

*Capital Improvements*  
FOUNDATION DOCUMENT

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# Capital Improvements

## 15-1 INTRODUCTION

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As described in Chapter 9J-5.016 of the *Florida Administrative Code*, the purpose of the *Capital Improvements Element* is as follows:

- 1) To evaluate the need for public facilities as identified in the other comprehensive plan elements and as defined in the applicable definitions for each type of public facility;
- 2) To estimate the cost of improvements for which the local government has fiscal responsibility;
- 3) To analyze the fiscal capability of the local government to finance and construct improvements;
- 4) To adopt financial policies to guide the funding of improvements and to schedule the funding and construction of improvements in a manner necessary to ensure that capital improvements are provided when required based on needs identified in the other comprehensive plan elements; and
- 5) To ensure that an adequate concurrency management system will be implemented by local governments through requirements included in the Capital Improvements Element.

The *Capital Improvements Element* is a guide for timely and efficient provision of public infrastructure, including water, sewer, drainage, traffic circulation, and parks and open space facilities. It uses sound fiscal policies to meet the County's needs for construction, acquisition or development of capital facilities necessary to eliminate existing deficiencies, accommodate future growth and to replace obsolete or worn-out facilities. including water, sewer, drainage, traffic circulation, and parks and open space facilities. A capital improvement includes any substantial facility or land, as noted above, which is generally limited to a one-time minimum expenditure of \$15,000. The Capital Improvements Element does not include expenditures for equipment, operations or maintenance costs. Instead, these projects are addressed in the County's Capital Improvements Program and are subject to the parameters established therein.

### A. Organization of the Element

The Capital Improvements Element is divided into four main headings which include the Introduction; Terms and Concepts; Existing Regulatory Framework; and Data and Analysis. The Introduction is followed by Terms and Concepts, which define terms utilized throughout this document. The Existing Regulatory Framework describes current state and local regulations. The Data and Analysis section on Existing Conditions identifies existing revenue sources and funding mechanisms, and discusses local policies and practices, the capital improvements program, impact fees, deficiencies, fiscal implications of deficiencies, and the County's ability to finance capital improvements.

### B. Relationship to Other Elements of the Comprehensive Plan

As the main financial tool of the *Comprehensive Plan*, the *Capital Improvements Element (CIE)* is dependent upon the other elements pertaining to public facilities for setting standards and needs upon which capital improvements are to be scheduled and funded. The other elements state these standards and needs in terms of levels of service. Projects should be given priority in the CIE based on the levels of service for each affected facility. Other criteria used by Santa Rosa County to evaluate capital projects are:

elimination of future public hazards, elimination of any existing capacity deficits, the impact on the annual operating budget and the Capital Improvements program, locational needs based on projected growth patterns, the accommodation of new development and redevelopment demands, financial feasibility and the plans of the Northwest Florida Water Management District and state agencies that provide public services within the jurisdiction of Santa Rosa County.

The *Future Land Use Element* and its accompanying *Future Land Use Map* provides the blue print and the strategies for managing the County's future development. These growth management strategies directly pertaining to the Capital Improvements Element are implemented through other elements of the Comprehensive Plan (i.e., Transportation Element, Infrastructure and Parks and Recreation Elements).

The *Parks and Recreation Element* adopts Countywide level of service (LOS) standards which determine how many parks are needed. The County has to contribute general funds for these improvements, as identified in the *Five Year Schedule of Capital Improvements*.

Likewise, level of service (LOS) standards are contained in the *Transportation Element* to determine the type of roadway section(s) needed to support a proposed development. For the most part, the Florida Department of Transportation contributes funding to these improvements. All road improvements must be installed concurrent with development or when certificates of occupancy (CO's) are issued unless local government requirements are greater.

The *Infrastructure Element* (which consists of Natural Groundwater Aquifer Recharge, Potable Water, Sanitary Sewer, Stormwater Management and Solid Waste), is directly related to the Capital Improvements Element. The impacts of the existing and the proposed facilities (drainage, water supply, sanitary sewer and solid waste), must be concurrent with the development impacts and must be designed based on the adopted level of service standards. The County must contribute financially to the cost of such services by identifying these improvements in its *Five Year Capital Improvements Schedule*.

