



Town Council Meeting

June 12, 2023 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/88376738894?pwd=bWNycnJ5ay8xT2RBTUdSaUZ0UDRXZz09>

Meeting ID: 883 7673 8894 | Passcode: 483459

AGENDA

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

ROLL CALL

Acknowledgement of Quorum

AGENDA APPROVAL/REVIEW

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 May 22, 2023 Town Council Meeting.
- 2.** Approval: **Declaration of 202 Marilyn Avenue as an Unsafe Structure**

PUBLIC HEARING (Town Council sitting as the Board of Adjustment)

- 3.** Consideration and Approval: **489 Avila Place - Pool Variance**
 - Mayor MacFarlane will convene Board of Adjustment
 - Town Planner will explain Variance Request
 - Mayor MacFarlane will open Public Comment for this item only.
 - Mayor MacFarlane will close Public Comment.
 - Mayor MacFarlane will ask for a Motion on Variance
 - Board of Adjustment Discussion
 - Roll Call Vote
 - Mayor MacFarlane will adjourn Board of Adjustment

OLD BUSINESS

NEW BUSINESS

- 4.** Presentation: **Review of Town Audit for FY22 (Curtis Binney presenting)**
- 5.** Consideration and Approval: **Solid Waste Collection Annual Rate Increase**
- 6.** Consideration and Approval: (First Reading) **Ordinance 2023-011 - Amendment to the Land Development Code (LDC) Referring to Chapter 9 Boards and Committees**
 - Mayor MacFarlane will read the Ordinance title
 - Town Planner will explain Ordinance 2023-011
 - Mayor MacFarlane will open Public Comment for this item only.
 - Mayor MacFarlane will close Public Comment.
 - Mayor MacFarlane will ask for a Motion on Ordinance 2023-011
 - Council Discussion
 - Roll Call Vote
- 7.** Consideration and Approval: **Resolution 2023-004 FRS Agreement**

DEPARTMENT REPORTS

- 8.** Town Hall
- 9.** Police Department
- 10.** Code Enforcement
- 11.** Public Works
- 12.** Library
- 13.** Parks & Recreation Advisory Board / Special Events
- 14.** Town Attorney
- 15.** Finance Supervisor
- 16.** Town Manager

COUNCIL MEMBER REPORTS

- 17.** Mayor Pro Tem Gallelli
- 18.** Councilor Lehning
- 19.** Councilor Miles
- 20.** Councilor Lannamañ
- 21.** Mayor MacFarlane

PUBLIC COMMENTS

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.

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: **Jun 12, 2023 06:00 PM Eastern Time (US and Canada)**

Join Zoom Meeting

<https://us06web.zoom.us/j/88376738894?pwd=bWNycnJ5ay8xT2RBTUdSaUZ0UDRXZz09>

Meeting ID: 883 7673 8894

Passcode: 483459

Dial by your location

+1 646 558 8656 US (New York)

+1 346 248 7799 US (Houston)

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Find your local number: <https://us06web.zoom.us/j/88376738894?pwd=bWNycnJ5ay8xT2RBTUdSaUZ0UDRXZz09>

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

May 22, 2023 at 6:00 PM

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

MINUTES

Mayor MacFarlane called the Town Council Meeting to order at 6:00 p.m. Mayor MacFarlane led the attendees in the Pledge of Allegiance to the Flag. Councilor Reneé Lannamañ delivered an invocation. Jim Steele, Lake County Poet Laureate, read an untitled poem.

ROLL CALL

Acknowledgement of Quorum

MEMBERS PRESENT:

Councilor Reneé Lannamañ | Councilor David Miles | Councilor George Lehning | Mayor Pro Tem Marie V. Gallelli | Mayor Martha MacFarlane

STAFF PRESENT:

Sean O'Keefe, Town Administrator | John Brock, Town Clerk | Tom Harowski, Town Planner (Zoom) | George Brown, Police Lieutenant | Tom Wilkes, Town Attorney (Zoom)

AGENDA APPROVAL/REVIEW

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

Voting

Yea: Councilor Lannamañ, Councilor Miles, Councilor Lehning, Mayor Pro Tem Gallelli, Mayor MacFarlane

Nay: None

CONSENT AGENDA

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1. The approval of the minutes and ratification and confirmation of all Town Council actions at the May 8, 2023 Town Council Meeting.

2. The approval of the minutes and ratification and confirmation of all Town Council actions at the May 2, 2023 Town Council Workshop Meeting.
3. Consideration and Approval: **Library Services - Amendment to the Agreement**

Motion made by Councilor Miles to approve the Consent Agenda; seconded by Councilor Lannamañ. Motion approved unanimously by voice vote.

Voting

Yea: Councilor Lannamañ, Councilor Miles, Councilor Lehning, Mayor Pro Tem Gallelli, Mayor MacFarlane

Nay: None

PUBLIC HEARING

None

OLD BUSINESS

None

NEW BUSINESS

4. Consideration and Approval: **Resolution 2023-003 Adoption of GSA Per Diem**

Mayor MacFarlane opened this item for public comment and, seeing no comment, Mayor MacFarlane closed public comment.

Motion made by Councilor Miles to approve Resolution 2023-003; Seconded by Councilor Lannamañ. Motion approved unanimously by roll-call vote.

Voting

Yea: Councilor Lannamañ, Councilor Miles, Councilor Lehning, Mayor Pro Tem Gallelli, Mayor MacFarlane

Nay: None

5. Presentation: **Presentation on Town Audit for FY22 (Curtis Binney presenting)**

Curtis Binney, Town Auditor, was unable to attend the meeting due to a family emergency.

Sean O'Keefe, Town Manager said that he would send all the Councilors a copy of the draft Annual Financial Report (AFR) that he had received.

Motion made by Councilor Lannamañ to table until next meeting; seconded by Mayor Pro Tem Gallelli. Motion approved unanimously by voice vote.

Voting

Yea: Councilor Lannamañ, Councilor Miles, Councilor Lehning, Mayor Pro Tem Gallelli, Mayor MacFarlane

Nay: None

6. Discussion: **Comprehensive Plan and Land Development Code**

Councilor Lehning stated that he is the one that asked for this item to be placed on the agenda with the purpose of setting the framework as to how the Land Development Code and the Comprehensive Plan would be reviewed. Councilor Lehning suggested that the Town Councilors and Planning and Zoning Board Members review those two documents, create their comments on them, and forward their comments to Town Planner, Tom Harowski, who will compile those comments together.

Councilor Lehning suggested, as an example, that developers should not be allowed to clear cut trees on a lot, that they should have to hire a tree surveyor and restrictions should be placed on what trees would be cut down.

The Town Council expressed to the Planning and Zoning Board that the joint Planning and Zoning Board / Town Council Meeting, which was scheduled for June 15th, should be cancelled and rescheduled later when both the Council and Board have had time to review the document and make comments.

Councilor Miles was concerned about Town Planner, Tom Harowski, editing his and other people's words.

Mayor Pro Tem Gallelli stated that she thought that Mr. Harowski was the appropriate person to send the comments to and that he was the appropriate person to compile them.

It was decided that June 15th was picked as the due date for submitting comments on the Town's Comprehensive Plan and Land Development Code. These comments would be submitted to the Town Planner, and he would compile them so that, at a future date, the Planning and Zoning Board and Town Council could come together and discuss them.

Councilor Lehning wants a way to know what the residents of the Town think about these items and suggested a survey should be sent out to residents, perhaps in the water bills. Mayor MacFarlane explained that, when this was done in the past, there was not a good return on the surveys. Mayor MacFarlane suggested that maybe the Town should canvass the residents door-to-door.

Councilor Lannamañ stated that what she has been hearing from residents was that they were concerned with lot sizes and what types of homes will be built. Councilor Lannamañ stated that she believed the minimum lot size for the Town should be 75' by 120' lots.

Mayor MacFarlane stated that the primary issue she hears from residents is the property tax rate and how it can be lowered.

Councilor Miles suggested that the Town Manager needs to inform the Planning and Zoning Board that they need to have their comments of the LDC and Comprehensive Plan submitted to the Town Planner on June 15th.

Councilor Miles stated that he was concerned with the size of the lots, but also with the size of the house and the allowed impervious area.

Mayor MacFarlane stated that she would create a form to simplify the submission of comments on the documents. She would then forward this to the Town Clerk, who would then forward it out to the Town Council and Planning and Zoning Board.

Councilor Miles pointed out that there are errors in the Comprehensive Plan. As an example, in Chapter 8 of the Comprehensive Plan, on page 18, it mentions a Wastewater Impact Fee that the Town no longer collects.

Mayor MacFarlane opened Public Comment for this item only.

Peter Tuite, 300 E Croton Way – Mr. Tuite stated that he had reviewed the Comprehensive Plan and that he thought the maps included in the plan were too small. Mr. Tuite thinks that Mr. Harowski doesn't listen to or know what Howey-in-the-Hills residents want. Mr. Tuite does not like the book Strong Towns and does not agree with it. Mr. Tuite thinks the Town wants a minimum lot size of 100' by 120'. Mr. Tuite thinks that the Town should hire a new planning consultant.

Eric Gunesch, 448 Avila Pl. – Mr. Gunesch stated that he had recently moved into the Town from Lake Nona. Mr. Gunesch said that he felt the recent joint Planning and Zoning Board / Town Council Workshop was a fiasco. He said that he believed that the Town would need to expand, needed more commercial development, and would need its own wastewater treatment plant. Mr. Gunesch said that he wanted the Town to preserve the rural feeling of Howey.

Wendy Zermeno, 25896 Bloomfield Ave., Howey-in-the-Hills (unincorporated Lake County) – Mrs. Zermeno thinks that surveying the residents is a good idea.

Frances O'Keefe Wagler, 409 W Central Ave - Mrs. Wagler wanted to know if other people, aside from just Planning and Zoning Board members and Town Councilors, could submit suggestions.

DEPARTMENT REPORTS

7. Town Manager

Sean O'Keefe, Town Manager, stated that an update to the Tree Ordinance would be going before Planning and Zoning in June. Mr. O'Keefe reminded everyone that the Memorial Day ceremony would be taking place on May 29th. Mr. O'Keefe also explained that the Cedar Creek developers would be having a Community Meeting at the library to discuss their proposed project on Tuesday June 27th at 6 p.m.

COUNCIL MEMBER REPORTS

8. Mayor Pro Tem Gallelli

Mayor Pro Tem Gallelli asked again about the Town Audit and Mr. O'Keefe reiterated that he would send out the draft AFR to all the Town Councilors.

Mayor Pro Tem Gallelli asked about the status of the Citrus Avenue right-of-way (ROW). Mr. O'Keefe explained that the request has been submitted to Lake County for them to give the Town the ROW on Citrus Avenue.

