



Town Council Meeting

March 10, 2025 at 6:00 PM

Howey-in the-Hills Town Hall 101
N. Palm Ave., Howey-in-the-Hills,
FL 34737

Join Zoom Meeting: <https://us06web.zoom.us/j/87887825577?pwd=ho7naWxfmwtRUUV2ib1gFbDUagbapn.1>
Meeting ID: 878 8782 5577 | **Passcode:** 967742

AGENDA

Call the Town Council Meeting to order
Pledge of Allegiance to the Flag
Invocation by Councilor Reneé Lannamañ

ROLL CALL

Acknowledgement of Quorum Present and Proper Notice Given

WELCOME AND INTRODUCTION OF GUESTS

AGENDA APPROVAL/REVIEW

PUBLIC QUESTION & COMMENT

Any person wishing to address the Mayor and Town Council and who is not on the agenda is asked to speak their name and address. Three (3) minutes is allocated per speaker. The general Public Question & Comment period will be limited to a maximum of thirty (30) minutes unless extended by the Presiding Officer.

CONSENT AGENDA

Routine items are placed on the Consent Agenda to expedite the meeting. If Town Council/Staff wish to discuss any item, the procedure is as follows: (1) Pull the item(s) from the Consent Agenda; (2) Vote on the remaining item(s); and (3) Discuss each pulled item and vote.

- 1.** The approval of the minutes and ratification and confirmation of all Town Council actions at the February 24, 2025, Town Council Meeting.
- 2.** Consideration and Approval: **Hausinger & Associates Change Order #2.**

PUBLIC HEARING

- 3.** Consideration and Approval: (First Reading) - **Ordinance 2024-012 - Watermark Rezoning**

AN ORDINANCE OF THE TOWN OF HOWEY IN THE HILLS, FLORIDA, PERTAINING TO LAND USE; PROVIDING FINDINGS OF THE TOWN COUNCIL; AMENDING ORDINANCE 2022-16 AND THE TOWN'S OFFICIAL ZONING MAP TO INCLUDE WITHIN THE PLANNED UNIT DEVELOPMENT (PUD) KNOWN AS WATERMARK PUD CERTAIN ADDITIONAL LANDS LOCATED TO THE SOUTH OF THE WATERMARK PUD, AS MORE

PARTICULARLY DESCRIBED IN ATTACHMENT A TO THIS ORDINANCE; PROVIDING THAT THE CONDITIONS, REQUIREMENTS, RESTRICTIONS, AND OTHER TERMS IN ORDINANCE 2022-16 GOVERN THE USE AND DEVELOPMENT OF THE ADDITIONAL LANDS; PROVIDING FOR SEVERABILITY, CONFLICTS, CODIFICATION, RATIFICATION, AND AN EFFECTIVE DATE.

- Mayor Wells will read the Ordinance title.
- Town Planner will explain Ordinance 2024-012.
- Mayor Wells will open Public Comment and Questions for this item only.
- Mayor Wells will close Public Comment.
- Motion to approve Ordinance 2024-012 to a second reading.
- Board Discussion.
- Roll Call Vote.

OLD BUSINESS

NEW BUSINESS

- 4.** Consideration and Approval: **Budget Transfer #117**
- 5.** Consideration and Approval: **Resolution 2025-004 Budget Amendment FY25**
- 6.** Consideration and Approval: (First Reading) **Ordinance 2025-002 - Logos and Letterhead**

AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF HOWEY-IN-THE-HILLS, FLORIDA, PERTAINING TO THE TOWN SEAL, LOGO, AND OTHER SYMBOLS; AMENDING SECTION 31-1 OF CHAPTER 31 OF THE CODE OF ORDINANCES OF THE TOWN OF HOWEY-IN-THE-HILLS, ENTITLED “TOWN SEAL, LOGO, AND LETTERHEAD”; AMENDING THE OFFICIAL TOWN LOGO AND OFFICIAL LETTERHEAD, AND DESIGNATING A CENTENNIAL LOGO; AUTHORIZING USE OF THE TOWN SEAL, LOGO, CENTENNIAL LOGO, AND LETTERHEAD; PROVIDING FOR CODIFICATION; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICTS; PROVIDING AN EFFECTIVE DATE.

- Mayor Wells will read the Ordinance title.
 - Town Manager will explain Ordinance 2025-002.
 - Mayor Wells will open Public Comment and Questions for this item only.
 - Mayor Wells will close Public Comment.
 - Motion to approve Ordinance 2025-002 to a second reading.
 - Board Discussion.
 - Roll Call Vote.
- 7.** Consideration and Approval: **Town Attorney Attendance at Town Council Meetings**
 - 8.** Consideration and Approval: **Rescheduling the Town Council Meeting conflicting with Memorial Day**
 - 9.** Consideration and Approval: **Town Auditor Selection Committee**

DEPARTMENT REPORTS

- 10.** Town Hall
- 11.** Police Department
- 12.** Code Enforcement
- 13.** Public Services Department

- [14.](#) Parks & Recreation
- [15.](#) Library / Community Events
- 16. Town Attorney
- [17.](#) Finance Supervisor
- 18. Town Manager

COUNCIL MEMBER COMMENT

- [19.](#) Mayor Pro Tem Everline
- 20. Councilor Arnold
- 21. Councilor Miles
- 22. Councilor Lannamañ
- 23. Mayor Wells

ADJOURNMENT

To Comply with Title II of the Americans with Disabilities Act (ADA):

Qualified individuals may get assistance through the Florida Relay Service by dialing 7-1-1. Florida Relay is a service provided to residents in the State of Florida who are Deaf, Hard of Hearing, Deaf/Blind, or Speech Disabled that connects them to standard (voice) telephone users. They utilize a wide array of technologies, such as Text Telephone (TTYs) and ASCII, Voice Carry-Over (VCO), Speech to Speech (STS), Relay Conference Captioning (RCC), CapTel, Voice, Hearing Carry-Over (HCO), Video Assisted Speech to Speech (VA-STTS) and Enhanced Speech to Speech.

Howey Town Hall is inviting you to a scheduled Zoom meeting.

Topic: **Town Council Meeting**

Time: **Mar 10, 2025 06:00 PM Eastern Time (US and Canada)**

Join Zoom Meeting

<https://us06web.zoom.us/j/87887825577?pwd=ho7naWxfmwtRUUV2ib1gFbDUagbapn.1>

Meeting ID: 878 8782 5577

Passcode: 967742

Dial by your location

+1 646 558 8656 US (New York)

+1 346 248 7799 US (Houston)

Meeting ID: 878 8782 5577

Passcode: 967742

Find your local number: <https://us06web.zoom.us/j/kemaKzYmTK>

Please Note: In accordance with F.S. 286.0105: Any person who desires to appeal any decision or recommendation at this meeting will need a record of the proceedings, and that for such purposes may need to ensure that a verbatim record of the proceedings is made, which includes the testimony and evidence upon which the appeal is based. The Town of Howey-in-the-Hills does not prepare or provide this verbatim record. Note: In accordance with the F.S. 286.26: Persons with disabilities needing assistance to participate in any of these proceedings should contact Town Hall, 101 N. Palm Avenue, Howey-in-the-Hills, FL 34737, (352) 324-2290 at least 48 business hours in advance of the meeting.



Town Council Meeting
February 24, 2025 at 6:00 PM
Howey-in the-Hills Town Hall
101 N. Palm Ave.,
Howey-in-the-Hills, FL 34737

MINUTES

Mayor Wells called the Town Council Meeting to order at 6:00 p.m.
 Mayor Wells led the attendees in the Pledge of Allegiance to the Flag.
 Councilor Reneé Lannamañ delivered an invocation.

ROLL CALL

Acknowledgement of Quorum Present and Proper Notice Given

MEMBERS PRESENT:

Mayor Pro Tem Tim Everline | Councilor Jon Arnold | Councilor Reneé Lannamañ | Councilor David Miles | Mayor Graham Wells

STAFF PRESENT:

Sean O’Keefe, Town Manager | Heather Ramos, Town Attorney (via Zoom) | Morgan Cates, Public Services Director | Rick Thomas, Police Chief | John Brock, Deputy Town Manager / Town Clerk

WELCOME AND INTRODUCTION OF GUESTS

None

AGENDA APPROVAL/REVIEW

Motion made by Councilor Arnold to approve the meeting’s agenda; seconded by Councilor Lannamañ. Motion approved unanimously by voice vote.

Voting

Yea: Mayor Pro Tem Everline, Councilor Arnold, Councilor Lannamañ, Councilor Miles, Mayor Wells

Nay: None

PUBLIC QUESTION & COMMENT

Any person wishing to address the Mayor and Town Council and who is not on the agenda is asked to speak their name and address. Three (3) minutes is allocated per speaker. The general Public Question & Comment period will be limited to a maximum of thirty (30) minutes unless extended by the Presiding Officer.

Andi Everline, 1012 N. Lakeshore Blvd. – Resident, Andi Everline, inquired about a possible change in the Town's policy regarding trash pickup. She noted that her neighbor, who has not lived in her home for eight months, received a code enforcement letter regarding her trash cans, despite having them for years. The letter

indicated that she would be charged an additional fee for having multiple cans, even though she is not currently utilizing the service.

Town Manager, Sean O'Keefe, clarified that a recent audit conducted by Town Hall and Code Enforcement resulted in the issuance of the letter, but it was an error to categorize it as a code enforcement matter. He explained that residents are charged for the number of trash cans they possess, and those who request additional cans are required to pay for them accordingly. If the resident in question no longer requires the extra cans, she may request their collection to avoid unnecessary charges.

Mrs. Everline acknowledged the explanation and mentioned that the resident's family is in the process of preparing the home for sale, which may require continued use of the trash cans in the short term. Mr. O'Keefe advised that they could retain the cans as needed and later request a reduction to the base service level.

Additionally, Mrs. Everline brought up concerns regarding a previous discussion about the Troops of St. George, a Catholic organization, and its request for Town funding. She emphasized the importance of maintaining separation between church and state in municipal decisions.

Banks Helfrich, 9100 Sams Lake Rd., Clermont, FL – Mr. Helfrich spoke on the theme of kindness.

Marie Gallelli, 1104 N. Tangerine Ave. – Former Town Councilor, Marie Gallelli, asked about the status of the Town's firetruck, the old Howey Market, and the Asma parcel.

Tom Ballou, 1005 N. Tangerine Ave. – Mr. Ballou asked about the status of the old Howey Market.

Martha MacFarlane, 63 Camino Real – Former Mayor, Martha MacFarlane, addressed the Council regarding the Troops of St. George and their role in the community. She noted that past donations to scout troops were given in recognition of the services they provided to the Town, such as leading the Pledge of Allegiance, flag presentations, and proper disposal of retired flags. When Boy Scout Troop 254 was no longer active, the Troops of St. George stepped in to fill some of those gaps by supporting Town events, including Memorial Day and Veteran's Day observances and the Christmas festival. While she did not take a position on continued funding for the organization, she emphasized the importance of ensuring the Town remains inclusive. She cited historical examples of organizations that began with religious affiliations but evolved into broader community institutions, suggesting that perspectives on inclusion may change over time.

Mrs. MacFarlane also inquired about stakes placed around the area of SR 19 and the Town's cemetery, questioning whether they were related to new development or road work affecting water lines. Town Manager, Sean O'Keefe, responded that they were markers for cable and water infrastructure. Town Clerk, John Brock, further clarified that the stakes were associated with the Hillside Groves development, which is preparing to move forward with infrastructure installation.

CONSENT AGENDA

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1. The approval of the minutes and ratification and confirmation of all Town Council actions at the February 10, 2025, Town Council Meeting.

Mayor Pro Tem Everline had a concern with the February 10, 2025, Town Council Meeting minutes. Mayor Pro Tem Everline pointed out that, during the discussion on "Town Donations", the Troops of St. George was mentioned. Mayor Pro Tem Everline stated that he had spoken on the importance of separation of state and religion and that it was not properly reflected in the minutes, and he would like a record of that.

Mayor Pro Tem Everline stated that he would like the following to be added in the minutes: “It concerned Mayor Pro Tem Everline that a donation was going to a religious exclusionary group. And he stated, we must as a local government, state government, and federal government, keep religion separate.”

Motion made by Councilor Lannamañ to approve the Consent Agenda while adding the Mayor Pro Tem Everline’s statement into the February 10, 2025, Town Council Meeting minutes; seconded by Councilor Arnold. Motion approved unanimously by voice vote.

Voting

Yea: Mayor Pro Tem Everline, Councilor Arnold, Councilor Lannamañ, Councilor Miles, Mayor Wells

Nay: None

PUBLIC HEARING

None

OLD BUSINESS

None

NEW BUSINESS

2. Discussion: **Procurement & Purchasing Policy**

Mayor Wells introduced the discussion on the Town’s procurement policy. Town Manager, Sean O’Keefe, provided an overview of its history, noting that major revisions were made in 2021 via ordinance, allowing future amendments by resolution. A minor update was made in 2023 to clarify cooperative purchasing (piggyback contracts) based on legal recommendations. There were no specific staff recommendations at this time, but Mr. O’Keefe suggested possible updates, including replacing references to the "Mayor" with "Town Manager" and adjusting approval thresholds to align with other municipalities.

Councilor David Miles, a former municipal purchasing director, outlined nine key areas for review, including:

- Replacing “Mayor” with “Town Manager” as the designated purchasing officer.
- Requiring Town Council approval for all competitively bid contracts.
- Raising small purchase approval thresholds from \$3,000 to \$5,000 for department directors.
- Adjusting competitive quote thresholds to \$5,001 - \$25,000, with the Town Manager approving purchases within that range.
- Ensuring competitive bids above \$25,000 are both bid and awarded by Town Council.
- The Purchasing Policy should explicitly state in section 4.052(J) that the Town Council should award all competitive bids and all Consultants’ Competitive Negation Act (CCNA) items.
- In section 4.06(B) should be changed to state “... sole source vendor for not more than one (1) year...”, rather than “less” as it states now.
- Section 4.08(D) needs a complete re-writing because it is not clear.
- Section 5.3 should be clarified as to who is the appropriate person to approve various purchases based on dollar thresholds or some other similar criteria.

Mayor Pro Tem Everline supported reducing the approval threshold to \$25,000, rather than the current \$50,000, to enhance transparency. He also inquired about the approval process for committee expenditures. Councilor Miles explained that, depending on the dollar amount, certain contracts might

require Council approval. The discussion highlighted inconsistencies in the current policy, leading to procedural confusion.

Councilor Lannamañ agreed with the proposed revisions and emphasized the importance of clarity and transparency. Mr. O’Keefe noted that any changes must be internally consistent and legally reviewed before adoption.

The Council reached a consensus to have staff draft revisions, conduct legal review, and present a redlined version at an upcoming meeting. Councilor Miles proposed a deadline for the first meeting in April, with potential earlier consideration in March.

Mayor Wells opened Public Comment for this item only.

Marie Gallelli, 1104 N. Tangerine Ave. – Resident Gallelli expressed concerns about past procurement decisions, including the purchase of the Town Christmas tree and expenses related to Peak Park. Mr. O’Keefe clarified that both expenditures were conducted in accordance with the current policy and budgeted funds.

Mayor Wells closed Public Comment for this item.

Further discussion among Council members revisited past procurement challenges, emphasizing the need for a clearer, more defined policy to prevent procedural ambiguities. Councilor Lannamañ reiterated that the discussion was not meant to critique past decisions but to ensure future transparency and accountability.

Mayor Wells concluded the discussion by confirming the next steps, aiming to finalize the revised procurement policy at the first meeting in April.

3. Consideration and Approval: **Talichet Lift Station**

Town Manager, Sean O’Keefe, outlined the options for bringing the lift station under Town management and upgrading it to municipal standards. The original plan involved a special assessment, which would have required a 16- to 24-month process through the County. Instead, a more cost-effective and expedient solution was proposed: the Town would finance the project, and the Talichet Homeowners Association (HOA) would repay the cost through quarterly reimbursements over a period not exceeding five years.

Councilor Miles supported the streamlined approach, noting that the special assessment process is typically used for large-scale projects involving hundreds or thousands of properties. However, he raised concerns about financing, as the Town’s current line of credit carries a 5.3% interest rate, which may be higher than necessary given declining market rates. Mayor Wells and Mr. O’Keefe suggested exploring alternative financing options, including using Town reserves or securing a separate loan.

Councilor Miles also questioned the necessity of a \$3,600 generator pigtail purchase when the proposed lift station upgrades would replace the entire control panel. Mr. O’Keefe confirmed that the pigtail would no longer be needed, as the upgrade project would include a proper generator hookup.

Councilor Lannamañ raised concerns about HOA stability and the risk of delinquent payments impacting the Town. She emphasized the need for a clear repayment agreement and safeguards in case of non-payment. Mayor Wells and other council members agreed that reducing the repayment period from five years to three years would minimize financial risk to the Town.

Resident Joshua Husemann, representing the Talichet HOA, confirmed that the HOA may have some reserve funds available and that a one-time special assessment would be the most cost-effective

solution. However, the HOA will need to secure approval from homeowners for the transfer of the lift station, requiring a two-thirds vote. The HOA planned to discuss the proposal at its March 5th meeting and then proceed with legal agreements.

Mayor Pro Tem Everline and Councilor Miles stressed the urgency of completing the project before the upcoming hurricane season to prevent overflows and potential environmental fines. Public Services Director, Morgan Cates, noted that, if the Town could use an existing utility contract, the work could be expedited and possibly completed by June.

The Council approved moving forward with a formal agreement between the Town and the Talichet HOA. The agreement will:

- Require the HOA to transfer ownership of the lift station to the Town.
- Establish a three-year repayment period with quarterly payments.
- Include all project costs, financing costs, and legal fees.
- Set an interest rate at 5% or the prevailing market rate at the time of financing.

The Council directed staff to have the agreement drafted by the HOA legal team, with the goal of finalizing it by the first meeting in April. Town Attorney, Heather Ramos, confirmed that the agreement review could be completed in a timely manner.

Mayor Wells opened Public Comment for this item only.

Michael Huculak (Talichet HOA President), 667 Avila PL – Mr. Huculak stated that the HOA was going to have a meeting on March 5th and he expected to have quorum at that meeting.

Tom Ballou, 1005 N. Tangerine Ave. – Resident Tom Ballou expressed urgency regarding the Talichet Lift Station upgrades, emphasizing the potential financial and environmental consequences if the project is not completed before hurricane season. He raised concerns about the possibility of an overflow during a storm, which could result in substantial fines from the Environmental Protection Agency (EPA).

Mr. Ballou urged the Council to act swiftly, suggesting that the Town should consider covering the cost of interim fixes—such as a \$1,900 or \$3,600 repair—since the lift station will ultimately be taken over by the Town. He cautioned against bureaucratic delays and emphasized the importance of setting a firm deadline to prevent unnecessary legal and administrative complications. His primary concern was ensuring the system is operational as soon as possible to avoid a costly environmental hazard.

Mayor Wells closed Public Comment for this item.

Motion made by Councilor Miles to approve the proposal as outlined above; seconded by Mayor Pro Tem Everline. Motion approved unanimously by roll call vote.

Voting

Yea: Mayor Pro Tem Everline, Councilor Arnold, Councilor Lannamañ, Councilor Miles, Mayor Wells

Nay: None

DEPARTMENT REPORTS

4. Town Manager

Town Manager, Sean O’Keefe, provided several updates. Regarding coyote management, he reported that a trapper had installed cameras on Town property and would soon set up snares. Private residents interested in additional measures should contact Public Services Director, Morgan Cates.

On the Central Lake Community Development District (CDD) agreement, Mr. O’Keefe noted that all necessary signatures had been obtained except for the Town Attorney’s, which he expected soon. He also announced the grand reopening of the Sarah Maude Mason Nature Preserve Boardwalk on Friday, March 7th at noon, where attendees will be provided with hot dogs, drinks, and chips. The Troops of St. George will assist with the event.

Regarding the Florida Department of Transportation (FDOT) resurfacing project, Mr. O’Keefe reminded the Council that FDOT requested feedback on the upcoming roadwork from Lakeview to SR 48. Councilor Miles suggested addressing incomplete sidewalks, installing a traffic signal at Central Avenue, and evaluating the potential to widen Palm Avenue to four lanes. Mayor Pro Tem Everline and Mayor Wells recommended a three-lane option to improve traffic flow while maintaining accessibility. Public Services Director, Morgan Cates, confirmed that sidewalk improvements are already included in the project and that FDOT has evaluated crosswalk enhancements. The Council agreed to draft a formal response letter to FDOT, to be signed by the Mayor or Town Manager, to ensure these concerns are documented.

Mr. O’Keefe also updated the Council on the Water Treatment Plant #3 and Infrastructure projects. The Town has secured \$4.25 million in funding for a new water treatment plant but requires an additional \$6 million to complete the project and install a 12-inch water main. A \$3 million request has been submitted to the state. The routing of the 12-inch pipe has been adjusted to N. Florida Avenue instead of N. Dixie Ave. to avoid recently paved areas. Additionally, upcoming road projects on Gardenia and Holly Streets will include lowering water mains to address elevation mismatches with SR 19, and the feasibility of extending pipe replacements in the area will be explored.

In preparation for the Sarah Maude Mason Nature Preserve Boardwalk grand reopening, Mr. O’Keefe reported that the boardwalk reconstruction was nearly complete, with final inspections expected soon. The Town has also installed a new fence and gate at the Preserve entrance on S. Lakeshore Drive.

COUNCIL MEMBER COMMENT

5. Mayor Pro Tem Everline

Mayor Pro Tem Everline noted that construction stakes and materials on SR 19 in front of the proposed Hillside Grove development indicate the beginning of utility and infrastructure work. Town Clerk, John Brock, confirmed that infrastructure work was beginning for that development with an entrance to the development adjacent to the Town’s cemetery.

Mayor Pro Tem Everline also asked about the status of the Lake Hills residential development project. Mr. Brock stated that the developer had submitted mass grading and primary boulevard plans (a portion of their final site plan) and the developer was looking to begin grading soon (possibly April or May).

6. Councilor Arnold

None

7. Councilor Miles

Councilor Miles requested updates on the six approved developments within the Town. Town Manager, Sean O’Keefe, and Town Clerk, John Brock, provided the following status updates:

- Hillside Groves – Currently undergoing elevation approvals for model homes.
- Watermark – Seeking to incorporate an additional 30-acre parcel into its Planned Unit Development (PUD) and will be going before the Planning & Zoning Board for rezoning.
- Mission Rise – Expected to propose changes to its Preliminary Subdivision Plan (PSP).

- Whispering Heights – No recent progress or updates.
- Publix Development – Moving forward with the final site plan and addressing outstanding contingencies.
- Lake Hills – No additional updates beyond previous discussions.

Additionally, Drake Point, a proposed development outside the Town, has approached Howey-in-the-Hills regarding a water and wastewater agreement, modeled after the Cedar Creek agreement. Mr. O’Keefe stated that a draft agreement, which included an annexation requirement, had been shared with the developer and was awaiting feedback. Councilor Miles emphasized the importance of ensuring that annexation was a condition of the agreement. Mayor Wells noted that, while the developer is willing to annex into the Town, the County may have jurisdiction over the process. Councilor Miles suggested that the development could be considered contiguous to the Town through state-owned lake property, which may support annexation under state law.

Council members also raised concerns about ensuring that developments annexed after County approval do not bypass the Town’s land development regulations. Mr. O’Keefe will obtain a copy of the County-approved plans for Drake Point for further review.

In terms of infrastructure planning, Councilor Miles inquired about the status of the Woodard & Curran wastewater study, which was needed to determine how to allocate the remaining \$3.2 million grant for septic tank replacements in older areas of Town. Mr. O’Keefe did not have an immediate update but committed to following up. Councilor Miles suggested inviting representatives from Woodard & Curran to a March meeting to provide an update on their findings.

Lastly, Mayor Wells pointed out the limited wastewater capacity available, with most of the 1,600 Equivalent Residential Units (ERUs) already potentially allocated to existing developments. He emphasized that if new applicants, such as Drake Point, secure service agreements first, they could take priority in the allocation process. Council members agreed that planning for additional wastewater capacity, whether through Groveland or other partnerships, must remain a priority.

8. Councilor Lannamañ

Councilor Lannamañ inquired about the recently installed sidewalk near Venezia, which had been closed. Town Manager, Sean O’Keefe, explained that the sidewalk remains closed because it still requires the installation of ADA-compliant rubber mats with raised bumps. These are part of the Florida Department of Transportation (FDOT) project and are expected to be installed by May.

Mayor Wells also raised concerns about pedestrian safety where the sidewalk ends near a school building, leaving a wide road crossing without proper markings. Public Services Director, Morgan Cates, confirmed that a crosswalk would be installed at that location. The Council emphasized the importance of ensuring safe pedestrian access.

Councilor Lannamañ also noted that GFL (the Town’s waste collection service) recently used a quieter black truck, potentially indicating the use of green energy vehicles. She suggested requesting more frequent use of these trucks in Venezia and throughout the Town.

Mayor Pro Tem Everline and several councilors discussed yard waste collection issues, noting that some residents' yard waste had not been picked up, leading them to store the waste on their property. Councilor Miles clarified that yard waste must be bagged and placed inside regular garbage bins to ensure collection. However, some residents reported that GFL had collected yard waste from the blue (recycling) bins, though this is not the official policy. The Council acknowledged the need for further clarification and consistency in yard waste collection procedures.

9. Mayor Wells

Mayor Wells provided an update on the strategic plan, stating that the initial framework had been completed, and the next phase would focus on defining future goals, projects, and development initiatives. A workshop would be scheduled, and Council members were encouraged to compile their thoughts and ideas in advance. The Town’s staff would continue refining its internal planning documents, which will be distributed to the Council before the workshop is scheduled.

Councilor Miles inquired about the status of the Capital Improvement Plan Element (CIP) following discussions from the January 28th meeting. Town Manager, Sean O’Keefe, confirmed that updates were in progress and would be reviewed by the Planning & Zoning Board in March, with final approval expected through ordinances during an April Town Council meeting. Town Clerk, John Brock, clarified that, while the CIP does not require submission to the state, it is an essential internal document that must be kept up-to-date for grant applications and funding considerations. The Council agreed that the updated CIP should be available for review during the strategic planning workshop to ensure alignment with future projects.

Mayor Pro Tem Everline requested an update on the Citrus Project. Mr. O’Keefe reported that agreements with three homeowners on Citrus Avenue are set to be executed this week. However, the replatting of parcels north of Camellia Avenue remains delayed due to ongoing legal review. Town Attorney, Heather Ramos, committed to expediting the process to ensure that the necessary approvals do not interfere with the Town’s paving contract.

Mayor Wells also informed the Council about an upcoming budget adjustment and amendment. He explained that several financial allocations within the Town’s accounts need to be corrected, including separating wastewater and trash collection revenues from the water fund to ensure compliance with the Uniform Accounting System. This restructuring will improve transparency and provide a clearer financial picture as the Town prepares for the upcoming budget discussions in May. The goal is to finalize these adjustments and bring them to the Council for approval by the first meeting in March.

ADJOURNMENT

There being no further business to discuss, a motion was made by Councilor Miles to adjourn the meeting; Councilor Arnold seconded the motion. Motion was approved unanimously by voice vote.

The Meeting adjourned at 8:16 p.m. | **Attendees: 30**

Mayor Wells

ATTEST:

John Brock, Town Clerk



Date: March 4, 2025
To: Mayor and Town Council
From: Morgan Cates, Public Services Director
Re: Consideration and Approval: **Hausinger & Associates Change Order #2.**

Objective:

To sign the change order from Hausinger & Associates, Inc for additional SJRWMD required testing on the LFA Wells.

Summary:

The \$54,000.00 change order from Hausinger Associates is to cover the cost of additional testing required by St. Johns River Water Management District (SJRWMD) on the newly drilled Lower Floridian Aquifer (LFA) Wells. The APT testing is required by SJRWMD and is a 72-Hour pump test on one of the LFA wells and they will need to monitor the Upper Floridian Aquifer (UFA) well during the 72-Hour period. The cost covers the mobilization, pumps, labor of the team for the 72-Hour testing period.

Recommended Motions:

The Town Council has the following options:

1. The Town Council motions to approve

OR
2. Motion to Deny

Fiscal Impact:

There is a fiscal impact to the Town of \$54,000.00 which will be charged to Fund 401 (Water/Sanitation Fund), Account 533 (Water Utility Service), Object Code 340 (Other Contractual Services), which currently has \$124,399.52 in available appropriations.

Staff Recommendation:

Staff recommends approval of the change order from Hausinger & Associates Inc.

AIA[®] Document G701[™] – 2017

Change Order

PROJECT: <i>LFA Production Wells</i>	CONTRACT INFORMATION: Contract For: Date:	CHANGE ORDER INFORMATION: Change Order Number: 2 Date: February 25, 2025
OWNER: <i>(name and address)</i> Town of Howey-In-The-Hills	ARCHITECT: <i>(name and address)</i> SMW GeoSciences	CONTRACTOR: <i>(name and address)</i> Hausinger & Associates, Inc.

The Contract is changed as follows:
(Insert a detailed description of the change and, if applicable, attach or reference specific exhibits. Also include agreed upon adjustments attributable to executed Construction Change Directives.)


Add the following work to Agreement:

Furnish, Install and Operate Diesel Driven Test Pump for 72 Hour APT
as per attached Schedule of Values

The original (Contract Sum) (Guaranteed Maximum Price) was	\$ 1,420,400.00
The net change by previously authorized Change Orders	\$ 40,451.00
The (Contract Sum) (Guaranteed Maximum Price) prior to this Change Order was	\$ 1,460,851.00
The (Contract Sum) (Guaranteed Maximum Price) will be (increased) (decreased) (unchanged) by this Change Order in the amount of	\$ 54,000.00
The new (Contract Sum) (Guaranteed Maximum Price), including this Change Order, will be	<u>\$ 1,514,851.00</u>
The Contract Time will be (increased) (decreased) (unchanged) by	(0) days.
The new date of Substantial Completion will be	

NOTE: This Change Order does not include adjustments to the Contract Sum or Guaranteed Maximum Price, or the Contract Time, that have been authorized by Construction Change Directive until the cost and time have been agreed upon by both the Owner and Contractor, in which case a Change Order is executed to supersede the Construction Change Directive.

NOT VALID UNTIL SIGNED BY THE ARCHITECT, CONTRACTOR AND OWNER.

SMW GeoSciences _____ ARCHITECT <i>(Firm name)</i>	Hausinger & Associates, Inc.  _____ CONTRACTOR <i>(Firm name)</i>	Town of Howey-In-The-Hills _____ OWNER <i>(Firm name)</i>
_____ SIGNATURE	_____ SIGNATURE	_____ SIGNATURE
_____ PRINTED NAME AND TITLE	Jeffrey J. Hausinger, President _____ PRINTED NAME AND TITLE	_____ PRINTED NAME AND TITLE
_____ DATE	February 25, 2025 _____ DATE	_____ DATE

CAUTION: You should sign an original AIA Contract Document, on which this text appears in RED. An original assures that changes will not be obscured.

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**TOWN OF HOWEY-IN-THE-HILLS
WTP #3 WELLFIELD
72-HOUR APT
PROPOSAL SHEET**

ITEM NO.	DESCRIPTION	UNIT	QTY	UNIT COST	EXTENSION
	CONSTANT RATE APT				
1	INSTALLATION OF WELL PUMP ON LFA WELL #6, GENERATOR, APPROX. 400' DISCHARGE PIPING, FLOW METER, & DISCHARGE DIFFUSER FOR 2,000 GPM FLOW RATE	LS	1	\$ 30,000.00	\$ 30,000.00
2	GENERATOR FUEL FOR 72 HOUR TEST	GAL.	600	\$ 3.50	\$ 2,100.00
3	MANPOWER FOR 72 HOUR TEST	HR	72	\$ 300.00	\$ 21,600.00
4	HOURLY RATE FOR ADDITIONAL HOURS (IF NEEDED)	HR	1	\$ 300.00	\$ 300.00
TOTAL (ITEMS 1 - 4):				\$	54,000.00

NOTES:

Actual quantities are approximate and will be determined in the field by the Engineer/Geologist and the SJRWMD.
Final compensation will be based upon actual units required at the proposal cost per unit.



ZONING MEMORANDUM

March 5, 2025

Prepared for
Town of Howey-in-the-Hills
Attn: Sean O'Keefe, Town Manager



Watermark PUD:

ORDINANCE 2024-012 AMENDING ORDINANCE 2022-16; AMENDED & RESTATED Watermark PUD DEVELOPMENT AGREEMENT

Applicant: Revels Road Investors LLC

Project Description and Background:

The Town received an application to amend the Watermark PUD zoning district (Ordinance 2022-16) and the companion development agreement to include an additional 33+/- acres of land contiguous to the southern border of the original project boundary for a net total acreage of approximately 132.21 acres. The Comprehensive Plan Future Land Use designation for all of the parcels is Medium Density Residential (MDR).

These amendments are memorialized in the proposed Ordinance 2024-012 and the Amended and Restated Watermark PUD Development Agreement. The following standards apply to the amended Agreement:

1. 225 dwelling units with lot sizes at 80' x 120' (9,600 square feet) and 70' x 120' (8,400 square feet) were previously approved and remain in effect, as they were approved prior to the August 12, 2024, Comprehensive Plan amendment that now requires a minimum lot size of 10,890 square feet in the MDR Future Land Use designation.
2. There are additional 65 dwelling units proposed which must be at least one-quarter acre (10,980 square feet) in size. The location of the one-quarter acre lots may be distributed throughout the entire development site, which the application proposes in the attached Conceptual Plan. Additionally, the amended agreement proposes that for these lots, the dwelling size will not be restricted. The 3500 square-foot maximum dwelling size would only apply to the 80' x 120' and 70' x 120' lots.
3. There will be a total of 290 dwelling units. The density of the project is approximately 2.19 dwelling units per acre. The maximum allowed in the MDR Future Land Use category is up to 3 dwelling units per acre, which would allow up to 396 dwelling units.



Staff Recommendation: Approve the proposed Ordinance 2024-012 and the companion Amended and Restated Watermark PUD Development Agreement. The proposed amendments are consistent with the intent of the original Watermark PUD, Land Development Code, and the Comprehensive Plan.

Planning and Zoning Board Recommendation: At their February 27, 2025 public hearing, the Board unanimously recommended Town Council approve the proposed Ordinance 2024-012 and the companion Amended and Restated Watermark PUD Development Agreement.

Motion Examples:

1. Adopt Ordinance 2024-012.
2. Deny Ordinance 2024-012 based on the following reasons due to inconsistency with the Comprehensive Plan and/or Land Development Code. [Provide specific reasons for recommendation of denial.]
3. Continue action on Ordinance 2024-012. [Provide specific reasons for continuance and identify additional items needed for consideration.]



Planning & Zoning Board Meeting

February 27, 2025 at 6:00 PM
Howey-in the-Hills Town Hall
101 N. Palm Ave.,
Howey-in-the-Hills, FL 34737

MINUTES

Board Chair Tina St. Clair called the meeting to Order at 6:00 PM.
Board Chair Tina St. Clair led the attendees in the Pledge of Allegiance to the Flag

ROLL CALL

MEMBERS PRESENT:

Board Member Joshua Husemann | Board Member Alan Hayes | Board Member Shawn Johnson | Board Member Paul Johns | Vice Chair Frances Wagler | Chair Tina St. Clair

MEMBERS ABSENT:

Board Member Richard Mulvany

STAFF PRESENT:

April Fisher, Town Planner | Sean O’Keefe, Town Manager | John Brock, Deputy Town Manager / Town Clerk

CONSENT AGENDA

Routine items are placed on the Consent Agenda to expedite the meeting. If a Planning & Zoning Board Member wishes to discuss any item, the procedure is as follows: (1) Pull the item(s) from the Consent Agenda; (2) Vote on the remaining item(s); and (3) Discuss each pulled item and vote.

1. Consideration and Approval of the January 23, 2025, Planning and Zoning Board Meeting minutes.

Motion made by Board Member Hayes to approve the Consent Agenda; seconded by Board Member Johnson. Motion approved unanimously by roll call vote.

Voting

Yea: Board Member Husemann, Board Member Hayes, Board Member Johnson, Vice Chair Wagler, Board Member Johns, Chair St. Clair

Nay: None

PUBLIC HEARING

2. Consideration and Recommendation: **Ordinance 2024-012 - Watermark Rezoning**

Board Chair Tina St. Clair read Ordinance 2024-012 out loud by title only:

AN ORDINANCE OF THE TOWN OF HOWEY IN THE HILLS, FLORIDA, PERTAINING TO LAND USE; PROVIDING FINDINGS OF THE TOWN COUNCIL; AMENDING ORDINANCE 2022-16 AND THE TOWN'S OFFICIAL ZONING MAP TO INCLUDE WITHIN THE PLANNED UNIT DEVELOPMENT (PUD) KNOWN AS WATERMARK PUD CERTAIN ADDITIONAL LANDS LOCATED TO THE SOUTH OF THE WATERMARK PUD, AS MORE PARTICULARLY DESCRIBED IN ATTACHMENT A TO THIS ORDINANCE; PROVIDING THAT THE CONDITIONS, REQUIREMENTS, RESTRICTIONS, AND OTHER TERMS IN ORDINANCE 2022-16 GOVERN THE USE AND DEVELOPMENT OF THE ADDITIONAL LANDS; PROVIDING FOR SEVERABILITY, CONFLICTS, CODIFICATION, RATIFICATION, AND AN EFFECTIVE DATE.

Town Planner, April Fisher, presented Ordinance 2024-012, which proposed expanding the existing Watermark Planned Unit Development (PUD) by incorporating an additional 33 acres located directly south of the current development. This expansion would allow for the construction of 65 additional dwelling units, all of which would be required to meet the minimum lot size of a quarter-acre, as mandated by the updated Future Land Use and Zoning Code. Mrs. Fisher explained that, despite the addition of new lots, the overall density of the development would remain below the maximum permitted under the Town's Comprehensive Plan. The current zoning allowed for up to three dwelling units per acre, whereas the proposed expansion would result in a density of only 2.19 dwelling units per acre.

Additionally, the applicant requested a modification to the existing development agreement, specifically seeking to remove the 3,500-square-foot maximum dwelling size restriction for the quarter-acre lots. Mrs. Fisher clarified that this change would apply only to the new larger lots, while all other aspects of the PUD, including setbacks and design standards, would remain unchanged. Given that the proposal aligned with both the spirit of the original PUD and the Town's Land Development Code and Future Land Use designation, Town staff recommended approval of the ordinance.

Following Mrs. Fisher's presentation, applicant representative, Carolyn Haslam, from the Akerman law firm, addressed the board to provide further details. She explained that her client had purchased the additional 33 acres and intended to seamlessly integrate the new lots into the existing development rather than confining them to the southern portion. The expansion would preserve the originally approved mix of 70-foot and 80-foot lots, while also incorporating the quarter-acre lots in a way that harmonized with the overall community layout.

Ms. Haslam emphasized that, while the applicant was seeking to remove the 3,500-square-foot dwelling size restriction for the new quarter-acre lots, the removal of this cap would not result in an overbuilt, disproportionate appearance. She explained that, even if a home were built to the maximum allowable size within the setback limits, it would still only cover approximately 46% of the lot, well below the 50% lot coverage threshold. Additionally, Ms. Haslam noted that the project was being developed in three phases and would continue to exceed the required open space standards. She also confirmed that the developer had agreed to increase the width of the pedestrian pathway to 12 feet and that all units would be connected to Town water and sewer services.

Board Chair Tina St. Clair opened Public Comment for this item only.

Mark Linn, 24030 Sunset Dr., Howey-in-the-Hills (unincorporated Lake County) – County Resident Mark Linn inquired about the proposed entry and exit points for the development and whether any access would be provided along State Road 19. In response, Board Member Husemann reviewed the development plans and confirmed that both entrances would be located on Revels Road, with no direct access from SR 19.

Further discussion addressed potential roadway improvements, with Board Member Hayes noting that the Florida Department of Transportation (FDOT) had proposed a roundabout at the intersection of SR 19 and Revels Road. Board Member Husemann cited an engineering report from Griffey Engineering, which indicated that the project would need to dedicate additional right-of-way at the southeast corner of SR 19 and Revels Road to accommodate the future roundabout. However, it was clarified that the final decision on the roundabout would rest with FDOT, as SR 19 is under state jurisdiction.

Linda Lindsey, 24115 Sunset Dr., Howey-in-the-Hills (unincorporated Lake County) – County Resident Linda Lindsey expressed concerns regarding rumors that her property was being considered for annexation into the Town of Howey-in-the-Hills. Board Chair St. Clair clarified that there were no plans for annexation of her property as part of the current development.

Ms. Lindsey also inquired about whether Sunset Drive would serve as an access point to the proposed subdivision. Town Manager, Sean O’Keefe, explained that Sunset Drive would not provide direct access to the development. The area where Sunset Drive meets the project site was designated as green space, and there were no entry points planned from that road.

Ms. Lindsey also raised concerns about her and her sister’s five-acre properties being boxed in by the development. Mr. O’Keefe provided additional clarification on nearby parcels, explaining that the retired Town landfill, which had been annexed into the Town of Howey-in-the-Hills, was located adjacent to the project. A road stub had been included in the development plan to allow potential future access to the landfill site, which had been considered for a possible observation park or other public use.

Following this discussion, Ms. Lindsey stated that she was satisfied with the response regarding Sunset Drive but remained concerned about future changes in the surrounding area. The discussion concluded with Board Chair St. Clair thanking her for her input.

Board Chair Tina St. Clair closed Public Comment.

Board Member Hayes inquired about the request to remove the 3,500-square-foot maximum home size requirement for certain lots within the Watermark Development expansion. He asked whether this measurement referred to total under-roof space or air-conditioned space and whether it included garages and porches.

A Watermark Development Representative clarified that the minimum garage size would be 400 square feet and that some home models within the development would exceed the 3,500-square-foot limit. Of the 12 home models planned, at least two would exceed this limit, with one at 3,800 square feet and another slightly over 4,000 square feet. However, even with these larger homes, the development would remain compliant with the Town’s lot permeability requirements.

Board Member Hayes then sought confirmation that the additional quarter-acre lots were not being clustered solely within Phase 3 but were instead distributed throughout the development. The Watermark Development Representative affirmed that, in response to prior concerns, the developer integrated the new lots throughout the community to create a more balanced layout rather than concentrating them in a single area.

Board Vice-Chair Wagler noted that this approach aligned with the Town’s Land Development Code requirements, emphasizing that the developer was following the Town’s expectations.

A gentleman from the audience spoke out asking to be heard, and Board Chair St. Clair re-opened Public Comment for this item only.

Rafael Gonzalez, 23608 State Road 19, Howey-in-the-Hills (unincorporated Lake County) - County Resident, Rafael Gonzalez, raised concerns about the impact of the proposed development on local wetlands and water sources. He inquired about the green and blue areas on the development plans,

which were identified as open space and stormwater retention areas. Mr. Gonzalez expressed concerns about potential pollution of nearby water bodies due to runoff from the roads and homes in the development, questioning how water treatment would be managed. A representative from the Watermark Development team assured him that stormwater would be properly treated before entering the surrounding environment.

Mr. Gonzalez also voiced frustration over zoning changes, stating that, when he purchased his property, he was informed the area would remain designated for five-acre lots. He felt that residents were not being adequately represented and that zoning regulations were being altered in favor of new developments. Town Manager, Sean O’Keefe, clarified that the zoning distinctions differ between unincorporated Lake County and the Town of Howey-in-the-Hills. While Lake County may have five-acre lot requirements in certain zones, the land within Howey’s municipal limits is subject to Town zoning regulations.

Mr. Gonzalez further expressed frustration that public meetings had been canceled or rescheduled, suggesting that decisions had already been made without sufficient public input. Town Clerk, John Brock, explained that meeting postponements were due to necessary modifications to the development plans and legal notification requirements. Applicant Representative, Carolyn Haslam, added that the developer had adjusted plans based on input from a home builder who requested larger home models exceeding 4,000 square feet, which required amendments before presenting the updated proposal.

Mr. Gonzalez questioned whether the 33-acre parcel under consideration for rezoning had already been approved for development. Board Chair St. Clair clarified that the land itself had been annexed and designated for development years ago, with zoning updates aligning with Howey-in-the-Hills’ comprehensive plan. Ms. Haslam emphasized that the developer was exceeding the current zoning requirements, ensuring that quarter-acre lots and updated land use plans met or surpassed town standards.

Board Chair Tina St. Clair closed Public Comment again.

Motion made by Board Member Johns to recommend approval of Ordinance 2024-012; seconded by Board Member Hayes. Motion approved unanimously by roll call vote.

Voting

Yea: Board Member Husemann, Board Member Hayes, Board Member Johnson, Vice Chair Wagler, Board Member Johns, Chair St. Clair

Nay: None

OLD BUSINESS

None

NEW BUSINESS

3. Consideration and Approval: **Hillside Groves - Meritage - Elevation Approvals**

Town Planner, April Fisher, provided an overview of the architectural elevation approval for Hillside Groves. She noted that the application was previously reviewed by the Planning and Zoning Board last year, at which time the applicant was asked to provide more detailed information on how the proposed elevations comply with Chapter 4 of the Town's Land Development Code. This chapter contains specific architectural design requirements for residential and commercial developments. The applicant had since addressed all concerns and submitted detailed house elevations and material/color packages for residents to choose from. Mrs. Fisher confirmed that the revised submission met all Land Development Code requirements and recommended approval by the Planning and Zoning Board.

Following the presentation, public comments were opened and closed with no participation from attendees. The board then discussed the requirement for homes with side or rear elevations facing a roadway to meet primary façade standards, ensuring enhanced architectural detailing on all visible sides of the home. Board Member Husemann emphasized that homes on corner lots or those with multiple street-facing sides must comply with the requirement to have four primary façade elements. Town Manager, Sean O’Keefe, confirmed that this requirement would be included in the meeting minutes and communicated to the applicant. Town Planner, April Fisher, clarified that compliance would also be verified during the building permit review process for each lot.

Motion made by Board Member Husemann to approval the proposed six house models from Meritage Homes for the Hillside Groves development at Howey-in-the-Hills, with the condition that any homes with multiple street-facing sides meet the four primary façade elements requirement on each street-facing side; seconded by Board Member Johnson. Motion approved unanimously by roll call vote.

Voting

Yea: Board Member Husemann, Board Member Hayes, Board Member Johnson, Board Member Johns, Vice Chair Wagler, Chair St. Clair

Nay: None

4. Discussion: **Land Development Code - Setbacks Update**

Town Planner, April Fisher, provided a report in response to previous discussions regarding pool setback requirements in the Land Development Code (LDC). Currently, the LDC requires a 10-foot rear setback for pools, screen enclosures, and pool decks. At the request of the Planning & Zoning Board, Mrs. Fisher researched how other jurisdictions in Lake County regulate pool setbacks. Her findings indicated that, while many municipalities require a 10-foot setback, some, such as Minneola, allow a 5-foot setback for smaller lots. Other municipalities, including Lake County, vary setback requirements based on zoning districts and lot sizes.

Mrs. Fisher noted that many of Howey-in-the-Hills’ Planned Unit Developments (PUDs) do not specify alternative pool setbacks, meaning they must adhere to the Town’s standard 10-foot requirement. This has led to challenges for homeowners with smaller lots, as the 10-foot setback can significantly limit backyard space. Homeowners and pool contractors have expressed difficulty understanding why a house may have a 5-foot side setback while the pool must maintain a 10-foot rear setback. Mrs. Fisher suggested that, if the Town wished to allow for reduced setbacks, this would require an amendment to the LDC or updates to specific PUD agreements.

During the discussion, Town Manager, Sean O’Keefe, inquired whether Lake County allows smaller setbacks on small lots. Mrs. Fisher confirmed that some districts, particularly those with higher density, allow for 5-foot setbacks. Board Member Husemann raised concerns that the 10-foot setback limits homeowners’ ability to fully utilize their property, particularly in PUDs such as Talichet and Venezia, where lots are generally smaller. He noted that many neighboring municipalities allow 5-foot setbacks and expressed concerns that restrictive policies could deter future residents or increase variance requests. Conversely, Board Member Hayes argued that the 10-foot setback preserves green space and aesthetics for Howey-in-the-Hills. He also mentioned that tight spaces between homes make it difficult for contractors to install pools but acknowledged that pools can still be constructed within existing setbacks, even if homeowners must adjust their original designs.

Board Vice-Chair Wagler emphasized the importance of consistency in variance approvals, noting that some past variances may not have been granted based on true hardship criteria. She also raised concerns

about the potential for unintended consequences if setbacks were reduced town-wide, such as increased requests for tree removal.

As a next step, Board Chair St. Clair requested a review of past variance requests, particularly in Talichet and Venezia, to determine how many variances have been approved or denied, what lot sizes were associated with those variances, and whether there is a pattern indicating that smaller lots struggle with the 10-foot setback requirement. Town Clerk, John Brock, confirmed that staff would compile variance data as far back as possible, focusing on lot sizes and variance decisions rather than broader permit data.

The board agreed to review the compiled variance data at the next meeting before deciding whether to pursue amendments to the Land Development Code or PUD agreements. No immediate action was taken, and the discussion will continue once additional data is available.

PUBLIC COMMENTS

Any person wishing to address the Planning and Zoning Board and who is not on the agenda is asked to speak their name and address. Three (3) minutes is allocated per speaker.

None

BOARD COMMENTS

The Planning & Zoning Board discussed the topic of board member term limits and continuity, which was recently raised at a recent Town Council meeting. Board Vice-Chair Wagler brought attention to the issue.

Board Member Hayes explained that the concern revolves around ensuring consistent staggering of term expirations, preventing situations where a significant portion of the board leaves at once. Town Manager, Sean O’Keefe, added that the Town Attorney had suggested establishing fixed terms rather than the current system, where a new appointee begins a fresh three-year term upon appointment, even if they replace someone mid-term. However, no formal recommendation has been made yet.

Town Clerk, John Brock, clarified that some terms are set to expire in April, with the next group in October and another in December. He will reach out to those whose terms are ending to confirm interest in reappointment. Board Chair St. Clair inquired whether the Town Attorney was recommending aligning terms with the fiscal year, but Mr. Brock stated that the attorney had not yet proposed a specific approach.

Board Member Husemann suggested a staggered system similar to the Town Council, where a portion of terms expires each year to avoid complete turnover. He proposed a structure where two terms expire in 2025, two in 2026, and three in 2027, ensuring continuity on the board.

Further discussion highlighted concerns that, without a structured staggering system, there may not be a quorum in the future, particularly at the end of the year when multiple terms expire. Mr. O’Keefe noted that, when term tracking was first formalized three years ago, several members renewed at the same time, which inadvertently created the current clustering of expiration dates.

Mr. Brock added that the original formation of the board did not include a staggered system, which contributed to the current challenge. While the board has the capacity for seven members, it has often functioned with only five active members, necessitating recruitment efforts to ensure full participation.

The discussion concluded without formal action, but members agreed to revisit the topic once the Town Attorney provides further guidance on a structured system for term staggering.

ADJOURNMENT

There being no further business to discuss, a motion was made by Board Member Husemann to adjourn the meeting; Board Member Johnson seconded the motion. Motion was approved unanimously by voice vote.

The Meeting adjourned at 7:54 p.m. | **Attendees: 24**

Tina St. Clair Chairperson

ATTEST:

John Brock, Town Clerk

DRAFT



Carolyn R. Haslam

Akerman LLP
420 South Orange Avenue
Suite 1200
Orlando, FL 32801-4904

D: 407 419 8584
T: 407 423 4000
F: 407 843 6610
DirF: 407 254 4232
Carolyn.Haslam@akerman.com

October 18, 2024

VIA EMAIL

John Brock
Town Clerk for the Town of Howey-in-the-Hills
101 N. Palm Avenue
Howey-in-the-Hills, FL 34737

Re: Watermark PUD fka Simpson Property – Updated Conceptual Plan & Development Agreement (Response to Comments Dated October 8, 2024)

Dear Mr. Brock,

Enclosed please find a revised Watermark PUD Development Agreement and conceptual plan addressing staff comments dated October 8, 2024. Additionally, below please find responses to the Town staff comments, in preparation for the upcoming Planning & Zoning meeting.

Conceptual Plan Comments

1. The conceptual plan identifies the 70 x 120 lot size as the minimum lot size for the project, there may be some confusion between the “minimum” lot and the table of lots by size that is included on the concept plan. It might be better to delete the minimum lot size note (leaving the description in the development agreement) and letting the table of lots by size carry the lot size proposal.

Response: The conceptual plan has been updated to remove the minimum lot size notes and let the lot size specifications in the conceptual plan table and Developer's Agreement text speak to this issue.

2. The concept plans calls out the maximum number of lots as 305 while 290 are proposed. Is it the intent to potentially add lots in the future depending on the detailed engineering design? Note that the absolute maximum number of potential housing units is 396 (132.21 net acres times three units per acre).

Response: The conceptual plan has been updated to remove the maximum lot count and instead include a note based on density alone (396) and lists the proposed lot count (290), which takes into consideration the shape, size and topography of the site, together with the lot dimension requirements. We have removed the "minimum lot count" language from the plans and Developer's Agreement.

3. The concept plan includes a label near the main entrance road calling out a 12-foot wide multi-use trail. The development agreement describes the trail as 10 feet wide, so these need to be coordinated. Twelve feet wide is preferred.

Response: The revised conceptual plan and Developer's Agreement show the multi-use trail size corrected to 12 feet.

4. The multi-use trail label noted above is not associated with a route on the graphic. A general alignment should be identified.

Response: The conceptual plan has been revised to show the approximate location of the multi-use trail. The multi-use trail will meet or exceed the requirements of the Town Code and will be finalized during the preliminary subdivision plan process.

5. The open space area in the south-central portion of Phase 3 offers an opportunity to create a more effective recreation opportunity for that phase. Red-Brown lot 27 and green lots 82 and 113 could be relocated to nearby open space sites to create a larger open space area directly connected to the adjacent street network. The revised open space can offer a neighborhood level recreation opportunity and provide another connection point to the walking trail network.

Response: Noted. The conceptual plan has been revised to the extent possible to relocate lots to provide for larger and more interconnected open spaces within Phase 3, including a walking trail network. Open space and recreation will meet or exceed the requirements of the Town Code and will be finalized during the preliminary subdivision plan process.

6. Labels for buffer areas 2, 7, 8 and 9 could not be located on the conceptual plan.

Response: The conceptual plan has been revised to show labels for each buffer area, including 2, 7, 8 and 9.

Development Agreement

On page 3 paragraph (d), the open space is noted as 40.20 acres. Should this be changed to 45+/- acres to conform to the area on the concept plan?

Response: The Development Agreement, as well as conceptual plan, has been revised to reflect the updated open space area provided.

Please let us know if you have any questions.

Sincerely,
Carolyn Haslam
Carolyn R. Haslam

This instrument prepared by
and should be returned to:

Thomas J. Wilkes
GrayRobinson
301 East Pine Street, Suite 1400
Orlando, Florida 32801

**AMENDED & RESTATED WATERMARK PUD
DEVELOPMENT AGREEMENT**

This **AMENDED & RESTATED WATERMARK PUD DEVELOPMENT AGREEMENT** (“Agreement”) is made as of the _____ day of _____, 2025 (“Effective Date”), between the **Town of Howey-in-the-Hills, Florida**, a Florida municipal corporation (the “Town”), and **Revels Road Investors, LLC**, a Florida limited liability company (the “Owner”).

RECITALS

A. The Owner owns approximately 132.59 acres of property, more particularly described in **Attachment A** to this Agreement (the “Property”).

B. The Property is within the corporate limits of the Town. The Town has assigned the Property a future-land-use designation of Medium Density Residential and rezoned the Property to PUD - Planned Unit Development.

C. The Owner intends to develop and use the Property for single-family residential purposes as more specifically set forth herein (“the Project”), to be known as the “Watermark PUD.”

D. On February 23, 2023, the Town and the Owner entered into the Watermark PUD Development Agreement. This Agreement shall replace all prior agreements entered into between the parties regarding the Project.

E. On August 12, 2024, the Town adopted an amendment to the Town’s Comprehensive Plan providing for, amongst other things, a reduction in the maximum density (to 3 DU/acre) for properties designated Medium Density Residential and a minimum lot size of 10,890 SF (¼ acre) for all new residential development within the Town.

