

# CAPITAL IMPROVEMENTS ELEMENT

CITY OF TARPON SPRINGS

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Planning & Zoning Division

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## I. PURPOSE AND FORMAT

The Florida Legislature mandates that all local governments plan for the availability of public facilities and services to support development concurrent with the impacts of such development. As a result, the Capital Improvements Element (CIE) of local comprehensive plans was created to allow municipalities to clearly demonstrate that this mandate is being achieved. The purpose of the CIE is to: (1) evaluate the need for public facilities in support of the Future Land Use Element; (2) identify capital projects needed to maintain adopted Level of Service (LOS) standards; (3) estimate the costs of improvements for which the local government has fiscal responsibility; (4) analyze the fiscal capability of the local government to finance and construct improvements; and (5) adopt financial policies to guide the funding and construction of improvements.

The CIE differs from a capital improvement program in that it needs to include only those facilities derived from other elements of the comprehensive plan. That is, the CIE is used to demonstrate the economic feasibility of the comprehensive plan. It focuses on the capital outlay required to meet existing deficiencies and to maintain adopted LOS standards. A capital improvement program is a schedule of all future capital projects which may or may not address LOS standards, as well as annual operating and maintenance costs (i.e. salaries, insurance, maintenance, etc.).

This CIE includes:

1. a listing of public facility needs as identified in other sections of the comprehensive plan;
2. a map of the geographic service area and location of major system components for the public education and public health systems within the local government's jurisdiction;
3. an inventory of existing revenue sources and funding mechanisms available for capital improvement financing;
4. a listing of goals, objectives and policies;
5. a section detailing implementation, including a five-year schedule of capital improvements; and
6. a section describing monitoring and evaluating strategies.

## II. INVENTORY OF PUBLIC FACILITY NEEDS

### A. Capital Needs Derived from Other Elements

The analyses performed in the preceding Tarpon Springs Comprehensive Plan elements have identified capital improvements needed to meet the demands of existing and future development.

This inventory sets forth capital projects which have been identified as an existing or projected need in the previous elements of the Comprehensive Plan. These projects are generally nonrecurring, large scale, and high cost. Multiple year financing may be required.

The Schedule of Capital Improvements identifies projects from other elements of the Comprehensive Plan for FY 2011 thru FY 2015. Only the capital improvement projects that are needed to maintain the adopted level of service standard are listed

## B. Cost Estimates for Identified Capital Needs

“(2)(c) The costs of needed capital improvements for mitigation of existing deficiencies, replacement and new growth needs pursuant to the future land use element and shall explain the basis of cost estimates;” (Chapter 9J-5.016 F.A.C.)

### 1. Existing Deficiencies

- a. The City has recently completed a Stormwater Action Plan (SAP) covering the 5 basins that comprise the City’s stormwater management area. The SAP evaluated the flooding conditions that occur in various locations within the City limits, provides conceptual solutions to abate these flooding conditions, includes a prioritized capital improvement plan for implementation, and enhances water quality by utilizing treatment systems and best management practices. Table 13 lists the projects, the fiscal year in which the funds are anticipated, estimated costs, and the funding sources.
- b. The City continues to implement its Multimodal Transportation District (MMTD) to address the deficiencies outlined in the Transportation Element. Table 11 lists the projects, the fiscal year in which the funds are anticipated, estimated costs, and the funding sources.
- c. The Recreation and Open Space Element has identified a need to improve the City’s Mini-Parks. Table 12 lists the projects, the fiscal year in which the funds are anticipated, estimated costs, and the funding sources.

### 2. New Growth Needs

- a. The City continues to move forward with permitting of the Reverse Osmosis Water Plant. The timeline for construction has been delayed due to a recent lawsuit that was filed challenging the issuance of certain jurisdictional permits. It is estimated that this lawsuit could delay the project for at least 1 year. Table 13 lists the project, the fiscal year in which the funds are anticipated, estimated costs, and the funding source.

## C. Estimates for Identified Projects Impacting Operating Costs

The cost estimates for the identified projects that have an impact on capital expenditures are included in the Schedule of Capital Improvements. The City has also considered the impact of adopting policies that will result in an increase in operating expenditures. The City has taken steps to ensure that operating costs aren’t negatively impacted. The City can also explore the options of special assessments, adjusting impact fees, etc. to cover any unanticipated increase in operating expenditures.

Necessary improvements to the State highway system and Pinellas County maintained rights-of-way are not included in the Schedule of Capital Improvements. Instead, the Florida Department of Transportation Five-Year Work Program and the Pinellas County MPO TIP are included by reference in the Transportation Element.

### III. INVENTORY OF PUBLIC HEALTH AND PUBLIC EDUCATION FACILITIES

“(1)(b) The geographic service area and location of major system components for the public education and public health systems within the local government’s jurisdiction shall be identified.”

“(2)(d) The impact of new or improved public educational and public health care systems and facilities on the provision of infrastructure;” (Chapter 9J-5, F.A.C.)

Public education is the responsibility of the Pinellas County School Board and public health is the responsibility of the Pinellas County Board of County Commissioners. Map 1 identifies the location and geographic service area of all public education and public health facilities within the City of Tarpon Springs.

The Pinellas County School System has been experiencing a steady decline in enrollment. While many urban counties in the State of Florida are experiencing significant population growth, Pinellas County’s growth is more restrained due to the extent of urban development that has already occurred. For this reason, Pinellas County does not foresee large increases in population in the years to come, and any increases will mainly be due to infill development and redevelopment projects.

Public School Systems: Tarpon Springs Elementary School (525 North Disston Avenue), Tarpon Springs Fundamental Elementary School (400 East Harrison Street), Sunset Hills Elementary School (1343 Gulf Road), Tarpon Springs Middle School (501 North Florida Avenue), and Tarpon Springs High School (1411 Gulf Road).

The Pinellas County Health and Human Services Department has 6 offices throughout Pinellas County. The Tarpon Springs Outreach office serves citizens who live in the northern Pinellas County area.

Public Health Systems: Pinellas County Health Department (301 South Disston Avenue).

There are no major public education or health capital improvements planned for Tarpon Springs within this planning period. It is expected that the five existing education facilities and one health facility will be able to adequately handle new growth.

### IV. EXISTING REVENUE SOURCES AND FUNDING MECHANISMS

9J-5.016 (1)(c) Existing revenue sources and finding mechanisms available for capital improvement financing, such as ad valorem taxes, bonds, state funds, federal funds, gas taxes and impact fees shall be inventoried.

In order to determine the fiscal capacity of the City of Tarpon Springs, it is necessary to inventory the existing revenue sources and funding mechanisms available for capital improvement financing. The following is a discussion of the City’s financial resources, including the current status of each revenue source. Not all of these revenues will be used to fund the capital improvements included in this element.

#### A. Local Sources

##### GENERAL FUND

The General fund consists of property taxes, franchise taxes, utility taxes, licenses/permits, miscellaneous revenues, and intergovernmental revenues.

1. Property Taxes (Ad Valorem) - 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 all real property and other tangible personal property. Revenue from ad valorem taxes is used to fund both operating costs and small capital purchases.

CURRENT STATUS: In FY 2011, the Board of Commissioners established a millage rate of 5.45, or 2.97% below the rollback rate of 5.6167 mils. At the 5.45 millage rate, the assessed valuation of taxable property is expected to generate for the General Fund approximately \$7,085,878 in Ad Valorem tax revenue.

2. Franchise Fees - The City of Tarpon Springs levies fees on the private utilities operating within the municipality.

CURRENT STATUS: In FY 2011, the City of Tarpon Springs budgeted \$1,769,304 for this fund category. In FY 2010, the City of Tarpon Springs collected \$1,870,050 in franchise fees.

3. Utility Taxes - The City of Tarpon Springs collects a utility tax based on purchases of electricity, water, natural gas, fuel oil and propane within the municipality.

CURRENT STATUS: In FY 2011, the City of Tarpon Springs budgeted \$2,307,203 for this fund category. In FY 2010, the City of Tarpon Springs collected \$2,312,893 in utility taxes.

4. Communication Service Taxes - The City of Tarpon Springs collects a communication service tax for local communication services which include telecommunications, cable, direct-to-home satellite, and related services. This definition encompasses voice, data, audio, video, or any other information or signals, including cable services that are transmitted by any medium. These fees are collected by the state and distributed to the City.

CURRENT STATUS: In FY 2011, the City of Tarpon Springs budgeted \$1,159,400 for this fund category. In FY 2010, the City of Tarpon Springs collected \$1,249,240 in utility taxes.

5. Permits and Fees - The City of Tarpon Springs receives revenues from several sources within this category. These include building, electrical, mechanical, gas, fire prevention, plumbing, demolition, sign, and tree removal permits, as well as fees for flood elevation certificates.

CURRENT STATUS: In FY 2011, the City of Tarpon Springs budgeted \$1,976,581 for this fund category. In FY 2010, the City of Tarpon Springs collected \$2,024,395 in license and permit fees.

6. Intergovernmental Revenues - The sources of revenue listed in this section represent funds which may be levied, collected and disbursed by the City of Tarpon Springs at

the local level. In addition to these locally raised revenues, the City also receives fund transfers from the State government annually based upon State revenue sharing. These funds include fees, taxes and grants.

**CURRENT STATUS:** In FY 2011, the City of Tarpon Springs budgeted \$1,925,853 for this fund category. In FY 2010, the City of Tarpon Springs collected \$1,916,290 in intergovernmental revenue.

7. Charges for Service - Charges for services include monies collected by the City for services rendered.

**CURRENT STATUS:** In FY 2011, the City of Tarpon Springs has budgeted \$1,898,140 for this fund category. In FY 2010, the City of Tarpon Springs collected \$1,940,196 in charges for services.

8. Fines and Forfeitures - The source of this type of revenue is derived from monies collected locally (i.e. parking tickets) or collected at the county level (i.e. court fines) and distributed back to the municipality by the Clerk of the Circuit Court as specified in the Florida Statutes.

**CURRENT STATUS:** In FY 2011, the City of Tarpon Springs has budgeted \$118,180 for this fund category. In FY 2010, the City of Tarpon Springs collected \$128,700 in fines and forfeitures.

9. Interest - Interest is monies earned on the investment of municipal revenues/surpluses.

**CURRENT STATUS:** In FY 2011, the City of Tarpon Springs has budgeted \$158,000 for this fund category. In FY 2010, the City of Tarpon Springs collected \$210,000.

10. Miscellaneous General Fund Revenues - Miscellaneous revenues are revenues generated through a variety of sources.

**CURRENT STATUS:** In FY 2011, the City of Tarpon Springs has budgeted \$531,046 for this fund category. In FY 2010, the City of Tarpon Springs collected \$617,274.

11. Enterprise Funds - This fund category is used to account for the financing, acquisition, operation and maintenance of governmental facilities and services that are supported primarily by user charges.

- a. Sanitation Fund - This fund is used to account for the provision of solid waste removal, recycling and yard waste services to residents of the City.

**CURRENT STATUS:** In FY 2011, the City of Tarpon Springs has budgeted \$5,255,991 for this fund category. In FY 2010, the City of Tarpon Springs collected \$5,711,743.

- b. Water/Sewer Fund - This fund is used to account for the provision of water and sewer services to residents of the City. All activities necessary to provide such services include but are not limited to; administration, operations, maintenance, financing and related debt service, and billing and collection.



CURRENT STATUS: In FY 2011, the City of Tarpon Springs has budgeted \$11,981,405 for this fund category. In FY 2010, the City of Tarpon Springs collected \$10,410,375.

- c. Construction Fund - This fund is used to account for the construction of the new Reverse Osmosis Water Plant.

CURRENT STATUS: In FY 2011, the City of Tarpon Springs has budgeted \$20,817,259 for this fund category. In FY 2010, the City of Tarpon Springs budgeted \$42,013,287.

- d. Marina Fund - This fund is used to account for the provision of marina services to residents of the City.

CURRENT STATUS: In FY 2011, the City of Tarpon Springs has budgeted \$93,511 for this fund category. In FY 2010, the City of Tarpon Springs collected \$108,609.

- e. Stormwater Fund - This fund is used to account for the provision of stormwater services to residents of the City.

