

**ORDINANCE 2007 - 38**

**AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF NASSAU COUNTY, FLORIDA AMENDING THE CAPITAL IMPROVEMENTS ELEMENT OF THE NASSAU COUNTY COMPREHENSIVE PLAN; PROVIDING FOR THE AMENDMENT OF CERTAIN GOALS, OBJECTIVES AND POLICIES OF THE CAPITAL IMPROVEMENT ELEMENT; PROVIDING FOR REVISIONS TO THE FIVE-YEAR SCHEDULE OF CAPITAL IMPROVEMENTS; PROVIDING FOR FINDINGS; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, Section 163.3177(3), F.S. requires each local government comprehensive plan to contain a Capital Improvements Element providing for, inter alia, the efficient use of public facilities, methods for construction and increasing capacity of public facilities, for correcting existing public facility deficiencies, standards to ensure the availability of public facilities and the adequacy of those facilities at adopted levels of service and a schedule of capital improvements covering a minimum of five years; and

**WHEREAS**, the Florida Legislature adopted S.B. 360 and H.B 7203 amended Chapter 163, F.S. necessitating amendments to local government Capital Improvement Elements; and

**WHEREAS**, the proposed amendments to the Capital Improvements Element are in furtherance of Legislative mandates, sound capital planning and fiscal sustainability and solvency; and

**WHEREAS**, the Nassau County Planning and Zoning Board, also in their capacity as Local Planning Agency, held a duly noticed public hearing to address the requested amendment on August 20, 2007 and recommended approval; and

**WHEREAS**, the Department of Community Affairs conducted an interagency review of the transmittal Ordinance and made recommendations and issued an Objections, Recommendations and Comments Report on November 19, 2007; and

**WHEREAS**, Nassau County adequately responded to DCA comments by making modifications to this adoption Ordinance; and

**WHEREAS**, pursuant to Section 163.3184, Florida Statutes, public hearings have been held with due public notice having been provided.

**NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF NASSAU COUNTY, FLORIDA:**

**SECTION 1. FINDINGS**

This action complies with Chapter 163, Part II, Florida Statutes and Rule 9J-5, F.A.C. and is consistent with the goals, objectives and policies of the Nassau County Comprehensive Plan, in particular Policies 1.07.07(5), 4.02.01 and 4.02.02.

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## **SECTION 2. AMENDMENT**

**Part I.** The Capital Improvements Element, including the Five-Year Schedule of Capital Improvements, is hereby amended to read as follows:

### **NASSAU COUNTY CAPITAL IMPROVEMENTS ELEMENT**

#### **GOALS, OBJECTIVES AND POLICIES 2000-2010**

##### **GOAL 9.0**

Based on the premise that existing taxpayers should not have to bear the financial burden of growth-related infrastructure needs, Nassau County will ensure the orderly and efficient provision of infrastructure necessary to serve existing and future population and development in a manner that creates a fiscally sustainable community.

##### **OBJECTIVE 9.01**

Capital improvements shall be provided to: correct existing deficiencies, accommodate desired future growth and replace worn-out or obsolete facilities as indicated in the Five-Year Schedule of Improvements. Capital improvements in the context of the Comprehensive Plan shall include the traffic circulation system, potable water, sewage, solid waste, drainage, and recreation and open space facilities.

**9.01.01** Capital improvements in the context of the Comprehensive Plan shall be defined as those improvements which are limited to a one time minimum expenditure of \$50,000 including land, buildings, design and permitting and do not include expenditures for equipment, operations and maintenance costs.

**9.01.02** The County shall maintain and annually update the Five-Year Schedule of Capital Improvements detailing the expenditures necessary for each new or renovated public facility, ranked in a list of need priorities and then compared with estimated funds available.

**9.01.03** Review all current deficiencies reported in the Comprehensive Plan and identify facility needs in accordance with the following criteria.

1. Facilities that are needed to protect, or that eliminate a hazard to, the public health, welfare or safety.
2. Facilities that must be upgraded to eliminate existing capacity deficits.
3. Facilities required to serve development areas that have vested development approval prior to adoption of the plan.
4. Facilities required to serve redevelopment areas identified in the comprehensive plan.
5. Facilities needed to provide service to new development in accord with the

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land use element of the plan.