F. The Town acknowledges and agrees that the Project’s density of 2.3 DU/acre meets the reduced allowable density under the Comprehensive Plan. Moreover, the Town acknowledges and agrees that a portion of the Project was previously approved for rezoning to PUD and included a maximum of 225 single-family dwelling units, which are vested from the minimum lot size requirement within the Town’s Comprehensive Plan and may be developed with the lot sizes previously approved. Whereas, any additional units beyond the original 225 units included within the Project must meet the ¼ acre (10,890 SF) lot size. The location of the lots, regardless of the

size, will not be specific to the additional acreage within the Property and may be distributed throughout the Project.

G. The Town and Owner enter into this Agreement to set forth the terms and conditions of approval negotiated between them for the development and use of the Property as the Watermark PUD.

NOW, THEREFORE, the Town and the Owner agree as follows:

Section 1: Land development and uses. Development and use of the Property is subject to the following conditions, requirements, restrictions, and terms:

(a) **General.** Development of the Project and use of the Property shall be governed by this Agreement, the Town’s Comprehensive Plan, the Town’s Land Development Code (“LDC”) and Code of Ordinances (“Town Code”), and all other applicable state laws and regulations and Town ordinances and rules. Where in conflict, the terms of this Agreement shall supersede and prevail over the LDC and Town Code, but only to the extent of the conflict.

In the Conceptual Land Use Plan for the Project the term “conceptual” means the location of land uses on the site, including areas for residential development, open space, stormwater management, parks, and roads in relation to the site area and other uses on the site. Subsequent plan development may refine the details based on detailed engineering design. “Conceptual” does not mean or contemplate the modification of proposed housing types or the relocation of land uses and roads other than minor adjustments dictated by engineering needs and best practices.

Unless otherwise noted, the definition of terms in this Agreement shall be the same as the definitions set forth in the LDC.

(b) **Phasing.** The project will be developed in three phases, as shown on the Conceptual Land Use/Preliminary Subdivision Plan. Each phase must be designed and built to operate independently with regard to traffic and utility services. Revisions to the phasing schedule shall be considered as minor amendments to this Agreement, which may be approved by Town Council with no formal amendment to this Agreement required.

(c) **Purpose.** The purpose of the Watermark PUD is to:

1. Create an attractive and high-quality single-family housing development compatible with the scale and character of existing residential development and land uses in the Town;
2. Develop a residential area that is safe, comfortable and attractive for and to pedestrians;
3. Create a community with direct visual and physical access to open land, with a strong community identity, and with amenities in the form of community open space;
4. Provide a network of open space for future homeowners; and
5. Provide a variety of lot sizes and housing choices for diverse age and income groups and residential preferences.

(d) **Land uses.** The Conceptual Land Use Plan for the Project is contained in **Attachment B** and is an integral part of the approval of the Project. Elements in the Concept Plan include single-family detached homes and approximately 43.95 acres of open space.

(e) **Development standards.**

Setbacks

The following setbacks shall be applied:

Front: 25 feet
Rear: 25 feet
Side: 10 feet

Wetland: 25 feet
Corner: 12.5 feet
Pool / Accessory 10 feet

Lot Size

A range of lot sizes may be provided in order to create variety and offer opportunity for different income households. The Project may consist of up to 290 total lots made up of the following unit mix:

- 70' x 120' lots – up to 112; and
- 80' x 120' lots – up to 113; and
- 80' wide with a minimum lot size of ¼ acre (10,890 SF) – a minimum of 65 lots, but may be up to and include all 290 lots.

Of the lots smaller than ¼ acre, no fewer than 50% must be 80' x 120'.

Dwelling Size

The minimum dwelling size for all single-family residences shall be 1,600 square feet of heated/air-conditioned space under roof plus a two-car garage with a minimum of 400 square feet. For the 70' x 120' and 80' x 120' lots, the maximum dwelling size shall be 3,500 square feet of heated/air-conditioned space under roof. The maximum dwelling size does not apply to the ¼ acre (10,890 SF) lots.

Lot Width

The minimum lot width at building line shall be 70 feet with a minimum street frontage of 30 feet.

Lot Coverage

Lots shall have a maximum lot coverage of 60%, to include principal dwelling, all paved areas, and swimming pools.

Height of Structures

No residential structure may exceed 35 feet in height.

Building Design

Building design shall be in accordance with the Architectural Requirements of the Town's LDC and will comply specifically with the design requirements of LDC Sections 4.06.02 and 4.06.03.

The following principles seek to promote a high quality development that will create a sense of place and community through the development of the site.

- Housing styles, shapes and materials shall meet the Towns Land Development Regulations.
- The different housing types shall be integrated architecturally in order to give the development a harmonious appearance.
- The creation of visual richness shall be considered when choosing materials and details. Local characteristics are encouraged.
- Side entrances for garages are encouraged.
- A variety of roof heights, pitches and materials will be encouraged.
- Landscaping shall be incorporated into the overall design as a means of linking the development areas with the open spaces.
- Each exterior wall for a single-family home must be a minimum of two materials and a minimum of two colors. Primary facades must have one base color and a complementary wall material may be used to meet the second color requirement.
- Block face restrictions may be reduced to 300 linear feet. The same house model may not be used more than three times within a single block face. For purposes of this requirement, a different house model is a different floor plan, not the same floor plan flipped in a different direction and not the same floor plan with a different exterior treatment.

(f) Wetlands Buffer Requirement. No development is allowed within jurisdictional wetlands on the property. A minimum upland buffer of 25 feet along each wetland must be platted in a tract, to be maintained by the HOA. No development except passive recreation is permitted in wetland areas.

(g) Potable water, wastewater, and reclaimed water. For potable water and wastewater service, well and septic systems are not allowed. The Project must be connected to and served by the Town's potable water and wastewater systems prior to a certificate of occupancy being issued for a structure in the Project (except temporary construction uses).

Except as may be set forth otherwise in this Agreement, the Owner must install all on-site potable-water, wastewater, and reclaimed-water infrastructure and connect to the Town's water and wastewater systems, and to the Town's reclaimed-water system when available at the Property boundary, all at no cost to the Town. The Owner must pay potable-water, wastewater, and reclaimed-water capital and connection charges, impact fees, and other Town rates, fees, and charges, either applicable currently or in the future.

1. *Potable Water.* The Town will provide potable water, and may in the future provide reclaimed water, to the Project in accordance with its applicable ordinances, resolutions, operating regulations, policies and procedures. The Town will provide potable water to the Property in sufficient quantities for development of the Project as contemplated herein, subject to the limitations and requirements of permits issued to the Town from time to time by the St. John’s River Water Management District in connection with water consumption.

The Owner shall construct, at no expense to the Town, all off-site potable-water-system facilities, lines, pumps, valves, control structures, and appurtenances (other than water-treatment plants) necessary to serve the Project. The construction and route of off-site lines and other structures shall be done according to engineering plans prepared by the Owner and approved by the Town Manager.

2. *Wastewater.* It is intended that the Town will provide wastewater-collection and transmission service to the Project, transmitting Project wastewater to the Central Lake Community Development District (“CDD”). The CDD provides “wholesale” wastewater service, that is, treatment and disposal of wastewater, for developments in the Town like the Project. The Town and the CDD are renegotiating an amended and restated agreement for the CDD to provide that “wholesale” service (the “Anticipated Wholesale Agreement”). The Owner is in the process of obtaining from the CDD a contract right for the Project to receive treatment and disposal of its wastewater at the CDD’s treatment and disposal facilities, which will be contingent on the Anticipated Wholesale Agreement.

The Owner shall construct, at no expense to the Town, all off-site wastewater-system facilities, lines, lift stations, pumps, valves, control structures, and appurtenances (other than wastewater-treatment plants and disposal facilities) necessary to serve the Project. The construction and route of off-site lines, lift stations, pumps, and other structures shall be done according to engineering plans prepared by the Owner and approved by the Town Manager.

3. *Town Option to Oversize Water and Wastewater Lines.* Within 180 days of the effective date of the Owner’s contract right to receive wastewater-treatment and –disposal service from the CDD, as referenced above, the Town may elect to oversize the off-site lines, pumps, improvements, or other facilities or appurtenances for the Town’s water or wastewater system, or for both. If the Town elects to oversize one or both systems, it must inform the Owner in writing of the specifications for the oversizing(s) within the 180-day period. The Town shall reimburse the Owner for the difference in the increase in cost of design, materials and construction to oversize the improvements based on plans and cost estimates provided by the Owner to the Town and approved by the Town Manager, which approval shall not be unreasonably withheld, conditioned or delayed. The Town shall reimburse the Owners for the difference in the costs within 60 days following (i) completion of the improvements and (ii) receipt by the Town of documentation reasonably demonstrating that the Owner has completed the work and has incurred the costs attributable to the over-sizing, all in keeping with the plans and cost estimate previously approved by the Town Manager.

4. *Permit-Induced Costs, Restrictions, Requirements, and Risks.* Under state and federal laws and regulations, the Town may provide its potable-water and wastewater services to the Property and the Owner and its successors only if the Town first has been issued certain

required permits. The Owner acknowledges that the permits are inevitably conditioned with requirements and restrictions that typically impose costs and risks. The Owner further acknowledges that, for the Town to operate its potable-water and wastewater systems in an orderly, dependable, and cost-effective manner, the Town must have the ability legally to spread the costs and risks among customers and property owners benefiting from the services. The Owner acknowledges, therefore, that (i) from time to time the Town may impose rates, fees, and charges and may issue potable-water system and wastewater-system regulations and policies that impose restrictions and requirements on its customers and benefiting property owners, such as the Owner and its successors, and (ii) so long as the Owner or successors are required to pay only their fair share for such rates, fees, and charges, then the imposition of such rates, fees, and charges and the issuance of such system regulations are not prohibited by or otherwise a breach of this Agreement.

5. *Reclaimed Water.* The Owner must install reclaimed water lines as required by the Town’s Code of Ordinances, and shall obtain reclaimed-water service for the Project when the Town constructs reclaimed-water lines to the Project’s boundaries. Until such time as the Town supplies reclaimed water, the Owner and its successors shall use the reclaimed water lines to irrigate properties within the Project boundaries, but only with stormwater from on-site stormwater-retention ponds or with sources other than potable water as may be approved by the Town. Except for installation of reclaimed lines at the time of development as noted above, connection to reclaimed water after the development of the Project may not result in additional costs to the Owner or developer.

(h) **Solid Waste.** Solid Waste collection shall be pursuant to Town regulations.

(i) **Drainage.** The maintenance, repair, and replacement of the drainage system shall be the responsibility of the homeowners association(s).

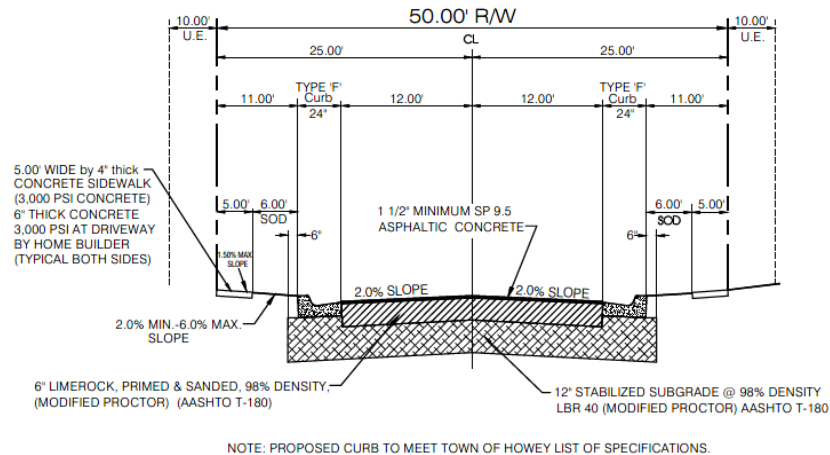
(j) **Transportation**

Street and Sidewalks

There must be two ingress and egress points to Revels Road, each a full intersection in the approximate location shown on the Conceptual Land Use Plan. Also, there must be paved access stubbed to the north line of the property at the parcel owned by the Town, as shown on the Conceptual Land Use Plan.

All streets must have a minimum 50-foot right-of-way, curb and gutter, and a minimum 24-foot-wide pavement with minimum 12-foot travel lanes. Provision must be made in the rights-of-way for underground utilities.

The roadway cross section for the internal roadways is shown below.



TYPICAL ROAD SECTION
N.T.S.

The Project must have a connected street system that serves vehicles, pedestrians and bicycles and that connects to recreation facilities and adjacent residential/community areas. All streets must be public, dedicated to and maintained by the Town. No streets in the Project may be gated or otherwise restricted or obstructed by the Owner, by a homeowners’ or property owners’ association, or by any other person or entity.

All portions of the development must be accessible by a direct, convenient, attractive, safe, and comfortable system of pedestrian facilities. The development must provide appropriate pedestrian amenities. A bicycle/pedestrian path with minimum width of twelve feet must be constructed along Revels Road along the length of the Property, consistent with the Town’s bicycle/pedestrian plan and connecting to the proposed trailhead on SR 19 and a pathway to be built through The Reserve PUD to No. 2 Road. A minimum five-foot sidewalk must be constructed along both sides of each interior street, including along both lots and common areas. All sidewalks within rights-of-way must be dedicated to and maintained by the Town.

Transportation Concurrency and Proportionate Fair Share Mitigation

The Project must undergo concurrency review. The Owner must complete and submit for review prior to final development order a traffic-impact analysis. If required based on that traffic study, the Owner must fund its proportionate fair share of traffic improvements along SR-19 and other key roads as concluded by the traffic study’s analysis of project traffic contributing to the needed improvements.

By way of example and not limitation, transportation improvements in the vicinity of the Project may include realignment of East Revels Road or a roundabout at the intersection of SR-19 and East Revels Road. Such improvements are subject to design, permitting and engineering by the Town, approval by the Town, County or FDOT, as may be applicable and funding for construction of such improvements. The Owner will be responsible for its proportionate fair share of these improvements, consistent with the Town’s Comprehensive

Plan and Florida law. Payment of the Owner’s fair share must be made in pro-rata amounts upon the issuance of each building permit.

Right of Way Vacation

The Property contains an old right of way, which must be vacated to develop the Project. The right of way vacation may occur at the time of the final plat for the applicable phase of the Project.

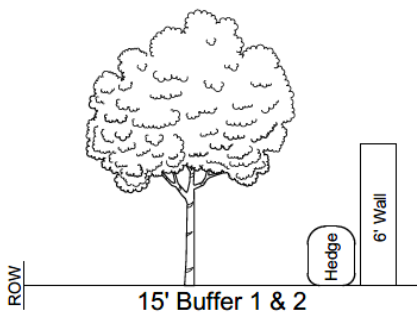
(k) **Schools.** The Project must apply for concurrency review at Lake County Public Schools. The school district has a specific application process. The Project must be shown to have appropriate school concurrency before building permits are issued.

(l) **Landscaping Requirements.** All landscaping and buffer requirements shall be in accordance with the LDC and as illustrated on the Conceptual Land Use Plan with the exception of the following:

1. All buffer, street, and canopy trees planted at the Project will be a minimum of a 2” caliper;
2. At least one canopy tree of at least 3” DBH must be planted on each single-family lot; and
3. The equivalent of 30% of total tree-inches removed must be replaced.

All trees planted at the Project shall adhere to the current guidelines established by the Florida Grades and Standards for nursery-grown trees and must be Florida grade #1 or better.

Developer must install street trees along the roadway where common areas abuts the road as required by the LDC. The cross section for the buffer areas is shown below.



Cross-Section of Buffers 1 and 2

(m) **Tree Protection.** Under no circumstances may any tree, regardless of size or species, be removed from any designated wetland or conservation easement. Trees proposed to be maintained on site must comply with LDC requirements. No construction activity, equipment or material is permitted inside a tree protection barrier.

Citrus trees are excluded from Town tree-protection requirements.

(n) **Lighting.** Decorative street lighting (Sanibel fixture, a Duke Energy standard fixture) must be installed (i) at every intersection, (ii) at the end of each cul-de-sac, and (iii) at intervals of 300 feet or as approved otherwise by the Town Manager. Street lighting must be installed by the Owner. All lighting must be directional, shielded lighting designed to minimize light pollution. All lighting must be maintained by the HOA.

(o) **Utilities.** All utilities must be underground.

(p) **Signage.** Entrance signs and informational signage may be located in buffers, setbacks/and or signage easements as approved by the Planning and Zoning Board. The Owner shall present a sign plan for review and approval by the Planning and Zoning Board with the final site plan. The Town Council has approved use by the Owner and/or homebuilder(s) of vertical marketing flags, also known as feather banners, with the following stipulations:

1. Feather banners must be placed no less than 200 feet apart.
2. A maximum of 10 feather banners, in total.
3. Feather banners cannot be placed within the right of way.
4. Feather banners cannot be located offsite of PUD property.
5. Feather banners cannot exceed 12 feet in height.
6. Feather banners must be replaced or removed if they become faded, torn, or tattered.
7. Feather banners must be removed when 90% of the homes in the development have received building permit approval.

Billboards and pole signs are prohibited. Unless defined differently in the LDC, a pole sign is a permanent sign supported by at least one upright pole, pylon, or post secured to the ground, with the bottom of the sign face four feet or higher above the finished grade. All additional signage not previously approved must be in compliance with the requirements in the LDC.

(q) **Maintenance of Common Areas.** Maintenance of all common areas within the Project is the responsibility of the homeowners' association(s) for the affected subdivision.

(r) **Prohibited Uses.** No manufactured or modular homes are allowed.

Section 2. Amendments. A substantial deviation from the Conceptual Land Use Plan in Attachment B or deviation from the other terms of this Agreement may occur only if approved by the Town Council in the manner required by law or otherwise as determined by Town Council, which may include public notice(s) and hearing(s).

Minor amendments needed once final engineering is completed may be reviewed and approved by the Town Manager without referral to the Planning and Zoning Board or Town Council. Whether a proposed amendment is major or minor will be determined by the Town Manager.

Section 3: Notices. All notices or payments required to be made hereunder shall be made at the following addresses:

To Town: Sean O’Keefe, Town Manager
Town of Howey-in-the-Hills
101 North Palm Avenue
Howey-in-the-Hills, FL 34737
sokeefe@howey.org

With copies to: John Brock, CMC, Town Clerk
Town of Howey-in-the-Hills
101 North Palm Avenue
Howey-in-the-Hills, FL 34737
jbrock@howey.org

Thomas J. Wilkes, Town Attorney
Gray Robinson, P.A.
301 East Pine Street, Suite 1400
Orlando, FL 32801
twilkes@gray-robinson.com

To Owner: Craig C. Harris, Manager
Revels Road Investors, LLC
210 Hangar Road
Kissimmee, FL 34741
charris@jtlandco.com

With copies to: Chris Gardner, Manager
CKG Development and Realty, LLC
1482 Granville Drive
Winter Park, FL 32789
chris@condevfl.com

Carolyn Haslam
Akerman LLP
420 S. Orange Avenue, Suite 1200
Orlando, Florida 32801
carolyn.haslam@akerman.com

Section 4: Severability. If any provision or portion of this Agreement is declared by a court of competent jurisdiction to be void, unconstitutional, or unenforceable, then all remaining provisions and portions of this Agreement shall remain in full force and effect. To that end, this Agreement is declared to be severable.

Section 5: Binding Effect. This Agreement runs with the land and is binding on and enforceable by and against the parties hereto and all their successors in interest. However, no Lot Owner shall have the obligations imposed on the Owner as the developer of the Project under this Agreement. For that purpose, a “Lot Owner” means an end-user of a lot created within the Property with a completed residential unit constructed thereon, for which a certificate of occupancy has

been issued. Each party covenants to each other party that this Agreement is a legal, valid, and binding agreement, enforceable against the party in accordance with its terms.

Section 6: Negotiated Agreement. The land uses, densities, intensities, and other conditions of approval of the Project have been negotiated and agreed to by the Owner and the Town. The Conceptual Land Use Plan and this Agreement together constitute an agreement between the parties with the knowledge that the Owner’s successors in title, the future homeowners, and other landowners within the Property, as well as the Town and its affected property owners and residents, all will rely justifiably on the agreed-to land uses, densities, and intensities authorized hereby for the Property. For that reason, the Owner and the Owner’s successors in interest have the contract right to develop the PUD with the uses, densities, and intensities approved by the Town, subject to the restrictions and requirements in the conditions of approval set forth in this Agreement. Neither the Owner (and its successors in interest) nor the Town shall have the right in the future to rezone or downzone the property, or otherwise alter the uses, densities and intensities, or delete, waive or amend any conditions of approval except through an amendment to the Plan negotiated and approved by the Town Council and the owner of the then-subject parcel. This section shall survive the termination and expiration of this Agreement.

Section 7. Homeowners’ Association(s).

(a) **Association Responsibilities.** A homeowner’s association and/or a property owner’s association (“HOA”) must be created by the Owner. Membership in the HOA shall be mandatory for all property owners within the Project. The HOA shall be responsible for maintaining all parks, open-space and buffer areas, streetlights, stormwater-management areas and drainage systems, entrance features, boundary walls and/or fences, access tracts, and landscaped tracts within the Project.

(b) **Requirement for Plat Recording.** Before a plat may be recorded for the Property and the Project, the Owner shall furnish to the Town copies of the pertinent documents for the homeowners’ or property owners’ association or associations, plus the covenants, conditions and restrictions for the Property, setting forth the requirements and restrictions enumerated in this section 7 and other applicable parts of this Agreement.

Section 8. Additional Requirements.

a. **Letter of credit.** Construction and dedication to the Town of the public facilities and improvements required under this Agreement will be a condition precedent to final plat approval. In lieu of construction and dedication, however, the Owner may post a letter of credit or performance bond with the Town for 125% of the cost of such improvements not completed at the time of plat, in which event this condition precedent to final plat approval will be deemed satisfied.

b. **Conveyances to the Town.** Property dedicated or otherwise conveyed to the Town under this Agreement must be free and clear of encumbrances unless and to the extent an encumbrance is acceptable to the Town. Encumbrances discovered after the Effective Date of this Agreement must be removed or resolved by the Owner or its successor developer prior to dedication or conveyance of the affected property to the Town.

c. **Changes in status of land.** Until completion of the Project, the Owner or its successor developer of the Project has a continuing duty (i) to disclose promptly to the Town all changes in ownership, encumbrances, and other matters of record affecting the Property and (ii) to resolve all issues, title or otherwise, that may be identified by the Town as a result of such changes. Failure to disclose such changes or to resolve resulting issues may result in delay in issuance of development permits.

d. **Developer representations binding.** If at Town Council hearings on the approval of the Project the Owner makes a written or oral promise or representation, and if the promise or representation was relied upon by Town Council in approving the Project or otherwise acted to induce or materially influence Town Council in its vote to approve the Project, the promise or representation is a condition of approval of the Project. The promise or representation is binding on the Owner and its successors and enforceable by the Town against the Owner and its successors as if set forth fully in this Agreement.

Section 9. Governing Law. This Agreement shall be governed by the laws of the State of Florida. Venue for any judicial proceeding pertaining to the Agreement shall be in the Fifth Judicial Circuit of Florida, in Lake County, Florida.

Section 10. Effective Date; Termination.

(a) **Effective Date.** This Agreement shall take effect upon the Effective Date above, or on the date when it has been executed by both the Town Council and the Owner, whichever is later.

(b) **Termination.** This Agreement shall remain in effect unless and until terminated under one of the following conditions:

1. If as of the **second** anniversary of the Town’s entering into the Anticipated Wholesale Agreement an Owner’s contract right to treatment and disposal services by the CDD, as required under Section 1(g)1 above, has not taken effect, the Town may terminate this Agreement by vote of its Town Council. The vote must occur no later than (i) the **third** anniversary of the execution and recording of the Anticipated Wholesale Agreement.
2. If as of the **third** anniversary of the CDD Contract Date no building permit for a residential unit in the Project has been issued, the Town may terminate this Agreement by vote of its Town Council. The vote must occur no later than (i) the **fourth** anniversary of the CDD Contract Date or (ii) the date a building permit is issued, whichever occurs first. The “CDD Contract Date” is the date on which the Owner’s contract right to treatment and disposal services by the CDD takes effect.
3. If as of the **sixth** anniversary of the CDD Contract Date no building permit for a residential unit in the second phase of the Project has been issued, the Town may terminate this Agreement by vote of its Town Council, but only as it applies to development of the second phase. The vote must occur no later than (i) the **seventh** anniversary of the CDD Contract Date or (ii) the date a building permit is issued

for a residential unit in the second phase, whichever occurs first. Termination of the Agreement for this reason will not act to preclude the Owner or its successor from completing the first phase of the Project.

4. If as of the **eighth** anniversary of the CDD Contract Date no building permit for a residential unit in the third phase of the Project has been issued, the Town may terminate this Amendment by vote of its Town Council, but only as it applies to development of the third phase. The vote must occur no later than (i) the **ninth** anniversary of the CDD Contract Date or (ii) the date a building permit is issued for a residential unit in the third phase, whichever occurs first. Termination of the Amendment for this reason will not act to preclude the Owner or its successor from completing the first or second phase of the Project.

Termination of this Agreement, in whole or in part, under this section shall be without prejudice to the Owner or its successor to apply for Town approvals to undertake or continue development of the Property in accordance with the circumstances and land-development regulations then existing in the Town.

Section 11. Recording. This Agreement shall be recorded by the Town, at the Owner’s expense, in the Public Records of Lake County, Florida, and shall constitute a covenant running with the land.

Section 12. Authority. This Agreement is entered into by the Town under the home-rule powers granted to it by the Florida constitution (including specifically Article VIII, Section 2(b) thereof), the home-rule powers granted municipalities by statute (including specifically Chapter 166, Florida Statutes), and the Town’s Charter. This Agreement does not constitute a “development agreement” under the Florida Local Government Development Agreement Act.

Section 13. Entire Agreement. This Agreement constitutes the entire agreement of the parties with respect to the transactions contemplated herein. It supersedes all prior understandings or agreements between the parties relating to the Property and the Project. No amendment to the terms of this Agreement shall be effective unless in writing signed by all parties hereto. Amendments to this Agreement will take effect and will be binding against the Town only if approved by a vote of the Town Council.

Section 14. Waiver. The failure of a party hereto to insist upon or enforce any right or privilege granted hereunder shall not constitute or operate as a waiver thereof and nothing shall constitute a waiver of any party’s right to insist upon strict compliance with the terms hereof. However, any party may waive in writing the benefit of any provision or condition for its benefit which is contained herein. Waivers of material provisions of either this Agreement or the Town’s LDC will be valid and binding against the Town only if approved by a vote of the Town Council.

[Signature pages follow]

IN WITNESS WHEREOF, the parties are signing this Agreement as of the Effective Date or, if later, the date by which both parties have fully executed this Agreement.

**TOWN OF HOWEY-IN-THE HILLS,
FLORIDA**

By: its Town Council

By: _____
Hon. Graham Wells, Mayor

Attest:

By: _____
John Brock, CMC, Town Clerk

Approved as to form and legality:
(for the use and reliance of the Town only)

Thomas J. Wilkes, Town Attorney

STATE OF FLORIDA
COUNTY OF LAKE

The foregoing instrument was executed, sworn to and acknowledged before me this ____ day of _____, 2025, by Graham Wells, as Mayor of the Town of Howey-in-the-Hills.

(SEAL)

Signature of Notary Public

Name of Notary Public
(Typed, Printed or stamped)

Personally Known ____ OR Produced Identification ____

Type of Identification Produced: _____

Witnesses:

REVELS ROAD INVESTORS, LLC

By: _____

Craig C. Harris
As its Manager

Printed Name: _____

Address: _____

Printed Name: _____

Address: _____

STATE OF FLORIDA
COUNTY OF _____

The foregoing instrument was executed, sworn to and acknowledged before me this ____ day of _____, 2025, by Craig C. Harris, Manager of REVELS ROAD INVESTORS, LLC, a Florida limited liability company, on their behalf.

(SEAL)

Signature of Notary Public

Name of Notary Public
(Typed, Printed or stamped)

Personally Known ____ OR Produced Identification ____

Type of Identification Produced: _____

**Attachment A
To
AMENDED & RESTATED WATERMARK PUD DEVELOPMENT AGREEMENT**

LEGAL DESCRIPTION

LEGAL DESCRIPTION:

PARCEL 1:

THAT PART OF THE NORTH 1/2 OF GOVERNMENT LOTS 1 AND 2 IN SECTION 2, TOWNSHIP 21 SOUTH, RANGE 25 EAST, IN LAKE COUNTY, FLORIDA, BOUNDED AND DESCRIBED AS FOLLOWS: BEGIN AT THE NORTHEAST CORNER OF SAID SECTION 2, RUN THENCE SOUTH 00°06'05" EAST ALONG THE EAST LINE THEREOF, 1139.8 FEET; THENCE RUN NORTH 89°29'20" WEST 2668.76 FEET TO THE WEST LINE OF SAID GOVERNMENT LOT 2; THENCE RUN NORTH 00°09'00" WEST ALONG SAID WEST LINE 1125.96 FEET TO THE NORTHWEST COMER OF SAID GOVERNMENT LOT 2; THENCE RUN SOUTH 89°46'40" EAST ALONG THE NORTH LINE OF SAID SECTION 2 FOR 2669.20 FEET TO THE POINT OF BEGINNING.

PARCEL 2:

LOTS 26 AND 27, LESS THAT PART INCLUDED IN CLAY PIT, 1ST SUBDIVISION OF HOWEY, ACCORDING TO THE PLAT THEREOF AS RECORDED IN PLAT BOOK 5, PAGE 32, PUBLIC RECORDS OF LAKE COUNTY, FLORIDA.

PARCEL 3:

BEGIN 99 FEET SOUTH 1°32' WEST OF THE NORTHWEST CORNER OF LOT 16, 1ST SUBDIVISION OF HOWEY, ACCORDING TO THE PLAT THEREOF AS RECORDED IN PLAT BOOK 5. PAGE 32, PUBLIC RECORDS OF LAKE COUNTY, FLORIDA, THENCE RUN EAST TO THE SOUTHEASTERN BOUNDARY OF LOT 16, THENCE SOUTHWESTERLY ALONG THE SOUTHEASTERN BOUNDARY OF LOT 16 TO THE SOUTHWEST COMER OF LOT 16, THENCE NORTHERLY ALONG THE WESTERN BOUNDARY OF LOT 16 TO POINT OF BEGINNING.

PARCEL 4:

LOT 12, 1ST SUBDIVISION OF HOWEY, ACCORDING TO THE PLAT THEREOF AS RECORDED IN PLAT BOOK 5, PAGE 32, PUBLIC RECORDS OF LAKE COUNTY, FLORIDA.

PARCEL 5:

LOT 1, 1ST SUBDIVISION OF HOWEY, ACCORDING TO THE PLAT THEREOF AS RECORDED IN PLAT BOOK 5, PAGE 32, PUBLIC RECORDS OF LAKE COUNTY, FLORIDA.

AND

THE NORTHEASTERLY 1/2 OF VACATED SUNSET DRIVE LYING NORTH OF THE EXTENSION OF THE SOUTH LINE OF LOT 4 AND THE WESTERLY 1/2 OF VACATED SUNSET DRIVE LYING NORTHERLY OF THE NORTHERLY EXTENSION OF THE WEST LINE OF LOT 2 IN THE NORTHWEST 1/4 OF THE NORTHWEST 1/4 OF SECTION I, TOWNSHIP 21 SOUTH, RANGE 25 EAST, 1ST SUBDIVISION OF HOWEY, AS RECORDED IN PLAT BOOK 5, PAGE 32, PUBLIC RECORDS OF LAKE COUNTY, FLORIDA, DESCRIBED AS FOLLOWS:

LESS THAT PART OF SUNSET DRIVE THAT LIES WITHIN THE FOLLOWING DESCRIBED PARCEL:

AN AREA OF LAND, BEING A CIRCLE WITH A RADIUS OF 60.00 FEET, WHOSE RADIUS POINT IS LOCATED AS FOLLOWS: BEGIN AT THE INTERSECTION OF THE NORTH LINE OF LOT I, 1ST SUBDIVISION OF HOWEY, RECORDED IN PLAT BOOK 5, PAGE 32, PUBLIC RECORDS OF LAKE COUNTY, FLORIDA, AND THE WESTERLY RIGHT OF WAY LINE OF SUNSET DRIVE AS SHOWN ON THE PLAT OF SAID 1ST SUBDIVISION OF HOWEY; THENCE RUN SOUTH 08°15' WEST, ALONG SAID WESTERLY RIGHT OF WAY LINE, A DISTANCE OF 60.00 FEET TO THE AFOREMENTIONED RADIUS POINT.

TOGETHER WITH:

A PORTION OF LANDS LYING IN SECTION 2, TOWNSHIP 21 SOUTH, RANGE 25 EAST, LAKE COUNTY FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT THE NORTHEAST CORNER OF SAID SECTION 2, THENCE S00°08'43"W, ALONG THE EAST LINE OF SAID SECTION 2, A DISTANCE OF 1139.75 FEET TO THE POINT OF BEGINNING; THENCE S00°08'47"W, A DISTANCE OF 708.36 FEET TO THE SOUTH LINE OF PARCEL 2 IN THE LANDS DESCRIBED IN OFFICIAL RECORDS BOOK 2812, PAGE 2183 OF THE PUBLIC RECORDS OF LAKE COUNTY, FLORIDA; THENCE RUN ALONG SAID SOUTH LINE N89°35'48"W, A DISTANCE OF 1962.30 FEET TO THE WEST LINE OF SAID PARCEL 2; THENCE RUN ALONG SAID WEST LINE N00°47'54"E, A DISTANCE OF 621.45 FEET TO THE SOUTH LINE OF PARCEL 1 IN THE LANDS DESCRIBED IN OFFICIAL RECORDS BOOK 2812, PAGE 2183 OF THE PUBLIC RECORDS OF LAKE COUNTY, FLORIDA; THENCE RUN ALONG SAID SOUTH LINE N89°29'05"W, A DISTANCE OF 636.48 FEET TO THE EAST RIGHT OF WAY

LINE OF SOUTH PALM AVENUE, BEING A 100.00 FOOT WIDE PUBLIC RIGHT OF WAY, PER FLORIDA DEPARTMENT OF TRANSPORTATION RIGHT OF WAY MAP PROJECT NUMBER 1093; THENCE N00°33'29"E, ALONG SAID EAST RIGHT OF WAY LINE, A DISTANCE OF 95.61 FEET TO THE NORTH LINE OF AFOREMENTIONED PARCEL 1; THENCE DEPARTING SAID EAST RIGHT OF WAY LINE, RUN ALONG SAID NORTH LINE S89°22'37"E, A DISTANCE OF 2591.08 FEET TO THE POINT OF BEGINNING.

Total Acreage: 132.59

Attachment B
To
WATERMARK PUD DEVELOPMENT AGREEMENT

CONCEPTUAL LAND USE PLAN

[to be added]

#47805050 v24

ORDINANCE 2024-12

AN ORDINANCE OF THE TOWN OF HOWEY-IN-THE-HILLS, FLORIDA, PERTAINING TO LAND USE; PROVIDING FINDINGS OF THE TOWN COUNCIL; AMENDING ORDINANCE 2022-16 AND THE TOWN’S OFFICIAL ZONING MAP TO INCLUDE WITHIN THE PLANNED UNIT DEVELOPMENT (PUD) KNOWN AS WATERMARK PUD CERTAIN ADDITIONAL LANDS LOCATED TO THE SOUTH OF THE WATERMARK PUD, AS MORE PARTICULARLY DESCRIBED IN ATTACHMENT A TO THIS ORDINANCE; PROVIDING THAT THE CONDITIONS, REQUIREMENTS, RESTRICTIONS, AND OTHER TERMS IN ORDINANCE 2022-16 GOVERN THE USE AND DEVELOPMENT OF THE ADDITIONAL LANDS; PROVIDING FOR SEVERABILITY, CONFLICTS, CODIFICATION, RATIFICATION, AND AN EFFECTIVE DATE.

BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF HOWEY-IN-THE-HILLS, FLORIDA:

Section 1. Findings. In enacting this ordinance, the Town Council of the Town of Howey-in-the-Hills, Florida makes the following findings and declarations:

(1) The land described in **Attachment A**, located generally to the south of the Watermark PUD located in the southeast quadrant of the intersection of State Road 19 and Revels Road (“**Property**”), is located within the town limits of the Town of Howey-in-the-Hills;

(2) Ordinance 2022-16 amended the Town’s Official Zoning Map to rezone the Watermark PUD, which contained 99.16 acres, from Medium Density Residential (MDR-1 and MDR-2) to Planned Unit Development.

(3) The Property, a 33.4-acre parcel to the south of the Watermark PUD, is being added to the Watermark PUD.

(4) The Town’s Comprehensive Plan designates the Property on the Town’s Future Land Use Map for medium density residential future land use, and current zoning of the Property is MDR-1.

(5) The owner of the Property intends to use and develop the Property for single-family residential purposes.

(6) The Town Council finds that rezoning the Property from MDR-1 to Planned Unit Development is consistent with both the Town’s Comprehensive Plan and

the Town’s Land Development Code (“LDC”) and will not adversely affect the public health, safety, and welfare of the Town.

Section 2. Amendment to the Official Zoning Map. The Town Council hereby amends the Ordinance 2022-16 and the Town’s Official Zoning Map to include and rezone the Property to Planned Unit Development so that it may be included within the Watermark PUD.

Section 3. Use and Development of the Property. Use and development of the Property under its Planned Unit Development zoning is subject to the conditions, requirements, restrictions, and other terms as set out in Ordinance 2022-16, to include the following:

- (1) This Ordinance 2024-12;
- (2) Ordinance 2022-16;
- (3) A development agreement, to be approved by Town Council and executed by the Mayor, setting forth the specific conditions, requirements, restrictions and other terms for the use and development of the Property;
- (4) The Town’s Land Development Code; and
- (5) The Town Code and all other Town ordinances governing the development of the Property.

Section 4. Severability. If any part of this ordinance is declared by a court of competent jurisdiction to be void, unconstitutional, or unenforceable, the remaining parts of this ordinance shall remain in full effect. To that end, this ordinance is declared to be severable.

Section 5. Conflicts. If this ordinance conflicts with other ordinances in regulation of the use and development of the Property, this ordinance shall control and supersede to the extent of the conflict.

Section 6. Ratification of Ordinance 2022-16. All provisions of Ordinance 2022-16 that are not specifically amended by this Ordinance 2024-12 are hereby ratified and remain in full force and effect.

Section 7. Codification. The amendment to the Official Zoning Map in Section 2 shall be codified and made part of the Town’s LDC and Official Zoning Map.

Section 8. Effective Date. This ordinance shall take effect upon the later of (i) its enactment by the Town Council or (ii) the date by which a development agreement for the Property has been approved by Town Council and taken effect.

[Signatures on the next page]

ENACTED AND ORDAINED this ____ day of _____, 2025, by the Town Council of the Town of Howey-in-the-Hills, Florida.

**TOWN OF HOWEY-IN-THE-HILLS,
FLORIDA**

By: its Town Council

By: _____
Graham Wells, Mayor

ATTEST:

APPROVED AS TO FORM AND LEGALITY
(for use and reliance of the Town only)

John Brock
Town Clerk

Thomas J. Wilkes
Town Attorney

Planning and Zoning Meeting held _____, **2025**

First Reading held _____, **2025**

Second Reading and Adoption held _____, **2025**

Advertised _____, **2025**, _____, **2025**
and _ _____, **2025**

**Attachment A
to
Ordinance 2024 - 12**

LEGAL DESCRIPTION

A PORTION OF LANDS LYING IN SECTION 2, TOWNSHIP 21 SOUTH, RANGE 25 EAST, LAKE COUNTY FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT THE NORTHEAST CORNER OF SAID SECTION 2, THENCE S00°08'43"W, ALONG THE EAST LINE OF SAID SECTION 2, A DISTANCE OF 1139.75 FEET TO THE POINT OF BEGINNING; THENCE S00°08'47"W, A DISTANCE OF 708.36 FEET TO THE SOUTH LINE OF PARCEL 2 IN THE LANDS DESCRIBED IN OFFICIAL RECORDS BOOK 2812, PAGE 2183 OF THE PUBLIC RECORDS OF LAKE COUNTY, FLORIDA; THENCE RUN ALONG SAID SOUTH LINE N89°35'48"W, A DISTANCE OF 1962.30 FEET TO THE WEST LINE OF SAID PARCEL 2; THENCE RUN ALONG SAID WEST LINE N00°47'54"E, A DISTANCE OF 621.45 FEET TO THE SOUTH LINE OF PARCEL 1 IN THE LANDS DESCRIBED IN OFFICIAL RECORDS BOOK 2812, PAGE 2183 OF THE PUBLIC RECORDS OF LAKE COUNTY, FLORIDA; THENCE RUN ALONG SAID SOUTH LINE N89°29'05"W, A DISTANCE OF 636.48 FEET TO THE EAST RIGHT OF WAY LINE OF SOUTH PALM AVENUE, BEING A 100.00 FOOT WIDE PUBLIC RIGHT OF WAY, PER FLORIDA DEPARTMENT OF TRANSPORTATION RIGHT OF WAY MAP PROJECT NUMBER 1093; THENCE N00°33'29"E, ALONG SAID EAST RIGHT OF WAY LINE, A DISTANCE OF 95.61 FEET TO THE NORTH LINE OF AFOREMENTIONED PARCEL 1; THENCE DEPARTING SAID EAST RIGHT OF WAY LINE, RUN ALONG SAID NORTH LINE S89°22'37"E, A DISTANCE OF 2591.08 FEET TO THE POINT OF BEGINNING.

Total Additional Acreage: 33.4

Town of Howey-in-the-Hills Business

Impact Estimate

Proposed ordinance's title/reference: **ORDINANCE 2024-12**

AN ORDINANCE OF THE TOWN OF HOWEY-IN-THE-HILLS, FLORIDA, PERTAINING TO LAND USE; PROVIDING FINDINGS OF THE TOWN COUNCIL; AMENDING ORDINANCE 2022-16 AND THE TOWN'S OFFICIAL ZONING MAP TO INCLUDE WITHIN THE PLANNED UNIT DEVELOPMENT (PUD) KNOWN AS WATERMARK PUD CERTAIN ADDITIONAL LANDS LOCATED TO THE SOUTH OF THE WATERMARK PUD, AS MORE PARTICULARLY DESCRIBED IN ATTACHMENT A TO THIS ORDINANCE; PROVIDING THAT THE CONDITIONS, REQUIREMENTS, RESTRICTIONS, AND OTHER TERMS IN ORDINANCE 2022-16 GOVERN THE USE AND DEVELOPMENT OF THE ADDITIONAL LANDS; PROVIDING FOR SEVERABILITY, CONFLICTS, CODIFICATION, RATIFICATION, AND AN EFFECTIVE DATE.

This Business Impact Estimate is provided in accordance with section 166.041(4), *Florida Statutes*. If one or more boxes are checked below, this means the Town is of the view that a business impact estimate is not required by state law¹ for the proposed ordinance, but the Town is, nevertheless providing this Business Impact Estimate as a courtesy and to avoid any procedural issues that could impact the enactment of the proposed ordinance. This Business Impact Estimate may be revised following its initial posting.

- The proposed ordinance is required for compliance with Federal or State law or regulation;
- The proposed ordinance relates to the issuance or refinancing of debt;
- The proposed ordinance relates to the adoption of budgets or budget amendments, including revenue sources necessary to fund the budget;
- The proposed ordinance is required to implement a contract or an agreement, including, but not limited to, any Federal, State, local, or private grant, or other financial assistance accepted by the municipal government.
- The proposed ordinance is an emergency ordinance;
- The ordinance relates to procurement; or
- The proposed ordinance is enacted to implement the following:
 - a. A development order or development permit, as defined in s. 163.3164, F.S.; a development agreement as authorized by ss. 163.3220-163.3243, F.S.; or a

¹ See Section 166.041(4)(c), *Florida Statutes*.

- comprehensive plan amendment or land development regulation amendment initiated by an application by a private party other than the municipality;
- b. Sections 190.005 and 190.046, *Florida Statutes*, regarding community development districts;
- c. Section 553.73, *Florida Statutes*, relating to the *Florida Building Code*; or
- d. Section 633.202, *Florida Statutes*, relating to the *Florida Fire Prevention Code*.

In accordance with the provisions of controlling law, even notwithstanding the fact that, an exemption noted above may apply, the Town hereby publishes the following information:

1. Summary of the proposed ordinance (must include statement of the public purpose, such as serving the public health, safety, morals, and welfare):
The ordinance will include roughly 33.4 acre in the Watermark PUD, approved by Ordinance 2022-16, to be developed in accordance with the Watermark PUD Development Agreement.

2. An estimate of the direct economic impact of the proposed ordinance on private, for-profit businesses in the Town, if any:
 (a) An estimate of direct compliance costs that businesses may reasonably incur;
 (b) Any new charge or fee imposed by the proposed ordinance, or for which businesses will be financially responsible; and
 (c) An estimate of the Town’s regulatory costs, including estimated revenues from any new charges or fees to cover such costs.

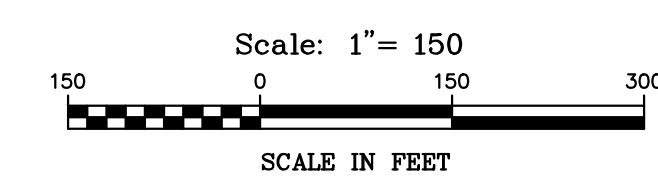
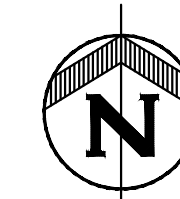
None.

3. Good faith estimate of the number of businesses likely to be impacted by the proposed ordinance:

None.

4. Additional information the governing body deems useful (if any):

N/A



Project Name: Watermark
 Developer Name: Revels Road Investors LLC
 210 Hangar Road
 Kissimmee, FL 34741
 407-870-0066

Owner: Revels Road Investors LLC
 210 Hangar Road
 Kissimmee, FL 34741

Legal Description: See Attached Survey
 Total Acreage: 133.37 +/- Acres
 Wetland Acreage: 1.16 +/- Acres
 Net Land Area: 132.21 +/- Acres
 Owned Land: 131.00 +/- Acres
 Vacated ROW: 2.37 +/- Acres

Open Space Required: 33.05 Acres (132.21 x 25%)
 Percentage of Uses: 100% Residential
 Proposed Land Uses: Single Family Residential Residential:

Type of Units: Single Family Residential
 PUD Number of Units Provided: 290 Lots
 Minimum Living Area: 1,600 Square Feet
 Maximum Building Height: 35'

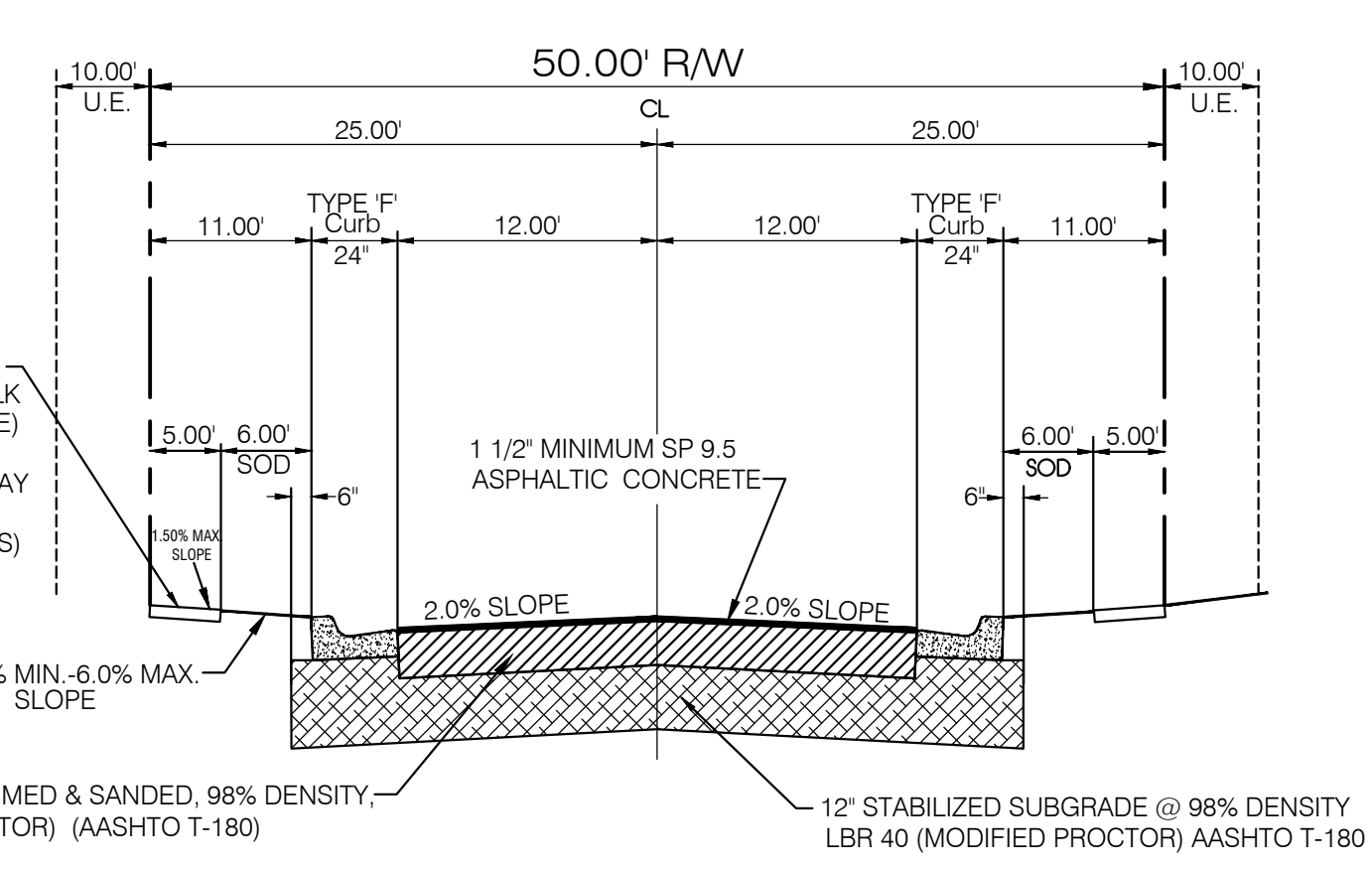
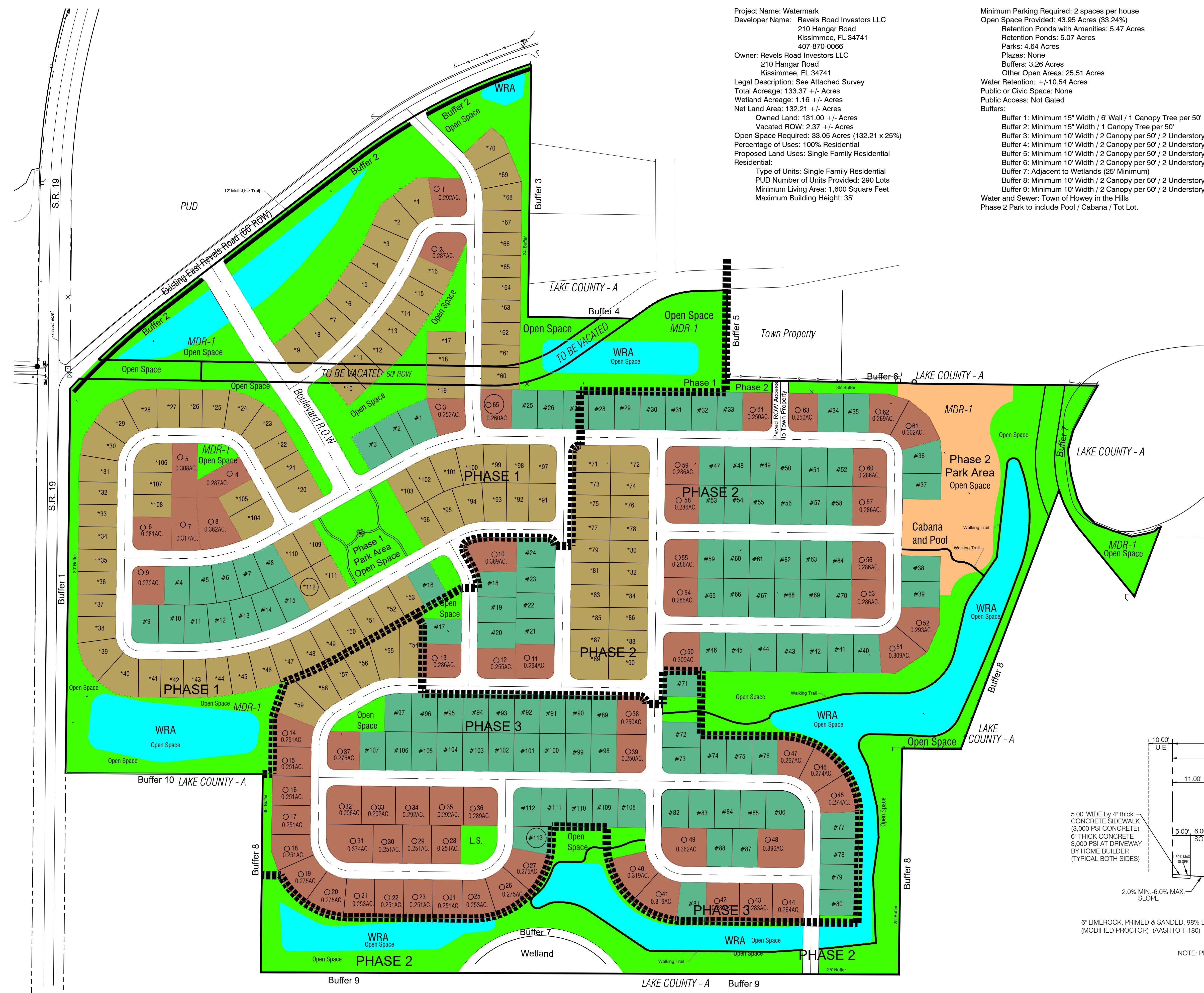
Minimum Parking Required: 2 spaces per house
 Open Space Provided: 43.95 Acres (33.24%)
 Retention Ponds with Amenities: 5.47 Acres
 Retention Ponds: 5.07 Acres
 Parks: 4.64 Acres
 Plazas: None
 Buffers: 3.26 Acres
 Other Open Areas: 25.51 Acres

Water Retention: +/-10.54 Acres
 Public or Civic Space: None
 Public Access: Not Gated

Buffers:
 Buffer 1: Minimum 15' Width / 6' Wall / 1 Canopy Tree per 50'
 Buffer 2: Minimum 15' Width / 1 Canopy Tree per 50'
 Buffer 3: Minimum 10' Width / 2 Canopy per 50' / 2 Understory per 50'
 Buffer 4: Minimum 10' Width / 2 Canopy per 50' / 2 Understory per 50'.
 Buffer 5: Minimum 10' Width / 2 Canopy per 50' / 2 Understory per 50'.
 Buffer 6: Minimum 10' Width / 2 Canopy per 50' / 2 Understory per 50'.
 Buffer 7: Adjacent to Wetlands (25' Minimum)
 Buffer 8: Minimum 10' Width / 2 Canopy per 50' / 2 Understory per 50'.
 Buffer 9: Minimum 10' Width / 2 Canopy per 50' / 2 Understory per 50'.
 Water and Sewer: Town of Howey in the Hills
 Phase 2 Park to include Pool / Cabana / Tot Lot.

LEGEND

- *70' x 120' LOTS = 112 LOTS
 - #80' X 120' LOTS = 113 LOTS
 - MIN. 80' (1/4 AC.) LOTS = 65 LOTS
- TOTAL NUMBER OF LOTS = 290 LOTS



TYPICAL ROAD SECTION
N.T.S.

NO.	REVISION	DATE

WATERMARK
 CONCEPTUAL LAND USE PLAN

haff

902 North Sinclair Ave.
 Tavares, Florida 32778
 Office: 352.343.8481
 Fax: 352.343.8495
 Certificate of Authorization Number: 33380

DATE:	09/17/2024
DESIGNED BY:	SPH
DRAWN BY:	SPH
CHECKED BY:	BT
JOB NO.:	45548.002
FILE NAME:	WATERMARKMAS

Sheet 1

BRETT TOBIAS, PE
 Registered Eng #69017

October 6, 2024
Watermark PD Rezoning
Engineering Review Comments
Page 1

The project will need to dedicate additional right-of-way at the SE corner of SR 19 & Revels Road to provide for the construction of a future roundabout at that intersection (concept plan attached). The detailed configuration of the dedication can be addressed during the Preliminary Subdivision Plan process.