CURRENT STATUS: In FY 2011, the City of Tarpon Springs has budgeted \$1,250,915 for this fund category. In FY 2010, the City of Tarpon Springs collected \$1,857,528.

- f. Golf Course Fund - This fund is used to account for the provision of golf course services to residents of the City.

CURRENT STATUS: In FY 2011, the City of Tarpon Springs has budgeted \$1,385,602 for this fund category. In FY 2010, the City of Tarpon Springs collected \$1,366,756.

12. Special Sources of Revenue - Depending on priorities assigned by the City Commission and the availability of other revenue sources, it may be necessary to seek additional funding mechanisms. The following represent options available to the City of Tarpon Springs to finance required capital improvements.

- a. Impact Fees - These fees are charged in advance of new development and are designed to pay for infrastructure needs which directly result from new growth. These fees must be equitably allocated to the specific group(s) which will directly benefit from the capital improvement, and the assessment levied must fairly reflect the true costs of these improvements. Only those impact fees related to the CIE are discussed below.

CURRENT STATUS: The City has sewer, water, police, fire, parks and recreation, library, general government, fire protection surcharge and transportation impact fees. The fee schedule is as follows:

<u>Impact Fee Type</u>	<u>Fee Amount</u>
Sewer Service	\$ <u>1,613.00</u> / each single family unit
Water Service	\$ <u>2,095.00</u> / each single family unit

Police Protection	\$ 452.00/ each residential unit
	\$ .333/ sq. ft. (commercial)
Fire Protection	\$ 395.00/ each residential unit
	\$ .292/ sq. ft. (commercial)
Parks & Recreation Service	\$ 936.00/ each residential unit
Library Service	\$ 453.00/ each residential unit
General Government Service	\$ 164.00/ each residential unit
	\$ .80/ sq. ft. (commercial)
Fire Protection Surcharge	\$ 148.00 / each residential unit
	\$ .163 / sq. ft. (commercial)
Transportation (48% to City T.I.F Fund, 48% to Pinellas County T.I.F Fund, 4% to City General Fund for admin costs)	
Single-Family	\$ 2,066.00 / dwelling unit
Multi-family	\$ 1,420.00 / dwelling unit
Condominium	\$ 1,270.00 / dwelling unit
Efficiency apt./hotel	\$ 419.00 / room
Mobile home	\$ 1,076.00 / dwelling unit
Licensed ALF	\$ 250.00 / bed
Office	
(0-49,999 sq. ft.)	\$ 3,292.00 / 1,000 sq. ft.
(50,000-149,999 sq. ft.)	\$ 2,767.00 / 1,000 sq. ft.
(150,000-299,999 sq. ft.)	\$ 2,323.00 / 1,000 sq. ft.
(300,000-599,999 sq. ft.)	\$ 2,100.00 / 1,000 sq. ft.
(600,000-799,999 sq. ft.)	\$ 1,697.00 / 1,000 sq. ft.
(Over 800,000 sq. ft.)	\$ 1,656.00 / 1,000 sq. ft.
Research center	\$ 1,232.00 / 1,000 sq. ft.
General industrial	\$ 1,414.00 / 1,000 sq. ft.
Industrial park	\$ 1,414.00 / 1,000 sq. ft.
Manufacturing	\$ 767.00 / 1,000 sq. ft.
Warehousing	\$ 1,010.00 / 1,000 sq. ft.
Mini-warehousing	\$ 307.00 / 1,000 sq. ft.
Hospital	\$ 2,503.00 / bed
Nursing home	\$ 217.00 / bed
Clinic/Medical office	\$ 6,311.00 / 1,000 sq. ft.
Veterinary clinic	\$ 1,878.00 / 1,000 sq. ft.
Hotel	\$ 1,760.00 / room
Motel	\$ 910.00 / room
Resort hotel	\$ 3,208.00 / room
General recreation	\$ 843.00 / parking space
Marina	\$ 814.00 / boat berth
Dry dock marina	\$ 293.00 / boat slip
Racquet club	\$ 1,356.00 / 1,000 sq. ft.
Golf course	\$ 1,623.00 / parking space
Fitness center	\$ 3,905.00 / 1,000 sq. ft.
Quality restaurant	\$ 8,542.00 / 1,000 sq. ft.
Sit-down restaurant	\$11,462.00 / 1,000 sq. ft.
Drive-in restaurant	\$24,578.00 / 1,000 sq. ft.
Quality drive-in restaurant	\$15,350.00 / 1,000 sq. ft.
Discount store	\$ 2,325.00 / 1,000 sq. ft.
Building materials store	\$ 2,018.00 / 1,000 sq. ft.
Home improvement superstore	\$ 2,342.00 / 1,000 sq. ft.

New and used car sales	\$ 2,726.00 / 1,000 sq. ft.
Service station w/ convenience store <800 sq. ft.	\$ 2,517.00 / 1,000 sq. ft.
Car wash	\$ 6,977.00 / 1,000 sq. ft.
Supermarket	\$ 4,681.00 / 1,000 sq. ft.
Convenience store (under 3,000 sq. ft.)	\$28,456.00 / 1,000 sq. ft.
Convenience store (3,000 sq. ft. or over)	\$14,319.00 / 1,000 sq. ft.
Movie theater w/ matinee	\$11,108.00 / screen
Auto repair/detailing	\$ 2,232.00 / 1,000 sq. ft.
Furniture store	\$ 351.00 / 1,000 sq. ft.
Retail nursery (garden center)	\$ 1,701.00 / 1,000 sq. ft.
Discount club store	\$ 6,405.00 / 1,000 sq. ft.
Discount superstore	\$ 5,133.00 / 1,000 sq. ft.
Video rental store	\$ 1,144.00 / 1,000 sq. ft.
General commercial	
(under 100,000 sq. ft.)	\$ 3,396.00 / 1,000 sq. ft. g.l.a.
(100,000-199,999 sq. ft.)	\$ 3,627.00 / 1,000 sq. ft. g.l.a.
(200,000-299,999 sq. ft.)	\$ 3,803.00 / 1,000 sq. ft. g.l.a.
(300,000-399,999 sq. ft.)	\$ 3,778.00 / 1,000 sq. ft. g.l.a.
(400,000-499,999 sq. ft.)	\$ 3,702.00 / 1,000 sq. ft. g.l.a.
(500,000-999,999 sq. ft.)	\$ 3,943.00 / 1,000 sq. ft. g.l.a.
(Over 1,000,000 sq. ft.)	\$ 4,192.00 / 1,000 sq. ft. g.l.a.
Bank	\$ 2,975.00 / 1,000 sq. ft.
Church	\$ 1,375.00 / 1,000 sq. ft.
Library	\$ 8,159.00 / 1,000 sq. ft.
Day care center	\$ 5,033.00 / 1,000 sq. ft.
Elementary school	\$ 192.00 / student
High school	\$ 283.00 / student
Junior/community college	\$ 339.00 / student
University	\$ 679.00 / student
Airport	\$ 465.00 / flight
Park	\$ 9,050.00 / acre

- b. Special Assessments - Like impact fees, special assessments are levied against residents, agencies or districts that directly benefit from the new service or facility.

CURRENT STATUS: The City of Tarpon Springs has no special assessments.

- c. Borrowing - The high cost of some capital improvements requires local governments to sometimes employ borrowing, either through short-term or long-term financing, perhaps through local banks, is one option available to raise revenue for periods of one to five years. Longer term borrowing, usually in the form of bonds, is used to raise revenue for five to forty years. The following are examples of types of bond issues which the City may use.

(1) General Obligation Bonds - These bonds are backed by the full faith and credit of the City, secured by the pledge of the City's ad valorem taxing power, and must be approved by voter referendum. Ad valorem taxes necessary to pay

debt service on general obligation bonds are not subject to constitutional property tax millage limits. In the event of default, the holders of general obligation bonds have the right to compel a tax levy or legislative appropriation. General obligation bonds offer lower interest rates than other bonds.

**CURRENT STATUS:** The City of Tarpon Springs has issued no general obligation bonds.

(2) **Revenue Bonds** - Revenue bonds are bonds payable from specific source of revenue and which do not pledge the full faith and credit of the issuer. Revenue bonds are payable from specific revenues, such as those generated by enterprise activity or other non-ad valorem tax sources. Revenue bonds do not permit the bondholders to compel taxation for payment of debt service, and may be approved by voter referendum.

**CURRENT STATUS:** The City of Tarpon Springs has issued no revenue bonds.

(3) **Industrial Revenue Bonds** - Industrial revenue bonds or IRBs are securities issued by a local government to finance the construction or purchase of certain industrial, commercial, manufacturing, or public purpose facilities to be purchased by or leased to a private user. The attractiveness of these bonds to industry is that they carry comparatively low interest rates due to their tax-exempt status. The advantage to the local government is that the private sector is responsible for retirement of the debt.

**CURRENT STATUS:** The City of Tarpon Springs has issued no industrial revenue bonds.

- d. **State & Federal Revenue Sources** - The City of Tarpon Springs has utilized its relationship with its state and federal legislative delegations to secure state appropriations and federal earmarks for capital projects. Although this funding source is not guaranteed, the city has a proven record of securing funds for deserving projects.
- e. **Grants** - Grant funding can provide a source of capital funding for local communities. Although such sources have been reduced and can be limited in nature, the following represents available opportunities:
- Community Development Block Grant (CDBG)
  - Florida Forever
  - Florida Recreation Development Assistance Program
  - Florida Communities Trust
  - Surface Water and Improvement Program (SWIM)
  - County Incentive Grant Program
  - Transportation Enhancement Grant Program

**CURRENT STATUS:** Within the past 4 years, the City of Tarpon Springs has been awarded over two million dollars in grants from the Environmental Protection Agency (EPA), Pinellas County, the Florida Department of

Transportation (FDOT) and the Pinellas County Metropolitan Planning Organization (MPO).

## V. INVENTORY OF LOCAL POLICIES AND PRACTICES

### A. Local Policies and Practices -

9J-5.016(2)(a) Current local practices that guide the timing and location of construction, extension or increases in capacity of each public facility:

In order for the Capital Improvements Element to be an effective tool in implementing the comprehensive plan, there will have to be local policies and practices guiding the timing and location of public facilities. The CIE's effectiveness will also be influenced by State, regional and county agencies which have jurisdiction over the City.

Nine policies and practices that can contribute to the implementation of the comprehensive plan are described below. Some of the policies and practices are in effect now. Others may become relevant or necessary for adoption in the future, and should be considered in the annual revisions of this CIE.

1. Capital Improvements Program - A capital improvement program is a five or six year plan for capital expenditures. Included in a CIP are major one-time expenses for facilities or equipment with a life expectancy of five years or more. The CIP usually contains the costs for: construction and renovation of public buildings and facilities; public works projects such as storm drainage, street paving and resurfacing, and water and sewer line; and purchase of major equipment such as fire trucks and automobiles.

The process of preparing a CIP includes identifying and listing capital items; scheduling them; estimating costs; and anticipating revenue sources or other means of financing. The CIP should be part of the local planning process and consistent with the adopted comprehensive plan. Often the first year of the CIP is the capital budget for the current year.

**CURRENT STATUS:** The City of Tarpon Springs currently has a 5-year Capital Improvement Program (CIP). This document contains expenditures/projects summary by fund, expenditures by function, and individual fund reports detailing the expenditures/projects with the offsetting funding sources.

2. Level of Service Standards - Level of service (LOS) standards are used to indicate whether public facilities are adequate. As defined in Chapter 9J-5, Florida Administrative Code, LOS is an indicator 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 must indicate the capacity per unit of demand for each public facility.

If public facilities are addressed by local governments in their comprehensive plans, LOS standards are required to be included. This is to ensure that there will be adequate capacity for future development, and that issuance of development orders and permits will not lead to deterioration in LOS. The intent is for facilities and services needed to maintain LOS to be provided concurrent with new

development. For example, LOS standards may result in orderly urban growth or infill, by mandating that new development take place in areas where facilities already have excess capacity.

**CURRENT STATUS:** The City of Tarpon Springs has adopted LOS standards for all public facilities. The City also has a Concurrency Management System and annual report as part of the regulations contained in the Comprehensive Zoning and Land Development Code.