Mayor Pro Tem Gallelli asked about the proposed changes to the Grid Street requirement in the Comprehensive Plan. Town Clerk, John Brock, explained that the requested amendment to the Comprehensive Plan had been transmitted to DEO and he would check on its status.

Mayor Pro Tem Gallelli stated that she hoped the next joint Planning and Zoning Board / Town Council meeting would have a greater level of decorum.

9. Councilor Lehning

Councilor Lehning asked about the status of the Dixie Drive project. Mr. O'Keefe status there was not an update on the status and would check with the Public Works Director for an update.

10. Councilor Miles

Councilor Miles explained that he had completed two meetings with the Town Manager and Town Attorney about wastewater. Councilor Miles stated that he has come to the conclusion that the Beucher family has legally excluded anyone but the family and their designated representatives from running the Central Lake CDD. Councilor Miles stated that they have asked the Beucher family if they are interested in selling the Central Lake CDD and the Beuchers have said no.

Councilor Miles stated that he has had discussions about locations the Town could purchase land and build its own wastewater treatment plant. Councilor Miles stated that he has asked the Town Manager to speak with the other Town Councilors individually, about specific locations and the cost to purchase the land.

Councilman Miles stated that the Town should add a Wastewater impact fee for all future development.

11. Councilor Lannamañ

Councilor Lannamañ stated that she was disappointed in the lack of decorum shown during the recent joint Planning and Zoning Board / Town Council workshop. Councilor Lannamañ stated that the Town Council should consider that they are planning the Town not just for the current generation, but for future generations. Councilor Lannamañ wants a safe and sustainable town.

12. Mayor MacFarlane

Mayor MacFarlane stated that she thought the Town should have wastewater, road, and stormwater impact fees.

Mayor MacFarlane suggested that Town Councilors should pay close attention to proposed rezoning of a parcel to commercial that would be going through the Planning and Zoning Board soon.

Mayor MacFarlane asked about the status of Lake County Fire Department purchasing a parcel of land from the Town. Mr. O'Keefe stated that there was no update, but it did not seem like a priority for the county.

Mayor MacFarlane asked if the Lake County School Board purchased a parcel in the Lake Hills development. It was determined that the School Board did purchase the parcel in question.

Mayor MacFarlane asked about if the Town was allowed to make broad changes to the Comprehensive Plan and LDC as has been proposed and that the Town should consult with the Town Attorney.

Mayor MacFarlane stated that the Town Council would need to complete an annual review of the Town Manager and that it should have been completed in April. Mayor MacFarlane stated that she would send out the document to be used when reviewing the Town Manager and that she would find out who the Town Councilors should send the completed document back to.

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Peter Tuite, 300 E Croton Way – Mr. Tuite stated that he agreed with Councilor Miles that the Central Lake CDD was ridiculous. Mr. Tuite stated he had gone to the Water District website and searched for CUP applications and had seen three pending applications (one from Central Lake CDD, one from the Citrus Plant, and one from the Town).

Banks Helfrich, 9100 Sam's Lake Rd, Clermont, FL – Mr. Helfrich told a story about brothers.

Eric Gunesch, 448 Avila Pl. – Mr. Gunesch spoke about the Town focusing on future generation and that he would send suggestions to office@howey.org.

Councilor Miles then asked about the 663 Avila Place property (which had previously had sewage backing up problems). Town Manager, Sean O’Keefe stated that Public Works Director and the Building Official would both be reviewing the property.

Councilor Miles wanted the Town Attorney to research if the Town can require the seller to give notice to new potential buyers about the sewage issues the property had undergone. Tom Wilkes, Town Attorney, stated that Florida law would already require the seller to disclose issues with the house.

ADJOURNMENT

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

The Meeting adjourned at 7:47 p.m. | **Attendees: 31**

Mayor Martha MacFarlane

ATTEST:

John Brock, Town Clerk



Town Council Meeting

May 22, 2023 at 6:00 PM

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

Mayor MacFarlane called the Town Council Meeting to order at 6:00 p.m.
Mayor MacFarlane led the attendees in the Pledge of Allegiance to the Flag.
Councilor Reneé Lannamañ delivered an invocation.
Jim Steele, Lake County Poet Laureate, read an untitled poem.

ROLL CALL

Acknowledgement of Quorum

MEMBERS PRESENT:

Councilor Reneé Lannamañ | Councilor David Miles | Councilor George Lehning | Mayor Pro Tem Marie V. Gallelli | Mayor Martha MacFarlane

STAFF PRESENT:

Sean O'Keefe, Town Administrator | John Brock, Town Clerk | Tom Harowski, Town Planner (Zoom) | George Brown, Police Lieutenant | Tom Wilkes, Town Attorney (Zoom)

AGENDA APPROVAL/REVIEW

**Motion made by Councilor Lannamañ to approve the meeting's agenda; seconded by Councilor Miles.
Motion approved unanimously by voice vote.**

Voting

Yea: Councilor Lannamañ, Councilor Miles, Councilor Lehning, Mayor Pro Tem Gallelli, Mayor MacFarlane
Nay: None

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- 2. The approval of the minutes and ratification and confirmation of all Town Council actions at the May 2, 2023 Town Council Workshop Meeting.
- 3. Consideration and Approval: **Library Services - Amendment to the Agreement**

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Voting

Yea: Councilor Lannamañ, Councilor Miles, Councilor Lehning, Mayor Pro Tem Gallelli, Mayor MacFarlane
Nay: None

PUBLIC HEARING

None

OLD BUSINESS

None

NEW BUSINESS

- 4. Consideration and Approval: **Resolution 2023-003 Adoption of GSA Per Diem**

Mayor MacFarlane opened this item for public comment and, seeing no comment, Mayor MacFarlane closed public comment.

Motion made by Councilor Miles to approve Resolution 2023-003; Seconded by Councilor Lannamañ. Motion approved unanimously by roll-call vote.

Voting

Yea: Councilor Lannamañ, Councilor Miles, Councilor Lehning, Mayor Pro Tem Gallelli, Mayor MacFarlane
Nay: None

- 5. Presentation: **Presentation on Town Audit for FY22 (Curtis Binney presenting)**

Curtis Binney, Town Auditor, was unable to attend the meeting due to a family emergency.

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ADJOURNMENT

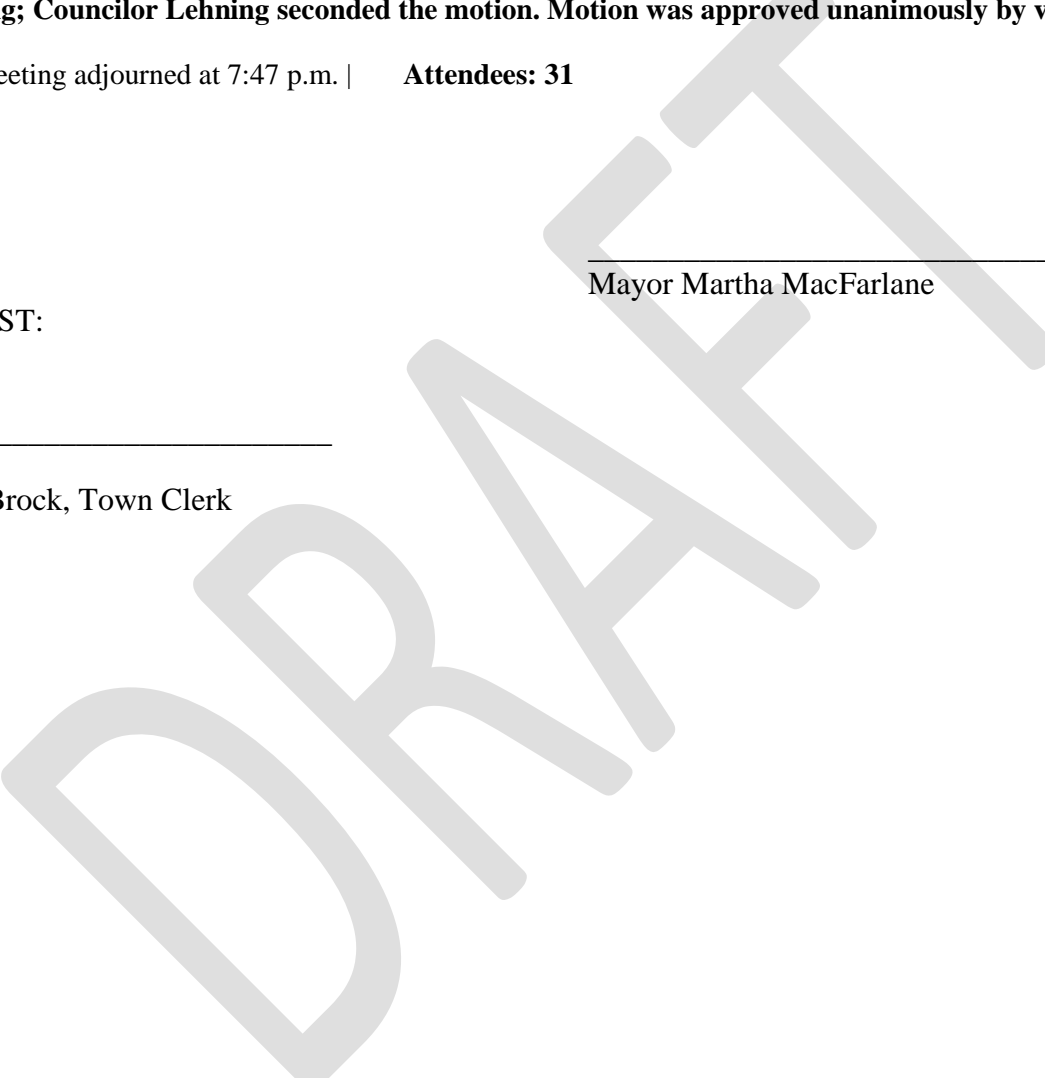
There being no further business to discuss, a motion was made by Councilor Lannamañ to adjourn the meeting; Councilor Lehning seconded the motion. Motion was approved unanimously by voice vote.

The Meeting adjourned at 7:47 p.m. | **Attendees: 31**

Mayor Martha MacFarlane

ATTEST:

John Brock, Town Clerk





Date: June 8, 2023
To: Town Council
From: Azure Botts, Code Enforcement
Re: Declaration of 202 Marilyn Ave as Unsafe Structure

Objective:

Request an approval from the Town Council to proceed with action to ensure structural safety.