- 6. Facilities that will serve the identified needs in future plans of the St. Johns River Water Management District and other state agencies that may provide public facilities within the County.

- 9.01.04 Review projects with each department and appropriate consultants or other sources to provide best cost and time estimates for each proposed facility. Prior to undertaking capital improvements, consider the availability of recurring revenues to fund operational costs.
- 9.01.05 The Five Year Schedule of Capital Improvements shall include all identified facility needs identified in the Comprehensive Plan Elements and/or adopted as part of a Proportionate Fair Share or Development Agreement.
- 9.01.06 Identify funding sources available for each capital improvement contained on the Five-Year Schedule of Capital Improvements.
- 9.01.07 Review and monitor outstanding development orders and agreements to ensure public facility obligations are being met and appropriately incorporated into the Five Year Schedule of Capital Improvements.
- 9.01.08 Review all proposed new capital facilities against the criteria contained in the various Comprehensive Plan Elements to ensure that the proposed facilities are in conformance with the planned goals and objectives.
- 9.01.09 Include adoption of a Five Year Capital Budget with an annually updated Five Year Schedule of Improvements no later than the adoption of the annual governmental budget of Nassau County.
- 9.01.10 The County will issue long-term debt only for the purpose of financing capital improvement projects that cannot be financed from current revenues or fund balance/retained earnings and for refunding outstanding debt when sufficient cost savings can be realized or it is advantageous to do so.

**OBJECTIVE 9.02 LEVEL OF SERVICE (LOS) STANDARDS**

The County shall adopt Level of Service (LOS) standards against which the adequacy and deficiencies of facilities may be measured.

- 9.02.01 Nassau County adopts the following Level Of Service (LOS) standards for public facilities and services:

**PUBLIC FACILITY CATEGORY**

**COUNTY STANDARD**

**Traffic Circulation**

**Minimum Acceptable Level of Service**

**TABLE 9-1**

Road Classification	Minimum LOS for Rural Segments	Minimum LOS for Segments that are in Areas Transitioning to Urban or Areas over 5000 not in Urbanized Areas
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Freeways			
• I-95 (SIS)	B		C
• I-10 (SIS)	B		C
Principal Arterials	C		D
• US 1 (SIS)	B		C
• SR 15	C		D
• US 90	C		D
• US 301/SR 200 from southern County line to I-95 (SIS)	B		C
• US 17	C		D
• SR 200 (non intrastate portion)	C		D
• US 301 (non intrastate portion)	C		D
Minor Arterials	D		D
Collectors (Major and Minor)	D		D

**Width (ROW) Roadway (Minimum typical section)**

Arterial	125 Feet
Collector	90 Feet
Local	60 Feet

**Sanitary Sewer Facilities**

Fernandina Beach	172 gallons per capita per day with 1.2 peak factor
Nassau Amelia Utilities	76.8 gallons per capita per day with 1.2 peak factor
JEA	85 gallons per capita per day with 1.2 peak factor
Sewer Facilities built after 2000	85 gallons per capita per day with 1.2 peak factor

**Potable Water**

Fernandina Beach	170.9 gallons per capita per day with 1.6 peak factor
Nassau Amelia Utilities	81 gallons per capita per day with 1.5 peak factor
JEA	100 gallons per capita per day with 2.0 peak factor

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Potable Water Facilities Built after 2000 100 gallons per capita per day with  
2.0 peak factor

All Systems

Minimum fire flow per applicable ISO standard

**Solid Waste Facilities**

Average Solid Waste Generation Rate  
4.19 pounds per capita per day

**Stormwater Management**

Water Quality

Applicable local standards as well as water  
quality standards specified by Chapter-40C-42  
F.A.C. shall apply.

LOS

Retention shall meet SJRWMD Chapter 40C-44,  
Environmental Resource Permit for Surface  
Water Systems and SJRWMD Chapter 40C-42,  
Environmental Resource Permits: Regulation of  
Stormwater Management Systems.

