, planned development preliminary approvals, and building permit approvals for single-family homes located in subdivisions which were approved after February 13, 1990, the original adoption date of the county's comprehensive plan.

According to Section 163.3180(6), F.S., the impact from the construction of a single family home on an existing lot may constitute a de minimus impact on public facilities. State law allows such de minimus projects to be exempt from the concurrency requirement. Indian River County shall apply the single family de minimus allowance to single family building permits in subdivisions platted before February 13, 1990. Currently, all county maintained roads are operating below the adopted level of service and have additional capacity to accommodate future growth.

Service Standards

Level-of-service standards for concurrency related facilities are established in this plan for the following facilities: sanitary sewer, potable water, solid waste, stormwater management, recreation, public schools, and transportation. These are explained in detail in the applicable comprehensive plan elements.

For each facility, level-of-service is a measure of the relationship between demand for the service and the capacity of the facility. Capacity, however, is measured differently for each type of facility. Table 6.18 identifies both the capacity and demand measures for each public facility. These measures are addressed in detail, and existing capacities are identified in the applicable Comprehensive Plan Elements.

Public Facility Category	Specific Facility	Capacity Measure	Demand Measure	Geographic Scope
Transportation	Roadway	Volume of cars accommodated over time	Peak Season/Peak Direction/Peak Hour Trips	Affected Roadways
Sanitary Sewer	Treatment Plant	Treatment design Capacity (GPD)	Generation Rate (GPD)	Service Area
Potable Water	Treatment Plant	Treatment Design Capacity (GPD)	Generation Rate (GPD)	Service Area
Solid Waste	Landfill	Volume in active cell (cubic yards)	Generation Rate (tons per capita per year)	Entire County
Recreation	Parks	Acres of park land	Acres of parks per thousand population	Entire County
Stormwater Management	Drainage conveyances	Volume of water	Volume of stormwater outfalling for design storm	Basin
Education*	Public Schools (K-12)	Number of Children accommodated over time	Enrolled Students/ Future Student Generation	Service Area

*Limited to participating Schools owned and operated by the Indian River County School District

Concurrency requires that each facility within the geographic scope of a proposed project’s impact area have sufficient capacity to accommodate the project's demand. If that capacity is not available, the project cannot be approved. The principal function of the concurrency management system then is to provide a mechanism whereby demand and capacity measures can be compared on a project by project basis.

Table 6.18 provides the criteria for establishing a demand to capacity comparison for a proposed project. While most of the characteristics are self-explanatory, one needs clarification; this is the geographic scope for the traffic public facility category. For concurrency purposes, affected roadways will be those roadways impacted by a project's traffic. All projects, regardless of size, impact the roadway on which the project fronts. In addition, other roadways further removed from

the project are impacted. For concurrency purposes, roadways that gain 5% or more of the project's traffic or 50 or more of the project's generated trips, whichever is less are included. Level-of-service standards for concurrency related facilities are to apply to all requests for development orders and permits. Level-of-service standards are measurements based on peak-hour trips and based on volume ranges or average travel speed for the peak hour.

Demand

Demand is an important component of the concurrency management system. Essentially, demand is a measure of facility use. When compared to facility capacity, demand can indicate the level-of-service for the facility.

As depicted in Table 6.18, demand can be measured quantitatively for each public facility category. While the demand function for each facility consists of applying a rate to the number of facility users, estimation of total demand is more complex. For concurrency management purposes, demand can be divided into three types: existing, committed, and projected. Each must be considered separately for purposes of concurrency management.

Existing Demand

Existing demand is simply the current level of use for a facility. For a roadway, it is the number of peak hour/peak season/peak direction trips; for a school, it is the number of full-time enrolled students; for water and wastewater treatment plants, it is the existing flow volume measured in gallons per day. These figures are included within applicable plan elements.

Existing demand then reflects the use of a facility by the current population. When compared to capacity, existing demand can show if the facility has unused capacity or if it is functioning over capacity.

Existing demand, however, is not static. As population increases and dwelling units come on-line, existing demand increases. These increases in existing demand can be identified through facility use measurements. For example, regular traffic counts done on roads or treatment plant flow records are examples of facility use measurements indicating existing demand levels. As existing demand levels for facilities are updated, committed demand levels must be reduced if projects representing committed demand have come on-line.

Committed Demand

Committed demand is a measure of the impact that approved development projects with reserved capacity will have on facilities. When added to existing demand for a facility, the committed demand for that facility will produce a more accurate estimate of unused capacity. This estimate of unused capacity represents the amount of capacity that can realistically be allocated to new projects.

Committed demand must be determined by identifying all projects for which capacity has been reserved through issuance of initial concurrency certificates which are still valid. Then the specific facilities that will be impacted by these projects with reserved capacities must be determined; these facilities will be roadways and the landfill, and they may be treatment plants, drainage conveyances, and recreation facilities. Finally, the total demand on each facility attributable to committed demand will be determined.

Applicable elements of the plan identify the rates to be applied to each project to determine facility demand. Traffic volumes, for example, can be derived by applying a trip rate to the size of the project. Sanitary sewer and potable water both have rates of 250 gallons per day per equivalent residential unit. Other public facility rates are discussed fully in their applicable Comprehensive Plan Element.

Like existing demand, committed demand must be determined on a facility by facility basis. For example, both existing demand and committed demand must be determined for each major roadway, each school, each treatment plant, each major drainage conveyance, and the active cell in the landfill.

Also, like existing demand, committed demand estimates must be modified as projects are completed; committed demand estimates must also be modified as new development orders are approved and old development orders are terminated.

Projected Demand

The third type of demand is projected demand. This consists of two types. One is non-committed/non-reserved, single-family lot demand for all subdivisions platted after February 13, 1990, while the other is new project demand.

Non-committed/non-reserved single-family lot projected demand relates to the facility impacts associated with construction on single-family lots in subdivisions platted after February 13, 1990 and construction on single-family unplatted lots and acreage. Since this type of construction will impact facilities, the demand anticipated from this type of activity must be considered in facility expansion plans. For this reason, it is necessary to maintain an accurate inventory of unbuilt, platted lots and consider the impacts of construction on these lots.

The second type of projected demand is new project demand. For each new project, demand estimates must be made on a facility by facility basis. Only if sufficient available capacity exists for each facility to be impacted can the project be approved and a development order issued. Upon issuance of a development order, the estimated impacts on each facility would be considered as committed demand.

Availability of Capacity

Facility capacity can be assessed two different ways. First, facility capacity can be determined by facilities that are existing and available; examples would be existing treatment plants and existing roadways with a set number of lanes. The second manner for assessing facility capacity is to consider both existing, in-the-ground facilities as well as facility expansions or new facilities which are programmed but not yet existing.

According to Chapter 9J-5.0055(3), Minimum Requirements For Concurrency, Florida Administrative Code, the capacity of existing, in-the-ground facilities will be considered in all cases. Programmed facilities will be considered in assessing capacity for each public facility category when the following conditions are met:

- For sanitary sewer, potable water, solid waste and drainage facilities:
 1. A development order or permit is issued subject to the condition that, at the time of the issuance of a certificate of occupancy or its functional equivalent, the necessary facilities and services are in place and available to serve the new development; or
 2. At the time the development order or permit is issued, the necessary facilities and services are guaranteed in an enforceable development agreement, pursuant to Section 163.3220, F.S., or an agreement or development order issued pursuant to Chapter 380, F.S., to be in place and available to serve new development at the time of the issuance of a certificate of occupancy or its functional equivalent. [Section 163.3180(2)(a), F.S.]

- For parks and recreation facilities:
 1. At the time the development order or permit is issued, the necessary facilities and services are in place or under actual construction; or
 2. A development order or permit is issued subject to the condition that, at the time of the issuance of a certificate of occupancy or its functional equivalent, the acreage for the necessary facilities and services to serve the new development is dedicated or acquired by the local government, or funds in the amount of the developer's fair share are committed; and
 - a. A development order or permit is issued subject to a condition that the necessary facilities and services needed to serve the new development are in place or under actual construction not more than one year after issuance of a certificate of occupancy or its functional equivalent; or

- b. At the time the development order or permit is issued, the necessary facilities and services are the subject of a binding executed agreement which requires the necessary facilities and services to serve the new development to be in place or under actual construction not more than one year after issuance of a certificate of occupancy or its functional equivalent; or
- c. At the time the development order or permit is issued, the necessary facilities and services are guaranteed in an enforceable development agreement, pursuant to Section 163.3220, F.S., or an agreement or development order issued pursuant to Chapter 380, F.S., to be in place or under actual construction not more than one year after issuance of a certificate of occupancy or its functional equivalent. [Section 163.3180(2)(b), F.S.]

➤ *Transportation supply (capacity)*. Transportation supply shall be determined on a segment by segment basis. For concurrency purposes, all segments on the county's thoroughfare plan shall be considered. Capacity for segments will be based either on FDOT's generalized capacity tables or individual segment capacity studies approved by the public works director pursuant to the criteria specified in Chapter 952, Traffic. Transportation supply for each segment is:

1. The segment's existing peak hour, peak season, peak direction capacity; or
2. The segment's new roadway capacity if facility expansion for the segment is proposed and if:
 - a. At the time a development order or permit is issued, the necessary facilities and services are in place or under construction; or
 - b. A development order or permit is issued subject to a condition that the facility expansion needed to serve the new development is included in the county's adopted five-year schedule of capital improvements and is scheduled to be in place or under actual construction not more than three years after issuance of the project's first building permit or its functional equivalent. The schedule of capital improvements may recognize and include transportation projects included in the first three years of the adopted Florida Department of Transportation five year work program. In order to apply this provision to a facility expansion project, the Capital Improvements Element must include the following policies:

- i. The estimated date of commencement of actual construction and the estimated date of project completion (for Indian River County, this is included in policy 5.11 of this element and within Appendix B of this element).
 - ii. A provision that a plan amendment is required to eliminate, defer, or delay construction of any road or mass transit facility or service which is needed to maintain the adopted level of service standard and which is listed in the five-year schedule of capital improvements (for Indian River County, this is included in Policy 1.2 of this Element); or
 3. At the time a development order or permit is issued, the facility is the subject of a binding executed agreement which requires the facility to be in place or under actual construction no more than three years after the issuance of the project's first building permit or its functional equivalent; or
 4. At the time a development order or permit is issued, the facility is guaranteed in an enforceable development agreement, pursuant to Section 163.3220, F.S., or an agreement or development order issued pursuant to Chapter 380, F.S., to be in place or under actual construction not more than three years after issuance of a building permit or its functional equivalent. [Section 163.3180(2)(c), F.S.]
 5. The segment's new roadway capacity if facility expansion for the segment is the subject of a proportionate fair-share agreement. In such case, the segment capacity increase reflected in the proportionate fair share agreement shall be available only to the party or parties to the proportionate fair share agreement.
- For school facilities:
- A residential development order or permit shall be issued only if the needed capacity for the particular service area is available in one or more contiguous service areas as defined in Section 163.3180(13)(c), F.S.

Regulation

No development order shall be issued for any project where the project's demand in conjunction with existing demand and committed demand will exceed the capacity of a facility at the service level established in this plan. Level-of-service analysis will be undertaken during the review of each project for which development order approval is required.

Monitoring System

To effectively implement the concurrency requirement, it is necessary to maintain an estimate of available capacity for each public facility subject to level-of-service requirements. By maintaining an accurate and current available capacity estimate for each facility, projected demand from development applications can be compared to the available capacity for the facility to determine if the project can be approved. The purpose of the monitoring program is to maintain a current estimate of available capacity for each facility.

With the exception of public schools, the monitoring system portion of the concurrency management plan is maintained by the county’s planning division. Effective July 1, 2008, the School District initiated and now maintains the monitoring system portion of the concurrency management plan for public schools. Using a network computer system and data base management software, records were developed and are maintained for each specific facility.

Based upon information in the specific comprehensive plan elements, total capacity figures for each applicable facility are maintained in data base files established for each public facility category. Capacity figures are modified as facilities are expanded or as criteria specified in the availability of capacity section are met, thereby allowing a programmed expansion to be considered for capacity determination purposes. Through contact with other county departments, planning staff are able to modify capacity estimates as soon as facility characteristics are changed.

Table 6.19 depicts the general structure of the monitoring system data base file for each public facility category. This table shows that available capacity for each specific facility is a function of total capacity less existing demand and less committed demand. The demand section of this concurrency management plan identifies the methodology for assessing demand.

Table 6.19: Monitoring System Design					
Public Facility Category	Specific Facilities	Total Capacity	Existing Demand	Committed Demand	Available Capacity
Traffic	Roadways	Peak season/ peak direction/ peak hour (LOS D)	Annual count (average) (peak season/peak direction/peak hour)	Volume estimated from approved Development Orders (DO)	(Total Capacity) - (Existing Demand) - (Committed Demand)
Sanitary Sewer	Treatment Plants	Design flows	Existing flows	Volume estimated from approved DO’s	(Total Capacity) - (Existing Demand) - (Committed Demand)
Potable Water	Treatment Plants	Design flows	Existing flows	Volume estimated from approved DO’s	(Total Capacity) - (Existing Demand) - (Committed Demand)
Solid Waste	Landfill	Active cell design capacity	Active cell volume used	Volume estimated from approved DO’s	(Total Capacity) - (Existing Demand) - (Committed Demand)

Table 6.19: Monitoring System Design					
Public Facility Category	Specific Facilities	Total Capacity	Existing Demand	Committed Demand	Available Capacity
					Demand)
Recreation	Parks	Park Acreage	(Acres per thousand population) X (existing population)	(Acres per thousand population) X (projected population for approved DO's)	(Total Capacity) - (Existing Demand) - (Committed Demand)
Drainage	Drainage conveyances	Volume	Existing flows	Volume of stormwater allowed to outfall for approved DO's	(Total Capacity) - (Existing Demand) - (Committed Demand)
Education	Public Schools(K-12)	Permanent Student Stations (FISH)	Annual Enrollment Count (FTE)	Students estimated from approved residential Development Orders)	(Total Capacity) - (Existing Demand) - (Committed Demand)

To implement the monitoring system, the following actions shown in table 6.20 will be necessary.