Summary:

Code Enforcement case number CE-22-09-0240, addressing the unpermitted repairs of a roof, located at 202 Marilyn Ave.:

Digital pictures were obtained from the tenant, showing the roof damage caused by a tree that fell through. Code Officer Azure Botts and Building Official Shane Gerwig thoroughly examined the provided pictures. Building Official Gerwig confirmed that the repairs required a building permit along with engineer drawings to ensure compliance.

Despite multiple attempts, there has been no success in persuading the property owners to voluntarily address the violations. Consequently, no permits have been obtained, and there has been a lack of communication from the property owners.

At this point, Code of Ordinances Chapter 66, Section 66-2 requires Town Council to declare structure unsafe in order for Code Enforcement and Building Official to ensure abatement of the violation(s).

Fiscal Impact:

There is no fiscal impact.

Staff Recommendation:

Town staff recommend that the Town Council declares the structure at 202 Marilyn Ave to be unsafe.

Footnotes:

--- (1) ---

Cross reference— *Penalties for offenses, ch. 30, art I; building construction, ch. 61; fire prevention, ch. 92; property maintenance, ch. 127.*

Sec. 66-1. - Certain buildings considered unsafe; abatement or demolition required.

Any building or structure which is unsafe, unsanitary or not provided with adequate egress or which constitutes a fire hazard or is otherwise dangerous to human life or which, in relation to its existing use, constitutes a hazard to safety or health by reason of inadequate maintenance, dilapidation, obsolescence or abandonment is considered to be an unsafe building. All unsafe buildings are hereby declared illegal and shall be abated by repair and rehabilitation or by demolition in accordance with the procedure set forth in this chapter.

(Ord. No. 117, 2-10-75; Code 1975, ch. 5, art. III)

Sec. 66-2. - Notice to owner; contents of notice.

Whenever the Town Council shall find any building or structure or portion thereof to be unsafe, as defined in this chapter, the Council shall, in accordance with established procedure for legal notices, give the owner, agent or person in control of such building or structure written notice stating the defects thereof. The notice shall require the owner within a stated time either to complete specified repairs or improvements or to demolish and remove the building or structure or portion thereof. If necessary, such notice shall also require the building, structure or portion thereof to be vacated forthwith and not reoccupied until the specified repairs and improvements are completed, inspected and approved by the Town Council or its duly constituted agent.

(Ord. No. 117, 2-10-75; Code 1975, ch. 5, art. III)

Sec. 66-3. - Notice to be posted on building; contents of notice; prohibited acts.

The Town Council shall cause to be posted at each entrance to any unsafe building a notice stating: "This building is unsafe, and its use or occupancy has been prohibited by the Town Council." Such notice shall remain posted until the required repairs are made or demolition is completed. It shall be unlawful for any person to remove such notice without written permission of the Town Council or for any person to enter the building except for the purpose of making the required repairs or of demolishing the same.

(Ord. No. 117, 2-10-75; Code 1975, ch. 5, art. III)

Item 2.

Sec. 66-4. - Appeals from decision of Town Council.

The owner, agent or person in control of an unsafe building shall have the right, except in cases of emergency, to appeal from the decision of the Town Council by asking for a rehearing of the same, and the Town Council shall, upon a valid request, specify a time and place for a rehearing, and, if the Town Council shall reaffirm its previous stand, then in that event the owner, agent or person in control of the unsafe building shall have the right to pursue his legal course of action through a court of competent jurisdiction.

(Ord. No. 117, 2-10-75; Code 1975, ch. 5, art. III)

Sec. 66-5. - Action by town upon failure of owner to act.

In case the owner, agent or person in control of an unsafe building cannot be found within the stated time limit or if such owner, agent or person in control shall fail, neglect or refuse to comply with the notice to repair or rehabilitate or to demolish and remove said building or structure or portion thereof, the Town Council, after having ascertained the cost, shall cause such building or structure or portion thereof to be demolished, secured or required to remain vacant.

(Ord. No. 117, 2-10-75; Code 1975, ch. 5, art. III)

Sec. 66-6. - Emergency cases.

The decision of the Town Council with respect to unsafe buildings shall be final in cases of emergency which, in its opinion, involve imminent danger to human life or health. The Town Council shall promptly cause such building, structure or portion thereof to be made safe or removed. For this purpose, the Town Council, or its duly constituted agent, may at once enter the structure or land on which the structure stands or on abutting land or structures, with such assistance and at such cost as it may deem necessary. The Town Council may vacate adjacent structures and protect the public by erection of an appropriate fence or such other means as may be necessary and for this purpose may close a public or private way.

(Ord. No. 117, 2-10-75; Code 1975, ch. 5, art. III)

Sec. 66-7. - Collection of costs incurred by town.

Costs incurred by the town under sections 66-5 and 66-6 shall be charged to the owner of the premises involved and shall be collected in the manner provided by law.

(Ord. No. 117, 2-10-75; Code 1975, ch. 5, art. III)



Item 2.

Jul 28, 2022, 6:31 PM





Item 2.



Item 2.





TMHConsulting@cfl.rr.com
 97 N. Saint Andrews Dr.
 Ormond Beach, FL 32174
 PH: 386.316.8426

MEMORANDUM

TO: Howey-in-the-Hills Town Council
CC: J. Brock, Town Clerk
FROM: Thomas Harowski, AICP, Planning Consultant
SUBJECT: 489 Avila Place Variance Request
DATE: June 8, 2023

The applicant is requesting relief from the requirement that swimming pools and pool decks be set back ten (10) feet from rear property lines (Section 5.01.08 B). The applicant has submitted a statement explaining why the requested variance is needed and how the variance is justified. The applicant is seeking a variance of 4.5 feet to allow the pool and pool deck to extend within 5.5 feet of the rear property line.

The Planning Board reviewed this application at their regular meeting of May 25, 2023. There was extensive discussion about the proposed variance and the opportunity to modify the proposed pool to avoid the need for a variance entirely or reduce the amount of the variance if granted. The applicants participated in the discussion stressing their desire to have a larger pool and deck area than has been considered in past variance applications. After extensive discussion the Planning Board considered a motion to recommend the variance as requested by the applicant. The motion failed on a three-to-three vote and no other action was taken.

The subject property is located within the Talichet Subdivision located off South Florida Avenue, and the house is a newly constructed residential unit. Avila Way is a loop street that runs through the length of the subdivision. The subject property is located on the interior of the loop closed end with the subject property having a house on each side of the property and two lots abutting the property to the rear. The applicant has submitted a survey showing the lot and position of the existing house on the property. The survey shows a five-foot drainage and utility easement extending across the full width of the rear property line. The applicant submitted a proposed design for the pool and pool deck with the application form showing a portion of the pool and pool deck extending into the required rear yard setback by 4.5 feet at the deepest penetration. The plans as submitted address several questions and conditions considered with past variance applications.

- The variance request of 4.5 feet preserves the full width of the drainage and utility easement that runs across the rear of the parcel.

- The plan addresses the property's impervious surface by including a one-foot-deep swale area in the side yard to accommodate a little over 101 cubic feet of run-off. The engineer's calculations are provided as evidence that the property will not contribute more than the 50-percent impervious area runoff to the subdivisions stormwater management system.
- Other similar variance applications have included a condition that no fill or other obstruction be placed in the easement area. The plan shows the extent of construction as falling outside of the easement area, but the Council may wish to emphasize this need with a condition should the variance be granted.
- Other similar variance applications have addressed the requirement for a minimum of three shade trees be provided on the subject parcel. During the Planning Board hearing the applicants testified regarding their intent to comply with this requirement, and again the Council may wish to include a condition regarding trees.

The land development regulations set out a series of criteria to evaluate requests for variances in Section 4.13.04. These criteria are listed below:

4.13.01 Standards in Granting a Variance

The Board of Adjustment may authorize a variance from the terms of this LDC as will not be contrary to the public interest where, owing to special conditions, a literal enforcement of the provisions of this Code will result in unnecessary and undue hardship. In authorizing a variance from the terms of this LDC, the Board of Adjustment shall find:

- A. That special conditions and circumstances exist which are peculiar to the land, structure or building involved, and which are not applicable to other lands, structures, or buildings in the same zoning district,
- B. That the special conditions and circumstances do not result from the actions of the applicant,
- C. That literal interpretation of the provisions of this LDC would deprive the applicant of rights commonly enjoyed by other properties in the same zoning district under the terms of this LDC and would work unnecessary and undue hardship on the applicant,
- D. That the variance created is the minimum variance that will make possible the reasonable use of the land, building or structure, and
- E. That the granting of the variance will be in harmony with the general intent and purpose of this LDC and that such variance will not be injurious to the area involved or otherwise detrimental to the public welfare.
- F. In granting any variance, the Board of Adjustment may prescribe appropriate conditions and safeguards in conformity with this LDC. Violation of such conditions and safeguards, when made a part of the terms under which the variance is granted, shall be deemed a violation of this LDC.

Summary

Technically the request does not meet all of the criteria for approval of the requested variance (refer to the staff report to the Planning Board for details), however, construction of the pool and deck as proposed is in harmony with the use of the property as a single-family home and with the neighborhood in general. As noted above, the Planning Board deadlocked on a motion to approve the variance. In order to recommend the variance, the Council needs to find that there is a sufficient condition applicable to this property that would deny the applicant a right typically available to other similar properties.



TMHConsulting@cfl.rr.com
97 N. Saint Andrews Dr.
Ormond Beach, FL 32174
PH: 386.316.8426

MEMORANDUM

TO: Howey-in-the-Hills Planning Board
CC: J. Brock, Town Clerk
FROM: Thomas Harowski, AICP, Planning Consultant
SUBJECT: 489 Avila Place Swimming Pool Variance
DATE: May 5, 2023

The Town has received an application for a variance from the rear yard setback for a swimming pool to allow a pool to be constructed within five feet of the rear property line. This is another case in a series of requests arising from the Talichet subdivision. The primary cause of the recent series of variance requests is that the rear yard setbacks for principal structures are smaller than other neighborhoods and zoning classifications, and the home builder has chosen house designs that extend the house to the rear setback line. As a consequence, homeowners desiring to add swimming pools as a later addition get squeezed when trying to accommodate a pool and pool deck area. This condition has led to the requests for variance from the setback for pools.

Please note that the Town has addressed this issue for future developments. As an example, the approved plans for the Watermark development include larger rear yard setbacks specifically to allow more room for swimming pools and other rear yard activities. The Town's standard zoning classifications also have larger rear yard setbacks, so the problem is less likely to occur there. Venezia South has the same setbacks as Talichet, but the swimming pool issue has been less significant there, likely because the house models chosen in Venezia leave more rear yard room. The worst of the problem appears confined to Talichet. There is no effective way to address the issue legislatively, so the Town has used the variance process to seek an equitable outcome for the property owners.