The *Intergovernmental Coordination Element* provides opportunities to improve both within the County and outside the County coordination mechanisms to provide mutually needed services to support development.

The *Economic Development Element* serves as the County's guide to direct current and future economic development in the county and the region in order to preserve its capacity for continued funding for needed facilities and services.

## 15-2 TERMS AND CONCEPTS

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Terms included in Appendix B of the Foundation Document are applicable to this element and are identified and described by the Florida Department of Community Affairs, in Rule 9J-5 of the Florida Administrative Code (F.A.C.) and in Section 163.3164, Florida Statutes (F.S.). All other terms and concepts used in this element are consistent with the intent of Rule 9J-5 and Chapter 163, F.S.

*Capital Improvements Program:* The County's multi-year schedule of those annual major projects required to either maintain or increase the capacity of existing public facilities. Also known as the *Five-Year Schedule of Capital Improvements*.

*Enterprise Funds:* Santa Rosa County operates three Enterprise Funds: Solid Waste, Utility Services, and the Golf Course. Each department runs solely on the revenue it generates. This revenue comes in the form of service fees, assessment fees, and participant fees (user fees).

*Federal Assistance:* The Federal Government provides monetary assistance in the form of grants-in-aid for various programs and projects.

*Level of Service Standard:* The minimum unit level of service at which a facility can operate. These standards are specified in each public facilities element or sub-element. Level of service standards may be set for each individual facility service area or on a system-wide basis. Level of service standards are required to be monitored and evaluated annually.

*Mass Transit:* Surface transit modes provided by public, private or non-profit entities, including commuter rail, rail rapid transit, light rail transit, light guideway transit, express bus, and local fixed route bus. (9J-5)

*Public Facilities and Services:* Those public facilities and services which must be made available concurrent with the impacts of development mean those covered by comprehensive plan elements required by Section 163.3177, F.S., and for which level of service standards must be adopted under Chapter 9J-5, F.A.C. The public facilities and services are: roads, Rule 9J-5.007(3)(c)1., F.A.C.; sanitary sewer, Rule 9J-5.011(2)(c)2.a., F.A.C.; solid waste, Rule 9J-5.011(2)(c)2.b., F.A.C.; stormwater, Rule 9J-5.011(2)(c)2.c., F.A.C.; potable water, Rule 9J-5.011(2)(c)2.d., F.A.C.; parks and recreation, Rule 9J-5.014(3)(c)4., F.A.C.; and mass transit, Rule 9J-5.008(3)(c)1., F.A.C., if applicable. (9J-5)

*State Assistance:* The State Government provides local governments with grants-in-aid, loans and other assistance to ensure the delivery of services.

### **15-3 EXISTING REGULATORY FRAMEWORK**

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Two major sets of regulations guide comprehensive planning in the State of Florida and, thus, describe the process for developing a Capital Improvements Element. Chapter 163, Part II of the Florida Statutes is the Local Government Comprehensive Planning and Land Development Regulation Act. Its purpose is to empower local governments with the ability to guide and control future development through local comprehensive planning programs. It requires that local governments consider the need for and the location of public facilities in order to encourage the efficient utilization of such facilities.

Rule 9J-5 of the Florida Administrative Code outlines the minimum criteria that must be included in the Capital Improvements Element and the Supporting Documentation. It is also used to determine consistency with the Strategic Regional Policy Plan, developed by the West Florida Regional Planning Council, and the State Comprehensive Plan.

#### **A. Capital Improvements Programming**

The County's planned capital improvement process is implemented through the *Five Year Schedule of Capital Improvements* (see Table 10-1). Capital improvement programming is an essential function of the Board of County Commissioners (BOCC). The BOCC will be aided by a committee of County staff that reviews development activities and level of service conditions. This committee is comprised of the County Administrator, Planning Director, Budget Director, Navarre Beach Director, County Attorney, Public Services Director, Public Works Director, County Engineer and the County Commission Chair.