**Recreation**

<u>Facility</u>	<u>LOS: Acres per Number of Persons (Basis)</u>
Regional Park	10 ac/1000 (Countywide seasonal)
Community Park	2 ac/1000 (unincorporated permanent)
Community Park (passive)	1 ac/1000 (unincorporated permanent)
Play area (neighborhood)	.5 ac/1000 (unincorporated permanent)
Beach Access	.5 ac/1000 (Countywide seasonal)
<u>TOTAL</u>	<u>14 ac/1,000</u>

The County shall project and generally locate recreation facilities based on the following  
planning standards. These standards are for planning purposes only and shall be used to help  
determine when and where grant funds and county funds could be used to improve county  
recreation facilities.

<u>Facility</u>	<u>Units per Number of Persons</u>
Picnic Tables/Shelters	1: 1500
Tennis	1: 4000
Football/Soccer	1: 3000
Basketball/Multi-Use	1: 2500
Ball Diamonds	1: 2000
Swimming Pool	1:12500
Play Apparatus	1: 2500
Boat Ramps	1: 5000

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**TABLE 9.2 NASSAU COUNTY PERMANENT POPULATION**

	<u>2000</u>	<u>2005</u>	<u>2010</u>	<u>2015</u>	<u>2020</u>
Nassau County	57,663	65,759	74,900	83,300	92,000
Callahan	962	1,274	1,658	1,976	2,322
Fernandina Beach	10,549	11,621	12,331	12,824	13,337
Hilliard	2,702	2,920	3,174	3,498	3,883
Unincorporated	43,450	49,944	57,737	65,001	72,457

Sources: Bureau of Economic and business Research, UF  
Nassau County Growth Management Dept.

- 9.02.02** The County shall continually review the established local capital improvement LOS criteria on the basis of consistency with the Five-Year Capital Improvements Schedule, local comprehensive planning activities, cost feasibility and effectiveness, relative magnitude and term of need, the ability to use other jurisdictional capital improvements through interlocal agreements, and overall budget impacts.
- 9.02.03** The County may permit a temporary deviation of one LOS below the adopted levels of service for roads or segments of roads for one period of not more than three fiscal years, where the transportation project is scheduled for construction in the first three years of the applicable adopted FDOT Five-Year Work Program, or in the first three years of a County Five-Year Schedule of Capital Improvements.
- 9.02.04** A development impacting one or more roadway segments operating below the adopted LOS may be allowed to proceed under the terms of a proportionate fair share agreement or a Development of Regional Impact development order entered into pursuant to Sec. 163.3180(16), F.S. or Sec. 163.3180(12) respectively.
- 9.02.05** The acreage, or equivalent funds, required for the necessary parks and recreation facilities and services is dedicated to, or acquired by, the County prior to the issuance of a residential certificate of occupancy.
- 9.02.06** Potable water facilities and adequate water supplies, sewer, solid waste and drainage facilities must be in place and available for use prior to the issuance of certificates of occupancy.
- 9.02.07** Nassau County will adopt a Public School Facilities Element, update the public school facilities interlocal agreement and implement school concurrency pursuant to Sec. 163.3180(13), F.S. by the date specified by the Dept. of Community Affairs.

**OBJECTIVE 9.03**

The County shall establish a system for prioritizing the scheduling of capital improvements to mitigate existing or projected deficiencies and to accommodate new growth at the adopted LOS. Projects are reviewed annually by the various County agencies and included in the county budget as needed.

- 9.03.01** Upon plan adoption, improvements scheduled in the Capital Improvement Element to eliminate existing public facility deficiencies, shall be predicated on the following criteria to ensure that the projects are ranked in an appropriate order of need:

- a. Priority A - projects currently underway for which the County is fully

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committed and/or are so urgently needed that implementation cannot be delayed. Also included, are expansions of existing systems for which revenue bonds have been issued.