Table 6.20: Monitoring System Tasks		
Action	Responsible Department	Timing
Do quarterly traffic counts for thoroughfare plan roads to determine existing demand	Engineering	Annually
Compile quarterly ridership statistics for all fixed routes	MPO	Annually
Identify existing flows for each water and sewer treatment plant	Utilities	Annually
Estimate Landfill (active cell) volume used	Utilities	Annually
Estimate population and apply park standard to determine park existing demand	Planning	Annually
Estimate existing flows for drainage conveyances	Engineering	Annually
Enter data received from other departments into computer	Planning	Ongoing
Do annual student counts (FTE) for public schools to determine existing demand	School District	Annually
Add estimated demand for new projects to committed demand total upon issuance of DO	Planning	Ongoing
Maintain records of units/projects receiving a certificate of occupancy, maintain demand estimates from those units/projects, subtract estimated demand for those units/projects for committed demand once existing demand is updated	Planning	Ongoing

Applicability

The concurrency management plan monitoring system has applicability to more than just level-of-service measurement. It also provides the basis for assessing facility expansion needs and therefore capital improvements programming. By maintaining an accurate and up-to-date estimate of available capacity, the need for facility expansion can be recognized before all capacity is used. By incorporating the monitoring system into the capital improvements programming process, capital budgets can be prepared based on reliable information and valid estimates of need.

Goal, Objectives and Policies

Goal

It is the goal of Indian River County to provide needed capital improvements through the use of sound fiscal decision making.

Objectives and Policies

Objective 1: Construction of Capital Facilities

By 2014, the county will have eliminated existing deficiencies, accommodated desired future growth, and replaced obsolete or worn-out facilities.

Policy 1.1: The county shall maintain a five-year capital improvement program and pursuant to Section 163.3177(3)(b) F.S. evaluate and update that program every year to reflect existing and future public facility needs of the county. This capital improvement program will ensure that the plan is financially feasible and that the adopted level-of-service standards are achieved and maintained.

Policy 1.2: The county and the School District shall undertake only those capital improvements included within this element's adopted capital improvements program. Pursuant to Section 163.3177(3)(b) F.S., the Capital Improvements Element will be reviewed every year. Consistent with Section 9J-5 of the Florida Administrative Code, if any facility identified in the Schedule of Capital Improvements is delayed or deferred in construction, or is eliminated from the capital improvements program, and this delay, defer, or elimination will cause the level-of-service to deteriorate below the adopted minimum level of service standard for the facility, a comprehensive plan amendment will be required to adjust the Schedule of Capital Improvements. The annual update of the capital improvement element shall be done with a single public hearing before the Board of County Commissioners and a copy of the ordinance amending the Capital Improvements Element shall be transmitted to DCA.

Policy 1.3: The county shall evaluate and prioritize its capital improvement projects based on following criteria. These criteria are ranked in order of importance.

- Preservation of the health and safety of the public by eliminating public hazards;
- Compliance with all mandates and prior commitments;
- Elimination of existing deficiencies;
- Maintenance of adopted level-of-service standards;
- Provision of infrastructure concurrent with the impact of new development;
- Protection of prior infrastructure investments;
- Consistency with the county plan and plans of other agencies;
- Accommodation of new development and redevelopment facility demands;

- Consistency with plans of state agencies and water management districts that provide public facilities within the local government's jurisdiction;
- Promotion of compact development by discouraging growth outside of urban service areas;
- Demonstration of linkages between projected growth and facility location;
- Utilization of the economies of scale and timing of other improvements;
- Reduction of operating costs;
- Adjustment for unseen opportunities, situations, and disasters.

Policy 1.4: The county shall implement the policies of the Potable Water, Sanitary Sewer, and Solid Waste sub-elements of the Comprehensive Plan. Since these are enterprise account funded elements, capital expenditures identified in these elements shall be funded principally from revenues derived from the applicable systems.

Policy 1.5: The county shall prioritize and implement the programs identified in the Transportation, Recreation and Open Space, Stormwater Management, Conservation, and Future Land Use Elements of the Comprehensive Plan.

Policy 1.6: The county shall not eliminate or reallocate budgeted appropriations for road improvement projects required to meet the adopted level-of-service standards unless the applicable projects will be constructed by other means and remain concurrent with the county's Schedule of Capital Improvements.

Policy 1.7: The county shall continue to allocate funds for the replacement and the renewal of infrastructure in an amount which will minimize the operating costs of the infrastructure and maximize the life of the infrastructure.

Policy 1.8: The county shall manage its long-term general obligation debt in such a manner that the ratio of the debt service millage to the countywide operating millage does not exceed 20%.

Policy 1.9: The county hereby defines a capital improvement as an improvement with a cost that exceeds \$25,000.

Policy 1.10: The Schedule of Capital Improvements shall contain a mix of capital expenditures, including projects to eliminate existing deficiencies, to upgrade and replace existing facilities, and to construct new facilities.

Policy 1.11: The county shall maintain a procedure in its annual budget review requiring each county department to include in its annual budget request applicable expenditures as identified in the capital improvements program of the appropriate Comprehensive Plan Element as well as department's capital improvements.

Policy 1.12: The county shall adopt “School District of Indian River County Five-Year Capital Improvement Schedule” from the School District’s adopted Five Year Capital Plan pursuant to Section 163.3177(3)(a)(5) F.S. The Capital Improvement Schedule will be evaluated and updated annually to reflect existing and future public school facility needs of the county. This will ensure that the School District’s Five-Year Capital Plan is financially feasible and that the adopted level-of-service standard for public schools is achieved and maintained.

Objective 2: Development in Coastal High Hazard Areas

Through 2030, development in coastal high hazard areas will not increase beyond the density or intensity levels indicated on the current Future Land Use Map.

Policy 2.1: The coastal high hazard area is defined as the area of the county designated as evacuation zones for a category one hurricane.

Policy 2.2: The county shall not increase land use density and intensity, in the coastal high hazard area, beyond that reflected in the county’s current Future Land Use Map.

Policy 2.3: The county shall make appropriations for infrastructure in coastal high hazard areas only to maintain the adopted level-of-service standards.

Policy 2.4: The county shall ensure that the replacement of infrastructure in the coastal high hazard area will be limited to maintaining the adopted level-of-service standards.

Policy 2.5: The county shall require that all developments and all single-family units in coastal high hazard areas fully pay the cost for required infrastructure improvements through impact fees, capacity charges, developer dedications, assessments, and contributions.

Policy 2.6: The county shall not use public funds to subsidize increased density or intensity of urban development in coastal high hazard areas; however, public beach, shoreline access, resource restoration, or similar projects may be constructed.

Objective 3: Maintenance of Established Level-of-Service Standards

Through 2030, adopted levels-of-service will be maintained for all concurrency facilities.

Policy 3.1: The county hereby adopts the concurrency management system as described within this element. The county shall maintain Land Development Regulation (LDR) Chapter 910, Concurrency Management System, which implements the plan’s concurrency management system. In accordance with the concurrency management system of this plan and LDR Ch. 910, the county will not approve any development project where the impacts of such a project would lower the existing level-of-service on any facility below that facility’s adopted minimum level-of-service standard.

Policy 3.2: The county shall approve development only in accordance with the utility connection matrix identified in the Sanitary Sewer and Potable Water Sub-Elements.

Policy 3.3: The county shall, concurrent with the impact of new development, provide the infrastructure necessary to maintain the levels-of-service identified in the various elements of the Comprehensive Plan. Where development is proposed and is consistent with all applicable regulations but one or more public facilities is/are operating at an inadequate service level, the applicant may at his expense make facility improvements to increase facility capacity when such improvements are consistent with county plans and receive county approval.

Policy 3.4: The county shall make land use decisions based on the planned availability of facilities to maintain adopted level-of-service standards.

Policy 3.5: The county hereby adopts Concurrency Management level-of-service standards for public facilities that are established in the other Comprehensive Plan Elements and which are stated below:

➤ Stormwater Management:

The county hereby adopts the following level-of-service standard for all new drainage systems within the unincorporated county:

- New development requiring major site plan approval or subdivision platting shall construct a complete drainage system to mitigate the impacts of a 25 year/24 hour design rainfall event using the soil conservation service type 2 modified rainfall curves.
- Post development runoff for any drainage basin shall not exceed pre-development runoff unless a maximum discharge rate has been adopted and the discharge does not exceed that rate. If a maximum discharge rate has not been adopted for a basin, post development discharge may not exceed pre-development discharge.

By 2010, all existing roadways in the county shall be improved to meet the following level-of-service standards:

- Minimum road crown elevation for existing roads shall be raised during resurfacing/rebuilding to the flood elevation resulting from the 2 year/24 hour storm event on local streets.
- The center two lanes of rebuilt roads must be at or above flood levels resulting from a 10 year 24 hour storm event on Arterial and Collector roads.
- All drainage basins will meet the following level of service standards:
 - By 2007 5-Year/24 Hour Storm Event
 - By 2010 10-Year/24 Hour Storm Event

The county hereby adopts the following water quality level-of-service standard:

- As a minimum, retention of the first one inch of rainfall is required prior to offsite discharge. An additional 50% treatment is required for all direct discharge into the Sebastian River and into the Indian River Lagoon due to its designation as an outstanding Florida water, as required by state law.

➤ Potable Water

The following level-of-service standard is adopted for the county's potable water facilities, and shall be utilized for determining the availability of facility capacity and demand generated by a development:

- Countywide level-of-service standard of 250 gallons per day per equivalent residential unit.

➤ Solid Waste

The following level-of-service standard is adopted for solid waste facilities in the county, and shall be used as the basis for determining the availability of facility capacity and demand generated by a development:

- Countywide level-of-service standard of 2.2 tons or 3.67 cubic yards per capita for permanent plus weighted peak seasonal population per year.

➤ Sanitary Sewer

The following level-of-service standard is adopted for the county's sanitary sewer facilities, and shall be utilized for determining the availability of facility capacity and demand generated by a development:

- Countywide level-of-service standard of 250 gallons per day per equivalent residential unit with a peak monthly flow factor of 1.25.

➤ Recreation & Open Space

The county adopts the following recreation level-of-service standard:

- County wide level-of-service standard of 6.61 recreation acres/1,000 permanent plus weighted peak seasonal population.

➤ Transportation

The county adopts traffic circulation level-of-service standards as follows:

- Level-of-Service “D” during peak hour, peak season, peak direction conditions, on all TRIP grant funded roads as well as all freeway, arterial, and collector roadways, with the exception of the following two, which will operate at level of service “E” plus 20%.
 - 27th Ave – South County Line to SR 60
 - 43rd Ave – Oslo Road to 16th Street

For SIS/Florida Intrastate Highway System roadways, level of service “B” is adopted for rural areas, and level of service “C” is adopted for urban areas.

Policy 3.6: The county hereby adopts level-of-service standards for selected public facilities as follows:

➤ Correctional Facilities

The county adopts the following correctional facilities level-of-service standard:

- County wide level-of-service standard of 4.5 beds/1,000 permanent plus weighted peak seasonal population

➤ Fire/EMS

The county adopts the following Fire/EMS level-of-service standard:

- County wide (excluding Indian River Shores) level-of-service standard of .089 Stations per 1,000 permanent plus weighted peak seasonal population

➤ Law Enforcement

The county adopts the following Law Enforcement level-of-service standard:

- Unincorporated County level-of-service standard of 2.09 officers per 1,000 permanent plus weighted peak seasonal population

➤ Libraries

The county adopts the following Libraries level-of-service standards:

- County wide level-of-service standard of 580 building square feet per 1,000 permanent plus weighted peak seasonal population
- County wide level-of-service standard of 3,200 library material items per 1,000 permanent plus weighted peak seasonal population
- County wide level-of-service standard of 0.7 computers per 1,000 permanent plus weighted peak seasonal population

- County wide level-of-service standard of 0.2 other library equipment items per 1,000 permanent plus weighted peak seasonal population

- Public Buildings

The county adopts the following Public Buildings level-of-service standard:

- County wide level-of-service standard of 1.99 building square feet per capita for permanent plus weighted peak seasonal population.

- Schools

The county adopts the following Schools level-of-service standard:

Schools (School Service Areas):

- 100 percent of Florida Inventory of School Houses (FISH) capacity for each public school type (elementary, middle, and high).

- Transit

The County adopts the following transit level-of-service standard:

- One-hour headways shall be maintained on all fixed transit routes.

Objective 4: Future Development's Share of Capital Costs

Through 2030, new developments will bear a proportionate share of the cost required to maintain adopted level-of-service standards.

Policy 4.1: The county shall use impact fees, capacity charges, assessments, developer dedications and contributions, to pay for infrastructure improvements and services needed to satisfy future needs while maintaining adopted level-of-service standards.

Policy 4.2: The county shall conduct research to identify new sources of revenue for funding capital improvement projects.

Objective 5: Local Government's Ability to Provide Required Services and Facilities

Through 2030, the county will ensure that it is able to fund and provide required services and facilities.

Policy 5.1: The county shall not approve land use amendment requests unless those requests are consistent with the concurrency management system requirements of this element.

Policy 5.2: In the event that the planned capacity of public facilities is insufficient to serve all applicants for development orders, the county shall schedule capital improvements to serve developments in the following order of priority:

- Single-family units in existing platted subdivisions or on existing legal, buildable parcels
- Affordable housing projects
- New development orders permitting redevelopment
- New development orders permitting new developments where the applicant funds the infrastructure expansion in exchange for future reimbursement
- New development orders permitting new developments without developer participation

Policy 5.3: The county shall extend facilities and services to serve areas only within the existing Urban Service Area or as allowed by Policy 5.7 of the Potable Water Sub-Element and Policy 5.8 of the Sanitary Sewer Sub-Element of the Comprehensive Plan.

Policy 5.4: The county shall coordinate with other local, state, and federal agencies as well as private entities to create an efficient capital improvements schedule that provides the following general benefits while minimizing the financial burden of providing facilities and services:

- Reduction of overall capital and operating expenditures by the development of multi-use facilities;
- More efficient land use patterns and phasing;
- Reduction of overlapping, duplicating, and administrative procedures;
- Implementation of adopted physical, social, and economic goals and policies in a least-cost manner;
- Better coordination of public capital investment with private capital expenditures.

Policy 5.5: The county shall continue utilizing enterprise funds for the provision of Sanitary Sewer, Potable Water, and Solid Waste facilities. The debt for enterprise funds is to be paid by user fees, capacity charges, and other appropriate sources.

Policy 5.6: The county shall finance the capital cost of non-enterprise fund supported public facilities (e.g., roads, stormwater management, and parks) from current revenue, bond issues, impact fees, capacity charges, assessments, and other appropriate sources.