In the case at hand the applicant has provided a survey of the property locating the proposed pool on the survey. The plan shows a 14-foot-wide pool with a spa area in the middle of the pool. The deck area on the rear side of the pool is not clearly noted on the survey and plan. The deck area from the house to the end of the pool deck is 25 feet including the area proposed for the variance. If the requested 4.5-foot variance is not granted, the pool deck area would shrink to 20.5 feet from the house. As with most of the home models presented for variance, there is a bay window that projects on one side of the unit. If the variance is not granted, the site would have 6.5 feet of available area to be allocated to deck usage. The Board can consider whether the remaining deck space is sufficient for safety and general daily use. In other recent cases considered by

the Board, the survey showed a drainage swale along the rear five feet of the lot. The survey in this case also shows a five-foot drainage and utility easement.

The applicant submitted an impervious surface area calculation based on the proposed plan which shows the ISR exceeds 50% which is the maximum ISR allowed for Talichet. The applicant is proposing to construct a small swale in the side yard to provide additional stormwater storage to compensate for the excessive ISR area.

It appears that there is an opportunity to modify the pool design that could reduce or eliminate the need for the variance. Shifting the pool toward one of the side property lines and placement of the proposed spa at the end of the pool rather than in the middle would allow for more usable deck area between the rear of the house and the edge of the pool. Narrowing the pool width to 12-feet would provide an additional two feet of potential deck area. A pool width of 12 feet is the same as has been proposed by several other pools that have recently sought a variance. (464 Avila is 12-feet, 469 Avila is 11 feet, and 414 Amola is 11.5 feet.) If these changes were made it might be possible to provide a pool, spa, and deck area within the allowable building area, or at worst reduce the potential variance request.

The land development code provides a series of standards that are used to judge the approval of a variance. The standards are listed below with a commentary on each.

- A. That special conditions and circumstances exist which are peculiar to the land, structure or building involved, and which are not applicable to other lands, structures, or buildings in the same zoning district,

The conditions evident in this application are similar to other cases and properties in the Talichet Subdivision. The home builder has chosen to build units to the rear setback line, leaving less room for typical accessory uses and structures like swimming pools.

- B. That the special conditions and circumstances do not result from the actions of the applicant,

We do not know if the applicant selected the model for home built on the lot or whether the applicant chose a home already constructed. The resultant condition generating the variance request results from the lesser rear setback requirement and the choice to build the home to the maximum rear setback.

- C. That literal interpretation of the provisions of this LDC would deprive the applicant of rights commonly enjoyed by other properties in the same zoning district under the terms of this LDC and would work unnecessary and undue hardship on the applicant,

The Board can make a determination if the available deck area is sufficient for safety around the pool. The subject property does have portions of two lots that abut the rear property line.

- D. That the variance created is the minimum variance that will make possible the reasonable use of the land, building or structure, and

Should the Board recommend a variance, the recommendation should be for the minimum area needed. As a basic rule no incursion should be allowed in the five-foot drainage and utility easement at the rear of the lot. Any additional distance to the rear of the structure that can be preserved will help prevent impacts to the easement area.

In order to determine the minimum necessary variance, the Board may wish to ask the applicant to provide a revised pool and deck layout based on the staff comments offered above.

- E. That the granting of the variance will be in harmony with the general intent and purpose of this LDC and that such variance will not be injurious to the area involved or otherwise detrimental to the public welfare.

It is common for single-family homes to include a swimming pool for family recreation. In this case there are portions of two lots that abut the rear property line of the applicant. As discussed, the issue generating the variance has arisen several times in this subdivision.

- F. In granting any variance, the Board of Adjustment may prescribe appropriate conditions and safeguards in conformity with this LDC. Violation of such conditions and safeguards, when made a part of the terms under which the variance is granted, shall be deemed a violation of this LDC.

Should the Board recommend a variance a condition should be included in the recommendation that no disturbance is allowed in the five-foot easement area including any fill placed in the easement area.

Summary

In order to recommend the variance, the Board needs to find that there is a sufficient condition applicable to this property that would deny the applicant a right typically available to other similar properties. In considering the proposed variance, the Board may wish to request the applicant revise the plan or otherwise provide a specific determination of the minimum area needed for the variance. The Board should also condition the recommendation that no disturbance of the drainage and utility easement be allowed. As a final condition, the Board should note that construction of a swimming pool either with or without a variance does not relieve the applicant of the responsibility to retain three shade trees on the property.



VARIANCE APPLICATION

Howey-in-the-Hills

PLEASE PRINT LEGIBLY

Property Owner (if there are multiple owners, please provide all the information on the attached ownership list): Crystal Costello

Property Owner's Contact Information (If multiple owners, please provide mailing address, daytime phone, and fax and/or email for each owner):

First Owner: Crystal Costello

Mailing Address: 489 Avila Place Howey In The Hills, FL. 34737

Daytime Phone: 407-919-4121

Fax and/or Email: ableroofingco@gmail.com

Second Owner: Tony Costello

Mailing Address: 489 Avila Place Howey In The Hills, FL. 34737

Daytime Phone: 407-919-4121

Fax and/or Email: ableroofingco@gmail.com

If more than two owners, please attach additional information.

Applicant (If different from owner): _____

Mailing Address: _____

Daytime Phone: _____

Fax and/or Email: _____

If the Applicant does not own the property, or is not the sole owner, please complete the Authorized Agent Affidavit form, attached.

If the Applicant is Not the Owner of the Property, is the Applicant:

_____ A Tenant

_____ An Authorized Agent for the Owner

_____ Other (please explain): _____

Property's Physical Address: 489 Avila Place Howey In The Hills, FL. 34737

The attached Verified Legal Description Form must also be completed as part of the application.

A survey of the property, showing all current improvements on the site, to scale, is required as part of the application submittal. The survey can be no larger than 11" X 17" in size.

An additional copy of the survey or a site plan drawn to scale should be included as part of the application which specifically shows any improvements that are being requested as part of the variance. Again, this site plan can be no larger than 11" X 17" in size.

26-20-25-0010-000-05300

Property Information: Tax Parcel ID: _____ Alt Key #: 3922846

Please identify below the current land uses located on the site and all adjacent properties. For example, land uses would be identified as single family home, office, grocery store, etc.

Subject Site: Single family home

Adjacent property to the North: 459 Avila Place Howey In The Hills, FL. 34737

Adjacent property to the South: 488 Avila Place Howey In The Hills, FL. 34737

Adjacent property to the East: 485 Avila Place Howey In The Hills, FL. 34737

Adjacent property to the West: 493 Avila Place Howey In The Hills, FL. 34737

Does the property currently have:

- Town Water: x YES NO
- Central Sewer: x YES NO
- Potable Water Well: YES NO
- Septic Tank: YES NO

How long has the current owner owned the property? October 2022

Please attach property tax records or other documentation to verify how long the current owner has owned the property.

What specific Code requirement is the applicant seeking a variance from?

LDC Sec. 5.01.08.F.3

Property rear setback of 10ft

What, in the applicant's point of view, are the specific special conditions or circumstances that exist on the property?

A rear property setback of 5ft in needed to build a medium size pool and deck
to accommodate our family's needs while keeping most of the pool far enough away from
the house giving us better use of the deck area.

What, in the applicant's point of view, is the unnecessary and undue hardship that exists to provide justification for the variance?

The extra 5 ft is needed to get the best use of our back yard for a pool large enough to
swim in and will be worth the large investment for our family.



Ownership List

(must be completed by all owners)

Owner's Name: Crystal Costello
Ownership Interest: _____
Mailing Address: 489 Avila Pl
Howey in The Hill, Fl 34737
Legal Description: TALICHE AT VENEZIA NORTH PB77
PG 78-81 LOT 53 ORB 6047 PG 1067

[Signature]
Signature

4-26-23
Date

The foregoing instrument was acknowledged before me on 4/26/2023 by Crystal Costello who is personally known to me or has presented FL Drivers License as identification and who did or did not take an oath.

BRIANNA M PINO
NOTARY PUBLIC - STATE OF FLORIDA
COMMISSION # HH 3866
My Commission Expires May 26, 2024

[Signature]

BRIANNA M PINO
NOTARY PUBLIC - STATE OF FLORIDA
COMMISSION # HH 3866
My Commission Expires May 26, 2024

Seal

Notary Public

Owner's Name: _____
Ownership Interest: _____
Mailing Address: _____
Legal Description: _____

Signature

Date

The foregoing instrument was acknowledged before me on _____ by _____ who is personally known to me or has presented _____ as identification and who did _____ or did _____ not take an oath.

Notary Public

Seal

MULTIPLE COPIES OF THIS FORM MAY BE MADE AND ATTACHED AS NECESSARY.

The applicant should provide any additional information that may be helpful to the Town in rendering a decision on the requested variance.

Kura Design Pools Contracted
EGL ENGINEERING to Calculate and design
V-Shaped Drainage Swale which will be
Constructed to the right side of The Pool
deck to maintain the impervious requirement
of 50%. please see attached Survey From EGL.

Additional information may be necessary. The applicant is required to provide a daytime telephone number where he/she can be reached.

The applicant is required to provide the names and mailing addresses of all property owners within 300 feet of the subject property, in the form of mailing labels. Three (3) sets of labels are required. These names and addresses may be obtained from the Lake County Property Appraiser's Office.

The Town will also provide a sign which must be posted on the subject property, visible from the adjacent right-of-way or road access. The sign must be posted at least one week prior to the Planning and Zoning Board meeting where this application will be on the agenda and the sign must remain posted until the Town Council public hearing.

A \$400 application fee is due and payable at the time this application is submitted to the Town. In addition to this application fee, a \$1,000 review deposit is required. By signing this application, the applicant acknowledges that the \$400 application fee covers advertising costs, mailings, and the time spent on the application by the Town Clerk. The applicant also acknowledges by his/her signature below that he/she understands he or she will be responsible for any additional costs that the Town incurs as a result of having Town consultants review the application. Once those additional costs are paid by the applicant, the Town will return the balance of the \$1,000 review deposit to the applicant. By signing this application, the applicant also acknowledges that he/she understands that variances expire if not acted upon within the timeframes outlined in the Town's Land Development Regulations.

Witnesses:

Applicant:

[Signature]
Signature

Kim Bottrig
Print Name

[Signature]
Signature

Crystal Costello
Print Name

[Signature]
Signature

Brianna M. Pino
Print Name

Please hand deliver completed application and fee to:

Town Clerk
Town of Howey in the Hills
101 N. Palm Avenue
Howey in the Hills, FL 34737

Please make application fee and review deposit checks payable to the Town of Howey in the Hills.

The Town Clerk may be reached at 352-324-2290 or by visiting Town Hall during normal business hours.