Carolyn R. Haslam

Akerman LLP
420 South Orange Avenue
Suite 1200
Orlando, FL 32801-4904

D: 407 419 8584

T: 407 423 4000

F: 407 843 6610

DirF: 407 254 4232

Carolyn.Haslam@akerman.com

June 25, 2024

VIA FEDERAL EXPRESS OVERNIGHT

Mr. John Brock
Town Clerk for the Town of Howey-in-the-Hills
101 N. Palm Avenue
Howey-in-the-Hills, FL 34737

**Re: Watermark PD Rezoning Request
(Simpson Property – Howey-in-the-Hills)**

Dear Mr. Brock,

On behalf of our client, Revels Road Investors, LLC, attached please find applications in order to amend the existing Watermark PD, in order to incorporate additional property. As part of the application package, enclosed please find the following documents:

- Pre-Application meeting form with agent affidavit
- General Land Development Application, Petition for Rezoning, and agent affidavit
- Amended PUD Developer's Agreement (Clean and Redline)
- Rezoning criteria supplemental questions narrative
- List of property owners within 300'
- Updated Survey (Signed and Sealed forthcoming)
- CD with:
 - Legal Description in word
 - Amended PUD Developer's Agreement
- Application fee of \$3,000

Your acknowledgement of this request is appreciated. If you would like any additional information, please do not hesitate to contact me.

Sincerely,

Carolyn R. Haslam

Carolyn R. Haslam

cc: Craig Harris, JTD (via email)
Enclosures

004143

Item 3.

VENDOR NO.	VENDOR NAME	CHECK NUMBER
10099	TOWN OF HOWIE-IN-THE-HILLS	4143

Trans Record	Reference	Date	Description	Gross Amount	Discount	Retainage	Previous	Balance	Net Amount	
624 1	06.12.24	06/12/24	REVELS ROAD	3,000.00	0.00	0.00	0.00	0.00	3,000.00	
				Vendor No.	Gross Amount	Discount	Retainage	Previous	Balance	Net Amount
				10099	3,000.00	0.00	0.00	0.00	0.00	3,000.00

JTD LAND COMPANY, LLC

210 HANGAR ROAD
KISSIMMEE, FL 34741
(407) 870-0066

WINTER PARK NATIONAL BANK

63-1683/631

004143

DATE	CHECK NO.	AMOUNT
06/14/24	4143	\$3,000.00

Three thousand and xx / 100 Dollars

TOWN OF HOWIE-IN-THE-HILLS

VOID AFTER 90 DAYS

PAY TO THE ORDER OF



[Signature]
AUTHORIZED SIGNATURE

Security features. Details on back

⑈004143⑈ ⑆063116834⑆ 11004082⑈



TOWN OF HOWEY-IN-THE-HILLS, FLORIDA
PRE-APPLICATION MEETING FORM

You must set up a pre-application meeting before submitting your application. Please submit a completed form to the Town Clerk at Town Hall, 101 N. Palm Avenue, Howey-in-the-Hills, Florida 34737.

The following background information is required to schedule a pre-application meeting. Staff will use this to research the project site in preparation for the meeting. Although this is the minimal amount of background material required, more information is welcome. Please attach additional sheets or plans as needed.

APPLICANT

OWNER

Name: Revels Road Investors, LLC, c/o Akerman LLP
Address: 420 S. Orange Avenue, Suite 1200
City/State/Zip: Orlando, FL 32801
Phone: 407-419-8584 Fax:
E-Mail Address: carolyn.haslam@akerman.com
Contact Person: Carolyn Haslam

Name: Revels Road Investors, LLC
Address: 210 Hangar Road
City/State/Zip: Kissimmee, FL 34741
Phone: Fax:
E-Mail Address:
Contact Person:

Application Type: (Please check)

Site Plan Review Subdivision X Rezoning Comprehensive Plan Amendment Other

PROJECT INFORMATION

Tax parcel number(s): 02-21-25-0001-000-00100; 00200
Address of parcel: State Road 19; Spanish Oak Drive
Size of parcel: +/- 33.60 acres Existing Use: Agricultural
General Project Summary Rezoning property to PUD

STAFF USE ONLY
Planner's Comments/Notes:
Notifications Discussed

Date Submitted: Taken By: Time: a.m./p.m.



Authorized Agent Affidavit

STATE OF FLORIDA
COUNTY OF LAKE


Before me, the undersigned authority, this day personally appeared Revels Road Investors, LLC, hereinafter "Owner", and Akerman LLP, c/o Carolyn Haslam, hereinafter "Applicant", who, being by me first duly sworn, upon oath, depose and says:

1. The Applicant is the duly authorized representative of the Owner, on the real property as described and listed on the pages attached to this affidavit and made a part of hereof.
2. That all Owners have given their full and complete permission for the Applicant to act in their behalf as set out in the accompanying application.
3. That the attached ownership list is made a part of the Affidavit and contains the legal description(s) for the real property, and the names and mailing addresses of all Owners having an interest in said land.

FURTHER Affiant(s) sayeth not.


 Craig C. Harris, Manager
 Revels Road Investors, LLC

Sworn to and subscribed before me this
17 day of June, 2024


 Notary Public
 State of Florida at Large
 My Commission Expires: 8-4-2027



Owner
DAWN M. VOLKEMA
 Notary Public
 State of Florida
 Comm# HH390651
 Expires 8/4/2027

Sworn to and subscribed before me this
___ day of _____, 2024

 Notary Public
 State of Florida at Large
 My Commission Expires: _____

Owner

Sworn to and subscribed before me this
___ day of _____, 2024

 Notary Public
 State of Florida at Large
 My Commission Expires: _____

Owner

Sworn to and subscribed before me this
___ day of _____, 2024

 Notary Public
 State of Florida at Large
 My Commission Expires: _____

Owner



TOWN OF HOWEY-IN-THE-HILLS, FLORIDA
GENERAL LAND DEVELOPMENT APPLICATION

101 N. Palm Avenue, Howey-in-the-Hills, Florida 34737
Phone: (352) 324-2290 • Fax: (352) 324-2126

Date Received: Application ID: Received By:

REQUESTED ACTION

- | | | |
|---|--|--|
| <input type="checkbox"/> Comp Plan Amendment | <input type="checkbox"/> Variance | <input type="checkbox"/> Site Plan (check one below) |
| <input checked="" type="checkbox"/> PUD | <input checked="" type="checkbox"/> Rezoning | <input type="checkbox"/> Preliminary |
| <input type="checkbox"/> Conditional Use | <input type="checkbox"/> Subdivision Minor | <input type="checkbox"/> Final |
| <input type="checkbox"/> Land Development Code Text | <input type="checkbox"/> Other | <input type="checkbox"/> Subdivision (check one below) |
| | | <input type="checkbox"/> Preliminary Subdivision |
| | | <input type="checkbox"/> Final Subdivision |
| | | <input type="checkbox"/> Final Plat |

Describe Request: Rezoning property from MDR-1 to PUD on parcels # 02-21-25-0001-000-00100 and 00200 and amendment of PUD on parcels # 02-21-25-0001-000-03700 and 35-20-25-0150-000-01200 to incorporate additional parcels (02-21-25-0001-000-00100 and 00200)

APPLICANT INFORMATION:

Revels Road Investors, LLC c/o
Name: Akerman LLP, c/o Carolyn Haslam E-Mail: carolyn.haslam@akerman.com
Address: 420 S. Orange Avenue, Suite 1200 Phone: 407-419-8584 Fax:
Orlando, FL 32801

Owner Agent for Owner Attorney for Owner

OWNER INFORMATION:

Owner 1
Name: Revels Road Investors, LLC
Address: 210 Hangar Road
Kissimmee, FL 34741

PROPERTY INFORMATION:

Address: State Road 19; Spanish Oak Drive

General Location: South of E. Revels Road, east of State Road 19

Current Zoning: MDR-1 and PUD

Current Land Use: Medium Density Residential

Parcel Size: +/- 118.76 acres

Tax Parcel #: 02-21-25-0001-000-00100; 00200; 03700;
35-20-25-0150-000-01200

Legal Description Attached Yes No

Survey Attached Yes No

Pre-Application Meeting Date: TBD

(Attach Pre-Application Form)

Application Fee: \$3,000.00 (Review deposit plus fee)

Applicant's Signature: _____

 6/26/24
(Signature) *(Date)*

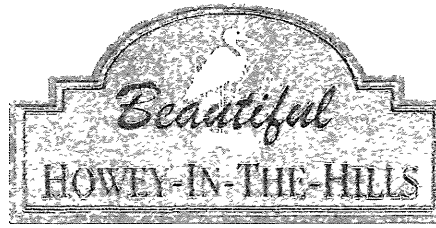
_____ Akerman LLP, c/o Carolyn Haslam
(Print)

Owner's Signature:
(Provide letter of Authorization)

 06/12/24
(Signature) *(Date)*

_____ Craig C. Harris, Manager, Revels Road Investors, LLC
(Print)

Applications must be complete to initiate the review process.



TOWN OF HOWEY-IN-THE-HILLS, FLORIDA

PETITION FOR REZONING CHECKLIST AND REQUIREMENTS

VARIANCE APPLICATION CHECKLIST

- General Land Development Application
- Application Fee and Estimated Deposit
- Description of Requested Zoning Amendment
- List of property owners within 300 feet
- One signed and sealed survey of the property (no more than 2 years old).
- Legal Description
- Notarized Authorization of Owner (if applicant is other than owner or attorney for owner).

PUBLIC NOTIFICATION (Sec. 4.13.03)

The applicant shall provide written notice to property owners within 300 feet regarding his intention to seek a rezoning. Notice shall be sent by certified mail no later than ten (10) days prior to the scheduled meeting and shall include the date, time and place of the public hearing and a description of the proposed rezoning. A notice letter will be provided to the applicant by the Town.

In addition to written notice Town staff shall also post a notice on the subject property ten days prior to the public hearing and publish a notice of the hearing in a newspaper of general circulation at least ten (10) days prior to the public hearing.

REZONING HEARING PROCESS

The Planning and Zoning Board shall review the application for rezoning at its next available meeting following receipt of a completed application. The Planning and Zoning Board shall make a recommendation to the Town Council as to whether to approve, approve with changes or deny the rezoning. Upon receipt of the recommendation from the Planning and Zoning Board, the Town Council shall schedule a public hearing on the rezoning application and shall approve, approve with changes or deny the rezoning.

REZONING REQUEST

The applicant is seeking a rezoning of the property described in the attached legal description.

Proposed Zoning: Planned Unit Development (PUD)
Requested Zoning: Planned Unit Development (PUD)
Zoning on Adjacent Parcels: North: Town MDR
East: County A
South: County AR
West: Town VMU

Parcel Size: +/- 118.76 acres

REZONING REQUIREMENTS

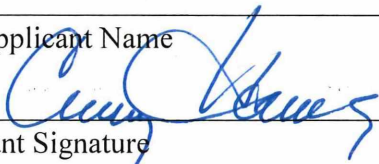
The following items must be completed in sufficient detail to allow the Town to determine if the application complies with the criteria for approving a rezoning. Attach any supplemental information that can assist in understanding the rezoning request.

Please see the attached criteria for questions 1-7

1. Is the rezoning request consistent with the Town's comprehensive plan?
2. Describe any changes in circumstances of conditions affecting the property and the surrounding area that support a change in the current zoning.
3. Will the proposed rezoning have any negative effects on adjacent properties?
4. Will the proposed rezoning have any impacts upon natural resources?
5. Will the proposed rezoning have any impacts upon adjacent properties?
6. Will the rezoning create any impacts on services including schools, transportation, utilities, stormwater management and solid waste disposal?
7. Are there any mistakes in the assignment of the current zoning classification?

Craig C. Harris, Manager, Revels Road Investors, LLC

Print Applicant Name



Applicant Signature

06/12/24

Date



Authorized Agent Affidavit

STATE OF FLORIDA
COUNTY OF LAKE

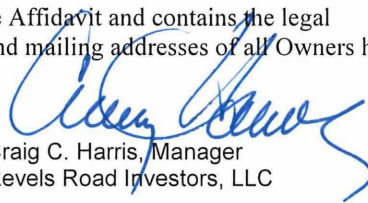
Before me, the undersigned authority, this day personally appeared Revels Road Investors, LLC, hereinafter "Owner", and Akerman LLP, c/o Carolyn Haslam, hereinafter "Applicant", who, being by me first duly sworn, upon oath, depose and says:

1. The Applicant is the duly authorized representative of the Owner, on the real property as described and listed on the pages attached to this affidavit and made a part of hereof.
2. That all Owners have given their full and complete permission for the Applicant to act in their behalf as set out in the accompanying application.
3. That the attached ownership list is made a part of the Affidavit and contains the legal description(s) for the real property, and the names and mailing addresses of all Owners having an interest in said land.

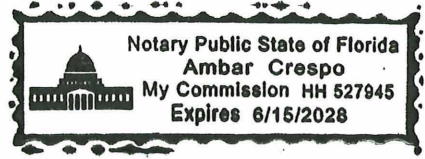
FURTHER Affiant(s) sayeth not.

Sworn to and subscribed before me this
12 day of June, 2024

Ambar Crespo
Notary Public
State of Florida at Large
My Commission Expires: 06/15/2028


Craig C. Harris, Manager
Revels Road Investors, LLC

Owner



Sworn to and subscribed before me this
____ day of _____, 2024

Notary Public
State of Florida at Large
My Commission Expires: _____

Owner

Sworn to and subscribed before me this
____ day of _____, 2024

Notary Public
State of Florida at Large
My Commission Expires: _____

Owner

Sworn to and subscribed before me this
____ day of _____, 2024

Notary Public
State of Florida at Large
My Commission Expires: _____

Owner

PETITION FOR REZONING CHECKLIST AND REQUIREMENTS

Rezoning Criteria

1. Is the rezoning request consistent with the Town’s comprehensive plan?

This application for a rezoning of 33.401 acres of land currently zoned MDR-1 to Planned Unit Development (“PUD”) and an additional 80 dwelling units incorporated into the existing Watermark PUD. The application is submitted in accordance with Policy 1.2.9 of the Town’s Comprehensive Plan and Section 2.02.13 of the Town’s Land Development Code. The reason for the rezoning request is to meet market conditions and to provide housing needed in the area. According to the future land use designation of Medium Density Residential (“MDR”) applicable to the existing Watermark PUD and the additional property, up to 4 dwelling units per acre are permitted. The overall project proposes up to 305 single family detached units over +/-132.59 acres, which results in a density of 2.30 dwelling units per acre. Therefore, the rezoning and proposed development are consistent with the land use and density requirements under the Town’s Comprehensive Plan.

2. Describe any changes in circumstances of conditions affecting the property and the surrounding area that support a change in the current zoning.

According to the Bureau of Economic and Business Research (BEBR), 2023 Florida Estimates of Population, unincorporated Lake County had a 2023 population of 414,749, which was an increase of 30,793 residents, or 8% over a three year period from 2020-2023. This percentage earns Lake County a #13 ranking in BEBR’s Florida Counties by Percent Change in Population. The 2023 data for Howey-in-the-Hills specifically shows a population of 1,790, which was an increase of 147 residents over a three year period from 2020-2023. The population growth BEBR documents for Lake County and the Town has increased demand for housing to accommodate this growth. Although the Town has significant entitlements for residential development outstanding, a strong demand for housing remains.

Both the additional 80 dwelling units and the 305 single-family units proposed within the overall development subject to this rezoning request are consistent and compatible with existing single family development in the area, as previously approved by the Town, and is of similar character and development pattern in accordance with orderly and compact growth desired in the Comprehensive Plan per Policy 1.10.1.

In addition, the increased size of this development makes the project more financially viable and attractive to homebuilders and will result in a quality development.

3. Will the proposed rezoning have any negative effects on adjacent properties?

The proposed rezoning will not adversely effect the adjacent or surrounding properties as the proposed use of the site will be for residential housing, consistent with what is constructed in the area. The property surrounding the proposed development contains both large lot development and subdivision style development, such as the Venezia South subdivision to the north of the site off of S. Palm Avenue, which has 0.20 acre lots on average. Watermark is proposing 70' and 80' wide lots which is consistent with the Venezia South development previously approved by the Town.

In addition to the product type and lot size proposed by Watermark, the PUD Development Agreement outlines the phasing, design, and development standards, such as the lot sizes and setbacks, and regulations for buffering and landscaping. These standards put together as an approved and recorded development agreement will ensure there are no negative impacts to adjacent properties.

4. Will the proposed rezoning have any impacts upon natural resources?

The proposed rezoning will not have any negative impact on natural resources. Although the parcel obtaining the rezoning does contain a small amount of wetlands, the development does not propose impacting the wetland. The project will meet all requirements for buffering development from wetland jurisdictional lines. In addition, site development will follow all applicable local, state, and federal environmental standards, including related to protected and endangered species.

5. Will the proposed rezoning have any impacts upon adjacent properties?

The proposed rezoning will not adversely impact the adjacent or surrounding properties as the proposed use of the site will be for residential housing, consistent with what is constructed in the area. The property surrounding the proposed development contains both large lot development and subdivision style development, such as the Venezia South subdivision to the north of the site off of S. Palm Avenue, which has 0.20 acre lots on average. Watermark is proposing 70' and 80' wide lots which is consistent with the Venezia South development previously approved by the Town.

In addition to the product type and lot size proposed by Watermark, the PUD Development Agreement outlines the phasing, design, and development standards, such as the lot sizes and setbacks, and regulations for buffering and landscaping. These standards put together as an approved and recorded development agreement will ensure there are no negative impacts to adjacent properties.

6. Will the rezoning create any impacts on services including schools, transportation, utilities, stormwater management and solid waste disposal?

The rezoning will not adversely impact public services. The application will be reviewed by the Town, County, and School Board for analysis of capacity impacts from the proposed development on public services. Additionally, once the project is in the subdivision review process, the project will once again be reviewed for concurrency impacts from the proposed development on public services. At that time, if there are any transportation related deficiencies, for example, a proportionate fare share mitigation payment could be required with pro-rata payments required prior to building permit issuance. Should there be any school concurrency deficiencies, a similar process will be required with mitigation payment required to offset any issues.

7. Are there any mistakes in the assignment of the current zoning classification?

To our knowledge there are no mistakes in the current zoning classification. However, as demonstrated in the response to questions 1-6 above, as the needs of the community and market conditions change, the zoning needs change as well.

<u>AltKey</u>	<u>OwnerName</u>	<u>OwnerAddress</u>	<u>OwnerCity</u>	<u>OwnerState</u>	<u>OwnerZip</u>	<u>PropertyAddress</u>
3835991	ASF TAP FL I LLC	3565 PIEDMONT RD NE BLDG ONE # 200	ATLANTA	GA	30305	REVELS RD
1098149	ASF TAP FL I LLC	3565 PIEDMONT RD NE BLDG ONE # 200	ATLANTA	GA	30305	S PALM AVE
3847577	ASF TAP FL I LLC	3565 PIEDMONT RD NE BLDG ONE # 200	ATLANTA	GA	30305	S PALM AVE
3774175	AVERY RUTLEDGE J & THOMASENA O	10918 E REVELS RD	HOWEY IN THE HILLS	FL	34737	10918 E REVELS RD
3891540	BLANDFORD JOCELYN A ND JEREMY J CHAMBERS	603 NAPOLI WAY	HOWEY IN THE HILLS	FL	34737	603 NAPOLI WAY
1255317	BREDER FERNANDO	510 E REVELS RD	HOWEY IN THE HILLS	FL	34737-3926	510 E REVELS RD
3777392	BUTTELMAN IRIS Y ET AL	23608 STATE ROAD 19	HOWEY IN THE HILLS	FL	34737	23608 STATE ROAD 19
3891541	CARLSON COURTNEY N & CHRISTOPHER W	601 NAPOLI WAY	HOWEY IN THE HILLS	FL	34737	601 NAPOLI WAY
1257921	CARROLL ALEXANDER & SHARI	10720 E REVELS RD	HOWEY IN THE HILLS	FL	34737-3905	10720 E REVELS RD
1257891	CATTARIN MATTHEW F AND WEIR MARGAUX C	11013 SIPE LN	HOWEY IN THE HILLS	FL	34737	11013 SIPE LN
3794037	CHANNELL CHARLES E & LAURA M	10738 E REVELS RD	HOWEY IN THE HILLS	FL	34737	10738 E REVELS RD
3891539	CLINTON GEORGES & JACQUELINE E	605 NAPOLI WAY	HOWEY IN THE HILLS	FL	34737	605 NAPOLI WAY
3816765	COMTOIS KEITH G AND ALEXIS R COMTOIS	952 W MONTROSE ST	CLERMONT	FL	34711	7TH AVE
3835990	CONTOURS PROPERTY INVESTMENT GROUP LLC	PO BOX 145	ASTATULA	FL	34705-0145	1383 REVELS RD
3441621	COUTURE MARC R & SHARON J	412 E REVELS RD	HOWEY IN THE HILLS	FL	34737	412 E REVELS RD
3778198	DA SILVA LUIZ A	4880 36TH AVE SE	NAPLES	FL	34117	23526 STATE ROAD 19

1255236	DAVIS CHARLES C & HEATHER M	12043 VALLEY RD	CLERMONT	FL	34715	BELLISSIMO PL
1257778	DURHAM CHRISTOPHER & SUSAN M	23809 SUNSET DR	HOWEY IN THE HILLS	FL	34737	23809 SUNSET DR
3891542	ELDEMIRE COLIN	541 BELLISSIMO PL	HOWEY IN THE HILLS	FL	34737	541 BELLISSIMO PL
3771630	ELIZABETH ANN WALLER REVOCABLE TRUST	21823 KING HENRY AVE	LEESBURG	FL	34748	SUNSET DR
1704171	ESCH JEFFREY S	103 BLACKSTONE CREEK RD	GROVELAND	FL	34736	STATE ROAD 19
3882753	EXOTIC DIFFUSION INC	25125 TURKEY LAKE RD	HOWEY IN THE HILLS	FL	34737	23630 STATE ROAD 19
3762622	GARCIA MARIO A	1512 E CENTRAL BLVD	ORLANDO	FL	32801	SPANISH OAK DR
3778913	GRIMALDO BUSTOS ISRAEL & IRENE C GRIMALDO	510 E SWANSON ST	GROVELAND	FL	34736	STATE ROAD 19
3446160	HAUSS MICHAEL T II ET AL	13425 DELAWARE AVE	ASTATULA	FL	34705	103 SIXTH AVE
3658931	HINCKLEY PATRICIA	103 FIFTH AVE	HOWEY IN THE HILLS	FL	34737	103 FIFTH AVE
1209854	HOWEY GROVES LLC	PO BOX 1825	WINDERMERE	FL	34786-1825	SPANISH OAK DR
1209773	HOWEY GROVES LLC	PO BOX 1825	WINDERMERE	FL	34786-1825	STATE ROAD 19
1209854	HOWEY GROVES LLC	PO BOX 1825	WINDERMERE	FL	34786-1825	SPANISH OAK DR
1209587	HOWEY IN THE HILLS LTD	10165 NW 19TH ST	MIAMI	FL	33172	10132 NUMBER TWO RD
3357698	JMJ SIGNATURE GLOBAL LLC	14629 SW 104TH ST STE 355	MIAMI	FL	33186	10802 E REVELS RD
3891538	JOSEPH WHITNEY M	604 NAPOLI WAY	HOWEY IN THE HILLS	FL	34737	604 NAPOLI WAY
1257760	LILLY PAUL J & MELISSA L	23733 SUNSET DR	HOWEY IN THE HILLS	FL	34737-4226	SUNSET DR
1794633	LINDSEY LINDA D	24115 SUNSET DR	HOWEY IN THE HILLS	FL	34737	24115 SUNSET DR
1257999	MACPHEE BENJAMIN A & LAURA R TRUSTEES	21801 COUNTY ROAD 455	CLERMONT	FL	34715	10960 E REVELS RD
3501993	MAHAIR RODNEY R & LETICIA	102 SIXTH AVE	HOWEY IN THE HILLS	FL	34737-3916	102 SIXTH AVE
1082498	MAPLETOFT BEVERLY C	10948 E REVELS RD	HOWEY IN THE HILLS	FL	34737	E REVELS RD

1257964	MAPLETOFT GEORGE W & BEVERLY C	10948 E REVELS RD	HOWEY IN THE HILLS	FL	34737	10948 E REVELS RD
3891537	MAZZARO JAMES M & SUZANNE B	602 NAPOLI WAY	HOWEY IN THE HILLS	FL	34737	602 NAPOLI WAY
1255309	MOORE GLENDA M	506 E REVELS RD	HOWEY IN THE HILLS	FL	34737	506 E REVELS RD
1255309	MOORE GLENDA M	506 E REVELS RD	HOWEY IN THE HILLS	FL	34737	506 E REVELS RD
1258006	NILES BUDDY R S & DONNA W	5364 HOLLOW CT	ORLANDO	FL	32808	SUNSET DR
3891543	PARKER CARMELITA &	539 BELLISSIMO PL	HOWEY IN THE HILLS	FL	34737	539 BELLISSIMO PL
1257972	PASCH CHARLES J JR	11040 E REVELS RD	HOWEY IN THE HILLS	FL	34737-3934	11040 E REVELS RD
1257751	REVELS ROAD INVESTORS LLC	210 HANGAR RD	KISSIMMEE	FL	34741	SUNSET DR
1257930	REVELS ROAD INVESTORS LLC	210 HANGAR RD	KISSIMMEE	FL	34741	E REVELS RD
2987448	REVELS ROAD INVESTORS LLC	210 HANGAR RD	KISSIMMEE	FL	34741	E REVELS RD
1257981	REVELS ROAD INVESTORS LLC	210 HANGAR RD	KISSIMMEE	FL	34741	E REVELS RD
1257913	REVELS ROAD INVESTORS LLC	210 HANGAR RD	KISSIMMEE	FL	34741	E REVELS RD
3913771	RIVERA DAVID & ANALIZ D	552 BELLISSIMO PL	HOWEY IN THE HILLS	FL	34737	552 BELLISSIMO PL
1257956	SCHAFFER CLARENCE JR & SHELLY M	10900 E REVELS RD	HOWEY IN THE HILLS	FL	34737	10900 E REVELS RD
3441672	SOLIVAN ALEX & LAURA	414 E REVELS RD	HOWEY IN THE HILLS	FL	34737	414 E REVELS RD
1255244	ST JEAN JOHNNY	4851 NW 20TH ST	FORT LAUDERDALE	FL	33313	600 E REVELS RD
1257948	TENNYSON CHASE R & CHRISTINA M	10822 E REVELS RD	HOWEY IN THE HILLS	FL	34737	10822 E REVELS RD
3891723	TOWN OF HOWEY IN THE HILLS	PO BOX 128	HOWEY IN THE HILLS	FL	34737-0128	S PALM AVE
1257727	TOWN OF HOWEY IN THE HILLS	PO BOX 128	HOWEY IN THE HILLS	FL	34737-0128	E REVELS RD

1209862	TURAY FAMILY TRUST	31808 HALFWAY CT	SORRENTO	FL	32776	23637 STATE ROAD 19
3894318	VENEZIA SOUTH MASTER PROPERTY OWNERS ASSN INC	135 W CENTRAL BLVD STE 720	ORLANDO	FL	32801	E REVELS RD
3891727	VENEZIA SOUTH MASTER PROPERTY OWNERS ASSN INC	135 W CENTRAL BLVD STE 720	ORLANDO	FL	32801	BELLISSIMO PL
3894308	VENEZIA SOUTH MASTER PROPERTY OWNERS ASSN INC	135 W CENTRAL BLVD STE 720	ORLANDO	FL	32801	E REVELS RD
3891718	VENEZIA SOUTH MASTER PROPERTY OWNERS ASSN INC	135 W CENTRAL BLVD STE 720	ORLANDO	FL	32801	BELLISSIMO PL
3894311	VENEZIA SOUTH MASTER PROPERTY OWNERS ASSN INC	135 W CENTRAL BLVD STE 720	ORLANDO	FL	32801	E REVELS RD
3891711	VENEZIA SOUTH MASTER PROPERTY OWNERS ASSN INC	135 W CENTRAL BLVD STE 720	ORLANDO	FL	32801	E REVELS RD
3894316	VENEZIA SOUTH MASTER PROPERTY OWNERS ASSN INC	135 W CENTRAL BLVD STE 720	ORLANDO	FL	32801	E REVELS RD
3894313	VENEZIA SOUTH MASTER PROPERTY OWNERS ASSN INC	135 W CENTRAL BLVD STE 720	ORLANDO	FL	32801	FIFTH AVE
1780853	WILLIAMS GEORGE E & MELANIE D	23710 STATE ROAD 19	HOWEY IN THE HILLS	FL	34737	23710 STATE ROAD 19

This instrument prepared by
and should be returned to:

Thomas J. Wilkes
GrayRobinson
301 East Pine Street, Suite 1400
Orlando, Florida 32801

**AMENDED & RESTATED WATERMARK PUD
DEVELOPMENT AGREEMENT**

This **AMENDED & RESTATED WATERMARK PUD DEVELOPMENT AGREEMENT** (“Amendgreement”) is made as of the _____ day of _____, 2024~~3~~ (“Effective Date”), between the **Town of Howey-in-the-Hills, Florida**, a Florida municipal corporation (the “Town”), and **Revels Road Investors, LLC**, a Florida limited liability company (the “Owner”).

RECITALS

A. The Developer owns approximately 99.19132.59 acres of property, more particularly described in Attachment A to this AgreementAmendment (the “Property”).

B. The Property is within the corporate limits of the Town. The Town has assigned the Property a future-land-use designation of Medium Density Residential and rezoned the Property to PUD - Planned Unit Development.

C. The Owner intends to develop and use the Property for single-family residential purposes as more specifically set forth herein (“the Project”), to be known as the “Watermark PUD.”

D. On February 23, 2023, the Town and the Owner entered into the Watermark PUD Development Agreement. This Amendment shall replace any prior agreements entered into between the parties regarding the Project.

E. The Town and Owner enter into this AgreementAmendment to set forth the terms and conditions of approval negotiated between them for the development and use of the Property as the Watermark PUD.

NOW, THEREFORE, the Town and the Owner agree as follows:

Section 1: Land development and uses. Development and use of the Property is subject to the following conditions, requirements, restrictions, and terms:

(a) **General.** Development of the Project and use of the Property shall be governed by this AgreementAmendment, the Town’s Comprehensive Plan, the Town’s Land Development Code (“LDC”) and Code of Ordinances (“Town Code”), and all other applicable state laws and regulations and Town ordinances and rules. Where in conflict, the terms of this AgreementAmendment shall supersede and prevail over the LDC and Town Code, but only to the extent of the conflict.

In the Conceptual Land Use Plan for the Project the term “conceptual” means the location of land uses on the site, including areas for residential development, open space, stormwater management, parks, and roads in relation to the site area and other uses on the site. Subsequent plan development may refine the details based on detailed engineering design. “Conceptual” does not mean or contemplate the modification of proposed housing types or the relocation of land uses and roads other than minor adjustments dictated by engineering needs and best practices.

Unless otherwise noted, the definition of terms in this AgreementAmendment shall be the same as the definitions set forth in the LDC.

(b) **Phasing.** The project will be developed in ~~two~~three phases, as shown on the Conceptual Land Use/Preliminary Subdivision Plan. Each phase must be designed and built to operate independently with regard to traffic and utility services. Revisions to the phasing schedule shall be considered as minor amendments to this AgreementAmendment, which may be approved by Town Council with no formal amendment to this AgreementAmendment required.

(c) **Purpose.** The purpose of the Watermark PUD is to:

1. Create an attractive and high-quality single-family housing development compatible with the scale and character of existing residential development and land uses in the Town;
2. Develop a residential area that is safe, comfortable and attractive for and to pedestrians;
3. Create a community with direct visual and physical access to open land, with a strong community identity, and with amenities in the form of community open space;
4. Provide a network of open space for future homeowners; and
5. Provide a variety of lot sizes and housing choices for diverse age and income groups and residential preferences.

(d) **Land uses.** The Conceptual Land Use Plan for the Project is contained in **Attachment B** and is an integral part of the approval of the Project. Elements in the Concept Plan include single-family detached homes and approximately ~~29.95~~ 40.20 acres of open space.

(e) **Development standards.**

Setbacks

The following setbacks shall be applied:

Front:	25 feet
Rear:	25 feet
Side:	10 feet

Wetland:	25 feet
Corner:	12.5 feet
Pool / Accessory	10 feet

Lot Size

A range of lot sizes shall be provided in order to create variety and offer opportunity for different income households. Minimum lot size will be 70' x 120'. The Project may consist of up to ~~305225~~ total lots of 70' x 120' and 80' x 120'. No fewer than fifty percent (50%) of the lots must be 80' x 120'.

Dwelling Size

The minimum dwelling size for all single-family residences shall be 1,600 square feet of heated/air-conditioned space under roof plus a two-car garage with a minimum of 400 square feet. Maximum dwelling size shall be 3,500 square feet of heated/air-conditioned space under roof.

Lot Width

The minimum lot width at building line shall be 70 feet with a minimum street frontage of 30 feet.

Lot Coverage

Lots shall have a maximum lot coverage of 60%, to include principal dwelling, all paved areas, and swimming pools.

Height of Structures

No residential structure may exceed 35 feet in height

Building Design

Building design shall be in accordance with the Architectural Requirements of the Town's LDC and will comply specifically with the design requirements of LDC Sections 4.06.02 and 4.06.03.

The following principles seek to promote a high quality development that will create a sense of place and community through the development of the site.

- Housing styles, shapes and materials shall meet the Towns Land Development Regulations.
- The different housing types shall be integrated architecturally in order to give the development a harmonious appearance.
- The creation of visual richness shall be considered when choosing materials and details. Local characteristics are encouraged.
- Side entrances for garages are encouraged.

- A variety of roof heights, pitches and materials will be encouraged.
- Landscaping shall be incorporated into the overall design as a means of linking the development areas with the open spaces.
- Each exterior wall for a single-family home must be a minimum of two materials and a minimum of two colors. Primary facades must have one base color and a complementary wall material may be used to meet the second color requirement.
- Block face restrictions may be reduced to 300 linear feet. The same house model may not be used more than three times within a single block face. For purposes of this requirement, a different house model is a different floor plan, not the same floor plan flipped in a different direction and not the same floor plan with a different exterior treatment.

(f) **Wetlands Buffer Requirement.** No development is allowed within jurisdictional wetlands on the property. A minimum upland buffer of 25 feet along each wetland must be platted in a tract, to be maintained by the HOA. No development except passive recreation is permitted in wetland areas.

(g) **Potable water, wastewater, and reclaimed water.** For potable water and wastewater service, well and septic systems are not allowed. The Project must be connected to and served by the Town’s potable-water and wastewater systems prior to a certificate of occupancy being issued for a structure in the Project (except temporary construction uses).

Except as may be set forth otherwise in this Agreement Amendment, the Owner must install all on-site potable-water, wastewater, and reclaimed-water infrastructure and connect to the Town’s water and wastewater systems, and to the Town’s reclaimed-water system when available at the Property boundary, all at no cost to the Town. The Owner must pay potable-water, wastewater, and reclaimed-water capital and connection charges, impact fees, and other Town rates, fees, and charges, either applicable currently or in the future.

1. *Potable Water.* The Town will provide potable water, and may in the future provide reclaimed water, to the Project in accordance with its applicable ordinances, resolutions, operating regulations, policies and procedures. The Town will provide potable water to the Property in sufficient quantities for development of the Project as contemplated herein, subject to the limitations and requirements of permits issued to the Town from time to time by the St. John’s River Water Management District in connection with water consumption.

The Owner shall construct, at no expense to the Town, all off-site potable-water-system facilities, lines, pumps, valves, control structures, and appurtenances (other than water-treatment plants) necessary to serve the Project. The construction and route of off-site lines and other structures shall be done according to engineering plans prepared by the Owner and approved by the Town Manager.

2. *Wastewater.* It is intended that ~~the~~ the Town will provide wastewater-collection and transmission service to the Project, transmitting Project wastewater to the Central Lake Community Development District (“CDD”). In order to provide service to the Property, the

Town and the CDD must enter into a new agreement wherein which the CDD agrees to sell wastewater service capacity to the Town on a wholesale basis for certain developments inside Howey's 180 Service Area, including the Developer's Property (the "Anticipated Wholesale Agreement"). The Owner is in the process of must-obtaining from the CDD a contract right for the Project to receive treatment and disposal of its wastewater at the CDD's treatment and disposal facilities, which will be contingent on the Anticipated Wholesale Agreement.

The Owner shall construct, at no expense to the Town, all off-site wastewater-system facilities, lines, lift stations, pumps, valves, control structures, and appurtenances (other than wastewater-treatment plants and disposal facilities) necessary to serve the Project.— The construction and route of off-site lines, lift stations, pumps, and other structures shall be done according to engineering plans prepared by the Owner and approved by the Town Manager.

3. *Town Option to Oversize Water and Wastewater Lines.* Within 180 days of the effective date of the Owner's contract right to receive wastewater-treatment and –disposal service from the CDD, as referenced above, the Town may elect to oversize the off-site lines, pumps, improvements, or other facilities or appurtenances for the Town's water or wastewater system, or for both. If the Town elects to oversize one or both systems, it must inform the Owners in writing of the specifications for the oversizing(s) within the 180-day period. The Town shall reimburse the Owner for the difference in the increase in cost of design, materials and construction to oversize the improvements based on plans and cost estimates provided by the Owner to the Town and approved by the Town Manager, which approval shall not be unreasonably withheld, conditioned or delayed. The Town shall reimburse the Owners for the difference in the costs within 60 days following (i) completion of the improvements and (ii) receipt by the Town of documentation reasonably demonstrating that the Owner has completed the work and has incurred the costs attributable to the over-sizing, all in keeping with the plans and cost estimate previously approved by the Town Manager.

4. *Permit-Induced Costs, Restrictions, Requirements, and Risks.* Under state and federal laws and regulations, the Town may provide its potable-water and wastewater services to the Property and the Owner and its successors only if the Town first has been issued certain required permits. The Owner acknowledges that the permits are inevitably conditioned with requirements and restrictions that typically impose costs and risks. The Owner further acknowledges that, for the Town to operate its potable-water and wastewater systems in an orderly, dependable, and cost-effective manner, the Town must have the ability legally to spread the costs and risks among customers and property owners benefiting from the services. The Owner acknowledges, therefore, that (i) from time to time the Town may impose rates, fees, and charges and may issue potable-water system and wastewater-system regulations and policies that impose restrictions and requirements on its customers and benefiting property owners, such as the Owner and its successors, and (ii) so long as the Owner or successors are required to pay only their fair share for such rates, fees, and charges, then the imposition of such rates, fees, and charges and the issuance of such system regulations are not prohibited by or otherwise a breach of this AgreementAmendment.

5. *Reclaimed Water.* The Owner must install reclaimed water lines as required by the Town's Code of Ordinances, and shall obtain reclaimed-water service for the Project when the Town constructs reclaimed-water lines to the Project's boundaries. Until such time as the Town

supplies reclaimed water, the Owner and its successors shall use the reclaimed water lines to irrigate properties within the Project boundaries, but only with stormwater from on-site stormwater-retention ponds or with sources other than potable water as may be approved by the Town. Except for installation of reclaimed lines at the time of development as noted above, connection to reclaimed water after the development of the Project may not result in additional costs to the Owner or developer.

(h) Solid Waste. Solid Waste collection shall be pursuant to Town regulations.

(i) Drainage. The maintenance, repair, and replacement of the drainage system shall be the responsibility of the homeowners association(s).

(j) Transportation

Street and Sidewalks

There must be two ingress and egress points to Revels Road ~~and one ingress/egress point to Lake County A~~, each a full intersection in the approximate location shown on the Conceptual Land Use Plan. Also, there must be paved access stubbed to the north line of the property at the parcel owned by the Town, as shown on the Conceptual Land Use Plan.

All streets must have a minimum 50-foot right-of-way, curb and gutter, and a minimum 24-foot-wide pavement with minimum 12-foot travel lanes. Provision must be made in the rights-of-way for underground utilities.

Realignment of East Revels Road must be completed as part of the first phase of the Project and approved as part of the subdivision construction plans. The realignment is a material condition of approval of the Project and this ~~Agreement~~ **Amendment**. If the realignment is not approved by FDOT substantially as shown on the Conceptual Land Use Plan, the Town may require resubmittal and further review and approval, as a major amendment, of a revised Conceptual Land Use Plan.

The Project must have a connected street system that serves vehicles, pedestrians and bicycles and that connects to recreation facilities and adjacent residential/community areas. All streets must be public, dedicated to and maintained by the Town. No streets in the Project may be gated or otherwise restricted or obstructed by the Owner, by a homeowners' or property owners' association, or by any other person or entity.

All portions of the development must be accessible by a direct, convenient, attractive, safe, and comfortable system of pedestrian facilities. The development must provide appropriate pedestrian amenities. A bicycle/pedestrian path with minimum width of ten feet must be constructed along Revels Road along the length of the Property, consistent with the Town's bicycle/pedestrian plan and connecting to the proposed trailhead on SR 19 and a pathway to be built through The Reserve PUD to No. 2 Road. A minimum five-foot sidewalk must be constructed along both sides of each interior street. All sidewalks within rights-of-way must be dedicated to and maintained by the Town.

Transportation Concurrency and Proportionate Fair Share Mitigation

The Project must undergo concurrency review. The Owner must complete and submit for review prior to final development order a traffic-impact analysis. If required based on that traffic study, the Owner must fund its proportionate fair share of traffic improvements along SR-19 and other key roads as concluded by the traffic study’s analysis of project traffic contributing to the needed improvements. Payment of the Owner’s fair share must be made in pro-rata amounts upon the issuance of each building permit.

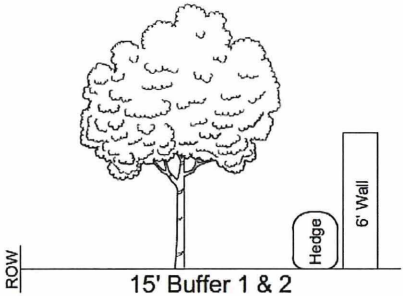
(k) Schools. The Project must apply for concurrency review at Lake County Public Schools. The school district has a specific application process. The Project must be shown to have appropriate school concurrency before building permits are issued.

(l) Landscaping Requirements. All landscaping and buffer requirements shall be in accordance with the LDC and as illustrated on the Conceptual Land Use Plan with the exception of the following:

- 1. All buffer, street, and canopy trees planted at the Project will be a minimum of a 2” caliper;
- 2. ~~the Owner shall require Homebuilders~~ shall be required to plant at least one canopy tree for each single-family lot of at least 3” DBH; and
- 3. The developer will replace the equivalent of 30% of total tree-inches removed.

All trees planted at the Project shall adhere to the current guidelines established by the Florida Grades and Standards for nursery-grown trees and must be Florida grade #1 or better.

Developer must install street trees along the roadway where common areas abuts the road as required by the LDC. The cross section for the buffer areas is shown below.



Cross-Section of Buffers 1 and 2

(m) Tree Protection. Under no circumstances may any tree, regardless of size or species, be removed from any designated wetland or conservation easement. Trees proposed to be maintained on site must comply with LDC requirements. No construction activity, equipment or material is permitted inside a tree protection barrier.

Citrus trees are excluded from Town tree-protection requirements.

(n) **Lighting.** Decorative street lighting (Sanibel fixture, a Duke Energy standard fixture) must be installed (i) at every intersection, (ii) at the end of each cul-de-sac, and (iii) at intervals of 300 feet or as approved otherwise by the Town Manager. Street lighting must be installed by the Owner. All lighting must be directional, shielded lighting designed to minimize light pollution. All lighting must be maintained by the HOA.

(o) **Utilities.** All utilities must be underground.

(p) **Signage.** Entrance signs and informational signage may be located in buffers, setbacks/and or signage easements as approved by the Planning and Zoning Board. The Owner shall present a sign plan for review and approval by the Planning and Zoning Board with the final site plan. The Town Council has approved use by the Owner and/or home-builder(s) of vertical marketing flags, also known as feather banners, with the following stipulations:

1. Feather banners must be placed no less than 200 feet apart.
2. A maximum of 10 feather banners, in total.
3. Feather banners cannot be placed within the right of way.
4. Feather banners cannot be located offsite of PUD property.
5. Feather banners cannot exceed 12 feet in height.
6. Feather banners must be replaced or removed if they become faded, torn, or tattered.
7. Feather banners must be removed when 90% of the homes in the development have received building permit approval.

Billboards and pole signs are prohibited. Unless defined differently in the LDC, a pole sign is a permanent sign supported by at least one upright pole, pylon, or post secured to the ground, with the bottom of the sign face four feet or higher above the finished grade. All additional signage not previously approved must be in compliance with the requirements in the LDC.

(q) **Maintenance of Common Areas.** Maintenance of all common areas within the Project is the responsibility of the homeowners' association(s) for the affected subdivision.

(r) **Prohibited Uses.** No manufactured or modular homes are allowed.

Section 2. Amendments. A substantial deviation from the Conceptual Land Use Plan in Attachment B or deviation from the other terms of this AgreementAmendment may occur only if approved by the Town Council in the manner required by law or otherwise as determined by Town Council, which may include public notice(s) and hearing(s).

Minor amendments needed once final engineering is completed may be reviewed and approved by the Town Manager without referral to the Planning and Zoning Board or Town Council. Whether a proposed amendment is major or minor will be determined by the Town Manager.

Section 3: Notices. All notices or payments required to be made hereunder shall be made at the following addresses:

To Town: Sean O’Keefe, Town Manager
Town of Howey-in-the-Hills
101 North Palm Avenue
Howey-in-the-Hills, FL 34737
sokeefe@howey.org

Field Cod

With copies to: John Brock, CMC, Town Clerk
Town of Howey-in-the-Hills
101 North Palm Avenue
Howey-in-the-Hills, FL 34737
jbrock@howey.org

Field Cod

Thomas J. Wilkes, Town Attorney
Gray Robinson, P.A.
301 East Pine Street, Suite 1400
Orlando, FL 32801
twilkes@gray-robinson.com

Field Cod

To Owner: Craig C. Harris, Manager
Revels Road Investors, LLC
210 Hangar Road
Kissimmee, FL 34741
charris@jtdlandco.com

With copies to: Chris Gardner, Manager
CKG Development and Realty, LLC
1482 Granville Drive
Winter Park, FL 32789
chris@condevfl.com

Field Cod

Carolyn Haslam
Akerman LLP
420 S. Orange Avenue, Suite 1200
Orlando, Florida 32801
carolyn.haslam@akerman.com

Field Cod

Section 4: Severability. If any provision or portion of this AgreementAmendment is declared by a court of competent jurisdiction to be void, unconstitutional, or unenforceable, then all remaining provisions and portions of this AgreementAmendment shall remain in full force and effect. To that end, this AgreementAmendment is declared to be severable.

Section 5: Binding Effect. This AgreementAmendment runs with the land and is binding on and enforceable by and against the parties hereto and all their successors in interest. However, no Lot Owner shall have the obligations imposed on the Owner as the developer of the Project under this AgreementAmendment. For that purpose, a “Lot Owner” means an end-user of a lot created within the Property with a completed residential unit constructed thereon, for which a certificate of occupancy has been issued. Each party covenants to each other party that this

AgreementAmendment is a legal, valid, and binding agreement, enforceable against the party in accordance with its terms.

Section 6: Negotiated Agreement. The land uses, densities, intensities, and other conditions of approval of the Project have been negotiated and agreed to by the Owner and the Town. The Conceptual Land Use Plan and this AgreementAmendment together constitute an agreement between the parties with the knowledge that the Owner’s successors in title, the future homeowners, and other landowners within the Property, as well as the Town and its affected property owners and residents, all will rely justifiably on the agreed-to land uses, densities, and intensities authorized hereby for the Property. For that reason, the Owner and the Owner’s successors in interest have the contract right to develop the PUD with the uses, densities, and intensities approved by the Town, subject to the restrictions and requirements in the conditions of approval set forth in this AgreementAmendment. Neither the Owner (and its successors in interest) nor the Town shall have the right in the future to rezone or downzone the property, or otherwise alter the uses, densities and intensities, or delete, waive or amend any conditions of approval except through an amendment to the Plan negotiated and approved by the Town Council and the owner of the then-subject parcel. This section shall survive the termination and expiration of this AgreementAmendment.

Section 7. Homeowners’ Association(s).

(a) **Association Responsibilities.** A homeowner’s association and/or a property owner’s association (“HOA”) must be created by the Owner. Membership in the HOA shall be mandatory for all property owners within the Project. The HOA shall be responsible for maintaining all parks, open-space and buffer areas, streetlights, stormwater-management areas and drainage systems, entrance features, boundary walls and/or fences, access tracts, and landscaped tracts within the Project.

(b) **Requirement for Plat Recording.** Before a plat may be recorded for the Property and the Project, the Owner shall furnish to the Town copies of the pertinent documents for the homeowners’ or property owners’ association or associations, plus the covenants, conditions and restrictions for the Property, setting forth the requirements and restrictions enumerated in this section 7 and other applicable parts of this AgreementAmendment.

Section 8. Additional Requirements.

a. **Letter of credit.** Construction and dedication to the Town of the public facilities and improvements required under this AgreementAmendment will be a condition precedent to final plat approval. In lieu of construction and dedication, however, the Owner may post a letter of credit or performance bond with the Town for 125% of the cost of such improvements not completed at the time of plat, in which event this condition precedent to final plat approval will be deemed satisfied.

b. **Conveyances to the Town.** Property dedicated or otherwise conveyed to the Town under this AgreementAmendment must be free and clear of encumbrances unless and to the extent an encumbrance is acceptable to the Town. Encumbrances discovered after the Effective Date of

this AgreementAmendment must be removed or resolved by the Owner or its successor developer prior to dedication or conveyance of the affected property to the Town.

c. **Changes in status of land.** Until completion of the Project, the Owner or its successor developer of the Project has a continuing duty (i) to disclose promptly to the Town all changes in ownership, encumbrances, and other matters of record affecting the Property and (ii) to resolve all issues, title or otherwise, that may be identified by the Town as a result of such changes. Failure to disclose such changes or to resolve resulting issues may result in delay in issuance of development permits.

d. **Developer representations binding.** If at Town Council hearings on the approval of the Project the Owner makes a written or oral promise or representation, and if the promise or representation was relied upon by Town Council in approving the Project or otherwise acted to induce or materially influence Town Council in its vote to approve the Project, the promise or representation is a condition of approval of the Project. The promise or representation is binding on the Owner and its successors and enforceable by the Town against the Owner and its successors as if set forth fully in this AgreementAmendment.

Section 9. Governing Law. This AgreementAmendment shall be governed by the laws of the State of Florida. Venue for any judicial proceeding pertaining to the AgreementAmendment shall be in the Fifth Judicial Circuit of Florida, in Lake County, Florida.

Section 10. Effective Date; Termination.

(a) **Effective Date.** This AgreementAmendment shall take effect upon the Effective Date above, or on the date when it has been executed by both the Town Council and the Owner, whichever is later.

(b) **Termination.** This AgreementAmendment shall remain in effect unless and until terminated under one of the following conditions:

1. If as of the **second** anniversary of the Town's entering into the Anticipated Wholesale Agreement Effective Date of this Agreement an Owner's contract right to treatment and disposal services by the CDD, as required under Section 1(g)1 above, has not taken effect, the Town may terminate this AgreementAmendment by vote of its Town Council. The vote must occur no later than (i) the **third** anniversary of the Effective Date execution and recording of the Anticipated Wholesale Agreement. or (ii) ~~the CDD Contract Date, whichever occurs first. The "CDD Contract Date" is the date on which the Owner's contract right to treatment and disposal services by the CDD takes effect.~~
2. If as of the **second third** anniversary of the CDD Contract Date no building permit for a residential unit in the Project has been issued, the Town may terminate this AgreementAmendment by vote of its Town Council. The vote must occur no later than (i) the **third-fourth** anniversary of the CDD Contract Date or (ii) the date a building permit is issued, whichever occurs first. The "CDD Contract Date" is the

date on which the Owner’s contract right to treatment and disposal services by the CDD takes effect.

3. If as of the ~~fifth-sixth~~ anniversary of the CDD Contract Date no building permit for a residential unit in the second phase of the Project has been issued, the Town may terminate this ~~AgreementAmendment~~ by vote of its Town Council, but only as it applies to development of the second phase. The vote must occur no later than (i) the ~~sixth-seventh~~ anniversary of the CDD Contract Date or (ii) the date a building permit is issued for a residential unit in the second phase, whichever occurs first. Termination of the ~~AgreementAmendment~~ for this reason will not act to preclude the Owner or its successor from completing the first phase of the Project.

~~—If as of the eighth anniversary of the CDD Contract Date no building permit for a residential unit in the third phase of the Project has been issued, the Town may terminate this Amendment by vote of its Town Council, but only as it applies to development of the third phase. -The vote must occur no later than (i) the ninth anniversary of the CDD Contract Date or (ii) the date a building permit is issued for a residential unit in the third phase, whichever occurs first. Termination of the Amendment for this reason will not act to preclude the Owner or its successor from completing the first or second phase of the Project.~~

3.4.

Termination of this ~~AgreementAmendment~~, in whole or in part, under this section shall be without prejudice to the Owner or its successor to apply for Town approvals to undertake or continue development of the Property in accordance with the circumstances and land-development regulations then existing in the Town.

Section 11. Recording. This ~~AgreementAmendment~~ shall be recorded by the Town, at the Owner’s expense, in the Public Records of Lake County, Florida, and shall constitute a covenant running with the land.

Section 12. Authority. This ~~AgreementAmendment~~ is entered into by the Town under the home-rule powers granted to it by the Florida constitution (including specifically Article VIII, Section 2(b) thereof), the home-rule powers granted municipalities by statute (including specifically Chapter 166, Florida Statutes), and the Town’s Charter. -This ~~AgreementAmendment~~ does not constitute a “development agreement” under the Florida Local Government Development Agreement Act.

Section 13. Entire Agreement. This ~~AgreementAmendment~~ constitutes the entire agreement of the parties with respect to the transactions contemplated herein. It supersedes all prior understandings or agreements between the parties relating to the Property and the Project. No amendment to the terms of this ~~AgreementAmendment~~ shall be effective unless in writing signed by all parties hereto. Amendments ~~to this AgreementAmendment~~ will take effect and will be binding against the Town only if approved by a vote of the Town Council.

Section 14. Waiver. The failure of a party hereto to insist upon or enforce any right or privilege granted hereunder shall not constitute or operate as a waiver thereof and nothing shall constitute a

waiver of any party's right to insist upon strict compliance with the terms hereof. However, any party may waive in writing the benefit of any provision or condition for its benefit which is contained herein. Waivers of material provisions of either this Agreement Amendment or the Town's LDC will be valid and binding against the Town only if approved by a vote of the Town Council.

[Signature pages follow]

IN WITNESS WHEREOF, the parties are signing this ~~Agreement~~Amendment as of the Effective Date or, if later, the date by which both parties have fully executed this ~~Agreement~~Amendment.

**TOWN OF HOWEY-IN-THE HILLS,
FLORIDA**

By: its Town Council

By: _____
Hon. Martha McFarlane, Mayor

Attest:

By: _____
John Brock, CMC, Town Clerk

Approved as to form and legality:
(for the use and reliance of the Town only)

Thomas J. Wilkes, Town Attorney

STATE OF FLORIDA
COUNTY OF LAKE

The foregoing instrument was executed, sworn to and acknowledged before me this ____ day of _____, 202~~4~~3, by Martha McFarlane, as Mayor of the Town of Howey-in-the-Hills.

(SEAL)

Signature of Notary Public

Name of Notary Public
(Typed, Printed or stamped)

Personally Known ____ OR Produced Identification ____
Type of Identification Produced: _____

Witnesses:

REVELS ROAD INVESTORS, LLC

By: _____

Craig C. Harris
As its Manager

Printed Name: _____

Address: _____

Printed Name: _____

Address: _____

STATE OF FLORIDA
COUNTY OF _____

The foregoing instrument was executed, sworn to and acknowledged before me this ____ day of _____, 202~~4~~3, by Craig C. Harris, Manager of REVELS ROAD INVESTORS, LLC, a Florida limited liability company, on their behalf.