- b. Priority B - projects needed to maintain a function at the adopted level of service or to comply with State or Federal mandates.
- c. Priority C - projects not necessary to maintain an adopted level of service, but desirable as soon as funds can reasonably be made available, or projects which need further study.
- d. Priority D - projects which are desirable, but can be safely deferred beyond the third year of the five year projection in the Schedule of Capital Improvements.

**9.03.02** Nassau County shall continually review the established capital improvement prioritizing criteria on the basis of: the maintenance of LOS standards, the Concurrency Management System - County comprehensive planning activities, cost feasibility and effectiveness, relative magnitude and term of need, intergovernmental agreements to use other jurisdictional capital improvements and overall budget impacts.

#### **OBJECTIVE 9.04**

The County shall continue to limit the expenditure of public funds that subsidize development in coastal high hazard areas (CHHA). The CHHA is the area below the elevation of the category 1 storm surge line as established by a Sea, Lake and Overland Surges from Hurricanes (SLOSH) computerized storm surge model.

**9.04.01** Public expenditures in high hazard coastal areas shall be limited to the maintenance of existing infrastructure and those improvements included in the Coastal Management Element.

**9.04.02** Only those public expenditures necessary for the health, safety and welfare of the residents of these areas as well as such improvements as are, deemed to be, required to facilitate use of the public natural open space and recreation areas may be funded.

#### **OBJECTIVE 9.05**

The County shall continue to coordinate development or redevelopment proposal approvals consistent with existing services availability, or time development impacts to be concurrent with the programmed provision of required infrastructure in the Five-Year Schedule of Capital Improvements so as to maintain the adopted Level of Service.

**9.05.01** The County shall adopt, as part of the Land Development Code, a concurrency management system to guide the development approval process by conditioning development orders upon the availability of public facilities at the adopted Level of Service.

**9.05.02** The County shall utilize existing and improved development permitting procedures to review development proposals for compliance with the County's adopted LOS, and where appropriate, the time frame for implementation of additional facility improvements shall be determined.

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- 9.05.03** To the extent practicable, the County shall channel development into area where services are, or will be made available at the adopted LOS.
- 9.05.04** County approval of proposed development or redevelopment projects shall be based on the condition that project related infrastructure is available at the adopted level of service standards.
- 9.05.05** Land use decisions and timing shall be reviewed against existing and future facilities as proposed in the adopted Five-Year Schedule of Capital Improvements for maintenance of the adopted Level of Service.

**OBJECTIVE 9.06**

The County shall continue to enforce Land Development Code to ensure that new development pays its fair share of costs necessary to maintain the level of service standards adopted herein.

- 9.06.01** The County shall require the construction and/or posting of financial surety of project related infrastructure improvements necessary to accommodate the development of vacant parcels or substantial redevelopment of existing properties.
- 9.06.02** The County may require the actual construction of off-site road improvements and/or dedications of right-of-way in accordance with Sec. 163.3180(16). A credit against impact fees shall be granted for such contributions to the extent that all or a portion of the contribution is used to address the same capital infrastructure improvements contemplated by the impact fee.
- 9.06.03** Nassau County shall collect impact fees for transportation, parks and recreation, fire-rescue, law enforcement and administrative capital facilities. The amount of the impact fee cannot exceed the cost per unit of demand needed to accommodate new development at the adopted LOS standard less the value of future non-impact fee revenues that will also be used to pay for the needed capital facility expansion.
- 9.06.04** Cooperate with the Nassau County School Board to collect education impact fees for the capital improvements necessitated to serve new residential developments.

**OBJECTIVE 9.07**

The County shall identify dedicated funding sources, non-ad valorem revenue streams, developer contributions, impact fees, grants and other possible fiscal resources to ensure the provision of needed capital improvements .

- 9.07.01** The County shall consider project cost projections based on inflation and contingency costs.
- 9.07.02** Nassau County's adopted Five-Year Schedule of Capital Improvements shall incorporate specific funding sources for identified projects.
- 9.07.03** The Budget Officer shall prepare annual estimates of available capital funding sources.

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- 9.07.04** The County shall annually update its Five-Year Schedule of Capital Improvements in accordance with Sec. 163.3177 and the goals, objectives and policies of this Comprehensive Plan.