3. **Impact Fees** - As explained above under Existing Revenue Resources, impact fees are charges to new development for infrastructure which directly benefit it. Under Chapter 163, F.S., impact fees are one of the strategies local governments are encouraged to use for regulating development. For example, if a City currently has areas with excess facility capacity or under utilized services, it may encourage infill development not imposing impact fees in those areas. In this way impact fees can be used to affect the location and timing of new development.

**CURRENT STATUS:** The City of Tarpon Springs levies impact fees for sewer, water, police, fire, parks and recreation, library, general government, fire protection surcharge and transportation.

4. **User Charges and Connection Fees** - Through user charges, the City imposes the cost of public facilities or services on the people benefiting from them. User charges are often used for the payment of debt service on revenue bonds, as well as for operations and maintenance costs of the enterprise.

**CURRENT STATUS:** The City currently levies user charges and connection fees for services.

5. **Adequate Facilities Ordinance** - An adequate facilities ordinance is a means by which a local government can require public facilities to be available concurrent with new development. Under such an ordinance, development approval depends on the presence of sufficient facilities and services to maintain adopted LOS standards. It gives the City the right to require the private sector to provide facilities and services to support its proposed developments.

**CURRENT STATUS:** The City of Tarpon Springs has not adopted an Adequate Facilities Ordinance.

6. **Mandatory Dedications or Fees in Lieu Of** - When local governments so require, the private sector must provide a portion of the land within its proposed developments for public purposes such as roads, parks and schools. If such land dedication is impractical, the developer may pay a fee instead.

**CURRENT STATUS:** The City of Tarpon Springs requires the dedication of land, infrastructure or the payment of a fee for certain developments that may have a negative impact upon the City's ability to provide services.

7. **Moratoria** - Local governments can pass an ordinance to temporarily stop development on an emergency basis. Such a stop-gap ordinance is called a moratorium. It is considered a valid last resort option for the protection of public

health, safety and welfare. When adopting a moratorium, the City should consider the legal status of existing “vested” developer rights, the geographic extent of the moratorium, and the length of time and conditions under which the moratorium will be imposed. The time should be a reasonable amount in which necessary improvements can be constructed. Moratoria can be imposed through the issuance of building permits, development approvals, and hookups or extensions of public services such as water and sewer.

**CURRENT STATUS:** The City of Tarpon Springs is not currently enforcing a moratorium.

8. Urban Service Area - The designation of an urban service area boundary can be used to designate areas where the municipality will provide public facilities and services. This approach can guide the timing and location of public facilities within those areas where development is desired.

**CURRENT STATUS:** The City of Tarpon Springs has not designated any urban service boundaries.

9. Tax Increment Financing (TIF) - This is a tool which is used for redevelopment and community improvement projects within a designated area. With federal and state sources for redevelopment generally less available, TIF has become an often-used financing mechanism for municipalities.

**CURRENT STATUS:** The City of Tarpon Springs has a designated Community Redevelopment Area (CRA) and TIF district.

## **VI. ANALYSIS**

### **A. Background**

Fiscal Assessment - This section begins the examination of the ability of the City to fund the capital improvements identified in the other elements of the comprehensive plan. The purpose of the section is to determine the impact of the facilities in relation to revenues, and whether sufficient funding will be available from FY 2010 through FY 2014 to finance the required improvements. It is important to note that the revenue to expenditure analysis is based upon only those needs identified by other comprehensive plan elements. Any projected cash surplus will be needed to provide for the flexibility to accommodate unanticipated expenses and additional projects which may result from market conditions or future decisions by the Board of Commissioners.

### **B. Accounting System**

The City of Tarpon Springs accounting system is based up on the Uniform Accounting Code required by Florida Statute. This system is based upon generally accepted accounting principles, and requires standardization throughout the State of Florida. Governmental accounting systems are organized and operated on a fund basis. This requires records in each “fund” provides a complete accounting of assets, liabilities, reserves, equities, revenues and expenditures. Following is a brief discussion of the types of funds used by the City and the general fiscal implications of the use of these funds upon capital financing.

#### **1. Governmental Fund Types**

### General Fund

The general fund consists of revenues from ad valorem taxes, franchise taxes, utility taxes, license/permits, intergovernmental revenues, and miscellaneous sources. These monies are necessary to fund the normal maintenance and operational needs of the City.

### Special Revenue Funds

The Special Revenue Funds accounts are used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

### Capital Project Funds

The Capital Project Funds accounts are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds or trust funds).

## 2. Proprietary Fund Types

### Enterprise Funds

Enterprise funds are used to account for operations that are financed and operated in a manner similar to how private businesses are run. The intent is to recover the costs and expenses of providing a service to the general public in a continuing basis through user charges. Revenue bonds may be issued using a portion of the facility receipts for debt service to finance large scale projects. Revenues generated from user charges which are in excess of actual annual capital and operating expenses may be used to finance necessary capital improvements. The City utilizes enterprise funds for sanitary sewer, potable water, sanitation, stormwater, general construction, the golf course, and the Harbormaster.

### Internal Service Funds

The Internal Service Funds account for the financing of goods or services provided by one department to other City departments or to other governments on a cost-reimbursement basis.

## 3. Fiduciary Funds (Funds not Budgeted)

### Pension Trust Funds

Pension (and other benefit) trust funds report resources that are required to be held in trust for the members and beneficiaries of defined benefit pension plans, defined contribution plans, other post-employment benefit plans, or other employee benefit plans. These funds account for dollars held in trust to pay employee retirement



benefits, and the City’s expenditures for these funds are recorded in the General Fund.

C. Unreserved Fund Balance

The unreserved fund balance consists of revenues that are not committed or reserved for a particular expenditure or use. The current reported fund balance can be found in the adopted city budget.

D. Financial Assessment

1. Forecasting of Revenues and Expenditures

Previous Revenues per Capita (Table 1), Projected Revenues per Capita (Table 2), Previous Expenditures per Capita (Table 3), Projected Expenditures per Capita (Table 4), Ad Valorem Tax Revenues Levied (Figure 1), the Previous Budget Balance (Table 5), and Projected Budget Balance (Table 6) were made by using the average annual percent change obtained from the historical data and population projections from the Florida Office of Economic and Demographic Research.

**Table 1 - Previous Revenues Per Capita**

	<u>Population</u>	<u>Total Revenues</u>	<u>Revenues Per Capita</u>
<u>FY 2005-2006</u>	<u>23,660</u>	<u>\$38,588,102</u>	<u>\$1,630.94</u>
<u>FY 2006-2007</u>	<u>24,161</u>	<u>\$43,929,971</u>	<u>\$1,818.22</u>
<u>FY 2007-2008</u>	<u>24,628</u>	<u>\$54,719,810</u>	<u>\$2,221.85</u>
<u>FY 2008-2009</u>	<u>24,694</u>	<u>\$44,172,072</u>	<u>\$1,788.78</u>
<u>FY 2009-2010</u>	<u>24,472</u>	<u>\$48,598,405</u>	<u>\$1,985.87</u>

Source: Florida Department of Financial Services

**Table 2 - Projected Revenues Per Capita**

	<u>Population</u>	<u>Projected Revenues</u>	<u>Revenues Per Capita</u>
<u>FY 2010-2011</u>	<u>25,716</u>	<u>\$53,937,105.90</u>	<u>\$2,097.41</u>
<u>FY 2011-2012</u>	<u>25,983</u>	<u>\$54,368,602.74</u>	<u>\$2,092.46</u>
<u>FY 2012-2013</u>	<u>26,042</u>	<u>\$54,803,551.56</u>	<u>\$2,104.42</u>
<u>FY 2013-2014</u>	<u>26,278</u>	<u>\$55,241,979.97</u>	<u>\$2,102.21</u>
<u>FY 2014-2015</u>	<u>26,557</u>	<u>\$55,663,093.28</u>	<u>\$2,095.98</u>

Source: City of Tarpon Springs Planning & Zoning Division

**Table 3 - Previous Expenditures Per Capita**

	<u>Population</u>	<u>Total Expenditures</u>	<u>Expenditures Per Capita</u>
<u>FY 2005-2006</u>	<u>23,660</u>	<u>\$40,162,042</u>	<u>\$1,697.46</u>
<u>FY 2006-2007</u>	<u>24,161</u>	<u>\$37,592,662</u>	<u>\$1,555.92</u>
<u>FY 2007-2008</u>	<u>24,628</u>	<u>\$43,580,935</u>	<u>\$1,769.56</u>
<u>FY 2008-2009</u>	<u>24,694</u>	<u>\$43,741,216</u>	<u>\$1,771.32</u>
<u>FY 2009-2010</u>	<u>24,472</u>	<u>\$42,046,033</u>	<u>\$1,718.12</u>

Source: Florida Department of Financial Services

**Table 4 - Projected Expenditures Per Capita**

	<b>Population</b>	<b>Projected Expenditures</b>	<b>Expenditures Per Capita</b>
<b>FY 2010-2011</b>	<b>25,716</b>	<b>\$47,177,401.42</b>	<b>\$1,834.35</b>
<b>FY 2011-2012</b>	<b>25,983</b>	<b>\$47,554,820.63</b>	<b>\$1,830.22</b>
<b>FY 2012-2013</b>	<b>26,042</b>	<b>\$47,935,259.19</b>	<b>\$1,840.69</b>
<b>FY 2013-2014</b>	<b>26,278</b>	<b>\$48,318,741.26</b>	<b>\$1,838.75</b>
<b>FY 2014-2015</b>	<b>26,557</b>	<b>\$48,705,291.19</b>	<b>\$1,833.99</b>

Source: City of Tarpon Springs Planning & Zoning Division

**Table 5 - Previous Budget Balance**

	<b>Total Revenues</b>	<b>Total Expenditures</b>	<b>Balance</b>
<b>FY 2005-2006</b>	<b>\$47,535,665</b>	<b>\$47,535,665</b>	<b>\$0</b>
<b>FY 2006-2007</b>	<b>\$53,052,317</b>	<b>\$53,052,317</b>	<b>\$0</b>
<b>FY 2007-2008</b>	<b>\$46,288,691</b>	<b>\$43,495,577</b>	<b>\$2,793,114</b>
<b>FY 2008-2009</b>	<b>\$42,696,783</b>	<b>\$43,741,216</b>	<b>(\$1,044,433)</b>
<b>FY 2009-2010</b>	<b>\$48,598,405</b>	<b>\$42,046,033</b>	<b>\$6,552,372</b>

Source: City of Tarpon Springs Finance Department

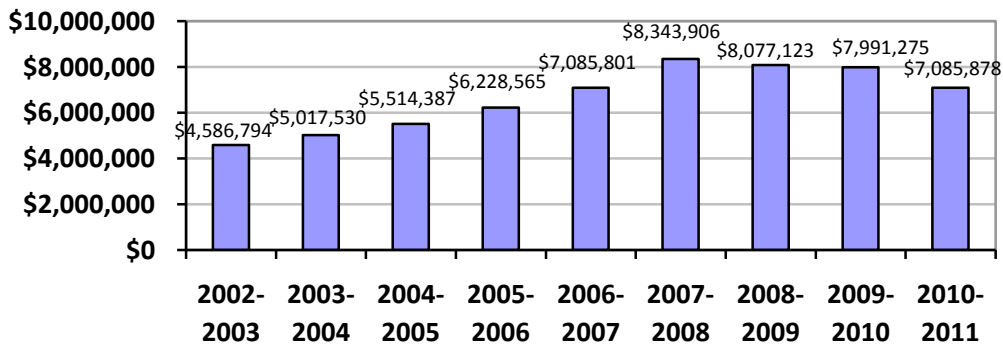
**Table 6 - Projected Budget Balance**

	<b>Total Revenues</b>	<b>Total Expenditures</b>	<b>Balance</b>
<b>FY 2010-2011</b>	<b>\$53,937,105.90</b>	<b>\$47,177,401.42</b>	<b>\$6,759,704.48</b>
<b>FY 2011-2012</b>	<b>\$54,368,602.74</b>	<b>\$47,554,820.63</b>	<b>\$6,813,782.11</b>
<b>FY 2012-2013</b>	<b>\$54,803,551.56</b>	<b>\$47,935,259.19</b>	<b>\$6,868,292.37</b>
<b>FY 2013-2014</b>	<b>\$55,241,979.97</b>	<b>\$48,318,741.26</b>	<b>\$6,923,238.71</b>
<b>FY 2014-2015</b>	<b>\$55,683,915.80</b>	<b>\$48,705,291.19</b>	<b>\$6,978,624.61</b>

Source: City of Tarpon Springs Planning & Zoning Division

**Figure 1**

**AD VALOREM TAXES LEVIED**



2. Projection of Debt Service Obligations:

The City has no outstanding revenue bonds.