## B. Five Year Schedule of Capital Improvements

The County's *Five Year Schedule* (See Table 10-1, Comprehensive Plan Policy Document), should be reviewed annually as part of the budget cycle and as part of the comprehensive planning process. The *Capital Improvements Element* is reviewed and modified as necessary in accordance with Sections 163.3187 or 163.3189, F.S.; the *Five Year Schedule* may be adopted as a revision to the *Capital Improvements Element* pursuant to Section 163.3177(b), F.S.

## C. Concurrency Management System

The term concurrency indicates that necessary public facilities and services are available to maintain the adopted level of service standards when the impacts of development occur. Accordingly, the Concurrency Management System involves the procedures or process that the County utilizes to assure that development orders and permits are not issued unless the necessary facilities and services are available concurrent with the impacts of development. More specifically, this system is implemented through the County's Concurrency Management regulations, which apply level of service (LOS) standards to six different types of public facilities and services, including sanitary sewer, potable water, solid waste, stormwater facilities, parks and recreation facilities, and transportation facilities (roads and mass transit).

## D. Impact Fee Ordinances

Although Impact Fee Ordinances have not been enacted in Santa Rosa County, they are a concurrency management and revenue option open to the BOCC. The purpose of an impact fee is to regulate land development to assure that new development bears a proportionate share of the costs of capital facilities necessary to accommodate such development.

## 15-4 DATA AND ANALYSIS

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### A. Existing Conditions and Analysis

#### A.1 Public Facility Needs Identified in Other Comprehensive Plan Elements

##### *Transportation*

The Transportation Element identifies four roadway segments operating below their adopted level of service standard. All are state roadways as shown below:

<i>Roadway Segment</i>	Segment Limits	<i>Adopted LOS Standard</i>	<i>Existing Operating Level of Service</i>
US90 (SR10)	SR281 (Avalon Boulevard) to Parkmore Plaza Road	D	F
US98 (SR30)	East End of the Naval Live Oaks Reserve to College Parkway	D	F
SR281 (Avalon Boulevard)	I-10 (SR8) to Mulat Road	D	E
SR281 (Avalon Boulevard)	I-10 (SR8) to US90	D	F

Each of the deficient roadway segments is scheduled for improvements in the Pensacola Urbanized Area MPO 2020 Cost Feasible Plan. The Five-Year Schedule of Capital Improvements also identifies several local roadway projects for engineering studies and intersection improvements that will enhance transportation system facilities in the county.

### ***Sanitary Sewer***

No level of service deficiencies were identified in the Sanitary Sewer Element

### ***Solid Waste***

Santa Rosa County provides collection services for the majority of the residents and businesses of the County with 12 private companies. No level of service deficiencies were identified in the Solid Waste Element.

### ***Stormwater Management***

No level of service deficiencies were identified in the Stormwater Management Element; however, the Five-Year Schedule of Capital Improvements includes two projects that address stormwater management issues. A County Stormwater Management Master Plan is recommended for funding in 2002/2003 and a continuation of the Floridatown drainage project is also funded for 2002/2003.

### ***Potable Water***

The public supply water system includes one facility owned and operated by Santa Rosa County on Navarre Beach. Outside of this County owned and maintained facility there are four additional public potable water systems. No level of service deficiencies were identified in the Potable Water Element; however, the County coordinates with regional water providers and the Northwest Florida Water Management District in water supply plans for the region. The County also addresses water concerns within its Water Resources Caution Area.

### ***Recreation and Open Space***

The Recreation and Open Space Element identifies the need for neighborhood park facilities in the year 2020 and for community park facilities for the year 2010. There are three community parks scheduled for construction in 2002, which will address the community park deficiencies. No neighborhood parks have been scheduled for construction at this time.

## **A.2 Public Education and Public Health Systems**

### ***Public Schools***

Within Santa Rosa County, there are currently thirteen elementary schools, two intermediate schools, seven middle schools, and six high schools. These schools are depicted on ***Map 3-8, Future Land Use Map Series***. There are also several alternative, private, and charter schools in the county that are not under direct control of the School District. In addition, Jackson Pre-K, Locklin Technical Center and Pensacola Junior College/University of Florida Milton campus also serve the educational needs of the area.