Policy 5.7: The county shall use general obligation bonds and other sources to raise the funding required to provide those public facilities that cannot be constructed with user fees, revenue bonds, impact fees, capacity charges, or other dedicated revenue sources.

Policy 5.8: Developments, which require public facility infrastructure improvements that will be financed by county debt, shall have their development orders conditioned on the issuance of the county debt or the substitution of a comparable amount of non-debt revenue.

Policy 5.9: Pursuant to state law, the Schedule of Capital Improvements may be adjusted by ordinance and not deemed to be an amendment to the Comprehensive Plan when the amendment relates to corrections, updates, or modifications concerning costs, revenue sources, acceptance of facilities pursuant to dedications which are consistent with the Comprehensive Plan, or the date of construction of any facility except transportation facilities enumerated in the Schedule of Capital Improvements. For transportation facilities, a delay in construction of a facility which causes the level-of-service of that facility to deteriorate below the adopted minimum level-of-service standard for the roadway will require a comprehensive plan amendment.

Policy 5.10: The county shall ensure that all capital improvements identified in the various elements of the Comprehensive Plan are completed according to schedule. The only acceptable delays will be those which are subject to one of the following:

- Projects providing capacity equal to, or greater than, the delayed project are accelerated within or added to the Schedule of Capital Improvements;
- Modification of development orders issued conditionally or subject to the concurrent availability of public facility capacity provided by the delayed project. Such modification shall restrict the allowable amount and schedule of development to that which can be served by the capacity of public facilities according to the revised schedule; or
- Amendment of the plan to reduce the adopted standard for the level-of-service for public facilities until the fiscal year in which the delayed project is scheduled to be completed.

Policy 5.11: The county hereby adopts Appendix B as the County's Priority Transportation Capital Improvements Schedule. This schedule provides the project description, estimated date of commencement of actual construction, estimated date of completion, and estimated cost for projects that will increase roadway capacity on priority facilities.

Implementation, Evaluation, and Monitoring

Implementation

An important part of any plan is its implementation. Implementation involves execution of the plan's policies. It involves taking actions and achieving results.

For the Capital Improvements Element, implementation involves various activities. While some of these actions will be ongoing, others are activities that will be taken by certain points in time. For each policy in this element, table 6.21 identifies the type of action required, the responsible entity for taking the action, the timing, and whether or not the policy necessitates a capital expenditure.

To implement the Capital Improvements Element, several different types of actions must be taken. These include: development of mechanisms for funding new facilities, adoption of land development regulations and ordinances, execution of interlocal agreements, coordination, and preparation of studies and evaluation and monitoring reports.

Overall, the Capital Improvements Element implementation responsibility will rest with the Office of Management and Budget. Besides its responsibilities as identified in table 6.20, the planning department has the additional responsibility of ensuring that other entities discharge their responsibilities. This will entail notifying other applicable departments of capital expenditures to be included in their budgets, notifying other departments and groups of actions that must be taken, and assisting other departments and agencies in their plan implementation responsibilities.

As part of the Capital Improvements Element, the county has developed a Concurrency Management Plan, which ensures the maintenance of the adopted level-of-service standards. Through the Concurrency Management Plan, the county will measure facility capacity, assess development demand, and maintain a Capital Improvements Program which ensures that the level-of-service standards are maintained.

Table 6.21: Capital Improvement Element Implementation Matrix				
Policy	Type of Action	Responsibility	Timing	Capital Expenditure
1.1	Maintain the CIP	OMB/PD	2010-2014	No
1.2	Follow the CIP	PD	2010-2014	No
1.3	Prioritize capital improvement projects	OMB/PD/SD	Ongoing	No
1.4	Implement recommendations	Appropriate County Departments/SD	2010-2014	Yes
1.5	Prioritize and implement programs	Appropriate County Departments/SD	2010-2014	Yes
1.6	Maintain previous commitments	BCC/PWD/SD	Ongoing	No
1.7	Replacement and renewal of infrastructure	Appropriate County Departments/SD	Ongoing	No
1.8	Budget Management	OMB/SD	Ongoing	No
1.9	Define capital improvement	PD/OMB	Ongoing	No
1.10	Capital Budget Management	OMB/SD	Ongoing	No
1.11	Capital Improvements Management	OMB/SD	Ongoing	No
2.1	Define costal high hazard area	DCA	Ongoing	No
2.2	Maintain density and intensity levels of current FLU Map	PD	Ongoing	No
2.3	Budget management	Appropriate County Departments	Ongoing	Yes
2.4	Maintain LOS standards	Appropriate County Departments	Ongoing	Yes
2.5	Funding mechanisms	BCC/Private Developers	Ongoing	No
2.6	Infrastructure replacement strategy	Appropriate County Departments	Ongoing	No
3.1	Maintain concurrency management system	PD	Ongoing	No
3.2	Follow connection matrix of Comprehensive Plan Sub-Elements	Appropriate County Departments	Ongoing	No
3.3	Maintain adopted LOS standards	PD	Ongoing	No
3.4	Land use decisions	BCC	Ongoing	No
3.5	Adopt LOS standards	BCC/SD/Appropriate County Departments	Ongoing	No
4.1	Impose regulations	Appropriate County Departments	Ongoing	Yes

Table 6.21: Capital Improvement Element Implementation Matrix				
Policy	Type of Action	Responsibility	Timing	Capital Expenditure
4.2	Conduct research	OMB/PD	Ongoing	No
4.3	Work with municipalities	BCC/SD/Other Local Governments in IRC	Ongoing	No
5.1	Approve land use changes only if infrastructure can support land use change	BCC	Ongoing	No
5.2	Prioritize capital improvements	BCC/SD/Appropriate County Departments	Ongoing	No
5.3	Extension of facilities and services	BCC/Appropriate County Departments	Ongoing	No
5.4	Create an efficient capital improvements schedule	Appropriate County Departments/Other Government Agencies	Ongoing	No
5.5	Utilize enterprise funds	OMB	Ongoing	No
5.6	Finance non-enterprise fund supported projects	OMB	Ongoing	No
5.7	Fund the construction of public facilities	OMB/SD	Ongoing	Yes
5.8	Permitting Requirements	BCC/Appropriate County Departments	Ongoing	No
5.9	Amending the Schedule of Capital Improvements	BCC/OMB/PD/SD	Ongoing	No
5.10	Complete the Schedule of Capital Improvements	BCC/SD/Appropriate	2014	No
5.11	Adopt a Priority Transportation Capital Improvements Schedule	BCC/PWD/MPO	Ongoing	No
BCC = Board of County Commissioners FDOT = Florida Department of Transportation OMB = Office of Management and Budget PWD = Public Works Department		DCA = Department of Community Affairs MPO = Metropolitan Planning Organization PD = Planning Department SD = School District		

Evaluation and Monitoring Procedures

To be effective, a plan must not only provide a means for implementation; it must also provide a mechanism for assessing the plan's effectiveness. Generally, a plan's effectiveness can be judged by the degree to which the plan's objectives have been met. Since objectives are structured, as much as possible, to be measurable and to have specific timeframes, the plan's objectives are the benchmarks used as a basis to evaluate the plan.

Table 6.22 identifies each of the objectives of the Capital Improvements Element. It also identifies the measures to be used to evaluate progress in achieving these objectives. Most of these measures

are quantitative, such as adopting land development requirements, which ensure the maintenance of the level-of-service standards, adopting a capacity monitoring system and others. Besides the measures, table 6.22 also identifies timeframes associated with meeting the objectives.

The Planning Department staff will be responsible for monitoring and evaluating the Capital Improvement Element. This will involve collection of data and compilation of information regarding facility capacity, expansion, and new development permitted. This will be done on a regular basis. As part of the county's Concurrency Management System, the Planning Department will continually monitor the facility capacity to ensure that level-of-service standards will be maintained.

Table 6.22: Capital Improvements Element Evaluation Matrix

Objective	Measure	Timeframe
1	Existing deficiencies in county services and/or obsolete or worn-out facilities	2014
2	Land use density and intensity in Coastal High Hazard Area	2030
3	Level-of-service provided for county services	2030
4	Existence of appropriate Land Development Regulations	2030
5	Completion of the Schedule of Capital Improvements	2030

While monitoring will occur on a continual basis, formal evaluation of the Capital Improvements Element will occur annually. The formal evaluation and appraisal of the entire Comprehensive Plan will occur every ten years (dependent upon the schedule adopted by the Florida Department of Community Affairs). Besides assessing progress, the evaluation and appraisal process will also be used to determine whether the Capital Improvements Element objectives should be modified or expanded based on revisions to state statutes and changing conditions not identified and addressed as part of the annual CIE update. In this way, the monitoring and evaluation of the Capital Improvements Element will not only provide a means of determining the degree of success of the plan's implementation; it will also provide a mechanism for evaluating needed changes to the plan element not otherwise addressed in the yearly update of the Capital Improvements Element.

As discussed in the above paragraphs, the evaluation and monitoring procedures identified for the Capital Improvements Element are basically the same for the entire Comprehensive Plan. These procedures are currently being used to prepare the formal Evaluation and Appraisal Report and will be used by the county in subsequent Evaluation and Appraisal Reports. Included in those procedures are the format requirements listed in 9J-5.005-(1)(a)(e), F.A.C.

The monitoring and evaluation of this plan is critical to ensure that the policies are effective in achieving the plan's goals and objectives. Each individual element of the plan contains provisions and measures to be used in the review of the element. Each element contains an Implementation and

Evaluation Matrix and monitoring procedures, which are currently being used to prepare the current Evaluation and Appraisal Report and will be used to prepare future Evaluation and Appraisal Reports.

In addition, a great portion of the plan monitoring will be in conjunction with the concurrency management system which is designed to ensure that approved level-of-service standards are maintained and that sufficient capacity exists in the various services and facilities. Other evaluation of the plan or plan elements is likely to occur in the day to day application of the mandated regulations, which will result in plan amendments.

The formal Evaluation and Appraisal Report required by law is currently providing and in subsequent versions will provide a complete review of the plan and be conducted in compliance with the public participation procedures adopted for the development of this plan.

As part of the monitoring system, all appropriate baseline data is currently being updated and will be updated. Besides assessing progress, the evaluation and appraisal process is and will also be used to determine whether the objectives should be modified or expanded. In this way the monitoring and evaluation of the Comprehensive Plan Elements not only provides a means of determining the degree of success of the plan's implementation; it also provides a mechanism for evaluating needed changes to the plan element.

APPENDIX A: FIVE-YEAR SCHEDULE OF CAPITAL IMPROVEMENTS

Indian River County Five Year Schedule of Improvements

Conservation and Aquifer Recharge						
Revenue	FY 2009/10	FY 2010/11	FY 2011/12	FY 2012/13	FY 2013/14	Total
Env. Land Bonds	\$450,000	\$0	\$50,000	\$0	\$0	\$500,000
Grant	\$475,000	\$400,000	\$50,000	\$0	\$0	\$925,000
Total Revenue	\$925,000	\$400,000	\$100,000	\$0	\$0	\$1,425,000

Expenditures	FY 2009/10	FY 2010/11	FY 2011/12	FY 2012/13	FY 2013/14	Total	Revenue Source
Archie Smith Fish House	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000	Env. Land Bonds
Archie Smith Fish House	\$ 50,000	\$ 400,000	\$ -	\$ -	\$ -	\$ 450,000	Grant
South Prong Preserve	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000	Env. Land Bonds
Environmental Land Acquisition	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000	Env. Land Bonds
Environmental Land Acquisition	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000	Grant
Manage/Access to Future Acq. Conservation Lands	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ 50,000	Env. Land Bonds
Manage/Access to Future Acq. Conservation Lands	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ 50,000	Grant
Halstrom Farmstead	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000	Env. Land Bonds
Halstrom Farmstead	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000	Grant
Cypress Bend Community Preserve	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000	Env. Land Bonds
Cypress Bend Community Preserve	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000	Grant
Wabasso Scrub conservation Area - Public Access	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000	Env. Land Bonds
Wabasso Scrub conservation Area - Public Access	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000	Grant
Flinn Tract - Access	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000	Env. Land Bonds
Flinn Tract - Access	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000	Grant
Total Expenditures	\$ 925,000	\$ 400,000	\$ 100,000	\$ -	\$ -	\$ 1,425,000	

Comparison of Expenditures to Revenue	FY 2009/10	FY 2010/11	FY 2011/12	FY 2012/13	FY 2013/14	Total
Total Revenue	\$925,000	\$400,000	\$100,000	\$0	\$0	\$1,425,000
Total Expenditures	\$925,000	\$400,000	\$100,000	\$0	\$0	\$1,425,000
Annual Balance	\$0	\$0	\$0	\$0	\$0	\$0

Emergency Services						
Revenue Sources	FY 2009/10	FY 2010/11	FY 2011/12	FY 2012/13	FY 2013/14	Total
Emergency Services Dist.	\$ 1,686,705	\$ -	\$ -	\$ -	\$ -	\$1,686,705
Optional Sales Tax	\$ 3,700,000	\$ -	\$ -	\$ -	\$ -	\$3,700,000
Impact Fees	\$ -	\$ -	\$ -	\$ 2,200,000	\$ -	\$2,200,000
Total Revenue	\$ 5,386,705	\$ -	\$ -	\$ 2,200,000	\$ -	\$7,586,705

Comprehensive Plan

Capital Improvements Element

Expenditures	FY 2009/10	FY 2010/11	FY 2011/12	FY 2012/13	FY 2013/14	Total	Revenue Source
Emergency Svcs. Station 9 - Replace	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000	Emergency Services Dist.
Emergency Svcs. Station 12 - Addition	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000	Emergency Services Dist.
Emergency Svcs. Station 13 - Addition	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000	Optional Sales Tax
Emergency Svcs. Station 13 - Addition	\$ 1,486,705	\$ -	\$ -	\$ -	\$ -	\$ 1,486,705	Emergency Services Dist.
800 MHz Radio Expansion	\$ 2,200,000	\$ -	\$ -	\$ -	\$ -	\$ 2,200,000	Optional Sales Tax
Emergency Svcs. Station 14 - Addition	\$ -	\$ -	\$ -	\$ 2,200,000	\$ -	\$ 2,200,000	Impact Fees
Total Expenditures	\$ 5,386,705	\$ -	\$ -	\$ 2,200,000	\$ -	\$ 7,586,705	