(SEAL)

Signature of Notary Public

Name of Notary Public
(Typed, Printed or stamped)

Personally Known ____ OR Produced Identification ____

Type of Identification Produced: _____

Attachment A
To
AMENDED & RESTATED WATERMARK PUD DEVELOPMENT AGREEMENT

LEGAL DESCRIPTION

LEGAL DESCRIPTION:

~~LEGAL DESCRIPTION (PER O.R.N.T.I.C. COMMITMENT NO. 1076543)~~

PARCEL 1:

THAT PART OF THE NORTH 1/2 OF GOVERNMENT LOTS 1 AND 2 IN SECTION 2, TOWNSHIP 21 SOUTH, RANGE 25 EAST, IN LAKE COUNTY, FLORIDA, BOUNDED AND DESCRIBED AS FOLLOWS: BEGIN AT THE NORTHEAST CORNER OF SAID SECTION 2, RUN THENCE SOUTH 00°06'05" EAST ALONG THE EAST LINE THEREOF, 1139.8 FEET; THENCE RUN NORTH 89°29'20" WEST 2668.76 FEET TO THE WEST LINE OF SAID GOVERNMENT LOT 2; THENCE RUN NORTH 00°09'00" WEST ALONG SAID WEST LINE 1125.96 FEET TO THE NORTHWEST COMER OF SAID GOVERNMENT LOT 2; THENCE RUN SOUTH 89°46'40" EAST ALONG THE NORTH LINE OF SAID SECTION 2 FOR 2669.20 FEET TO THE POINT OF BEGINNING.

PARCEL 2:

LOTS 26 AND 27, LESS THAT PART INCLUDED IN CLAY PIT, 1ST SUBDIVISION OF HOWEY, ACCORDING TO THE PLAT THEREOF AS RECORDED IN PLAT BOOK 5, PAGE 32, PUBLIC RECORDS OF LAKE COUNTY, FLORIDA.

PARCEL 3:

BEGIN 99 FEET SOUTH 1°32' WEST OF THE NORTHWEST CORNER OF LOT 16, 1ST SUBDIVISION OF HOWEY, ACCORDING TO THE PLAT THEREOF AS RECORDED IN PLAT BOOK 5. PAGE 32, PUBLIC RECORDS OF LAKE COUNTY, FLORIDA, THENCE RUN EAST TO THE SOUTHEASTERN BOUNDARY OF LOT 16, THENCE SOUTHWESTERLY ALONG THE SOUTHEASTERN BOUNDARY OF LOT 16 TO THE SOUTHWEST COMER OF LOT 16, THENCE NORTHERLY ALONG THE WESTERN BOUNDARY OF LOT 16 TO POINT OF BEGINNING.

PARCEL 4:

LOT 12, 1ST SUBDIVISION OF HOWEY, ACCORDING TO THE PLAT THEREOF AS RECORDED IN PLAT BOOK 5, PAGE 32, PUBLIC RECORDS OF LAKE COUNTY, FLORIDA.

PARCEL 5:

LOT 1, 1ST SUBDIVISION OF HOWEY, ACCORDING TO THE PLAT THEREOF AS RECORDED IN PLAT BOOK 5, PAGE 32, PUBLIC RECORDS OF LAKE COUNTY, FLORIDA.

AND

THE NORTHEASTERLY 1/2 OF VACATED SUNSET DRIVE LYING NORTH OF THE EXTENSION OF THE SOUTH LINE OF LOT 4 AND THE WESTERLY 1/2 OF VACATED SUNSET DRIVE LYING NORTHERLY OF THE NORTHERLY EXTENSION OF THE WEST LINE OF LOT 2 IN THE NORTHWEST 1/4 OF THE NORTHWEST 1/4 OF SECTION I, TOWNSHIP 21 SOUTH, RANGE 25 EAST, 1ST SUBDIVISION OF HOWEY, AS RECORDED IN PLAT BOOK 5, PAGE 32, PUBLIC RECORDS OF LAKE COUNTY, FLORIDA, DESCRIBED AS FOLLOWS:

LESS THAT PART OF SUNSET DRIVE THAT LIES WITHIN THE FOLLOWING DESCRIBED PARCEL:

AN AREA OF LAND, BEING A CIRCLE WITH A RADIUS OF 60.00 FEET, WHOSE RADIUS POINT IS LOCATED AS FOLLOWS: BEGIN AT THE INTERSECTION OF THE NORTH LINE OF LOT I, 1ST SUBDIVISION OF HOWEY, RECORDED IN PLAT BOOK 5, PAGE 32, PUBLIC RECORDS OF LAKE COUNTY, FLORIDA, AND THE WESTERLY RIGHT OF WAY LINE OF SUNSET DRIVE AS SHOWN ON THE PLAT OF SAID 1ST SUBDIVISION OF HOWEY; THENCE RUN SOUTH 08°15' WEST, ALONG SAID WESTERLY RIGHT OF WAY LINE, A DISTANCE OF 60.00 FEET TO THE AFOREMENTIONED RADIUS POINT.

TOGETHER WITH:

A PORTION OF LANDS LYING IN SECTION 2, TOWNSHIP 21 SOUTH, RANGE 25 EAST, LAKE COUNTY FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT THE NORTHEAST CORNER OF SAID SECTION 2, THENCE S00°08'43"W, ALONG THE EAST LINE OF SAID SECTION 2, A DISTANCE OF 1139.75 FEET TO THE POINT OF BEGINNING; THENCE S00°08'47"W, A DISTANCE OF 708.36 FEET TO THE SOUTH LINE OF PARCEL 2 IN THE LANDS DESCRIBED IN OFFICIAL RECORDS BOOK 2812, PAGE 2183 OF THE PUBLIC RECORDS OF LAKE COUNTY, FLORIDA; THENCE RUN ALONG SAID SOUTH LINE N89°35'48"W, A DISTANCE OF 1962.30 FEET TO THE WEST LINE OF SAID PARCEL 2; THENCE RUN ALONG SAID WEST LINE N00°47'54"E, A DISTANCE OF 621.45 FEET TO THE SOUTH LINE OF PARCEL 1 IN THE LANDS DESCRIBED IN OFFICIAL RECORDS BOOK 2812, PAGE 2183 OF THE PUBLIC RECORDS OF LAKE COUNTY, FLORIDA; THENCE RUN ALONG SAID SOUTH LINE N89°29'05"W, A DISTANCE OF 636.48 FEET TO THE EAST RIGHT OF WAY

LINE OF SOUTH PALM AVENUE, BEING A 100.00 FOOT WIDE PUBLIC RIGHT OF WAY, PER FLORIDA DEPARTMENT OF TRANSPORTATION RIGHT OF WAY MAP PROJECT NUMBER 1093; THENCE N00°33'29"E, ALONG SAID EAST RIGHT OF WAY LINE, A DISTANCE OF 95.61 FEET TO THE NORTH LINE OF AFOREMENTIONED PARCEL 1; THENCE DEPARTING SAID EAST RIGHT OF WAY LINE, RUN ALONG SAID NORTH LINE S89°22'37"E, A DISTANCE OF 2591.08 FEET TO THE POINT OF BEGINNING.

Total Acreage: 99.49132.59

Attachment B
To
WATERMARK PUD DEVELOPMENT AGREEMENT

CONCEPTUAL LAND USE PLAN

[to be added]

#47805050 v8

This instrument prepared by
and should be returned to:

Thomas J. Wilkes
GrayRobinson
301 East Pine Street, Suite 1400
Orlando, Florida 32801

**AMENDED & RESTATED WATERMARK PUD
DEVELOPMENT AGREEMENT**

This **AMENDED & RESTATED WATERMARK PUD DEVELOPMENT AGREEMENT** (“Amendment”) is made as of the _____ day of _____, 2024 (“Effective Date”), between the **Town of Howey-in-the-Hills, Florida**, a Florida municipal corporation (the “Town”), and **Revels Road Investors, LLC**, a Florida limited liability company (the “Owner”).

RECITALS

A. The Developer owns approximately 132.59 acres of property, more particularly described in **Attachment A** to this Amendment (the “Property”).

B. The Property is within the corporate limits of the Town. The Town has assigned the Property a future-land-use designation of Medium Density Residential and rezoned the Property to PUD - Planned Unit Development.

C. The Owner intends to develop and use the Property for single-family residential purposes as more specifically set forth herein (“the Project”), to be known as the “Watermark PUD.”

D. On February 23, 2023, the Town and the Owner entered into the Watermark PUD Development Agreement. This Amendment shall replace any prior agreements entered into between the parties regarding the Project.

E. The Town and Owner enter into this Amendment to set forth the terms and conditions of approval negotiated between them for the development and use of the Property as the Watermark PUD.

NOW, THEREFORE, the Town and the Owner agree as follows:

Section 1: Land development and uses. Development and use of the Property is subject to the following conditions, requirements, restrictions, and terms:

(a) General. Development of the Project and use of the Property shall be governed by this Amendment, the Town’s Comprehensive Plan, the Town’s Land Development Code (“LDC”) and Code of Ordinances (“Town Code”), and all other applicable state laws and

regulations and Town ordinances and rules. Where in conflict, the terms of this Amendment shall supersede and prevail over the LDC and Town Code, but only to the extent of the conflict.

In the Conceptual Land Use Plan for the Project the term “conceptual” means the location of land uses on the site, including areas for residential development, open space, stormwater management, parks, and roads in relation to the site area and other uses on the site. Subsequent plan development may refine the details based on detailed engineering design. “Conceptual” does not mean or contemplate the modification of proposed housing types or the relocation of land uses and roads other than minor adjustments dictated by engineering needs and best practices.

Unless otherwise noted, the definition of terms in this Amendment shall be the same as the definitions set forth in the LDC.

(b) Phasing. The project will be developed in three phases, as shown on the Conceptual Land Use/Preliminary Subdivision Plan. Each phase must be designed and built to operate independently with regard to traffic and utility services. Revisions to the phasing schedule shall be considered as minor amendments to this Amendment, which may be approved by Town Council with no formal amendment to this Amendment required.

(c) Purpose. The purpose of the Watermark PUD is to:

1. Create an attractive and high-quality single-family housing development compatible with the scale and character of existing residential development and land uses in the Town;
2. Develop a residential area that is safe, comfortable and attractive for and to pedestrians;
3. Create a community with direct visual and physical access to open land, with a strong community identity, and with amenities in the form of community open space;
4. Provide a network of open space for future homeowners; and
5. Provide a variety of lot sizes and housing choices for diverse age and income groups and residential preferences.

(d) Land uses. The Conceptual Land Use Plan for the Project is contained in **Attachment B** and is an integral part of the approval of the Project. Elements in the Concept Plan include single-family detached homes and approximately 40.20 acres of open space.

(e) Development standards.

Setbacks

The following setbacks shall be applied:

Front:	25 feet
Rear:	25 feet
Side:	10 feet
Wetland:	25 feet

Corner: 12.5 feet
Pool / Accessory 10 feet

Lot Size

A range of lot sizes shall be provided in order to create variety and offer opportunity for different income households. Minimum lot size will be 70' x 120'. The Project may consist of up to 305 total lots of 70' x 120' and 80' x 120'. No fewer than fifty percent (50%) of the lots must be 80' x 120'.

Dwelling Size

The minimum dwelling size for all single-family residences shall be 1,600 square feet of heated/air-conditioned space under roof plus a two-car garage with a minimum of 400 square feet. Maximum dwelling size shall be 3,500 square feet of heated/air-conditioned space under roof.

Lot Width

The minimum lot width at building line shall be 70 feet with a minimum street frontage of 30 feet.

Lot Coverage

Lots shall have a maximum lot coverage of 60%, to include principal dwelling, all paved areas, and swimming pools.

Height of Structures

No residential structure may exceed 35 feet in height

Building Design

Building design shall be in accordance with the Architectural Requirements of the Town's LDC and will comply specifically with the design requirements of LDC Sections 4.06.02 and 4.06.03.

The following principles seek to promote a high quality development that will create a sense of place and community through the development of the site.

- Housing styles, shapes and materials shall meet the Towns Land Development Regulations.
- The different housing types shall be integrated architecturally in order to give the development a harmonious appearance.
- The creation of visual richness shall be considered when choosing materials and details. Local characteristics are encouraged.
- Side entrances for garages are encouraged.
- A variety of roof heights, pitches and materials will be encouraged.
- Landscaping shall be incorporated into the overall design as a means of linking the development areas with the open spaces.
- Each exterior wall for a single-family home must be a minimum of two materials and a minimum of two colors. Primary facades must have one

base color and a complementary wall material may be used to meet the second color requirement.

- Block face restrictions may be reduced to 300 linear feet. The same house model may not be used more than three times within a single block face. For purposes of this requirement, a different house model is a different floor plan, not the same floor plan flipped in a different direction and not the same floor plan with a different exterior treatment.

(f) Wetlands Buffer Requirement. No development is allowed within jurisdictional wetlands on the property. A minimum upland buffer of 25 feet along each wetland must be platted in a tract, to be maintained by the HOA. No development except passive recreation is permitted in wetland areas.

(g) Potable water, wastewater, and reclaimed water. For potable water and wastewater service, well and septic systems are not allowed. The Project must be connected to and served by the Town’s potable-water and wastewater systems prior to a certificate of occupancy being issued for a structure in the Project (except temporary construction uses).

Except as may be set forth otherwise in this Amendment, the Owner must install all on-site potable-water, wastewater, and reclaimed-water infrastructure and connect to the Town’s water and wastewater systems, and to the Town’s reclaimed-water system when available at the Property boundary, all at no cost to the Town. The Owner must pay potable-water, wastewater, and reclaimed-water capital and connection charges, impact fees, and other Town rates, fees, and charges, either applicable currently or in the future.

1. *Potable Water.* The Town will provide potable water, and may in the future provide reclaimed water, to the Project in accordance with its applicable ordinances, resolutions, operating regulations, policies and procedures. The Town will provide potable water to the Property in sufficient quantities for development of the Project as contemplated herein, subject to the limitations and requirements of permits issued to the Town from time to time by the St. John’s River Water Management District in connection with water consumption.

The Owner shall construct, at no expense to the Town, all off-site potable-water-system facilities, lines, pumps, valves, control structures, and appurtenances (other than water-treatment plants) necessary to serve the Project. The construction and route of off-site lines and other structures shall be done according to engineering plans prepared by the Owner and approved by the Town Manager.

2. *Wastewater.* It is intended that the Town will provide wastewater-collection and transmission service to the Project, transmitting Project wastewater to the Central Lake Community Development District (“CDD”). In order to provide service to the Property, the Town and the CDD must enter into a new agreement wherein which the CDD agrees to sell wastewater service capacity to the Town on a wholesale basis for certain developments inside Howey’s 180 Service Area, including the Developer’s Property (the “Anticipated Wholesale Agreement”). The Owner is in the process of obtaining from the CDD a contract right for the Project to receive treatment and disposal of its wastewater at the CDD’s treatment and disposal facilities, which will be contingent on the Anticipated Wholesale Agreement.

The Owner shall construct, at no expense to the Town, all off-site wastewater-system facilities, lines, lift stations, pumps, valves, control structures, and appurtenances (other than wastewater-treatment plants and disposal facilities) necessary to serve the Project. The construction and route of off-site lines, lift stations, pumps, and other structures shall be done according to engineering plans prepared by the Owner and approved by the Town Manager.

3. *Town Option to Oversize Water and Wastewater Lines.* Within 180 days of the effective date of the Owner's contract right to receive wastewater-treatment and –disposal service from the CDD, as referenced above, the Town may elect to oversize the off-site lines, pumps, improvements, or other facilities or appurtenances for the Town's water or wastewater system, or for both. If the Town elects to oversize one or both systems, it must inform the Owner in writing of the specifications for the oversizing(s) within the 180-day period. The Town shall reimburse the Owner for the difference in the increase in cost of design, materials and construction to oversize the improvements based on plans and cost estimates provided by the Owner to the Town and approved by the Town Manager, which approval shall not be unreasonably withheld, conditioned or delayed. The Town shall reimburse the Owners for the difference in the costs within 60 days following (i) completion of the improvements and (ii) receipt by the Town of documentation reasonably demonstrating that the Owner has completed the work and has incurred the costs attributable to the over-sizing, all in keeping with the plans and cost estimate previously approved by the Town Manager.

4. *Permit-Induced Costs, Restrictions, Requirements, and Risks.* Under state and federal laws and regulations, the Town may provide its potable-water and wastewater services to the Property and the Owner and its successors only if the Town first has been issued certain required permits. The Owner acknowledges that the permits are inevitably conditioned with requirements and restrictions that typically impose costs and risks. The Owner further acknowledges that, for the Town to operate its potable-water and wastewater systems in an orderly, dependable, and cost-effective manner, the Town must have the ability legally to spread the costs and risks among customers and property owners benefiting from the services. The Owner acknowledges, therefore, that (i) from time to time the Town may impose rates, fees, and charges and may issue potable-water system and wastewater-system regulations and policies that impose restrictions and requirements on its customers and benefiting property owners, such as the Owner and its successors, and (ii) so long as the Owner or successors are required to pay only their fair share for such rates, fees, and charges, then the imposition of such rates, fees, and charges and the issuance of such system regulations are not prohibited by or otherwise a breach of this Amendment.

5. *Reclaimed Water.* The Owner must install reclaimed water lines as required by the Town's Code of Ordinances, and shall obtain reclaimed-water service for the Project when the Town constructs reclaimed-water lines to the Project's boundaries. Until such time as the Town supplies reclaimed water, the Owner and its successors shall use the reclaimed water lines to irrigate properties within the Project boundaries, but only with stormwater from on-site stormwater-retention ponds or with sources other than potable water as may be approved by the Town. Except for installation of reclaimed lines at the time of development as noted above, connection to reclaimed water after the development of the Project may not result in additional costs to the Owner or developer.

- (h) **Solid Waste.** Solid Waste collection shall be pursuant to Town regulations.
- (i) **Drainage.** The maintenance, repair, and replacement of the drainage system shall be the responsibility of the homeowners association(s).
- (j) **Transportation**

Street and Sidewalks

There must be two ingress and egress points to Revels Road, each a full intersection in the approximate location shown on the Conceptual Land Use Plan. Also, there must be paved access stubbed to the north line of the property at the parcel owned by the Town, as shown on the Conceptual Land Use Plan.

All streets must have a minimum 50-foot right-of-way, curb and gutter, and a minimum 24-foot-wide pavement with minimum 12-foot travel lanes. Provision must be made in the rights-of-way for underground utilities.

Realignment of East Revels Road must be completed as part of the first phase of the Project and approved as part of the subdivision construction plans. The realignment is a material condition of approval of the Project and this Amendment. If the realignment is not approved by FDOT substantially as shown on the Conceptual Land Use Plan, the Town may require resubmittal and further review and approval, as a major amendment, of a revised Conceptual Land Use Plan.

The Project must have a connected street system that serves vehicles, pedestrians and bicycles and that connects to recreation facilities and adjacent residential/community areas. All streets must be public, dedicated to and maintained by the Town. No streets in the Project may be gated or otherwise restricted or obstructed by the Owner, by a homeowners' or property owners' association, or by any other person or entity.

All portions of the development must be accessible by a direct, convenient, attractive, safe, and comfortable system of pedestrian facilities. The development must provide appropriate pedestrian amenities. A bicycle/pedestrian path with minimum width of ten feet must be constructed along Revels Road along the length of the Property, consistent with the Town's bicycle/pedestrian plan and connecting to the proposed trailhead on SR 19 and a pathway to be built through The Reserve PUD to No. 2 Road. A minimum five-foot sidewalk must be constructed along both sides of each interior street. All sidewalks within rights-of-way must be dedicated to and maintained by the Town.

Transportation Concurrency and Proportionate Fair Share Mitigation

The Project must undergo concurrency review. The Owner must complete and submit for review prior to final development order a traffic-impact analysis. If required based on that traffic study, the Owner must fund its proportionate fair share of traffic improvements along SR-19 and other key roads as concluded by the traffic study's analysis of project traffic contributing to the needed improvements. Payment of the Owner's fair share must be made in pro-rata amounts upon the issuance of each building permit.

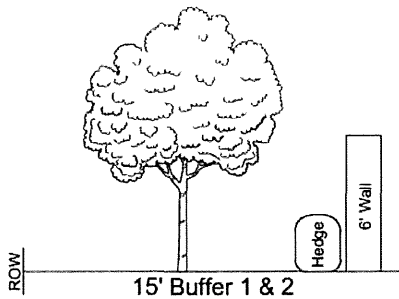
(k) Schools. The Project must apply for concurrency review at Lake County Public Schools. The school district has a specific application process. The Project must be shown to have appropriate school concurrency before building permits are issued.

(l) Landscaping Requirements. All landscaping and buffer requirements shall be in accordance with the LDC and as illustrated on the Conceptual Land Use Plan with the exception of the following:

1. All buffer, street, and canopy trees planted at the Project will be a minimum of a 2" caliper;
2. Homebuilders shall be required to plant at least one canopy tree for each single-family lot of at least 3" DBH; and
3. The developer will replace the equivalent of 30% of total tree-inches removed.

All trees planted at the Project shall adhere to the current guidelines established by the Florida Grades and Standards for nursery-grown trees and must be Florida grade #1 or better.

Developer must install street trees along the roadway where common areas abuts the road as required by the LDC. The cross section for the buffer areas is shown below.



Cross-Section of Buffers 1 and 2

(m) Tree Protection. Under no circumstances may any tree, regardless of size or species, be removed from any designated wetland or conservation easement. Trees proposed to be maintained on site must comply with LDC requirements. No construction activity, equipment or material is permitted inside a tree protection barrier.

Citrus trees are excluded from Town tree-protection requirements.

(n) Lighting. Decorative street lighting (Sanibel fixture, a Duke Energy standard fixture) must be installed (i) at every intersection, (ii) at the end of each cul-de-sac, and (iii) at intervals of 300 feet or as approved otherwise by the Town Manager. Street lighting must be installed by the Owner. All lighting must be directional, shielded lighting designed to minimize light pollution. All lighting must be maintained by the HOA.

(o) **Utilities.** All utilities must be underground.

(p) **Signage.** Entrance signs and informational signage may be located in buffers, setbacks/and or signage easements as approved by the Planning and Zoning Board. The Owner shall present a sign plan for review and approval by the Planning and Zoning Board with the final site plan. The Town Council has approved use by the Owner and/or homebuilder(s) of vertical marketing flags, also known as feather banners, with the following stipulations:

1. Feather banners must be placed no less than 200 feet apart.
2. A maximum of 10 feather banners, in total.
3. Feather banners cannot be placed within the right of way.
4. Feather banners cannot be located offsite of PUD property.
5. Feather banners cannot exceed 12 feet in height.
6. Feather banners must be replaced or removed if they become faded, torn, or tattered.
7. Feather banners must be removed when 90% of the homes in the development have received building permit approval.

Billboards and pole signs are prohibited. Unless defined differently in the LDC, a pole sign is a permanent sign supported by at least one upright pole, pylon, or post secured to the ground, with the bottom of the sign face four feet or higher above the finished grade. All additional signage not previously approved must be in compliance with the requirements in the LDC.

(q) **Maintenance of Common Areas.** Maintenance of all common areas within the Project is the responsibility of the homeowners' association(s) for the affected subdivision.

(r) **Prohibited Uses.** No manufactured or modular homes are allowed.

Section 2. Amendments. A substantial deviation from the Conceptual Land Use Plan in Attachment B or deviation from the other terms of this Amendment may occur only if approved by the Town Council in the manner required by law or otherwise as determined by Town Council, which may include public notice(s) and hearing(s).

Minor amendments needed once final engineering is completed may be reviewed and approved by the Town Manager without referral to the Planning and Zoning Board or Town Council. Whether a proposed amendment is major or minor will be determined by the Town Manager.

Section 3: Notices. All notices or payments required to be made hereunder shall be made at the following addresses:

To Town: Sean O'Keefe, Town Manager
 Town of Howey-in-the-Hills
 101 North Palm Avenue
 Howey-in-the-Hills, FL 34737
sokeefe@howey.org

With copies to: John Brock, CMC, Town Clerk
Town of Howey-in-the-Hills
101 North Palm Avenue
Howey-in-the-Hills, FL 34737
jbrock@howey.org

Thomas J. Wilkes, Town Attorney
Gray Robinson, P.A.
301 East Pine Street, Suite 1400
Orlando, FL 32801
twilkes@gray-robinson.com

To Owner: Craig C. Harris, Manager
Revels Road Investors, LLC
210 Hangar Road
Kissimmee, FL 34741
charris@jtdlandco.com

With copies to: Chris Gardner, Manager
CKG Development and Realty, LLC
1482 Granville Drive
Winter Park, FL 32789
chris@condevfl.com

Carolyn Haslam
Akerman LLP
420 S. Orange Avenue, Suite 1200
Orlando, Florida 32801
carolyn.haslam@akerman.com

Section 4: Severability. If any provision or portion of this Amendment is declared by a court of competent jurisdiction to be void, unconstitutional, or unenforceable, then all remaining provisions and portions of this Amendment shall remain in full force and effect. To that end, this Amendment is declared to be severable.

Section 5: Binding Effect. This Amendment runs with the land and is binding on and enforceable by and against the parties hereto and all their successors in interest. However, no Lot Owner shall have the obligations imposed on the Owner as the developer of the Project under this Amendment. For that purpose, a “Lot Owner” means an end-user of a lot created within the Property with a completed residential unit constructed thereon, for which a certificate of occupancy has been issued. Each party covenants to each other party that this Amendment is a legal, valid, and binding agreement, enforceable against the party in accordance with its terms.

Section 6: Negotiated Agreement. The land uses, densities, intensities, and other conditions of approval of the Project have been negotiated and agreed to by the Owner and the Town. The Conceptual Land Use Plan and this Amendment together constitute an agreement between the parties with the knowledge that the Owner’s successors in title, the future homeowners, and other

landowners within the Property, as well as the Town and its affected property owners and residents, all will rely justifiably on the agreed-to land uses, densities, and intensities authorized hereby for the Property. For that reason, the Owner and the Owner’s successors in interest have the contract right to develop the PUD with the uses, densities, and intensities approved by the Town, subject to the restrictions and requirements in the conditions of approval set forth in this Amendment. Neither the Owner (and its successors in interest) nor the Town shall have the right in the future to rezone or downzone the property, or otherwise alter the uses, densities and intensities, or delete, waive or amend any conditions of approval except through an amendment to the Plan negotiated and approved by the Town Council and the owner of the then-subject parcel. This section shall survive the termination and expiration of this Amendment.

Section 7. Homeowners’ Association(s).

(a) **Association Responsibilities.** A homeowner’s association and/or a property owner’s association (“HOA”) must be created by the Owner. Membership in the HOA shall be mandatory for all property owners within the Project. The HOA shall be responsible for maintaining all parks, open-space and buffer areas, streetlights, stormwater-management areas and drainage systems, entrance features, boundary walls and/or fences, access tracts, and landscaped tracts within the Project.

(b) **Requirement for Plat Recording.** Before a plat may be recorded for the Property and the Project, the Owner shall furnish to the Town copies of the pertinent documents for the homeowners’ or property owners’ association or associations, plus the covenants, conditions and restrictions for the Property, setting forth the requirements and restrictions enumerated in this section 7 and other applicable parts of this Amendment.

Section 8. Additional Requirements.

a. **Letter of credit.** Construction and dedication to the Town of the public facilities and improvements required under this Amendment will be a condition precedent to final plat approval. In lieu of construction and dedication, however, the Owner may post a letter of credit or performance bond with the Town for 125% of the cost of such improvements not completed at the time of plat, in which event this condition precedent to final plat approval will be deemed satisfied.

b. **Conveyances to the Town.** Property dedicated or otherwise conveyed to the Town under this Amendment must be free and clear of encumbrances unless and to the extent an encumbrance is acceptable to the Town. Encumbrances discovered after the Effective Date of this Amendment must be removed or resolved by the Owner or its successor developer prior to dedication or conveyance of the affected property to the Town.

c. **Changes in status of land.** Until completion of the Project, the Owner or its successor developer of the Project has a continuing duty (i) to disclose promptly to the Town all changes in ownership, encumbrances, and other matters of record affecting the Property and (ii) to resolve all issues, title or otherwise, that may be identified by the Town as a result of such changes. Failure to disclose such changes or to resolve resulting issues may result in delay in issuance of development permits.

d. **Developer representations binding.** If at Town Council hearings on the approval of the Project the Owner makes a written or oral promise or representation, and if the promise or representation was relied upon by Town Council in approving the Project or otherwise acted to induce or materially influence Town Council in its vote to approve the Project, the promise or representation is a condition of approval of the Project. The promise or representation is binding on the Owner and its successors and enforceable by the Town against the Owner and its successors as if set forth fully in this Amendment.

Section 9. Governing Law. This Amendment shall be governed by the laws of the State of Florida. Venue for any judicial proceeding pertaining to the Amendment shall be in the Fifth Judicial Circuit of Florida, in Lake County, Florida.

Section 10. Effective Date; Termination.

(a) **Effective Date.** This Amendment shall take effect upon the Effective Date above, or on the date when it has been executed by both the Town Council and the Owner, whichever is later.

(b) **Termination.** This Amendment shall remain in effect unless and until terminated under one of the following conditions:

1. If as of the **second** anniversary of the Town's entering into the Anticipated Wholesale Agreement an Owner's contract right to treatment and disposal services by the CDD, as required under Section 1(g)1 above, has not taken effect, the Town may terminate this Amendment by vote of its Town Council. The vote must occur no later than (i) the **third** anniversary of the execution and recording of the Anticipated Wholesale Agreement.
2. If as of the **third** anniversary of the CDD Contract Date no building permit for a residential unit in the Project has been issued, the Town may terminate this Amendment by vote of its Town Council. The vote must occur no later than (i) the **fourth** anniversary of the CDD Contract Date or (ii) the date a building permit is issued, whichever occurs first. The "CDD Contract Date" is the date on which the Owner's contract right to treatment and disposal services by the CDD takes effect.
3. If as of the **sixth** anniversary of the CDD Contract Date no building permit for a residential unit in the second phase of the Project has been issued, the Town may terminate this Amendment by vote of its Town Council, but only as it applies to development of the second phase. The vote must occur no later than (i) the **seventh** anniversary of the CDD Contract Date or (ii) the date a building permit is issued for a residential unit in the second phase, whichever occurs first. Termination of the Amendment for this reason will not act to preclude the Owner or its successor from completing the first phase of the Project.
4. If as of the **eighth** anniversary of the CDD Contract Date no building permit for a residential unit in the third phase of the Project has been issued, the Town may

terminate this Amendment by vote of its Town Council, but only as it applies to development of the third phase. The vote must occur no later than (i) the **ninth** anniversary of the CDD Contract Date or (ii) the date a building permit is issued for a residential unit in the third phase, whichever occurs first. Termination of the Amendment for this reason will not act to preclude the Owner or its successor from completing the first or second phase of the Project.

Termination of this Amendment, in whole or in part, under this section shall be without prejudice to the Owner or its successor to apply for Town approvals to undertake or continue development of the Property in accordance with the circumstances and land-development regulations then existing in the Town.

Section 11. Recording. This Amendment shall be recorded by the Town, at the Owner’s expense, in the Public Records of Lake County, Florida, and shall constitute a covenant running with the land.

Section 12. Authority. This Amendment is entered into by the Town under the home-rule powers granted to it by the Florida constitution (including specifically Article VIII, Section 2(b) thereof), the home-rule powers granted municipalities by statute (including specifically Chapter 166, Florida Statutes), and the Town’s Charter. This Amendment does not constitute a “development agreement” under the Florida Local Government Development Agreement Act.

Section 13. Entire Agreement. This Amendment constitutes the entire agreement of the parties with respect to the transactions contemplated herein. It supersedes all prior understandings or agreements between the parties relating to the Property and the Project. No amendment to the terms of this Amendment shall be effective unless in writing signed by all parties hereto. Amendments will take effect and will be binding against the Town only if approved by a vote of the Town Council.

Section 14. Waiver. The failure of a party hereto to insist upon or enforce any right or privilege granted hereunder shall not constitute or operate as a waiver thereof and nothing shall constitute a waiver of any party’s right to insist upon strict compliance with the terms hereof. However, any party may waive in writing the benefit of any provision or condition for its benefit which is contained herein. Waivers of material provisions of either this Amendment or the Town’s LDC will be valid and binding against the Town only if approved by a vote of the Town Council.

[Signature pages follow]

IN WITNESS WHEREOF, the parties are signing this Amendment as of the Effective Date or, if later, the date by which both parties have fully executed this Amendment.

**TOWN OF HOWEY-IN-THE HILLS,
FLORIDA**

By: its Town Council

By: _____
Hon. Martha McFarlane, Mayor

Attest:

By: _____
John Brock, CMC, Town Clerk

Approved as to form and legality:
(for the use and reliance of the Town only)

Thomas J. Wilkes, Town Attorney

STATE OF FLORIDA
COUNTY OF LAKE

The foregoing instrument was executed, sworn to and acknowledged before me this ____ day of _____, 2024, by Martha McFarlane, as Mayor of the Town of Howey-in-the-Hills.

(SEAL)

Signature of Notary Public

Name of Notary Public
(Typed, Printed or stamped)

Personally Known ____ OR Produced Identification ____
Type of Identification Produced: _____

Witnesses:

REVELS ROAD INVESTORS, LLC

By: _____

Craig C. Harris
As its Manager

Printed Name:

Address:

Printed Name:

Address:

STATE OF FLORIDA
COUNTY OF _____

The foregoing instrument was executed, sworn to and acknowledged before me this ____ day of _____, 2024, by Craig C. Harris, Manager of REVELS ROAD INVESTORS, LLC, a Florida limited liability company, on their behalf.

(SEAL)

Signature of Notary Public

Name of Notary Public
(Typed, Printed or stamped)

Personally Known ____ OR Produced Identification ____

Type of Identification Produced: _____

Attachment A
To
AMENDED & RESTATED WATERMARK PUD DEVELOPMENT AGREEMENT

LEGAL DESCRIPTION

LEGAL DESCRIPTION:

PARCEL 1:

THAT PART OF THE NORTH 1/2 OF GOVERNMENT LOTS 1 AND 2 IN SECTION 2, TOWNSHIP 21 SOUTH, RANGE 25 EAST, IN LAKE COUNTY, FLORIDA, BOUNDED AND DESCRIBED AS FOLLOWS: BEGIN AT THE NORTHEAST CORNER OF SAID SECTION 2, RUN THENCE SOUTH 00°06'05" EAST ALONG THE EAST LINE THEREOF, 1139.8 FEET; THENCE RUN NORTH 89°29'20" WEST 2668.76 FEET TO THE WEST LINE OF SAID GOVERNMENT LOT 2; THENCE RUN NORTH 00°09'00" WEST ALONG SAID WEST LINE 1125.96 FEET TO THE NORTHWEST COMER OF SAID GOVERNMENT LOT 2; THENCE RUN SOUTH 89°46'40" EAST ALONG THE NORTH LINE OF SAID SECTION 2 FOR 2669.20 FEET TO THE POINT OF BEGINNING.

PARCEL 2:

LOTS 26 AND 27, LESS THAT PART INCLUDED IN CLAY PIT, 1ST SUBDIVISION OF HOWEY, ACCORDING TO THE PLAT THEREOF AS RECORDED IN PLAT BOOK 5, PAGE 32, PUBLIC RECORDS OF LAKE COUNTY, FLORIDA.

PARCEL 3:

BEGIN 99 FEET SOUTH 1°32' WEST OF THE NORTHWEST CORNER OF LOT 16, 1ST SUBDIVISION OF HOWEY, ACCORDING TO THE PLAT THEREOF AS RECORDED IN PLAT BOOK 5, PAGE 32, PUBLIC RECORDS OF LAKE COUNTY, FLORIDA, THENCE RUN EAST TO THE SOUTHEASTERN BOUNDARY OF LOT 16, THENCE SOUTHWESTERLY ALONG THE SOUTHEASTERN BOUNDARY OF LOT 16 TO THE SOUTHWEST COMER OF LOT 16, THENCE NORTHERLY ALONG THE WESTERN BOUNDARY OF LOT 16 TO POINT OF BEGINNING.

PARCEL 4:

LOT 12, 1ST SUBDIVISION OF HOWEY, ACCORDING TO THE PLAT THEREOF AS RECORDED IN PLAT BOOK 5, PAGE 32, PUBLIC RECORDS OF LAKE COUNTY, FLORIDA.

PARCEL 5:

LOT 1, 1ST SUBDIVISION OF HOWEY, ACCORDING TO THE PLAT THEREOF AS RECORDED IN PLAT BOOK 5, PAGE 32, PUBLIC RECORDS OF LAKE COUNTY, FLORIDA.

AND

THE NORTHEASTERLY 1/2 OF VACATED SUNSET DRIVE LYING NORTH OF THE EXTENSION OF THE SOUTH LINE OF LOT 4 AND THE WESTERLY 1/2 OF VACATED SUNSET DRIVE LYING NORTHERLY OF THE NORTHERLY EXTENSION OF THE WEST LINE OF LOT 2 IN THE NORTHWEST 1/4 OF THE NORTHWEST 1/4 OF SECTION 1, TOWNSHIP 21 SOUTH, RANGE 25 EAST, 1ST SUBDIVISION OF HOWEY, AS RECORDED IN PLAT BOOK 5, PAGE 32, PUBLIC RECORDS OF LAKE COUNTY, FLORIDA, DESCRIBED AS FOLLOWS:

LESS THAT PART OF SUNSET DRIVE THAT LIES WITHIN THE FOLLOWING DESCRIBED PARCEL:

AN AREA OF LAND, BEING A CIRCLE WITH A RADIUS OF 60.00 FEET, WHOSE RADIUS POINT IS LOCATED AS FOLLOWS: BEGIN AT THE INTERSECTION OF THE NORTH LINE OF LOT 1, 1ST SUBDIVISION OF HOWEY, RECORDED IN PLAT BOOK 5, PAGE 32, PUBLIC RECORDS OF LAKE COUNTY, FLORIDA, AND THE WESTERLY RIGHT OF WAY LINE OF SUNSET DRIVE AS SHOWN ON THE PLAT OF SAID 1ST SUBDIVISION OF HOWEY; THENCE RUN SOUTH 08°15' WEST, ALONG SAID WESTERLY RIGHT OF WAY LINE, A DISTANCE OF 60.00 FEET TO THE AFOREMENTIONED RADIUS POINT.

TOGETHER WITH:

A PORTION OF LANDS LYING IN SECTION 2, TOWNSHIP 21 SOUTH, RANGE 25 EAST, LAKE COUNTY FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT THE NORTHEAST CORNER OF SAID SECTION 2, THENCE S00°08'43"W, ALONG THE EAST LINE OF SAID SECTION 2, A DISTANCE OF 1139.75 FEET TO THE POINT OF BEGINNING; THENCE S00°08'47"W, A DISTANCE OF 708.36 FEET TO THE SOUTH LINE OF PARCEL 2 IN THE LANDS DESCRIBED IN OFFICIAL RECORDS BOOK 2812, PAGE 2183 OF THE PUBLIC RECORDS OF LAKE COUNTY, FLORIDA; THENCE RUN ALONG SAID SOUTH LINE N89°35'48"W, A DISTANCE OF 1962.30 FEET TO THE WEST LINE OF SAID PARCEL 2; THENCE RUN ALONG SAID WEST LINE N00°47'54"E, A DISTANCE OF 621.45 FEET TO THE SOUTH LINE OF PARCEL 1 IN THE LANDS DESCRIBED IN OFFICIAL RECORDS BOOK 2812, PAGE 2183 OF THE PUBLIC RECORDS OF LAKE COUNTY, FLORIDA; THENCE RUN ALONG SAID SOUTH LINE N89°29'05"W, A DISTANCE OF 636.48 FEET TO THE EAST RIGHT OF WAY LINE OF SOUTH PALM AVENUE, BEING A 100.00 FOOT WIDE PUBLIC RIGHT OF WAY, PER FLORIDA DEPARTMENT OF TRANSPORTATION RIGHT OF WAY MAP PROJECT

NUMBER 1093; THENCE N00°33'29"E, ALONG SAID EAST RIGHT OF WAY LINE, A DISTANCE OF 95.61 FEET TO THE NORTH LINE OF AFOREMENTIONED PARCEL 1; THENCE DEPARTING SAID EAST RIGHT OF WAY LINE, RUN ALONG SAID NORTH LINE S89°22'37"E, A DISTANCE OF 2591.08 FEET TO THE POINT OF BEGINNING.

Total Acreage: 132.59

Attachment B
To
WATERMARK PUD DEVELOPMENT AGREEMENT

CONCEPTUAL LAND USE PLAN

[to be added]

#47805050 v8

LEGAL DESCRIPTION:

PART "A"

(PER O.R.N.T.I.C. COMMITMENT NO. 1076543)

PARCEL 1:

THAT PART OF THE NORTH 1/2 OF GOVERNMENT LOTS 1 AND 2 IN SECTION 2, TOWNSHIP 21 SOUTH, RANGE 25 EAST, IN LAKE COUNTY, FLORIDA, BOUNDED AND DESCRIBED AS FOLLOWS: BEGIN AT THE NORTHEAST CORNER OF SAID SECTION 2, RUN THENCE SOUTH 00°06'05" EAST ALONG THE EAST LINE THEREOF, 1139.8 FEET; THENCE RUN NORTH 89°29'20" WEST 2668.76 FEET TO THE WEST LINE OF SAID GOVERNMENT LOT 2; THENCE RUN NORTH 00°09'00" WEST ALONG SAID WEST LINE 1125.96 FEET TO THE NORTHWEST COMER OF SAID GOVERNMENT LOT 2; THENCE RUN SOUTH 89°46'40" EAST ALONG THE NORTH LINE OF SAID SECTION 2 FOR 2669.20 FEET TO THE POINT OF BEGINNING.

PARCEL 2:

LOTS 26 AND 27, LESS THAT PART INCLUDED IN CLAY PIT, 1ST SUBDIVISION OF HOWEY, ACCORDING TO THE PLAT THEREOF AS RECORDED IN PLAT BOOK 5, PAGE 32, PUBLIC RECORDS OF LAKE COUNTY, FLORIDA.

PARCEL 3:

BEGIN 99 FEET SOUTH 1°32' WEST OF THE NORTHWEST CORNER OF LOT 16, 1ST SUBDIVISION OF HOWEY, ACCORDING TO THE PLAT THEREOF AS RECORDED IN PLAT BOOK 5. PAGE 32, PUBLIC RECORDS OF LAKE COUNTY, FLORIDA, THENCE RUN EAST TO THE SOUTHEASTERN BOUNDARY OF LOT 16, THENCE SOUTHWESTERLY ALONG THE SOUTHEASTERN BOUNDARY OF LOT 16 TO THE SOUTHWEST COMER OF LOT 16, THENCE NORTHERLY ALONG THE WESTERN BOUNDARY OF LOT 16 TO POINT OF BEGINNING.

PARCEL 4:

LOT 12, 1ST SUBDIVISION OF HOWEY, ACCORDING TO THE PLAT THEREOF AS RECORDED IN PLAT BOOK 5, PAGE 32, PUBLIC RECORDS OF LAKE COUNTY, FLORIDA.

PARCEL 5:

LOT 1, 1ST SUBDIVISION OF HOWEY, ACCORDING TO THE PLAT THEREOF AS RECORDED IN PLAT BOOK 5, PAGE 32, PUBLIC RECORDS OF LAKE COUNTY, FLORIDA.

AND

THE NORTHEASTERLY 1/2 OF VACATED SUNSET DRIVE LYING NORTH OF THE EXTENSION OF THE SOUTH LINE OF LOT 4 AND THE WESTERLY 1/2 OF VACATED SUNSET DRIVE LYING NORTHERLY OF THE NORTHERLY EXTENSION OF THE WEST LINE OF LOT 2 IN THE NORTHWEST 1/4 OF THE NORTHWEST 1/4 OF SECTION 1, TOWNSHIP 21 SOUTH, RANGE 25 EAST, 1ST SUBDIVISION OF HOWEY, AS RECORDED IN PLAT BOOK 5, PAGE 32, PUBLIC RECORDS OF LAKE COUNTY, FLORIDA, DESCRIBED AS FOLLOWS:

LESS THAT PART OF SUNSET DRIVE THAT LIES WITHIN THE FOLLOWING DESCRIBED PARCEL:

AN AREA OF LAND, BEING A CIRCLE WITH A RADIUS OF 60.00 FEET, WHOSE RADIUS POINT IS LOCATED AS FOLLOWS: BEGIN AT THE INTERSECTION OF THE NORTH LINE OF LOT I, 1ST SUBDIVISION OF HOWEY, RECORDED IN PLAT BOOK 5, PAGE 32, PUBLIC RECORDS OF LAKE COUNTY, FLORIDA, AND THE WESTERLY RIGHT OF WAY LINE OF SUNSET DRIVE AS SHOWN ON THE PLAT OF SAID 1ST SUBDIVISION OF HOWEY; THENCE RUN SOUTH 08°15' WEST, ALONG SAID WESTERLY RIGHT OF WAY LINE, A DISTANCE OF 60.00 FEET TO THE AFOREMENTIONED RADIUS POINT.

TOGETHER WITH

PART "B"

OLD REPUBLIC NATIONAL TITLE INSURANCE COMPANY COMMITMENT NO. 1498771, DATED FEBRUARY 20, 2024.

PARCEL 1:

THAT PART OF THE N 1/2 OF GOVERNMENT LOTS 1 AND 2, IN SECTION 2, TOWNSHIP 21 SOUTH, RANGE 25 EAST, IN LAKE COUNTY, FLORIDA, BOUNDED AND DESCRIBED AS FOLLOWS: FROM THE NORTHEAST CORNER OF SAID SECTION 2 RUN SOUTH 0°06'05" EAST ALONG THE EAST LINE THEREOF 1139.8 FEET TO THE POINT OF BEGINNING OF THIS DESCRIPTION; FROM SAID POINT OF BEGINNING RUN NORTH 89°29'20" WEST 2668.76 FEET TO A POINT ON THE WEST LINE OF SAID GOVERNMENT LOT 2, SAID POINT BEING HEREBY DESIGNATED AS POINT A; BEGIN AGAIN AT THE POINT OF BEGINNING AND RUN THENCE SOUTH 0°06'05" EAST ALONG THE EAST LINE OF SAID SECTION 2 A DISTANCE OF 93.97 FEET, MORE OR LESS, TO THE SOUTHEAST CORNER OF THE N 1/2 OF SAID GOVERNMENT LOT 1, THENCE SOUTH 89°52'35" WEST ALONG THE SOUTH LINE OF THE N 1/2 OF SAID GOVERNMENT LOTS 1 AND 2 A DISTANCE OF 2668.54 FEET, MORE OR LESS, TO THE SOUTHWEST CORNER OF THE N 1/2 OF SAID GOVERNMENT LOT 2, THENCE NORTH 0°09' WEST ALONG THE WEST LINE OF SAID GOVERNMENT LOT 2 A DISTANCE OF 112.04 FEET, MORE OR LESS, TO THE ABOVE DESIGNATED POINT A.

PARCEL 2:

THE NORTH 1/2 OF THE SOUTH 1/2 OF GOVERNMENT LOT 1, THE NORTHEAST 1/4 OF SOUTH 1/2 OF GOVERNMENT LOT 2, BEING LOCATED IN SECTION 2, TOWNSHIP 21 SOUTH, RANGE 25 EAST, LAKE COUNTY, FLORIDA, ALSO DESCRIBED AS THE NORTH HALF OF THE SOUTHEAST QUARTER OF THE NORTHEAST QUARTER AND THE NORTHEAST QUARTER OF THE SOUTHWEST QUARTER OF THE NORTHEAST QUARTER OF SECTION TWO, TOWNSHIP 21 SOUTH OF RANGE TWENTY-FIVE EAST, LAKE COUNTY, FLORIDA.

AS SURVEYED

A PORTION OF LANDS LYING IN SECTION 2, TOWNSHIP 21 SOUTH, RANGE 25 EAST, LAKE COUNTY FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT THE NORTHEAST CORNER OF SAID SECTION 2, THENCE S00°08'43"W, ALONG THE EAST LINE OF SAID SECTION 2, A DISTANCE OF 1139.75 FEET TO THE POINT OF BEGINNING; THENCE S00°08'47"W, A DISTANCE OF 708.36 FEET TO THE SOUTH LINE OF PARCEL 2 IN THE LANDS DESCRIBED IN OFFICIAL RECORDS BOOK 2812, PAGE 2183 OF THE PUBLIC RECORDS OF LAKE COUNTY, FLORIDA; THENCE RUN ALONG SAID SOUTH LINE N89°35'48"W, A DISTANCE OF 1962.30 FEET TO THE WEST LINE OF SAID PARCEL 2; THENCE RUN ALONG SAID WEST LINE N00°47'54"E, A DISTANCE OF 621.45 FEET TO THE SOUTH

LINE OF PARCEL 1 IN THE LANDS DESCRIBED IN OFFICIAL RECORDS BOOK 2812, PAGE 2183 OF THE PUBLIC RECORDS OF LAKE COUNTY, FLORIDA; THENCE RUN ALONG SAID SOUTH LINE N89°29'05"W, A DISTANCE OF 636.48 FEET TO THE EAST RIGHT OF WAY LINE OF SOUTH PALM AVENUE, BEING A 100.00 FOOT WIDE PUBLIC RIGHT OF WAY, PER FLORIDA DEPARTMENT OF TRANSPORTATION RIGHT OF WAY MAP PROJECT NUMBER 1093; THENCE N00°33'29"E, ALONG SAID EAST RIGHT OF WAY LINE, A DISTANCE OF 95.61 FEET TO THE NORTH LINE OF AFOREMENTIONED PARCEL 1; THENCE DEPARTING SAID EAST RIGHT OF WAY LINE, RUN ALONG SAID NORTH LINE S89°22'37"E, A DISTANCE OF 2591.08 FEET TO THE POINT OF BEGINNING.

CONTAINING 1,454,962 SQUARE FEET OR 33.401 ACRES MORE OR LESS.

LEGEND AND ABBREVIATIONS:

ABBREVIATIONS:

- ALTA AMERICAN LAND TITLE ASSOCIATION
- ACSM AMERICAN CONGRESS ON SURVEYING & MAPPING
- (C) CALCULATED MEASUREMENT
- CB CHORD BEARING
- CCR CERTIFIED CORNER RECORD
- CD CHORD LENGTH
- EL ELEVATION
- ESMT EASEMENT
- FDOT FLORIDA DEPARTMENT OF TRANSPORTATION
- FEMA FEDERAL EMERGENCY MANAGEMENT AGENCY
- FIRM FEDERAL INSURANCE RATE MAP
- FND FOUND
- ID IDENTIFICATION
- LB LICENSED BUSINESS
- LS LAND SURVEYOR
- (M) FIELD MEASUREMENT
- NAVD NORTH AMERICAN VERTICAL DATUM
- NGVD NATIONAL GEODETIC VERTICAL DATUM
- NO. NUMBER
- NSPS NATIONAL SOCIETY OF PROFESSIONAL SURVEYORS
- ORB OFFICIAL RECORDS BOOK
- (P) PLAT MEASUREMENT
- PB PLAT BOOK
- PC POINT OF CURVATURE
- PG(S) PAGE(S)
- PI POINT OF INTERSECTION
- P.O.B. POINT OF BEGINNING
- POC POINT ON CURVE
- P.O.C. POINT OF COMMENCEMENT
- POL POINT ON LINE
- PT POINT OF TANGENCY
- REC RECOVERED
- RLS REGISTERED LAND SURVEYOR
- R/W RIGHT OF WAY
- SEC SECTION

MONUMENTATION:

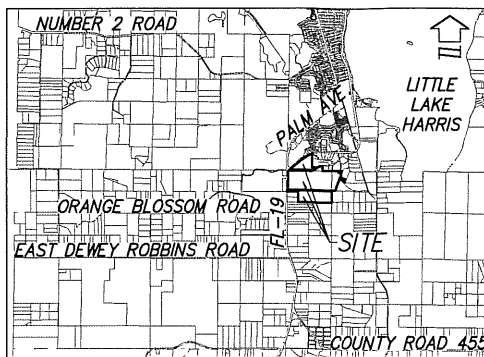
- FOUND CONCRETE MONUMENT AS NOTED
- FOUND NAIL AS NOTED
- FOUND NAIL & DISK AS NOTED
- FOUND IRON ROD & CAP AS NOTED
- FOUND IRON PIPE AS NOTED
- FOUND IRON ROD AS NOTED
- SET 5/8" IRON ROD & CAP (DEWBERRY LB 8011)
- CONTROL/BENCHMARK AS DESCRIBED

SPECIALTY LINES:

- |— LINE BREAK
- x—x— FENCE (TYPE NOTED)

BOUNDARY SURVEY -OF- WATERMARK PUD AND THE SIMPSON PROPERTY

SECTIONS 1 & 2, TOWNSHIP 21 SOUTH, RANGE 25 EAST SECTIONS 35 & 36, TOWNSHIP 20 SOUTH, RANGE 25 EAST



VICINITY MAP:
NOT TO SCALE

LEGAL DESCRIPTION:

PART "A"

(PER O.R.N.T.I.C. COMMITMENT NO 1076543)

PARCEL 1

THAT PART OF THE NORTH 1/2 OF GOVERNMENT LOTS 1 AND 2 IN SECTION 2, TOWNSHIP 21 SOUTH, RANGE 25 EAST, IN LAKE COUNTY, FLORIDA, BOUNDED AND DESCRIBED AS FOLLOWS BEGIN AT THE NORTHEAST CORNER OF SAID SECTION 2, RUN THENCE SOUTH 00°06'05" EAST ALONG THE EAST LINE THEREOF, 1139.8 FEET, THENCE RUN NORTH 89°29'20" WEST 2668.76 FEET TO THE WEST LINE OF SAID GOVERNMENT LOT 2, THENCE RUN NORTH 00°09'00" WEST ALONG SAID WEST LINE 1125.96 FEET TO THE NORTHWEST CORNER OF SAID GOVERNMENT LOT 2, THENCE RUN SOUTH 89°48'40" EAST ALONG THE NORTH LINE OF SAID SECTION 2 FOR 2669.20 FEET TO THE POINT OF BEGINNING.

PARCEL 2

LOTS 26 AND 27, LESS THAT PART INCLUDED IN CLAY PIT, 1ST SUBDIVISION OF HOWEY, ACCORDING TO THE PLAT THEREOF AS RECORDED IN PLAT BOOK 5, PAGE 32, PUBLIC RECORDS OF LAKE COUNTY, FLORIDA.

PARCEL 3

BEGIN 99 FEET SOUTH 1'32" WEST OF THE NORTHWEST CORNER OF LOT 16, 1ST SUBDIVISION OF HOWEY, ACCORDING TO THE PLAT THEREOF AS RECORDED IN PLAT BOOK 5 PAGE 32, PUBLIC RECORDS OF LAKE COUNTY, FLORIDA, THENCE RUN EAST TO THE SOUTHEASTERN BOUNDARY OF LOT 16, THENCE SOUTHWESTERLY ALONG THE SOUTHEASTERN BOUNDARY OF LOT 16 TO THE SOUTHWEST CORNER OF LOT 16, THENCE NORTHERLY ALONG THE WESTERN BOUNDARY OF LOT 16 TO POINT OF BEGINNING.

PARCEL 4

LOT 12, 1ST SUBDIVISION OF HOWEY, ACCORDING TO THE PLAT THEREOF AS RECORDED IN PLAT BOOK 5, PAGE 32, PUBLIC RECORDS OF LAKE COUNTY, FLORIDA

PARCEL 5

LOT 1, 1ST SUBDIVISION OF HOWEY, ACCORDING TO THE PLAT THEREOF AS RECORDED IN PLAT BOOK 5, PAGE 32, PUBLIC RECORDS OF LAKE COUNTY, FLORIDA.

AND

THE NORTHEASTERLY 1/2 OF VACATED SUNSET DRIVE LYING NORTH OF THE EXTENSION OF THE SOUTH LINE OF LOT 4 AND THE WESTERLY 1/2 OF VACATED SUNSET DRIVE LYING NORTHERLY OF THE NORTHERLY EXTENSION OF THE WEST LINE OF LOT 2 IN THE NORTHWEST 1/4 OF THE NORTHWEST 1/4 OF SECTION 1, TOWNSHIP 21 SOUTH, RANGE 25 EAST, 1ST SUBDIVISION OF HOWEY, AS RECORDED IN PLAT BOOK 5, PAGE 32, PUBLIC RECORDS OF LAKE COUNTY, FLORIDA, DESCRIBED AS FOLLOWS.