FOR TOWN CLERK OFFICE USE ONLY

Date Received: 4/26/2023

- 3 sets of labels attached?
- current survey attached?
- site plan attached showing proposed improvements?
- verified legal description form attached?
- authorized agent affidavit attached?
- ownership list attached?

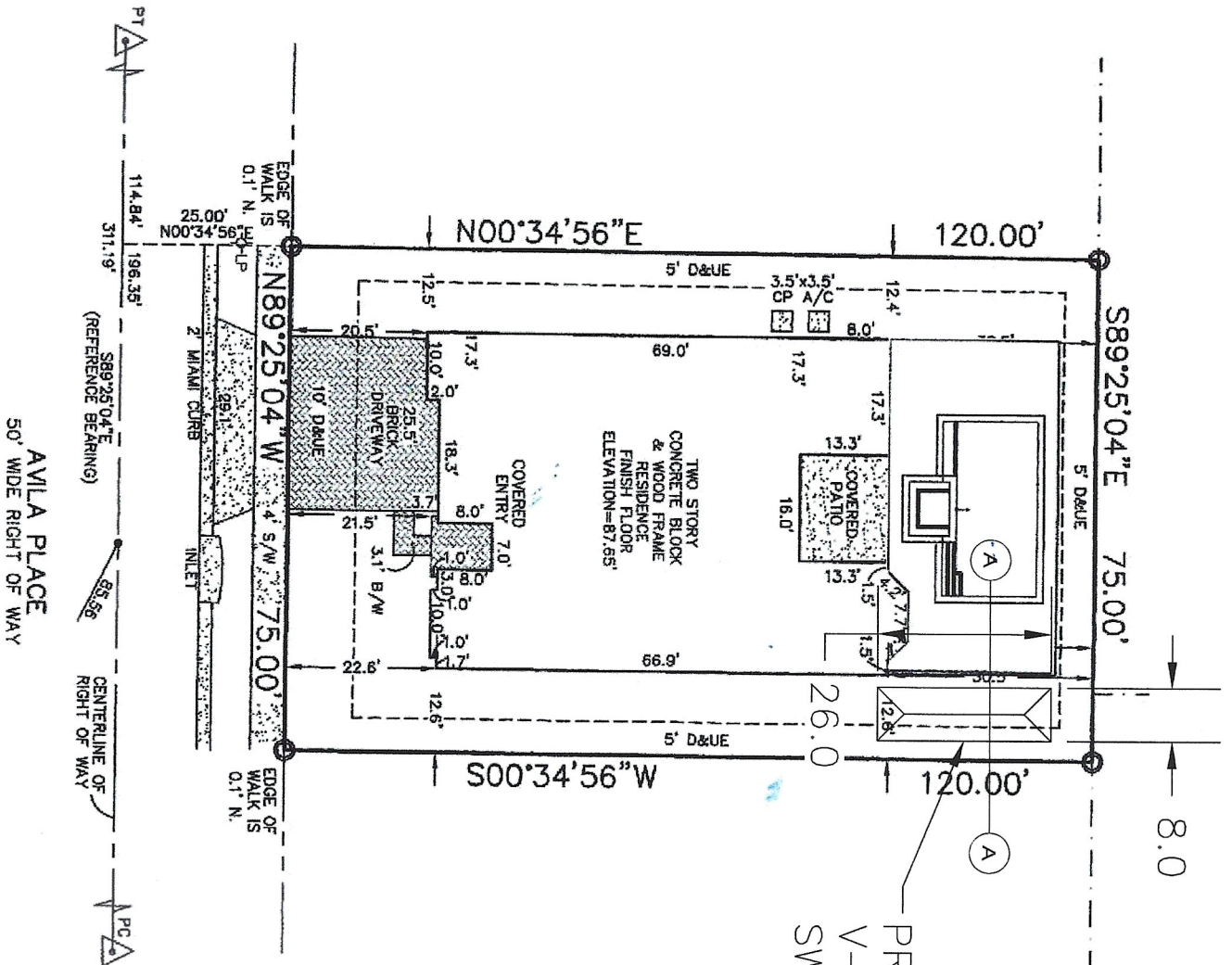
APPLICATION NO. _____

Reviewed and Accepted By: John Brock

Provided to Town Planner on: 4/27/2023

Planning & Zoning Board meeting date: 5/25/2023

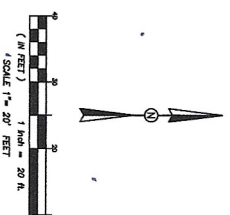
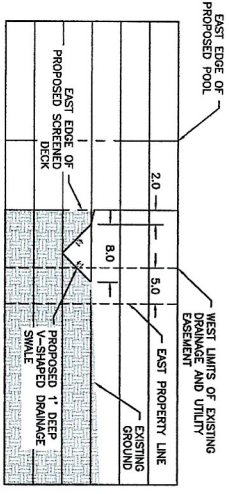
Town Council meeting date: 6/12/2023



PROPOSED 1' DEEP V-SHAPED DRAINAGE SWALE

DRAINAGE SWALE CALCULATION:
 (1,219 SF x 1")/(12" PER FOOT) = 101.58 CF OF
 STORMWATER RUNOFF TO BE STORED

VOLUME OF V-SHAPED DRAINAGE SWALE CALCULATIONS
 $((0.5xW)xD)XL = CF$
 W= WIDTH OF SWALE / D= DEPTH OF SWALE / L= LENGTH OF SWALE
 $((0.5x8')x1')x26' = 104 CF$



Digitally signed by William H Roberts
 DN: cn=William H Roberts, o=William H Roberts, ou=Engineering Great Ideas, email=william@williamhroberts.com, c=US
 Date: 2023.09.19 13:17:53 -0400

EGI
 ENGINEERING GREAT IDEAS, INC.
 1003 South Alexander Street, Suite 5
 Plant City, Florida 33563
 OFFICE No.: (413) 752-7078
 P/E ENGINEERING BUSINESS
 Cell: (413) 752-7078



THIS SEAL HAS BEEN DEEMED VALID AND CORRECT BY THE BOARD OF PROFESSIONAL ENGINEERS ON THE DATE ADJACENT AND THE SIGNATURE MUST BE VERIFIED ON ANY ELECTRONIC COPY.

ENGINEERED BY GREAT IDEAS, INC.
 WILLIAM H. ROBERTS, P.E. #6712
 489 Mills Place
 Honey Hill, NC 28547
 PHONE NO.
 EMAIL

OWNER/ARCHITECT
 Crystal Coole
 489 Mills Place
 Honey Hill, NC 28547
 PHONE NO.
 EMAIL

NO.	DATE	DESCRIPTION
1	09/20/23	SUBMITTED FOR PERMITTING

PROJECT NO.
 DRWG NO. 23-004-004-004
 DRAWN BY: WRS
 CHECKED BY: WRS
 0-2623 E-GI-ENGINEERING-GREAT IDEAS, INC.
 SHEET TITLE
SITE PLAN

SHEET COUNT: OF 1
 SHEET IDENTIFICATION
C1

BOUNDARY & AS-BUILT SURVEY

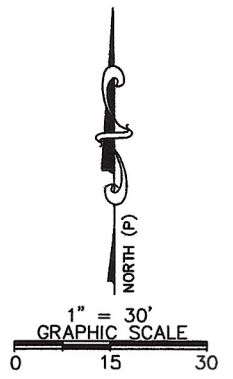
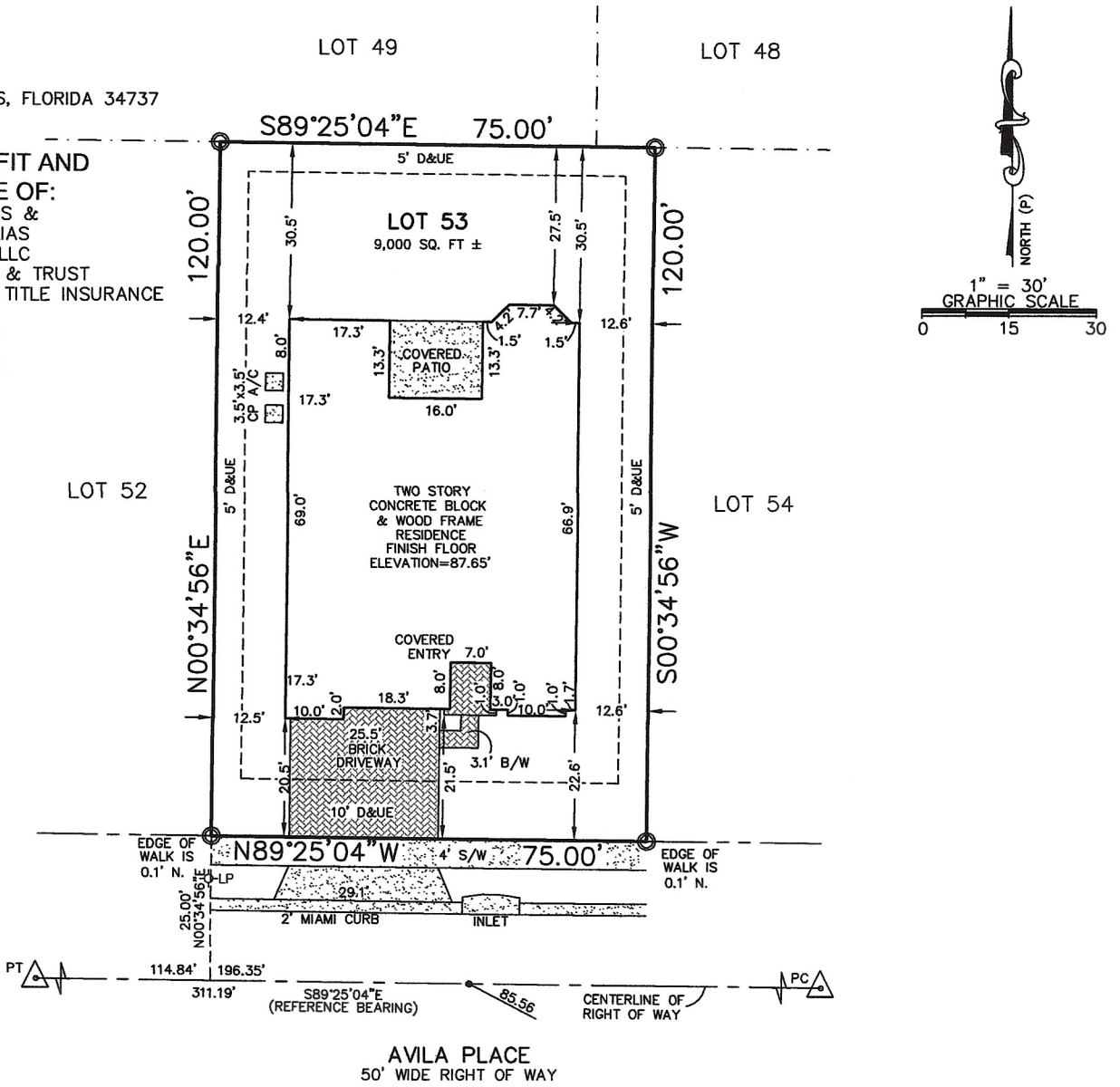
DESCRIPTION: (AS FURNISHED)

LOT 53, TALICHET AT VENEZIA NORTH

AS RECORDED IN PLAT BOOK 73, PAGE(S) 78-81, OF THE PUBLIC RECORDS OF LAKE COUNTY, FLORIDA.