Comparison of Expenditures to Revenue	FY 2009/10	FY 2010/11	FY 2011/12	FY 2012/13	FY 2013/14	Total
Total Revenue	\$ 5,386,705	\$ -	\$ -	\$ 2,200,000	\$ -	\$ 7,586,705
Total Expenditures	\$ 5,386,705	\$ -	\$ -	\$ 2,200,000	\$ -	\$ 7,586,705
Annual Balance	\$0	\$0	\$0	\$0	\$0	\$0

General Services						
Revenue	FY 2009/10	FY 2010/11	FY 2011/12	FY 2012/13	FY 2013/14	Total
Optional Sales Tax	\$ 300,000	\$ -	\$ 3,850,000	\$ -	\$ -	\$ 4,150,000
Court Facility Surcharge	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ 250,000
Total Revenue	\$ 300,000	\$ -	\$ 4,100,000	\$ -	\$ -	\$ 4,400,000

Expenditures	FY 2009/10	FY 2010/11	FY 2011/12	FY 2012/13	FY 2013/14	Total	Revenue Source
Expansion of Fiber Optic Network	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000	Optional Sales Tax
New Courtroom Facilities	\$ -	\$ -	\$ 1,850,000	\$ -	\$ -	\$ 1,850,000	Optional Sales Tax
New Courtroom Facilities	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ 250,000	Court Facility Surcharge
Displaced Courtroom	\$ -	\$ -	\$ 2,000,000	\$ -	\$ -	\$ 2,000,000	Optional Sales Tax
Total Expenditures	\$ 300,000	\$ -	\$ 4,100,000	\$ -	\$ -	\$ 4,400,000	

Comparison of Expenditures to Revenue	FY 2009/10	FY 2010/11	FY 2011/12	FY 2012/13	FY 2013/14	Total
Total Revenue	\$ 300,000	\$ -	\$ 4,100,000	\$ -	\$ -	\$ 4,400,000
Total Expenditures	\$ 300,000	\$ -	\$ 4,100,000	\$ -	\$ -	\$ 4,400,000
Annual Balance	\$0	\$0	\$0	\$0	\$0	\$0

Comprehensive Plan

Capital Improvements Element

Law Enforcement

Revenue	FY 2009/10	FY 2010/11	FY 2011/12	FY 2012/13	FY 2013/14	Total
Impact Fees	\$ 924,100	\$ -	\$ -	\$ 224,400	\$ 740,800	\$1,889,300
Optional Sales Tax	\$ 558,960	\$ -	\$ -	\$ 4,096,000	\$ -	\$4,654,960
Total Revenue	\$ 1,483,060	\$ -	\$ -	\$ 4,320,400	\$ 740,800	\$6,544,260

Expenditures	FY 2009/10	FY 2010/11	FY 2011/12	FY 2012/13	FY 2013/14	Total	Revenue Source
Training Facility	\$ 876,100	\$ -		\$ -	\$ -	\$ 876,100	Impact Fees
Furniture/Equipment for training facility	\$ 48,000	\$ -	\$ -	\$ -	\$ -	\$ 48,000	Impact Fees
Remodel Old Fleet Facility 10,000 sq ft	\$ -	\$ -	\$ -	\$ 224,400	\$ -	\$ 224,400	Impact Fees
Evidence Addition	\$ 558,960	\$ -	\$ -	\$ -	\$ -	\$ 558,960	Optional Sales Tax
Fleet Facility	\$ -	\$ -	\$ -	\$ 4,096,000	\$ -	\$ 4,096,000	Optional Sales Tax
Hangar	\$ -	\$ -	\$ -	\$ -	\$ 740,800	\$ 740,800	Impact Fees
Total Expenditures	\$ 1,483,060	\$ -	\$ -	\$ 4,320,400	\$ 740,800	\$ 6,544,260	

Comparison of Expenditures to Revenue	FY 2009/10	FY 2010/11	FY 2011/12	FY 2012/13	FY 2013/14	Total
Total Revenue	\$ 1,483,060	\$ -	\$ -	\$ 4,320,400	\$ 740,800	\$ 6,544,260
Total Expenditures	\$ 1,483,060	\$ -	\$ -	\$ 4,320,400	\$ 740,800	\$ 6,544,260
Annual Balance	\$0	\$0	\$0	\$0	\$0	\$0

Parks and Recreation

Revenue	FY 2009/10	FY 2010/11	FY 2011/12	FY 2012/13	FY 2013/14	Total
FBIP	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000
Grant	\$ 225,000	\$ -	\$ -	\$ -	\$ -	\$ 225,000

Comprehensive Plan

Capital Improvements Element

Optional Sales Tax	\$ 3,343,545	\$ -	\$ 1,400,000	\$ -	\$ -	\$ 4,743,545
Impact Fees	\$ 425,000	\$ 2,205,000	\$ 3,575,000	\$ 4,375,000	\$ 1,575,000	\$ 12,155,000
Total Revenue	\$ 4,193,545	\$ 2,205,000	\$ 4,975,000	\$ 4,375,000	\$ 1,575,000	\$ 17,323,545

Expenditures	FY 2009/10	FY 2010/11	FY 2011/12	FY 2012/13	FY 2013/14	Total	Revenue Source
Oslo Boat Ramp and Parking	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000	FBIP
Oslo Boat Ramp and Parking	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000	Grant
Oslo Boat Ramp and Parking	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000	Impact Fees
S. County Regional Park improvements	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ 125,000	Impact Fees
South County Regional Park Improvements	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ 125,000	Grant
South County Recreation Multi Purpose Facility	\$ 1,843,545	\$ -	\$ -	\$ -	\$ -	\$ 1,843,545	Optional Sales Tax
South County Recreation Multi Purpose Facility	\$ -	\$ -	\$ 1,500,000	\$ -	\$ -	\$ 1,500,000	Impact Fees
Fairgrounds Building Enclosure	\$ -	\$ 630,000	\$ -	\$ -	\$ -	\$ 630,000	Impact Fees
Parks Maintenance Facility	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000	Optional Sales Tax
State Road 510 Fishing Pier	\$ -	\$ -	\$ 1,400,000	\$ -	\$ -	\$ 1,400,000	Optional Sales Tax
Land for Future Parks	\$ -	\$ 1,575,000	\$ 1,575,000	\$ 1,575,000	\$ 1,575,000	\$ 6,300,000	Impact Fees
West County Regional Park	\$ -	\$ -	\$ 500,000	\$ 2,800,000	\$ -	\$ 3,300,000	Impact Fees
Total Expenditures	\$ 4,193,545	\$ 2,205,000	\$ 4,975,000	\$ 4,375,000	\$ 1,575,000	\$ 17,323,545	

Comparison of Expenditures to Revenue	FY 2009/10	FY 2010/11	FY 2011/12	FY 2012/13	FY 2013/14	Total
Total Revenue	\$ 4,193,545	\$ 2,205,000	\$ 4,975,000	\$ 4,375,000	\$ 1,575,000	\$17,323,545
Total Expenditures	\$ 4,193,545	\$ 2,205,000	\$ 4,975,000	\$ 4,375,000	\$ 1,575,000	\$ 17,323,545
Annual Balance	\$0	\$0	\$0	\$0	\$0	\$0

Sanitary Sewer and Potable Water						
Revenue	FY 2009/10	FY 2010/11	FY 2011/12	FY 2012/13	FY 2013/14	Total
Capacity Charges & User Fees	\$ 17,299,793	\$ 1,200,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 22,999,793
Total Revenue	\$ 17,299,793	\$ 1,200,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 22,999,793

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Capital Improvements Element

Expenditures	FY 2009/10	FY 2010/11	FY 2011/12	FY 2012/13	FY 2013/14	Total	Revenue Source
Misc Water Improvements	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,250,000	Capacity Charges & User Fees
Misc Sewer Improvements	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 875,000	Capacity Charges & User Fees
West Reg WWTF Expansion 2.0 to 6.0 MGD	\$ 1,024,382	\$ -	\$ -	\$ -	\$ -	\$ 1,024,382	Capacity Charges & User Fees
77th West of Kings (Tuscanny Lakes)	\$ 112,237	\$ 112,237	\$ 112,237	\$ -	\$ -	\$ 336,711	Capacity Charges & User Fees
12WM 17th St. SW from 27th Av to 43rd Av	\$ -	\$ -	\$ -	\$ 610,000	\$ -	\$ 610,000	Capacity Charges & User Fees
(Convert 8"FM) 16" Reuse Lateral G Conversion	\$ 840,343	\$ -	\$ -	\$ -	\$ -	\$ 840,343	Capacity Charges & User Fees
FM and WM on 4th st from 82nd to 98th ave and on 98th from 4th to 8th	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000	Capacity Charges & User Fees
Convert North County Brine Line to Reuse Main	\$ 1,295,000	\$ -	\$ -	\$ -	\$ -	\$ 1,295,000	Capacity Charges & User Fees
12" WM on 27th Ave from 13th st SW to 17th St SW (Madera Isles & Echo Lake	\$ -	\$ -	\$ -	\$ 341,000	\$ -	\$ 341,000	Capacity Charges & User Fees
Tie South County Brine Line to Existing FM	\$ 270,000	\$ -	\$ -	\$ -	\$ -	\$ 270,000	Capacity Charges & User Fees
58th Av 65th St to 69th St & along 61st and 69th St	\$ 50,000	\$ 500,000	\$ 450,000	\$ 232,000	\$ -	\$ 1,232,000	Capacity Charges & User Fees
N of Windsor & Polo Club Extension	\$ -	\$ -	\$ 225,000	\$ 20,000	\$ -	\$ 245,000	Capacity Charges & User Fees
Svce Transmission Lines Oslo Pk, Villages of VB Gardens	\$ -	\$ -	\$ -	\$ 700,000	\$ -	\$ 700,000	Capacity Charges & User Fees
Install 12" WM along 66th Ave from 16th St to SR 60 & 16" WM along 16th St.	\$ 609,356	\$ -	\$ -	\$ -	\$ -	\$ 609,356	Capacity Charges & User Fees
Install Wells and Piping at North County RO Plant	\$ 1,965,580	\$ -	\$ -	\$ -	\$ -	\$ 1,965,580	Capacity Charges & User Fees
Install Well No.7 st S. Co. RO Plant	\$ 1,200,000	\$ -	\$ -	\$ -	\$ -	\$ 1,200,000	Capacity Charges & User Fees
Falcon Trace Developer's Agreement	\$ 44,502	\$ 44,502	\$ 44,502	\$ -	\$ -	\$ 133,506	Capacity Charges & User Fees

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Install 6" FM in Conjunction with 43rd Ave Road Widening	\$ 335,000	\$ -	\$ -	\$ -	\$ -	\$ 335,000	Capacity Charges & User Fees
Install 6" FM along 16th St west of 43rd Ave	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000	Capacity Charges & User Fees
16" WM from Kingshighway Tank to College Lane	\$ 290,450	\$ -	\$ -	\$ -	\$ -	\$ 290,450	Capacity Charges & User Fees
Install 24" WM along 77th St from 66th Ave to 70th Ave then North to CR 510	\$ -	\$ -	\$ 500,000	\$ 880,000	\$ -	\$ 1,380,000	Capacity Charges & User Fees
N. Reg. Reuse Sto. & Repump Facility with Transmission Mains to Barrier Island	\$ 1,501,327	\$ 1,125,038	\$ -	\$ -	\$ -	\$ 2,626,365	Capacity Charges & User Fees
Construct 8" WM on Oslo from 8th Ct. to 9th Ct.	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000	Capacity Charges & User Fees
Construct 12" WM along 53rd St. E/O RR, Lat H Canal	\$ 795,000	\$ -	\$ -	\$ -	\$ -	\$ 795,000	Capacity Charges & User Fees
Construct 20"WM on 66th Av 41st to 77th St	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ 500,000	Capacity Charges & User Fees
Construct 20" WM on 66th Av from 20th St. to 41st St.	\$ -	\$ 1,000,000	\$ 1,500,000	\$ -	\$ -	\$ 2,500,000	Capacity Charges & User Fees
Verona Trace Developer's Agreement	\$ 40,100	\$ 40,100	\$ 40,100	\$ -	\$ -	\$ 120,300	Capacity Charges & User Fees
Madera Isle/Echo Lake Dev Agreement	\$ -	\$ -	\$ 97,400	\$ 97,400	\$ -	\$ 194,800	Capacity Charges & User Fees
Upgrade Dataflow System w/Auto Valves	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000	Capacity Charges & User Fees
Total Expenditures	\$ 11,128,277	\$ 3,246,877	\$ 3,394,239	\$ 3,305,400	\$ 1,925,000	\$ 22,999,793	

Comparison of Expenditures to Revenue	FY 2009/10	FY 2010/11	FY 2011/12	FY 2012/13	FY 2013/14	Total
Total Revenue	\$ 17,299,793	\$ 1,200,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 22,999,793
Total Expenditures	\$ 11,128,277	\$ 3,246,877	\$ 3,394,239	\$ 3,305,400	\$ 1,925,000	\$ 22,999,793
Annual Balance	\$6,171,516	-\$2,046,877	-\$1,894,239	-\$1,805,400	-\$425,000	\$0

Solid Waste						
Revenue	FY 2009/10	FY 2010/11	FY 2011/12	FY 2012/13	FY 2013/14	Total
Assessments & User Fees	\$ 3,279,600	\$ 3,312,300	\$ 3,345,300	\$ 3,378,900	\$ 4,192,900	\$ 17,509,000