### 3. Projection of Ad Valorem Tax Data

Florida Statutes require that assessments reflect full “just value” which is frequently defined as market value. Table 8 presents a five-year projection of ad valorem tax data and millage rates for the City of Tarpon Springs.

**Table 7 - Projection of Ad Valorem Taxes and Millage Rate**

	<u>Ad Valorem Taxes</u>	<u>Millage Rate</u>
<u>FY 2010-2011</u>	<u>\$7,111,232.00</u>	5.45
<u>FY 2011-2012</u>	<u>\$7,168,121.85</u>	5.45
<u>FY 2012-2013</u>	<u>\$7,225,466.83</u>	5.45
<u>FY 2013-2014</u>	<u>\$7,283,270.56</u>	5.45
<u>FY 2014-2015</u>	<u>\$7,341,536.73</u>	5.45

Source: City of Tarpon Springs Planning & Zoning Division

### 4. Projection of Other Tax Bases and Revenue Sources

Table 8 depicts a projection of license and permit fee revenues that are calculated using a constant rate of growth based on the historical data.

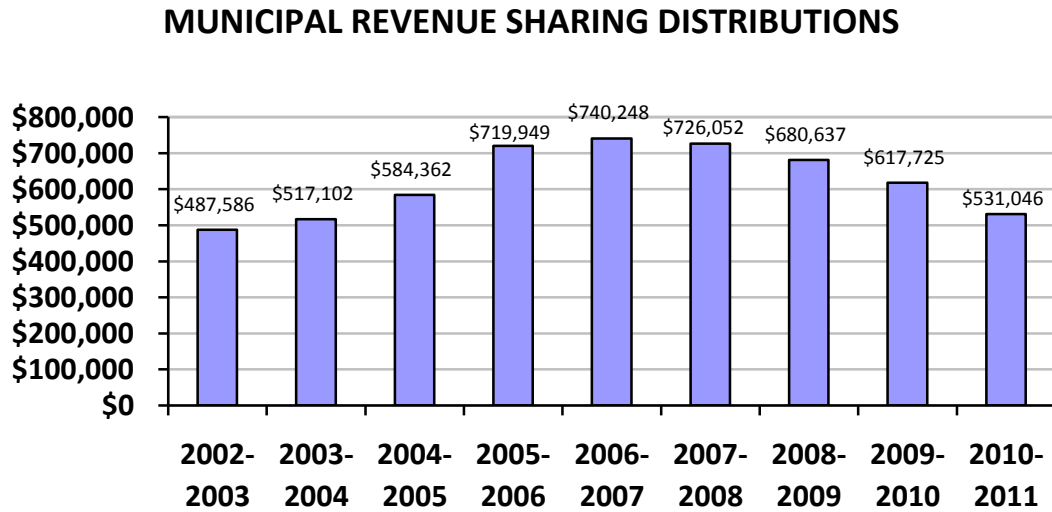
**Table 8 - Projection of License and Permit Fee Revenues**

	<u>License and Permit Fee Revenues</u>
<u>FY 2010-2011</u>	<u>\$1,921,919.75</u>
<u>FY 2011-2012</u>	<u>\$1,937,295.10</u>
<u>FY 2012-2013</u>	<u>\$1,952,793.46</u>
<u>FY 2013-2014</u>	<u>\$1,968,415.80</u>
<u>FY 2014-2015</u>	<u>\$1,984,163.12</u>

Source: City of Tarpon Springs Planning & Zoning Division

Figure 2 depicts data on the municipal revenue sharing dollars from the state of Florida to municipalities.

**Figure 2**



5. Projection of Operating Cost Considerations

Table 9 identifies the unreserved fund balances as a percentage of net operating revenues.

**Table 9 - Projection of Unreserved Fund Balance as a Percentage of Net Operating Revenues**

	2011	2012	2013	2014	2015
<u>Unreserved Fund Balance</u>	<u>\$7,078,302.50</u>	<u>\$5,850,058</u>	<u>\$4,295,980.75</u>	<u>\$4,091,185.25</u>	<u>\$3,848,062.50</u>
<u>Net Operating Revenues</u>	<u>\$19,273,435.50</u>	<u>\$18,559,784</u>	<u>\$17,501,205</u>	<u>\$17,314,108.75</u>	<u>\$17,102,500</u>
<u>Unreserved Fund as a % of Net Operating Revenues</u>	<u>36.73%</u>	<u>31.52%</u>	<u>24.55%</u>	<u>23.63%</u>	<u>22.5%</u>

Source: City of Tarpon Springs Planning & Zoning Division

In addition to the direct capital costs associated with providing the needed facility improvements, the City will also incur increases in annual operating costs. These are recurring expenses associated with the routine operation and maintenance of the new capital facilities. These costs usually include such items as personnel, equipment, maintenance, and utilities. There are no major anticipated increases in operating costs associated with the identified stormwater management, sanitary sewer, transportation, or recreation projects. These improvements involve either engineering design or projects that require minimal operating expenditures. The most significant increase in

operational costs is associated with the development of the Reverse Osmosis Water Plant. When complete, it is anticipated that this facility will generate enough revenues to cover the operating costs.

In a larger context, there are three basic axioms the City utilizes when assessing the ability to cover operating expenses. One is that the millage rate on ad valorem taxes will equal the amount necessary to fund operating expenditures. The second is that increases in operations will be covered through the General Fund and user fees established by the various fund categories. Finally, General Fund revenue will be used sparingly to fund major capital expenditures. The millage rate and enterprise funds are reviewed on an annual basis as part of the budgeting process. Adjustments can be made to ensure that sufficient funds are generated to meet anticipated operating and maintenance expenses.

#### 6. Projection of Debt Capacity

Over the next four years the City of Tarpon Springs has revenue bond issues for the Reverse Osmosis Water Plant and Water and Sewer that totals approximately \$38,977,500. The debt capacity of the city is projected to be fairly limited due to the amount of capital required for the above referenced projects as well as the repayment schedule to retire the debt.

#### E. Summary of Findings

Due to the property tax reduction legislation of 2007 and the worldwide economic recession, the City of Tarpon Springs has had to continue to find ways “to do more with less”. All City departments have been held to the same level of funding for operating expenses since Fiscal Year 2000, except for those areas such as fuel and utilities over which the City has little control. With all that said, the City of Tarpon Springs continues to find itself in good financial shape. The City Commission established a millage rate of 5.45, a slight increase from the previous year’s rate of 4.95 but less than the rollback rate of 5.6167 which will generate the same revenues as the previous fiscal year.

The City Commission established a Fund Balance Policy on December 16, 2008, which states that the General Fund reservation (unrestricted/undesignated) of fund balance be equal to 20% of the current fiscal year operating expenditures and transfers out budgeted for the fund. General Fund expenditures are estimated to be \$19,649,560 for FY 2011, dictating a General Fund unrestricted/undesignated reserve of \$3,929,912. The General Fund unrestricted/undesignated reserve balance at September 30, 2010 is estimated to be \$9,203,929, well within the recommended minimum.

### **VII. PUBLIC SCHOOLS FACILITIES**

#### A. Data and Analysis

Tables 10, 11 & 12 display the projected student population figures through 2011. Figures 3, 4 & 5 display those projections in a graphic format over 5 years by CSA. As is evident from the tables below, minimal growth in the number of students in the Pinellas County School District is projected, and a slight decline in the number of Pinellas County School District students is possible given recent enrollment activity. Because of this, the School District will not be placing their focus on the construction of additional schools.

Instead, the School District will focus on maintenance and improvement of existing facilities in order to continue to provide quality educational facilities for the school-aged population in Pinellas County, and to respond to the decrease in the student/teacher ratios required to address the requirements of the class-size amendment. Because of the minimal increase in the projected student population, the adopted level-of-service standard (LOSS) for public school facilities should continue to be met over the coming years, as overcrowding of facilities is not anticipated. Existing excess capacity will, however, be utilized as needed for the class-size amendment, and use of portable classrooms will continue to provide flexibility in responding to this constitutional amendment.

**TABLE 10**  
**Projected Enrollment by Year for 5-years for Each Elementary School Facility\*\***

Map No. *	School Name	Actual 2006	Projected 2007	Projected 2008	Projected 2009	Projected 2010	Projected 2011	2006/2007 FISH Capacity
	<b>ELEMENTARY SCHOOLS</b>							
64	Azalea	603	602	607	613	610	607	719
76	Bay Point	747	728	732	740	742	738	735
65	Bear Creek	521	512	516	516	518	516	641
50	Blanton	612	622	631	626	625	624	1043
69	Campbell Park	592	622	574	571	578	593	584
60	Clearview Avenue	427	395	409	422	424	414	544
68	Doug Jamerson	602	641	607	611	608	619	601
67	Fairmount Park	596	685	640	633	621	642	723
73	Gulf Beaches	355	378	361	356	356	363	357
66	Gulfport	465	501	470	454	458	472	579
72	James Sanderlin	537	544	549	558	551	549	579
77	John M. Sexton	750	725	719	729	736	732	854
75	Lakewood	505	584	577	573	551	561	637
53	Lynch	566	584	597	605	592	589	883
74	Maximo	651	648	648	666	661	657	698
70	Melrose	492	496	502	505	501	499	655
61	Mount Vernon	461	472	459	448	452	459	481
62	North Shore	478	512	519	519	505	508	542
59	Northwest	701	696	716	722	715	709	743
71	Perkins	574	566	573	575	575	572	731
54	Rio Vista	416	420	422	421	419	420	647
52	Sawgrass Lake	652	674	669	667	662	666	713
56	Seventy-Fourth Street	556	568	565	565	562	564	677
55	Shore Acres	639	688	664	651	647	660	593
57	Tyrone	607	618	618	625	619	619	938
58	Westgate	762	740	748	752	755	750	728
63	Woodlawn	529	562	554	544	539	546	699
	<b>Elementary Total Area A</b>	<b>15396</b>	<b>15783</b>	<b>15646</b>	<b>15667</b>	<b>15582</b>	<b>15648</b>	<b>18324</b>
32	Anona	417	388	404	410	412	404	372
41	Bardmoor	596	664	634	632	620	635	603
37	Bauder	774	782	785	790	785	784	745