ADDRESS:
#489 AVILA PLACE
HOWEY IN THE HILLS, FLORIDA 34737

FOR THE BENEFIT AND EXCLUSIVE USE OF:
DAVID STEVEN ELIAS &
JAZMINE NICOLE ELIAS
JET HOME LOANS, LLC
GOLDEN DOG TITLE & TRUST
FIDELITY NATIONAL TITLE INSURANCE COMPANY



NOTES:

- ALL DIRECTIONS AND DISTANCES HAVE BEEN FIELD VERIFIED, INCONSISTENCIES HAVE BEEN NOTED ON THE SURVEY, IF ANY.
- PROPERTY CORNERS SHOWN HEREON WERE SET/FOUND ON 06-10-22, UNLESS OTHERWISE SHOWN.
- THE SURVEYOR HAS NOT ABSTRACTED THE LAND SHOWN HEREON FOR EASEMENTS, RIGHT OF WAY, RESTRICTIONS OF RECORD WHICH MAY AFFECT THE TITLE OR USE OF THE LAND.
- NO UNDERGROUND IMPROVEMENTS HAVE BEEN LOCATED.
- BUILDING TIES SHOWN HEREON ARE NOT TO BE USED TO RECONSTRUCT THE BOUNDARY LINES.
- ELEVATIONS SHOWN HEREON ARE BASED ON NATIONAL GEODETIC SURVEY BENCHMARK A 431, ELEVATION=99.32' NAVD 88 DATUM

LEGEND:

	CENTERLINE		FOUND NAIL AND DISC LB #7514
	RIGHT OF WAY LINE		FOUND 5/8" IRON ROD AND CAP LB #7514
	DRAINAGE FLOW	(P)	PER PLAT
	EXISTING ELEVATION	(M)	MEASURED
A/C	AIR CONDITIONER	O/S	OFFSET
	CONCRETE	PC	POINT OF CURVATURE
	PAVERS	PCC	POINT OF COMPOUND CURVE
CBW	CONCRETE BLOCK WALL	PCP	PERMANENT CONTROL POINT
CNA	CORNER NOT ACCESSIBLE	PI	POINT OF INTERSECTION
CP	CONCRETE PAD	PK	PARKER KALON
CS	CONCRETE SLAB	POC	POINT ON CURVE
C/W	CONCRETE WALK	POL	POINT ON LINE
B/W	BRICK WALK	PRC	POINT OF REVERSE CURVATURE
F.E.M.A.	FEDERAL EMERGENCY MANAGEMENT AGENCY	PRM	PERMANENT REFERENCE MONUMENT
F.I.R.M.	FLOOD INSURANCE RATE MAP	PSM	PROFESSIONAL SURVEYOR AND MAPPER
ID	IDENTIFICATION	PT	POINT OF TANGENCY
LB	LICENSED BUSINESS	SQ. FT.	SQUARE FEET
LS	LICENSED SURVEYOR	S/W	SIDEWALK
D&UE	DRAINAGE & UTILITY EASEMENT	TYP	TYPICAL
DE	DRAINAGE EASEMENT	LP	LIGHT POLE
UE	UTILITY EASEMENT		
NAVD	NORTH AMERICAN VERTICAL DATUM		

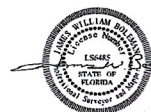
FLOOD NOTE:
I HAVE EXAMINED THE F.I.R.M. MAP NO. 12069C0485E, DATED 12/18/12, AND FOUND THE SUBJECT PROPERTY APPEARS TO LIE IN ZONE "X", AREAS DETERMINED TO BE OUTSIDE THE 0.2% ANNUAL CHANCE FLOODPLAIN. THE SURVEYOR MAKES NO GUARANTEES AS TO THE ABOVE INFORMATION. PLEASE CONTACT THE LOCAL F.E.M.A. AGENT FOR VERIFICATION.

BEARING BASIS:
BEARINGS SHOWN HEREON ARE BASED ON THE CENTERLINE OF AVILA PLACE BEING S89°25'04"E, PER PLAT.

(FIELD DATE:) 08-17-21	REVISED:
SCALE: 1" = 30 FEET	
APPROVED BY: JB	CERTIFICATION 06-16-22 ABR
JOB NO. 200824 LOT 53	FINAL 06-10-22 CC
DRAWN BY: JMA	FORMBOARD 08-20-2021 PB
	PLAN CHANGE 05-03-2021 JSO
	PLOT PLAN 04-26-2021 GO

CERTIFICATION OF AUTHORIZATION NUMBER LB#6393
3191 MAGUIRE BOULEVARD, SUITE 200
ORLANDO, FLORIDA 32803
(407) 426-7979
WWW.AMERICANSURVEYINGANDMAPPING.COM

CERTIFICATION NOTE:
I HEREBY CERTIFY, THAT THIS SURVEY, SUBJECT TO THE SURVEYOR'S NOTES CONTAINED HEREON MEETS THE APPLICABLE "MINIMUM TECHNICAL STANDARDS" SET FORTH BY THE FLORIDA BOARD OF PROFESSIONAL SURVEYORS AND MAPPERS IN CHAPTER 5J-17, FLORIDA ADMINISTRATIVE CODE PURSUANT TO CHAPTER 472.027, FLORIDA STATUTES.



Digitally signed by James William Boleman
DN: cn=James William Boleman, o, ou=American Surveying & Mapping, email=jboleman@asmcorporate.com, c=US
Date: 2022.06.16 16:47:15 -0400
Adobe Acrobat version: 11.0.23

JAMES W. BOLEMAN PSM# 6485
THIS BOUNDARY & AS-BUILT SURVEY IS NOT VALID WITHOUT THE AUTHENTIC ELECTRONIC SIGNATURE AND THE AUTHENTIC ELECTRONIC SEAL OF A FLORIDA LICENSED SURVEYOR AND MAPPER.

BOUNDARY & AS-BUILT SURVEY

DESCRIPTION: (AS FURNISHED)

LOT 53, TALICHET AT VENEZIA NORTH

AS RECORDED IN PLAT BOOK 73, PAGE(S) 78-81, OF THE PUBLIC RECORDS OF LAKE COUNTY, FLORIDA.

ADDRESS:
#489 AVILA PLACE
HOWEY IN THE HILLS, FLORIDA 34737

FOR THE BENEFIT AND EXCLUSIVE USE OF:
DAVID STEVEN ELIAS &
JAZMINE NICOLE ELIAS
JET HOME LOANS, LLC
GOLDEN DOG TITLE & TRUST
FIDELITY NATIONAL TITLE INSURANCE COMPANY

OFFICIAL HOME COLLAR OF THE ASSOCIATION OF LAND SURVEYORS

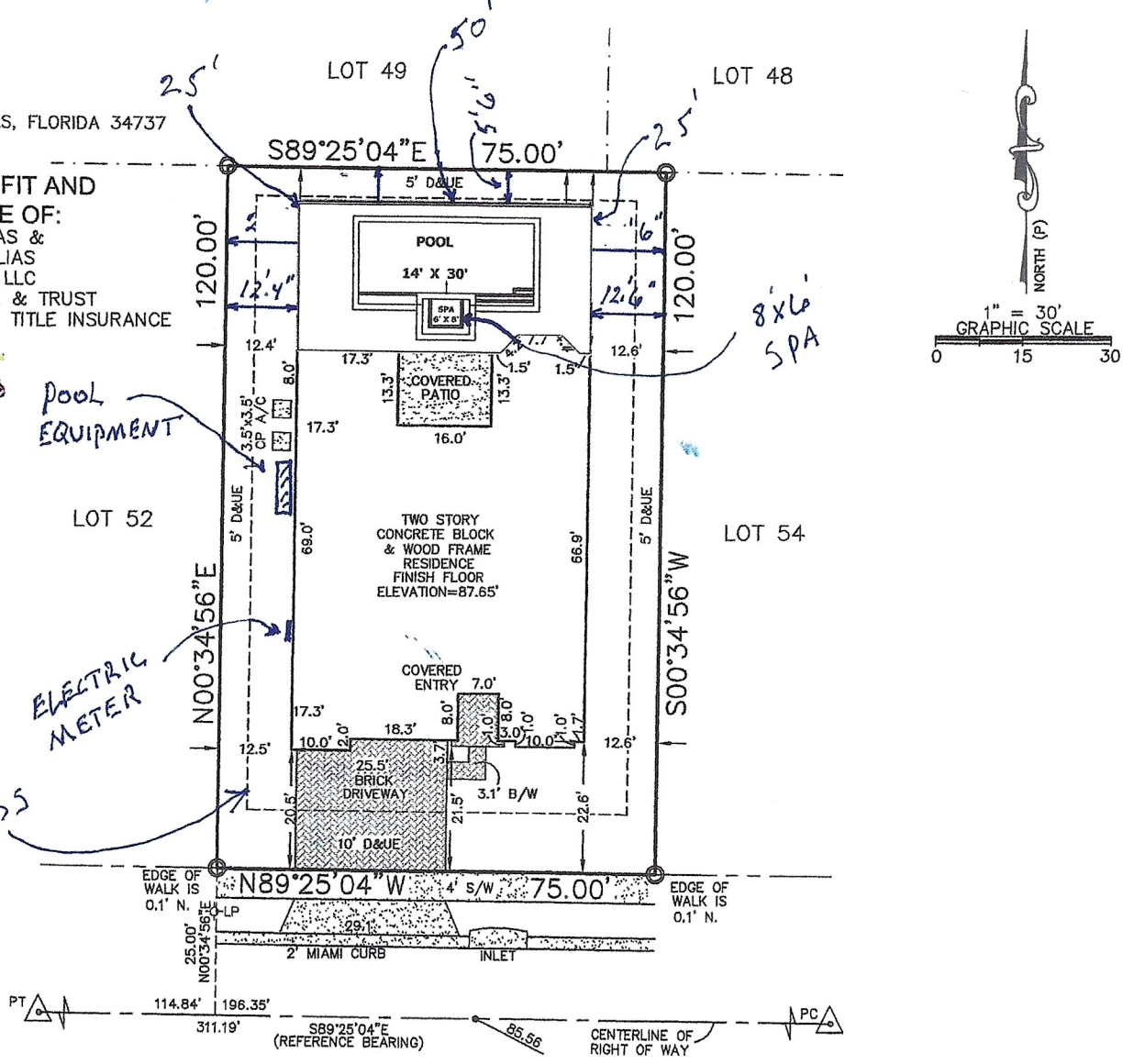


Pool EQUIPMENT

ELECTRIC METER

ACCESS

8'x6' SPA



AVILA PLACE
50' WIDE RIGHT OF WAY

NOTES:

1. ALL DIRECTIONS AND DISTANCES HAVE BEEN FIELD VERIFIED, INCONSISTENCIES HAVE BEEN NOTED ON THE SURVEY, IF ANY.
2. PROPERTY CORNERS SHOWN HEREON WERE SET/FOUND ON 06-10-22, UNLESS OTHERWISE SHOWN.
3. THE SURVEYOR HAS NOT ABSTRACTED THE LAND SHOWN HEREON FOR EASEMENTS, RIGHT OF WAY, RESTRICTIONS OF RECORD WHICH MAY AFFECT THE TITLE OR USE OF THE LAND.
4. NO UNDERGROUND IMPROVEMENTS HAVE BEEN LOCATED.
5. BUILDING TIES SHOWN HEREON ARE NOT TO BE USED TO RECONSTRUCT THE BOUNDARY LINES.
6. ELEVATIONS SHOWN HEREON ARE BASED ON NATIONAL GEODETIC SURVEY BENCHMARK A 431, ELEVATION=99.32' NAVD 88 DATUM

LEGEND:

---	CENTERLINE	△	FOUND NAIL AND DISC LB #7514
---	RIGHT OF WAY LINE	○	FOUND 5/8" IRON ROD AND CAP LB #7514
→	DRAINAGE FLOW	(P)	PER PLAT
→	EXISTING ELEVATION	(M)	MEASURED
A/C	AIR CONDITIONER	O/S	OFFSET
▒	CONCRETE	PC	POINT OF CURVATURE
▒	PAVERS	PCC	POINT OF COMPOUND CURVE
CBW	CONCRETE BLOCK WALL	PCP	PERMANENT CONTROL POINT
CNA	CORNER NOT ACCESSIBLE	PI	POINT OF INTERSECTION
CP	CONCRETE PAD	PK	PARKER KALON
CS	CONCRETE SLAB	POC	POINT ON CURVE
C/W	CONCRETE WALK	POL	POINT ON LINE
B/W	BRICK WALK	PRC	POINT OF REVERSE CURVATURE
F.E.M.A.	FEDERAL EMERGENCY MANAGEMENT AGENCY	PRM	PERMANENT REFERENCE MONUMENT
F.I.R.M.	FLOOD INSURANCE RATE MAP	PSM	PROFESSIONAL SURVEYOR AND MAPPER
ID	IDENTIFICATION	PT	POINT OF TANGENCY
LB	LICENSED BUSINESS	SQ. FT.	SQUARE FEET
LS	LICENSED SURVEYOR	S/W	SIDEWALK
D&UE	DRAINAGE & UTILITY EASEMENT	TYP	TYPICAL
DE	DRAINAGE EASEMENT	LP	LIGHT POLE
UE	UTILITY EASEMENT		
NAVD	NORTH AMERICAN VERTICAL DATUM		

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SCALE: 1" = 30 FEET	
APPROVED BY: JB	CERTIFICATION 06-16-22 ABR
JOB NO. 200824 LOT 53	FINAL 06-10-22 CC
DRAWN BY: JMA	FORMBOARD 08-20-2021 PB
	PLAN CHANGE 05-03-2021 JSO
	PLOT PLAN 04-26-2021 GO

ASAM
AMERICAN SURVEYING & MAPPING INC.
CERTIFICATION OF AUTHORIZATION NUMBER LB#6393
3191 MAGUIRE BOULEVARD, SUITE 200
ORLANDO, FLORIDA 32803
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Digitally signed by James William Boleman
DN: cn=James William Boleman, o, ou=American Surveying & Mapping, email=jboleman@asmncorporate.com, c=US
Date: 2022.06.16 16:47:15 -04'00' FOR THE FIRM
Adebe Acrobat version: 11.0.23

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PROPERTY RECORD CARD

General Information

Name:	COSTELLO CRYSTAL	Alternate Key:	3922846
Mailing Address:	489 AVILA PL HOWEY IN THE HILLS, FL 34737 Update Mailing Address	Parcel Number:	26-20-25- 0010-000- 05300
		Millage Group and City:	000H Howey in the Hills
		2022 Total Certified Millage Rate:	20.8586
		Trash/Recycling/Water/Info:	My Public Services Map
Property Location:	489 AVILA PL HOWEY IN THE HILLS FL, 34737	Property Name:	-- Submit Property Name
		School Information:	School Locator & Bus Stop Map School Boundary Maps
Property Description:	TALICHET AT VENEZIA NORTH PB 73 PG 78-81 LOT 53 ORB 6047 PG 1067		
<small>NOTE: This property description is a condensed/abbreviated version of the original description as recorded on deeds or other legal instruments in the public records of the Lake County Clerk of Court. It may not include the Public Land Survey System's Section, Township, Range information or the county in which the property is located. It is intended to represent the land boundary only and does not include easements or other interests of record. This description should not be used for purposes of conveying property title. The Property Appraiser assumes no responsibility for the consequences of inappropriate uses or interpretations of the property description.</small>			

Land Data

Line	Land Use	Frontage	Depth	Notes	No. Units	Type	Class	Value	Land Value
1	SINGLE FAMILY (0100)	0	0		1.000	Lot		\$0.00	\$55,000.00

[Click here for Zoning Info](#) [FEMA Flood Map](#)

Residential Building(s)

Building 1

Residential	Building Value: \$286,017.00		
Summary			
Year Built: 2022	Total Living Area: 2938	Central A/C: Yes	Attached Garage: Yes
Bedrooms: 4	Full Bathrooms: 4	Half Bathrooms: 0	Fireplaces: 0
Incorrect Bedroom, Bath, or other information?			
Section(s)			
Section Type	Ext. Wall Type	No. Stories	Floor Area
FINISHED LIVING AREA (FLA)	Stucco/Brick (03)	1.25	2547
FINISHED AREA UPPER STORY (FUS)		1.25	391
GARAGE FINISHED STONE (GCF)		1.25	602
OPEN PORCH FINISHED (OPF)		1.25	271
View Larger / Print / Save			

Miscellaneous Improvements

There is no improvement information to display.

Sales History

NOTE: This section is not intended to be a complete chain of title. Additional official book/page numbers may be listed in the property description above and/or recorded and indexed with the Clerk of Court. [Follow this link to search all documents by owner's name.](#)

Book/Page	Sale Date	Instrument	Qualified/Unqualified	Vacant/Improved	Sale Price
6047 / 1067	10/2022	Warranty Deed	Qualified	Improved	\$484,000.00
5978 / 11	05/2022	Warranty Deed	Qualified	Improved	\$387,100.00
5706 / 863	05/2021	Warranty Deed	Qualified	Vacant	\$567,000.00

[Click here to search for mortgages, liens, and other legal documents.](#)

Item 3.

Values and Estimated Ad Valorem Taxes

Values shown below are 2023 WORKING VALUES that are subject to change until certified.

The Market Value listed below is not intended to represent the anticipated selling price of the property and should not be relied upon by any individual or entity as a determination of current market value.

Tax Authority	Market Value	Assessed Value	Taxable Value	Millage	Estimated Taxes
LAKE COUNTY BCC GENERAL FUND	\$341,017	\$341,017	\$291,017	5.0364	\$1,465.68
SCHOOL BOARD STATE	\$341,017	\$341,017	\$316,017	3.2500	\$1,027.06
SCHOOL BOARD LOCAL	\$341,017	\$341,017	\$316,017	2.9980	\$947.42
LAKE COUNTY WATER AUTHORITY	\$341,017	\$341,017	\$291,017	0.3083	\$89.72
NORTH LAKE HOSPITAL DIST	\$341,017	\$341,017	\$291,017	0.5000	\$145.51
ST JOHNS RIVER FL WATER MGMT DIST	\$341,017	\$341,017	\$291,017	0.1974	\$57.45
TOWN OF HOWEY IN THE HILLS	\$341,017	\$341,017	\$291,017	7.5000	\$2,182.63
LAKE COUNTY MSTU AMBULANCE	\$341,017	\$341,017	\$291,017	0.4629	\$134.71
LAKE COUNTY VOTED DEBT SERVICE	\$341,017	\$341,017	\$291,017	0.0918	\$26.72
LAKE COUNTY MSTU FIRE	\$341,017	\$341,017	\$291,017	0.5138	\$149.52
				Total:	Total:
				20.8586	\$6,226.42

Exemptions Information

This property is benefitting from the following exemptions with a checkmark ✓

✓ Homestead Exemption (first exemption up to \$25,000)	Learn More View the Law
✓ Additional Homestead Exemption (up to an additional \$25,000)	Learn More View the Law
Limited Income Senior Exemption (applied to county millage - up to \$50,000)	Learn More View the Law
Limited Income Senior Exemption (applied to city millage - up to \$25,000)	Learn More View the Law
Limited Income Senior 25 Year Residency (county millage only-exemption amount varies)	Learn More View the Law
Widow / Widower Exemption (up to \$5,000)	Learn More View the Law
Blind Exemption (up to \$500)	Learn More View the Law
Disability Exemption (up to \$5,000)	Learn More View the Law
Total and Permanent Disability Exemption (amount varies)	Learn More View the Law
Veteran's Disability Exemption (\$5,000)	Learn More View the Law
Veteran's Total and Permanent Disability Exemption (amount varies)	Learn More View the Law
Veteran's Combat Related Disability Exemption (amount varies)	Learn More View the Law
Deployed Servicemember Exemption (amount varies)	Learn More View the Law
First Responder Total and Permanent Disability Exemption (amount varies)	Learn More View the Law
Surviving Spouse of First Responder Exemption (amount varies)	Learn More View the Law
Conservation Exemption (amount varies)	Learn More View the Law
Tangible Personal Property Exemption (up to \$25,000)	Learn More View the Law
Religious, Charitable, Institutional, and Organizational Exemptions (amount varies)	Learn More View the Law
Economic Development Exemption	Learn More View the Law
Government Exemption (amount varies)	Learn More View the Law

NOTE: Information on this Property Record Card is compiled and used by the Lake County Property Appraiser for the sole purpose of ad valorem property tax assessment administration in accordance with the Florida Constitution, Statutes, and Administrative Code. The Lake County Property Appraiser makes no representations or warranties regarding the completeness and accuracy of the data herein, its use or interpretation, the fee or beneficial/equitable title ownership or encumbrances of the property, and assumes no liability associated with its use or misuse. See the posted [Site Notice](#).