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Total Revenue	\$ 3,279,600	\$ 3,312,300	\$ 3,345,300	\$ 3,378,900	\$ 4,192,900	\$ 17,509,000	
Expenditures							
	FY 2009/10	FY 2010/11	FY 2011/12	FY 2012/13	FY 2013/14	Total	Revenue Source
Citizen Convenience Center Improvement Projects							
Relocation & Replacement of Fellsmere Citizens Convenience Center	\$ 130,000	\$ -	\$ -	\$ -	\$ -	\$130,000	Assessments & User Fees
Winter Beach Citizens Convenience Center Phase I Improvements	\$ -	\$ -	\$ -	\$ -	\$ 247,000	\$247,000	Assessments & User Fees
Roseland Citizens Convenience Center Expansion and Improvements	\$ -	\$ -	\$ -	\$ 1,920,000	\$ -	\$1,920,000	Assessments & User Fees
Gifford Citizens Convenience Center Expansion and Improvements	\$ -	\$ -	\$ 1,430,000	\$ -	\$ -	\$1,430,000	Assessments & User Fees
Oslo Citizens Convenience Center Expansion and Improvements	\$ 2,500,000	\$ -	\$ -	\$ -	\$ -	\$2,500,000	Assessments & User Fees
Transfer Tractor/Transfer Trailers and Roll-off Truck/Containers	\$ -	\$ 380,000	\$ 50,000	\$ 125,000	\$ 75,000	\$630,000	Assessments & User Fees
Lateral and Vertical Expansion of Segment I/Segment II/Infill	\$ 550,000	\$ -	\$ -	\$ -	\$ -	\$ 550,000	Assessments & User Fees
Design, Permitting & Construction of Class I Landfill - Co Disposal (former 33 Acres for C&D)	\$ 3,000,000	\$ -	\$ -	\$ -	\$ -	\$3,000,000	Assessments & User Fees
Relocation/Replacement 10,000 gal Diesel Fuel Tank	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$50,000	Assessments & User Fees
Abandon. Relocate 3 Groundwater Monitoring Well Clusters	\$ 52,000	\$ -	\$ -	\$ -	\$ -	\$52,000	Assessments & User Fees
Retrofit of MRF	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$50,000	Assessments & User Fees
Partial Closure of Cell I, C&D Landfill, Seg-1, Seg-2 and the Infill	\$ 550,000	\$ -	\$ -	\$ -	\$ 6,400,000	\$6,950,000	Assessments & User Fees
Total Expenditures	\$ 6,882,000	\$ 380,000	\$ 1,480,000	\$ 2,045,000	\$ 6,722,000	\$ 17,509,000	
Comparison of Expenditures to Revenue							
	FY 2009/10	FY 2010/11	FY 2011/12	FY 2012/13	FY 2013/14	Total	
Total Revenue	\$ 3,279,600	\$ 3,312,300	\$ 3,345,300	\$ 3,378,900	\$ 4,192,900	\$ 17,509,000	
Total Expenditures	\$ 6,882,000	\$ 380,000	\$ 1,480,000	\$ 2,045,000	\$ 6,722,000	\$ 17,509,000	
Annual Balance	\$ -3,602,400	\$ 2,932,300	\$ 1,865,300	\$ 1,333,900	\$ -2,529,100	\$0	

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Stormwater Management							
Revenue	FY 2009/10	FY 2010/11	FY 2011/12	FY 2012/13	FY 2013/14	Total	
Optional Sales Tax Funds	\$ 935,830	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$2,535,830	
Grant	\$ 114,170	\$ -	\$ 7,750,000	\$ 9,500,000	\$ 8,000,000	\$25,364,170	
MSTU Assessments	\$ -	\$ 250,000	\$ 150,000	\$ 150,000	\$ 150,000	\$700,000	
Total Revenue	\$ 1,050,000	\$ 650,000	\$ 8,300,000	\$ 10,050,000	\$ 8,550,000	\$28,600,000	
Expenditures	FY 2009/10	FY 2010/11	FY 2011/12	FY 2012/13	FY 2013/14	Total	Revenue Source
Egret Marsh Regional Stormwater Park	\$ 935,830	\$ -	\$ -	\$ -	\$ -	\$ 935,830	Optional Sales Tax Funds
Egret Marsh Regional Stormwater Park	\$ 114,170	\$ -	\$ -	\$ -	\$ -	\$ 114,170	Grant
North Relief Canal Treatment System (Canal Screening System and Algal Turf Scrubber System)	\$ -	\$ 400,000	\$ 400,000	\$ -	\$ -	\$ 800,000	Optional Sales Tax Funds
North Relief Canal Treatment System (Canal Screening System and Algal Turf Scrubber System)	\$ -	\$ -	\$ -	\$ 9,000,000	\$ 2,200,000	\$ 11,200,000	Grant
South Relief Canal Treatment System (Canal Screening System and Algal Turf Scrubber System)	\$ -	\$ -	\$ -	\$ 400,000	\$ -	\$ 400,000	Optional Sales Tax Funds
South Relief Canal Treatment System (Canal Screening System and Algal Turf Scrubber System)	\$ -	\$ -	\$ -	\$ -	\$ 5,800,000	\$ 5,800,000	Grant
Rockridge Surge Protection Project	\$ -	\$ -	\$ 5,750,000	\$ -	\$ -	\$ 5,750,000	Grant
Rockridge Surge Protection Project	\$ -	\$ -	\$ 2,000,000	\$ -	\$ -	\$ 2,000,000	Grant
Vero Lake Estates Phase II and III	\$ -	\$ 250,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 700,000	MSTU Assessments
Vero Lake Estates Phase II and III	\$ -	\$ -	\$ -	\$ -	\$ 400,000	\$ 400,000	Optional Sales Tax Funds
Vero Lake Estates Phase II and III	\$ -	\$ -	\$ -	\$ 500,000	\$ -	\$ 500,000	Grant
Total Expenditures	\$ 1,050,000	\$ 650,000	\$ 8,300,000	\$ 10,050,000	\$ 8,550,000	\$ 28,600,000	
Comparison of Expenditures to Revenue	FY 2009/10	FY 2010/11	FY 2011/12	FY 2012/13	FY 2013/14	Total	
Total Revenue	\$ 1,050,000	\$ 650,000	\$ 8,300,000	\$ 10,050,000	\$ 8,550,000	\$ 28,600,000	
Total Expenditures	\$ 1,050,000	\$ 650,000	\$ 8,300,000	\$ 10,050,000	\$ 8,550,000	\$ 28,600,000	
Annual Balance	\$0	\$0	\$0	\$0	\$0	\$0	

Transportation						
Revenue	FY 2009/10	FY 2010/11	FY 2011/12	FY 2012/13	FY 2013/14	Total
Gas Tax	\$ 5,198,000	\$ 2,152,000	\$ 2,182,000	\$ 4,858,000	\$ 51,043,137	\$ 65,433,137
Payback from FDOT-Gas Tax	\$ 6,554,173	\$ 7,865,009	\$ -	\$ -	\$ -	\$ 14,419,182
Interest	\$ 415,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 478,089	\$ 2,393,089
Grant	\$ 2,191,520	\$ 5,320,000	\$ 2,000,000	\$ 3,000,000	\$ 2,339,000	\$ 14,850,520
Traffic Impact Fees District I	\$ 200,000	\$ 400,000	\$ 700,000	\$ 1,200,000	\$ 2,000,000	\$ 4,500,000
Traffic Impact Fees District II	\$ 20,955,000	\$ 1,000,000	\$ 1,500,000	\$ 2,000,000	\$ 2,500,000	\$ 27,955,000
Traffic Impact Fees District III	\$ 12,222,000	\$ 800,000	\$ 1,300,000	\$ 1,800,000	\$ 2,500,000	\$ 18,622,000
Developer Contributions	\$ -	\$ -	\$ 2,000,000	\$ 2,000,000	\$ -	\$ 4,000,000
Optional Sales Tax	\$ 13,888,955	\$ 3,543,960	\$ 3,543,960	\$ 3,543,960	\$ 3,543,960	\$ 28,064,795
Payback from FDOT- Optional Sales Tax	\$ 3,376,393	\$ 4,051,671	\$ 2,000,000	\$ 4,000,000	\$ 4,771,900	\$ 18,199,964
Old Traffic Impact Fees	\$ 998,500	\$ -	\$ -	\$ -	\$ -	\$ 998,500
Total Revenue	\$ 65,999,541	\$ 25,632,640	\$ 15,725,960	\$ 22,901,960	\$ 69,176,086	\$ 199,436,187
Expenses	FY 2009/10	FY 2010/11	FY 2011/12	FY 2012/13	FY 2013/14	Total
Gas Tax	\$ 9,778,980	\$ 6,210,780	\$ 16,508,888	\$ 23,308,888	\$ 25,496,194	\$ 81,303,730
Grant	\$ 2,191,520	\$ 5,320,000	\$ 2,000,000	\$ 3,000,000	\$ 2,339,000	\$ 14,850,520
Traffic Impact Fees- District I	\$ 200,000	\$ 1,269,220	\$ -	\$ 3,100,000	\$ -	\$ 4,569,220
Traffic Impact Fees- District II	\$ 11,720,300	\$ 7,520,000	\$ 5,650,000	\$ 3,491,374	\$ -	\$ 28,381,674
Traffic Impact Fees- District III	\$ 12,340,000	\$ 3,565,000	\$ 100,000	\$ 250,000	\$ 1,250,000	\$ 17,505,000
Old Impact Fees II	\$ 998,500	\$ -	\$ -	\$ -	\$ -	\$ 998,500
Developer Contributions	\$ -	\$ -	\$ 2,000,000	\$ 2,000,000	\$ -	\$ 4,000,000

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Optional Sales Tax	\$ 9,057,700	\$ 7,719,843	\$ 3,200,000	\$ 11,650,000	\$ 16,200,000	\$ 47,827,543	
Total Expenses	\$ 46,287,000	\$ 31,604,843	\$ 29,458,888	\$ 46,800,262	\$ 45,285,194	\$ 199,436,187	
Variance	\$ 19,712,541	\$ -5,972,203	\$ -13,732,928	\$ -23,898,302	\$ 23,890,892	\$ 0	
Expenses	FY 2009/10	FY 2010/11	FY 2011/12	FY 2012/13	FY 2013/14	Grand Total	Revenue Source
12th Street/27th Avenue	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ 200,000	Impact Fees II
Design & Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Right-of-Way	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Construction	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ 200,000	
16th Street, 66th Avenue to 74th Avenue, two lanes (1 mile)	\$ 760,000	\$ -	\$ -	\$ -	\$ -	\$ 760,000	Gas Tax
16th Street, 66th Avenue to 74th Avenue, two lanes (1 mile)	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	Optional Sales Tax
Design & Engineering	\$ 110,000	\$ -	\$ -	\$ -	\$ -	\$ 110,000	
Right-of-Way	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000	
Construction	\$ 1,600,000	\$ -	\$ -	\$ -	\$ -	\$ 1,600,000	
17th Lane SW - 20th Avenue SW to 27th Avenue SW	\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ 55,000	Optional Sales Tax
17th Lane SW - 20th Avenue SW to 27th Avenue SW	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000	Impact Fees III
Design & Engineering	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000	
Right-of-Way	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Construction	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ 350,000	
17th Street/A1A Intersection	\$ 998,500	\$ -	\$ -	\$ -	\$ -	\$ 998,500	Old Impact Fees II
17th Street/A1A Intersection	\$ 101,500	\$ -	\$ -	\$ -	\$ -	\$ 101,500	Gas Tax

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Design & Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Right-of-Way	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000	
Construction	\$ 800,000	\$ -	\$ -	\$ -	\$ -	\$ 800,000	
20th Avenue SW, 17th Street SW to 25th Street SW, two lanes (1 mile)	\$ 1,150,000	\$ -	\$ -	\$ -	\$ -	\$ 1,150,000	Gas Tax
20th Avenue SW, 17th Street SW to 25th Street SW, two lanes (1 mile)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Impact Fees III
Design & Engineering	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000	
Right-of-Way	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Construction	\$ 1,100,000	\$ -	\$ -	\$ -	\$ -	\$ 1,100,000	
26th Street, 43rd Avenue to 66th Avenue, four/five lanes (2 mile)	\$ 200,000	\$ 200,000	\$ 100,000	\$ -	\$ -	\$ 500,000	Impact Fees II
Design & Engineering	\$ 200,000	\$ 200,000	\$ 100,000	\$ -	\$ -	\$ 500,000	
Right-of-Way	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
26th Street, 43rd Avenue to US #1, four/five lanes (2 miles)	\$ 200,000	\$ -	\$ 2,000,000	\$ -	\$ -	\$ 2,200,000	Impact Fees II
26th Street, 43rd Avenue to US #1, four/five lanes (2 miles)	\$ -	\$ 5,190,000	\$ -	\$ -	\$ -	\$ 5,190,000	Grant
26th Street, 43rd Avenue to US #1, four/five lanes (2 miles)	\$ -	\$ -	\$ 4,000,000	\$ -	\$ -	\$ 4,000,000	Gas Tax
Design & Engineering	\$ 200,000	\$ 100,000	\$ -	\$ -	\$ -	\$ 300,000	
Right-of-Way	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Construction	\$ -	\$ 5,090,000	\$ 6,000,000	\$ -	\$ -	\$ 11,090,000	
26th Street, 74th Avenue to 82nd Avenue, two lanes	\$ 750,000	\$ -	\$ -	\$ -	\$ -	\$ 750,000	Gas Tax
Design & Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Right-of-Way	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

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Construction	\$ 750,000	\$ -	\$ -	\$ -	\$ -	\$ 750,000	
43rd Ave. 3-lane and Bridge Replacements 5th Street and 43rd Avenue over S. Relief Canal	\$ 2,100,000	\$ -	\$ -	\$ -	\$ -	\$ 2,100,000	Optional Sales Tax
Design & Engineering	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000	
Right-of-Way	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Construction	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000	
43rd Avenue, 49th Street to 53rd Street, three lanes (.5 miles)	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -	\$ 1,000,000	Developer Contributions
Design & Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Right-of-Way	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Construction	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -	\$ 1,000,000	
43rd Avenue, 12th Street to 18th Street, four lanes (1 mile)	\$ 580,000	\$ 520,000	\$ 2,000,000	\$ 1,341,374	\$ -	\$ 4,441,374	Impact Fees II
43rd Avenue, 12th Street to 18th Street, four lanes (1 mile)	\$ -	\$ -	\$ 1,500,000	\$ 2,500,000	\$ -	\$ 4,000,000	Gas Tax
Design & Engineering	\$ 80,000	\$ 20,000	\$ -	\$ -	\$ -	\$ 100,000	
Right-of-Way	\$ 500,000	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ 1,500,000	
Construction	\$ -	\$ -	\$ 3,000,000	\$ 3,841,374	\$ -	\$ 6,841,374	
43rd Avenue, 12th Street to Oslo Road, four lanes (2.5 miles)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Optional Sales Tax
43rd Avenue, 12th Street to Oslo Road, four lanes (2.5 miles)	\$ 180,000	\$ 120,000	\$ 100,000	\$ 250,000	\$ 1,250,000	\$ 1,900,000	Impact Fees III
Design & Engineering	\$ 80,000	\$ 20,000	\$ -	\$ -	\$ -	\$ 100,000	
Right-of-Way	\$ 100,000	\$ 100,000	\$ 100,000	\$ 250,000	\$ 250,000	\$ 800,000	
Construction	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000	
43rd Avenue/SR 60 - 18th Street to 26th Street - 4 lanes	\$ 4,000,000	\$ 1,500,000	\$ -	\$ -	\$ -	\$ 5,500,000	Impact Fees II