Map No. *	School Name	Actual 2006	Projected 2007	Projected 2008	Projected 2009	Projected 2010	Projected 2011	2006/2007 FISH Capacity
42	Cross Bayou	557	594	583	577	571	578	796
33	Frontier	764	750	743	739	748	748	741
34	Fuguitt	597	591	606	604	602	598	717
35	High Point	568	616	590	576	573	587	653
51	Lealman Avenue	480	494	503	509	499	498	687
47	Madeira Beach	436	406	429	441	439	428	537
49	Marjorie K. Rawlings	628	666	661	663	651	656	672
30	Mildred Helms	669	670	657	665	666	668	708
36	Oakhurst	712	662	676	683	693	682	689
46	Orange Grove	385	384	347	348	360	368	397
43	Pinellas Central	619	624	627	632	628	626	537
48	Pinellas Park	649	676	683	682	671	673	703
31	Ridgecrest	685	642	662	667	673	663	665
45	Seminole	694	714	721	716	709	710	871
44	Skyview	575	558	570	566	569	566	665
38	Southern Oak	627	652	645	646	640	644	564
40	Starkey	628	648	643	640	636	640	719
39	Walsingham	658	666	657	668	665	665	667
	<b>Elementary Total Area B</b>	<b>12718</b>	<b>12847</b>	<b>12826</b>	<b>12854</b>	<b>12810</b>	<b>12821</b>	<b>13708</b>
28	Belcher	650	652	635	639	643	646	631
25	Belleair	521	550	535	535	530	537	615
22	Eisenhower	702	750	760	759	740	743	792
29	Largo Central	406	430	428	427	420	423	442
15	Leila G. Davis	734	740	727	719	724	729	741
20	Mc Mullen-Booth	722	702	712	711	715	711	783
17	North Ward ***	282	275	277	276	278	277	336
26	Plumb	787	772	782	783	784	780	792
27	Ponce DeLeon	656	659	659	658	657	658	685
21	Safety Harbor	654	652	639	639	644	647	709
23	Skycrest	632	641	643	644	640	640	800
24	South Ward ***	295	302	306	303	300	301	398
	<b>Elementary Total Area C</b>	<b>7041</b>	<b>7125</b>	<b>7103</b>	<b>7093</b>	<b>7075</b>	<b>7092</b>	<b>7724</b>
3	Brooker Creek	634	594	633	662	652	633	729
12	Curlew Creek	619	634	650	658	645	641	699
4	Cypress Woods	717	706	703	708	711	709	741
16	Dunedin	572	588	600	601	592	590	644
13	Forest Lakes	752	710	736	744	747	734	748
10	Garrison-Jones	715	677	689	693	700	692	674
6	Highland Lakes	704	688	717	717	713	705	641
19	Kings Highway	353	456	460	443	414	427	555
11	Lake St. George	622	588	612	618	620	609	687
14	Oldsmar	583	588	603	616	605	599	597
7	Ozona	711	682	694	696	701	695	705
8	Palm Harbor	406	388	402	412	410	403	467
9	San Jose	471	490	504	521	504	499	645
18	Sandy Lane	432	490	518	524	492	492	581
1	Sunset Hills	596	650	616	600	599	616	579
5	Sutherland	596	628	642	640	625	626	669

Map No. *	School Name	Actual 2006	Projected 2007	Projected 2008	Projected 2009	Projected 2010	Projected 2011	2006/2007 FISH Capacity
2	Tarpon Springs	462	524	550	566	530	528	725
	<b>Elementary Total Area D</b>	<b>9945</b>	<b>10081</b>	<b>10329</b>	<b>10419</b>	<b>10260</b>	<b>10198</b>	<b>11086</b>
82	Bay Vista Fundamental	629	640	622	619	623	628	579
79	Curtis Fundamental	416	435	434	434	428	430	374
81	Lakeview Fundamental	290	290	290	290	290	290	304
80	Pasadena Fundamental	455	470	647	462	459	463	394
78	Tarpon Springs Fundamental	279	290	287	287	284	286	232
	<b>Elementary Total Fundamental</b>	<b>2069</b>	<b>2125</b>	<b>2280</b>	<b>2092</b>	<b>2084</b>	<b>2097</b>	<b>1883</b>

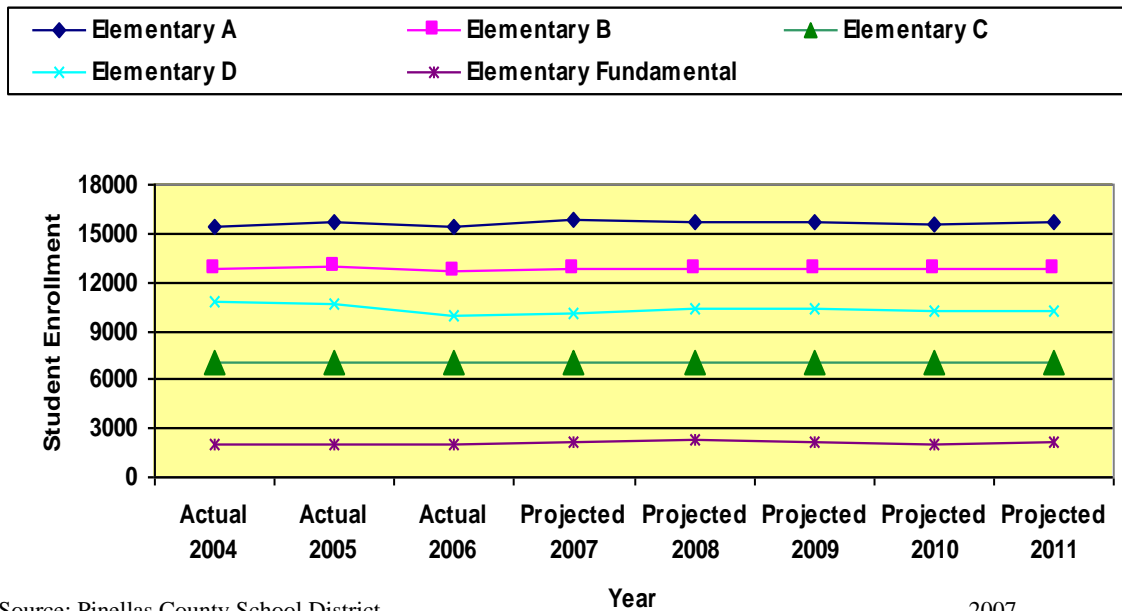
Source: Pinellas County School District, 2007.

\*'Map #' refers to the number of each school on Figure 1

\*\*Projections and capacities do not include charter, exceptional or secondary educational facilities.

\*\*\* These schools are listed in FISH as C-3 designation because of age of facilities and smaller site size, but these highly chosen schools still provide adequate student stations for determining capacity. Because these are considered adequate student stations, they will be included by the Pinellas County School District when determining FISH capacity for purposes of school concurrency.

**FIGURE 3**  
**Actual and Projected Enrollment by Elementary Concurrency Service Area through 2011**



Source: Pinellas County School District,

2007.



**TABLE 11**  
**Projected Enrollment by Year for 5-years for Each Middle School Facility\*\***

Map No.*	School Name	Actual 2006	Projected 2007	Projected 2008	Projected 2009	Projected 2010	Projected 2011	2006/2007 FISH Capacity
	<b>MIDDLE SCHOOLS</b>							
14	Azalea	1,190	1200	1251	1243	1225	1217	1349
19	Bay Point	1,221	1200	1214	1218	1219	1213	1267
17	John Hopkins	1,302	1260	1283	1303	1303	1288	1457
15	Meadowlawn	1,081	1150	1187	1183	1149	1149	1321
16	Riviera	875	970	1013	1000	958	962	1247
18	Thurgood Marshall	570	570	590	581	577	575	934
20	Tyrone	938	880	950	945	943	922	1216
	<b>Middle Total Area A</b>	<b>7177</b>	<b>7230</b>	<b>7488</b>	<b>7473</b>	<b>7374</b>	<b>7326</b>	<b>8791</b>
10	Fitzgerald	1180	1190	1234	1222	1208	1202	1495
8	Largo	1151	1125	1170	1176	1167	1153	1604
13	Madeira Beach	1118	1115	1164	1147	1137	1130	1135
11	Osceola	1183	1145	1161	1162	1169	1161	1240
12	Pinellas Park	1012	1060	1087	1079	1056	1058	1397
9	Seminole	1206	1150	1164	1163	1177	1168	1200
	<b>Middle Total Area B</b>	<b>6850</b>	<b>6785</b>	<b>6980</b>	<b>6949</b>	<b>6914</b>	<b>6872</b>	<b>8071</b>
4	Dunedin Highland	1101	1115	1149	1135	1124	1121	1561
2	Joseph L. Carwise	1310	1260	1286	1301	1304	1289	1248
5	Kennedy	642	785	843	820	760	768	1045
7	Oak Grove	1025	1050	1065	1060	1048	1049	1136
3	Palm Harbor	1405	1370	1403	1415	1412	1398	1410
6	Safety Harbor	1345	1350	1367	1373	1364	1359	1345
1	Tarpon Springs	1298	1300	1354	1352	1334	1323	1266
	<b>Middle Total Area C</b>	<b>8126</b>	<b>8230</b>	<b>8467</b>	<b>8456</b>	<b>8346</b>	<b>8307</b>	<b>9011</b>
24	Coachman Fundamental	550	527	535	542	544	539	474
25	Southside Fundamental ***	638	637	638	639	639	638	693
	<b>Total Fundamental</b>	<b>1188</b>	<b>1164</b>	<b>1173</b>	<b>1181</b>	<b>1183</b>	<b>1177</b>	<b>1167</b>

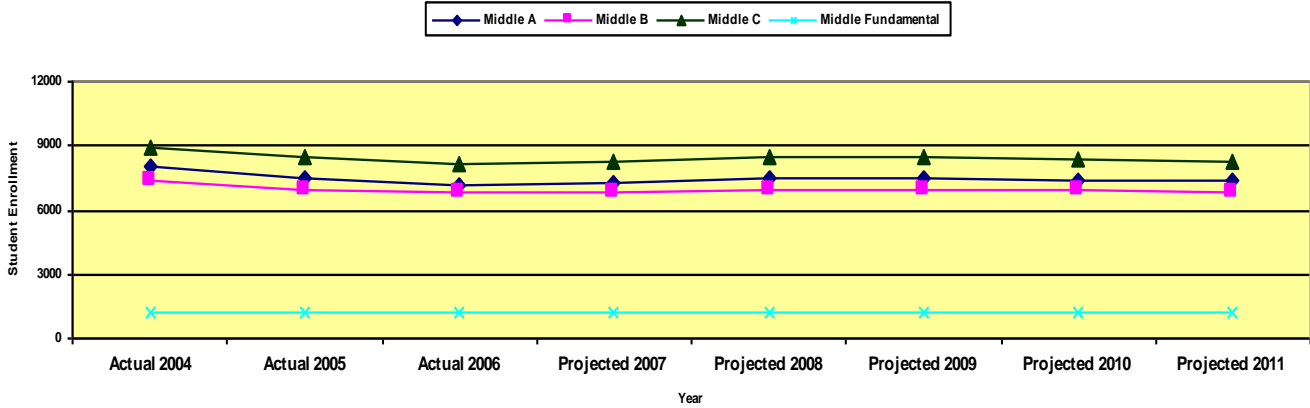
Source: Pinellas County School District, 2007.

\*'Map #' refers to the number of each school on Figure 2

\*\*Projections and capacities do not include charter, exceptional or secondary educational facilities.

\*\*\* These schools are listed in FISH as C-3 designation because of age of facilities and smaller site size, but these highly chosen schools still provide adequate student stations for determining capacity. Because these are considered adequate student stations, they will be included by the Pinellas County School District when determining FISH capacity for purposes of school concurrency.

**FIGURE 4**  
**Actual and Projected Enrollment by Middle School Concurrency Service Area through 2011**



Source: Pinellas County School District, 2007.