**OBJECTIVE 9.08**

The County shall continue to coordinate with the Florida Department of Transportation and the First Coast Metropolitan Planning Organization to advocate the inclusion and funding of certain long-range transportation improvements which are necessary to support development and maintain level of service standards within Nassau County. The County shall document these long-range transportation improvements through the following policies. In addition, as plans and funding are provided for these improvements within the 5-year horizon, the County shall include the appropriate segments in its 5-year Schedule of Capital Improvements.

- 9.08.01** SR A1A/SR 200 from U.S. Highway 17 to Old Nassauville Road (widen from 4 to 6 lanes).  
FDOT Right-of-Way acquisition is currently scheduled for 2008/2009. Construction is a part of the First Coast MPO Long Range Transportation Plan and is the subject of a proportionate fair share payment by the Three Rivers Development of Regional Impact,

**Part II.** The Five-Year Schedule of Capital Improvements, is hereby amended as set forth in Exhibit "A", attached hereto and made a part hereof. Revenue Projections and Capital Funding Sources by category are attached hereto as Exhibit "B".

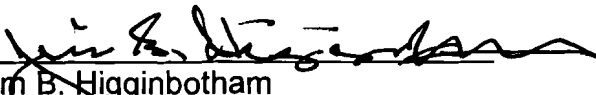
**SECTION 3. EFFECTIVE DATE**

This Ordinance shall be filed with the Office of the Secretary of State. This Ordinance shall become effective upon the earlier of:

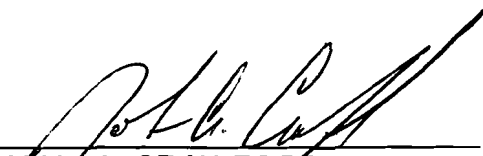
- i. The Department of Community Affairs issues a final order determining the adopted amendment is found to be in compliance; or
- ii. The Administration Commission issues a final order determining the adopted amendment to be in compliance.

Adopted this 28th day of November, 2007 by the Board of County Commissioners of Nassau County, Florida.

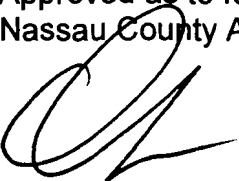
BOARD OF COUNTY COMMISSIONERS  
NASSAU COUNTY, FLORIDA

  
\_\_\_\_\_  
Jim B. Higginbotham  
Its: Chairman

ATTEST as to Chairman's Signature:

  
\_\_\_\_\_  
JOHN A. CRAWFORD  
Its: Ex-Officio Clerk

Approved as to form by the  
Nassau County Attorney

  
\_\_\_\_\_  
David A. Hallman,  
County Attorney

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# EXHIBIT B-1

NASSAU COUNTY, FL  
 REVENUE PROJECTIONS-CAPITAL FUNDING SOURCES PART III  
 AVAILABLE FUNDS  
 2007/2008- 2011/2012 FISCAL YEARS