LESS THAT PART OF SUNSET DRIVE THAT LIES WITHIN THE FOLLOWING DESCRIBED PARCEL.

AN AREA OF LAND, BEING A CIRCLE WITH A RADIUS OF 60.00 FEET, WHOSE RADIUS POINT IS LOCATED AS FOLLOWS BEGIN AT THE INTERSECTION OF THE NORTH LINE OF LOT 1, 1ST SUBDIVISION OF HOWEY, RECORDED IN PLAT BOOK 5, PAGE 32, PUBLIC RECORDS OF LAKE COUNTY, FLORIDA, AND THE WESTERLY RIGHT OF WAY LINE OF SUNSET DRIVE AS SHOWN ON THE PLAT OF SAID 1ST SUBDIVISION OF HOWEY; THENCE RUN SOUTH 08°15' WEST, ALONG SAID WESTERLY RIGHT OF WAY LINE, A DISTANCE OF 60.00 FEET TO THE AFOREMENTIONED RADIUS POINT.

TOGETHER WITH

PART "B"

OLD REPUBLIC NATIONAL TITLE INSURANCE COMPANY COMMITMENT NO. 1498771, DATED FEBRUARY 20, 2024.

PARCEL 1

THAT PART OF THE N 1/2 OF GOVERNMENT LOTS 1 AND 2, IN SECTION 2, TOWNSHIP 21 SOUTH, RANGE 25 EAST, IN LAKE COUNTY, FLORIDA, BOUNDED AND DESCRIBED AS FOLLOWS FROM THE NORTHEAST CORNER OF SAID SECTION 2 RUN SOUTH 0°06'05" EAST ALONG THE EAST LINE THEREOF 1139.8 FEET TO THE POINT OF BEGINNING OF THIS DESCRIPTION, FROM SAID POINT OF BEGINNING RUN NORTH 89°29'20" WEST 2668.76 FEET TO A POINT ON THE WEST LINE OF SAID GOVERNMENT LOT 2, SAID POINT BEING HEREBY DESIGNATED AS POINT A; BEGIN AGAIN AT THE POINT OF BEGINNING AND RUN THENCE SOUTH 0°06'05" EAST ALONG THE EAST LINE OF SAID SECTION 2 A DISTANCE OF 93.97 FEET, MORE OR LESS, TO THE SOUTHEAST CORNER OF THE N 1/2 OF SAID GOVERNMENT LOT 1, THENCE SOUTH 89°52'35" WEST ALONG THE SOUTH LINE OF THE N 1/2 OF SAID GOVERNMENT LOTS 1 AND 2 A DISTANCE OF 2668.54 FEET, MORE OR LESS, TO THE SOUTHWEST CORNER OF THE N 1/2 OF SAID GOVERNMENT LOT 2, THENCE NORTH 0°09' WEST ALONG THE WEST LINE OF SAID GOVERNMENT LOT 2 A DISTANCE OF 112.04 FEET, MORE OR LESS, TO THE ABOVE DESIGNATED POINT A

PARCEL 2

THE NORTH 1/2 OF THE SOUTH 1/2 OF GOVERNMENT LOT 1, THE NORTHEAST 1/4 OF SOUTH 1/2 OF GOVERNMENT LOT 2, BEING LOCATED IN SECTION 2, TOWNSHIP 21 SOUTH, RANGE 25 EAST, LAKE COUNTY, FLORIDA, ALSO DESCRIBED AS THE NORTH HALF OF THE SOUTHEAST QUARTER OF THE NORTHEAST QUARTER AND THE NORTHEAST QUARTER OF THE SOUTHWEST QUARTER OF THE NORTHEAST QUARTER OF SECTION TWO, TOWNSHIP 21 SOUTH OF RANGE TWENTY-FIVE EAST, LAKE COUNTY, FLORIDA.

AS SURVEYED

A PORTION OF LANDS LYING IN SECTION 2, TOWNSHIP 21 SOUTH, RANGE 25 EAST, LAKE COUNTY FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS

COMMENCE AT THE NORTHEAST CORNER OF SAID SECTION 2, THENCE S00°08'43"W, ALONG THE EAST LINE OF SAID SECTION 2, A DISTANCE OF 1139.75 FEET TO THE POINT OF BEGINNING; THENCE S00°08'47"W, A DISTANCE OF 708.36 FEET TO THE SOUTH LINE OF PARCEL 2 IN THE LANDS DESCRIBED IN OFFICIAL RECORDS BOOK 2812, PAGE 2183 OF THE PUBLIC RECORDS OF LAKE COUNTY, FLORIDA; THENCE RUN ALONG SAID SOUTH LINE N89°35'48"W, A DISTANCE OF 1952.30 FEET TO THE WEST LINE OF SAID PARCEL 2; THENCE RUN ALONG SAID WEST LINE N00°47'54"E, A DISTANCE OF 821.45 FEET TO THE SOUTH LINE OF PARCEL 1 IN THE LANDS DESCRIBED IN OFFICIAL RECORDS BOOK 2812, PAGE 2183 OF THE PUBLIC RECORDS OF LAKE COUNTY, FLORIDA; THENCE RUN ALONG SAID SOUTH LINE N89°29'05"W, A DISTANCE OF 636.48 FEET TO THE EAST RIGHT OF WAY LINE OF SOUTH PALM AVENUE, BEING A 100.00 FOOT WIDE PUBLIC RIGHT OF WAY, PER FLORIDA DEPARTMENT OF TRANSPORTATION RIGHT OF WAY MAP PROJECT NUMBER 1093, THENCE NORTH 00°33'29"E, ALONG SAID EAST RIGHT OF WAY LINE, A DISTANCE OF 95.61 FEET TO THE NORTH LINE OF AFOREMENTIONED PARCEL 1, THENCE DEPARTING SAID EAST RIGHT OF WAY LINE, RUN ALONG SAID NORTH LINE S89°22'37"E, A DISTANCE OF 2591.08 FEET TO THE POINT OF BEGINNING

CONTAINING 1,454,962 SQUARE FEET OR 33.401 ACRES MORE OR LESS.

SURVEY NOTES:

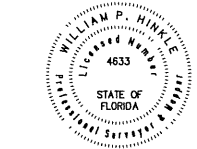
1. BEARINGS SHOWN HEREON ARE BASED ON THE STATE PLANE COORDINATE SYSTEM EAST ZONE NORTH AMERICAN DATUM (NAD) OF 1983 WITH 2011 ADJUSTMENT AND DERIVING A BEARING OF S00°33'29"W ALONG THE EAST RIGHT OF WAY LINE OF SOUTH PALM AVENUE (S.R. 19) (100' R/W) PER STATE ROAD DEPARTMENT R/W MAP PROJ NO 1093. THE FOLLOWING FLORIDA PERMANENT REFERENCE STATION WAS HELD FIXED EUSTIS FPRN ARP (FLEU).
REFERENCE MONUMENTS AS FOLLOWS:
EUSTIS FPRN ARP NGS PID DQ2647, BEING AN ANTENNA REFERENCE POINT SET IN THE FOOTING OF A SMALL/MEDIUM STRUCTURE
PUBLISHED N. 1641043.31' E 436979.45'
2. ELEVATIONS SHOWN HEREON ARE BASED ON NATIONAL GEODETIC SURVEY (NGS) BENCHMARK, AS DERIVED BY FROM NGS BENCHMARK Y 430 (PID AB5337), DESCRIBED AS A CONCRETE MONUMENT WITH VERTICAL CONTROL DISK STAMPED "Y 430 1994", HAVING AN ELEVATION OF 92.96 FEET (NAVD 88); AND FROM NGS BENCHMARK 2430 (PID 4338), DESCRIBED AS A CONCRETE MONUMENT WITH VERTICAL CONTROL DISK STAMPED "Z 430 1994", HAVING AN ELEVATION OF 86.88 FEET (NAVD88).
3. ACCORDING TO FEDERAL EMERGENCY MANAGEMENT AGENCY'S FLOOD INSURANCE RATE MAP (FIRM) PANEL NO 12069C0485E, LAKE COUNTY, FLORIDA, EFFECTIVE DATE OF DECEMBER 18, 2012, THE PROPERTY DESCRIBED HEREON LIES WITHIN ZONE(S) "A" AND "X"
4. UNDERGROUND FOUNDATIONS AND UTILITIES WERE NOT LOCATED AS PART OF THIS SURVEY.
5. THIS SURVEY WAS NOT PREPARED WITH THE BENEFIT OF A TITLE REPORT.
6. THE RIGHT-OF-WAY SHOWN HEREON WAS DERIVED FROM THE FOLLOWING:
• STATE ROAD DEPARTMENT R/W MAP PROJECT 1093
• 1ST SUBDIVISION OF HOWEY, PLAT BOOK 5, PAGE 32
7. ALL BEARINGS AND DISTANCES ARE MEASURED (M) UNLESS OTHERWISE NOTED.
8. NORTH-SOUTH AND EAST-WEST TIES TO FOUND MONUMENTATION AND IMPROVEMENTS ARE BASED ON CARDINAL DIRECTION
9. ATTENTION IS DIRECTED TO THE FACT THAT THESE MAPS MAY HAVE BEEN ALTERED IN SIZE BY REPRODUCTION. THIS MUST BE CONSIDERED WHEN OBTAINING SCALED INFORMATION
10. SYMBOLS SHOWN ARE NOT TO SCALE
11. WETLAND AREAS, IF EXISTING, WERE NOT ADDRESSED AS A PART OF THIS SURVEY
12. THE CLAY PIT REFERENCED IN PARCEL 2 OF THE LEGAL DESCRIPTION HAS NOT VERIFIED BY ANY DOCUMENT PROVIDED TO THIS FIRM OR BY FIELD OBSERVATIONS
13. ADDITIONS OR DELETIONS TO THE SURVEY MAPS OR REPORTS BY OTHER THAN THE SIGNING PARTY OR PARTIES ARE PROHIBITED WITHOUT WRITTEN CONSENT OF THE SIGNING PARTY OR PARTIES.
14. THE ACCURACY OF THE SURVEY MEASUREMENTS USED FOR THIS SURVEY MEETS OR EXCEEDS THE EXPECTED USE OF THE PROPERTY DESCRIBED HEREON, (SUBURBAN) 1 FOOT IN 7,500 FEET.
15. PART "B" OF THE LEGAL DESCRIPTION SHOWN HEREON AS SURVEYED IS THE SAME AS THE PROPERTY RECORDED DEED AS RECORDED IN OFFICIAL RECORDS BOOK 2812, PAGE 2183, PUBLIC RECORDS OF LAKE COUNTY, FLORIDA
16. THIS SURVEY IS SUPPORTED BY DATA CONTAINED IN FIELD BOOK 26/35-20-25, PAGES 20-32, AND 47-68
17. THE ELECTRONIC SIGNATURE HEREON IS IN COMPLIANCE WITH FLORIDA ADMINISTRATIVE CODE (FAC) 5J-17.062(3)
18. THE SEAL APPEARING ON THIS DOCUMENT WAS AUTHORIZED BY WILLIAM P. HINKLE, LS 4633, ON 06/21/2024 PER FAC 5J-17.062(2).

CERTIFIED TO:

JTD LAND COMPANY
REVELS ROAD INVESTORS LLC
KEATING & SCHLITT P.A

SURVEYOR'S CERTIFICATE:

I HEREBY CERTIFY THIS SURVEY MEETS THE APPLICABLE "STANDARDS OF PRACTICE" AS SET FORTH BY THE FLORIDA BOARD OF PROFESSIONAL SURVEYORS AND MAPPERS IN RULE 5J17.050-052, FLORIDA ADMINISTRATIVE CODE



WILLIAM P. HINKLE
FLORIDA LICENSED SURVEYOR & MAPPER NO LS 4633

DATE

THIS SURVEY IS NOT VALID WITHOUT THE ORIGINAL SIGNATURE AND SEAL OF A FLORIDA LICENSED SURVEYOR AND MAPPER.

Drawing name: c:\Users\kassetteque\MyPapers\Local\Temp\k\Pub\Watermark_PUD_and_Simpson_Properties\DWG\SH001.dwg, Watermark PUD and Simpson Property, SHEET 1 of 1, Jun 21, 2024 1:28pm by: asstetque

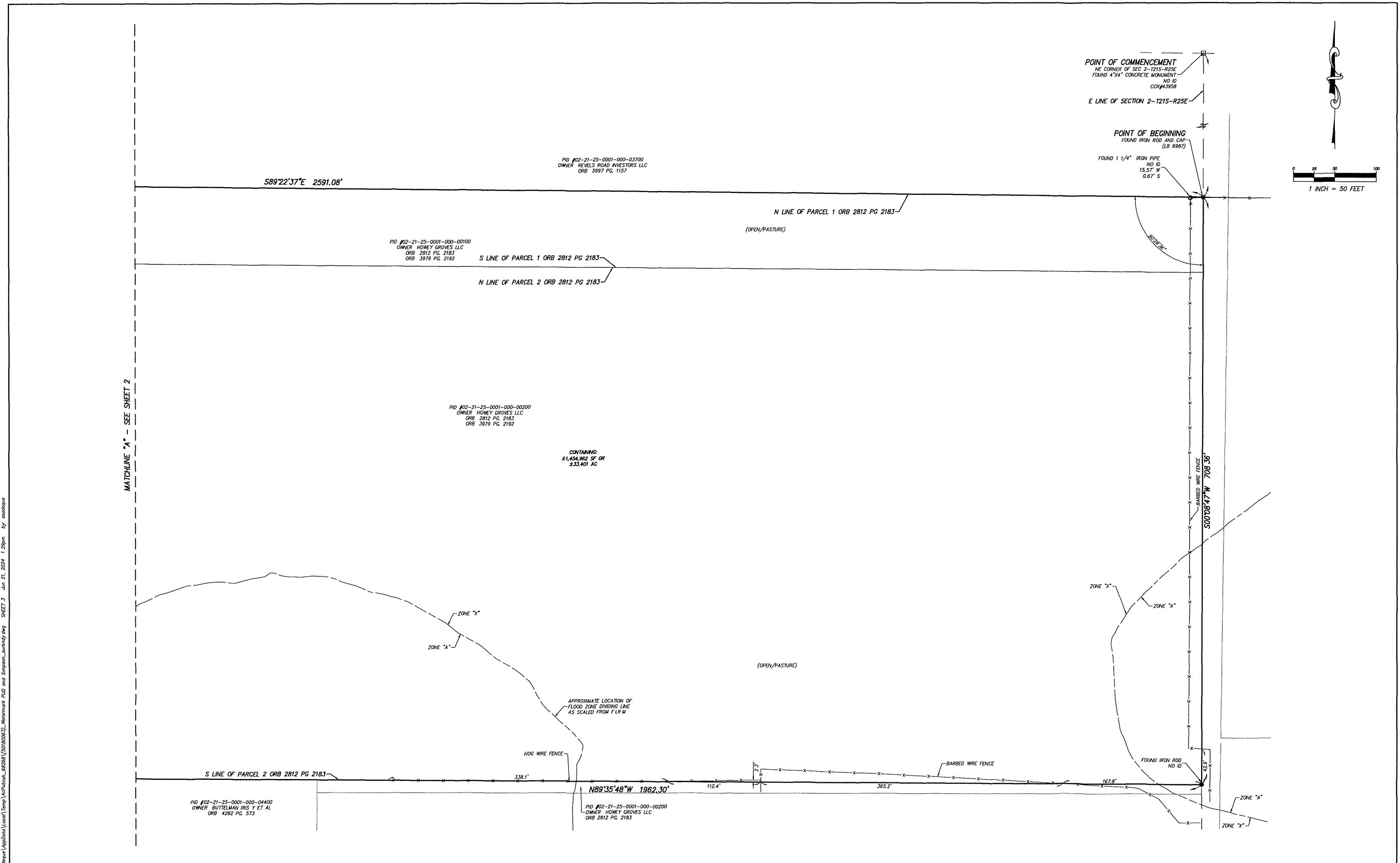
REVISIONS				
FB/PG	DATE	DRAWN	REVISION	CHK

131 WEST KALEY STREET
ORLANDO, FLORIDA 32806
PHONE 321.354.9826 FAX 407.648.9104
WWW.DEWBERRY.COM
CERTIFICATE OF AUTHORIZATION NO LB 8011

LOCATED IN SECTIONS 1 & 2,
TOWNSHIP 21 SOUTH, RANGE 25 EAST
AND SECTIONS 35 & 36, TOWNSHIP 20
SOUTH, RANGE 25 EAST
LAKE COUNTY, FLORIDA

BOUNDARY SURVEY
-FOR-
JTD LAND COMPANY

FB/PG 26/35-20-25 / 20-32, 47-71	FIELD DATE 06/24/2024	PROJECT NO. 50180063	1 OF 4
DRAWING DATE 06/21/2024	BY AS	APPROVED WPH	
SCALE NA			



Drawing name: C:\Users\lansdowne\AppData\Local\Temp\lansdowne\lansdowne_682681\lansdowne_682681\lansdowne_682681.dwg SHEET 3 Jun 21, 2024 1:29pm by lansdowne

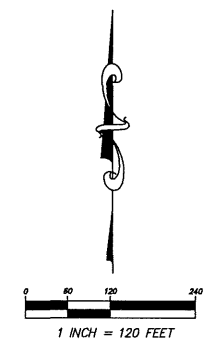
REVISIONS				
FB/PG	DATE	DRAWN	REVISION	CKD

Dewberry
131 WEST KALEY STREET
ORLANDO, FLORIDA 32806
PHONE 321 354 9826 FAX 407 648 9104
WWW.DEWBERRY.COM
CERTIFICATE OF AUTHORIZATION NO. LB 8011

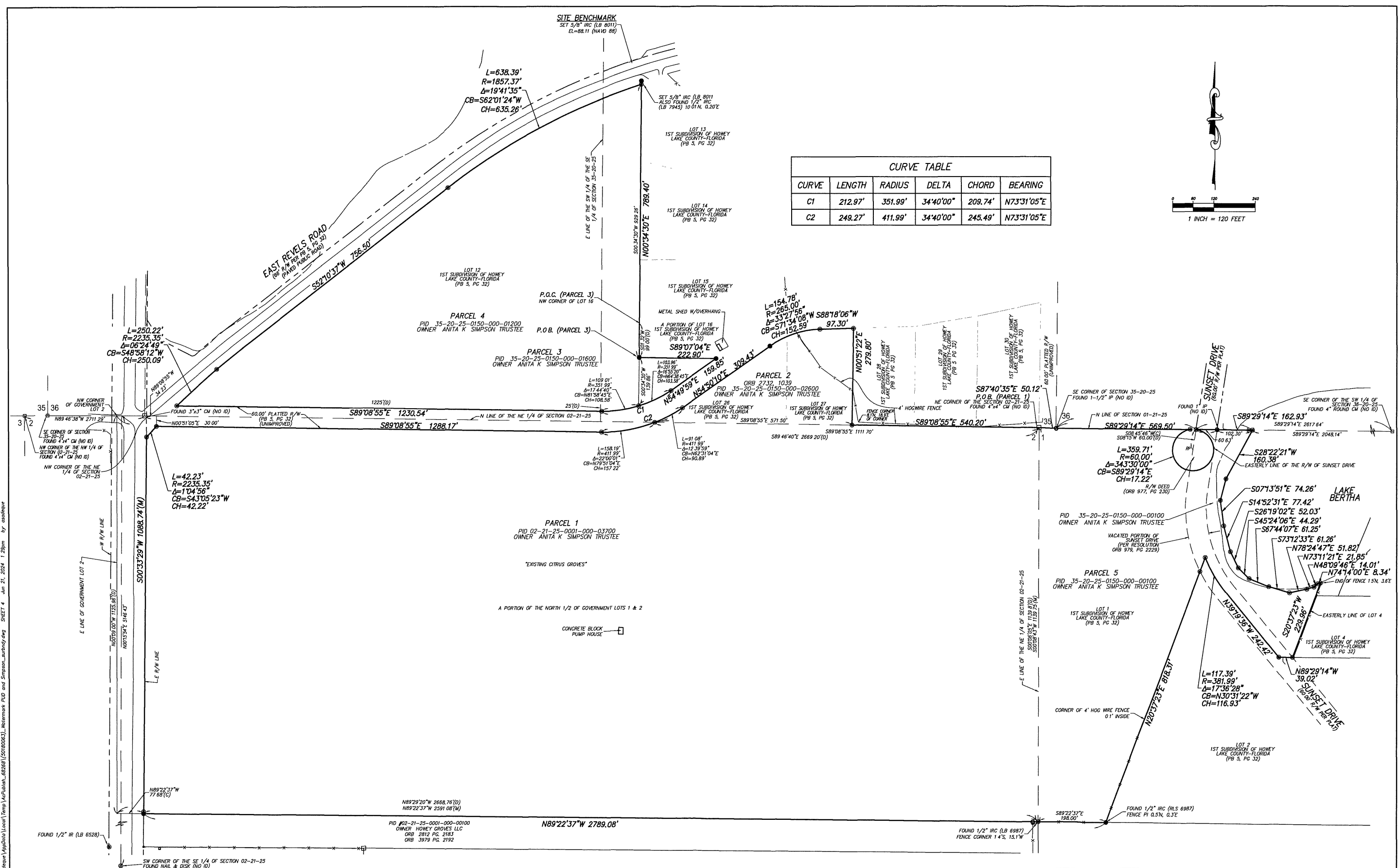
LOCATED IN SECTIONS 1 & 2,
TOWNSHIP 21 SOUTH, RANGE 25 EAST
AND SECTIONS 35 & 36, TOWNSHIP 20
SOUTH, RANGE 25 EAST
LAKE COUNTY, FLORIDA

BOUNDARY SURVEY
-FOR-
JTD LAND COMPANY

FB/PG	FIELD DATE	PROJECT NO.	3 OF 4
26/35-20-25 / 20-32, 47-71	06/24/2024	50180063	
DRAWING DATE	BY	APPROVED	SCALE
06/21/2024	AS	WPH	1" = 50'



CURVE TABLE					
CURVE	LENGTH	RADIUS	DELTA	CHORD	BEARING
C1	212.97'	351.99'	34°40'00"	209.74'	N73°31'05"E
C2	249.27'	411.99'	34°40'00"	245.49'	N73°31'05"E



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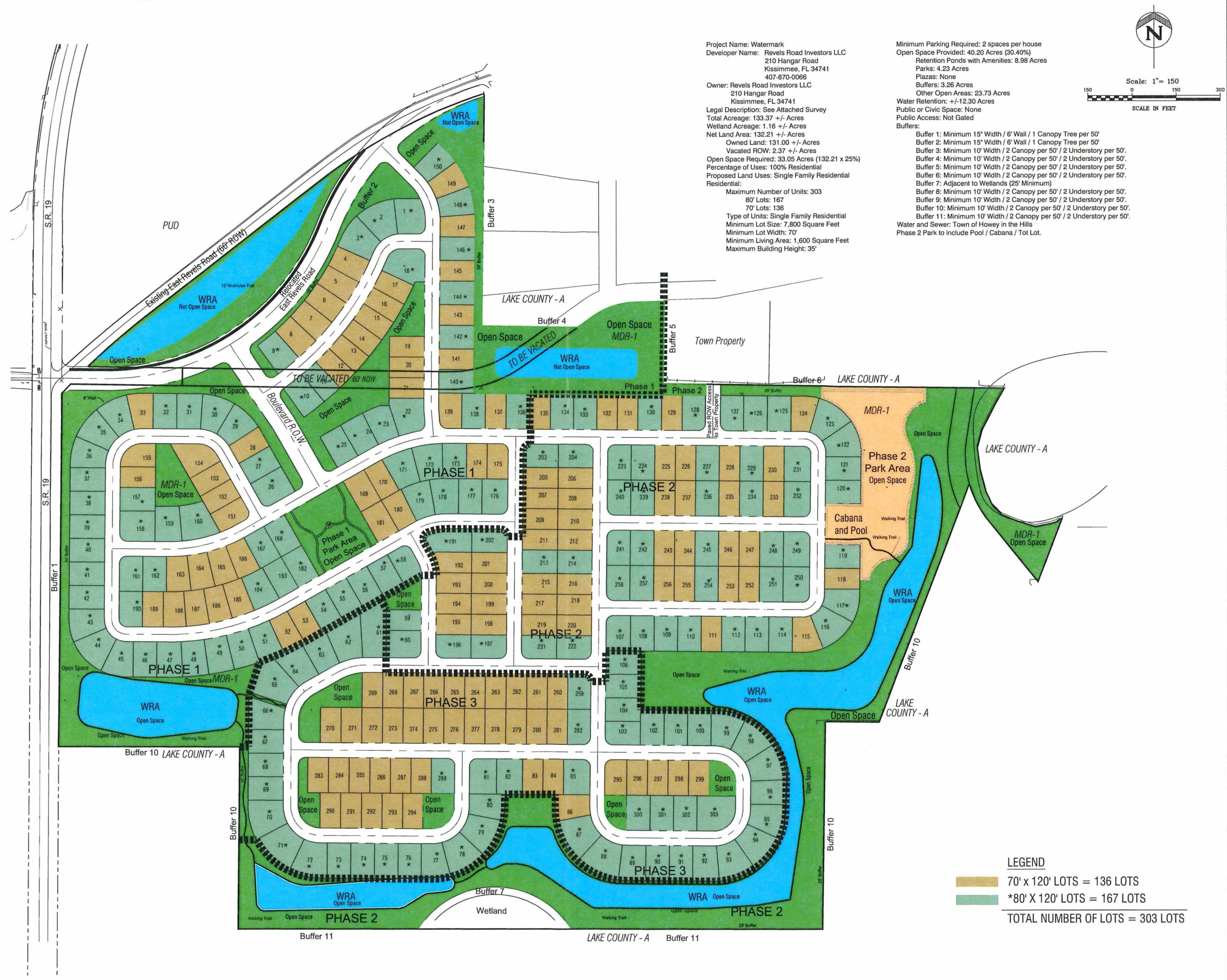
FB/PG	DATE	DRAWN	REVISION	CKD

Dewberry
 131 WEST KALEY STREET
 ORLANDO, FLORIDA 32806
 PHONE 321 354 9826 FAX 407 648 9104
 WWW.DEWBERRY.COM
 CERTIFICATE OF AUTHORIZATION NO. LB 8011

LOCATED IN SECTIONS 1 & 2,
 TOWNSHIP 21 SOUTH, RANGE 25 EAST
 AND SECTIONS 35 & 36, TOWNSHIP 20
 SOUTH, RANGE 25 EAST
 LAKE COUNTY, FLORIDA

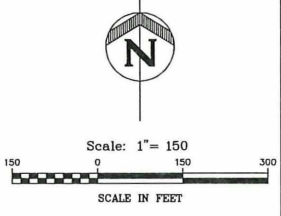
BOUNDARY SURVEY
 -FOR-
 JTD LAND COMPANY

FB/PG	FIELD DATE	PROJECT NO.	4 OF 4
26/35-20-25 / 20-32, 47-71	06/24/2024	50180063	
DRAWING DATE	BY	APPROVED	SCALE
06/21/2024	AS	WPH	1" = 120'



Project Name: Watermark
 Developer Name: Revels Road Investors LLC
 210 Hangar Road
 Kissimmee, FL 34741
 407-870-0066
 Owner: Revels Road Investors LLC
 210 Hangar Road
 Kissimmee, FL 34741
 Legal Description: See Attached Survey
 Total Acreage: 133.37 +/- Acres
 Wetland Acreage: 1.16 +/- Acres
 Net Land Area: 132.21 +/- Acres
 Owned Land: 131.00 +/- Acres
 Vacated ROW: 2.37 +/- Acres
 Open Space Required: 33.05 Acres (132.21 x 25%)
 Percentage of Uses: 100% Residential
 Proposed Land Uses: Single Family Residential
 Residential:
 Maximum Number of Units: 303
 80' Lots: 167
 70' Lots: 136
 Type of Units: Single Family Residential
 Minimum Lot Size: 7,800 Square Feet
 Minimum Lot Width: 70'
 Minimum Living Area: 1,600 Square Feet
 Maximum Building Height: 35'

Minimum Parking Required: 2 spaces per house
 Open Space Provided: 40.20 Acres (30.40%)
 Retention Ponds with Amenities: 8.98 Acres
 Parks: 4.23 Acres
 Plazas: None
 Buffers: 3.26 Acres
 Other Open Areas: 23.73 Acres
 Water Retention: +/-12.30 Acres
 Public or Civic Space: None
 Public Access: Not Gated
 Buffers:
 Buffer 1: Minimum 15' Width / 6' Wall / 1 Canopy Tree per 50'
 Buffer 2: Minimum 15' Width / 6' Wall / 1 Canopy Tree per 50'
 Buffer 3: Minimum 10' Width / 2 Canopy per 50' / 2 Understory per 50'.
 Buffer 4: Minimum 10' Width / 2 Canopy per 50' / 2 Understory per 50'.
 Buffer 5: Minimum 10' Width / 2 Canopy per 50' / 2 Understory per 50'.
 Buffer 6: Minimum 10' Width / 2 Canopy per 50' / 2 Understory per 50'.
 Buffer 7: Adjacent to Wetlands (25' Minimum)
 Buffer 8: Minimum 10' Width / 2 Canopy per 50' / 2 Understory per 50'.
 Buffer 9: Minimum 10' Width / 2 Canopy per 50' / 2 Understory per 50'.
 Buffer 10: Minimum 10' Width / 2 Canopy per 50' / 2 Understory per 50'.
 Buffer 11: Minimum 10' Width / 2 Canopy per 50' / 2 Understory per 50'.
 Water and Sewer: Town of Howey in the Hills
 Phase 2 Park to include Pool / Cabana / Tot Lot.



WATERMARK
 CONCEPTUAL LAND USE PLAN



DATE:	03/2024
DESIGNED BY:	SPH
DRAWN BY:	SPH
CHECKED BY:	BT
JOB NO.:	45548.002
FILE NAME:	WATERMARKMAS
Sheet 1	

LEGEND
 70' x 120' LOTS = 136 LOTS
 *80' X 120' LOTS = 167 LOTS
 TOTAL NUMBER OF LOTS = 303 LOTS

BRETT TOBIAS, PE
 Registered Eng #69017

Watermark PUD Amendment

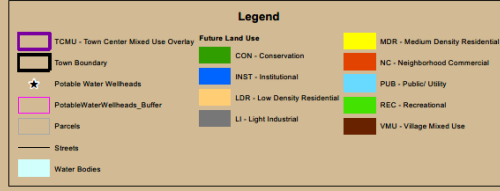
*Applicant: Revels Road
Investors, LLCs*

March 10, 2025 First Reading
March 24, 2025 Second Reading

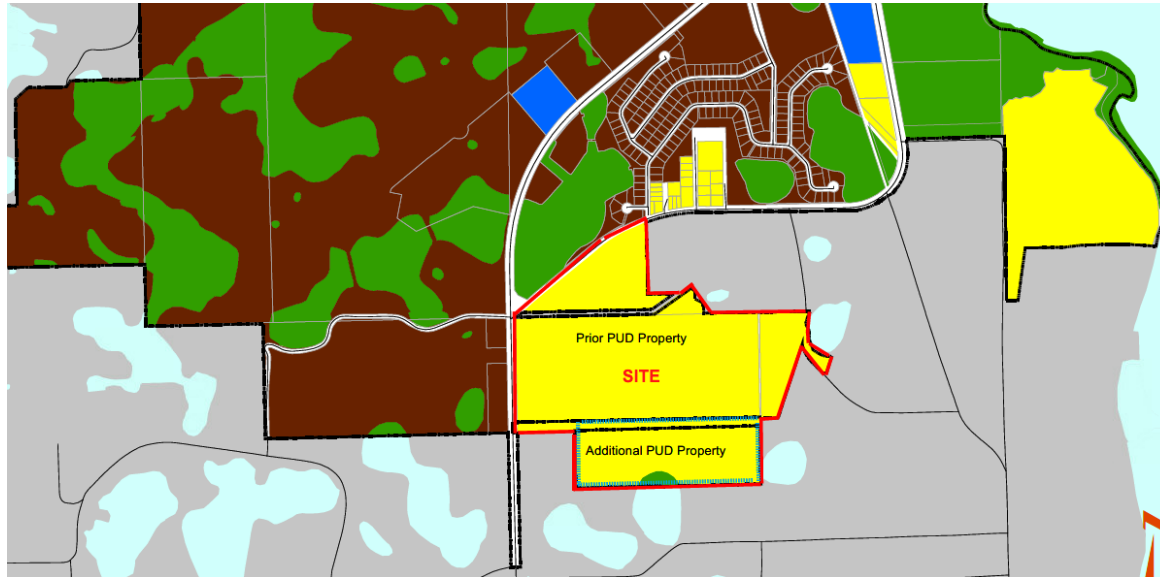
Existing Future Land Use

Item 3.

Town of Howey-in-the-Hills 2035 Future Land Use Map

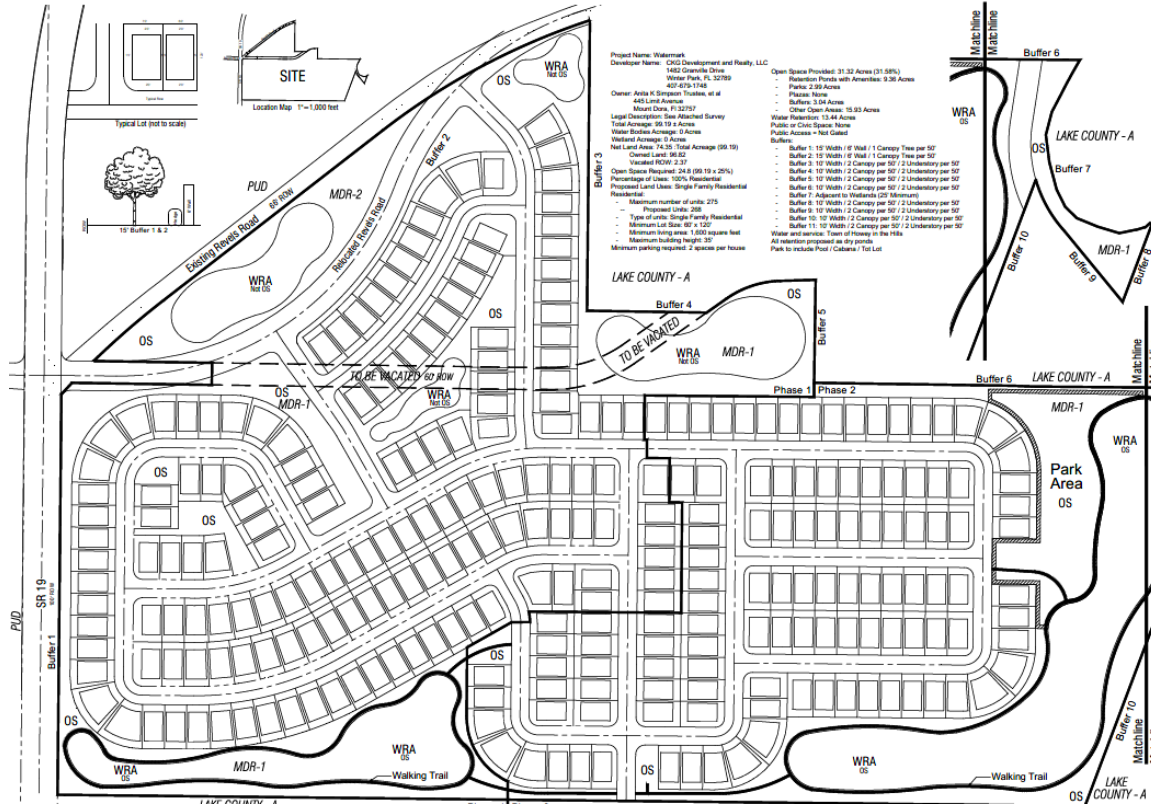


For legal, engineering, or surveying purposes, obtain the usability of the information.



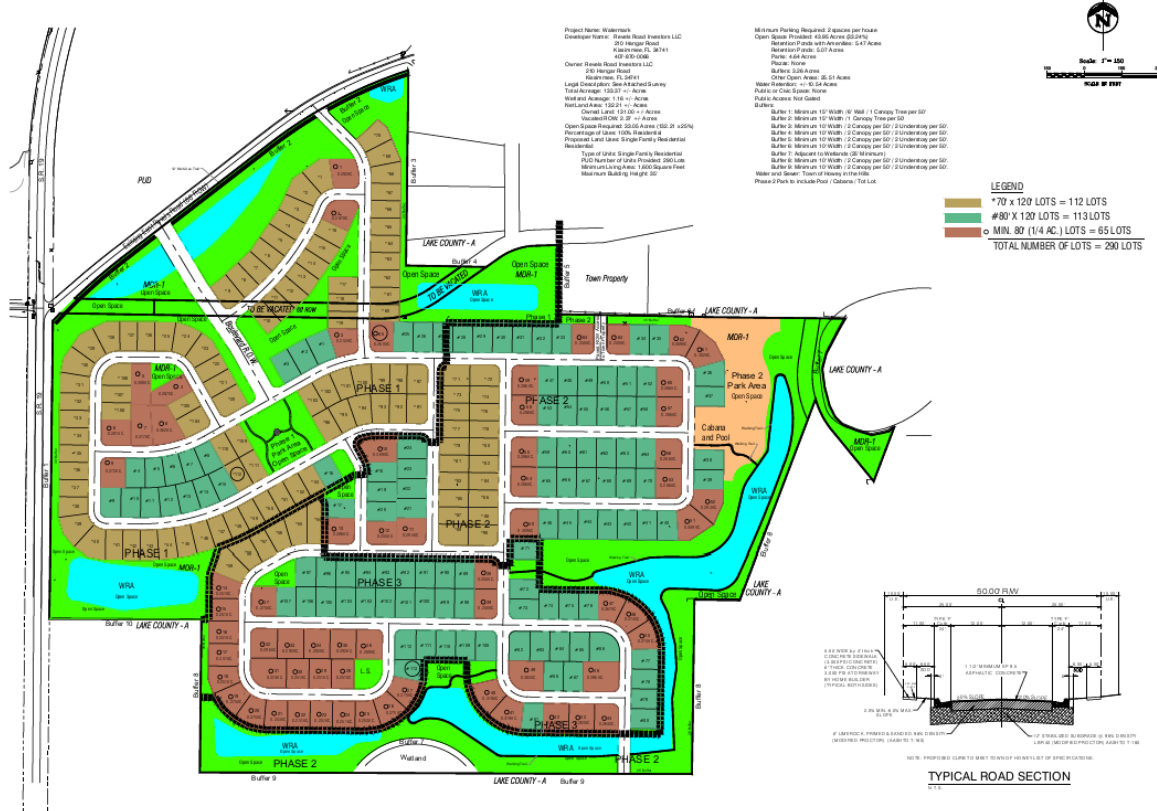
Existing Conceptual Land Use Plan

Item 3.



Proposed Conceptual Land Use Plan

Item 3.



Existing vs. Proposed PD

Item 3.

Development Condition	Existing PD	Proposed PD Amendment
Acreage	99.19 Acres	132.59 Acres
Maximum Density Allowed	298 DUs	396 DUs
Number of Units Proposed	225 DUs	290 DUs
Minimum Lot Size	70' x 120'	70' x 120'
Lot Size/Count Proposed	(112) 70' x 120' (113) 80' 120'	(112) 70' x 120' (113) 80' 120' (65) Min. ¼ Acre (10,890 SF)
Maximum Home Size	3,500 SF	70' & 80' Lots - 3,500 SF ¼ Acre (10,890 SF) Lots - None
Phases	Two	Three
Open Space	29.95 Acres (30%)	43.95 Acres (33%)
Bicycle/Pedestrian Path	10' wide	12' wide

Proposed Conceptual Land Use Plan Highlights Item 3.

- All NEW units proposed will meet updated Town lot standards - minimum ¼ acre lots and a wider diversity of lot sizes
- Provides Additional Open Space – Approximately 43.95 Acres, will exceed 25% required
- Internal Parks and open space maximized, providing for connectivity within community
- No changes to setbacks, development in largely in keeping with prior approval – the sole change being to limit the maximum home size to the 70' x 120' and 80' x 120' lots
- Development connects to Town water and sewer
- Existing Revels Road / SR 19 Improvements – proportionate share of improvements, based on FDOT approval for intersection
- Termination of development based on the timing of Town's recently approved agreement with CDD for wholesale wastewaters



Date: March 10, 2025
To: Mayor and Town Council
From: Sean O’Keefe, Town Manager
Re: Consideration and Approval: **Budget Transfer #117**

Objective:

This budget transfer has the primary goal of re-allocating existing budgeted amounts into funds, accounts, and object lines that more accurately follow the Uniform Accounting System (UAS).

Summary:

Key Changes:

1. New Accounts:
 - 512 Executive (was under 513 – Financial & Administrative)
 - 514 Legal Counsel (was under 519 – Other Gov’t Services and old 524 – Code Enforcement)
 - 515 Comprehensive Planning (was under 519 – Other Gov’t Services)
 - 529 Other Public Safety – Code Enforcement (was previously 524 – Code Enforcement)
2. Re-named/Deleted Accounts:
 - 519 had most of the object lines moved into either 514 – Legal Counsel, or 515 – Comprehensive Planning
 - 524 Code Enforcement is now 529 – Other Public Safety (see above)
 - 513 and 519 within the 155 Building Services Fund are now under 524 – Protective Inspections
 - 539 was moved to the renamed 519 – Other Gov’t Services (Public Services)
 - 542 – Cemetery was moved to 539 – Other Physical Environment (Cemetery)
3. Object Lines that are moved
 - Remaining costs (general liability insurance, codification, website costs, etc.) from object lines with the 519 – Other Gov’t Services account were moved to the 513 – Financial & Administrative account
 - Within the account of 541 – Transportation, personnel service object lines were moved to the new 519 – Other Gov’t Services (Public Services) account
 - The object line of 343 – Special Events was moved from the 572 – Parks & Recreation account to the 574 – Special Events account
 - The object line of 343 - Special Events under the 521 – Law Enforcement account was combined under the object code of 520 – Operating Supplies

Fiscal Impact:

There is no direct fiscal impact in adopting this budget transfer.

Staff Recommendation:

Staff recommends that the Town Council adopt the budget transfer.

Line #	(I) Increase / (D) Decrease	AMOUNT	FUND	FUND DESCRIPTION	ACCOUNT	ACCOUNT DESCRIPTION	OBJECT	OBJECT DESCRIPTION
1	D	60,000.00	1	GENERAL FUND	519000	Other General Government	318	Planning and Zoning Review
2	I	60,000.00	1	GENERAL FUND	515000	Comprehesive Planning	318	Planning and Zoning Review
3	D	70,000.00	1	GENERAL FUND	519000	Other General Government	316	Town Planning/Engineering
4	I	70,000.00	1	GENERAL FUND	515000	Comprehesive Planning	316	Town Planning/Engineering
5	D	300,000.00	1	GENERAL FUND	519000	Other General Government	310	Legal Fees
6	I	300,000.00	1	GENERAL FUND	514000	Legal Counsel	310	Legal Fees
7	D	127,558.00	1	GENERAL FUND	519000	Other General Government	451	Insurance
8	I	127,558.00	1	GENERAL FUND	513000	Financial And Administrative	451	Insurance
9	D	48,048.00	1	GENERAL FUND	524000	Protective Inspections	120	Salaries
10	I	48,048.00	1	GENERAL FUND	529000	her Public Safety- Code Enforceme	120	Salaries
11	D	1,889.00	1	GENERAL FUND	524000	Protective Inspections	140	Overtime Wages
12	I	1,889.00	1	GENERAL FUND	529000	her Public Safety- Code Enforceme	140	Overtime Wages
13	D	3,096.00	1	GENERAL FUND	524000	Protective Inspections	210	Fica
14	I	3,096.00	1	GENERAL FUND	529000	her Public Safety- Code Enforceme	210	Fica
15	D	724.00	1	GENERAL FUND	524000	Protective Inspections	211	Medicare
16	I	724.00	1	GENERAL FUND	529000	her Public Safety- Code Enforceme	211	Medicare
17	D	4,994.00	1	GENERAL FUND	524000	Protective Inspections	225	ICMA Retirement
18	I	4,994.00	1	GENERAL FUND	529000	her Public Safety- Code Enforceme	225	ICMA Retirement
19	D	10,494.00	1	GENERAL FUND	524000	Protective Inspections	230	Life & Health Ins.

Line #	(I) Increase / (D) Decrease	AMOUNT	FUND	FUND DESCRIPTION	ACCOUNT	ACCOUNT DESCRIPTION	OBJECT	OBJECT DESCRIPTION
20	I	10,494.00	1	GENERAL FUND	529000	her Public Safety- Code Enforceme	230	Life & Health Ins.
21	D	795.00	1	GENERAL FUND	524000	Protective Inspections	240	Workers' Compensation
22	I	795.00	1	GENERAL FUND	529000	her Public Safety- Code Enforceme	240	Workers' Compensation
23	D	13,000.00	1	GENERAL FUND	524000	Protective Inspections	310	Legal Fees
24	I	13,000.00	1	GENERAL FUND	514000	Legal Counsel	319	Legal Fees Code Enforcement
25	D	3,220.00	1	GENERAL FUND	524000	Protective Inspections	342	Software & Annual
26	I	3,220.00	1	GENERAL FUND	529000	her Public Safety- Code Enforceme	342	Software & Annual
27	D	1,000.00	1	GENERAL FUND	524000	Protective Inspections	400	Travel & Per Diem
28	I	1,000.00	1	GENERAL FUND	529000	her Public Safety- Code Enforceme	400	Travel & Per Diem
29	D	1,482.00	1	GENERAL FUND	524000	Protective Inspections	410	Telephone & Communications
30	I	1,482.00	1	GENERAL FUND	529000	her Public Safety- Code Enforceme	410	Telephone & Communications
31	D	400.00	1	GENERAL FUND	524000	Protective Inspections	420	Freight/Postage/Shipping
32	I	400.00	1	GENERAL FUND	529000	her Public Safety- Code Enforceme	420	Freight/Postage/Shipping
33	D	579.00	1	GENERAL FUND	524000	Protective Inspections	451	Insurance

Line #	(I) Increase / (D) Decrease	AMOUNT	FUND	FUND DESCRIPTION	ACCOUNT	ACCOUNT DESCRIPTION	OBJECT	OBJECT DESCRIPTION
34	I	579.00	1	GENERAL FUND	529000	her Public Safety- Code Enforceme	451	Insurance
35	D	2,000.00	1	GENERAL FUND	524000	Protective Inspections	463	R & M - Vehicles
36	I	2,000.00	1	GENERAL FUND	529000	her Public Safety- Code Enforceme	463	R & M - Vehicles
37	D	150.00	1	GENERAL FUND	524000	Protective Inspections	470	Printing - General
38	I	150.00	1	GENERAL FUND	529000	her Public Safety- Code Enforceme	470	Printing - General
39	D	150.00	1	GENERAL FUND	524000	Protective Inspections	520	Operating Supplies
40	I	150.00	1	GENERAL FUND	529000	her Public Safety- Code Enforceme	520	Operating Supplies
41	D	900.00	1	GENERAL FUND	524000	Protective Inspections	522	Gas & Oil
42	I	900.00	1	GENERAL FUND	529000	her Public Safety- Code Enforceme	522	Gas & Oil
43	D	180.00	1	GENERAL FUND	524000	Protective Inspections	523	Uniforms
44	I	180.00	1	GENERAL FUND	529000	her Public Safety- Code Enforceme	523	Uniforms
45	D	105.00	1	GENERAL FUND	524000	Protective Inspections	540	Dues and Subscriptions
46	I	105.00	1	GENERAL FUND	529000	her Public Safety- Code Enforceme	540	Dues and Subscriptions
47	D	750.00	1	GENERAL FUND	524000	Protective Inspections	550	Training/Education/Tuition

Line #	(I) Increase / (D) Decrease	AMOUNT	FUND	FUND DESCRIPTION	ACCOUNT	ACCOUNT DESCRIPTION	OBJECT	OBJECT DESCRIPTION
48	I	750.00	1	GENERAL FUND	529000	her Public Safety- Code Enforceme	550	Training/Education/Tuition
49	D	8,792.00	1	GENERAL FUND	539000	r Public Environment-Code Enforce	110	Executive Salaries
50	I	8,792.00	1	GENERAL FUND	519000	Other General Government	110	Executive Salaries
51	D	12,728.00	1	GENERAL FUND	539000	r Public Environment-Code Enforce	120	Salaries
52	I	12,728.00	1	GENERAL FUND	519000	Other General Government	120	Salaries
53	D	3,200.00	1	GENERAL FUND	539000	r Public Environment-Code Enforce	140	Overtime Wages
54	I	3,200.00	1	GENERAL FUND	519000	Other General Government	140	Overtime Wages
55	D	1,533.00	1	GENERAL FUND	539000	r Public Environment-Code Enforce	210	Fica
56	I	1,533.00	1	GENERAL FUND	519000	Other General Government	210	Fica
57	D	358.00	1	GENERAL FUND	539000	r Public Environment-Code Enforce	211	Medicare
58	I	358.00	1	GENERAL FUND	519000	Other General Government	211	Medicare
59	D	2,472.00	1	GENERAL FUND	539000	r Public Environment-Code Enforce	225	ICMA Retirement
60	I	2,472.00	1	GENERAL FUND	519000	Other General Government	225	ICMA Retirement
61	D	4,434.00	1	GENERAL FUND	539000	r Public Environment-Code Enforce	230	Life & Health Ins.