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43rd Avenue/SR 60 - 18th Street to 26th Street - 4 lanes	\$ -	\$ 2,100,000	\$ 7,100,000	\$ -	\$ -	\$ 9,200,000	Gas Tax
43rd Avenue/SR 60 - 18th Street to 26th Street - 4 lanes	\$ 1,500,000	\$ -	\$ 2,000,000	\$ -	\$ -	\$ 3,500,000	Optional Sales Tax
Design & Engineering	\$ 500,000	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ 700,000	
Right-of-Way	\$ 1,500,000	\$ 1,500,000	\$ 2,000,000	\$ -	\$ -	\$ 5,000,000	
Construction	\$ 3,500,000	\$ 2,000,000	\$ 7,000,000	\$ -	\$ -	\$ 12,500,000	
45th Street Beautification	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000	Gas Tax
Design & Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Right-of-Way	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Construction	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000	
53rd Street – 58th Avenue to IR Blvd, add four lanes	\$ 3,200,000	\$ 1,500,000	\$ -	\$ -	\$ -	\$ 4,700,000	Impact Fees II
53rd Street – 58th Avenue to IR Blvd, add four lanes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Optional Sales Tax
53rd Street – 58th Avenue to IR Blvd, add four lanes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Developer Contributions
Design & Engineering	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000	
Right-of-Way	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Construction	\$ 3,000,000	\$ 1,500,000	\$ -	\$ -	\$ -	\$ 4,500,000	
58th Avenue / SR 60 Intersection	\$ 650,000	\$ 1,100,000	\$ 1,350,000	\$ 2,150,000	\$ -	\$ 5,250,000	Impact Fees II
58th Avenue / SR 60 Intersection	\$ -	\$ -	\$ -	\$ 2,100,000	\$ 7,796,194	\$ 9,896,194	Gas Tax
58th Avenue / SR 60 Intersection	\$ -	\$ -	\$ -	\$ -	\$ 5,000,000	\$ 5,000,000	Optional Sales Tax
58th Avenue / SR 60 Intersection	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Developer Contributions
58th Avenue / SR 60 Intersection	\$ -	\$ -	\$ -	\$ 1,500,000	\$ 2,339,000	\$ 3,839,000	Grant
Design & Engineering	\$ 150,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	\$ 450,000	
Right-of-Way	\$ -	\$ 1,000,000	\$ 1,250,000	\$ 2,650,000	\$ -	\$ 4,900,000	

Comprehensive Plan

Capital Improvements Element

	Construction	\$ 500,000	\$ -	\$ -	\$ 3,000,000	\$ 15,135,194	\$ 18,635,194	
58th Avenue 49th-65th St - 4 lanes-58th Ave26th to 53rd		\$ -	\$ -	\$ 1,000,000	\$ 2,000,000	\$ -	\$ 3,000,000	Developer Contributions
	Design & Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Right-of-Way	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Construction	\$ -	\$ -	\$ 1,000,000	\$ 2,000,000	\$ -	\$ 3,000,000	
66th Ave 4th-12th St		\$ 2,900,000	\$ -	\$ -	\$ -	\$ -	\$ 2,900,000	Impact Fees III
66th Ave 4th-12th St		\$ -	\$ 3,000,000	\$ -	\$ -	\$ -	\$ 3,000,000	Optional Sales Tax
	Design & Engineering	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000	
	Right-of-Way	\$ 600,000	\$ -	\$ -	\$ -	\$ -	\$ 600,000	
	Construction	\$ 2,000,000	\$ 3,000,000	\$ -	\$ -	\$ -	\$ 5,000,000	
66th Ave, 12th to SR60		\$ 1,890,300	\$ -	\$ -	\$ -	\$ -	\$ 1,890,300	Impact Fees II
66th Ave, 12th to SR60		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Gas Tax
66th Ave, 12th to SR60		\$ 209,700	\$ -	\$ -	\$ -	\$ -	\$ 209,700	Grant
	Design & Engineering	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000	
	Right-of-Way	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Construction	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000	
66th Avenue - 77th Street to Barber St., four lanes (2.25 miles) & Side Streets		\$ -	\$ 1,000,000	\$ -	\$ 1,100,000	\$ -	\$ 2,100,000	Impact Fees I
66th Avenue - 77th Street to Barber St., four lanes (2.25 miles) & Side Streets		\$ 2,500,000	\$ 1,100,000	\$ 100,000	\$ 1,000,000	\$ -	\$ 4,700,000	Gas Tax
66th Avenue - 77th Street to Barber St., four lanes (2.25 miles) & Side Streets		\$ -	\$ -	\$ -	\$ 1,500,000	\$ -	\$ 1,500,000	Grant
66th Avenue - 77th Street to Barber St., four lanes (2.25 miles) & Side Streets		\$ -	\$ -	\$ -	\$ 7,450,000	\$ -	\$ 7,450,000	Optional Sales Tax
	Design & Engineering	\$ 500,000	\$ 100,000	\$ 100,000	\$ 200,000	\$ -	\$ 900,000	

Comprehensive Plan

Capital Improvements Element

Right-of-Way	\$ 2,000,000	\$ 2,000,000	\$ -	\$ -	\$ -	\$ 4,000,000	
Construction	\$ -	\$ -	\$ -	\$ 10,850,000	\$ -	\$ 10,850,000	
66th Avenue, 41st Street to 77th Street, four lanes (4.0-miles), Includes side streets & side street bridges	\$ 1,000,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ 2,000,000	Impact Fees II
Design & Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Right-of-Way	\$ 1,000,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ 2,000,000	
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
66th Avenue, SR 60 to 41st Street, four lanes (4.0-miles), Includes side streets & side street bridges	\$ 800,000	\$ -	\$ -	\$ -	\$ -	\$ 800,000	Optional Sales Tax
66th Avenue, SR 60 to 41st Street, four lanes (4.0-miles), Includes side streets & side street bridges	\$ -	\$ -	\$ 2,000,000	\$ -	\$ -	\$ 2,000,000	Grant
66th Avenue, SR 60 to 41st Street, four lanes (4.0-miles), Includes side streets & side street bridges	\$ -	\$ 1,700,000	\$ -	\$ -	\$ -	\$ 1,700,000	Impact Fees II
66th Avenue, SR 60 to 41st Street, four lanes (4.0-miles), Includes side streets & side street bridges	\$ -	\$ -	\$ 1,608,888	\$ 3,608,888	\$ -	\$ 5,217,776	Gas Tax
Design & Engineering	\$ 400,000	\$ 100,000	\$ -	\$ -	\$ -	\$ 500,000	
Right-of-Way	\$ 400,000	\$ 1,600,000	\$ -	\$ -	\$ -	\$ 2,000,000	
Construction	\$ -	\$ -	\$ 3,608,888	\$ 3,608,888	\$ -	\$ 7,217,776	
82nd Avenue Over Lateral "D" Canal and 4th Street/82nd Ave. Intersection Widening	\$ -	\$ 1,509,843	\$ -	\$ -	\$ -	\$ 1,509,843	Optional Sales Tax
82nd Avenue Over Lateral "D" Canal and 4th Street/82nd Ave. Intersection Widening	\$ 60,000	\$ 80,000	\$ -	\$ -	\$ -	\$ 140,000	Gas Tax
Design & Engineering	\$ 60,000	\$ 80,000	\$ -	\$ -	\$ -	\$ 140,000	
Right-of-Way	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Construction	\$ -	\$ 1,509,843	\$ -	\$ -	\$ -	\$ 1,509,843	
CR 510 - 61st Drive to Indian River, four lanes	\$ 700,000	\$ 130,780	\$ 400,000	\$ 2,300,000	\$ 5,500,000	\$ 9,030,780	Gas Tax
CR 510 - 61st Drive to Indian River, four lanes (1.6 miles)	\$ 200,000	\$ 269,220	\$ -	\$ -	\$ -	\$ 469,220	Impact Fees I

Comprehensive Plan

Capital Improvements Element

CR 510 - 61st Drive to Indian River, four lanes (1.6 miles)	\$ -	\$ -	\$ -	\$ -	\$ 5,000,000	\$ 5,000,000	Optional Sales Tax
Design & Engineering	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000	
Right-of-Way	\$ 400,000	\$ 400,000	\$ 400,000	\$ 2,300,000	\$ 500,000	\$ 4,000,000	
Construction	\$ -	\$ -	\$ -	\$ -	\$ 10,000,000	\$ 10,000,000	
CR 510, 75th Court to 61st Drive, four lanes (1.5 miles)	\$ 900,000	\$ 700,000	\$ 600,000	\$ 4,700,000	\$ 3,500,000	\$ 10,400,000	Gas Tax
Design & Engineering	\$ 300,000	\$ 100,000	\$ -	\$ -	\$ -	\$ 400,000	
Right-of-Way	\$ 600,000	\$ 600,000	\$ 600,000	\$ 1,200,000	\$ -	\$ 3,000,000	
Construction	\$ -	\$ -	\$ -	\$ 3,500,000	\$ 3,500,000	\$ 7,000,000	
CR 510, CR 512 to 75th Court, four lanes (4.5 miles)	\$ -	\$ -	\$ -	\$ 2,000,000	\$ -	\$ 2,000,000	Impact Fees I
CR 510, CR 512 to 75th Court, four lanes (4.5 miles)	\$ 800,000	\$ 400,000	\$ 500,000	\$ 6,400,000	\$ 8,000,000	\$ 16,100,000	Gas Tax
CR 510, CR 512 to 75th Court, four lanes (4.5 miles)	\$ -	\$ -	\$ -	\$ 3,000,000	\$ 5,000,000	\$ 8,000,000	Optional Sales Tax
Design & Engineering	\$ 400,000	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ 600,000	
Right-of-Way	\$ 400,000	\$ 400,000	\$ 400,000	\$ 1,800,000	\$ -	\$ 3,000,000	
Construction	\$ -	\$ -	\$ -	\$ 9,500,000	\$ 13,000,000	\$ 22,500,000	
CR 512 Phase 4, Sebastian Middle School to I-95, four lanes (2 miles)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Impact Fees I
CR 512 Phase 4, Sebastian Middle School to I-95, four lanes (2 miles)	\$ 187,480	\$ -	\$ -	\$ -	\$ -	\$ 187,480	Gas Tax
CR 512 Phase 4, Sebastian Middle School to I-95, four lanes (2 miles)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Optional Sales Tax
CR 512 Phase 4, Sebastian Middle School to I-95, four lanes (2 miles)	\$ 822,520	\$ -	\$ -	\$ -	\$ -	\$ 822,520	Grant
Design & Engineering	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000	
Right-of-Way	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Construction	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	

Comprehensive Plan

Capital Improvements Element

Indian River Drive Sidewalk- North	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000	Grant
Indian River Drive Sidwealk- North	\$ 220,000	\$ -	\$ -	\$ -	\$ -	\$ 220,000	Gas Tax
Design & Engineering	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000	
Right-of-Way	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Construction	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000	
12th Street Sidewalk-43rd to 27th Ave	\$ 135,000	\$ -	\$ -	\$ -	\$ -	\$ 135,000	Grant
Design & Engineering	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000	
Right-of-Way	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Construction	\$ 130,000	\$ -	\$ -	\$ -	\$ -	\$ 130,000	
12th Street Sidewalk-VBE-11th Ave	\$ 187,000	\$ -	\$ -	\$ -	\$ -	\$ 187,000	Grant
Design & Engineering	\$ 7,000	\$ -	\$ -	\$ -	\$ -	\$ 7,000	
Right-of-Way	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Construction	\$ 180,000	\$ -	\$ -	\$ -	\$ -	\$ 180,000	
Misc. Intersection Improvements	\$ 300,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 2,700,000	Optional Sales Tax
Design & Engineering	\$ 300,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 700,000	
Right-of-Way	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Construction	\$ -	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 2,000,000	
Misc. Right of Way Acquisition	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 2,500,000	Gas Tax
Misc. Right of Way Acquisition	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 2,500,000	Optional Sales Tax
Right-of-Way	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 5,000,000	

Comprehensive Plan

Capital Improvements Element

Old Dixie Hwy/SRC - included in 3 lane	\$ 2,700,000	\$ -	\$ -	\$ -	\$ -	\$ 2,700,000	Impact Fees III
Old Dixie Hwy/SRC - included in 3 lane	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Optional Sales Tax
Design & Engineering	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000	
Right-of-Way	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Construction	\$ 2,600,000	\$ -	\$ -	\$ -	\$ -	\$ 2,600,000	
Oslo Road, 27th Avenue to 43rd Avenue, four lanes (1 mile)	\$ 4,400,000	\$ 2,000,000	\$ -	\$ -	\$ -	\$ 6,400,000	Impact Fees III
Oslo Road, 27th Avenue to 43rd Avenue, four lanes (1 mile)	\$ 500,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ 1,500,000	Gas Tax
Design & Engineering	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000	
Right-of-Way	\$ 2,700,000	\$ -	\$ -	\$ -	\$ -	\$ 2,700,000	
Construction	\$ 2,000,000	\$ 3,000,000	\$ -	\$ -	\$ -	\$ 5,000,000	
Oslo Road, 43rd Avenue to 58th Avenue, four lanes (1 mile)	\$ 1,500,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ 2,500,000	Impact Fees III
Oslo Road, 43rd Avenue to 58th Avenue, four lanes (1 mile)	\$ 1,600,000	\$ 2,000,000	\$ -	\$ -	\$ -	\$ 3,600,000	Optional Sales Tax
Design & Engineering	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000	
Right-of-Way	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	
Construction	\$ 2,000,000	\$ 3,000,000	\$ -	\$ -	\$ -	\$ 5,000,000	
SR A1A Widening – Castaway Boulevard to Moorings	\$ -	\$ 445,000	\$ -	\$ -	\$ -	\$ 445,000	Impact Fees III
Design & Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Right-of-Way	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Construction	\$ -	\$ 445,000	\$ -	\$ -	\$ -	\$ 445,000	
8th Street Sidewalk (US1 to 6th Avenue)	\$ 34,700	\$ -	\$ -	\$ -	\$ -	\$ 34,700	Optional Sales Tax
8th Street Sidewalk (US1 to 6th Avenue)	\$ 105,300	\$ -	\$ -	\$ -	\$ -	\$ 105,300	Grant