## NASSAU-AMELIA UTILITIES, FLORIDA Water & Sewer System Financial Management Program Summary Funding Summary, by Fund

	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
<b>1 WATER IMPACT FEES-PLANT CAPACITY AND MAIN EXTENSION</b>											
2 Balance At Beginning Of Fiscal Year	533,212	543,266	295,845	509,559	426,487	634,086	353,061	524,309	677,431	815,774	949,109
3 Additional Annual Revenues	35,041	240,300	240,300	240,300	240,300	240,300	240,300	240,300	240,300	240,300	240,300
4 Less: Payment Of Debt Service	-	-	-	-	-	-	-	-	-	-	-
5 Subtotal	568,253	783,566	536,145	749,859	666,787	874,386	593,361	764,609	917,731	1,056,074	1,189,409
6 Less: Restricted Funds	-	-	-	-	-	-	-	-	-	-	-
7 Total Amount Available For Projects	568,253	783,566	536,145	749,859	666,787	874,386	593,361	764,609	917,731	1,056,074	1,189,409
8 Amount Paid For Projects	(33,000)	(495,000)	(34,560)	(332,640)	(43,200)	(531,101)	(77,738)	(99,077)	(116,741)	(124,440)	(126,566)
9 Subtotal	535,253	288,566	501,585	417,219	623,587	343,287	515,622	665,532	800,990	931,634	1,062,842
10 Add Back: Restricted Funds	-	-	-	-	-	-	-	-	-	-	-
11 Plus: Interest Earnings	8,013	7,279	7,974	9,268	10,501	9,774	8,897	11,898	14,784	17,474	20,120
12 Less: Interest Allocated To Cash Flow	-	-	-	-	-	-	-	-	-	-	-
13 Balance At End Of Fiscal Year	543,266	295,845	509,559	426,487	634,086	353,061	524,309	677,431	815,774	949,109	1,082,962
<b>14 SEWER IMPACT FEES-PLANT CAPACITY AND MAIN EXTENSION</b>											
15 Balance At Beginning Of Fiscal Year	930,427	978,195	666,648	398,963	752,044	1,112,187	1,479,533	1,797,441	2,103,108	2,398,366	2,690,605
16 Additional Annual Revenues	33,560	341,685	341,685	341,685	341,685	341,685	341,685	341,685	341,685	341,685	341,685
17 Less: Payment Of Debt Service	-	-	-	-	-	-	-	-	-	-	-
18 Subtotal	963,987	1,319,880	1,008,333	740,648	1,093,729	1,453,872	1,821,218	2,139,126	2,444,793	2,740,051	3,032,290
19 Less: Restricted Funds	-	-	-	-	-	-	-	-	-	-	-
20 Total Amount Available For Projects	963,987	1,319,880	1,008,333	740,648	1,093,729	1,453,872	1,821,218	2,139,126	2,444,793	2,740,051	3,032,290
21 Amount Paid For Projects	-	(667,500)	(619,320)	-	-	-	(56,222)	(74,837)	(90,996)	(98,832)	(104,086)
22 Subtotal	963,987	652,380	389,013	740,648	1,093,729	1,453,872	1,764,995	2,064,489	2,353,797	2,641,219	2,928,205
23 Add Back: Restricted Funds	-	-	-	-	-	-	-	-	-	-	-
24 Plus: Interest Earnings	14,208	14,268	10,551	11,366	18,458	25,661	32,445	38,619	44,569	50,386	56,188
25 Less: Interest Allocated To Cash Flow	-	-	-	-	-	-	-	-	-	-	-
26 Balance At End Of Fiscal Year	978,195	666,648	398,963	752,044	1,112,187	1,479,533	1,797,441	2,103,108	2,398,366	2,690,605	2,964,393
<b>27 RENEWAL AND REPLACEMENT</b>											
28 Balance At Beginning Of Fiscal Year	306,049	451,307	606,073	621,112	654,216	688,141	723,589	759,086	796,613	834,409	874,609
29 Additional Annual Revenues	145,259	154,766	154,077	162,074	170,385	179,020	187,901	197,309	206,986	217,034	227,464