Line #	(I) Increase / (D) Decrease	AMOUNT	FUND	FUND DESCRIPTION	ACCOUNT	ACCOUNT DESCRIPTION	OBJECT	OBJECT DESCRIPTION
62	I	4,434.00	1	GENERAL FUND	519000	Other General Government	230	Life & Health Ins.
63	D	394.00	1	GENERAL FUND	539000	Public Environment-Code Enforce	240	Workers' Compensation
64	I	394.00	1	GENERAL FUND	519000	Other General Government	240	Workers' Compensation
65	D	90,000.00	1	GENERAL FUND	539000	Public Environment-Code Enforce	340	Other Contractual Services
66	I	90,000.00	1	GENERAL FUND	519000	Other General Government	340	Other Contractual Services
67	D	500.00	1	GENERAL FUND	539000	Public Environment-Code Enforce	400	Travel & Per Diem
68	I	500.00	1	GENERAL FUND	519000	Other General Government	400	Travel & Per Diem
69	D	2,150.00	1	GENERAL FUND	539000	Public Environment-Code Enforce	410	Telephone & Communications
70	I	2,150.00	1	GENERAL FUND	519000	Other General Government	410	Telephone & Communications
71	D	1,575.00	1	GENERAL FUND	539000	Public Environment-Code Enforce	430	Utility Services
72	I	1,575.00	1	GENERAL FUND	519000	Other General Government	430	Utility Services
73	D	2,500.00	1	GENERAL FUND	539000	Public Environment-Code Enforce	440	Rentals & Leases
74	I	2,500.00	1	GENERAL FUND	519000	Other General Government	440	Rentals & Leases
75	D	8,000.00	1	GENERAL FUND	539000	Public Environment-Code Enforce	460	R & M - Equipment

Line #	(I) Increase / (D) Decrease	AMOUNT	FUND	FUND DESCRIPTION	ACCOUNT	ACCOUNT DESCRIPTION	OBJECT	OBJECT DESCRIPTION
76	I	8,000.00	1	GENERAL FUND	519000	Other General Government	460	R & M - Equipment
77	D	500.00	1	GENERAL FUND	539000	Public Environment-Code Enforce	461	R & M - Computer Maint
78	I	500.00	1	GENERAL FUND	519000	Other General Government	461	R & M - Computer Maint
79	D	32,000.00	1	GENERAL FUND	539000	Public Environment-Code Enforce	462	R & M - Building
80	I	32,000.00	1	GENERAL FUND	519000	Other General Government	462	R & M - Building
81	D	1,000.00	1	GENERAL FUND	539000	Public Environment-Code Enforce	463	R & M - Vehicles
82	I	1,000.00	1	GENERAL FUND	519000	Other General Government	463	R & M - Vehicles
83	D	1,000.00	1	GENERAL FUND	539000	Public Environment-Code Enforce	510	Office Supplies
84	I	1,000.00	1	GENERAL FUND	519000	Other General Government	510	Office Supplies
85	D	16,500.00	1	GENERAL FUND	539000	Public Environment-Code Enforce	520	Operating Supplies
86	I	16,500.00	1	GENERAL FUND	519000	Other General Government	520	Operating Supplies
87	D	8,000.00	1	GENERAL FUND	539000	Public Environment-Code Enforce	522	Gas & Oil
88	I	8,000.00	1	GENERAL FUND	519000	Other General Government	522	Gas & Oil
89	D	1,000.00	1	GENERAL FUND	539000	Public Environment-Code Enforce	523	Uniforms

Line #	(I) Increase / (D) Decrease	AMOUNT	FUND	FUND DESCRIPTION	ACCOUNT	ACCOUNT DESCRIPTION	OBJECT	OBJECT DESCRIPTION
90	I	1,000.00	1	GENERAL FUND	519000	Other General Government	523	Uniforms
91	D	1,500.00	1	GENERAL FUND	539000	Public Environment-Code Enforce	524	Safety Equipment
92	I	1,500.00	1	GENERAL FUND	519000	Other General Government	524	Safety Equipment
93	D	300.00	1	GENERAL FUND	539000	Public Environment-Code Enforce	540	Dues and Subscriptions
94	I	300.00	1	GENERAL FUND	519000	Other General Government	540	Dues and Subscriptions
95	D	650.00	1	GENERAL FUND	539000	Public Environment-Code Enforce	550	Training/Education/Tuition
96	I	650.00	1	GENERAL FUND	519000	Other General Government	550	Training/Education/Tuition
97	D	930.00	1	GENERAL FUND	542000	Cemetery	342	Software & Annual
98	I	930.00	1	GENERAL FUND	539000	Public Environment-Code Enforce	342	Software & Annual
99	D	1,500.00	1	GENERAL FUND	542000	Cemetery	430	Utility Services
100	I	1,500.00	1	GENERAL FUND	539000	Public Environment-Code Enforce	430	Utility Services
101	D	24,635.50	1	GENERAL FUND	513000	Financial And Administrative	110	Executive Salaries
102	I	24,635.50	1	GENERAL FUND	512000	Executive	110	Executive Salaries
103	D	1,527.40	1	GENERAL FUND	513000	Financial And Administrative	210	Fica

Line #	(I) Increase / (D) Decrease	AMOUNT	FUND	FUND DESCRIPTION	ACCOUNT	ACCOUNT DESCRIPTION	OBJECT	OBJECT DESCRIPTION
104	I	1,527.40	1	GENERAL FUND	512000	Executive	210	Fica
105	D	357.21	1	GENERAL FUND	513000	Financial And Administrative	211	Medicare
106	I	357.21	1	GENERAL FUND	512000	Executive	211	Medicare
107	D	2,372.31	1	GENERAL FUND	513000	Financial And Administrative	225	ICMA Retirement
108	I	2,372.31	1	GENERAL FUND	512000	Executive	225	ICMA Retirement
109	D	5,900.70	1	GENERAL FUND	513000	Financial And Administrative	230	Life & Health Ins.
110	I	5,900.70	1	GENERAL FUND	512000	Executive	230	Life & Health Ins.
111	D	3,200.00	1	GENERAL FUND	513000	Financial And Administrative	400	Travel & Per Diem
112	I	3,200.00	1	GENERAL FUND	512000	Executive	400	Travel & Per Diem
113	D	2,200.00	1	GENERAL FUND	513000	Financial And Administrative	550	Training/Education/Tuition
114	I	2,200.00	1	GENERAL FUND	512000	Executive	550	Training/Education/Tuition
115	D	14,910.00	155	BUILDING SERVICES FUND	513000	Financial And Administrative	110	Executive Salaries
116	I	14,910.00	155	BUILDING SERVICES FUND	524000	Protective Inspections	110	Executive Salaries
117	D	9,119.00	155	BUILDING SERVICES FUND	513000	Financial And Administrative	120	Salaries

Line #	(I) Increase / (D) Decrease	AMOUNT	FUND	FUND DESCRIPTION	ACCOUNT	ACCOUNT DESCRIPTION	OBJECT	OBJECT DESCRIPTION
118	I	9,119.00	155	BUILDING SERVICES FUND	524000	Protective Inspections	120	Salaries
119	D	600.00	155	BUILDING SERVICES FUND	513000	Financial And Administrative	140	Overtime Wages
120	I	600.00	155	BUILDING SERVICES FUND	524000	Protective Inspections	140	Overtime Wages
121	D	1,527.00	155	BUILDING SERVICES FUND	513000	Financial And Administrative	210	Fica
122	I	1,527.00	155	BUILDING SERVICES FUND	524000	Protective Inspections	210	Fica
123	D	357.00	155	BUILDING SERVICES FUND	513000	Financial And Administrative	211	Medicare
124	I	357.00	155	BUILDING SERVICES FUND	524000	Protective Inspections	211	Medicare
125	D	2,440.00	155	BUILDING SERVICES FUND	513000	Financial And Administrative	225	ICMA Retirement
126	I	2,440.00	155	BUILDING SERVICES FUND	524000	Protective Inspections	225	ICMA Retirement
127	D	4,405.00	155	BUILDING SERVICES FUND	513000	Financial And Administrative	230	Life & Health Ins.
128	I	4,405.00	155	BUILDING SERVICES FUND	524000	Protective Inspections	230	Life & Health Ins.
129	D	392.00	155	BUILDING SERVICES FUND	513000	Financial And Administrative	240	Workers' Compensation
130	I	392.00	155	BUILDING SERVICES FUND	524000	Protective Inspections	240	Workers' Compensation
131	D	1,419.00	155	BUILDING SERVICES FUND	513000	Financial And Administrative	340	Other Contractual Services

Line #	(I) Increase / (D) Decrease	AMOUNT	FUND	FUND DESCRIPTION	ACCOUNT	ACCOUNT DESCRIPTION	OBJECT	OBJECT DESCRIPTION
132	I	1,419.00	155	BUILDING SERVICES FUND	524000	Protective Inspections	340	Other Contractual Services
133	D	860.00	155	BUILDING SERVICES FUND	513000	Financial And Administrative	342	Software & Annual
134	I	860.00	155	BUILDING SERVICES FUND	524000	Protective Inspections	342	Software & Annual
135	D	350.00	155	BUILDING SERVICES FUND	513000	Financial And Administrative	410	Telephone & Communications
136	I	350.00	155	BUILDING SERVICES FUND	524000	Protective Inspections	410	Telephone & Communications
137	D	2,000.00	155	BUILDING SERVICES FUND	513000	Financial And Administrative	495	Benefit Payments
138	I	2,000.00	155	BUILDING SERVICES FUND	524000	Protective Inspections	495	Benefit Payments
139	D	1,000.00	155	BUILDING SERVICES FUND	513000	Financial And Administrative	510	Office Supplies
140	I	1,000.00	155	BUILDING SERVICES FUND	524000	Protective Inspections	510	Office Supplies
141	D	5,000.00	155	BUILDING SERVICES FUND	513000	Financial And Administrative	520	Operating Supplies
142	I	5,000.00	155	BUILDING SERVICES FUND	524000	Protective Inspections	520	Operating Supplies
143	D	2,121.00	155	BUILDING SERVICES FUND	513000	Financial And Administrative	950	Other Non Operating Uses Proprietary Funds
144	I	2,121.00	155	BUILDING SERVICES FUND	524000	Protective Inspections	950	Other Non Operating Uses Proprietary Funds
145	D	60,000.00	155	BUILDING SERVICES FUND	519000	Other General Government	341	Contractor - (Bldg Inspector)

Line #	(I) Increase / (D) Decrease	AMOUNT	FUND	FUND DESCRIPTION	ACCOUNT	ACCOUNT DESCRIPTION	OBJECT	OBJECT DESCRIPTION
146	I	60,000.00	155	BUILDING SERVICES FUND	524000	Protective Inspections	341	Contractor - (Bldg Inspector)
147	D	739.09	1	GENERAL FUND	513000	Financial And Administrative	240	Workers' Compensation
148	I	739.09	1	GENERAL FUND	512000	Executive	240	Workers' Compensation
149	D	2,300.00	1	GENERAL FUND	513000	Financial And Administrative	540	Dues and Subscriptions
150	I	2,300.00	1	GENERAL FUND	512000	Executive	540	Dues and Subscriptions
151	D	8,792.00	1	GENERAL FUND	541000	Transportation	110	Executive Salaries
152	I	8,792.00	1	GENERAL FUND	519000	Other General Government	110	Executive Salaries
153	D	12,728.00	1	GENERAL FUND	541000	Transportation	120	Salaries
154	I	12,728.00	1	GENERAL FUND	519000	Other General Government	120	Salaries
155	D	2,000.00	1	GENERAL FUND	541000	Transportation	140	Overtime Wages
156	I	2,000.00	1	GENERAL FUND	519000	Other General Government	140	Overtime Wages
157	D	1,458.00	1	GENERAL FUND	541000	Transportation	210	Fica
158	I	1,458.00	1	GENERAL FUND	519000	Other General Government	210	Fica
159	D	341.00	1	GENERAL FUND	541000	Transportation	211	Medicare

Line #	(I) Increase / (D) Decrease	AMOUNT	FUND	FUND DESCRIPTION	ACCOUNT	ACCOUNT DESCRIPTION	OBJECT	OBJECT DESCRIPTION
160	I	341.00	1	GENERAL FUND	519000	Other General Government	211	Medicare
161	D	2,352.00	1	GENERAL FUND	541000	Transportation	225	ICMA Retirement
162	I	2,352.00	1	GENERAL FUND	519000	Other General Government	225	ICMA Retirement
163	D	4,434.00	1	GENERAL FUND	541000	Transportation	230	Life & Health Ins.
164	I	4,434.00	1	GENERAL FUND	519000	Other General Government	230	Life & Health Ins.
165	D	375.00	1	GENERAL FUND	541000	Transportation	240	Workers' Compensation
166	I	375.00	1	GENERAL FUND	519000	Other General Government	240	Workers' Compensation
167	D	9,000.00	1	GENERAL FUND	572000	Parks & Recreation	343	Special Events
168	I	9,000.00	1	GENERAL FUND	574000	Special Events	343	Special Events
169	D	5,000.00	1	GENERAL FUND	521000	Law Enforcement	343	Special Events
170	I	5,000.00	1	GENERAL FUND	521000	Law Enforcement	520	Operating Supplies
171	D	4,000.00	1	GENERAL FUND	519000	Other General Government	340	Other Contractual Services
172	I	4,000.00	1	GENERAL FUND	513000	Financial And Administrative	340	Other Contractual Services
173	D	5,000.00	1	GENERAL FUND	519000	Other General Government	347	Codification

Line #	(I) Increase / (D) Decrease	AMOUNT	FUND	FUND DESCRIPTION	ACCOUNT	ACCOUNT DESCRIPTION	OBJECT	OBJECT DESCRIPTION
174	I	5,000.00	1	GENERAL FUND	513000	Financial And Administrative	347	Codification
175	D	1,000.00	1	GENERAL FUND	519000	Other General Government	415	Website
176	I	1,000.00	1	GENERAL FUND	513000	Financial And Administrative	415	Website
177	D	8,000.00	1	GENERAL FUND	519000	Other General Government	492	Advertising
178	I	8,000.00	1	GENERAL FUND	513000	Financial And Administrative	492	Advertising



Date: March 10, 2025
To: Mayor and Town Council
From: Sean O’Keefe, Town Manager
Re: Consideration and Approval: **Resolution 2025-004 Budget Amendment FY25**

Objective:
 This budget amendment has the primary goal of creating new funds that more accurately follow the Uniform Accounting System (UAS), and adjusting appropriation amounts to be placed under the most appropriate fund.

Summary:
 There are 20 proposed moves in the budget amendment, both for expenditures and revenues.

Key Changes:

1. New Funds
 - o 152 Transportation Fund (taken primarily from 001-541/General Fund – Transportation)
 - o 402 Wastewater Fund (taken primarily from 401-535/Water Utility Fund – Wastewater)
2. Moved Accounts from one Fund to another Fund:
 - o 534 Sanitation – moved from 401 Water Utility Fund to 001 General Fund
 - o 535 Wastewater Services – moved from 401 Water Utility Fund to the new 402 Wastewater Fund
 - o 541 Transportation – Operations & Maintenance object lines moved from 001 General Fund to the new 152 Transportation Fund
 - o Some of the revenue lines in the 150 Infrastructure fund as well as the State Revenue Sharing Proceeds from the 001 General Fund moved to the new 152 Transportation Fund
3. Other Changes:
 - o Interest Earnings (revenue) was split from 001 General Fund into the other funds, as appropriate

In addition to these changes, there are also other changes to the overall appropriations of each fund in order to balance the revenues and expenditures. The positive amounts are the additional funds that are unallocated and can be carried into the following year; the negative numbers (for 150 Infrastructure Fund and 401 Water Utility Fund) are amounts that need to be brought into this year’s budget from previous years:

001 General Fund	\$59,347
140 Water Impact Fee Fund	\$12,296
142 Police Impact Fee Fund	\$5,760
150 Infrastructure Fund	(\$46,788)
155 Building Services Fund	\$11,528
401 Water Utility Fund	(\$56,620)
402 Wastewater Fund	\$21,167

Fiscal Impact:
 There is no direct fiscal impact in adopting this budget amendment.

Staff Recommendation:
 Staff recommends that the Town Council adopt the budget amendment.

RESOLUTION 2025-004

A RESOLUTION AMENDING THE GENERAL FUND, POLICE RETIREMENT FUND, POLICE ADVANCED TRAINING FUND, TREE FUND, WATER IMPACT FEE FUND, PARKS & REC IMPACT FEE FUND, POLICE IMPACT FEE FUND, ROAD IMPACT FEE FUND, WASTEWATER IMPACT FEE FUND, STORMWATER IMPACT FEE FUND, WATER FUND, BUILDING FUND, INFRASTRUCTURE FUND, TRANSPORTATION FUND, and WASTEWATER FUND FOR THE BUDGET YEAR 2024/2025.

THE TOWN OF HOWEY IN THE HILLS RESOLVED, the total revenues of the General Fund, Police Retirement Fund, Police Advanced Training Fund, Tree Fund, Water Impact Fee Fund, Parks & Rec Impact Fee Fund, Police Impact Fee Fund, Road Impact Fee Fund, Wastewater Impact Fee Fund, Stormwater Impact Fee Fund, Water Fund, Building Fund, Infrastructure Fund, Transportation Fund, and Wastewater Fund for the fiscal year 2024/2025 is amended as follows:

	FY 24-25 Approved Budget	FY 24-25 Amended Budget
Revenues		
1 General Operating		
310000 Taxes	1,930,087	1,930,087
320000 Licenses and Permits	314,492	314,492
330000 Intergovernmental Revenue	476,200	464,349
340000 Charges for Services	233,322	609,547
350000 Fines and Forfeits	10,800	10,800
360000 Misc Revenues	96,800	43,016
380000 Other Source	310,076	310,076
Total Revenue	3,371,777	3,682,367
(115) 651 Police Retirement Fund		
310000 Taxes	31,304	31,304
360000 Misc Revenues	202,841	202,841
Total Revenue	234,145	234,145
120 Police Advanced Training Fund		
350000 Fines and Forfeits	1,500	1,500
Total Revenue	1,500	1,500
130 Tree Fund		
350000 Fines and Forfeits	1,000	1,000
Total Revenue	1,000	1,000
140 Water Impact Fee Fund		
320000 Licenses and Permits	15,750	15,750
330000 Intergovernmental Revenue	0	0
360000 Misc Revenues	0	12,296
380000 Other Source	0	0
Total Revenue	15,750	28,046
141 Parks & Rec Impact Fee Fund		

320000 Licenses and Permits	5,000	5,000
380000 Other Source	252,100	252,100
Total Revenue	257,100	257,100

142 Police Impact Fee Fund		
320000 Licenses and Permits	5,000	5,000
360000 Misc Revenues	0	5,760
Total Revenue	5,000	10,760

143 Road Impact Fee Fund		
320000 Licenses and Permits	1	1
Total Revenue	1	1

144 Wastewater Impact Fee Fund		
320000 Licenses and Permits	1	1
Total Revenue	1	1

145 Stormwater Impact Fee Fund		
320000 Licenses and Permits	1	1
Total Revenue	1	1

150 Infrastructure Fund		
310000 Taxes	266,578	212,110
360000 Misc Revenues	0	7,680
380000 Other Source	0	46,788
Total Revenue	266,578	266,578

152 Transportation Fund		
310000 Taxes	0	54,468
330000 Intergovernmental Revenue	0	11,842
Total Revenue	0	66,310

155 Building Fund		
320000 Licenses and Permits	106,500	106,500
380000 Other Source	0	11,528
Total Revenue	106,500	118,028

401 Water Fund		
310000 Taxes	0	0
330000 Intergovernmental Revenue	4,504,501	4,250,000
340000 Charges for Services	2,197,402	1,595,177
350000 Fines and Forfeits	4,000	4,000
360000 Misc Revenue	22,000	38,520
380000 Other Source	84,834	141,454
Total Revenue	6,812,737	6,029,151

402 Wastewater Fund		
310000 Taxes	0	0

330000 Intergovernmental Revenue	0	254,501
340000 Charges for Services	0	226,000
Total Revenue	0	480,501

BE IT FURTHER RESOLVED, that the general appropriation of the Town of Howey-in-the-Hills for the Fiscal Year 2023-2024 General Fund, Police Retirement Fund, Police Advanced Training Fund, Tree Fund, Water Impact Fee Fund, Parks & Rec Impact Fee Fund, Police Impact Fee Fund, Road Impact Fee Fund, Wastewater Impact Fee Fund, Stormwater Impact Fee Fund, Water/Sanitation Fund, Building Fund, Infrastructure Fund, Transportation Fund, and Wastewater Fund is amended as follows:

FY 24/25 Expenditures

	FY 24-25 Approved Budget	FY 24-25 Amended Budget
Expenses		
1 General Fund		
511000 Legislative	245,259	304,587
512000 Executive	-	35,532
513000 Financial and Administrative	295,608	405,633
514000 Legal Counsel	-	313,000
515000 Comprehensive Planning	-	130,000
519000 Public Works	575,558	233,566
521000 Law Enforcement	1,275,431	1,275,431
524000 Code Enforcement	93,957	
529000 Other Public Safety - Code Enforcement		80,956
534000 Garbage/Solid Waste Control Services		324,253
538000 Stormwater Maintenance	259,250	259,250
539000 Other Physical Environment	201,085	2,430
541000 Transportation	105,479	-
542000 Cemetery	2,430	-
571000 Library	192,967	192,976
572000 Parks and Recreation	74,500	65,500
573000 Historical Preservation	25,753	25,753
574000 Special Events	24,500	33,500
Total Expenses	3,371,777	3,682,367
(115) 651 Police Retirement Fund		
521000 Police	234,145	234,145
Total Expenses	234,145	234,145
120 Police Advanced Training Fund		
521000 Police	1,500	1,500
Total Expenses	1,500	1,500
130 Tree Fund		
572000 Parks and Recreation	1,000	1,000

Total Expenses	1,000	1,000
140 Water Impact Fee Fund		
533000 Water Utility Services	15,750	28,046
Total Expenses	15,750	28,046
141 Parks & Rec Impact Fee Fund		
572000 Parks & Recreation	257,100	257,100
Total Expenses	257,100	257,100
142 Police Impact Fee Fund		
521000 Police	5,000	10,760
Total Expenses	5,000	10,760
143 Road Impact Fee Fund		
541000 Transportation	1	1
Total Expenses	1	1
144 Wastewater Impact Fee Fund		
535000 Sewer, Wastewater Services	1	1
Total Expenses	1	1
145 Stormwater Impact Fee Fund		
538000 Stormwater Maintenance	1	1
Total Expenses	1	1
150 Infrastructure Fund		
541000 Transportation	266,578	266,578
Total Expenses	266,578	266,578
152 Transportation Fund		
541000 Transportation	0	66,310
Total Expenses	0	66,310
155 Building Fund		
513000 Financial and Administrative	46,500	0
519000 Other General Government	60,000	0
524000 Protective Inspections	0	118,028
Total Expenses	106,500	118,028
401 Water/Sanitation Fund		
533000 Water Utility Services	6,029,150	6,029,151
534000 Sanitation Department	324,253	0
535000 Sewer, Wastewater Services	459,334	0
Total Expenses	6,812,737	6,029,151
402 Wastewater Fund		

533000 Water Utility Services	0	0
534000 Sanitation Department	0	0
535000 Sewer, Wastewater Services	0	480,501
Total Expenses	0	480,501

PASSED AND ADOPTED THIS 10th DAY OF MARCH, 2025

TOWN OF HOWEY-IN-THE-HILLS

Graham Wells, Mayor

ATTEST

John Brock
Town Clerk

Line #	(I) Increase / (D) Decrease	AMOUNT	FUND	FUND DESCRIPTION	ACCOUNT	ACCOUNT DESCRIPTION	OBJECT	OBJECT DESCRIPTION
1	D	324,253.00	401	WATER/SANITATION FUND	534000	Sanitation Department	340	Other Contractual Services
2	I	324,253.00	1	GENERAL FUND	534000	Sanitation Department	340	Other Contractual Services
3	D	120,000.00	401	WATER/SANITATION FUND	535000	Sewer, Wastewater Services	430	Utility Services
4	I	120,000.00	402	WASTEWATER SERVICES FUND	535000	Sewer, Wastewater Services	430	Utility Services
5	D	339,334.00	401	WATER/SANITATION FUND	535000	Sewer, Wastewater Services	460	R & M - Equipment
6	I	339,334.00	402	WASTEWATER SERVICES FUND	535000	Sewer, Wastewater Services	460	R & M - Equipment
7	D	40,000.00	1	GENERAL FUND	541000	Transportation	340	Other Contractual Services
8	I	33,310.00	152	TRANSPORTATION FUND	541000	Transportation	340	Other Contractual Services
9	D	28,000.00	1	GENERAL FUND	541000	Transportation	431	Street Lighting
10	I	28,000.00	152	TRANSPORTATION FUND	541000	Transportation	431	Street Lighting
11	D	2,000.00	1	GENERAL FUND	541000	Transportation	520	Operating Supplies
12	I	2,000.00	152	TRANSPORTATION FUND	541000	Transportation	520	Operating Supplies
13	D	1,000.00	1	GENERAL FUND	541000	Transportation	524	Safety Equipment
14	I	1,000.00	152	TRANSPORTATION FUND	541000	Transportation	524	Safety Equipment
15	D	2,000.00	1	GENERAL FUND	541000	Transportation	530	Road Materials & Supplies
16	I	2,000.00	152	TRANSPORTATION FUND	541000	Transportation	530	Road Materials & Supplies
17	D	10,000.00	150	INFRASTRUCTURE FUND	312300	County Ninth-Cent Gas Tax		
18	I	10,000.00	152	TRANSPORTATION FUND	312300	County Ninth-Cent Gas Tax		
19	D	44,468.00	150	INFRASTRUCTURE FUND	312410	L.F.T. - First (1 to 6 Cents)		

Line #	(I) Increase / (D) Decrease	AMOUNT	FUND	FUND DESCRIPTION	ACCOUNT	ACCOUNT DESCRIPTION	OBJECT	OBJECT DESCRIPTION
20	I	44,468.00	152	TRANSPORTATION FUND	312410	L.F.T. - First (1 to 6 Cents)		
21	D	11,842.02	1	GENERAL FUND	335125	State Revenue Sharing Proceeds		
22	I	11,842.02	152	TRANSPORTATION FUND	335125	State Revenue Sharing Proceeds		
23	D	12,296.00	1	GENERAL FUND	361100	Interest Earnings		
24	I	12,296.00	140	WATER IMPACT FEES	361100	Interest Earnings		
25	D	5,760.00	1	GENERAL FUND	361100	Interest Earnings		
26	I	5,760.00	142	POLICE IMPACT FEE FUND	361100	Interest Earnings		
27	D	7,680.00	1	GENERAL FUND	361100	Interest Earnings		
28	I	7,680.00	150	INFRASTRUCTURE FUND	361100	Interest Earnings		
29	D	11,528.00	1	GENERAL FUND	361100	Interest Earnings		
30	I	11,528.00	155	BUILDING SERVICES FUND	361100	Interest Earnings		
31	D	16,520.00	1	GENERAL FUND	361100	Interest Earnings		
32	I	16,520.00	401	WATER/SANITATION FUND	361100	Interest Earnings		
33	D	254,501.00	401	WATER/SANITATION FUND	334351	State Grant Public Safety		

Line #	(I) Increase / (D) Decrease	AMOUNT	FUND	FUND DESCRIPTION	ACCOUNT	ACCOUNT DESCRIPTION	OBJECT	OBJECT DESCRIPTION
34	I	254,501.00	402	WASTEWATER SERVICES FUND	334351	State Grant Public Safety		
35	D	120,000.00	401	WATER/SANITATION FUND	343515	Waste Water, CDD		
36	I	120,000.00	402	WASTEWATER SERVICES FUND	343515	Waste Water, CDD		
37	D	106,000.00	401	WATER/SANITATION FUND	343525	Waste Water, Town		
38	I	106,000.00	402	WASTEWATER SERVICES FUND	343525	Waste Water, Town		
39	D	376,225.00	401	WATER/SANITATION FUND	343500	Sanitation Revenue		
40	I	376,225.00	1	GENERAL FUND	343500	Sanitation Revenue		



Date: March 10, 2025

To: Mayor and Town Council

From: John Brock, Deputy Town Manager / Town Clerk

Re: Consideration and Approval: (First Reading) **Ordinance 2025-002 - Logos and Letterhead**

Objective:

The objective of Ordinance 2025-002 is to update the official Town seal, logo, and letterhead to reflect the Town's identity and commemorate the 100-year anniversary of its founding. The ordinance also establishes a designated centennial logo for official use, ensuring consistency in branding across Town documents and communications while limiting unauthorized use that may cause public confusion.

Summary:

Ordinance 2025-002 amends Section 31-1 of Chapter 31 of the Town's Code of Ordinances, updating the official Town seal, logo, and letterhead. The amendment includes the adoption of a commemorative centennial logo to celebrate the Town's 100th anniversary on May 8, 2025. This ordinance provides clear guidelines regarding the authorized use of these symbols to maintain the Town's official branding and prevent unauthorized or misleading representations. The proposed changes will enhance the Town's visual identity and ensure that official documents and communications reflect a unified and professional appearance.

Possible Motions:

The Town Council has the following options:

1. The Town Council motions to approve Ordinance 2025-002 to move forward to a second reading.
- OR
2. Motion to Deny Ordinance 2025-002.

Fiscal Impact:

There is minimal fiscal impact associated with Ordinance 2025-002. The costs related to updating digital and printed materials, including letterhead and signage, are anticipated to be absorbed within the Town's existing budget for administrative operations. Any additional expenses related to implementation will be managed within the allocated departmental budget.

Staff Recommendation:

Staff recommends approval of Ordinance 2025-002. Updating the Town's official branding elements aligns with the Town's commitment to maintaining a professional and cohesive visual identity. The addition of a centennial logo provides an opportunity to honor the Town's history and foster community pride during the 100-year celebration. The ordinance also ensures proper regulation of official symbols to prevent misuse or misrepresentation.

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ORDINANCE NO. 2025-002

AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF HOWEY-IN-THE-HILLS, FLORIDA, PERTAINING TO THE TOWN SEAL, LOGO, AND OTHER SYMBOLS; AMENDING SECTION 31-1 OF CHAPTER 31 OF THE CODE OF ORDINANCES OF THE TOWN OF HOWEY-IN-THE-HILLS, ENTITLED “TOWN SEAL, LOGO, AND LETTERHEAD”; AMENDING THE OFFICIAL TOWN LOGO AND OFFICIAL LETTERHEAD, AND DESIGNATING A CENTENNIAL LOGO; AUTHORIZING USE OF THE TOWN SEAL, LOGO, CENTENNIAL LOGO, AND LETTERHEAD; PROVIDING FOR CODIFICATION; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICTS; PROVIDING AN EFFECTIVE DATE.

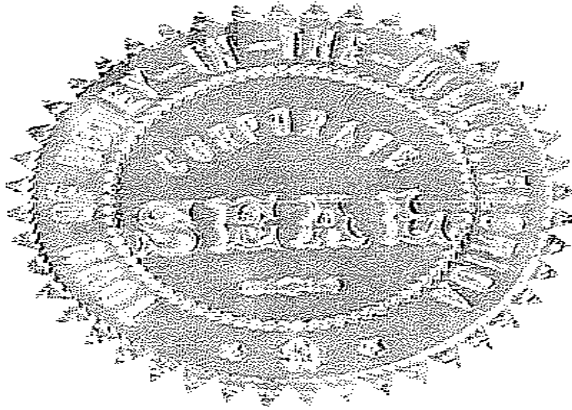
BE IT ORDAINED by the Town Council of the Town of Howey-in-the-Hills, Florida:

Section 1. Findings, Purpose, and Intent. In adopting this Ordinance, the Town Council of the Town of Howey-in-the-Hills, Florida, hereby finds that in light of the 100-year anniversary of the founding of the Town on May 8, 1925, the best interests of the public will be served by updating the official Town logo and official Town letterhead and designating a commemorative centennial logo for official Town use. The codification of these and further provisions for authorized uses of the official Town seal, logo, centennial logo, and letterhead will limit potential confusion and misleading of the public.

Section 2. Amendments to Section 31-1 of Chapter 31. Section 31-1 of Chapter 31 of the Code of Ordinances of the Town of Howey-in-the-Hills, entitled “Town Seal, Logo, and Letterhead,” is hereby amended as follows (words and images that are underlined are additions; words and images that are ~~stricken~~ are deletions):

Sec. 31-1. Town Seal, Logo, and Letterhead.

A. The Town Council of the Town of Howey-in-the-Hills hereby declares the following corporate seal to be the official seal of the Town of Howey-in-the-Hills:



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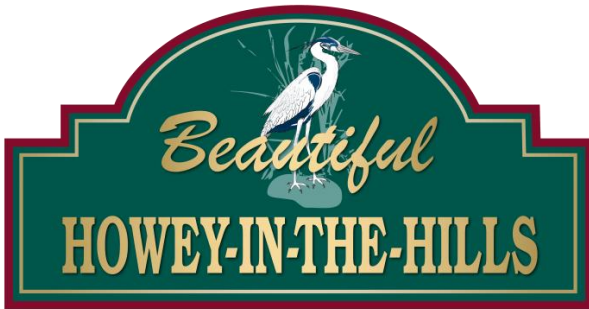
33

B. The Town Council hereby declares the following logo to be the official logo of the Town of Howey-in-the-Hills:



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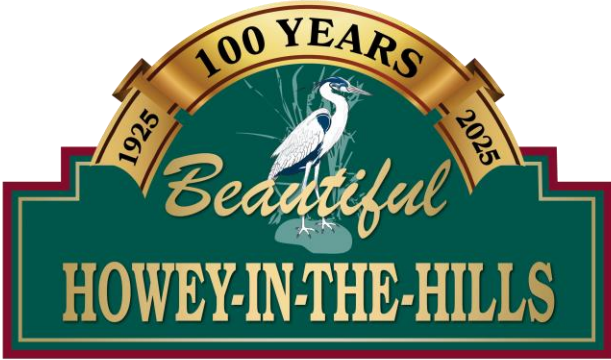


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C. The Town Council hereby declares the following commemorative centennial logo for official Town use:



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41 ~~D. C.~~ The Town Council hereby declares the following letterhead to be the official letterhead of
42 the Town of Howey-in-the-Hills:



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49 *Town of Howey in the Hills*

50 ~~101 N. Palm Ave. PO Box 128 Howey in the Hills, FL 34737 (352) 324 2290 Fax:(352) 324-~~
51 ~~2126~~

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Town of Howey-in-the-Hills

101 N. Palm Ave. · PO Box 128 · Howey-in-the-Hills, FL 34737 · Phone: (352) 324-2290 · Fax: (352) 324-2126

- E. D. The use of the Town seal, logo, centennial logo, or letterhead is for official Town business only. The manufacture, use, display, or other employment of any facsimile or reproduction of the Town seal, logo, or letterhead, ~~except by the Town of Howey-in-the-Hills officials or employees in the performance of their official duties,~~ without the express approval of the Town Council of the Town of Howey-in-the-Hills is a violation of this section. The Town Manager or designee may grant temporary approval for specific uses related to Town-sponsored events or initiatives, subject to Town Council oversight. The prohibition of use shall not apply to (1) official Town correspondence and publications; (2) use by Town employees in the course of their official duties; and (3) educational, historical, or journalistic uses that do not imply Town endorsement.

- F. E. Any person or entity that violates any portion of this section is ~~guilty of a second degree misdemeanor and will be punished as provided in section 775.082 of the Florida Statutes and will be fined in accordance with section~~ subject to prosecution in the same manner as misdemeanors are prosecuted and subject to fines under section 775.083 of the Florida Statutes.

- G. F. The Town, through the Town Clerk, may immediately revoke a person or entity's previously authorized use of the Town seal, logo, centennial logo, or letterhead

80 upon finding false or inaccurate information was submitted on its application to the
81 Town requesting authorization to use the Town seal or Town logo. The Town will
82 not be liable to the person or entity for expenses incurred as a result of authorization
83 being revoked.

84
85 **Section 3. Severability.** If any provision of this ordinance is found to be invalid or
86 unconstitutional, such provision shall be severed, and the remainder of the ordinance shall remain
87 in full force and effect.

88 **Section 4. Codification.** The amendment in Section 2 of this Ordinance shall be codified and
89 made part of the official Code of Ordinances of the Town of Howey-in-the-Hills. The codified
90 section shall include images of the approved designs as adopted by this ordinance.

91 **Section 5. Conflicts.** In a conflict between this ordinance and other existing ordinances, this
92 ordinance shall control and supersede.

93 **Section 6. Effective Date.** This ordinance shall take effect immediately upon adoption.

94
95 **ORDAINED AND ENACTED** this 24th day of March 2025, by the Town Council of the Town
96 of Howey-in-the-Hills, Florida.

97
98 **TOWN OF HOWEY-IN-THE-HILLS,**
99 **FLORIDA**

100 **By:** its Town Council

101 **By:** _____
102 Hon. Graham Wells, Mayor

103
104 **ATTEST:**

105 **APPROVED AS TO FORM AND LEGALITY:**
106 (for the use and reliance of the Town only)

107 _____
108 John Brock, Town Clerk

109 _____
110 Thomas J. Wilkes, Town Attorney

111 First Reading held **March 10, 2025**

112 Second Reading and hearing held **March 24, 2025**

113 Public hearing advertised **March 14, 2025**

Business Impact Estimate

This form should be included in the agenda packet for the item under which the proposed ordinance is to be considered and must be posted on the Town's website by the time notice of the proposed ordinance is published.

Proposed ordinance's title/reference:

ORDINANCE NO. 2025 - 002

AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF HOWEY-IN-THE-HILLS, FLORIDA, PERTAINING TO THE TOWN SEAL, LOGO, AND OTHER SYMBOLS; AMENDING SECTION 31-1 OF CHAPTER 31 OF THE CODE OF ORDINANCES OF THE TOWN OF HOWEY-IN-THE-HILLS, ENTITLED "TOWN SEAL, LOGO, AND LETTERHEAD"; AMENDING THE OFFICIAL TOWN LOGO AND OFFICIAL LETTERHEAD, AND DESIGNATING A CENTENNIAL LOGO; AUTHORIZING USE OF THE TOWN SEAL, LOGO, CENTENNIAL LOGO, AND LETTERHEAD; PROVIDING FOR CODIFICATION; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICTS; PROVIDING AN EFFECTIVE DATE.

This Business Impact Estimate is provided in accordance with section 166.041(4), Florida Statutes. If one or more boxes are checked below, this means the Town is of the view that a business impact estimate is not required by state law¹ for the proposed ordinance, but the Town is, nevertheless, providing this Business Impact Estimate as a courtesy and to avoid any procedural issues that could impact the enactment of the proposed ordinance. This Business Impact Estimate may be revised following its initial posting.

- The proposed ordinance is required for compliance with Federal or State law or regulation;
- The proposed ordinance relates to the issuance or refinancing of debt;
- The proposed ordinance relates to the adoption of budgets or budget amendments, including revenue sources necessary to fund the budget;
- The proposed ordinance is required to implement a contract or an agreement, including, but not limited to, any Federal, State, local, or private grant or other financial assistance accepted by the municipal government;
- The proposed ordinance is an emergency ordinance;
- The ordinance relates to procurement; or
- The proposed ordinance is enacted to implement the following:
 - a. Part II of Chapter 163, Florida Statutes, relating to growth policy, county and municipal planning, and land development regulation, including zoning, development orders, development agreements and development permits;

¹ See Section 166.041(4)(c), Florida Statutes.

- b. Sections 190.005 and 190.046, Florida Statutes, regarding community development districts;
- c. Section 553.73, Florida Statutes, relating to the Florida Building Code; or
- d. Section 633.202, Florida Statutes, relating to the Florida Fire Prevention Code.

In accordance with the provisions of controlling law, even notwithstanding the fact that an exemption noted above may apply, the Town hereby publishes the following information:

1. Summary of the proposed ordinance (must include a statement of the public purpose, such as serving the public health, safety, morals and welfare):
The Ordinance updates the official logo and letterhead of the Town and designates a commemorative centennial logo. It also creates authorized uses of the logo, letterhead, and seal.

2. An estimate of the direct economic impact of the proposed ordinance on private, for-profit businesses in the Town, if any:
(a) An estimate of direct compliance costs that businesses may reasonably incur;
(b) Any new charge or fee imposed by the proposed ordinance or for which businesses will be financially responsible; and
(c) An estimate of the Town regulatory costs, including estimated revenues from any new charges or fees to cover such costs.

None.

3. Good faith estimate of the number of businesses likely to be impacted by the proposed ordinance:

None

4. Additional information the governing body deems useful (if any):
None.



Date: March 10, 2025
To: Mayor and Town Council
From: Sean O’Keefe, Town Manager
Re: Consideration and Approval: **Town Attorney Attendance at Town Council Meetings**

Objective:

To discuss and determine the frequency of the Town Attorney’s attendance at Town Council meetings as a cost-saving measure while ensuring legal guidance is available when needed.

Summary:

The Mayor has suggested that the Town may be able to reduce legal costs by modifying the frequency of the Town Attorney’s attendance at Town Council meetings. Currently, the Town Attorney attends all regular and special meetings to provide legal guidance.

Key Considerations:

1. Current Practice and Legal Costs:
 - The Town Attorney’s attendance at every meeting ensures immediate legal guidance on procedural issues, contract approvals, ordinances, and potential legal challenges. Attorney costs are typically billed hourly, meaning reducing attendance could lower overall expenses.
2. Proposed Change:
 - The Town Attorney would only attend meetings where legal matters (e.g., contract approvals, zoning ordinances, development agreements, etc.) are anticipated. The Town Manager would coordinate in advance with the Town Attorney to identify when legal counsel is needed.
3. Risks of Reduced Attendance:
 - Delayed Legal Input: Without on-site legal counsel, legal questions or procedural challenges may require deferring decisions or seeking post-meeting legal opinions.
 - Compliance Risks: Potential missteps in parliamentary procedure or decision-making could increase liability exposure.
 - Unanticipated Legal Issues: If unexpected legal concerns arise, the absence of counsel could lead to uncertain or potentially incorrect actions.
4. Alternative Approaches:
 - Legal Hotline Approach: Establishing an agreement where legal counsel is available by phone during meetings for urgent issues.

Fiscal Impact:

Reducing the Town Attorney’s attendance could lower legal expenses, but potential delays in legal review or compliance issues could introduce risks or future costs. The hourly rate of the Town Attorney is \$310, and Town Council Meetings are typically 2-3 hours long.

Staff Recommendation:

Staff recommends that the Town Council carefully evaluate the trade-offs between cost savings and legal accessibility. If reducing attendance is pursued, staff suggests adopting a structured approach, such as pre-scheduling legal attendance for major policy discussions or ordinance approvals, and allowing for on-call availability as a cost-effective compromise.



Date: March 10, 2025
To: Mayor and Town Council
From: John Brock, Deputy Town Manager / Town Clerk
Re: Consideration and Approval: **Rescheduling the Town Council Meeting conflicting with Memorial Day**

Objective:

To reschedule the regularly scheduled Town Council meeting on May 26, 2025, to an alternative date, as the original date coincides with Memorial Day, a recognized Town holiday.

Summary:

The Town Council regularly meets on the second and fourth Monday of each month. However, the fourth Monday of May 2025 falls on Memorial Day (May 26), when Town offices will be closed in observance of the holiday. In accordance with past practice and to ensure continuity of government operations, it is recommended that the meeting be rescheduled to Tuesday, May 27, 2025. This will allow Council members, staff, and the public to participate without conflict.

Other scheduling options were considered, but Tuesday, May 27, allows for minimal disruption to regular business while ensuring that Council deliberations remain on schedule.

Possible Motions:

The Town Council has the following options:

1. Motion to approve the rescheduling of the May 26, 2025 Town Council Meeting to Tuesday May 27, 2025.

Fiscal Impact:

There is no fiscal impact associated with this rescheduling.

Staff Recommendation:

Staff recommends that the Town Council approve rescheduling the May 26, 2025, Town Council meeting to Tuesday, May 27, 2025, due to the Memorial Day holiday.



Date: March 10, 2025
To: Mayor and Town Council
From: Sean O’Keefe, Town Manager
Re: Consideration and Approval: **Town Auditor Selection Committee**

Objective:

To establish an Auditor Selection Committee in compliance with Section 218.391, Florida Statutes, to oversee the selection of an auditor for the FY25 financial audit.

Summary:

The Town is required by Florida law to undergo an annual financial audit. To ensure compliance with Section 218.391, Florida Statutes, a formal selection process must be conducted, including the formation of an Auditor Selection Committee to oversee the Request for Proposal (RFP) process, evaluate firms, and make a recommendation to the Town Council.

Under state law:

- The Auditor Selection Committee must consist of at least three members, including at least one Town Council member, who must serve as the committee chair.
- No Town employee, including the Town Manager or Finance Director, may serve as a voting member; however, they may provide advisory support.
- The Committee’s role includes:
 - Establishing selection criteria for evaluating proposals.
 - Publicly announcing the RFP process.
 - Reviewing and ranking proposals.
 - Recommending at least three firms to the Town Council for final selection.

In talking to the Town Manager, the Mayor has suggested the idea of appointing the Planning & Zoning Board to serve as the foundation of the Auditor Selection Committee. This approach would ensure that a standing committee with no direct financial management responsibilities conducts the review. While this is permissible under Florida law, the Council should determine whether this is the best composition for the committee.

Fiscal Impact:

There is no direct fiscal impact.

Staff Recommendation:

Staff recommends approval of the Planning & Zoning Board as the foundation of the Auditor Selection Committee, with the addition of a councilor of the Council’s choosing.

**STATE OF FLORIDA
AUDITOR GENERAL**



**AUDITOR SELECTION
AND
AUDITOR SELECTION COMMITTEE
GUIDANCE**

**EFFECTIVE FOR AUDITS FOR FISCAL YEARS ENDED
SEPTEMBER 30, 2021, AND THEREAFTER**

SEPTEMBER 2021

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Auditor Selection Law

Section 218.391, Florida Statutes,¹ the auditor selection law, establishes required procedures for the selection of auditors to perform the financial audits required by Section 218.39, Florida Statutes, for counties, municipalities, special districts, district school boards, charter schools, and charter career technical centers. These procedures help ensure selection of a qualified auditor and satisfactory audit effort. Section 218.391, Florida Statutes, is included as Appendix A to this document.

The established auditor selection process requires a request for proposal (RFP) for the solicitation of the necessary audit services, and a selection and negotiation process in which fees cannot be the sole or predominant reason for selecting a particular audit firm.

The auditor selection law requires that the governing body of each county, municipality, special district, district school board, charter school, and charter technical career center establish an auditor selection committee. Section 218.391(2)(d), Florida Statutes, provides that while the primary purpose of the auditor selection committee is to assist the governing body in selecting an auditor to conduct the financial audit, the auditor selection committee may serve other audit oversight purposes as determined by the entity's governing body.

The purpose of this document, which was initially prepared by an Auditor Selection Task Force² established by the Auditor General, is to provide additional nonmandatory guidance regarding the auditor selection committee and the selection of auditors for performing the financial audit required by Section 218.39, Florida Statutes. Specifically, this document provides guidance in the following areas:

- Composition of auditor selection committees.
- Responsibilities of auditor selection committees.
- Audit proposal evaluation factors.
- Use and elements of an RFP for audit services.
- Use and elements of audit services contracts.

Additional auditor selection topics are included in Appendix B - Questions and Answers. A listing of resources used to prepare this guidance is included in Appendix C.

This document includes numerous references to guidance from the Government Finance Officers Association (GFOA) for audit committees because such guidance is relevant to auditor selection committees assigned audit oversight responsibilities.

Auditor Selection Committee Composition and Size

Legal Requirements

Section 218.391, Florida Statutes, provides that the auditor selection committee for a county must, at a minimum, include each of the county officers elected pursuant to the county charter or Article VIII, Section 1(d) of the State Constitution, or their respective designees, and one member of the board of county commissioners or its designee. The auditor selection committee for a municipality, special district, district school board, charter school, or charter technical career center must consist of at least three

¹ All statutory references in this guidance are to the 2020 Florida Statutes.

² The Task Force included representatives of the Florida Association of Counties, Florida Association of Court Clerks and Controller, Florida Association of Public Purchasing Officers, Florida Association of Special Districts, Florida Government Finance Officers Association, Florida Institute of Certified Public Accountants, Florida League of Cities, and Florida School Finance Officers Association. Also included were representatives of the Auditor General's Office, the Legislative Auditing Committee, and the former Legislative Committee on Intergovernmental Relations.

members, one of which must be a member of the governing body and who must serve as the committee chair.

No employee of the county, municipality, special district, district school board, charter school, or charter technical career center may serve as a member of the auditor selection committee; however, an employee of the county, municipality, special district, district school board, charter school, or charter technical career center may serve in an advisory capacity.

Nonmandatory Guidance

The effectiveness of an auditor selection committee in performing its assigned duties is dependent on the qualifications and skills of its members and the relationship of the members to the governing body.

GFOA Best Practices³ recommend the following regarding the composition of audit committees, which would also apply to auditor selection committees:

- *Ideally, all members of the committee should possess or obtain a basic understanding of governmental financial reporting and auditing. The audit committee also should have access to the services of at least one financial expert, either a committee member or an outside party engaged by the committee for this purpose. Such a financial expert should through both education and experience, and in a manner specifically relevant to the government sector, possess 1) an understanding of generally accepted accounting principles and financial statements; 2) experience in preparing or auditing financial statements of comparable entities; 3) experience in applying such principles in connection with the accounting for estimates, accruals, and reserves; 4) experience with internal controls; and 5) an understanding of audit committee functions.*

For governmental entities experiencing difficulty in acquiring financial expertise on the audit committee, alternative means of acquiring such expertise include, but are not limited to, obtaining assistance from another governmental entity's chief financial officer, engaging an independent financial professional, or providing a training program for audit committee members to develop the necessary financial knowledge.

- *To ensure the committee's independence and effectiveness, no governing body member who exercises managerial responsibilities that fall within the scope of the audit should serve as a member of the audit committee.*

GFOA Best Practices⁴ suggest that the actual audit committee membership be composed of the governing body or a subset of the governing body. Under this approach, it is likely that the entity will need to engage an outside party to obtain the needed experience in governmental financial reporting and auditing. The audit committee members should be provided an orientation on the duties and responsibilities of the committee, including such topics as objectives of internal control, accounting, auditing, and financial reporting to assist in making sound judgments.

- *An audit committee should have sufficient members for meaningful discussion and deliberation, but not so many as to impede its efficient operation. As a general rule, the minimum membership of the committee should be no fewer than three.*

Another factor that could affect the size of the audit committee, particularly in smaller communities, is the availability of individuals who possess both the skills desired of an audit committee member and the willingness to make the commitment to perform effectively as a member. It is important that the entity not compromise these factors, as well as independence considerations, in establishing the size of the audit committee.

³ GFOA's Best Practice: *Audit Committees*.

⁴ GFOA's Best Practice: *Audit Committees*.

- *Members of the audit committee should be educated regarding both the role of the audit committee and their personal responsibility as members, including their duty to exercise an appropriate degree of professional skepticism.*

GFOA Best Practices⁵ suggest that audit committee members be provided training regarding the audit committee function. This is particularly critical where the committee members are governing body members who may not possess the needed experience in governmental financial reporting and auditing. At a minimum, such training might include making members familiar with this guidance and the publications referenced herein.

Small Government Considerations

Smaller entities may experience difficulty in obtaining the necessary experience in governmental financial reporting and auditing from a source that is independent from financial management of the entity. Qualified persons willing to provide such experience may simply not be available within the community. In such instances, the small entity might consider consulting with larger entities in the area to identify employees or consultants of those entities who might be willing to work with their auditor selection committee. A smaller entity may also opt to include members of the auditor selection committee of the larger entity on its auditor selection committee. Regardless of the method used to provide an auditor selection committee function, ultimate responsibility for the selection of the auditor rests with the governing body.

Auditor Selection Committee Responsibilities

Legal Requirements

The primary purpose of the auditor selection committee, as contemplated in Section 218.391, Florida Statutes, is to assist in the selection of an auditor to conduct the financial audit required by Section 218.39, Florida Statutes.

Section 218.391(3), Florida Statutes, establishes the duties of the auditor selection committee to include:

- Establishment of factors to be used for the evaluation of audit services to be provided by an audit firm.
- Public announcement of an RFP.
- Provision of interested firms with the RFP.
- Evaluation of proposals provided by qualified firms.
- Ranking and recommendation in order of preference of no fewer than three firms deemed to be the most highly qualified to perform the required services. If fewer than three firms respond to the RFP, the committee shall recommend such firms as it deems to be the most highly qualified.

The auditor selection committee may also serve other audit oversight purposes as determined by the entity's governing body.

Nonmandatory Guidance

- Establishment of the Auditor Selection Committee. GFOA Best Practices⁶ advise that the audit committee be formally established by charter, enabling resolution, or other appropriate legal means. Likewise, Florida local governmental entity auditor selection committees should be formally established by charter, ordinance, resolution, or written policies and procedures adopted by the governing body. In addition to addressing the composition of the auditor selection committee (see the previous section, Auditor Selection Committee Composition and Size), the formal means by which the auditor selection committee is established should define the

⁵ GFOA's Best Practice: *Audit Committees.*

⁶ GFOA's Best Practice: *Audit Committees.*

committee's responsibilities and prescribe committee member qualifications consistent with GFOA recommendations.

GFOA Best Practices⁷ recommend that the audit committee be established in such a manner that the auditors engaged to conduct the financial audit report directly to the audit committee. If the auditor selection committee is assigned oversight responsibilities with respect to the independent audit and the establishment of internal controls and adequate management processes, the GFOA's Best Practice: *Audit Committees* (October 2008) should be consulted for additional guidance.

- Auditor Selection Committee Responsibilities. GFOA Best Practices⁸ indicate that an audit committee is a practical means for a governing body to provide much needed independent review and oversight of the government's financial reporting processes, internal controls, and independent auditors. GFOA Best Practices further indicate that, by effectively carrying out its functions and responsibilities, an audit committee helps to ensure that management properly develops and adheres to a sound system of internal controls, that procedures are in place to objectively assess management's practices, and that the independent auditors, through their own review, objectively assess the entity's financial reporting practices.

The GFOA's publication, *Governmental Accounting, Auditing, and Financial Reporting* (2020), also known as the GFOA Blue Book,⁹ indicates that governing bodies are responsible for ensuring that management fulfills its obligations in regard to internal control and financial reporting. The GFOA Blue Book¹⁰ also indicates that governing bodies typically establish audit committees for this purpose and audit committee responsibilities, in addition to audit oversight, include selecting the auditors. Accordingly, although State law assigns this task to the auditor selection committee, consideration should be given to using the auditor selection committee as an audit committee as contemplated by the GFOA.

The GFOA Blue Book¹¹ further indicates that:

- The auditors should report directly to the audit committee.
- The audit committee should have access to the reports of any internal auditors, as well as access to any annual internal audit work plans.
- The audit committee should publish the results of its work in an annual written report to the governing body.

Should the auditor selection committee be assigned audit oversight responsibilities that are in addition to the statutorily mandated auditor selection committee responsibilities (i.e., used as an audit committee as contemplated by the GFOA), consideration should be given to GFOA guidance regarding audit committee responsibilities. For example, the GFOA's *Audit Management Handbook* (GFOA Handbook) recommends that, in addition to auditor selection, the audit committee perform the following functions:

- Monitoring the Audit
 - Monitoring Activity During the Audit. The GFOA Handbook¹² indicates that concerns of interest to the audit committee during the audit would include whether the audit is progressing on schedule and whether potential problems are identified and immediately corrected, if appropriate. Potential problems might include difficulties in gathering information or contacting key personnel, discovery of instances or indications of fraud,

⁷ GFOA's Best Practice: *Audit Committees*.

⁸ GFOA's Best Practice: *Audit Committees*.

⁹ GFOA Blue Book, Chapter 43, page 43-1.

¹⁰ GFOA Blue Book, Chapter 43, pages 43-1 and 43-2.

¹¹ GFOA Blue Book, Chapter 43, pages 43-2 through 43-4.

¹² GFOA Handbook, Chapter 6, pages 87 and 88.

waste, or abuse that require immediate attention, and circumstances that could result in a modified opinion. Monitoring can be accomplished through periodic progress reports or meetings.

- Review of Final Audit Reports. The GFOA Handbook¹³ recommends that the audit committee review each of the auditor's reports to gain a thorough understanding of problems identified by the auditor to provide the background needed to address resolution of the problems. In view of the emphasis placed on management letters in Florida law and the Rules of the Auditor General,¹⁴ an auditor selection committee assigned audit oversight responsibilities should review the management letters required to be submitted as a part of the audit report. For the committee to effectively review the results of the audit, the results must be communicated in a manner that assures a thorough understanding by the committee members. In lieu of relying solely on the delivery of a written audit report, this might be accomplished at a public meeting¹⁵ in which committee members have an opportunity to ask questions of the auditors. This could be done either in addition to, or in conjunction with, a public meeting of the entity's governing body at which governing body members would also have an opportunity to question the auditors. If the findings are presented at a governing body meeting, consideration should be given to a meeting convened solely or predominantly for this purpose to assure that the findings are adequately communicated.

- Audit Resolution

The GFOA Handbook¹⁶ points out that while it is management's responsibility to implement corrective action related to audit findings, the audit committee should be responsible for monitoring management's implementation. The GFOA Handbook suggests that governing bodies may want to require management to answer to the governing body for any failure to implement corrective action plans in a timely manner to the satisfaction of the audit committee.

Specified entities are required by Auditor General Rule 10.558(2) to provide the Auditor General with responses to all audit findings included in their financial audit reports. The responses are required to include corrective action designed to prevent recurrence of any findings included in the audit report.

- Auditor Evaluation

The GFOA Handbook¹⁷ views auditor evaluation as the first step of the subsequent year's audit procurement or, if audit procurement is not scheduled for the subsequent year, a process for identifying and recommending needed improvements in the auditor's performance. The GFOA Handbook recommends that the audit committee meet with management to discuss matters pertaining to the auditor's performance, including: ability to meet deadlines; compliance with other provisions of the audit contract; competence and cooperativeness of the audit staff; and thoroughness and reasonableness of audit adjustments, findings, and recommendations.

In assessing the overall effectiveness of the audit, the auditor selection committee may determine a need for audit procedures that are in addition to the minimum procedures

¹³ GFOA Handbook, Chapter 6, pages 88 through 91.

¹⁴ All references in this guidance to Rules of the Auditor General rules are to *Chapter 10.500, Rules of the Auditor General* effective for fiscal years ending September 30, 2020, and thereafter.

¹⁵ Auditor selection committee meetings are subject to the Sunshine Law (Section 286.011, Florida Statutes) as discussed in question 11 of Appendix B - Questions and Answers.

¹⁶ GFOA Handbook, Chapter 6, page 92.

¹⁷ GFOA Handbook, Chapter 6, page 92.

necessary to issue an opinion on financial statements. Such information would be useful in preparing future requests for proposals.

- **Communications with the Auditor Selection Committee.** If the auditor selection committee is assigned audit oversight responsibilities (i.e., is acting as an audit committee), effective communication between the auditors and the auditor selection committee is necessary. Financial audits conducted pursuant to Section 218.39, Florida Statutes, must be conducted in accordance with auditing standards generally accepted in the United States¹⁸ and government auditing standards.¹⁹ Auditing standards generally accepted in the United States require that auditors communicate certain matters with the audit committee or other subgroup of those charged with governance²⁰ and communicate with the audit committee regarding internal control-related matters²¹ and identified or suspected noncompliance with laws and regulations.²²

Small Government Considerations

While smaller entities may lack the resources to expand the use of the auditor selection committee to accommodate all or many of the nonmandatory audit oversight functions described above, all entities, regardless of size, are required to use the committee for auditor selection. The entities are encouraged to use the auditor selection committees for the other functions to the extent available in their particular circumstances. Additional discussion regarding the establishment of auditor selection committees by small governments is included in the Auditor Selection Committee Composition and Size section.

Audit Proposal Evaluation Factors

Legal Requirements

Section 218.391(3)(a), Florida Statutes, requires that the auditor selection committee establish factors to be used for the evaluation of audit services to be provided and that such factors include, but not be limited to, ability of personnel, experience, ability to furnish the requested services, and such other factors as may be determined by the committee to be applicable to the particular requirements. Section 218.391(3)(d), Florida Statutes, prohibits the use of compensation as the sole or predominant factor for evaluating proposals.

Nonmandatory Guidance

Consistent with Florida law, GFOA Best Practices²³ state “The audit procurement process should be structured so that the principal factor in the selection of an independent auditor is the auditor’s ability to perform a quality audit. Price should not be allowed to serve as the sole criterion for selection of an independent auditor.”

- **Audit Firm Qualifications.** While Florida law prescribes minimal audit firm qualifications that must be considered in selecting an auditor, the *GFOA Handbook*²⁴ describes an evaluation process to be used in selecting the auditor that includes certain mandatory criteria that must be met by the auditor to qualify for further consideration. The criteria listed by the *GFOA Handbook* include:

¹⁸ These standards are promulgated by the AICPA in its publication *AICPA Professional Standards*. All references in this guidance to *AICPA Professional Standards* are to such standards codified as of July 1, 2020.

¹⁹ These standards are promulgated by the Comptroller General of the United States in the publication *Government Auditing Standards*.

²⁰ *AICPA Professional Standards*, AU-C Sections 260.08 -.14.

²¹ *AICPA Professional Standards*, AU-C Sections 265.11 -.15.

²² *AICPA Professional Standards*, AU-C Sections 250.21 -.23.

²³ GFOA’s Best Practice: *Audit Procurement*.

²⁴ GFOA Handbook, Chapter 5, page 79.

- Meets applicable independence requirements.
- License to practice as a CPA in the State.
- Receipt of adequate continuing professional education by key personnel.
- Completion of a quality control review within the past 3 years.
- A history of performing quality audits.
- **Technical Qualifications.** The GFOA Handbook²⁵ indicates that if a point system is used to evaluate proposals, the total points should be divided between two categories for technical qualifications of proposers: (1) expertise and experience and (2) audit approach. Expertise and experience qualifications could include, for example:
 - Past experience and performance on comparable government engagements.
 - Quality of the firm’s professional personnel to be assigned to the engagement and quality of the firm’s management support personnel to be available for technical consultation.
 - Experience with specific State and Federal grant programs.
 - Information technology expertise.

Audit approach qualifications include, for example:

- Adequacy of proposed staffing plan (hours and level) for the various segments of the engagement.
- Adequacy of sampling techniques.
- Adequacy of analytical procedures.

The GFOA Handbook²⁶ points out that technical qualifications should be tailored to meet each government’s unique environment and specific audit requirements and cites as an example a government that sponsors its own pension plan for employees, which might require actuarial expertise. The GFOA Handbook also recommends assignment of point value ranges to each criterion to aid in the evaluation of the technical qualifications of proposers, which allows the entity to reflect the relative importance of the qualifications for that government and engagement (i.e., allows the entity the flexibility to reflect qualitative differences in the qualifications presented in the proposals).

Use and Elements of Request for Proposal

Legal Requirements

Pursuant to Section 218.391(3)(c), Florida Statutes, the auditor selection committee must provide interested audit firms with an RFP. The RFP is required to include information on how proposals are to be evaluated and such other information as the committee determines is necessary for the firm to prepare a proposal.