The Santa Rosa County School Board is an independent authority and is not under the purview of Santa Rosa County. The boundary of the School Board is coterminous with the county boundary. In determining the proper location for new schools, service areas will vary based on the School Board's analysis of several factors including existing and emerging population centers and the geographic location with respect to transportation routes to lessen distance and time for student busing. Consequently, there are no fixed service area standards relative to the location of schools.

## Hospitals

Santa Rosa Medical Center is the only hospital located in Santa Rosa County. The hospital is not County operated; however, it does serve the countywide population. *Map 3-9, Future Land Use Map Series*, identifies the hospital and other public facilities in the county. There are no plans for new hospital construction in Santa Rosa County.

### A.3 Inventory of Existing Revenue Sources and Funding Mechanisms

The County's capability to appropriate the needed revenue for capital improvements must be assessed from various revenue sources, including different types of taxes, fees, service charges, fines and forfeitures, special assessments, bonds, trust funds, and grants and loans. Accordingly, this section provides a profile and the status of each financial resource currently utilized by Santa Rosa County. *Table 15-1* provides an overview of General Fund revenues collected over the last three fiscal years.

<b>Table 15-1</b>			
<b>Inventory of Revenue Sources &amp; Amount Generated – General Fund</b>			
<b>Unincorporated Santa Rosa County</b>			
Revenue Source	FY99/00	FY00/01	FY01/02 <i>(as of 7/15/02)</i>
<b>Taxes &amp; Franchise Fees</b>			
<i>Ad Valorem Taxes</i>	\$8,143,179	\$8,901,359	\$9,534,260
<i>Tax Deed Sales</i>	\$36,559	\$82,744	\$47,500
<i>Cable Franchise Fee</i>	\$541,507	\$606,108	\$0
<i>Communication Service Tax</i>	\$0	\$0	\$522,500
<b>SUBTOTAL</b>	<b>\$8,721,245</b>	<b>\$9,590,211</b>	<b>\$10,104,260</b>
<b>Licenses and Permits</b>			
<i>Professional &amp; Occupational Licenses</i>	\$132,184	\$173,323	\$142,500
<i>Building Permits</i>	\$1,166,317	\$1,150,309	\$1,045,000
<i>Zoning</i>	\$119,962	\$121,411	\$142,500
<b>SUBTOTAL</b>	<b>\$1,418,463</b>	<b>\$1,445,043</b>	<b>\$1,330,000</b>
<b>Intergovernmental Revenues</b>			
Federal Grants	\$151,007	\$797,683	\$344,422
State Grants	\$737,420	\$1,519,095	\$2,204,044
State Shared Revenue	\$6,992,389	\$7,004,992	\$6,933,110
<b>SUBTOTAL</b>	<b>\$7,880,816</b>	<b>\$9,321,770</b>	<b>\$9,481,576</b>
<b>Charges for Services</b>			
<b>Fines and Forfeits</b>	<b>\$667,018</b>	<b>\$592,111</b>	<b>\$211,280</b>
<b>Miscellaneous Revenue</b>			
<i>Interest Earnings</i>	\$322,780	\$249,480	\$313,500
<i>Rent and Royalties</i>	\$157,267	\$161,344	\$142,500
<i>Contributions/Donations</i>	\$15,118	\$258,342	\$4,750
<i>Other</i>	\$350,953	\$470,206	\$14,250
<b>SUBTOTAL</b>	<b>\$846,118</b>	<b>\$1,142,372</b>	<b>\$475,000</b>
<b>TOTAL REVENUES</b>	<b>\$19,715,647</b>	<b>\$22,266,007</b>	<b>\$21,744,616</b>

### ***Ad Valorem Property Taxes and Franchise Fees***

Property taxes are based on a millage rate (one mill is the equivalent of \$1 per \$1,000 of assessed value or 0.1%) which is applied to the total taxable value of real property and other tangible personal property. Revenue from ad valorem taxes may be used to fund both operating costs and capital projects. As one of the major sources of revenue for the County, ad valorem taxes on the average amounted to nearly 42 percent of unincorporated Santa Rosa County's annual revenue for the years 2000, 2001 and 2002. In 2001, ad valorem taxes (at a millage rate of 6.972) accounted for 40 percent of all General Fund revenue and about 93 percent of all taxes collected. The millage rate has since been reduced to 6.6175 mills.