30 Less: Payment Of Debt Service	-	-	-	-	-	-	-	-	-	-	-
31 Subtotal	451,307	606,073	760,150	783,186	824,601	867,162	911,590	956,395	1,002,599	1,051,442	1,102,074
32 Less: Restricted Funds <sup>(1)</sup>	(451,307)	(606,073)	(621,112)	(654,216)	(688,141)	(723,589)	(759,086)	(796,613)	(834,409)	(874,609)	(916,479)
33 Total Amount Available For Projects	-	-	139,038	128,970	136,460	143,573	152,494	160,783	168,190	176,833	185,595
34 Amount Paid For Projects	-	-	(139,038)	(128,971)	(136,459)	(143,573)	(152,494)	(160,783)	(168,190)	(176,833)	(185,595)
35 Subtotal	-	-	-	-	-	-	-	-	-	-	-
36 Add Back: Restricted Funds	451,307	606,073	621,112	654,216	688,141	723,589	759,086	796,613	834,409	874,609	916,479
37 Plus: Interest Earnings	5,660	9,252	12,272	12,753	13,424	14,117	14,827	15,547	16,300	17,090	17,911
38 Less: Interest Allocated To Cash Flow	(5,660)	(9,252)	(12,272)	(12,753)	(13,424)	(14,117)	(14,827)	(15,547)	(16,300)	(17,090)	(17,911)
39 Balance At End Of Fiscal Year	451,307	606,073	621,112	654,216	688,141	723,589	759,086	796,613	834,409	874,609	916,479
<b>40 REVENUE FUND</b>											
41 Balance At Beginning Of Fiscal Year	789,469	874,308	813,382	919,034	1,106,328	1,304,920	843,480	861,366	816,088	791,542	810,251
42 Additional Annual Revenues	84,839	89,074	128,614	233,284	315,889	395,712	477,470	531,581	653,469	744,378	839,195
43 Less: Payment Of Debt Service	-	-	-	-	-	-	-	-	-	-	-
44 Subtotal	874,308	963,382	941,996	1,152,318	1,422,217	1,700,632	1,320,950	1,392,947	1,469,557	1,535,920	1,649,446
45 Less: Restricted Funds <sup>(2)</sup>	(386,400)	(386,499)	(423,966)	(437,492)	(457,764)	(479,073)	(501,478)	(533,794)	(549,841)	(575,941)	(603,425)
46 Total Amount Available For Projects	477,908	576,883	518,030	714,826	964,453	1,221,559	819,472	859,153	919,717	959,979	1,046,021
47 Amount Paid For Projects	-	(150,000)	(22,962)	(45,969)	(117,298)	(87,152)	(459,584)	(576,859)	(678,015)	(725,669)	(742,338)
48 Subtotal	477,908	416,883	495,068	668,856	847,155	364,407	359,888	282,294	241,702	234,310	303,683
49 Add Back: Restricted Funds	396,400	386,499	423,966	437,492	457,764	479,073	501,478	533,794	549,841	575,941	603,425
50 Plus: Interest Earnings	12,478	14,767	17,324	20,254	24,112	21,484	17,048	16,775	16,076	16,018	17,168
51 Less: Interest Allocated To Cash Flow	(12,478)	(14,767)	(17,324)	(20,254)	(24,112)	(21,484)	(17,048)	(16,775)	(16,076)	(16,018)	(17,168)
52 Balance At End Of Fiscal Year	874,308	813,382	919,034	1,106,328	1,304,920	843,480	861,366	816,088	791,542	810,251	906,508
<b>53 RESTRICTED RESERVES</b>											
54 Balance At Beginning Of Fiscal Year	-	-	-	-	0	0	0	0	0	0	0
55 Additional Funds:	-	-	-	-	-	-	-	-	-	-	-
56 Debt Service Reserve On New Debt	-	-	-	0	0	0	0	0	0	0	0
57 Other Additional Funds	-	-	-	-	-	-	-	-	-	-	-
58 Subtotal	-	-	-	0	0	0	0	0	0	0	0
59 Plus: Interest Earnings	-	-	-	0	0	0	0	0	0	0	0
60 Less: Interest Allocated To Cash Flow	-	-	-	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
61 Balance At End Of Fiscal Year	-	-	-	0	0	0	0	0	0	0	0