Nonmandatory Guidance

The GFOA Blue Book²⁷ states that an effective RFP serves two purposes: 1) provides enough information about the entity to allow potential auditors to assess whether their particular experience and resources would be a “good match” for the engagement, and 2) elicit enough information from responding audit firms to assess their ability to perform a high quality government audit.

²⁵ GFOA Handbook, Chapter 5, page 80 and 81.

²⁶ GFOA Handbook, Chapter 5, page 81.

²⁷ GFOA Blue Book, Chapter 43, page 43-13.

- Public Announcement for Audit Services. Section 218.391(3), Florida Statutes, provides that the auditor selection committee shall publicly announce an RFP and provide interested firms with the RFP. To achieve the benefits of a competitive selection process, it is critical that there be sufficient responses by qualified audit firms to the RFP. The GFOA Handbook²⁸ states that a well-planned solicitation effort is needed to identify a sufficient number of qualified audit firms. This can be accomplished in a variety of ways and the law does not mandate any specific method. The method selected should provide sufficient time for the potential responders to prepare an appropriate response. The NIGP: Institute for Public Procurement,²⁹ in its publication *Public Procurement Guide for Elected and Senior Government Officials*,³⁰ indicates that potential service providers should be given a minimum of 14 to 30 days to prepare bids or proposals.

To promote competition, the method of noticing the RFP should be designed to reach as many potential providers of audit services as possible. The GFOA Handbook³¹ identifies several methods for identifying and of reaching qualified audit firms from which proposals can be solicited, including advertisement in local newspapers, notice in a publication of the state society of certified public accountants, inquiries of other entities in the same region, and direct mailing to audit firms. In Florida, the Auditor General maintains a database of local government audit reports received, including the names of the audit firms that conducted the audits, thereby providing another source that entities may find useful for identifying and reaching potential audit firms. If the entity opts to advertise in a newspaper, the newspaper selected should have adequate coverage to assure an opportunity for a sufficient number of responses.

- Elements of the Request for Proposal. The GFOA Handbook³² includes a list of 24 information elements that should be considered in designing an RFP for audit services. These elements generally either provide information to the prospective proposers regarding the RFP evaluation process or assure that adequate information is provided by the proposers to allow for an informed decision by the entity. It may not be necessary to include all of these elements in the RFP, but each element should be considered, and those elements considered to be appropriate for the given circumstances should be incorporated. The elements listed in the GFOA Handbook consist of:

1. *How proposals will be evaluated.*

The RFP should clearly state the factors upon which the selection will be based and could provide:

- a. The relative weights of the evaluation factors, particularly with respect to qualifications and price, when price is considered as one of the evaluation factors.
- b. A statement that price will not be the sole or predominant factor to assure that highly qualified firms will receive appropriate consideration and to discourage the submission of proposals with unrealistically low prices by less qualified firms.
- c. Auditor qualifications that are mandatory for all proposers.
- d. Particular qualifications that will be considered more favorably (e.g., experience with particular grant programs).

²⁸ GFOA Handbook, Chapter 4, page 27.

²⁹ NIGP: Institute for Public Procurement is a membership-based, nonprofit organization composed of members representing Federal, state, provincial and local government levels throughout the United States and Canada and provides support to professionals in the public sector procurement profession.

³⁰ NIGP *Public Procurement Guide for Elected and Senior Government Officials* (2016), page 17.

³¹ GFOA Handbook, Chapter 4, pages 27 and 28.

³² GFOA Handbook, Chapter 4, pages 29 through 45.

2. *Procedures to be followed in the proposal process.*

The prospective proposers who will be incurring the cost of preparing and presenting a proposal will need specific information as to how to respond to the RFP. Such information might include:

- a. The appropriate format to use in making the proposal.
- b. Identification of a contact person.
- c. Whether there will be a pre-proposal conference.
- d. Information regarding the submission of proposed prices (i.e., audit fees), such as the form or timing of submission of the proposed audit fee or the level of detail required to support the proposed audit fee (e.g., number of hours x level of staff at set rate per hour).³³
- e. Other aspects of the proposal process, including submission deadlines, consideration of late proposals, and notification of evaluation and auditor selection results.

3. *Brief description of the entity and its accounting systems and financial reporting structures.*

Prospective proposers require information that will provide a basis for determining the type and amount of resources that will be needed to perform the audit. This information might include:

- a. General description of the entity, including:
 - i. The entity's fiscal year.
 - ii. Services the entity provides its citizens.
 - iii. Organizational chart and key personnel.
 - iv. Size of the entity (e.g., geographic area, number of employees, total budget or payroll).
 - v. The entity's documented policies and procedures.
- b. Fund structure and basis of accounting.
- c. Involvement in Federal awards programs and State financial assistance projects.
- d. Description of pension plans.
- e. Information regarding component units and joint ventures.
- f. Magnitude of financial operations.
- g. Scope of information systems, including networking, software vendors, and major applications.
- h. Existence, size, and scope of the internal audit function.
- i. Contact person for access to prior audit information.

4. *Known weaknesses in the entity's internal control structure.*

Prospective proposers will want to be made aware of significant known internal control deficiencies. This could be accomplished by providing the proposers with a copy of the prior year external audit report (including financial statements, auditor's reports, and management letters), prior year adjusting entries, and the status of prior audit report findings (corrected or uncorrected). It may also be useful to provide proposers recent relevant internal audit reports.

³³ Section 218.391, Florida Statutes, permits consideration of compensation in selecting the auditor; however, Section 218.391(3)(d), Florida Statutes, prohibits the use of compensation as the sole or predominant factor for evaluating proposals. Additionally, Section 218.391(5), Florida Statutes, provides that the method used by the entity to select, and negotiate a contract with, an auditor must ensure that the agreed-upon compensation is reasonable to satisfy the requirements of Section 218.39, Florida Statutes, and the entity's needs.

5. *Anticipated implementation problems arising from new authoritative pronouncements.*

An entity's readiness to implement new pronouncements, laws, or regulations having a significant impact on the entity's financial operations and reporting could impact the auditor's consideration of the resources needed to perform the audit.

6. *Principal contacts inside and outside the entity.*

Examples of contacts that proposers might want to be aware of as individuals with whom they will be expected to interact during the engagement include:

- a. Chief executive officer.
- b. Chief financial officer.
- c. Auditor selection or audit committee members.
- d. Director of internal audit.
- e. Grants management personnel.
- f. Legal counsel.

7. *Level of assurance to be required of the auditor for each type of information contained within the report.*

The auditor will need to be made aware of circumstances that might impact the scope of the audit. Such circumstances might include the audit of the financial statements of a component unit by another audit firm or a determination of compliance with specific legal requirements that will require an auditor's report based on an examination conducted in accordance with *AICPA Professional Standards*³⁴ pursuant to Auditor General Rule 10.556(10).

8. *Auditing standards required for the engagement.*

Pursuant to Florida law³⁵ and Auditor General Rule 10.551(3), all required financial audits of entities in Florida are to be performed in accordance with *Government Auditing Standards* promulgated by the Comptroller General of the United States. The RFP might include a statement to this effect to avoid any misunderstanding.

9. *The auditor's specific reporting responsibilities.*

Although the auditor's reporting responsibilities are described in the auditing standards and the Rules of the Auditor General, the GFOA Handbook recommends listing the reporting responsibilities in the RFP. This could be most easily accomplished by reference to the Rules of the Auditor General, Chapter 10.550 (*Local Governmental Entity Audits*), Chapter 10.800 (*Audits of District School Boards*), or Chapter 10.850 (*Audits of Charter Schools and Charter Technical Career Centers, the Florida Virtual School, and Virtual Instruction Program Providers*), as appropriate. For Florida local governmental entity financial audits, the scope of the work to be performed by the auditor could include:

- a. Expression of opinion in conjunction with a full-scope audit of a comprehensive annual financial report (CAFR) (optional under Florida law and Rules of the Auditor General) or a report on basic financial statements only (minimum requirement for all local government audits).
- b. Federal or state single audit reports (required if certain thresholds are met).
- c. Management letter (required for all local government audits).

³⁴ *AICPA Professional Standards*, AT-C Section 315.

³⁵ Financial audits required by Section 218.39, Florida Statutes, and defined by Section 218.31(17), Florida Statutes, must be conducted in accordance with *Government Auditing Standards*.

- d. An auditor's report prepared in accordance *AICPA Professional Standards* pursuant to Auditor General Rule 10.556(10).

Expected deliverables should also include any requirement for separate opinions for any debt issues or to meet any other reporting requirements.

10. *The type and amount of assistance available from the entity.*

Entities can sometimes reduce the cost of their audits by providing certain assistance to the auditor. To formulate the type and amount of resources to be applied to the audit, the auditor needs information as to the type and extent of assistance that will be available from the entity. The GFOA Handbook refers to various types of assistance including internal audit support, clerical support, and preparation of schedules. A statement might be included acknowledging that the entity is responsible for preparing draft financial statements. Any anticipated concerns regarding the ability of the entity to do so should be disclosed.

11. *Required audit timetable and deliverables.*

The GFOA Handbook recommends that the RFP include the latest acceptable dates for the following:

- a. Entrance conference.
- b. Completion of interim audit work.
- c. Completion of year-end field work.
- d. Submission of audit adjustments and draft findings.
- e. Exit conference.
- f. Issuance of reports.

12. *Additional services to be required of the auditor.*

Auditors often provide additional services beyond audit services; however, the ability of auditors to provide nonaudit services to an audit client has been severely limited by *Government Auditing Standards*. Careful consideration should be given to the restrictions on such services prior to including them in the RFP. *Government Auditing Standards*³⁶ suggest that auditors performing nonaudit services obtain agreement from the entity's management that management will perform the following functions regarding nonaudit services:

- a. Assume all management responsibilities.
- b. Oversee the services using an individual with suitable skill, knowledge, or experience.
- c. Evaluate the adequacy and results of the services.
- d. Accept responsibility for the results of the services.

13. *Information on auditor workspace and access to telephones, copiers, FAX machines, and computers.*

The GFOA Handbook suggests that the RFP include information on the location and type of workspace that will be made available to the auditor, as well as availability of telephones, Internet access, copy machines, FAX machines, and computer hardware and software.

14. *Procedures to be followed to determine if additional audit work is necessary and the fee basis applicable to such work.*

Circumstances sometimes arise in which the scope of the audit may need to be expanded

³⁶ *Government Auditing Standards* (2018 Revision) paragraph 3.76.

beyond what was anticipated in the RFP. For example, an entity might request the auditor to perform additional work in an area where the auditor discovered certain control weaknesses. The GFOA Handbook recommends that the RFP indicate that the scope of the audit may only be broadened with the entity's consent and request that proposers indicate how the fee for additional work related to a scope expansion would be determined.

15. *Information needed from proposers to evaluate their qualifications.*

A primary purpose of the RFP is to provide the entity with information needed to assess the professional skill and experience of the auditors who will perform the engagement. The GFOA Handbook recommends that the RFP ask for the following information from the proposer:

- a. Overall size of the audit firm.
- b. Location and number of professional staff who will perform the engagement.
- c. Identification and qualifications of personnel to be assigned to the engagement, including:
 - i. Names and government audit experience of the partner in charge of the audit and other partners who will be assigned review or quality control functions.
 - ii. Names of the manager and other supervisory personnel who will be assigned to the engagement, including information about their government audit experience.
 - iii. Information on certification, licensure, and CPE training of each of the above.
 - iv. Information on membership in professional societies (e.g., AICPA, FICPA, FGFOA, GFOA, AGA) of each of the above.
 - v. Background and qualifications, including experience, of all other professional audit or other staff assigned to the engagement.

The GFOA Handbook also recommends that the RFP clearly set forth: (1) the circumstances in which the audit staff may be changed; (2) the need for new staff to meet the same level of qualifications; and (3) the entity's right to reject or approve replacements.

16. *Requirement for auditors to furnish a statement that they meet the appropriate criteria for independence.*

Auditors are required to maintain independence, both in fact and appearance, regarding audit clients. The GFOA Handbook suggests that the RFP require a formal statement from the proposers that they meet the guidelines for independence as set forth in applicable auditing standards.

17. *Request for references from other entity clients.*

The GFOA Handbook suggests that the RFP ask proposers to furnish the names of governments (preferably of similar type and size) for which they have recently performed similar audits, and contact information for those governments.

18. *Request for information on the results of peer reviews.*

*Government Auditing Standards*³⁷ require that auditors performing audits in accordance with those standards (in Florida, this includes local governmental entity financial audits conducted pursuant to Section 218.39, Florida Statutes) undergo external peer review at least once every 3 years. The GFOA Handbook recommends that the RFP ask proposers to provide the entity with a report on their most recent peer review, and whether it included a review of the quality of specific government audits. The RFP could also ask for the results of desk or field reviews of their audits by Federal or state agencies.

³⁷ *Government Auditing Standards* (2018 Revision) paragraph 5.84.

19. *Request for information on the status of any disciplinary actions undertaken against the firm.*

The GFOA Handbook recommends that the RFP request information on whether any disciplinary action has been taken against the firm at the Federal or state level and, if such action has been undertaken, the current status of the action. In Florida, certified public accountants may be subject to punishment for a misdemeanor committed pursuant to Section 473.322(2), Florida Statutes, or to disciplinary action by the Florida State Board of Accountancy pursuant to Section 473.323(3), Florida Statutes.

20. *Request for detailed information on the proposer's anticipated audit approach.*

The GFOA Handbook points out that, in addition to information regarding the proposer's qualifications, the proposer's audit approach should be evaluated to determine that the proposer has a sound understanding of the scope of the engagement and the entity's environment. Additionally, the entity needs assurance that the proposer will apply the appropriate level of effort needed to perform the engagement satisfactorily. The GFOA Handbook recommends that the RFP ask for the following types of information:

- a. The extent to which the firm proposes to employ statistical sampling techniques.
- b. The extent to which the firm proposes to employ analytical procedures.
- c. The manner in which the firm intends to segment the engagement.
- d. The hours of staff time at each level that will be devoted to each segment.
- e. The approach proposed for gaining and documenting the auditor's understanding of the entity's internal controls.
- f. The approach proposed for determining which laws and regulations should be tested for compliance.
- g. The method of drawing samples for tests of compliance.

21. *Requirements applicable to working papers and cooperation with other auditors.*

The GFOA Handbook recommends that the RFP clearly establish the period for retention of the auditors working papers by the auditor and parties who are allowed access to the working papers. In establishing the retention period, the entity should consider that *AICPA Professional Standards*³⁸ require financial statement auditors to retain "audit documentation of any nature" (this would include audit working papers) for at least 5 years after release of the audit report. This should be considered a minimum retention period in drafting an audit services contract. The GFOA Handbook also recommends that the RFP include provisions requiring accessibility to the working papers by Federal cognizant agencies; principal auditors, where component units are audited by other auditors; parties designated by the entity as part of an audit quality control review; and successor auditors for matters relating to continuing accounting significance.

22. *Policy toward joint proposals or the use of subcontracting.*

The use of subcontracting or joint ventures on the part of auditors can be a means for encouraging participation by smaller firms. The GFOA Handbook recommends that any subcontracting after the audit contract is awarded be subject to the entity's right to approve or reject subcontracting firms. Further, if joint proposals or subcontracting is allowed, the RFP should request proposers to identify the firm that will serve as the principal auditor.

23. *Right to reject proposals, demand additional information, and use unsuccessful proposals.*

The GFOA Handbook recommends that the RFP indicate that the entity:

- a. Retains the right to reject any or all proposals.
- b. Retains the right to request additional information from proposers and failure to provide

³⁸ *AICPA Professional Standards*, AU-C Section 230.17.

the information could result in rejection of a proposal.

- c. Reserves the right to retain proposals and use ideas from them.
- d. Is not obligated in any manner to reimburse firms for costs incurred in connection with responding to the RFP.

24. *Any additional language to meet the requirements of applicable laws and regulations.*

The GFOA Handbook suggests that the entity be aware of and include any specific language required by law or regulation.

Use and Elements of Audit Services Contract

Legal Requirements

Section 218.391(7), Florida Statutes, requires that every procurement of audit services be evidenced by a written contract embodying all provisions and conditions of the procurement of such services. An engagement letter signed and executed by both parties constitutes a written contract. The written contract shall include, at a minimum, the following:

- A provision specifying the services to be provided and fees or other compensation for such services.
- A provision requiring that invoices for fees and other compensation be submitted in sufficient detail to demonstrate compliance with the terms of the contract.
- A provision specifying the contract period, including renewals, and conditions under which the contract may be terminated or renewed. Section 218.391(8), Florida Statutes, provides that written contracts may be renewed (pursuant to renewal periods specified in the contract) without the use of auditor selection procedures and that such renewals shall be in writing.

Nonmandatory Guidance

The audit services contract is a legally binding agreement that should be prepared and reviewed with the advice of legal counsel. The GFOA Handbook³⁹ suggests that the written agreement incorporate by reference the terms of the RFP and specific language regarding the understanding between the entity and the auditors. The entity should also be careful to ensure that the written agreement terms are consistent with the terms of the successful proposal.

- **Engagement Letter**. While Section 218.391(7), Florida Statutes, authorizes the use of an engagement letter as an audit services contract, if it is signed by both parties, the use of an engagement letter does not relieve the need to include all provisions that would constitute a good contract and protect both the entity and the auditor.
- **Required Contract Elements**. As indicated above, there are certain legally required elements that must be included in the audit services contract. Additional guidance for each of these elements follows:
 - *Services to be provided and fees or other compensation (Section 218.391(7)(a), Florida Statutes)*. *AICPA Professional Standards*⁴⁰ indicate that agreed upon terms of the audit engagement should include, among other things, the objective and scope of the audit, the responsibilities of the auditor, and the responsibilities of entity management. *AICPA Professional Standards*⁴¹ also suggest elaborating on the scope of the audit, to include reference to applicable legislation, regulations, generally accepted auditing standards, and ethical and other pronouncements of professional bodies to which the auditor adheres. Florida law and the Rules of the Auditor General include several requirements that impact the

³⁹ GFOA Handbook, Chapter 6, page 85.

⁴⁰ *AICPA Professional Standards*, AU-C Section 210.10.

⁴¹ *AICPA Professional Standards*, AU-C Section 210.A24.

scope of the audit in addition to the required auditor's reports on the financial statements and State and Federal programs. Specifically addressing these requirements in the contract helps to preclude any subsequent misunderstandings regarding the auditor's responsibilities.

- *Invoices for fees and other compensation in sufficient detail to demonstrate compliance with the contract (Section 218.391(7)(b), Florida Statutes).* AICPA Professional Standards⁴² suggest that the basis on which fees are computed and any billing arrangements be included in the engagement letter (contract). The basis for payment may vary from a lump sum arrangement to specific rates to be paid for the services of specific employees or categories of employees of the audit firm and reimbursement for specific costs, such as travel, incurred in connection with the engagement. The level of detail on the invoice sufficient to demonstrate compliance with the terms of the contract will vary according to the basis for payment. In the case of a fixed fee contract, the basis for payment should be clearly defined within the audit services contract. If the contract identifies certain employees for which the firm will be paid at specified hourly rates, the contract should require invoices that indicate the numbers of hours worked by each employee and application of the appropriate rates. If the contract provides for reimbursement for certain actual costs, the contract should require invoices that demonstrate the costs actually incurred by the firm in the form of receipts or similar documentation.
- *Contract period, renewals, and termination (Section 218.391(7)(c), Florida Statutes).* The contract must specify the number of years for which it will be in effect, including any options for renewal on the part of the entity. The law does not prescribe a maximum term for an audit services contract or a maximum number of renewal periods. Once the contract period, including renewals, has expired, any further required audit services must be subjected to the auditor selection law as required by Section 218.391, Florida Statutes.

The GFOA's Best Practice: *Audit Procurement* recommends that governmental entities enter into multiyear agreements of at least 5 years in duration when obtaining the services of an independent auditor. The GFOA points out that such agreements allow for greater continuity and help to minimize the potential for disruption in connection with the independent audit and can also help reduce audit costs by allowing auditors to recover certain "start-up" costs over several years, rather than a single year. The appropriate length for the audit services contract is left to the judgment of the entity. However, as the auditor selection process established by law is intended to ensure selection of a qualified auditor and satisfactory audit effort, entities should avoid establishing excessive contract periods.

- Additional Contract Elements. Additional elements that are recommended by the GFOA Handbook⁴³ to be made a part of the audit services contract include:
 - An independence assertion by the auditor.
 - Language describing the actions to be taken in the event of a disagreement as to whether certain procedures are within the scope of the contract.
 - Provisions to assure the availability of the auditor's services to aid the entity in the defense of claims that may arise as the result of audit work.
 - Language concerning opportunities for socially and economically disadvantaged individuals (such language may be required by law or regulation).
 - Clarification of the auditor's duty to maintain the confidentiality of certain sensitive information.

⁴² AICPA Professional Standards, AU-C Section 210.A24.

⁴³ GFOA Handbook, Chapter 6, pages 85 through 87.

- Provisions establishing the entity's rights to terminate the contract and the procedures for doing so.
- Stipulation as to how the value of the auditor's work is to be determined if the engagement is terminated prior to completion.
- Language establishing the auditor's sole liability for claims arising from the auditor's performance of the engagement.
- Language requiring both the entity and the auditor to attempt to resolve disputes amicably.
- Language requiring formal notification to the other party in the event of a disagreement (e.g., a disagreement over the scope of the audit) and indicating what is to be considered notification in such instance (e.g., registered mail).
- Language specifying how the terms of the contract can be waived or modified.
- Language clarifying that the contract's separate provisions are to stand alone, so that a failure to meet one provision does not nullify the entire contract.
- A requirement for the auditor to obtain insurance coverage.
- A prohibition against the auditor's delegating or subcontracting audit work without the entity's permission.

In developing audit contracts, entities should consider an article⁴⁴ titled *Contract Issues for Governmental Audits* that was jointly developed by the AICPA and GFOA to educate governments and their auditors about clauses in contracts and engagement letters in the governmental environment that may not meet *AICPA Professional Standards* and that may create uncertainty about the auditor's independence.

As shown above, different professional organizations have placed varying emphasis on the contents of the contract for audit services. Entity management must determine the most appropriate provisions for a contract in a given set of circumstances. The specific elements and language to be included within a contract will ultimately be a matter of agreement between the entity and the audit firm.

⁴⁴ A link to this article is provided on the AICPA's Web site at www.aicpa.org/search.html?source=AICPA&q=Contract+Issues+for+Governmental+Audits.

Appendix A - Auditor Selection Law

218.391 Auditor selection procedures.

(1) Each local governmental entity, district school board, charter school, or charter technical career center, prior to entering into a written contract pursuant to subsection (7), except as provided in subsection (8), shall use auditor selection procedures when selecting an auditor to conduct the annual financial audit required in s. 218.39.

(2) The governing body of a county, municipality, special district, district school board, charter school, or charter technical career center shall establish an auditor selection committee.

(a) The auditor selection committee for a county must, at a minimum, consist of each of the county officers elected pursuant to the county charter or s. 1(d), Art. VIII of the State Constitution their respective designees, and one member of the board of county commissioners or its designee.

(b) The auditor selection committee for a municipality, special district, district school board, charter school, or charter technical career center must consist of at least three members. One member of the auditor selection committee must be a member of the governing body of an entity specified in this paragraph, who shall serve as the chair of the committee.

(c) An employee, a chief executive officer, or a chief financial officer of the county, municipality, special district, district school board, charter school, or charter technical career center may not serve as a member of an auditor selection committee established under this subsection; however, an employee, a chief executive officer, or a chief financial officer of the county, municipality, special district, district school board, charter school, or charter technical career center may serve in an advisory capacity.

(d) The primary purpose of the auditor selection committee is to assist the governing body in selecting an auditor to conduct the annual financial audit required in s. 218.39; however, the committee may serve other audit oversight purposes as determined by the entity's governing body. The public may not be excluded from the proceedings under this section.

(3) The auditor selection committee shall:

(a) Establish factors to use for the evaluation of audit services to be provided by a certified public accounting firm duly licensed under chapter 473 and qualified to conduct audits in accordance with government auditing standards as adopted by the Florida Board of Accountancy. Such factors shall include, but are not limited to, ability of personnel, experience, ability to furnish the required services, and such other factors as may be determined by the committee to be applicable to its particular requirements.

(b) Publicly announce requests for proposals. Public announcements must include, at a minimum, a brief description of the audit and indicate how interested firms can apply for consideration.

(c) Provide interested firms with a request for proposal. The request for proposal shall include information on how proposals are to be evaluated and such other information the committee determines is necessary for the firm to prepare a proposal.

(d) Evaluate proposals provided by qualified firms. If compensation is one of the factors established pursuant to paragraph (a), it shall not be the sole or predominant factor used to evaluate proposals.

(e) Rank and recommend in order of preference no fewer than three firms deemed to be the most highly qualified to perform the required services after considering the factors established pursuant to paragraph (a). If fewer than three firms respond to the request for proposal, the committee shall recommend such firms as it deems to be the most highly qualified.

(4) The governing body shall inquire of qualified firms as to the basis of compensation, select one of the firms recommended by the auditor selection committee, and negotiate a contract, using one of the following methods:

- (a) If compensation is not one of the factors established pursuant to paragraph (3)(a) and not used to evaluate firms pursuant to paragraph (3)(e), the governing body shall negotiate a contract with the firm ranked first. If the governing body is unable to negotiate a satisfactory contract with that firm, negotiations with that firm shall be formally terminated, and the governing body shall then undertake negotiations with the second-ranked firm. Failing accord with the second-ranked firm, negotiations shall then be terminated with that firm and undertaken with the third-ranked firm. Negotiations with the other ranked firms shall be undertaken in the same manner. The governing body, in negotiating with firms, may reopen formal negotiations with any one of the three top-ranked firms, but it may not negotiate with more than one firm at a time.
- (b) If compensation is one of the factors established pursuant to paragraph (3)(a) and used in the evaluation of proposals pursuant to paragraph (3)(d), the governing body shall select the highest-ranked qualified firm or must document in its public records the reason for not selecting the highest-ranked qualified firm.
- (c) The governing body may select a firm recommended by the audit committee and negotiate a contract with one of the recommended firms using an appropriate alternative negotiation method for which compensation is not the sole or predominant factor used to select the firm.
- (d) In negotiations with firms under this section, the governing body may allow a designee to conduct negotiations on its behalf.
- (5) The method used by the governing body to select a firm recommended by the audit committee and negotiate a contract with such firm must ensure that the agreed-upon compensation is reasonable to satisfy the requirements of s. 218.39 and the needs of the governing body.
- (6) If the governing body is unable to negotiate a satisfactory contract with any of the recommended firms, the committee shall recommend additional firms, and negotiations shall continue in accordance with this section until an agreement is reached.
- (7) Every procurement of audit services shall be evidenced by a written contract embodying all provisions and conditions of the procurement of such services. For purposes of this section, an engagement letter signed and executed by both parties shall constitute a written contract. The written contract shall, at a minimum, include the following:
- (a) A provision specifying the services to be provided and fees or other compensation for such services.
- (b) A provision requiring that invoices for fees or other compensation be submitted in sufficient detail to demonstrate compliance with the terms of the contract.
- (c) A provision specifying the contract period, including renewals, and conditions under which the contract may be terminated or renewed.
- (8) Written contracts entered into pursuant to subsection (7) may be renewed. Such renewals may be done without the use of the auditor selection procedures provided in this section. Renewal of a contract shall be in writing.
- (9) If the entity fails to select the auditor in accordance with the requirements of subsections (3)-(6), the entity must again perform the auditor selection process in accordance with this section to select an auditor to conduct audits for subsequent fiscal years.

History.--s. 65, ch. 2001-266; s. 1, ch. 2005-32; s. 15, ch. 2019-15.

Appendix B - Questions and Answers

General

1. **Question:** Are the auditor selection requirements of Section 218.391, Florida Statutes, to be applied whenever a local governmental entity (entity) contracts with a CPA firm for any audit services?

Answer: No. Section 218.391, Florida Statutes, applies only to contracting for the financial audit required by Section 218.39, Florida Statutes. However, the use of selection procedures provided for in Section 218.391, Florida Statutes, and other Federal, State, or local laws is advisable when contracting for any audit services.

2. **Question:** Is there a legal requirement or recommendation for mandatory rotation of auditors after a specified number of years or at the end of an audit services contract?

Answer: No. Unless the entity has established its own mandatory auditor rotation requirement, there is no legal requirement for the mandatory rotation of auditors. The current auditor may be included in the auditor selection process at the end of the current audit services contract.

The GFOA's Best Practice: *Audit Procurement* provides "While there is some belief that auditor independence is enhanced by a policy requiring that the independent auditor be replaced at the end of the audit contract ... the frequent lack of competition among audit firms fully qualified to perform public-sector audits could make a policy of mandatory auditor rotation counterproductive. In such cases, it is recommended that a governmental entity actively seek the participation of all qualified firms, including the current auditors, assuming that the past performance of the current auditors has proven satisfactory."

3. **Question:** If an entity is satisfied with the existing auditor and can negotiate acceptable fees, can the contract for financial audit services be renewed without going through the auditor selection procedures required by Section 218.391, Florida Statutes?

Answer: A contract for financial audit services can be renewed only as provided in the contract, which is required to include a provision specifying the contract period, including renewals.

4. **Question:** Are the auditor selection procedures required to be used only when an entity decides to change auditors or initiate a request for proposals process?

Answer: No. The revised auditor selection procedures are required to be followed when an audit contract period expires. The audit contract is required to include a provision specifying the contract period, including renewals.

5. **Question:** Chapter 2019-15, Laws of Florida, effective July 1, 2019, amended Section 218.391(2), Florida Statutes, to revise the requirements for establishing the auditor selection committee and appointing committee members. Does this impact an audit services contract that was in effect at July 1, 2019?

Answer: No. An audit services contract that was in effect at July 1, 2019, can remain in effect through the end of the original contract term, including renewals. Entities are required to comply with the new auditor selection committee requirements for auditor selection procedures initiated after July 1, 2019.

6. **Question:** Are audit services contracts required to include renewal option provisions?

Answer: No. The contract is not required to include a renewal provision; however, a contract cannot be renewed in the absence of such a provision.

7. **Question:** Is there a minimum or maximum number of years that an audit contract must cover?

Answer: No. The audit services contract must specify a contract period including renewals, but the law does not specify a minimum or maximum number of years that an audit services contract must cover. This is left to the discretion of the entity and is a matter of agreement between the entity and the audit firm. The entity should use prudent business practices in establishing the contract period.

8. **Question:** Section 218.391(4)(c), Florida Statutes, provides that a governing body may select a firm recommended by the auditor selection committee and negotiate a contract with one of the recommended firms using an appropriate alternative negotiation method. Which specific provisions of the law may be considered nonmandatory under this provision by the application of an alternative methodology?

Answer: Regardless of the negotiation method used, an entity's governing body must establish an auditor selection committee pursuant to Section 218.391(2), Florida Statutes, and the auditor selection committee must perform its functions in accordance with the requirements of Section 218.391(3), Florida Statutes. Regardless of the method used to select the audit firm, compensation may not be the sole or predominant factor used to select the firm (Section 218.391(3)(d) and (4)(c), Florida Statutes).

9. **Question:** Can an auditor selection committee ratify, after the fact, a request for proposal previously developed and issued by City personnel or City personnel's evaluation and ranking of proposals submitted by interested firms?

Answer: No. Pursuant to Section 218.391(3), Florida Statutes, the auditor selection committee is required to create (and provide interested firms with) a request for proposals and to evaluate and rank proposals submitted by interested firms. An auditor selection committee's statutorily prescribed duties may not be delegated to a subordinate or other entity absent statutory authorization (see Attorney General Opinion 2012-31).

10. **Question:** Can an entity select an auditor to conduct a financial audit pursuant to Section 218.39, Florida Statutes, by piggybacking off of another entity's audit contract?

Answer: No. Pursuant to Section 218.391(2), Florida Statutes, an entity seeking such audit services must establish an auditor selection committee and the committee must apply the auditor selection procedures prescribed by Section 218.391(3), Florida Statutes. This law does not include a provision that would allow for piggybacking, and an auditor selection committee's statutorily prescribed function may not be delegated to a subordinate or other entity absent statutory authorization (see Attorney General Opinion 2012-31).

11. **Question:** Are auditor selection committee meetings subject to the Sunshine Law (Section 286.011, Florida Statutes)?

Answer: Yes. Auditor selection committee meetings are subject to the Sunshine Law (i.e., noticing meetings and keeping minutes for all meetings) because the committee is not just fact-finding in nature but also makes decisions in ranking proposals and recommending to the governing body firms deemed to be the most highly qualified to perform the auditing services. See discussion regarding application of the Sunshine law to advisory boards in Part I, Section B.1, of the Attorney General's Government-in-the-Sunshine Manual.

Auditor Selection Committee

12. **Question:** Section 218.391(2)(a), Florida Statutes, provides that the auditor selection committee for a county must, at a minimum, consist of each of the county officers elected pursuant to the county charter or Article VIII, Section 1(d) of the State Constitution or their respective designees and one member of the board of county commissioners or its designee. May a county officer (i.e., clerk of the court, sheriff, property appraiser, tax collector, supervisor of elections, or any other such officer in whom any portion of the fiscal duties of the such officers are under law separately placed)

designate an employee of the county officer to serve in place of the county officer on the county's auditor selection committee?

Answer: Pursuant to Section 218.391(2)(c), Florida Statutes, an employee of a county cannot serve on the county auditor selection committee. The term "employee" is not explicitly defined for purposes of applying this law; however, the term "county" as used in Section 218.391(2)(a), Florida Statutes, encompasses county officers and the board of county commissioners, indicating that the legislature intended the restriction imposed by Section 218.391(2)(c), Florida Statutes, to apply to employees of a county officer or of the board of county commissioners. Accordingly, a county officer may not designate an employee of a county officer to serve in place of the county officer on the county auditor selection committee. However, the employee may serve in an advisory capacity for the auditor selection committee.

13. **Question:** Section 218.391(2)(b), Florida Statutes, provides that the auditor selection committee for a municipality, special district, district school board, charter school, or charter technical career center must consist of at least three members, and one member must be a member of the governing body who must serve as the committee chair. Does this mean that only one member of the governing body may serve on the committee?

Answer: No. The committee can have as many members of the governing body as desired, but at least one member must be a member of the governing body who must be the committee chair.

Dependent Special Districts

14. **Question:** A dependent special district exceeds the audit threshold established by Section 218.39, Florida Statutes, and must provide for a financial audit requirement. Although the district is audited as part of a county or municipality pursuant to Section 218.39(3)(a), Florida Statutes, the district opts to also provide for a separate financial audit. Does the district have to select the auditor for the separate financial audit in accordance with Section 218.391, Florida Statutes?

Answer: No. As the district is not required to provide for a separate financial audit pursuant to Section 218.39, Florida Statutes, it is not required to follow the auditor selection procedures prescribed by Section 218.391, Florida Statutes. However, the use of such selection procedures is advisable to help ensure selection of a qualified auditor and satisfactory audit effort.

15. **Question:** A dependent special district exceeds the audit threshold established by Section 218.39, Florida Statutes, and must provide for a financial audit requirement. The district opts not to be audited as part of a county or municipality pursuant to Section 218.39(3)(a), Florida Statutes, but instead opts to provide for its own financial audit. Does the district have to select the auditor in accordance with Section 218.391, Florida Statutes?

Answer: Yes. As the district is required to provide for a financial audit pursuant to Section 218.39, Florida Statutes, it is required in this situation to follow the auditor selection procedures prescribed by Section 218.391, Florida Statutes.

16. **Question:** A dependent special district does not exceed the audit threshold established by Section 218.39, Florida Statutes; however, the district opts to provide for a financial audit. Does the district have to select the auditor in accordance with Section 218.391, Florida Statutes?

Answer: No. As the district is not required to provide for a financial audit pursuant to Section 218.39, Florida Statutes, it is not required to follow the auditor selection procedures prescribed by Section 218.391, Florida Statutes. However, the use of such selection procedures is advisable to help ensure selection of a qualified auditor and satisfactory audit effort.

Community Redevelopment Agencies

17. **Question:** A community redevelopment agency (CRA) exceeds the audit threshold established by Section 163.387(8), Florida Statutes, and must provide for its own financial audit. Does the CRA have to select the auditor in accordance with Section 218.391, Florida Statutes?

Answer: Yes. Chapter 2021-226, Laws of Florida, amended Section 218.39(1)(h), Florida Statutes, to include CRAs. Because Section 218.391, Florida Statutes, regarding auditor selection procedures applies to all audits conducted pursuant to Section 218.39, Florida Statutes, auditors conducting 2020-21 and subsequent fiscal year audits of CRAs must be selected pursuant to Section 218.391, Florida Statutes.

18. **Question:** A CRA provides for an audit required by Section 218.39, Florida Statutes, by being included in a county or municipality audit pursuant to Section 218.39(3)(a), Florida Statutes; however, the CRA is also required to provide for its own separate financial audit pursuant to Section 163.387(8), Florida Statutes. Can the auditor who conducted the county or municipality financial audit also conduct the separate CRA financial audit?

Answer: Yes. Section 163.387(8), Florida Statutes, does not specify how the CRA is to select an auditor to conduct the required audit and does not include any restrictions on the CRA's selection of an auditor. However, in deciding whether to use the auditor who conducts the CRA's parent entity (county or municipality) financial audit, the CRA should consider whether it would benefit from applying its own auditor selection procedures because, while the parent entity's auditor selection process was designed to find an auditor to conduct a financial audit of a county or municipality, the CRA's selection process should be designed to find an auditor to conduct a financial audit of the CRA. As CRAs are a unique type of local governmental entity, an auditor with the knowledge and experience needed to conduct an audit of a county or municipality may not necessarily have sufficient knowledge and experience needed to conduct an audit of a CRA.

Use of Compensation as Evaluation or Ranking Factor

19. **Question:** If compensation is used as one of the factors to evaluate firms and the governing body of an entity chooses to select a firm other than the auditor selection committee's highest-recommended firm and documents the reason for not selecting the highest-ranked firm pursuant to Section 218.391(4)(b), Florida Statutes, does the next ranked firm become the highest-ranked firm, requiring documentation as to the reason for nonselection, before a firm ranked lower than that firm can be selected?

Answer: The law does not specifically address this circumstance; however, it would be reasonable to conclude that justification is necessary and should be documented for the selection of any firm over a higher ranked firm.

20. **Question:** If compensation is used as one of the factors to evaluate firms and the governing body of an entity chooses to select a firm other than the auditor selection committee's highest-recommended firm pursuant to Section 218.391(4)(b), Florida Statutes, what documentation is required to justify selection of a firm other than the highest-ranked firm?

Answer: Required documentation as to the reason for not selecting the highest-ranked firm under Section 218.391(4)(b), Florida Statutes, is not described in the law. Such documentation could include a statement made by the governing body, possibly in the form of a resolution and included in the minutes of the governing body, describing the factors that caused the governing body to decide that selection of the next ranked firm was in the entity's best interest. Those factors might include inability to negotiate a satisfactory contract with the highest-ranked firm or information provided to the governing body subsequent to the ranking process. However, as specified in Section 218.391(4)(c), Florida Statutes, the decision to select a firm cannot be based on compensation as the sole or predominant factor.

21. **Question:** If compensation is used as a ranking factor, may the governing body also use the alternative method prescribed by Section 218.391(4)(c), Florida Statutes, to select the audit firm or must they use the method prescribed by Section 218.391(4)(b), Florida Statutes?

Answer: The alternative methodology referred to in Section 218.391(4)(c), Florida Statutes, may include the use of compensation as a ranking factor as long as compensation is not the sole or predominant factor used to rank proposals and select the firm.

22. **Question:** If compensation is 20 percent of the ranking criteria and all other factors are each less than 20 percent, is compensation then the predominant factor, or must it be predominant of all factors combined, i.e., greater than 50 percent of all combined?

Answer: “Predominant” is not defined in the law with respect to auditor selection. Certainly, weighting compensation at greater than 50 percent of all combined factors, would constitute “predominant.” Black’s Law Dictionary defines “predominant” as “Something greater or superior in power and influence to others, with which it is connected or compared.”

Noncompliance with Auditor Selection Law

23. **Question:** Pursuant to Section 218.391(9), Florida Statutes, if an entity fails to select the auditor in accordance with Section 218.391(3)-(6), Florida Statutes, the entity must again perform the auditor selection process in accordance with this section to select an auditor to conduct audits for subsequent fiscal years. Does Section 218.391(9), Florida Statutes, apply to a situation where an entity selects an auditor to conduct a financial audit required by Section 218.39, Florida Statutes, without use of an auditor selection committee appointed by the entity’s governing body?

Answer: Yes. An entity cannot comply with Section 218.391(3), Florida Statutes, unless the entity’s governing body has established an auditor selection committee to carry out the responsibilities prescribed by Section 218.391(3), Florida Statutes.

24. **Question:** An entity is notified that its auditor engaged to conduct a financial audit required by Section 218.39, Florida Statutes, was not selected in accordance with the requirements of Section 218.391(3)-(6), Florida Statutes. What should the entity do?

Answer: The entity should carefully review its auditor selection process to ensure compliance with Section 218.391(3)-(6), Florida Statutes. In doing so, the entity may want to consult with its legal counsel. If it is determined that the entity did not select the auditor in accordance with Section 218.391(3)-(6), Florida Statutes, the entity, at a minimum, must perform the auditor selection in accordance with Section 218.391, Florida Statutes, for the subsequent fiscal year audit as required by Section 218.391(9), Florida Statutes. However, if possible (e.g., an audit contract for the current fiscal year has not been executed, or if executed, can be legally terminated without significant financial costs, and there is sufficient time to reselect the auditor and comply with the audit report submittal deadline), the entity should reperform the auditor selection process for the current fiscal year audit.

25. **Question:** An auditor becomes concerned (e.g., through the process of responding to a request for proposal for audit services) that an entity may not be selecting an auditor to conduct a financial audit required by Section 218.39, Florida Statutes, in accordance with the requirements of Section 218.391(3)-(6), Florida Statutes. What should the auditor do?

Answer: The auditor should notify the entity’s governing body of the concern. The entity may not be aware of the Section 218.391, Florida Statutes, auditor selection requirements or that its auditor selection process is not in accordance with that law. At a minimum, the auditor’s notification should help ensure the entity’s future compliance with Section 218.391, Florida Statutes. Also, depending on the timing of the auditor’s notification, the entity may decide to reperform the auditor selection process. Auditors should also consider refraining from responding to a request for proposal for audit services from entities they know to be in violation of Section 218.391, Florida Statutes.

Appendix C - Auditor Selection and Auditor Selection Committee Resources

AICPA Audit Committee Effectiveness Center
(www.aicpa.org/forthepublic/auditcommitteeeffectiveness)

AICPA Professional Standards promulgated by the American Institute of Certified Public Accountants as of July 1, 2020.

Audit Management Handbook, Stephen J. Gauthier, Government Finance Officers Association (1989) (Note: Publication of this *Handbook* was discontinued several years ago as a result of 1996 changes to the Federal Single Audit Act and changes in GFOA policy; however, the references to the *Handbook* in this guidance are consistent with current GFOA policy.)

Choosing an External Auditor: A Guide to Making a Sound Decision, Mid-America Intergovernmental Audit Forum (May 2007)
(https://www.pdfFiller.com/100306568-Choosing_an_External_Auditorpdf-Selecting-performance-audit-topics-PSC-doa-alaska-)

GFOA's Best Practice: *Audit Procurement*, Government Finance Officers Association
(www.gfoa.org/best-practices/internal-controls)

GFOA's Best Practice: *Audit Committees*, Government Finance Officers Association
(www.gfoa.org/best-practices/internal-controls)

Government Accounting, Auditing, and Financial Reporting (2020), Government Finance Officers Association

Government Auditing Standards issued by the Comptroller General of the United States
(www.gao.gov/yellowbook)

How to Avoid a Substandard Audit: Suggestions for Procuring an Audit (May 1988), National Intergovernmental Audit Forum (www.gao.gov/products/137493)

Public Procurement Guide for Elected and Senior Government Officials promulgated by the NIGP: Institute for Public Procurement (2016) (www.nigp.org/home/find-procurement-resources/elected-officials-procurement-guide)



MEMO

To: Town Council

CC:

From: John Brock, Town Clerk

RE: February 2025 Month-End Town Hall Report

Date: 03/10/2025

Utility Billing:

Top Utility Bill Bad Debt for February 2025

account	last_payment_amount	last_payment_date	comments	current_charges	past_due_amount	service_address
0285-00	\$310.31	08/02/23	Disconnected for non-payment. Water meter is locked. House is empty. Liened.	\$57.71	\$1,085.96	504 E Mission Lane
0541-00	\$50.00	02/03/25	Partial payments being made. Phone #s on file not in service. Bank paying \$50 each month. House is empty. Liened.	\$79.28	\$493.82	503 Camino Real Blvd
0310-00	\$100.00	8/27/24	Disconnected for non-payment. Water meter is locked. Liened.	\$184.52	\$615.48	307 E Orchid Way
1062-00	\$120.11	1/21/25	Disconnected for non-payment - Renter and OW was notified of past due.	\$96.59	\$91.28	201 Messina PI - Irrigation

Building Permits:

Item 10.

PERMITS	OCT 24	NOV 24	DEC 24	TOTAL Q1	JAN 24	FEB 24	TOTAL Q2
Independent - SFR	0	0	0	0	0	0	0
Bldg Com. (Sign)	1	0	0	1	1	0	1
Building	1	3	1	5	0	0	0
Doors	1	0	0	1	0	0	0
Electrical	3	3	2	8	3	2	5
Fence	1	3	2	6	3	1	4
Gas	2	0	1	3	2	0	2
HVAC / Mechanical	4	2	1	7	3	3	6
Plumbing	0	2	0	2	0	0	0
Pool/Decks	1	2	2	5	1	3	4
Re-Roof	6	2	7	15	7	1	8
Screen Enclosure	0	2	0	2	1	1	2
Shed or Workshop	3	1	2	6	0	0	0
Solar	2	0	1	3	0	0	0
Windows	0	1	4	5	0	1	1
Monthly Totals	25	21	23	69	21	12	33
<i>Monthly Permit Amount</i>	<i>\$9,789.77</i>	<i>\$8,248.42</i>	<i>\$20,615.86</i>	<i>\$38,654.05</i>	<i>\$7,835.47</i>	<i>\$22,332.24</i>	<i>\$30,167.71</i>
CO: Venezia Townhome	0	6	5	11	0	6	0
CO:Independent - SFR	0	0	0	0	0	0	0

Activity Log Event Summary (Cumulative Totals)

Howey-in-the-Hills PD
(02/01/2025 - 02/28/2025)

<No Event Type Specified>	3	Abandoned 911 - Business	3
Abandoned 911	4	Alarm Activation	2
Animal Complaint	3	Anti-Social Behavior	36
Arrest	10	Assault & Battery	5
Assist other Agency- Alarms	3	Assist other Agency- Back-up	4
Assist other Agency- In Progress calls	4	Assist other Agency- Medical Call	2
Assist other Agency- Other	14	Assist other Agency- Traffic	6
Attempt to Contact	2	Baker Act	2
Baker Act-Juvenile	3	Be on the look-out- BOLO	2
Case Follow-Up	3	Citizen Assist	4
Civil Complaint-Legal Advice	4	Code Enforcement	1
Disabled Vehicle - Business	1	Disabled Vehicle (DAV)	8
Disturbance - Domestic	1	Evidence Destruction	1
Fire Investigation	2	Found / Lost Property	4
Funeral Escort	1	Golf Cart Registration	6
Hazardous Materials	1	Juvenile Complaint	1
Missing/Found Person	1	Patrol	193
Patrol-School	76	Property Check SRO	34
Property Check-Boat Ramp	34	Property Check-Business	100
Property Check-Residence	14	Property Check-Schools/Govt. Bldg.	55
Property Check-Town Property	122	Public Relations	10
Reckless Driver	2	Road Hazard	6
Security Check Request	2	Sick/Injured Person	7
Suspicious Incident	3	Suspicious Incident - Business	1
Suspicious Person	2	Suspicious Vehicle	2
Traffic Crash	5	Traffic Stop-Civil Citation	79
Traffic Stop-Criminal Citation	4	Traffic Stop-warning	65
Traffic Watch	75	Training-	3
Well Being Check	3		

Total Number Of Events: 1,044



Town Council Closed Monthly Case Report

02/01/2025 - 02/28/2025

Main Status	Parcel Address	Violation Type	Violation Type	Case Date	Date Closed
Closed	1097 LIDO DR	Parking Tow Truck	Parking	2/10/2025	2/13/2025
Closed	1101 N TANGERINE AVE	Trash Receptacles	Garbage	2/6/2025	2/11/2025
Closed	135 W MAGNOLIA AVE	Trash Receptacles	Garbage	2/4/2025	2/20/2025
Closed	310 W CYPRESS AVE	Trash Receptacles	Garbage	2/4/2025	2/20/2025
Closed	612 AVILA PL	Trash Receptacles	Garbage	2/3/2025	2/20/2025
Closed	305 N DIXIE DR	Trash Receptacles	Garbage	2/3/2025	2/10/2025
Closed	508 N FLORIDA AVE	Trash Receptacles	Garbage	2/3/2025	2/19/2025
Closed	604 S FLORIDA AVE	Trash Receptacles	Garbage	2/3/2025	2/20/2025
Closed	401 E ORCHID WAY	Trash Receptacles	Garbage	2/3/2025	2/11/2025
Closed	1007 N TEMPLE AVE	Trash receptacles	Garbage	2/3/2025	2/20/2025
Closed	1015 N LAKESHORE BLVD	Trash Receptacles	Garbage	2/3/2025	2/20/2025
Closed	301 S PALM AVE	Trash Receptacles	Garbage	2/3/2025	2/20/2025
Closed	116 E HOLLY ST	Trash Receptacles	Garbage	2/3/2025	2/20/2025
Closed	900 N CITRUS AVE	Irrigation	Water	1/22/2025	2/10/2025
Closed	639 AVILA PL	Irrigation	Water	1/22/2025	2/10/2025
Closed	801 N LAKESHORE BLVD	Irrigation	Water	1/22/2025	2/10/2025
Closed	105 E OAK ST	Parking	Parking	1/7/2025	2/4/2025

Main Status	Parcel Address	Violation Type	Violation Type	Case Date	Date Closed
Closed	107 SIXTH AVE	Junk Car	Property Maintenance	1/3/2025	2/4/2025
Closed	131 E PALMETTO AVE	Junk Vehicle	Property Maintenance	1/2/2025	2/25/2025
Closed	510 E REVELS RD	Parking	Parking	11/5/2024	2/4/2025
Closed	138 E CENTRAL AVE	Signs	Zoning Chapter 5	8/23/2024	2/4/2025
Closed	582 VIA BELLA CT	REQUIRED LANDSCAPE	Zoning Chapter 7	8/6/2024	2/4/2025

Total Records: 22

3/3/2025



Town Council Open Monthly Case Report

02/01/2025 - 02/28/2025

Case Date	Parcel Address	Violation Type	Violation Type	Main Status	Date Closed
2/27/2025	591 AVILA PL	Irrigation	Water	Open	
2/25/2025	328 TERRACOTTA TER	Junk Vehicles	Parking	Open	
2/24/2025	411 BELLISSIMO PL	Irrigation	Water	Open	
2/24/2025	323 TERRACOTTA TER	Irrigation	Water	Open	
2/21/2025	126 E CYPRESS AVE	Junk	Property Maintenance	Open	
2/18/2025	594 VIA BELLA CT	No Permits for Fence	Permits	Open	
2/14/2025	240 MESSINA PL	Irrigation	Water	Open	
2/14/2025	552 AVILA PL	Irrigation	Water	Open	
2/14/2025	214 E LAUREL AVE	Irrigation	Water	Open	
2/14/2025	705 CALABRIA WAY	Irrigation	Water	Open	
2/14/2025	330 TERRACOTTA TER	Irrigation	Water	Open	
2/14/2025	410 AMOLA WAY	Irrigation	Water	Open	
2/14/2025	103 SIXTH AVE	Prohibited Parking	Parking	Open	
2/11/2025	205 W HOLLY ST	Vehicle Sales	Parking	Open	
2/10/2025	1097 LIDO DR	Parking Tow Truck	Parking	Closed	2/13/2025
2/10/2025	1007 N TEMPLE AVE	Unregistered Vehicle	Property Maintenance	Open	
2/6/2025	1101 N TANGERINE AVE	Trash Receptacles	Garbage	Closed	2/11/2025

Case Date	Parcel Address	Violation Type	Violation Type	Main Status	Date Closed
2/5/2025	558 VIA BELLA CT				
2/4/2025	135 W MAGNOLIA AVE	Trash Receptacles	Garbage	Closed	2/20/2025
2/4/2025	310 W CYPRESS AVE	Trash Receptacles	Garbage	Closed	2/20/2025
2/3/2025	409 W CENTRAL AVE	Trash Receptacles	Garbage	Closed	
2/3/2025	612 AVILA PL	Trash Receptacles	Garbage	Closed	2/20/2025
2/3/2025	305 N DIXIE DR	Trash Receptacles	Garbage	Closed	2/10/2025
2/3/2025	508 N FLORIDA AVE	Trash Receptacles	Garbage	Closed	2/19/2025
2/3/2025	604 S FLORIDA AVE	Trash Receptacles	Garbage	Closed	2/20/2025
2/3/2025	401 E ORCHID WAY	Trash Receptacles	Garbage	Closed	2/11/2025
2/3/2025	1007 N TEMPLE AVE	Trash receptacles	Garbage	Closed	2/20/2025
2/3/2025	1015 N LAKESHORE BLVD	Trash Receptacles	Garbage	Closed	2/20/2025
2/3/2025	301 S PALM AVE	Trash Receptacles	Garbage	Closed	2/20/2025
2/3/2025	116 E HOLLY ST	Trash Receptacles	Garbage	Closed	2/20/2025

Total Records: 30

3/3/2025



Public Works

February 2025 – Monthly Report

Activity	Location/ Address	Notes
Road Maintenance / Potholes	N. Citrus Ave	PW Staff filled one large pothole at the intersection of N. Citrus Ave. and SR 19.
Stormwater/Drainage		
Street Signs		
Sidewalk Maintenance/Repair		
Building Maintenance		
Grounds Maintenance	Blevins Park Central Park Griffin Park Town Hall Town Hall/Library/PD Sara Maude Mason Nature Preserve	Ground Maintenance Swing set area and Playground area maintenance Swing set area and Playground area maintenance Water Fountain maintenance Landscape maintenance – weeding PW Staff has worked on Sara Maude Mason Nature Preserve in preparation of reopening
Tree Trimming/Tree Removal/Stump Removal	Sara Maude Mason Nature Preserve Island Drive	Tree Contractor removed trees hanging over boardwalk Removed Cypress tree from ditch on Island Drive
Mowing/Weed Eating	Main Water Plant Well # 3 Lakeshore Blvd Cemetery Blevins Park	Monthly Maintenance mowing, weed eating and edging. Monthly Mowing of Town Right of Way 9 Acre – Town Owned Parcel
Pre-Grade Inspections Landscape/Irrigation Inspections Sidewalk Inspections	Talichet Talichet 2 Venezia Townhomes In Field Lots	0 – Pre-Grade Inspection - SFR 0 – Final Lot Grading Inspection - SFR 0 – Final Landscape Inspection - SFR 0 – Sidewalk Inspection – SFR 0 – Pre-Grade Inspection – SFR 0 – Final Lot Grading Inspection 0 – Final Landscape Inspection 0 – Sidewalk Inspection 0 – Pre-Grade Inspections – Town Home 6 – Final Lot Grading Inspection – Town Home 6 – Final Landscape Inspection – Town Home 0 – Sidewalk Inspection – Town Home 0 – Final Lot Grading Inspection
Lot Grading Plan Reviews Landscape/Irrigation Plan Reviews	Howey In Field Lots	0 – Lot Grading Plan/Landscape/Irrigation Reviews 4 – Lot Grading Plan Reviews

Additional Updates:

- **Sara Maude Mason Nature Preserve Nature Trail remains closed to the public:**
 - The boardwalk will stay closed. **(During Construction)**
 - The Contractor has started rebuilding the boardwalk.
 - Boardwalk construction is 100% completed. Boardwalk contractors are working on punchout list and cleanup.
 - Awaiting Engineer Inspection Letter and Building Official Final Inspection.
 - Sara Maude Boardwalk Reopening and Rededication Ceremony scheduled for March 7th, 2025.