Comprehensive Plan

Capital Improvements Element

Design & Engineering	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000	
Right-of-Way	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Construction	\$ 130,000	\$ -	\$ -	\$ -	\$ -	\$ 130,000	
8th Street Sidewalk (18th Ct to Old Dixie Hwy)	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000	Optional Sales Tax
8th Street Sidewalk (18th Ct to Old Dixie Hwy)	\$ -	\$ 130,000	\$ -	\$ -	\$ -	\$ 130,000	Grant
Design & Engineering	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000	
Right-of-Way	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Construction	\$ -	\$ 130,000	\$ -	\$ -	\$ -	\$ 130,000	
Indian River Blvd Sidewalk (12th Street to 17th Street)	\$ 18,000	\$ -	\$ -	\$ -	\$ -	\$ 18,000	Optional Sales Tax
Indian River Blvd Sidewalk (12th Street to 17th Street)	\$ 432,000	\$ -	\$ -	\$ -	\$ -	\$ 432,000	Grant
Design & Engineering	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000	
Right-of-Way	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Construction	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ 400,000	
13th Street SW (From 35th Avenue to 31st Avenue)	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 250,000	Gas Tax
13th Street SW (From 35th Avenue to 31st Avenue)	\$ 360,000	\$ -	\$ -	\$ -	\$ -	\$ 360,000	Impact Fees III
Design & Engineering	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000	
Right-of-Way	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Construction	\$ 600,000	\$ -	\$ -	\$ -	\$ -	\$ 600,000	
Traffic controllers	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000	Gas Tax
Traffic Fiber Optic	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000	Gas Tax
Traffic Fiber Optic	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000	Optional Sales Tax

Comprehensive Plan

Capital Improvements Element

Bridge at Lateral A Canal-East of 66th Ave	\$ 750,000	\$ -	\$ -	\$ -	\$ -	\$ 750,000	Optional Sales Tax
Construction	\$ 750,000	\$ -	\$ -	\$ -	\$ -	\$ 750,000	
IR Lagoon-Misc Paving Projects	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000	
Construction	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000	Optional Sales Tax
Design & Engineering	\$ 5,047,000	\$ 1,030,000	\$ 600,000	\$ 500,000	\$ 100,000	\$ 7,277,000	
Right-of-Way	\$ 12,550,000	\$ 10,100,000	\$ 6,250,000	\$ 9,200,000	\$ 1,750,000	\$ 39,850,000	
Construction	\$ 28,390,000	\$ 20,174,843	\$ 22,308,888	\$ 36,800,262	\$ 43,135,194	\$ 150,809,187	
Traffic Controllers & Fiber Optic	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,500,000	
Total Transportation Expenditures	\$ 46,287,000	\$ 31,604,843	\$ 29,458,888	\$ 46,800,262	\$ 45,285,194	\$ 199,436,187	

Comparison of Expenditures to Revenue	FY 2009/10	FY 2010/11	FY 2011/12	FY 2012/13	FY 2013/14	Total
Total Revenue	\$ 65,999,541	\$ 25,632,640	\$ 15,725,960	\$ 22,901,960	\$ 69,176,086	\$ 199,436,187
Total Expenditures	\$ 46,287,000	\$ 31,604,843	\$ 29,458,888	\$ 46,800,262	\$ 45,285,194	\$ 199,436,187
Annual Balance	\$19,712,541	-\$5,972,203	-\$13,732,928	-\$23,898,302	\$23,890,892	\$0

Revenue and Expenditure Summary

Revenue Source	FY 2009/10	FY 2010/11	FY 2011/12	FY 2012/13	FY 2013/14	Total
Env. Land Bonds	\$ 450,000	\$ -	\$ 50,000	\$ -	\$ -	\$ 500,000
Grant	\$ 3,005,690	\$ 5,720,000	\$ 9,800,000	\$ 12,500,000	\$ 10,339,000	\$ 41,364,690
Emergency Services Dist.	\$ 1,686,705	\$ -	\$ -	\$ -	\$ -	\$ 1,686,705
Optional Sales Tax	\$ 22,727,290	\$ 3,943,960	\$ 9,193,960	\$ 8,039,960	\$ 3,943,960	\$ 47,849,130
Impact Fees (Emergency Services, General Services, Law Enforcement, Parks & Rec.)	\$ 1,349,100	\$ 2,205,000	\$ 3,575,000	\$ 6,799,400	\$ 2,315,800	\$ 16,244,300

Comprehensive Plan

Capital Improvements Element

Court Facility Surcharge	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ 250,000
FBIP	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000
Capacity Charges & User Fees	\$ 17,299,793	\$ 1,200,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 22,999,793
Assessments & User Fees	\$ 3,279,600	\$ 3,312,300	\$ 3,345,300	\$ 3,378,900	\$ 4,192,900	\$ 17,509,000
MSTU Assessments	\$ -	\$ 250,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 700,000
Gas Tax	\$ 5,198,000	\$ 2,152,000	\$ 2,182,000	\$ 4,858,000	\$ 51,043,137	\$ 65,433,137
Payback from FDOT-Gas Tax	\$ 6,554,173	\$ 7,865,009	\$ -	\$ -	\$ -	\$ 14,419,182
Interest	\$ 415,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 478,089	\$ 2,393,089
Traffic Impact Fees District I	\$ 200,000	\$ 400,000	\$ 700,000	\$ 1,200,000	\$ 2,000,000	\$ 4,500,000
Traffic Impact Fees District II	\$ 20,955,000	\$ 1,000,000	\$ 1,500,000	\$ 2,000,000	\$ 2,500,000	\$ 27,955,000
Traffic Impact Fees District III	\$ 12,222,000	\$ 800,000	\$ 1,300,000	\$ 1,800,000	\$ 2,500,000	\$ 18,622,000
Developer Contributions	\$ -	\$ -	\$ 2,000,000	\$ 2,000,000	\$ -	\$ 4,000,000
Payback from FDOT- Optional Sales Tax	\$ 3,376,393	\$ 4,051,671	\$ 2,000,000	\$ 4,000,000	\$ 4,771,900	\$ 18,199,964
Old Traffic Impact Fees	\$ 998,500	\$ -	\$ -	\$ -	\$ -	\$ 998,500
TOTAL	\$ 99,917,244	\$ 33,399,940	\$ 38,046,260	\$ 48,726,260	\$ 85,734,786	\$ 305,824,490

Expenditures by Category	FY 2009/10	FY 2010/11	FY 2011/12	FY 2012/13	FY 2013/14	Total
Conservation and Aquifer Recharge	\$925,000	\$400,000	\$100,000	\$ -	\$ -	\$ 1,425,000
Emergency Services	\$5,386,705	\$ -	\$ -	\$2,200,000	\$ -	\$ 7,586,705
General Services	\$300,000	\$ -	\$4,100,000	\$ -	\$ -	\$ 4,400,000
Law Enforcement	\$1,483,060	\$ -	\$ -	\$4,320,400	\$740,800	\$ 6,544,260
Parks and Recreation	\$4,193,545	\$2,205,000	\$4,975,000	\$4,375,000	\$1,575,000	\$ 17,323,545
Sanitary Sewer and Potable Water	\$11,128,277	\$3,246,877	\$3,394,239	\$3,305,400	\$1,925,000	\$ 22,999,793
Solid Waste	\$6,882,000	\$380,000	\$1,480,000	\$2,045,000	\$6,722,000	\$ 17,509,000
Stormwater Management	\$1,050,000	\$650,000	\$8,300,000	\$10,050,000	\$8,550,000	\$ 28,600,000
Transportation	\$46,287,000	\$31,604,843	\$29,458,888	\$46,800,262	\$45,285,194	\$ 199,436,187
Total	\$77,635,587	\$38,486,720	\$51,808,127	\$73,096,062	\$64,797,994	\$ 305,824,490

Total Revenues All Categories	\$ 99,917,244	\$ 33,399,940	\$ 38,046,260	\$ 48,726,260	\$ 85,734,786	\$ 305,824,490
Total Expenditures All Categories	\$ 77,635,587	\$ 38,486,720	\$ 51,808,127	\$ 73,096,062	\$ 64,797,994	\$ 305,824,490
Difference	\$ 22,281,657	\$ -5,086,780	\$ -13,761,867	\$ -24,369,802	\$ 20,936,792	\$ 0

APPENDIX B: PRIORITY TRANSPORTATION CAPITAL IMPROVEMENTS PROGRAM

Priority Transportation Capital Improvements							
	Facility	From	To	Improvement Type	Estimated Begin Date	Estimated Completion Date	Estimated Cost
County Projects	43rd Ave	18 th St	26 th St	Widening from 2 to 4 lanes (1 mile)	July-10	Jan-12	\$18,200,000
	43rd Ave	12th St	18th St	Widening from 2 to 4 lanes (1 mile)	Oct-11	April-13	\$8,441,374
	Oslo Rd	27 th Ave	43 rd Ave	Widening from 2 to 4/5 lanes	August-10	March-11	\$7,900,000
	Oslo Rd	43 rd Ave	58 th Ave	Widening from 2 to 4/5 lanes	August -10	March-11	\$6,100,000

APPENDIX C: 2030 ROADWAY IMPROVEMENT PLAN

The Metropolitan Planning Organization (MPO) has adopted its 2030 Long Range Transportation Plan (LRTP). This plan prioritizes roadway improvements through a 20 year planning horizon. The table below lists these prioritized roadway improvements. Because the LRTP prioritizes long range roadway projects through 2030, or contains projects funded entirely by non-county sources, it includes some projects that are not in Appendix A, the Five Year Schedule of Capital Improvements.

2030 Roadway Improvement Plan (Table 4.9.3 of the Transportation Element)						
	On Street	From	To	Base Road Type	Future Road Type	Total Cost
SIS	I-95	S. County Line	N. County Line	4 Lane Freeway	6 Lane Freeway	\$109,919,000
	SR 60	98th Ave	I-95	4 Lane Divided	6 Lane Divided	\$2,543,842
	SIS Total					\$112,462,842
State Roads	SR 60	I-95	82nd Ave	4 Lane Divided	6 Lane Divided	\$8,119,445
	SR 60	6th Ave	Indian River Blvd	4 Lane Divided	6 Lane Divided	\$1,864,758
	US 1	S. County Line	Oslo Rd	4 Lane Divided	6 Lane Divided	\$12,064,823
	US 1	Aviation Blvd	Old Dixie Hwy (N)	4 Lane Divided	6 Lane Divided	\$44,372,047
	US 1	Roseland Rd	N. County Line	4 Lane Divided	6 Lane Divided	\$5,255,518
	Congestion Management System Projects (\$500,000 Per Year)					\$10,000,000
	Other State Roads Total					\$81,676,591
County Roads	4th St	98th Ave	66th Ave	00	2 Lane Undivided	\$16,262,035
	12th St	90th Ave	82nd Ave	00	2 Lane Undivided	\$3,781,786
	12th St	43rd Ave	27th Ave	2 Lane Undivided	2 Lane Divided	\$2,854,618
	13th St SW	66th Ave	58th Ave	00	2 Lane Undivided	\$4,041,388
	13th St SW	43rd Ave	34th Ave	00	2 Lane Undivided	\$1,560,899
	13th St SW	34th Ave	27th Ave	00	2 Lane Undivided	\$3,359,684
	13th St SW	27th Ave	20th Ave	00	2 Lane Undivided	\$1,922,225
	17th St SW	66th Ave	58th Ave	00	2 Lane Undivided	\$4,019,519

2030 Roadway Improvement Plan (Table 4.9.3 of the Transportation Element)						
<u>On Street</u>	<u>From</u>	<u>To</u>	<u>Base Road Type</u>	<u>Future Road Type</u>	<u>Total Cost</u>	
26th St	66th Ave	43rd Ave	2 Lane Undivided	4 Lane Divided		\$13,006,154
26th St	82nd Ave	74th Ave	00	2 Lane Undivided		\$3,850,481
Aviation Blvd	43rd Ave	U.S. 1	2 Lane Undivided	4 Lane Divided		\$8,537,828
27th Ave	S. County Line	Oslo Rd	2 Lane Undivided	4 Lane Divided		\$9,560,909
27th Ave	Oslo Rd	S.R. 60	2 Lane Undivided	2 Lane Divided		\$12,330,699
43rd Ave	S County Line	Oslo Rd	2 Lane Undivided	4 Lane Divided		\$12,974,563
43rd Ave	Oslo Rd	8th St	2 Lane Undivided	2 Lane Divided		\$8,311,058
53rd St	82nd Ave	66th Ave	00	2 Lane Undivided		\$9,599,620
58th Ave	S County Line/Koblegard Rd	Oslo Rd	2 Lane Undivided	4 Lane Divided		\$11,850,325
66th Ave	S County Line	Oslo Rd	00	2 Lane Undivided		\$8,562,423
66th Ave	Oslo Rd	4th St	2 Lane Undivided	4 Lane Divided		\$8,887,466
66th Ave	4th St	SR 60	2 Lane Divided	4 Lane Divided		\$8,853,565
66th Ave	SR 60	C.R. 510	2 Lane Undivided	4 Lane Divided		\$36,173,489
82nd Ave	S County Line	Oslo Rd	00	2 Lane Undivided		\$7,302,941
82nd Ave	26th St	C.R. 510	00	2 Lane Undivided		\$28,174,165
Laconia St	C.R. 510	C.R.512	00	2 Lane Undivided		\$2,679,879
Aviation Blvd Ext	U.S. 1	Indian River Blvd	00	4 Lane Divided		\$14,387,771
C.R. 510	C.R. 512	U.S. 1	2 Lane Undivided	4 Lane Divided		\$36,369,280
C.R. 510	U.S. 1	ICWW	2 Lane Undivided	4 Lane Divided		\$3,718,539
C.R. 512	Fellsmere City Limits	I-95	2 Lane Undivided	4 Lane Divided		\$19,192,929
C.R. 512	I-95	C.R. 510	4 Lane Divided	6 Lane Divided		\$13,317,010
C.R. 512	C.R. 510	Roseland Rd	4 Lane Divided	6 Lane Divided		\$6,674,370
8th St	82nd Ave	74th Ave	00	2 Lane Undivided		\$3,955,196
Indian River Blvd	Royal Palm	37th St	4 Lane Divided	6 Lane Divided		\$8,678,255
Oslo Rd	I-95	58th Ave	2 Lane Undivided	4 Lane Divided		\$19,484,669
Roseland Rd	C.R. 512	U.S. 1	2 Lane Undivided	2 Lane Divided		\$12,847,897