(1) Restricted Amount Equals 20% of Prior Year's Operating Revenues Plus Interest Income.  
 (2) Restricted Amounts Equals 3 Months of Operating Expenses for Current Year.

CODING: Words stricken are deletions; words underlined are additions.

# EXHIBIT B-2

DOT	One Cent	Transportation					Total
		501 Impact	502 Impact	503 Impact	504 Impact	505 Impact	
		1,368,495	1,153,042	5,107,905	752,070	1,400,178	13,294,983
							5,141
							-
							-
	1,260,224	1,368,495	1,153,042	5,107,905	752,070	1,400,178	13,300,125
18,676	6,856,605						9,524,794
18,676	8,116,829	1,368,495	1,153,042	5,107,905	752,070	1,400,178	22,824,919
							(574,954)
							(95,000)
							(406,075)
							(35,000)
							(35,000)
							(15,000)
							(44,000)
18,676)							(2,948,676)
							(36,114)
				(196,230)			(342,760)
	(1,267,242)						
	(2,600,489)						
	(350,000)						
	(790,224)						
	(468,443)						
	(75,000)						
	(300,000)						
	(2,500)						
	(50,000)						
	(2,340)						
	(50,000)						
	(13,595)						
	(185,000)						
	(360)						
	(74,379)						
	(80,358)						
	(14,213)						
	(15,000)						
	(60,000)						
18,676)	(6,399,143)	-	-	(196,230)	-	-	(4,532,579)
-	1,717,686	1,368,495	1,153,042	4,911,675	752,070	1,400,178	18,292,340
							1,500,000
		1,368,495	1,153,042	4,911,675	752,070	1,400,178	19,792,340
							(44,000)
							-
							(44,000)
		1,368,495	1,153,042	4,911,675	752,070	1,400,178	19,748,340
							1,500,000
		1,368,495	1,153,042	4,911,675	752,070	1,400,178	21,248,340
							(1,100,000)
							(1,100,000)
		1,368,495	1,153,042	4,911,675	752,070	1,400,178	20,148,340
							1,500,000
		1,368,495	1,153,042	4,911,675	752,070	1,400,178	21,648,340
							-
							-
							-
		1,368,495	1,153,042	4,911,675	752,070	1,400,178	21,648,340
							1,500,000
		1,368,495	1,153,042	4,911,675	752,070	1,400,178	23,148,340
							-
							-
							-
		1,368,495	1,153,042	4,911,675	752,070	1,400,178	23,148,340

# EXHIBIT B-3

IMPACT FEES								
DIST 505	DIST 502	DIST 503	DIST 504	DIST 505	REGIONAL	2007 Bond		
LAW ENFORCE	COMM. PARK	COMM. PARK	COMM. PARK	COMM. PARK	PARK	Refunding	Total	
25,078.90	71,247.93	426,671.15	19,208.35	73,050.68	895,005.65			
58.34	522.67	713.82	56.26	517.38	1,435.62			
976.06	2,628.59	15,799.28	734.63	2,744.68	33,880.06			
12,257.08	14,122.00	105,018.00	6,107.00	14,921.00	187,870.00			
13,291.48	17,273.26	121,531.10	6,897.89	18,183.06	223,185.68			
=====	=====	=====	=====	=====	=====			
38,370.38	88,521.19	548,202.25	26,106.24	91,233.74	1,118,191.33			
=====	=====	=====	=====	=====	=====			
	560.00							
		560.00						
			560.00					
700.00				560.00				
					560.00			
1,225.71	1,412.20	10,501.80	610.70	1,492.10	18,787.00			
1,925.71	1,972.20	11,061.80	1,170.70	2,052.10	19,347.00			
36,444.68	86,548.99	537,140.45	24,935.54	89,181.64	1,098,844.33			
=====	=====	=====	=====	=====	=====			
-700.00	-560.00	-560.00	-560.00	-560.00	-560.00			
35,744.68	85,988.99	536,580.45	24,375.54	88,621.64	1,098,284.33	1,208,819.20	4,808,297.44	
=====	=====	=====	=====	=====	=====			
						(1,208,819.20)		
						(1,208,819.20)		
35,744.68	85,988.99	536,580.45	24,375.54	88,621.64	1,098,284.33	-	4,808,297.44	
							0.00	
35,744.68	85,988.99	536,580.45	24,375.54	88,621.64	1,098,284.33	-	4,808,297.44	
							0.00	
35,744.68	85,988.99	536,580.45	24,375.54	88,621.64	1,098,284.33	-	4,808,297.44	
							0.00	
35,744.68	85,988.99	536,580.45	24,375.54	88,621.64	1,098,284.33	-	4,808,297.44	
							0.00	
35,744.68	85,988.99	536,580.45	24,375.54	88,621.64	1,098,284.33	-	4,808,297.44	