Sales and use taxes, franchise taxes and utility taxes have represented about 3% of General Fund revenue since 1999. Other tax revenues currently available to the County generally are not restricted by use. These revenues may be pledged to cover all or a portion of bonded indebtedness as long as the use of funds satisfies the restrictions as specified by use.

### ***Licenses and Permits***

This category includes professional and occupational licenses, building permits and other licenses. All told, these sources accounted for an average 6.5 percent of the County's General Fund revenue since 1999.

### ***Intergovernmental Revenues***

All local governments in the State of Florida depend on annual disbursements from the state to supplement operating and capital budget revenues. These funds are consolidated under "Intergovernmental Revenues" and are:

- a) generated locally, but collected and later returned by state agencies to the County;
- b) adopted as a local option tax or license fee, collected and returned by the state; or
- c) shared by the state in the form of grants to local government, but originate from state general

Amounts available from these sources may vary from year to year depending on legislative actions and the actual amount of retail sales for consumer generated revenues.

### **Revenue Sharing Trust Fund**

There are several components to this fund which are disbursed to the County. They include the Cigarette Tax, Revenue Sharing Tax, the 8th cent Gasoline Tax, ½ Cent Sales Tax, and the Alcohol Beverage Tax and others.

### **Federal and State Grants and Loans**

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

- a) allocated to state agencies which administer block grants in accordance with the programs which they monitor; or
- b) reserved at the federal agency level and are disbursed as block grants directly to the state and local governments or other eligible organizations and individuals.

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

are generally a nonrecurring source of funds, and as such cannot be accurately projected for budgeting purposes.

An example of a federally funded project grant program is the Community Development Block Grant (CDBG). The Department of Housing and Urban Development, which administers the program, allocates 70 percent of its CDBG funds for "entitlement communities", or the larger urban areas. These entitlement communities may apply for and receive grants for financing specific projects from a list of eligible activities outlined in Title I Statutes such as infrastructure improvements, housing projects, and commercial revitalization. The remaining 30 percent of the funds are disbursed to state pass-through agencies, which in Florida's case is the Department of Community Affairs (DCA). The DCA administers these grants for the same types of projects, but restricts their availability to "small cities" and counties.

In addition to block grants, several federal agencies offer direct loan programs. However, their applicability to capital improvement projects is extremely limited. State loans, on the other hand, are usually available to finance such capital projects as land acquisition for low-income housing. The Department of Community Affairs' Bureau of Housing administers loans and grants for these purposes through eligible local governments.

### ***Charges for Services***

These charges are derived from the operation of government services. These include, among others, sales of maps and publications, utility fees, zoning fees, recreational fees and fees for special events as well as fire protection services and ambulance fees. About 3 percent of the General Fund revenues has been made up of these charges, on the average since 1999.

### ***Fines and Forfeitures***

Generally, court fines make up most of the revenues in this category. Less than one percent of General Fund revenues could be attributed to this source since 1999.

### ***Miscellaneous Sources of Revenue***

Examples are income received as interest from various sources, special assessments, sale by the County of public property, rental income, and all private donations (real estate, gifts, donations, etc.) to the County. A bit more than \$1 million was generated by this category in 2000. This amounted to 5 percent of General Fund revenues.

## **B. Local Practices Guiding Timing/Location of Public Facilities**

Santa Rosa County mandates that facility improvements required to maintain adopted level of service standards shall be funded by the developer/applicant, if the improvements are not included in the County's capital budget or the Five-Year Capital Improvement Schedule. Development orders and permits are not issued unless public facilities that meet adopted level of service standards are available or are assured to be available concurrently with the impacts of development.

Local policies and practices that are used to guide the location and timing of land development may be influenced by state agencies and other special districts that provide or use public facilities within the County's jurisdiction. For example, the FDOT's work program is budgeted in a five-year time frame that does not necessarily coincide with the County's Capital Budget. This conflict may affect the capacity of a roadway, which will in turn affect the intensity of development or degree of financial commitment for which

the County must plan. The school board and certain state and federal agencies plan and construct projects that will impact public facilities, but their budgeting processes may also conflict with those of the County.