2030 Roadway Improvement Plan (Table 4.9.3 of the Transportation Element)						
	On Street	From	To	Base Road Type	Future Road Type	Total Cost
	Schumann Dr	C.R. 510	Barber St	2 Lane Undivided	4 Lane Divided	\$3,974,335
	Congestion Management System Projects (\$500,000 Per Year)					\$10,000,000
	County Roads Total					\$381,057,970
City Rds	Barber St	Schumann Dr	U.S. 1	2 Lane Undivided	2 Lane Divided	\$3,621,587
	Barber St	C.R. 512	Schumann Dr	2 Lane Undivided	2 Lane Divided	\$7,596,306
	City Roads Total					\$11,217,893
Total						\$576,415,296

Source: Indian River County MPO

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APPENDIX D: SCHOOL DISTRICT OF INDIAN RIVER COUNTY CAPITAL IMPROVEMENT SCHEDULE

Summary of Capital Improvement Program

Project	Total	Prior to 2010	FY 2010 - FY 2014	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
New Construction								
New Construction and Additions								
Elementary School "C"	18,000,000	0	18,000,000					18,000,000
Seb. Rvr Sprts Facil./Concession Stands	2,174,491	2,174,491						
Sebastian River HS Addition	13,000,000	13,000,000						
Sebastian River Middle Addition	4,550,000	4,550,000						
Storm Grove Middle School	45,048,476	45,048,476						
Support Services Complex	13,000,000	8,000,000	5,000,000	5,000,000				
Subtotal New Construction and Additions	95,772,967	72,772,967	23,000,000	5,000,000	0		0	18,000,000
Modular Classrooms								
Alternative/Adult Ed Programs	200,000	200,000						
Subtotal Modular Classrooms	200,000	200,000	0					
Subtotal New Construction	95,972,967	72,972,967	23,000,000	5,000,000	0		0	18,000,000
Comprehensive Needs								
Modernizations & Replacements								
Dodgertown Cafeteria & HVAC Replacement	3,512,500	3,512,500						
Furniture and Equipment	5,528,794	3,996,504	1,532,290	306,458	306,458	306,458	306,458	306,458
Osceola Magnet Replacement	20,000,000	0	20,000,000			20,000,000		
VBHS Freshman Learning Ctr Renov.	3,150,000	150,000	3,000,000	2,000,000	1,000,000			
Vero Beach El Replacement	20,174,852	5,174,852	15,000,000	15,000,000				
Vero Beach High School Restoration	54,217,750	54,217,750						
Wabasso School Renovation	1,885,043	1,885,043						
Subtotal Modernizations & Replacements	108,468,939	68,936,649	39,532,290	17,306,458	1,306,458	20,306,458	306,458	306,458
Subtotal Comprehensive Needs	108,468,939	68,936,649	39,532,290	17,306,458	1,306,458	20,306,458	306,458	306,458
Other Items								

Project	Total	Prior to 2010	FY 2010 - FY 2014	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Capital Maintenance								
Capital Maintenance	20,855,433	13,653,848	7,201,585	1,430,408	1,503,500	878,161	1,351,312	2,038,204
Capital Maintenance (buyback)	29,528,860	12,158,010	17,370,850	3,474,170	3,474,170	3,474,170	3,474,170	3,474,170
Energy Optimization	743,610		743,610	743,610				
HVAC Repair and Replace	1,800,000	1,500,000	300,000	300,000				
Minor Capital Projects	0	0						
Subtotal Capital Maintenance	52,927,903	27,311,858	25,616,045	5,948,188	4,977,670	4,352,331	4,825,482	5,512,374
Safety, Security, and Environmental								
Health & Life Safety	1,579,925	1,138,640	441,285	328,257	28,257	28,257	28,257	28,257
North County Bus Parking Facility	1,400,000	1,400,000						
Pelican Island HVAC Replacement	2,500,000	2,500,000						
Subtotal Safety, Security, and Environmental	5,479,925	5,038,640	441,285	328,257	28,257	28,257	28,257	28,257
Relocatables								
Relocatable Leasing	23,639,158	18,199,158	5,440,000	1,265,000	775,000	1,150,000	1,125,000	1,125,000
Relocatable Renovation	1,476,450	1,476,450						
Subtotal Relocatables	25,115,608	19,675,608	5,440,000	1,265,000	775,000	1,150,000	1,125,000	1,125,000
Educational Technology								
Communications	500,000	500,000						
District Technology	12,810,890	5,383,802	7,427,088	2,100,000	1,120,932	1,624,954	1,581,202	1,000,000
School Technology	4,566,811	4,566,811						
Subtotal Educational Technology	17,877,701	10,450,613	7,427,088	2,100,000	1,120,932	1,624,954	1,581,202	1,000,000
Furniture & Equipment								
School Buses/Vehicles	12,250,330	6,222,945	6,027,385	1,502,385	875,000	1,500,000	650,000	1,500,000
Subtotal Furniture & Equipment	12,250,330	6,222,945	6,027,385	1,502,385	875,000	1,500,000	650,000	1,500,000
Reserves and Contingencies								
Other Projects District Wide	2,560,627	0	2,560,627	831,326	778,704		950,597	
Subtotal Reserves and Contingencies	2,560,627	0	2,560,627	831,326	778,704	0	950,597	0
Subtotal Other Items	116,212,094	68,699,664	47,512,430	11,975,156	8,555,563	8,655,542	9,160,538	9,165,631
Total Projects			110,044,720	34,281,614	9,862,021	28,962,000	9,466,996	27,472,089

APPENDIX E: SCHOOL DISTRICT OF INDIAN RIVER COUNTY SUMMARY OF ESTIMATED REVENUE

INDIAN RIVER COUNTY SCHOOL DISTRICT

2009 - 2010 Work Plan

Premiums for Property Casualty Insurance - 1011.71 (4a,b)	\$0	\$0	\$0	\$0	\$0	\$0
Educational District Technology	\$2,100,000	\$1,120,932	\$1,624,954	\$1,581,202	\$1,000,000	\$7,427,088
Local Expenditure Totals:	\$25,302,464	\$21,773,645	\$23,047,814	\$23,527,110	\$24,203,720	\$117,854,753

Revenue

1.50 Mill Revenue Source

Schedule of Estimated Capital Outlay Revenue from each currently approved source which is estimated to be available for expenditures on the projects included in the tentative district facilities work program. All amounts are NET after considering carryover balances, interest earned, new COP's, 1011.14 and 1011.15 loans, etc. Districts cannot use 1.5-Mill funds for salaries except for those explicitly associated with maintenance/repair projects. (1011.71 (5), F.S.)

Item	Fund	2009 - 2010 Actual Value	2010 - 2011 Projected	2011 - 2012 Projected	2012 - 2013 Projected	2013 - 2014 Projected	Total
(1) Non-exempt property assessed valuation		\$16,807,269,268	\$15,743,369,123	\$15,933,863,890	\$16,266,881,645	\$16,736,994,525	\$81,488,378,451
(2) The Millege projected for discretionary capital outlay per s. 1011.71		1.50	1.50	1.50	1.50	1.50	
(3) Full value of the 1.50-Mill discretionary capital outlay per s. 1011.71		\$27,942,085	\$26,173,351	\$26,490,049	\$27,043,691	\$27,825,253	\$135,474,429
(4) Value of the portion of the 1.50 -Mill ACTUALLY levied	370	\$23,950,359	\$22,434,301	\$22,705,756	\$23,180,306	\$23,850,217	\$116,120,939
(5) Difference of lines (3) and (4)		\$3,991,726	\$3,739,050	\$3,784,293	\$3,863,385	\$3,975,036	\$19,353,490

PECO Revenue Source

The figure in the row designated "PECO Maintenance" will be subtracted from funds available for new construction because PECO maintenance dollars cannot be used for new construction.

Item	Fund	2009 - 2010 Actual Budget	2010 - 2011 Projected	2011 - 2012 Projected	2012 - 2013 Projected	2013 - 2014 Projected	Total
PECO New Construction	340	\$0	\$0	\$0	\$0	\$0	\$0
PECO Maintenance Expenditures		\$294,965	\$282,565	\$282,565	\$282,565	\$282,565	\$1,425,225
		\$294,965	\$282,565	\$282,565	\$282,565	\$282,565	\$1,425,225

CO & DS Revenue Source

Revenue from Capital Outlay and Debt Service funds.

Item	Fund	2009 - 2010 Actual Budget	2010 - 2011 Projected	2011 - 2012 Projected	2012 - 2013 Projected	2013 - 2014 Projected	Total
CO & DS Cash Flow-through Distributed	360	\$88,351	\$88,351	\$88,351	\$88,351	\$88,351	\$441,755
CO & DS Interest on Undistributed CO	360	\$6,787	\$6,787	\$6,787	\$6,787	\$6,787	\$33,935
		\$95,138	\$95,138	\$95,138	\$95,138	\$95,138	\$475,690

Fair Share Revenue Source

All legally binding commitments for proportionate fair-share mitigation for impacts on public school facilities must be included in the 5-year district work program.

Nothing reported for this section.

Sales Surtax Referendum

Specific information about any referendum for a 1-cent or ½-cent surtax referendum during the previous year.

Did the school district hold a surtax referendum during the past fiscal year 2008 - 2009? No

Additional Revenue Source

Any additional revenue sources

Item	2009 - 2010 Actual Value	2010 - 2011 Projected	2011 - 2012 Projected	2012 - 2013 Projected	2013 - 2014 Projected	Total
Proceeds from a s.1011.14/15 F.S. Loans	\$0	\$0	\$0	\$0	\$0	\$0
District Bonds - Voted local bond referendum proceeds per s.9, Art VII State Constitution	\$0	\$0	\$0	\$0	\$0	\$0
Proceeds from Special Act Bonds	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Revenue from CO & DS Bond Sale	\$0	\$0	\$0	\$0	\$0	\$0
Proceeds from Voted Capital Improvements millage	\$0	\$0	\$0	\$0	\$0	\$0
Other Revenue for Other Capital Projects	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$150,000
Proceeds from 1/2 cent sales surtax authorized by school board	\$0	\$0	\$0	\$0	\$0	\$0
Proceeds from local governmental infrastructure sales surtax	\$0	\$0	\$0	\$0	\$0	\$0
Proceeds from Certificates of Participation (COP's) Sale	\$15,000,000	\$0	\$20,000,000	\$0	\$10,000,000	\$45,000,000
Classrooms First Bond proceeds amount authorized in FY 1997-98	\$0	\$0	\$0	\$0	\$0	\$0
Classrooms for Kids	\$0	\$0	\$0	\$0	\$0	\$0
District Equity Recognition	\$0	\$0	\$0	\$0	\$0	\$0
Federal Grants	\$0	\$0	\$0	\$0	\$0	\$0
Proportionate share mitigation (actual cash revenue only, not in kind donations)	\$0	\$0	\$0	\$0	\$0	\$0
Impact fees received	\$0	\$0	\$0	\$0	\$0	\$0
Private donations	\$0	\$0	\$0	\$0	\$0	\$0
Grants from local governments or not-for-profit organizations	\$0	\$0	\$0	\$0	\$0	\$0
Interest, Including Profit On Investment	\$226,967	\$214,206	\$216,920	\$221,666	\$228,365	\$1,108,124

INDIAN RIVER COUNTY SCHOOL DISTRICT

2009 - 2010 Work Plan

Revenue from Bonds pledging proceeds from 1 cent or 1/2 cent Sales Surtax	\$0	\$0	\$0	\$0	\$0	\$0
Total Fund Balance Carried Forward	\$3,000,000	\$0	\$0	\$0	\$8,000,000	\$11,000,000
General Capital Outlay Obligated Fund Balance Carried Forward From Total Fund Balance Carried Forward	\$0	\$0	\$0	\$0	\$0	\$0
Special Facilities Construction Account	\$0	\$0	\$0	\$0	\$0	\$0
One Cent - 1/2 Cent Sales Surtax Debt Service From Total Fund Balance Carried Forward	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay Projects Funds Balance Carried Forward From Total Fund Balance Carried Forward	\$0	\$0	\$0	\$0	\$0	\$0
RAN Proceeds	\$5,000,000	\$0	\$0	\$0	\$0	\$5,000,000
Subtotal	\$23,256,967	\$244,206	\$20,246,920	\$251,666	\$18,258,365	\$62,258,124

Total Revenue Summary

Item Name	2009 - 2010 Budget	2010 - 2011 Projected	2011 - 2012 Projected	2012 - 2013 Projected	2013 - 2014 Projected	Five Year Total
Local 1.5 Mill Discretionary Capital Outlay Revenue	\$23,950,359	\$22,434,301	\$22,705,756	\$23,180,306	\$23,850,217	\$116,120,939
PECO and 1.5 Mill Maint and Other 1.5 Mill Expenditures	(\$25,302,464)	(\$21,773,645)	(\$23,047,814)	(\$23,527,110)	(\$24,203,720)	(\$117,854,753)
PECO Maintenance Revenue	\$294,965	\$282,565	\$282,565	\$282,565	\$282,565	\$1,425,225
<i>Available 1.50 Mill for New Construction</i>	<i>(\$1,352,105)</i>	<i>\$660,656</i>	<i>(\$342,058)</i>	<i>(\$346,804)</i>	<i>(\$353,503)</i>	<i>(\$1,733,814)</i>

Item Name	2009 - 2010 Budget	2010 - 2011 Projected	2011 - 2012 Projected	2012 - 2013 Projected	2013 - 2014 Projected	Five Year Total
CO & DS Revenue	\$95,138	\$95,138	\$95,138	\$95,138	\$95,138	\$475,690
PECO New Construction Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Other/Additional Revenue	\$23,256,967	\$244,206	\$20,246,920	\$251,666	\$18,258,365	\$62,258,124
Total Additional Revenue	\$23,352,105	\$339,344	\$20,342,058	\$346,804	\$18,353,503	\$62,733,814
Total Available Revenue	\$22,000,000	\$1,000,000	\$20,000,000	\$0	\$18,000,000	\$61,000,000

Project Schedules

Capacity Project Schedules

A schedule of capital outlay projects necessary to ensure the availability of satisfactory classrooms for the projected student enrollment in K-12 programs.