**TABLE 12**  
**Projected Enrollment by Year for 5-years for Each High School Facility\*\***

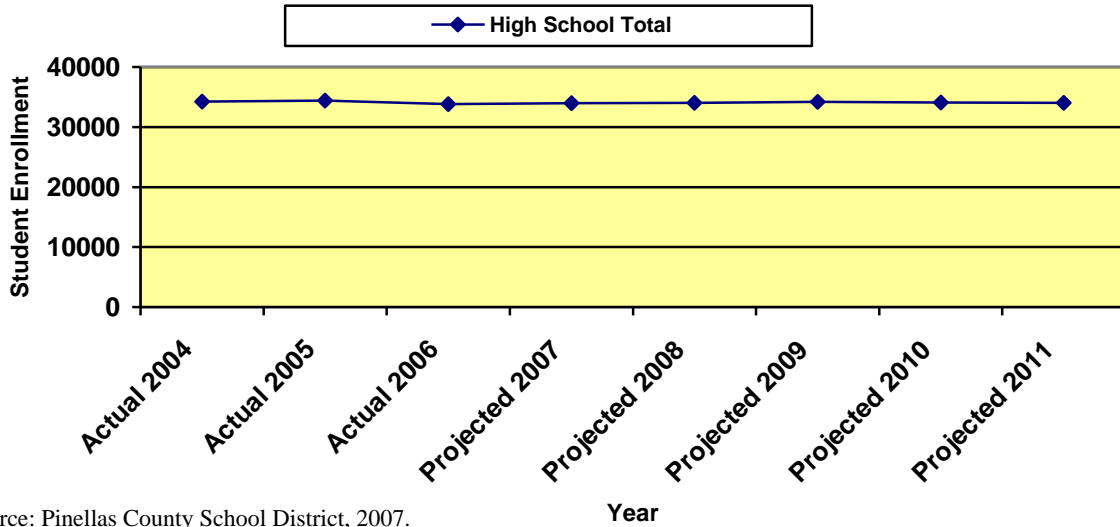
Map No*	School Name	Actual 2006	Projected 2007	Projected 2008	Projected 2009	Projected 2010	Projected 2011	2006/2007 FISH Capacity
<b>HIGH SCHOOLS</b>								
14	Boca Ciega	1956	2100	2077	2040	2012	2041	2175
6	Clearwater	2140	2110	2103	2126	2131	2124	2268
5	Countryside	2439	2375	2379	2399	2412	2400	2592
11	Dixie M. Hollins	1899	2000	2033	2043	1994	1996	2232
4	Dunedin	2013	1975	2023	2046	2035	2015	1907
2	East Lake	2292	2300	2291	2308	2302	2302	2081
15	Gibbs	2307	2200	2186	2236	2260	2240	2532
16	Lakewood	1633	1810	1809	1799	1744	1766	1799
7	Largo	2223	2175	2214	2245	2238	2217	2456
12	Northeast	2096	2100	2055	2045	2062	2075	2064
9	Osceola	1726	1710	1780	1811	1782	1758	1723
3	Palm Harbor University High	2257	2250	2265	2260	2259	2256	2484
8	Pinellas Park	2326	2335	2328	2328	2327	2330	2223
10	Seminole	2235	2175	2158	2170	2192	2186	2025
13	St. Petersburg	2345	2250	2283	2282	2303	2285	1928
1	Tarpon Springs	1959	2100	2073	2036	2011	2040	1976
<b>High School Total</b>		<b>33,846</b>	<b>33,965</b>	<b>34,057</b>	<b>34,174</b>	<b>34,064</b>	<b>34,031</b>	<b>34,465</b>

Source: Pinellas County School District, 2007.

\*Map # refers to the number of each school on Figure 3

\*\*Projections and capacities do not include charter, exceptional or secondary educational facilities.

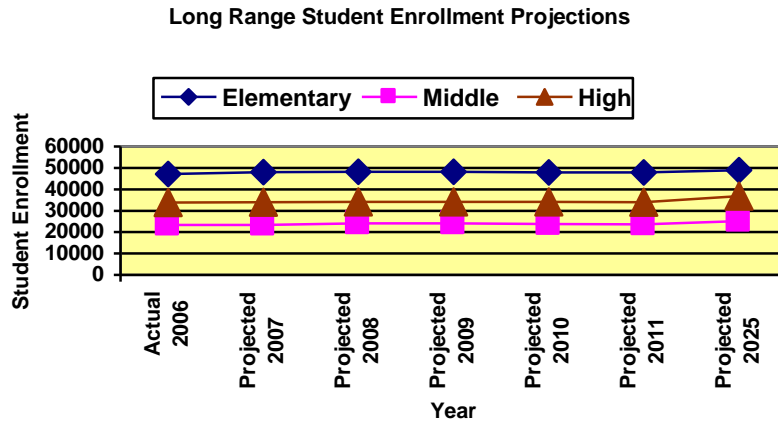
**FIGURE 5**  
**Actual and Projected Enrollment in Pinellas County High Schools Through 2011**



Source: Pinellas County School District, 2007.

**B. Projected Enrollment District-Wide by School Type**

Over the long-range planning period from 2012 to 2025, the Pinellas County School District projects a slight increase in the number of students attending public schools within the District. Based upon the current count of existing student stations, in 2025, there will be adequate capacity within the School District for elementary and middle school students, if current projections hold true. High schools, however, are projected to have a deficit of 348 seats in 2025 if additional capacity is not created. The long-range planning projections show that the Pinellas County School District should not have any overcrowding issues and should be able to maintain the adopted level-of-service standard (LOSS) throughout the long range planning period with minimal expansion of facilities.

**FIGURE 6**

Source: Pinellas County School District, 2007.

C. Future Facilities for Future Needs

Because the School District anticipates only a slight increase in the number of public school students in the coming years, and the maintenance and replacement of existing public school facilities are anticipated to be able to provide for those students, there are no current plans for the construction of additional public school facilities to be constructed over either the short-range or the long-range planning period. As needs arise, the School District will consult with the State Department of Education to discuss the potential construction of additional public school facilities; however, such additional facilities are not being planned at this time. Because there are no plans for additional facilities in the short-range or long-range planning period, the maps depicting the locations of such facilities have been omitted from this element. However, Figure 8 does depict the locations of property owned by the School District (land banked sites) that may be utilized for additional educational facilities in the future, depending on the conditions and needs at that time.

D. Ancillary Facilities

Because of the limited student growth that the Pinellas County School District anticipates, there are no future plans for additional ancillary facilities, with the exception of a school bus facility for which the School District has attempted to locate a suitable central-county site for a number of years. A potential location in the area of SR 580 and McMullen-Booth road has been identified, but as of May 30, 2007, regulatory approvals had not yet been received. Those ancillary facilities depicted in Figure 8 are expected to suffice for the future needs of the School District. Should any additional needs arise, the Pinellas County School District will consult with the State Department of Education to discuss the potential for the construction of additional ancillary facilities, potentially on those sites that have been banked by the School District. It is because of this, that the maps depicting the locations of future ancillary facilities have been omitted from this element.

**FIGURE 8**  
**Map of Ancillary Plants in Pinellas County**



E. Level of Service Analysis

The level-of-service standard (LOSS), for purposes of implementing school concurrency, is achieved when student enrollment plus vested students divided by existing FISH school capacity plus the additional capacity scheduled to be constructed in the next three years does not exceed 100%. Existing level-of-service (LOS) conditions will be calculated on the basis of Concurrency Service Areas (CSAs) by school level (elementary, middle, high), which allows the School District to utilize facility capacity from a broader area than the traditional neighborhood school attendance area when determining the availability of student stations for achieving the adopted LOSS. Additionally, the capacity from those seats allocated on a countywide basis (charter schools, fundamental schools and magnet programs), has been re-distributed among the attendance areas according to the percentage of total enrollment that each concurrency service area had in 2006/2007.

F. Adequacy of Public School Facilities

For the 2006/2007 school year, the existing LOS condition for each school type, within its CSA, was less than the adopted LOSS of 100 percent. The highest existing LOS condition of 93 percent was found in both Elementary School CSA 'B' and Middle School CSA 'C', while the lowest LOS condition was found in Middle School CSA 'A', with 79 percent. North Ward and South Ward Elementary schools and Southside Fundamental, which is a Middle School with a countywide attendance area, are designated as C-3 schools because of the age of the facilities and the size of the sites, rendering a portion of the student stations to be 'unsatisfactory'. The capacities listed for these three highly chosen schools in previous tables include both the 'satisfactory' and

‘unsatisfactory’ student stations, while all other schools include only ‘satisfactory’ student stations. Because these are considered adequate student stations, they will be included by the Pinellas County School District when determining FISH capacity for purposes of school concurrency. CSA overcrowding is not anticipated in the Pinellas County School District because of the additional capacity currently available and the practically ‘flat’ projections for student enrollment. Were overcrowding to occur in one CSA, any additional capacity in an adjoining CSA would be available for students in the overcrowded concurrency service area. The LOSS is anticipated to be maintained through continued maintenance of existing public school facilities, and the periodic replacement of facilities.

G. Additional Public School Facilities Needed to Maintain Level-of-Service Standard During the Five-Year and Long-Range Planning Periods

As stated above, overcrowding is not anticipated in the Pinellas County School District. Projected enrollment for public school facilities for the next five years is based on birth rate information provided by the Department of Health. The Pinellas County School District anticipates only a slight increase in the number of students within the District, although infill development and redevelopment may create areas of higher densities and additional residents, the School District Facilities Ten and Twenty Year Long Range Plan projects that there will be 3,460 existing student stations removed between 2006 and 2025. Elementary schools would see the removal of 1,037 student stations through 2025, while there is currently a surplus of 5,718 student stations in elementary schools. Middle schools would see the removal of 1,484 student stations while these schools currently have a surplus of 4,142 student stations. High schools are projected to reduce student stations by 32 1,083 over the same time period, while there is currently a surplus of 1,558 student stations. High school enrollment and capacity will be the group needing to be monitored most closely since high schools will have the smallest remaining available capacity after the projected reduction in student stations.

According to the Class-Size Reduction Amendment, SB 30A, the number of students in each classroom must be decreased by two student each year until they reach the maximum number of students mandated by the Legislature by the 2010/2011 school year. The use of portables will allow for flexibility in meeting the mandates of the Class-Size Reduction amendment, creating additional student stations while not requiring the construction of additional permanent student stations, when student enrollment figures are not currently increasing. The School District will continue to utilize portable classrooms to allow flexibility in the supply of student stations for the foreseeable future, to avoid the scenario where additional permanent student stations are built, and a declining student population is unable to fill them. Until the exact impact of the Class-Size Reduction Amendment, in conjunction with a flat or declining student population, is known, portable classrooms will continue to serve as available capacity and additional classroom space. Because of this, the continued maintenance and replacement of existing public school facilities is anticipated to maintain the adopted LOSS throughout both the five-year and the long-range planning period. Additional public school facilities are not anticipated to be needed, outside of those projects already included in the Five-Year Facilities Work Program.

## VIII. GOALS, OBJECTIVES AND POLICIES

A. Introduction

Pursuant to Chapter 163.3177(3)(a), F.S. and Rule 9J-5.016(3), F.A.C., the following represents the Goals, Objectives and Policies of the Capital Improvements Element of the City of Tarpon Springs. It is the intent of this section to ensure the availability of public facilities and establish a long term strategy for the timely and efficient provision of public facilities through the use of sound fiscal policies.

B. Non-Applicable Items

All the goals, objectives and policies are applicable to the City of Tarpon Springs.

C. Local Goals, Objectives and Policies

**GOAL 1**

**THE CITY OF TARPON SPRINGS SHALL ESTABLISH A WELL-ORGANIZED AND APPROPRIATE PLAN TO CONTINUALLY PROVIDE PUBLIC FACILITIES THROUGH THE USE OF SOUND FISCAL POLICIES.**

**Objective 1.1**

**To meet the needs of the City of Tarpon Springs for the construction of capital facilities necessary to meet existing deficiencies, to accommodate desired future growth and to replace obsolete or worn-out facilities.**

Policy 1.1.1

The City shall adopt a Capital Improvements Budget in congruence of the annual budgeting process which evaluates current, short range and long range needs for infrastructure shall take place each year to maintain a current financial status of projects or initiatives that may indicate any interruption or postponement. An annual capital improvement budget as well as a five year forecast of projects will be an ongoing practice. The five year plan will require consideration of construction costs, inflation, and impacts on other operating revenues.

Policy 1.1.2

The Capital Improvements Element shall include projects identified in other elements of the Comprehensive plan such as Public Schools Facilities, Historic Resources, Coastal Management, Utilities, Recreation and Open Space and Transportation Elements of the Tarpon Springs Comprehensive Plan.

Policy 1.1.3

The Capital Improvements Program shall be updated annually by all affected Departments within the City to incorporate any necessary adjustments in prioritization or evaluation of proposed projects. Projects will be measured based on the following criteria: the elimination of public hazards, the elimination of existing capacity deficits, local budget impact, location needs based on projected growth patterns, the accommodation of new development and redevelopment facility demands, financial feasibility and plans of state agencies and water management districts that provide public facilities with the local government's jurisdiction.

### **Objective 1.2**

**To limit the use of public expenditures which subsidize development in high hazard coastal areas. Such development within the City of Tarpon Springs shall be consistent with the Goals, Objectives, and Policies within the Coastal Planning Area and Conservation Element, the Historic Resources Element, the Transportation Element, Future Land Use Element, and Surface Water Management Plans.**

#### Policy 1.2.1

The City shall limit development within High Hazard Coastal Areas with dedicated City funds to the following conditions: those which are in need of stormwater improvements, those in need of restoration of natural resources, or existing public facilities in need of restoration or maintenance.