## **B.1 Funding Mechanisms**

### ***General Fund***

This fund is for the general operations of the County. The County's portion of the ad valorem taxes and numerous miscellaneous types of revenue (fines, fees and licenses, etc.) are accounted for in this fund.

### ***Special Revenue Funds***

These funds are used to account for specific types of revenues that are legally restricted to specific expenditures. The Capital Improvements Program is financed through the following funds:

### ***Debt Service Funds***

These funds are used to account for the accumulation of financial resources with which to pay the principal, interest and other costs related to the County's long term debt. Long term debt is in the form of revenue bonds and other debt instruments. Santa Rosa County bonds and notes payable at September 30, 2001 are comprised of the following:

#### **General Government – Notes Payable**

Payable to the City of Gulf Breeze, Florida Local Government Loan Program – \$ 720,000

Third Cent Tourist Development Tax Revenue Tax Anticipation Note – \$ 92,333

Payable to bank for Santa Rosa Clean Community System, Inc. - \$ 24,986

Payable to bank for construction of a recreation facility in District 5 - \$ 918,286

Payable to bank for construction of a recreation facility in District 2 - \$ 1,069,567

Payable to bank for construction of a recreation facility in District 4 - \$909,999

Payable to bank for capital improvements at Navarre Beach and Woodlore Subdivisions - \$ 124,062

Payable to bank for construction of certain improvements to the Navarre Beach Fire Station and purchase of fire equipment - \$ 100,000

Payable to bank for road paving improvements in the Central Parkway East MSBU - \$ 83,715

Payable to bank for construction of the Ski Watch Estates Subdivision MSBU water and sewer collection system - \$ 58,322

Payable to bank for acquisition and installation of traffic signal on US98 - \$ 56,431

Payable to bank for construction of residential sewage system along Del Mar Drive - \$ 72,800

#### **General Government – Bonds Payable**

Capital Improvement Revenue Refunding Bonds, Series 1991- \$ 135,000

Capital Improvement Revenue Refunding Bonds, Series 2001 - \$ 3,267,500

#### **Proprietary Fund Type – Bonds Payable**

Enterprise Fund – Landfill: Capital Improvement Revenue Refunding Bonds, Series 1991 - \$ 3,267,500

Enterprise Fund – Landfill: Capital Improvement Revenue Refunding Bonds, Series 1991 - \$ 135,000

Enterprise Fund – Navarre Beach: Water and Sewer Refunding Revenue Bonds, Series 1998 - \$1,408,750

*Table 15-2* summarizes debt service requirements for Santa Rosa County to amortize all bonds and notes outstanding at September 30, 2001.

**Table 15-2**  
**Debt Service Requirements to Amortize all Bonds and Notes at September 30, 2001**  
**Unincorporated Santa Rosa County**

<i>Year Ending September 30</i>	<i>Bonds</i>		<i>Notes</i>		<i>Total</i>
	<i>General Government</i>	<i>Proprietary</i>	<i>General Government</i>	<i>Special Assessments</i>	
2002	\$ 316,957	\$ 875,644	\$ 748,139	\$ 190,910	\$ 2,131,650
2003	317,619	754,116	747,594	187,655	2,006,984
2004	317,960	443,277	746,669	184,130	1,692,036
2005	320,490	441,123	745,359	134,170	1,641,142
2006	317,510	433,512	743,668	128,974	1,623,664
2007 and after	3187,087	3,378,953	828,403	127,548	7,521,991
<b>Total</b>	<b>\$ 4,777,623</b>	<b>\$ 6,326,625</b>	<b>\$ 4,559,832</b>	<b>\$ 953,387</b>	<b>\$ 16,617,467</b>

SOURCE: Santa Rosa County General Purpose Financial Statements for Fiscal Year Ended September 30, 2001

Santa Rosa County revenues and expenditures for selected fund types for the fiscal year ending September 30, 2001 are shown in *Table 15-3*.