- **Pine Park Update:**
 - Trees have been removed; new sign has been installed.
 - Driveway Installation is on hold. (Until Further Notice)

- **LCWA Stormwater Grant Update:**
 - The Public Works Director is in contact with LCWA for all grant reports and requirements.
 - The Town Engineer completed the survey for the Project Site to determine the high-water line, wetland delineation.
 - The Town Engineer has completed an update design.
 - Stormwater Project RFB will be open October 2024.
 - Bid Proposals came in higher than Budgeted Grant.
 - Town Staff is applying for additional Grant LCWA Funding.

- **FDEM Lift Station #1 and Lift Station #2 Bypass Pump Grant Update:**
 - Grants have been awarded from FDEM/FEMA; Staff is awaiting Grant Agreements.
 - Staff is reviewing FDEM/FEMA Contract for Lift Station #1 Bypass Pump, awaiting Council Approval.
 - Staff is applying for CDBG Grant Funding to cover Local Funding (Town Funding) for both Lift Stations.

- **N. Citrus Avenue Update:**
 - The survey has been completed; the Town has received a signed copy of the survey.
 - The Town Engineer has completed the Road Design Plan.
 - Town Manager and PW Director are working with residents on right of way and replat.
 - The Town Surveyor has started the replat.
 - Paqco Paving has been awarded the Road Reconstruction Project: Start Date TBD
 - Town Staff have reviewed the replat documents, awaiting signed and sealed copies for legal review.
 - Town Staff is awaiting Final Replat with property signature to present to Town Council.



Public Utilities

February 2025– Monthly Report

Activity	Location/ Address	Notes
Service orders	Thought out Town	25 service orders
Utility Locates	Thought out Town	46 utility locates



**Parks and Recreation Board Monthly Report
February 2025**

The Parks and Recreation Advisory Board Meeting on February 20th, 2025, covered several key topics. The board approved the minutes from the previous meeting before discussing park assessments. Reports included observations of maintenance needs, such as raking mulch at Central Park's swing set, the newly planted tree at Blevin Park, and a missing dedication plaque. Additionally, an inspection by FMIT identified necessary repairs, including loose fencing at the basketball court and a piece of deteriorating playground equipment at Griffin Park.

New business included a presentation on the Annual Sunshine Laws and Code of Core Values, which all board members acknowledged by signing an attestation statement. Town Planner Sean Parks introduced grant opportunities for future park and project initiatives. Updates on the Sara Maude Mason Nature Preserve's boardwalk construction were provided, confirming its completion and the installation of a new fence and gates. The final inspection was pending, with a reopening ceremony scheduled for Friday, March 7th, 2025. The meeting concluded without any board or public comments and was adjourned at 7:39 p.m.

Library Report

February 2025





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Introduction

This report provides a comprehensive overview of the Marianne Beck Memorial Library's activities and statistics for the month of February 2025.

It highlights key performance indicators, including circulation, program attendance, and computer usage.

The report also includes information about current projects at the library.



Library Statistics



Library usage is on the rise, with increased book circulation and online resource access.

Library Usage Trends



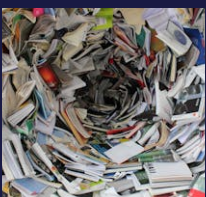
Book Circulation

We checked out 1,650 items.



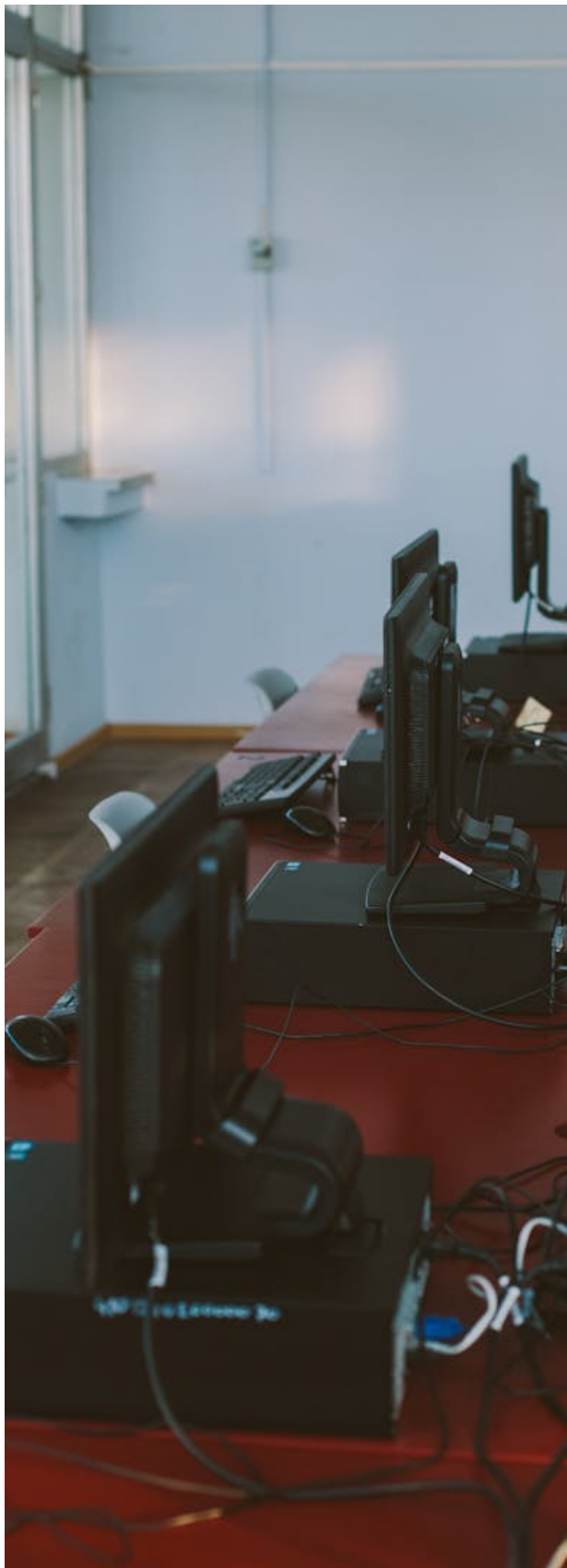
Visitor Count

9,043 people visited the library.



Computer Access

Public computers were used for 90 unique sessions for a total of 71 hours.



Updates

The Library Impact Fee Application for the design phase of the library expansion was submitted on February 28th.

We are beginning a weeding project to remove damaged items, as well as items that have not circulated in the last 3-5 years.

We are continuing to order new releases and replace popular titles that have been removed due to normal wear and tear.

The library collected money from patrons who needed to print or fax items, as well as for late fees.

Funds Collected



Copies/Fax

\$131.80



Late Fees

\$14.00



Library Activities

Engaging Programs

We offered a wide range of programs and activities to cater to diverse interests and age groups.

For children, there is a Pokemon club, stamp club, chess, robotics.

Adults can participate in book clubs, stamp club, exercise classes, and card games.

The library also hosted community events, such as trivia night and a gardening class. We also provided space for local interest groups and Home Owner's Associations to hold their meetings.





Summary

February was a busy month, with a significant number of visitors, program participants, and book checkouts.

The library also successfully hosted various events and continues to provide valuable services to the community.

Town of Howey-in-the-Hills

Financial Report for Period January 2025

Item 17.

GENERAL FUND REVENUES 1

Account Description	Account	Budget	Actual	Remaining	Budget	YTD Actual	Remaining	YTD %	Annual Budget
Ad Valorem Taxes	311100	40,000	44,217	4,217	1,435,000	1,439,054	4,054	90%	1,601,518
U.S.T. - Electricity	314100	11,000	12,729	1,729	50,146	60,706	10,560	36%	167,000
U.S.T. - Water	314300	7,560	6,461	(1,099)	30,240	27,467	(2,774)	30%	90,721
U.S.T. - Propane	314800	200	145	(55)	650	570	(80)	23%	2,500
CST - Communications Services Tax	315100	5,800	6,133	333	22,767	26,623	3,855	39%	68,348
Town Business Tax Receipt	321100	100	100	0	1,120	2,220	1,100	101%	2,200
Admin Fee (Town - 100%)	322102	0	1,275	1,275	0	1,872	1,872		0
Developer Fees Pd to Town	322201	9,800	7,000	(2,800)	19,600	7,000	(12,600)	6%	117,500
Variance Fees	322202	700	0	(700)	2,800	400	(2,400)	5%	8,000
Thompson Grove Development Fees	322218	0	0	0	0	400	400		0
Building Permit Technology Fee	322309	0	1,275	1,275	0	1,872	1,872		0
Franchise Fee - Electric	323100	9,000	9,568	568	42,000	45,831	3,831	33%	139,000
Franchise Fee - Sprint Tower Lease	323202	3,420	0	(3,420)	13,680	10,158	(3,522)	25%	41,042
Franchise Fee - Gas	323400	420	515	95	1,528	2,069	541	41%	5,000
Franchise Fee - Solid Waste	323700	142	200	58	1,124	780	(344)	46%	1,700
Cemetery Fees-Permits	329500	0	0	0	50	555	505	1110%	50
Marianne Beck Library, E-Rate	331750	0	0	0	0	8,100	8,100		0
State Grant - Public Safety	334200	0	0	0	7,000	8,130	1,130	116%	7,000
State Grant - Other Physical Environment	334390	30,000	30,546	546	30,000	30,546	546	25%	121,069
State Revenue Sharing Proceeds	335125	3,861	3,861	0	17,678	16,272	(1,406)	25%	65,789
SRS - Alcoholic Beverage License	335150	0	0	0	1,419	1,479	60	104%	1,419
SRS- Local Govt. 1/2 Cent Sales Tax	335180	10,000	11,268	1,268	40,255	41,458	1,203	34%	123,063
Lake County Water Authority Grant - Stormwater	337310	0	0	0	0	0	0	0%	82,280
Library Interlocal Agreement	337710	4,530	4,530	(0)	18,120	25,373	7,253	47%	54,354
Library Expansion - Impact Fees Funds	337720	0	0	0	0	0	0	0%	20,707
Lake County Business Tax Receipt	338200	41	0	(41)	83	0	(83)	0%	500
Interest from Tax Collector	338900	0	0	0	0	0	0	0%	10
Public Record Requests	341901	25	0	(25)	100	0	(100)	0%	300
Smoker Rental - non refundable	341903	50	100	50	200	0	(200)	0%	600
Lien Search Charges	341920	420	100	(320)	1,680	1,100	(580)	22%	5,000
School Resource Officer Services	342910	0	0	0	100,000	100,984	984	50%	201,434
Outside Security Services	342960	1,000	0	(1,000)	4,000	9,390	5,390	78%	12,000
Boat Ramp Decals	343920	330	1,295	965	1,320	1,505	185	38%	4,000
Golf Cart Permits	343930	85	25	(60)	340	50	(290)	5%	1,000
Miscellaneous Sales	343999	75	0	(75)	160	0	(160)	0%	900
State Reimbursement, Street Lighting	344990	0	0	0	0	0	0	0%	6,688
Library copies/Faxes	347101	85	89	4	340	294	(46)	29%	1,000
Service Charge - Special Events	347400	30	0	(30)	160	485	325	121%	400
Court Fines & Forfeits	351100	830	727	(103)	3,320	2,885	(435)	29%	10,000
Library - Fines	352100	65	74	9	261	304	43	38%	800
Interest Earnings	361100	1,680	3,317	1,637	6,720	8,350	1,630	10%	80,000
Pd Vest Grant	363400	0	0	0	0	0	0	0%	2,500
Sale - Cemetery Lots	364100	0	0	0	1,000	7,760	6,760	776%	1,000
Donation Historic Board	366930	42	730	688	168	730	562	146%	500
Donations - Special Events	366990	1,000	0	(1,000)	4,000	2,070	(1,930)	17%	12,000
SETTLEMENTS	369300	0	0	0	0	0	0	0%	500
Miscellaneous Revenue	369900	2	2	0	2	2,571	2,569		0
Police Fees Collected	369910	10	10	0	310	1,216	906	405%	300
Due From Other Funds	381131	0	0	0	0	0	0	0%	200,000
Use Of Fund Balance	389900	0	0	0	0	0	0	0%	110,076
Total General Fund Revenues		142,303	146,292	3,988	1,859,342	1,898,628	39,286	56%	3,371,768

NOTE; THE FIGURES IN THIS REPORT ARE CORRECT AT THE DATE SHOWN BUT ARE NOT AUDITED
 *Estimated figures for funds not received at the date of this report are marked in:

3/5/2025

**Town of Howey-in-the-Hills
Financial Report for Period January 2025**

Item 17.

GENERAL FUND EXPENDITURE SUMMARY 1		Budget	Actual	Remaining	Budget	YTD Actual	Remaining	Var %	Annual Budget
Legislative	511000	3,175	2,653	522	11,020	11,203	(184)	5%	245,259
Financial And Administrative	513000	23,669	19,267	4,402	88,660	75,376	13,284	25%	295,607
Other General Government	519000	68,793	18,147	50,646	246,773	164,318	82,454	29%	575,558
Police	521000	115,784	91,263	24,521	502,723	493,079	9,644	39%	1,275,431
Code Enforcement	524000	9,558	5,578	3,980	32,968	25,881	7,087	28%	93,956
Stormwater Maintenance	538000	0	0	0	0	0	0	0%	259,250
Public Services	539000	18,111	6,697	11,414	71,287	42,440	28,847	21%	201,086
Transportation	541000	8,732	4,580	4,153	59,280	49,646	9,634	47%	105,480
Cemetery	542000	218	64	154	686	556	130	23%	2,430
Library	571000	16,262	13,608	2,654	66,240	61,580	4,660	32%	192,976
Parks & Recreation	572000	6,542	1,075	5,468	28,967	18,020	10,947	24%	74,500
Historical Preservation	573000	2,016	0	2,016	7,352	250	7,102	1%	25,753
Special Events	574000	11,300	0	11,300	28,700	20,062	8,638	82%	24,500
Total General Fund Expenditure		284,160	162,931	121,229	1,144,655	962,412	182,243	29%	3,371,786

Current Increase (Decrease) to Reserves:

(16,639) 936,215.72

BANK BALANCES

Bank Balances- Per Balance Sheet					YTD			
		Opening Balance	Debit/Credit	Closing Balance	Opening Balance	Debit/Credit	Closing Balance	
General Fund	1	1,458,018	94,549	1,552,567	557,603	994,964	1,552,567	178%
Police Advanced Training Fund	120	1,899	114	2,012	1,548	464	2,012	30%
Automation/Telecommunication Fund	125	62	0	62	62	0	62	0%
Special Law Enforcement Trust Fund	126	2,434	0	2,434	2,434	0	2,434	0%
Tree Fund	130	1,815	0	1,815	1,815	0	1,815	0%
Water Impact Fee Fund	140	427,859	1,020	428,879	347,161	81,718	428,879	24%
Parks & Rec Impact Fee Fund	141	(154,290)	0	(154,290)	(27,275)	(127,015)	(154,290)	466%
Police Impact Fee Fund	142	279,075	478	279,554	277,454	2,099	279,554	1%
Infrastructure Fund	150	473,156	31,606	504,762	386,377	118,385	504,762	31%
Building Services Fund	155	426,187	(657)	425,530	433,134	(7,603)	425,530	-2%
Water/Sanitation Fund	401	672,736	49,679	722,415	910,414	(187,999)	722,415	-21%
Stormwater Fund	405	11,896	0	11,896	11,896	0	11,896	0%
Cash in Drawer		300	0	300	300	0	300	0%
*Total Amount in Money Market Account (These funds are included in the amounts above)		1,929,159	607,697	2,536,856	2,159,258	377,598	2,536,856	17%

**Town of Howey-in-the-Hills
Financial Report for Period January 2025**

Item 17.

GENERAL FUND EXPENDITURE BREAKDOWN BY DEPARTMENT 1

Legislative	511000	Budget	Actual	Remaining	Budget	YTD Actual	Remaining	Annual Budget
Executive Salaries	110	1,350	1,350	0	5,400	5,000	400	16,200
Fica	210	84	84	0	336	310	26	1,004
Medicare	211	20	20	0	80	73	7	235
Software & Annual Maintenance	342	124	116	8	456	464	(7)	1,325
Codification	347	0	0	0	0	1,100	(1,100)	0
Travel & Per Diem	400	100	530	(430)	300	919	(619)	1,000
Telephone & Communications	410	177	154	23	708	712	(4)	2,200
Website	415	445	0	445	890	0	890	4,450
Printing - General	470	125	0	125	250	177	73	125
Employee Appreciation	493	200	400	(200)	700	792	(92)	2,500
Dues, Subscriptions, Licenses	540	200	0	200	1,200	757	443	1,800
Training/Education/Tuition	550	150	0	150	300	900	(600)	1,500
Contributions/Donations	820	200	0	200	400	0	400	2,000
Other Non Operating Uses Proprietary Funds	950	0	0	0	0	0	0	210,920
Total Legislative Expenditures		3,175	2,653	522	11,020	11,203	(184)	5% 245,259

Financial And Administrative	513000	Budget	Actual	Remaining	Budget	YTD Actual	Remaining	Annual Budget
Executive Salaries	110	3,732	3,500	232	14,766	15,908	(1,142)	46,412
Salaries	120	6,456	5,454	1,002	25,568	23,565	2,003	80,300
Overtime Wages	140	43	3	40	172	27	145	521
Fica	210	634	540	94	2,510	2,392	118	7,888
Medicare	211	148	126	22	586	559	27	1,845
ICMA Retirement Contribution	225	947	867	80	3,830	3,626	204	11,865
Life & Health Ins.	230	1,731	1,599	132	6,924	5,833	1,091	20,768
Workers' Compensation	240	507	0	507	1,483	1,013	470	2,026
Accounting & Auditing	320	0	0	0	0	0	0	38,000
Bank Fees	321	370	1,882	(1,512)	940	2,444	(1,504)	600
Other Contractual Services	340	417	709	(292)	1,718	1,843	(125)	5,000
Software & Annual Maintenance	342	900	771	129	4,162	3,685	477	19,300
Pre Employment Screening	350	62	0	62	254	0	254	750
Travel & Per Diem	400	641	0	641	3,265	1,627	1,638	7,000
Telephone & Communications	410	1,033	878	155	4,132	3,600	532	12,400
Freight/Postage/Shipping	420	400	715	(315)	967	1,111	(144)	2,000
Utility Services	430	500	398	102	2,045	1,703	342	6,000
Rentals & Leases	440	350	466	(116)	1,235	1,347	(112)	2,700
Insurance	451	178	0	178	712	0	712	2,132
R & M - Equipment	460	20	0	20	40	0	40	200
R & M - Computer Maint	461	500	90	410	1,000	90	910	3,000
Printing - General	470	500	98	402	1,000	385	615	500
Office Supplies	510	300	188	112	1,066	1,054	12	2,800
Operating Supplies	520	1,000	787	213	5,334	1,921	3,413	12,000
Dues, Subscriptions, Licenses	540	2,000	195	1,805	4,350	2,069	2,281	4,100
Training/Education/Tuition	550	300	0	300	600	(425)	1,025	5,500
Total Financial And Administrative Expenditures		23,669	19,267	4,402	88,660	75,376	13,284	25% 295,607

**Town of Howey-in-the-Hills
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Other General Government	519000	Budget	Actual	Remaining	Budget	YTD Actual	Remaining	Annual Budget
Legal Fees	310	25,000	9,341	15,659	100,000	53,992	46,008	300,000
Town Planning/Engineering	316	5,833	2,500	3,333	23,332	16,075	7,257	70,000
Town Planning	318	5,000	4,923	78	20,000	21,239	(1,239)	60,000
Other Contractual Services	340	0	250	(250)	4,000	6,669	(2,669)	4,000
Codification	347	300	0	300	900	225	675	5,000
Website	415	100	0	100	200	0	200	1,000
Insurance	451	31,890	147	31,743	95,669	63,926	31,743	127,558
Advertising	492	670	986	(316)	2,672	2,192	480	8,000
Total Other General Government Expenditures		68,793	18,147	50,646	246,773	164,318	82,454	29% 575,558

Law Enforcement	521000	Budget	Actual	Remaining	Budget	YTD Actual	Remaining	Annual Budget
Executive Salaries	110	12,154	12,154	(0)	54,692	54,338	353	158,000
Salaries	120	31,081	33,275	(2,194)	139,864	131,965	7,899	404,054
Police - Reserve Salaries	130	1,900	680	1,220	8,003	5,698	2,306	20,455
Events Payroll	131	3,300	0	3,300	13,600	8,913	4,688	12,000
Overtime Wages	140	12,600	4,087	8,513	35,257	26,726	8,531	47,301
Police - Incentive Pay	150	600	600	0	2,340	2,280	60	6,840
Fica	210	3,300	2,996	304	14,109	13,685	424	39,048
Medicare	211	750	701	49	3,255	3,201	54	9,132
Police Retirement Contribution	220	14,279	14,076	203	60,330	59,558	771	171,351
Life & Health Ins.	230	12,658	11,970	688	56,135	45,904	10,231	157,401
Workers' Compensation	240	5,400	0	5,400	16,507	10,801	5,706	21,602
Other Contractual Services	340	160	133	27	603	562	42	3,226
Software & Annual Maintenance	342	270	0	270	9,540	9,046	494	11,700
Special Events	343	600	0	600	3,620	2,685	935	5,000
Pre Employment Screening	350	620	0	620	1,940	1,292	648	3,500
Travel & Per Diem	400	350	323	27	835	775	60	4,500
Telephone & Communications	410	2,600	2,102	498	8,869	8,393	476	22,000
Freight/Postage/Shipping	420	40	10	30	90	59	31	300
Utility Services	430	512	512	(0)	2,012	1,703	309	6,000
Rentals & Leases	440	0	0	0	33,000	32,482	518	45,100
Insurance	451	2,000	0	2,000	6,970	4,452	2,518	8,921
R & M - Equipment	460	400	0	400	2,100	1,472	628	5,000
R & M - Computer Maint	461	150	0	150	314	14	300	1,500
R & M - Building	462	260	258	2	789	537	252	2,500
R & M - Vehicles	463	1,300	1,256	44	4,800	4,716	84	30,000
Office Supplies	510	750	37	713	1,500	79	1,421	2,500
Operating Supplies	520	2,300	2,201	100	4,174	5,730	(1,556)	20,000
Gas & Oil	522	2,900	2,814	86	11,600	11,336	264	34,000
Uniforms	523	500	482	18	1,100	1,126	(26)	5,000
Weapons	525	500	375	125	1,200	640	560	5,000
Dues, Subscriptions, Licenses	540	250	220	30	575	490	85	1,500
Training/Education/Tuition	550	1,300	0	1,300	3,000	400	2,600	6,000
Cap Outlay - Vehicles	650	0	0	0	0	42,021	(42,021)	0
PD Vest Grant - 09/10	804	0	0	0	0	0	0	5,000
Total Police Expenditures		115,784	91,263	24,521	502,723	493,079	9,644	39% 1,275,431

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Code Enforcement	524000	Budget	Actual	Remaining	Budget	YTD Actual	Remaining	Annual Budget
Salaries	120	3,696	3,696	0	16,632	16,544	88	48,048
Overtime Wages	140	157	0	157	314	104	210	1,889
Fica	210	238	219	19	1,057	993	64	3,096
Medicare	211	56	51	5	248	232	16	724
ICMA Retirement Contribution	225	400	370	30	1,754	1,665	89	4,994
Life & Health Ins.	230	874	875	(1)	3,496	3,471	26	10,494
Workers' Compensation	240	200	0	200	583	398	185	795
Legal Fees	310	2,730	0	2,730	5,760	289	5,471	13,000
Software & Annual Maintenance	342	60	58	2	240	232	8	3,220
Travel & Per Diem	400	200	19	181	400	530	(130)	1,000
Telephone & Communications	410	124	85	39	496	342	154	1,482
Freight/Postage/Shipping	420	33	90	(57)	99	133	(34)	400
Insurance	451	145	0	145	435	290	145	579
R & M - Vehicles	463	200	0	200	400	219	181	2,000
Printing - General	470	15	0	15	30	0	30	150
Operating Supplies	520	15	0	15	30	5	25	150
Gas & Oil	522	75	115	(40)	295	329	(34)	900
Uniforms	523	180	0	180	360	0	360	180
Dues, Subscriptions, Licenses	540	85	0	85	190	105	85	105
Training/Education/Tuition	550	75	0	75	150	0	150	750
Total Code Enforcement Expenditures		9,558	5,578	3,980	32,968	25,881	7,087	28% 93,956

Stormwater Maintenance	538000	Budget	Actual	Remaining	Budget	YTD Actual	Remaining	Annual Budget
Other Contractual Services	340	0	0	0	0	0	0	259,250
Total Stormwater Maintenance Expenditures		0	0	0	0	0	0	0% 393,405

Public Services	539000	Budget	Actual	Remaining	Budget	YTD Actual	Remaining	Annual Budget
Executive Salaries	110	676	676	(0)	3,042	2,851	191	8,792
Salaries	120	979	902	77	4,405	4,893	(488)	12,728
Overtime Wages	140	60	3	57	150	78	72	3,200
Fica	210	320	96	224	916	475	441	1,533
Medicare	211	30	23	7	126	107	19	358
ICMA Retirement Contribution	225	200	34	166	683	173	510	2,472
Life & Health Ins.	230	370	348	22	1,480	1,709	(229)	4,434
Workers' Compensation	240	100	0	100	291	197	94	394
Other Contractual Services	340	7,500	1,133	6,367	32,600	20,698	11,902	90,000
Travel & Per Diem	400	250	19	231	535	169	366	500
Telephone & Communications	410	180	157	23	699	632	67	2,150
Utility Services	430	131	122	9	524	489	35	1,575
Rentals & Leases	440	250	0	250	500	0	500	2,500
R & M - Equipment	460	660	102	558	2,640	102	2,538	8,000
R & M - Computer Maint	461	50	0	50	100	0	100	500
R & M - Building	462	2,660	264	2,396	10,640	898	9,742	32,000
R & M - Vehicles	463	100	1,208	(1,108)	200	1,338	(1,138)	1,000
Office Supplies	510	100	0	100	200	0	200	1,000
Operating Supplies	520	1,375	787	588	5,500	3,404	2,096	16,500
Gas & Oil	522	1,200	823	377	3,966	3,555	411	8,000
Uniforms	523	700	0	700	1,400	673	727	1,000
Safety Equipment	524	125	0	125	500	0	500	1,500
Dues, Subscriptions, Licenses	540	30	0	30	60	0	60	300
Training/Education/Tuition	550	65	0	65	130	0	130	650
Total Public Services Expenditures		18,111	6,697	11,414	71,287	42,440	28,847	21% 201,086

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Transportation	541000	Budget	Actual	Remaining	Budget	YTD Actual	Remaining	Annual Budget
Executive Salaries	110	676	676	0	3,043	2,851	192	8,792
Salaries	120	978	979	(1)	4,402	4,886	(484)	12,728
Overtime Wages	140	100	3	97	530	85	445	2,000
Fica	210	100	101	(1)	468	475	(7)	1,458
Medicare	211	24	24	0	111	111	0	341
ICMA Retirement Contribution	225	196	34	162	678	173	505	2,352
Life & Health Ins.	230	369	370	(1)	1,476	1,709	(233)	4,434
Workers' Compensation	240	96	0	96	279	187	92	375
Other Contractual Services	340	3,000	0	3,000	37,000	29,412	7,588	40,000
Street Lighting	431	2,693	2,393	300	10,293	9,757	536	28,000
Operating Supplies	520	200	0	200	400	0	400	2,000
Safety Equipment	524	100	0	100	200	0	200	1,000
Road Materials & Supplies	530	200	0	200	400	0	400	2,000
Total Transportation Expenditures		8,732	4,580	4,153	59,280	49,646	9,634	47% 105,480

Cemetery	542000	Budget	Actual	Remaining	Budget	YTD Actual	Remaining	Annual Budget
Software & Annual Maintenance	342	93	0	93	186	0	186	930
Utility Services	430	125	64	61	500	556	(56)	1,500
Total Cemetery Expenditures		218	64	154	686	556	130	23% 2,430

Library	571000	Budget	Actual	Remaining	Budget	YTD Actual	Remaining	Annual Budget
Executive Salaries	110	4,300	6,971	(2,671)	19,350	21,826	(2,476)	55,902
Salaries	120	2,440	2,439	1	10,979	10,897	82	31,712
Overtime Wages	140	350	0	350	1,200	800	400	2,000
Fica	210	428	577	(149)	1,925	2,055	(130)	5,556
Medicare	211	100	135	(35)	449	481	(32)	1,299
ICMA Retirement Contribution	225	690	738	(48)	3,103	3,150	(47)	8,961
Life & Health Ins.	230	1,750	875	876	7,000	3,529	3,471	20,998
Workers' Compensation	240	366	0	366	1,060	714	346	1,427
Other Contractual Services	340	417	667	(250)	1,850	2,669	(819)	5,000
Software & Annual Maintenance	342	115	116	(1)	460	464	(4)	1,380
Pre Employment Screening	350	0	0	0	0	0	0	150
Travel & Per Diem	400	42	0	42	126	27	99	500
Telephone & Communications	410	0	89	(89)	3,980	4,886	(906)	3,980
Freight/Postage/Shipping	420	80	0	80	160	73	87	100
Utility Services	430	1,000	750	250	4,000	3,309	691	12,000
R & M - Computer Maint	461	15	0	15	30	0	30	150
Promotional Activities	480	500	0	500	1,000	482	518	2,000
Employee Appreciation	493	50	0	50	100	0	100	500
Office Supplies	510	150	0	150	300	136	164	1,000
Operating Supplies	520	700	0	700	2,130	1,402	728	6,000
Dues, Subscriptions, Licenses	540	35	0	35	70	0	70	350
Training/Education/Tuition	550	90	0	90	180	0	180	900
Cap Outlay - Books & Publications LIBRARY ONLY	660	2,600	250	2,350	6,700	4,681	2,019	30,707
Cap Outlay - Books/Publ - EBooks (LIBRARY ONLY)	662	44	0	44	88	0	88	404
Total Library Expenditures		16,262	13,608	2,654	66,240	61,580	4,660	32% 192,976

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Parks & Recreation	572000	Budget	Actual	Remaining	Budget	YTD Actual	Remaining	Annual Budget
Other Contractual Services	340	800	0	800	2,800	1,150	1,650	8,000
Special Events	343	900	0	900	2,000	388	1,612	9,000
Utility Services	430	292	203	89	1,167	863	304	3,500
R & M - Equipment	460	3,550	0	3,550	21,600	14,500	7,100	50,000
R & M - Recreation Equip	468	100	0	100	200	0	200	1,000
Operating Supplies	520	900	872	28	1,200	1,120	80	3,000
Total Parks & Recreation Expenditures		6,542	1,075	5,468	28,967	18,020	10,947	24% 74,500

Historical Preservation	573000	Budget	Actual	Remaining	Budget	YTD Actual	Remaining	Annual Budget
Telephone & Communications	410	6	0	6	12	0	12	60
Office Supplies	510	100	0	100	200	0	200	1,000
Operating Supplies	520	1,660	0	1,660	6,640	0	6,640	20,000
Other Non Operating Uses Proprietary Funds	950	250	0	250	500	250	250	4,693
Total Historical Preservation Expenditures		2,016	0	2,016	7,352	250	7,102	1% 25,753

Special Events	574000	Budget	Actual	Remaining	Budget	YTD Actual	Remaining	Annual Budget
Other Contractual Services	340	11,000	0	11,000	28,100	19,851	8,249	22,500
Special Events	343	300	0	300	600	211	389	2,000
Total Special Events Expenditures		11,300	0	11,300	28,700	20,062	8,638	82% 24,500

POLICE ADVANCED TRAINING FUND		120
Police Advanced Training Fund Revenues		
Local Law Enforcement Education	351130	
Total Police Advanced Training Fund Revenues		

Police Advanced Training Fund Expenditures	521000	Budget	Actual	Remaining	Budget	YTD Actual	Remaining	Annual Budget
Travel & Per Diem	400	75	0	75	150	0	150	750
Training/Education/Tuition	550	75	0	75	150	0	150	750
Other Non Operating Uses Proprietary Funds	950	100	0	100	200	0	200	1,000
Total Police Advanced Training Fund Expenditures		250	0	250	500	0	500	0% 2,500

TREE FUND		130
Tree Fund Revenues		
Code Enforcement Tree Fine	354300	
Total Tree Fund Revenues		

Tree Fund Expenditures	572000	Budget	Actual	Remaining	Budget	YTD Actual	Remaining	Annual Budget
Other Non Operating Uses Proprietary Funds	950	100	0	100	200	0	200	1,000
Total Tree Fund Expenditures		100	0	100	200	0	200	0% 1,000

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Item 17.

WATER IMPACT FEE FUND **140**

		Budget	Actual	Remaining	Budget	YTD Actual	Remaining	Annual Budget
Water Impact Fee Fund Revenues								
Water Impact Fees	322306	0	0	0	0	0	0	15,750
State Grant - Water Supply System	334310	0	0	0	0	87,550	87,550	0
Interest Earnings	361100	1,000	1,020	20	2,000	4,479	2,479	0
Total Water Impact Fee Fund Revenues		1,000	1,020	20	2,000	92,029	90,029	584% 15,750

		Budget	Actual	Remaining	Budget	YTD Actual	Remaining	Annual Budget
Water Impact Fee Fund Expenditures								
Cap Outlay - Equipment	640	0	0	0	0	51,668	(51,668)	0
Other Non Operating Uses Proprietary Funds	950	0	0	0	0	0	0	15,750
Total Water Impact Fee Fund Expenditures		0	0	0	0	51,668	(51,668)	328% 15,750

PARKS & REC IMPACT FEE FUND **141**

		Budget	Actual	Remaining	Budget	YTD Actual	Remaining	Annual Budget
Parks & Rec Impact Fee Fund Revenues								
Parks & Rec Impact Fees	322303	0	0	0	0	0	0	5,000
Loan Proceeds	384000	0	0	0	0	0	0	250,000
Use Of Fund Balance	389900	0	0	0	0	0	0	2,100
Total Parks & Rec Impact Fee Fund Revenues		0	0	0	0	0	0	0% 257,100

		Budget	Actual	Remaining	Budget	YTD Actual	Remaining	Annual Budget
Parks & Rec Impact Fee Fund Expenditures								
Parks Expansion	615	0	0	0	0	133,700	(133,700)	0
Debt Principal/loan	710	0	0	0	0	0	0	44,800
Interfund Loan Repayments	719	0	0	0	0	0	0	200,000
Debt Interest/loan	720	0	0	0	0	0	0	12,300
Total Parks & Rec Impact Fee Fund Expenditures		0	0	0	0	133,700	(133,700)	52% 257,100

POLICE IMPACT FEE FUND **142**

		Budget	Actual	Remaining	Budget	YTD Actual	Remaining	Annual Budget
Police Impact Fee Fund Revenues								
Police Impact Fees	322302	0	0	0	0	0	0	5,000
Interest Earnings	361100	500	478	(22)	1,000	2,099	1,099	0
Total Police Impact Fee Fund Revenues		500	478	(22)	1,000	2,099	1,099	42% 5,000

		Budget	Actual	Remaining	Budget	YTD Actual	Remaining	Annual Budget
Police Impact Fee Fund Expenditures								
Other Non Operating Uses Proprietary Funds	950	0	0	0	0	0	0	5,000
Total Police Impact Fee Fund Expenditures		0	0	0	0	0	0	0% 5,000

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Item 17.

INFRASTRUCTURE FUND 150

Infrastructure Fund Revenues	Budget	Actual	Remaining	Budget	YTD Actual	Remaining	Annual Budget	
County Ninth-Cent Gas Tax	312300	835	1,000	165	3,340	5,140	1,800	10,000
L.F.T. - First (1 to 6 Cents)	312410	3,705	3,964	259	14,821	15,392	572	44,468
Discretionary Sales Surtax - Infrastructure Surtax	312630	13,000	14,793	1,793	65,082	67,924	2,842	212,110
State Revenue Sharing Proceeds	335125	986	848	(138)	1,972	3,572	1,600	0
Interest Earnings	361100	670	638	(32)	1,340	2,809	1,469	0
Infrastructure Fund Revenues Total		19,196	21,243	2,047	86,554	94,837	8,283	36% 266,578

Infrastructure Fund Expenditures	Budget	Actual	Remaining	Budget	YTD Actual	Remaining	Annual Budget	
Cap Outlay - Improvements	630	5,000	0	5,000	10,000	2,980	7,020	266,578
Total Infrastructure Fund Expenditures		5,000	0	5,000	10,000	2,980	7,020	1% 266,578

BUILDING SERVICES FUND 155

Building Services Fund Revenues	Budget	Actual	Remaining	Budget	YTD Actual	Remaining	Annual Budget	
Zoning Permit Application Fees	322100	417	0	(417)	2,922	4,140	1,218	5,000
Plan Review (Bldg Inspector - 100%)	322101	417	0	(417)	11,533	11,428	(105)	5,000
Admin Fee (Town - 100%)	322102	375	0	(375)	52,457	53,130	674	4,500
Inspection Fees Collected Due Contractor	322304	5,000	7,297	2,297	5,986	10,022	4,036	60,000
Permits Town %	322305	2,500	0	(2,500)	3,170	2,171	(999)	30,000
Fees Income - DCA/DBPR	322307	170	183	13	67,528	73,777	6,249	2,000
Interest Earnings	361100	0	957	957	0	957	957	0
Building Services Fund Revenues Total		8,879	8,437	(442)	143,596	155,625	12,030	146% 106,500

Building Services Fund Expenditures	Budget	Actual	Remaining	Budget	YTD Actual	Remaining	Annual Budget		
Executive Salaries	513-519	110	1,130	1,129	1	6,298	8,423	(2,125)	14,910
Salaries	120	702	561	141	2,965	5,264	(2,299)	9,119	
Overtime Wages	140	70	3	67	251	33	218	600	
Fica	210	118	102	16	580	828	(248)	1,527	
Medicare	211	25	24	1	128	193	(66)	357	
ICMA Retirement Contribution	225	188	137	51	904	1,059	(154)	2,440	
Life & Health Ins.	230	325	323	2	1,789	2,170	(381)	4,405	
Workers' Compensation	240	98	0	98	287	196	91	392	
Other Contractual Services	340	118	0	118	472	232	240	1,419	
Software & Annual Maintenance	342	72	58	14	288	112	176	860	
Telephone & Communications	410	29	28	1	116	112	4	350	
DBPR/DCA Impact Fees	495	167	0	167	668	0	668	2,000	
Office Supplies	510	83	0	83	332	97	235	1,000	
Operating Supplies	520	417	0	417	1,668	305	1,363	5,000	
Other Non Operating Uses Proprietary Funds	950	0	0	0	0	0	0	2,121	
Contractor - (Bldg Inspector - Progressive)	341	5,000	4,870	130	22,000	21,986	14	60,000	
Building Services Fund Expenditures Total		8,542	7,236	1,306	38,745	41,010	(2,265)	39% 106,500	

Town of Howey-in-the-Hills Financial Report for Period January 2025

Item 17.

WATER/SANITATION FUND

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Water/Sanitation Fund Revenues		Budget	Actual	Remaining	Budget	YTD Actual	Remaining	Annual Budget
State Grant - Water Supply System	334310	0	0	0	0	0	0	4,250,000
State Grant - Sewer	334351	0	0	0	0	0	0	254,501
Water Sales	343310	75,000	65,969	(9,031)	297,460	281,846	(15,614)	931,277
FEES- NEW CON	343350	0	0	0	0	0	0	522,900
Water Sys Improvement Fee	343410	10,000	10,464	464	39,690	41,800	2,111	120,000
Sanitation Revenue	343500	31,500	31,797	297	124,307	125,910	1,603	376,225
Sewer	343505	0	4	4	0	6	6	0
Waste Water, CDD	343515	10,000	12,186	2,186	39,844	48,237	8,393	120,000
Waste Water, Town	343525	8,800	10,747	1,947	34,215	42,191	7,976	106,000
Penalty Charges	343600	1,500	1,549	49	5,881	6,857	976	21,000
Tampering Fees	343620	0	0	0	0	1	1	0
Utility/Meter Fines	353100	0	0	0	0	0	0	4,000
Interest Earnings	361100	833	1,371	538	3,246	9,468	6,222	10,000
Miscellaneous Revenue	369900	1,000	1,680	680	4,000	6,923	2,923	12,000
Use Of Fund Balance	389900	0	0	0	0	0	0	84,834
Water/Sanitation Fund Revenues Total		138,633	135,767	(2,866)	548,644	563,240	14,597	8% 6,812,737

Water/Sanitation Fund Expenditures	533-534-535	Budget	Actual	Remaining	Budget	YTD Actual	Remaining	Annual Budget
Executive Salaries	110	16,868	16,606	262	75,907	74,980	927	219,295
Salaries	120	27,610	24,961	2,649	124,244	115,120	9,124	358,924
Overtime Wages	140	3,450	1,511	1,939	10,688	8,703	1,985	15,500
Fica	210	2,832	2,571	261	12,743	11,944	799	36,811
Medicare	211	662	601	61	2,979	2,793	186	8,609
ICMA Retirement Contribution	225	4,770	2,381	2,390	19,080	10,449	8,631	57,240
Life & Health Ins.	230	11,279	10,579	700	45,115	40,750	4,365	135,342
Workers' Compensation	240	2,364	0	2,364	6,916	4,727	2,188	9,455
Legal Fees	310	2,500	5,580	(3,080)	14,727	15,680	(953)	30,000
Town Planning/Engineering	316	1,667	600	1,067	5,601	2,300	3,301	20,000
Accounting & Auditing	320	1,425	0	1,425	2,850	0	2,850	14,250
Other Contractual Services	340	21,000	12,440	8,560	136,300	136,233	67	279,152
Software & Annual Maintenance	342	232	232	0	7,696	7,333	363	9,600
Travel & Per Diem	400	50	0	50	100	0	100	500
Telephone & Communications	410	725	528	197	2,020	1,975	45	5,103
Freight/Postage/Shipping	420	20	0	20	40	0	40	200
Utility Services	430	4,017	3,796	221	15,742	15,693	49	44,000
Rentals & Leases	440	200	0	200	578	378	200	1,500
Insurance	451	15,546	0	15,546	46,638	31,076	15,562	61,994
R & M - Equipment	460	4,500	0	4,500	9,000	527	8,473	45,000
R & M - Computer Maint	461	50	0	50	100	0	100	500
R & M - Building	462	500	0	500	1,000	0	1,000	5,000
R & M - Vehicles	463	810	0	810	1,720	156	1,564	8,100
Printing - General	470	10	0	10	20	0	20	100
Miscellaneous Expenses	490	5	0	5	10	0	10	50
Advertising	492	30	0	30	60	0	60	300
Office Supplies	510	100	0	100	200	0	200	1,000
Operating Supplies	520	19,241	3,568	15,673	59,122	18,883	40,239	230,890
Uniforms	523	150	0	150	300	175	125	150
Safety Equipment	524	40	0	40	80	0	80	400
Dues, Subscriptions, Licenses	540	80	0	80	160	0	160	800
Training/Education/Tuition	550	300	0	300	600	277	323	550
Cap Outlay - Wetland Monitoring	613	805	0	805	1,610	190	1,420	8,050
Cap Outlay - Improvements	630	0	0	0	0	0	0	10,000
Cap Outlay - Water Expansion/System Impr.	633	0	0	0	0	0	0	4,260,000
Debt Principal/loan	710	0	0	0	0	0	0	114,085
Debt Interest/loan	720	0	0	0	15,638	15,638	0	30,545
Other Non Operating Uses Proprietary Funds	950	0	0	0	0	0	0	6,156
Other Contractual Services	340	27,120	26,953	167	108,260	108,194	66	324,253
Utility Services	430	10,000	10,194	(194)	40,000	40,398	(398)	120,000
R & M - Equipment	460	28,278	0	28,278	56,556	0	56,556	339,334
Water/Sanitation Fund Expenditures Total		209,236	123,100	86,136	824,400	664,574	159,826	10% 6,812,738

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Lake-Sumter MPO Governing Board Agenda

Date | Time: February 26, 2025 | 2 PM

Lake~Sumter MPO - February 2025 MPO Governing Board Meeting

Please register for Lake~Sumter MPO - February 2025 MPO Governing Board Meeting on Feb 26, 2025, 2:00 PM EST at:

<https://attendee.gotowebinar.com/register/9027443905791551836>

After registering, you will receive a confirmation email containing information about joining the webinar.

2 p.m. Call to Order by the Chair

- A. Invocation / Pledge of Allegiance
- B. Proper Noticing
- C. Roll Call – Determination of Quorum
- D. Chair’s Announcements
- E. Proposed revisions to today’s Agenda

I. OPPORTUNITY FOR PUBLIC COMMENT *(on agenda or general comments)*

At this point in the meeting the Board will hear questions, comments, and concerns from the citizens. If the issue raised is not on today’s agenda, action will not be taken by the Board at this meeting. Questions may be answered by staff or referred for appropriate staff action. If further action is necessary, the item may be placed on a future Governing Board agenda. Public comment shall be limited to three minutes per person.

II. CONSENT AGENDA

Consent approval is requested of the following items:

- A. Consideration to approve, **December 11, 2024, MPO Governing Board Meeting Minutes.**
- B. Approval of Renewal of **Lake Sumter MPO Lease Agreement** @ 1300 Citizens Blvd., Suite 175 Leesburg, FL.
- C. Consideration to approve **Resolution 2025-2** Amending the FY 24/25 Budget to add 212,742. (added in December to UPWP but not budget).
- D. Authorization for the Chair to review and sign off on the Executive Directors time sheets and travel records for the first quarter of fiscal year 2025.
- E. **Consideration of Resolution 2025-01 Adopting the statewide performance measure targets for Safety PM1, Bridge and Pavement PM2, and System Performance and Freight Movement PM3.** Approval of the PM1 Safety targets as set by FDOT on August 31, 2024. As in prior years the statewide target for all five measures is set at zero. The DRAFT 2055 Florida Transportation Plan Performance Report is attached for your reference. FDOT adjusted the 2025 targets on October 1, 2024, for PM2 & PM3 and by March 30, 2025, MPOs must update their 2025 targets.

[DRAFT 2055 Florida Transportation Plan Performance Report](#)

Lake-Sumter MPO Governing Board Agenda

Date | Time: February 26, 2025 | 2 PM

III. ACTION ITEMS

- A. MSL, CPA Advisors for Auditing Services, will present the independent audit results performed for the fiscal year from July 1, 2023, through June 30, 2024. The audit is required as a condition of receiving federal funds. After review and approval, the audit documentation will be posted on the MPO website. Joel Knopp, MSL, will present the Independent Audit and Financial Statement.

**Audited Financial Statements for the year ended June 30, 2024, audited by MSL, P.A.
End of Audit Communications Letter to the Board**

Motion to accept the FY 2023/24 Independent Audit and Financial Statement.

- B. **Approval of Resolution 2025-3 Amending the 2025-2029 Transportation Improvement Program (TIP).** FDOT requests the Lake~Sumter MPO amend the 2025-2029 TIP adding project #430253-6 CR 466A. Project #430253-6 has received federal earmark funding, and a Project Development and Environment (PD&E) study phase has been added in FY 2025 and the Construction (CST) phase moved to FY 2026.

FDOT TIP Amendment Letter

Motion to Approve Resolution 2025-3 Amending the FY2025-2029 TIP

Roll Call Vote Required

- C. **2050 Long Range Transportation Plan (LRTP) -Phase 2 & DRAFT Public Involvement Plan (PIP) Approval**

The LRTP identifies transportation improvements necessary to maintain adequate mobility and to accommodate growth forecasted over the next twenty (25) years. The current LRTP (Transportation 2045) includes projects through the year 2045. The process includes innovative technical modeling and collaborative public engagement.

Public involvement during development of the LRTP is guided by an independent and focused PPP, though strategies and tactics are coordinated with this document to ensure overall continuity. As required by federal law, a formal public comment period is held prior to Board adoption, providing a structured avenue for public input.

DRAFT 2050 LRTP Public Involvement Plan

Motion to approve the 2050 LRTP PIP

IV. DISCUSSION ITEMS:

- A. **District 5 Tentative Five-Year Work Program Presentation**

Lake-Sumter MPO Governing Board Agenda

Date | Time: February 26, 2025 | 2 PM

The Five-Year Work Program is our plan for transportation system improvements programmed during the next five years. The Five-Year Work Program includes planning activities, preliminary engineering, right-of-way acquisition, construction and public transportation projects within Brevard, Flagler, Lake, Marion, Orange, Osceola, Seminole, Sumter, and Volusia counties planned by FDOT and the Florida Turnpike Enterprise. The Tentative Five-Year Work Program includes projects scheduled for Fiscal Years 2025/26 through 2029/30 (projects to be programmed July 1, 2025, through June 30, 2030). After the public comment period ends, the Tentative Work Program is reviewed by the Florida Legislature and the Governor and is then adopted by the State Secretary of Transportation on July 1, 2025.

[FDOT D5 Tentative Work Program Website](#)

[FDOT D5 Tentative Work Program Interactive Map](#)

[Lake County Summary 2026-2030](#)

[Sumter County Summary 2026-2030](#)

[Florida's Turnpike Enterprise Tentative Work Program](#)

[FDOT D5 Tentative Work Program Presentation](#)

B. 2025 List of Priority Projects (LOPP) – Timeline to Adoption June 2025

The Lake~Sumter MPO develops and approves its LOPP annually. Projects in the LOPP represent the highest-priority unfunded transportation improvements in the MPO's planning area that were not programmed during the following five-year period. The Florida Department of Transportation (FDOT) uses each MPO's LOPP to aid in their decisions as to which projects should be added to their Work Program each year. MPO staff and consultants will brief committee members on the LOPP development process and schedule, as well as provide a summary of the funding status of projects included on the 2024 LOPP.

[2025 LOPP Schedule](#)

C. Central Florida Safety Strategic Plan & Safety Summit - May 9th at Daytona International Speedway. Save the Date.

The Central Florida Safety Strategic Plan (CFSSP), a bold framework on how state and local communities will work together across Central Florida to address safety challenges on our roads. FDOT invites you to view and share the CFSSP with your partners, stakeholders, and communities. Reducing and eliminating severe injuries and fatalities in our region will require collaboration, teamwork, and partnerships across all agencies and stakeholders. Through this collaboration, the CFSSP was created.

[Central Florida Safety Strategic Plan](#)

Lake-Sumter MPO Governing Board Agenda

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Central Florida Safety Strategic Plan Website

D. Lake County Transit Development Plan 2025 Annual Progress Report

The State of Florida Public Transit Block Grant Program was enacted by the Florida Legislature to provide a stable funding source for public transit. The Block Grant Program requires public transit service providers to develop, adopt, and annually update a 10-year Transit Development Plan (TDP). Under legislation that became effective February 20, 2007, the TDP must undergo a Major Update every five years. In the interim years, an update is to be submitted in the form of a progress report on the 10-year implementation program of the TDP.

Each update must be submitted annually to the appropriate Florida Department of Transportation (FDOT) District Office by March 1st. This document serves as Lake County’s annual progress report for the second year of the TDP Major Update (FY 2023) and meets the TDP annual progress report requirement under Rule Chapter 14-73, Florida Administrative Code (FAC).

Lake County Transit Development Plan 2025 Annual Progress Report

V. REPORTS, PRESENTATIONS,

1. ***FDOT – US 301 Widening and Realignment Presentation***
2. ***FDOT Report – Chuck Koppennolle, FDOT MPO Liaison***
3. ***Lake County Transit Report – info only***

VI. BOARD MEMBER COMMENTS:

VII. ADJOURNMENT NEXT MEETING: APRIL 23, 2025 @ 2:00 P.M.

Pursuant to the provisions of Chapter 286, Florida Statutes, Section 286.0105, if any person decides to appeal any decision made by the above named board with respect to any matter considered at the meeting, he or she may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based. All interested citizens are welcome to attend. Persons with disabilities needing assistance to participate in any of the proceedings should contact (352) 315- 0170, 48 hours in advance of the meeting.



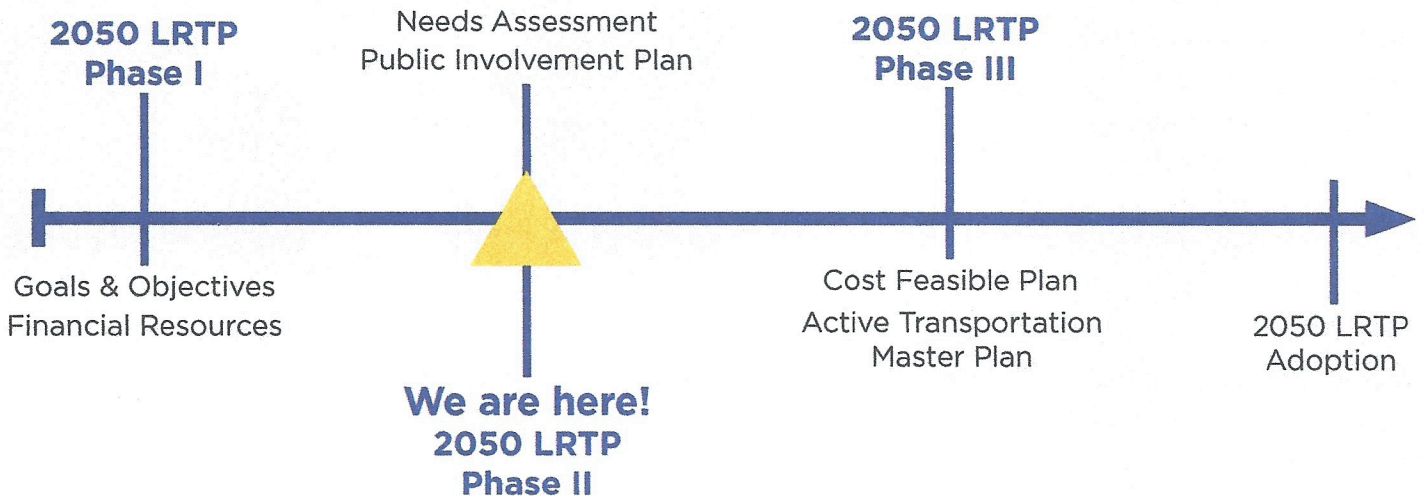
The Lake-Sumter MPO (LSMPO) **2050 Long Range Transportation Plan (LRTP)** is a planning document required by federal and state law that is updated every 5 years. This document reflects the transportation goals, objectives, and priorities of a region.

2050 Needs Assessment vs. Cost Feasible Plan

The LSMPO **Needs Assessment** highlights existing plans, policies, and reports containing transportation project needs throughout the region, as well as updating the 2045 LRTP Needs Assessment. Additionally, it gives the community an opportunity to discuss the transportation project needs and solutions for the region. These projects are not constrained by cost - they are idealistic in nature. The **Cost Feasible Plan** prioritizes as many transportation projects from the Needs Assessment as possible with cost constraints.

2050 Needs Assessment Categories

- Roadway & Transit
- Complete Streets
- Transportation Systems Management & Operations (TSM&O) & Intelligent Transportation Systems (ITS)
- Freight & Goods Movement
- Pedestrian, Bicycle, & Micromobility



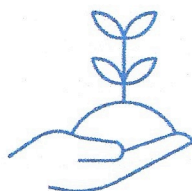
Project Contact Information

Mike Woods, michael.woods@lakesumtermo.com
Executive Director 352-315-0170



The Lake-Sumter MPO (LSMPO) **2050 Long Range Transportation Plan (LRTP)** is a planning document required by federal and state law that is updated every 5 years. This document reflects the transportation goals, objectives, and priorities of a region.

The **2050 LRTP Goals** include:



Preservation

Implementation

The **2050 Needs Assessment** is currently underway. The project team is updating and consolidating the transportation project needs within the Lake-Sumter region.

We need your help! Participate in the 2050 Needs Assessment by completing the Online ArcGIS survey. The survey can be found by scanning the QR code or following the link provided.

LSMPO 2050 LRTP Data Development & Needs

LSMPO 2045 Unfunded Needs List

Or Street	From	To	Improvement	Priority	Entity	County	Jurisdiction	Cost Est.
CR-44	SR-44	US 441	Widen to 4 Lanes	Tier 2	Lake	Lake	Non-State	125,181
Wellness Way	US 27	SR 429	New 4 Lanes	Tier 2	Lake	Lake	Non-State	33,200,000
Total: 38 Selection: 1								

Map Legend

- Entity: Lake/Sumter (green line), Lake (blue line), Sumter (red line), State (orange line)

Scan the QR Code



Or follow the link below to take the survey:

qr.fm/PswjDm