### **Objective 1.3**

**The City of Tarpon Springs shall coordinate land use decisions and available or projected fiscal resources with a schedule of capital improvements which maintains adopted level of service standards and meets the existing and future facility needs.**

#### Policy 1.3.1

By 2009, the City shall develop a maximum ratio for revenue bonds as a percentage of total debt; a maximum ratio of total debt service to total revenue; and a maximum ratio of outstanding capital indebtedness to property tax base.

#### Policy 1.3.2

The City shall use the development approval process to ensure strict coordination of the level of service standards in the area of proposed



development. Such development will not be approved until public facilities in the proposed area meet or exceed the level of service standards.

Policy 1.3.3

The City shall maintain a strong sense of fiscal responsibility by only pursuing capital improvements that are feasible within the City's financial parameters and capabilities.

Policy 1.3.4

The City shall only consider long-term borrowing in the absence of current revenue to commit to capital improvements.

Policy 1.3.5

The City shall arrange repayment plans for bonds in a manner which the total balance is paid in advance of any anticipated renovation or restoration of the capital improvement.

Policy 1.3.6

The City shall commit to searching, applying and obtaining grant monies as well as available private funding to supplement or fully finance capital improvements.

Policy 1.3.7

The City shall continue to utilize the Penny for Pinellas as a primary funding source for capital improvements.

Policy 1.3.8

The City shall maintain a five-year schedule for capital improvements in conjunction with the annual update of the Capital Improvements Element of the Comprehensive Plan.

Policy 1.3.9

The City shall continue to use the various impact fees to support the implementation of the Capital Improvements Program.

**Objective 1.4**

**To maintain strict awareness to the extent which future development will bear a proportionate cost of facility improvements necessitated by the**

**development in order to adequately maintain adopted level of service standards.**

Policy 1.4.1

The City shall become less reliant on ad valorem taxes by using impact fees as a source of funding for capital improvement projects.

Policy 1.4.2

The City shall continue to encourage development agreements which support the Capital Improvements Schedule and initiatives in order to maintain the adopted level of service standards.

Policy 1.4.3

The City shall continue to utilize its share of the Transportation Impact Fee as a dedicated funding source for new capital growth related to transportation facilities. This dedicated source will help in maintaining transportation level of service standard.

Policy 1.4.4

The City shall continue to utilize two enterprise funds as the dedicated funding source for capital growth related to utilities. These sources of funding will be used to meet or exceed the level of service standards for utility capital projects.

Policy 1.4.5

The City shall assess new developments a pro rata share of the costs necessary to finance public facility improvements necessitated by development in order to adequately maintain adopted level of service standards. Impact Fees will support the following adopted Level of Service Standards:

<b>Infrastructure Category</b>	<b>LOS Standard</b>
<i>Potable Water</i>	125 gpcd @ 50-60 psi
<i>Sanitary Sewer</i>	82 gpcd
<i>Stormwater Management</i>	Attenuation of the 25-year frequency storm, 24-hour duration
<i>Solid Waste</i>	1.3 tons per person per year
<i>Transportation</i>	LOS "D", Peak Hour
<i>Recreation:</i>	
<i>Baseball</i>	1 diamond / 6,750 persons
<i>Basketball</i>	1 court / 2,600 persons
<i>Boat Ramp</i>	1 boat ramp / 6,750 persons

<i>Football / Soccer</i>	1 field / 3,333 persons
<i>General Play</i>	1 equipped play area / 1,250 persons
<i>Little League Baseball</i>	1 field / 5,000 persons
<i>Nature Study</i>	1 mile of trail / 10,000 persons
<i>Shuffleboard</i>	1 court / 3,570 persons
<i>Softball</i>	1 field / 10,000 persons
<i>Tennis</i>	1 court / 2,000 persons
<i>Volleyball</i>	1 court / 6,000 persons
<i>Mini-park</i>	0.8 acres / 1,000 persons
<i>Neighborhood Park</i>	1 acre / 1,000 persons
<i>Community Park</i>	1.5 acre / 1,000 persons
<i>Public School Facilities</i>	Student enrollment plus vested students divided by the <i>Florida Inventory of School Houses (FISH)</i> School Capacity plus additional capacity does not exceed 100 percent. This level of service standard shall apply to each type of public school facility

Policy 1.4.6

The existing and adopted LOS standards within the MMTD are as follows:

	BICYCLE LOS STANDARD	PEDESTRIAN LOS STANDARD	TRANSIT LOS STANDARD
Existing Condition	D	C	F
Adopted Target (2015)	C	C	E
Adopted Target (2025)	C	B	D

**Objective 1.5**

**To demonstrate the City’s ability to provide or require provision of the needed improvements identified in the City’s comprehensive plan elements and to manage the land development process so that public facility needs created by previously issued development orders or future development do not exceed the ability of the City to fund and provide or require provision of the needed capital improvements.**

Policy 1.5.1

The City shall have provisions for the availability of public facilities to serve developments for which development orders were issued prior to the adoption of the comprehensive plan by continually assessing the level of service standards of the capital facilities which serve the City’s transportation, utility and recreation needs.

Policy 1.5.2

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The City shall have provisions for the availability of public facilities and services needed to support development concurrent with the impacts of such development. Public facility and service availability shall be sufficient if the public facilities and services for a development are phased, or the development is phased, so that the public facilities and those related services which are deemed necessary by the local government to operate the facilities necessitated by that development, are available concurrent with the impacts of such development. The City will utilize the development process (i.e. site plan approval, the Technical Review Committee, the Planning and Zoning Board, staff level review, the Comprehensive Zoning and Land Development Code regulations, and approval from the Board of Commissioners) to enact this policy.

#### Policy 1.5.3

The City shall use local government fiscal policies to direct expenditures for capital improvements which recognize the policies of the other comprehensive plan elements. The City's annual report shall be prepared in conjunction with the next year's fiscal budget adoption process and shall be presented prior to the end of the calendar year.

#### Policy 1.5.4

The City shall continue to utilize the Concurrency Management System located within the Comprehensive Zoning and Land Development Code, which states that development orders may only be issued where the required levels of service are being met concurrent with current or projected development. A valid Certificate of Concurrency is proof that the applicant has met such criteria. This approval is required prior to the issuance of any development order.

#### Policy 1.5.5

The City shall utilize the consistency provision located within the Comprehensive Zoning and Land Development Code, which maintains that all development orders will be deemed "inconsistent" if the development order does not abide by the Goal, Objectives, or Policies within the Comprehensive Plan. The Comprehensive Zoning and Land Development Code and the Comprehensive Plan will work in conjunction with one another to ensure a close relationship between development and the City's level of service standards.

#### Objective 1.6

**To ensure the City of Tarpon Springs, in coordination with the Pinellas County School District, maintains sufficient public school capacity to support the anticipated students from residential site plans and final**

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**residential subdivision approvals consistent with the adopted level of service standard for public schools.**

Policy 1.6.1

The City shall utilize the following level of service standard for public school facilities, which shall be applied consistently district-wide by the School District and by the local governments within Pinellas County that signed the Public Schools Interlocal Agreement.

**District-wide Level of Service Standard:** Student enrollment plus vested students divided by *Florida Inventory of School Houses (FISH)* School Capacity plus additional capacity does not exceed 100 percent. This level of service standard shall apply to each type of public school facility.

Policy 1.6.2

Amendments to the adopted level of service standard shall be accomplished using the procedure contained in Section 10 of the Public School Facilities Interlocal Agreement.

Policy 1.6.3

The *School Capacity and Level of Service Report*, prepared by the School District, approved by the School Board, and delivered to the City of Tarpon Springs no later than November 30<sup>th</sup> of each year, and as adjusted throughout the year based on the official student enrollment count of the fall semester and the estimated number of vested students, shall be utilized by the City of Tarpon Springs as the basis for assessing the existing level of service conditions and the available capacity within each Concurrency Service Area.

Policy 1.6.4

By December 1<sup>st</sup> of each year, the City of Tarpon Springs shall adopt by reference the School District's Five-Year Work Program to ensure the level of service standard is achieved and maintained during the period covered by the five-year schedule within the Capital Improvements Element.

Policy 1.6.5

The School District, in conjunction with the partner local governments, will use the procedure in Section 3(a) of the Public Schools Interlocal Agreement to annually update the District's Five-Year Work Program to maintain a financially-feasible capital improvements program that is able to achieve and maintain the adopted level of service standard within the period covered by the five-year schedule.

Policy 1.6.6

The City of Tarpon Springs hereby adopts by reference, the School District's Five-Year Work Program for FY 2010/2011 through FY 2014/2015, as adopted by the Pinellas County School Board.

**IX. CAPITAL IMPROVEMENTS IMPLEMENTATION**

A. Background: A 5-year schedule of capital improvements is included in this section of the Capital Improvements Element. This schedule is the mechanism by which the City of Tarpon Springs utilizes to stage the timing, location, cost, and revenue sources required for capital projects that effect concurrency as derived from other elements of the Comprehensive Plan. The 5-year schedule demonstrates the financial feasibility of the concurrency-related capital needs of the City of Tarpon Springs.

B. Adopted Programs to Ensure Compliance

1. Adopted Goals, Objectives and Policies of the Individual Elements of the Comprehensive Plan

Each of the elements of the comprehensive plan contains goals, objectives and policies relevant to the subject of the element. Adoption and adherence to these will ensure that facilities and services will meet the levels of service standards adopted by the city.

2. Adopted a Capital Improvements Program (CIP)

The City of Tarpon Springs CIP is separated into two parts. The first part involves the CIP five-year program which includes all major projects (level of service related and non-level of service related ) that the City is planning on undertaking. The funding sources for the CIP are from designated funds which are restricted for certain purposes such as infrastructure, new capital facilities, etc. The Capital Outlay section lists all capital items for the current fiscal year as requested by various city departments. The department requests are funded from sources which are not restricted for certain purposes such as the General Fund, Water-Sewer Fund, etc.

3. Adopted Land Development Regulations

The City of Tarpon Springs Comprehensive Zoning and Land Development Code includes regulations which ensure adequate facilities are available concurrent with new development. Specifically, Article VIII of the Comprehensive Zoning and Land Development Code outlines the level of service standards which must be met in order for a development order to be issued.

#### 4. Annual Review of the Capital Improvements Element

The CIE is reviewed on an annual basis. An annual report relating to the status of the adopted level of service standards, the status of approved development orders, and the status of the adopted Capital Improvements Element shall be presented to the Board of Commissioners by Planning & Zoning Division staff. The annual report shall be prepared in conjunction with the next year's fiscal budget adoption process.

## **FY 2013-2014 THRU 2017-2018 SCHEDULE OF CAPITAL IMPROVEMENTS**

Regular reviews of the effects of growth are needed to assure that development does not exceed the capacity of the public facilities. Such reviews can assist in insuring facilities will be adequately sized and in the proper locations to serve growth and development. By evaluating the effects of growth against the desired levels of service, Tarpon Springs can better maintain its quality of life.

The City of Tarpon Springs utilizes various revenue sources to fund its capital improvements. All projects shown in the schedule are funded during the given time period. Table 11, Transportation/Multimodal Transportation District (MMTD) Schedule of Improvements, Table 12, Recreation and Open Space Schedule of Improvements and Table 13, Infrastructure Schedule of Improvements include a description of each project, the project phase to be funded, the funding source and the probable design and/or construction cost for the projects from the City's adopted Capital Improvements Program (CIP). The following is a description of the major growth-related projects included in the City's FY 2013-2014 thru FY 2017-2018 adopted CIP.