**Table 15-3**  
**Combined Statement of Revenues and Expenditures for Selected Fund Types**  
**Unincorporated Santa Rosa County - Fiscal Year Ended September 30, 2001**

	<i>Fund Types</i>				<i>Total (Memorandum Only)</i>
	<i>General</i>	<i>Special Revenue</i>	<i>Debt Service</i>	<i>Capital Projects</i>	
<b>Revenues</b>					
Taxes	\$ 9,590,211	\$ 25,667,889	-	-	\$ 35,258,100
Licenses & Permits	1,445,043	-	-	-	1,445,043
Intergovernmental Revenue	10,024,129	3,811,935	-	\$ 200,000	14,036,064
Charges for Services	595,835	4,606,660	-	-	5,202,495
Fines & Forfeitures	174,500	1,411,142	-	-	1,585,642
Miscellaneous Revenues	892,373	3,546,483	\$ 27,457	423,857	4,890,170
<b>Total Revenues</b>	<b>\$ 22,722,091</b>	<b>\$ 39,044,109</b>	<b>\$ 27,457</b>	<b>\$ 623,857</b>	<b>\$ 62,417,514</b>

**Table 15-3**  
**Combined Statement of Revenues and Expenditures for Selected Fund Types**  
**Unincorporated Santa Rosa County - Fiscal Year Ended September 30, 2001**

	<i>Fund Types</i>				<i>Total (Memorandum Only)</i>
	<i>General</i>	<i>Special Revenue</i>	<i>Debt Service</i>	<i>Capital Projects</i>	
<b>Expenditures</b>					
General Government	\$ 12,161,204	\$ 3,248,841	-	-	\$ 15,410,045
Public Safety	3,526,701	19,932,577	-	-	23,459,278
Physical Environment	679,048	73,106	-	-	752,154
Transportation	-	9,196,676	-	-	9,196,676
Economic Environment	115,918	1,615,224	-	-	1,731,142
Human Services	3,645,365	47,870	-	-	3,693,235
Culture and Recreation	1,300,743	-	-	-	1,300,743
Capital Outlay	-	-	-	\$ 4,581,487	4,581,487
Debt Service	-	5,750	\$ 1,783,646	-	1,789,396
<b>Total Expenditures</b>	<b>\$ 21,428,979</b>	<b>\$ 34,120,044</b>	<b>\$ 1,783,646</b>	<b>\$ 4,581,487</b>	<b>\$ 61,914,156</b>
Excess (deficiency) of Revenues over Expenditures	\$ 1,293,112	\$ 4,924,065	\$ 1,756,189	\$ 3,957,630	\$ 503,358
<b>Other Financing Sources (Uses)</b>					
Operating Transfers, In	\$ 606,773	\$ 264,604	\$ 1,909,649	\$ 2,228,676	\$ 5,009,702
Operating Transfers, Out	(2,232,982)	(2,322,666)	(299,383)	(153,972)	(5,009,003)
Other Uses	(3,350,410)	-	-	-	(3,350,410)
Debt Proceeds	3,273,346	719,773	-	552,027	4,545,146
<b>Total Other Financing Sources (Uses)</b>	<b>(\$ 1,703,273)</b>	<b>(\$ 1,338,289)</b>	<b>\$ 1,610,266</b>	<b>\$ 2,626,731</b>	<b>\$ 1,195,435</b>
<i>Excess (deficiency) of Revenues and other sources over Expenditures and other Uses</i>	(\$ 410,161)	\$ 3,585,776	(\$ 145,923)	(\$ 1,330,899)	\$ 1,698,793
Fund Balance – October 1, 2000	9,222,079	25,342,761	145,923	7,212,140	41,922,903
Change in reserve for inventory	(14,287)	1,335	-	-	(12,952)
<b>Fund Balance – September 30, 1999</b>	<b>\$ 8,797,631</b>	<b>\$ 28,929,872</b>	<b>-</b>	<b>\$ 5,881,241</b>	<b>\$ 43,608,744</b>

SOURCE: Santa Rosa County General Purpose Financial Statements, for Fiscal Year Ended September 30, 2001

## C. Capital Improvements Projects

Table 10-1, Comprehensive Plan Policy Document, presents the Five-Year Schedule of Capital Improvements adopted by Santa Rosa County.

### *Fiscal Implications of Existing Deficiencies*

All deficiencies identified in the Comprehensive Plan are expected to be addressed during the Planning Timeframe, beginning with the current adopted Five-Year Schedule of Capital Improvements and through updates each year of the Schedule.