**Table 11**

### **Transportation/Multimodal Transportation District (MMTD) Schedule of Improvements**

<u><b>Project Description</b></u>	<u><b>Phase</b></u>	<u><b>Fund</b></u>	<u><b>FY 2013-2014</b></u>	<u><b>FY 2014-2015</b></u>	<u><b>FY 2015-2016</b></u>	<u><b>FY 2016-2017</b></u>	<u><b>FY 2017-2018</b></u>
<i><b>EAST SPRUCE STREET EXTENSION</b></i>	DGN	TIFF	\$110,000	\$0	\$0	\$0	\$0
<ul style="list-style-type: none"> <li>- FROM U.S. HIGHWAY 19 TO JASMINE AVE.</li> <li>- DESCRIPTION: NEW ROADWAY</li> <li>- PROJECT LENGTH: 1,350 FEET</li> </ul>							
<b>TOTAL:</b>			<b>\$110,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<i><b>HOPE/ATHENS PEDESTRIAN IMPROVEMENTS</b></i>	DGN/CST	PFP	\$0	\$300,000	\$0	\$0	\$0
<ul style="list-style-type: none"> <li>- ATHENS STREET</li> <li>- DESCRIPTION: STREETScape</li> <li>- PROJECT LENGTH: N/A</li> </ul>							
<b>TOTAL:</b>			<b>\$0</b>	<b>\$300,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

DGN=DESIGN; ROW=RIGHT-OF-WAY; CST=CONSTRUCTION; PLN=PLANNING; TIF=TAX INCREMENT FINANCING; SA=STATE APPROPRIATION; FA=FEDERAL APPROPRIATION; PFP=PENNY FOR PINELLAS; TIFF=TRANSPORTATION IMPACT FEE FUND; DF=DEVELOPER FUNDS; GT=GAS TAX; CIF=CAPITAL INVESTMENT FUND; RIFF=RECREATION IMPACT FEE FUND; WSIF=WATER/SEWER IMPACT FUND; WSF=WATER/SEWER FUND; SUFF=STORMWATER UTILITY FEE FUND; CF=CONSTRUCTION FUND; GF=GENERAL FUND; TB=TREE BANK; SWFWMD=SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT GRANT; BI=BOND ISSUE



<b>Project Description</b>	<b>Phase</b>	<b>Fund</b>	<b>FY 2013-2014</b>	<b>FY 2014-2015</b>	<b>FY 2015-2016</b>	<b>FY 2016-2017</b>	<b>FY 2017-2018</b>
<b>L&amp;R INDUSTRIAL BLVD. EXTENSION</b>	CST	PFP	\$884,000	\$0	\$0	\$0	\$0
- FROM 850 FEET NORTH OF ANCLOTE RD. TO WESLEY AVE. - DESCRIPTION: NEW ROADWAY - PROJECT LENGTH: 1,500 FEET		CF	\$1,371,483	\$0	\$0	\$0	\$0
		<b>TOTAL:</b>	<b>\$2,255,483</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>PINELLAS TRAIL EXTENSION</b>	CST	PFP	\$0	\$400,000	\$0	\$0	\$0
- FROM N. ANCLOTE NATURE PARK TO L&R INDUSTRIAL BLVD. - DESCRIPTION: NEW MULTI-USE TRAIL - PROJECT LENGTH: 1,900 FEET							
		<b>TOTAL:</b>	<b>\$0</b>	<b>\$400,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>SIDEWALK IMPROVEMENT PROGRAM</b>	CST	GT/CIF	\$0	\$50,000	\$0	\$3,000	\$0
- CITYWIDE - DESCRIPTION: NEW SIDEWALK CONSTRUCTION IN VARIOUS LOCATIONS - PROJECT LENGTH: N/A							
		<b>TOTAL:</b>	<b>\$0</b>	<b>\$50,000</b>	<b>\$0</b>	<b>\$3,000</b>	<b>\$0</b>
<b>SAFFORD /LIVE OAK RECREATION CORRIDOR NORTH</b>	CST	RIFF	\$215,000	\$0	\$0	\$0	\$0
- N. SAFFORD AVE. - DESCRIPTION: NEW STREETSCAPE, WETLAND RESTORATION AND FITNESS PARK - PROJECT LENGTH: 2,870 FEET		PFP	\$285,000	\$0	\$0	\$0	\$0
		<b>TOTAL:</b>	<b>\$500,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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**Table 12**  
**Recreation/Open Space Schedule of Improvements**

<b>Project Description</b>	<b>Phase</b>	<b>Fund</b>	<b>FY 2013-2014</b>	<b>FY 2014-2015</b>	<b>FY 2015-2016</b>	<b>FY 2016-2017</b>	<b>FY 2017-2018</b>
<b><i>N. ANCLOTE NATURE PARK PLAYGROUND REPLACEMENT</i></b>	CST	PFP	\$30,000	\$0	\$0	\$0	\$0
- N. ANCLOTE NATURE PARK - DESCRIPTION: NEW PLAYGROUND - PROJECT AREA: N/A							
		<b>TOTAL:</b>	<b>\$30,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b><i>HIGHLAND NATURE PARK PLAYGROUND REPLACEMENT</i></b>	CST	PFP	\$0	\$30,000	\$0	\$0	\$0
- HIGHLAND NATURE PARK - DESCRIPTION: NEW PLAYGROUND - PROJECT AREA: N/A							
		<b>TOTAL:</b>	<b>\$0</b>	<b>\$30,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b><i>CRAIG PARK PLAYGROUND REPLACEMENT</i></b>	CST	PFP	\$0	\$30,000	\$0	\$0	\$0
- CRAIG PARK - DESCRIPTION: NEW PLAYGROUND - PROJECT AREA: N/A							
		<b>TOTAL:</b>	<b>\$0</b>	<b>\$30,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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<b>Project Description</b>	<b>Phase</b>	<b>Fund</b>	<b>FY 2013-2014</b>	<b>FY 2014-2015</b>	<b>FY 2015-2016</b>	<b>FY 2016-2017</b>	<b>FY 2017-2018</b>
<b><i>N. ANCLOTE NATURE PARK TOT LOT REPLACEMENT</i></b>	CST	PFP	\$0	\$22,000	\$0	\$0	\$0
- N. ANCLOTE NATURE PARK - DESCRIPTION: NEW TOT LOT - PROJECT AREA: N/A							
		<b>TOTAL:</b>	<b>\$0</b>	<b>\$22,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b><i>RIVERSIDE PARK PLAYGROUND REPLACEMENT</i></b>	CST	PFP	\$30,000	\$0	\$0	\$0	\$0
- RIVERSIDE PARK - DESCRIPTION: NEW PLAYGROUND - PROJECT AREA: N/A							
		<b>TOTAL:</b>	<b>\$30,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b><i>PINELLAS TRAIL EXTENSION - N. ANCLOTE NATURE PARK</i></b>	CST	PFP	\$0	\$400,000	\$0	\$0	\$0
- N. ANCLOTE NATURE PARK - DESCRIPTION: NEW TRAIL EXTENSION - PROJECT AREA: N/A							
		<b>TOTAL:</b>	<b>\$0</b>	<b>\$400,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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**Table 13**

**Infrastructure Schedule of Improvements**

<b>Project Description</b>	<b>Phase</b>	<b>Fund</b>	<b>FY 2013-2014</b>	<b>FY 2014-2015</b>	<b>FY 2015-2016</b>	<b>FY 2016-2017</b>	<b>FY 2017-2018</b>
<b>LAKE TARPON SEWER EXPANSION - PHASE 3</b>	DGN	WSIF	\$150,000	\$0	\$0	\$0	\$0
- LAKE TARPON AREA - DESCRIPTION: NEW SEWER SYSTEM DESIGN - PROJECT LENGTH: N/A			<b>TOTAL:</b>	<b>\$150,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>WATER MAIN REPLACEMENT</b>	CST	WSIF	\$133,380	\$0	\$0	\$0	\$0
- CHARLOTE AVE. - DESCRIPTION: WATER MAIN REPLACEMENT - PROJECT LENGTH: 2,000 FEET			<b>TOTAL:</b>	<b>\$133,380</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>RECLAIMED WATER TANK</b>	CST	WSF	\$3,247,776	\$0	\$0	\$0	\$0
- TARPON SPRINGS GOLF COURSE - DESCRIPTION: NEW RECLAIMED WATER TANK AND PUMP STATION INSTALLATION - PROJECT LENGTH: N/A			<b>TOTAL:</b>	<b>\$3,247,776</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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<b>Project Description</b>	<b>Phase</b>	<b>Fund</b>	<b>FY 2013-2014</b>	<b>FY 2014-2015</b>	<b>FY 2015-2016</b>	<b>FY 2016-2017</b>	<b>FY 2017-2018</b>
<b><i>GALVANIZED WATER LINE REPLACEMENT</i></b>	CST	WSF	\$130,000	\$0	\$0	\$0	\$0
<ul style="list-style-type: none"> <li>- CITYWIDE</li> <li>- DESCRIPTION: REPLACEMENT OF MISCELLANEOUS GALVANIZED WATERLINES</li> <li>- PROJECTLENGTH: N/A</li> </ul>							
<b>TOTAL:</b>			<b>\$130,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b><i>WATER MAIN REPLACEMENT</i></b>	CST	WSIF	\$223,000	\$0	\$0	\$0	\$0
<ul style="list-style-type: none"> <li>- N. FLORIDA AVE.</li> <li>- DESCRIPTION: 10" WATER MAIN REPLACEMENT</li> <li>- PROJECT AREA: N/A</li> </ul>							
<b>TOTAL:</b>			<b>\$223,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b><i>WATER DISTRIBUTION ASSESSMENT</i></b>	PLN	WSIF	\$131,250	\$0	\$0	\$0	\$0
<ul style="list-style-type: none"> <li>- CITY WIDE</li> <li>- DESCRIPTION: ASSESSMENT OF THE CITY'S WATER DISTRIBUTION SYSTEM</li> <li>- PROJECT LENGTH: N/A</li> </ul>							
<b>TOTAL:</b>			<b>\$131,250</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b><i>SEA BREEZE DRIVE SEWER EXPANSION</i></b>	DGN	WSIF	\$150,000	\$0	\$0	\$0	\$0
<ul style="list-style-type: none"> <li>- SEA BREEZE DRIVE AREA</li> <li>- DESCRIPTION: NEW SEWER SYSTEM DESIGN</li> <li>- PROJECT LENGTH: N/A</li> </ul>							
<b>TOTAL:</b>			<b>\$150,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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<b>Project Description</b>	<b>Phase</b>	<b>Fund</b>	<b>FY 2013-2014</b>	<b>FY 2014-2015</b>	<b>FY 2015-2016</b>	<b>FY 2016-2017</b>	<b>FY 2017-2018</b>
<b><i>GOLF COURSE STORMWATER PROJECT</i></b>	CST	SUFF	\$30,000	\$0	\$0	\$0	\$0
<ul style="list-style-type: none"> <li>- TARPON SPRINGS GOLF COURSE</li> <li>- DESCRIPTION: MISC. STORMWATER PROJECTS</li> <li>- PROJECT LENGTH: N/A</li> </ul>							
<b>TOTAL:</b>			<b>\$30,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b><i>CEMETERY STORMWATER PROJECT</i></b>	CST	SUFF	\$30,000	\$0	\$0	\$0	\$0
<ul style="list-style-type: none"> <li>- CYCADIA CEMETERY</li> <li>- DESCRIPTION: MISC. STORMWATER PROJECTS</li> <li>- PROJECT LENGTH: N/A</li> </ul>							
<b>TOTAL:</b>			<b>\$30,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b><i>DISSTON AVE./CENTER ST. STORMWATER PROJECT</i></b>	CST	SUFF	\$468,000	\$0	\$0	\$0	\$0
<ul style="list-style-type: none"> <li>- DISSTON AVE./CENTER ST.</li> <li>- DESCRIPTION: STORMWATER IMPROVEMENT PROJECT</li> <li>- PROJECT LENGTH: N/A</li> </ul>							
<b>TOTAL:</b>			<b>\$468,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b><i>ALTERNATIVE WATER SUPPLY LAND ACQUISITION AND DEEP INJECTION WELL</i></b>	CST	CF	\$5,050,182	\$0	\$0	\$0	\$0
<ul style="list-style-type: none"> <li>- CITYWIDE</li> <li>- DESCRIPTION: LAND ACQUISITION AND DEEP INJECTION WELL</li> <li>- PROJECT LENGTH: N/A</li> </ul>							
<b>TOTAL:</b>			<b>\$5,050,182</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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# Map 1 - Public Education and Public Health Facilities in the City of Tarpon Springs