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Property data updated nightly.

[Site Notice](#)

IMPERVIOUS SURFACE RATIO WORKSHEET

IMPERVIOUS SURFACE means a surface that has been compacted or covered with a layer of material so that it is highly resistant to or prevents infiltration by stormwater. It includes surfaces such as compacted limerock, or clay, as well as most conventionally surfaced streets, roofs, sidewalks, parking lots and other similar surfaces.

IMPERVIOUS SURFACE RATIO (ISR) means a measure of the intensity of hard surfaced development on a site. An impervious surface ratio is the relationship between the total impervious surface area on a site and the gross land area. The ISR is calculated by dividing the square footage of the area of all impervious surfaces on the site by the square footage of the gross land area.

LOT AREA: The area included within the lot lines of the lot. No public right-of-way shall be included in the calculation of the lot area.

OWNER NAME(S): CRYSTAL COSTELLO

CONTRACTOR NAME: KURA DESIGN POOLS

JOB SITE ADDRESS: 489 AVILA PLACE
HOWEY IN THE HILLS, FL. 34737

EXISTING IMPERVIOUS SURFACES:

Building footprint: 3,121 SQ. FT.

Parking & Drive areas: 554 SQ. FT.

Pool & Patio areas: 278 SQ. FT.

Walkways: 30 SQ. FT.

Other: 0 SQ. FT.

TOTAL EXISTING IMPERVIOUS SURFACE: 3,983 SQ. FT.

$$\frac{3,983}{9,000} = 44.25\%$$

Total Existing Impervious Surface Lot Area Existing Impervious Surface %

PROPOSED IMPERVIOUS SURFACES:

Building footprint: 0 SQ. FT.

Parking & Drive areas: 0 SQ. FT.

Pool & Patio areas: 1,218 SQ. FT.

Walkways: 0 SQ. FT.

Other: 0 SQ. FT.

TOTAL PROPOSED IMPERVIOUS SURFACE: 1,218 SQ. FT.

$$\frac{1,218}{9,000} = 13.53\%$$

Total Proposed Impervious Surface Lot Area Proposed Impervious Surface %

I, John Pocock, certify that the calculations submitted above for the Impervious Surface Ratio are accurate and complete.

Applicant Name: John Pocock / CRYSTAL COSTELLO

Signature: [Signature] Date: 4-11-23

BOUNDARY & AS-BUILT SURVEY

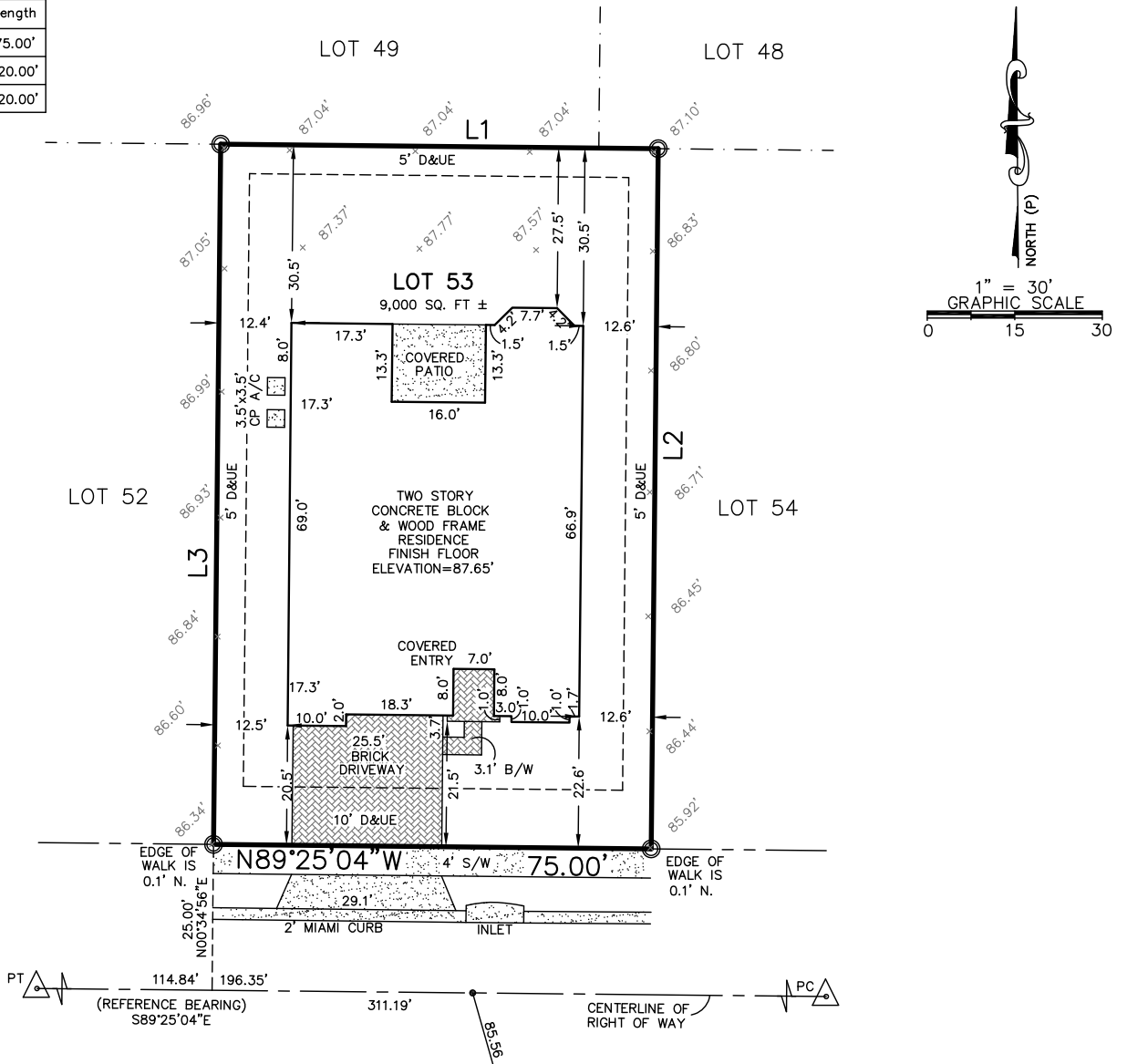
Item 3.

DESCRIPTION: (AS FURNISHED)

LOT 53, TALICHET AT VENEZIA NORTH

AS RECORDED IN PLAT BOOK 73, PAGE(S) 78-81, OF THE PUBLIC RECORDS OF LAKE COUNTY, FLORIDA.

Line Table		
Line #	Direction	Length
L1	S89°25'04"E	75.00'
L2	S00°34'56"W	120.00'
L3	N00°34'56"E	120.00'



ADDRESS:
#489 AVILA PLACE
HOWEY IN THE HILLS, FLORIDA 34737

FOR THE BENEFIT AND EXCLUSIVE USE OF:
CRYSTAL COSTELLO
KURA DESIGN POOLS

NOTES:

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3. THE SURVEYOR HAS NOT ABSTRACTED THE LAND SHOWN HEREON FOR EASEMENTS, RIGHT OF WAY, RESTRICTIONS OF RECORD WHICH MAY AFFECT THE TITLE OR USE OF THE LAND.
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5. BUILDING TIES SHOWN HEREON ARE NOT TO BE USED TO RECONSTRUCT THE BOUNDARY LINES.
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LEGEND:

<p>--- CENTERLINE</p> <p>--- RIGHT OF WAY LINE</p> <p>--- DRAINAGE FLOW</p> <p>--- EXISTING ELEVATION</p> <p>--- A/C AIR CONDITIONER</p> <p>--- CONCRETE</p> <p>--- PAVERS</p> <p>CBW CONCRETE BLOCK WALL</p> <p>CNA CORNER NOT ACCESSIBLE</p> <p>CP CONCRETE PAD</p> <p>CS CONCRETE SLAB</p> <p>C/W CONCRETE WALK</p> <p>B/W BRICK WALK</p> <p>F.E.M.A. FEDERAL EMERGENCY MANAGEMENT AGENCY</p> <p>F.I.R.M. FLOOD INSURANCE RATE MAP</p> <p>ID IDENTIFICATION</p> <p>LB LICENSED BUSINESS</p> <p>LS LICENSED SURVEYOR</p> <p>D&UE DRAINAGE & UTILITY EASEMENT</p> <p>DE DRAINAGE EASEMENT</p> <p>UE UTILITY EASEMENT</p> <p>NAVD NORTH AMERICAN VERTICAL DATUM</p>	<p>△ FOUND NAIL AND DISC LB #7514</p> <p>○ FOUND 5/8" IRON ROD AND CAP LB #7514</p> <p>(P) PER PLAT</p> <p>(M) MEASURED</p> <p>O/S OFFSET</p> <p>PC POINT OF CURVATURE</p> <p>PCC POINT OF COMPOUND CURVE</p> <p>PCP PERMANENT CONTROL POINT</p> <p>PI POINT OF INTERSECTION</p> <p>PK PARKER KALON</p> <p>POC POINT ON CURVE</p> <p>POL POINT ON LINE</p> <p>PRC POINT OF REVERSE CURVATURE</p> <p>PRM PERMANENT REFERENCE MONUMENT</p> <p>PSM PROFESSIONAL SURVEYOR AND MAPPER</p> <p>PT POINT OF TANGENCY</p> <p>SQ. FT. SQUARE FEET</p> <p>S/W SIDEWALK</p> <p>TYP TYPICAL</p> <p>LP LIGHT POLE</p>
---	---

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(FIELD DATE:) 08-17-21	REVISED:
SCALE: 1" = 30 FEET	TOPO 05-16-23 SJB
APPROVED BY: EGT	CERTIFICATION 06-16-22 ABR
JOB NO. 230520 LOT 53	FINAL 06-10-22 CC
DRAWN BY: JMA	FORMBOARD 08-20-2021 PB
	PLAN CHANGE 05-03-2021 JSO
	PLOT PLAN 04-26-2021 GO

AMERICAN SURVEYING & MAPPING INC.

CERTIFICATION OF AUTHORIZATION NUMBER LB#6393
221 CIRCLE DRIVE,
MAITLAND, FLORIDA 32751
(407) 426-7979
WWW.AMERICANSURVEYINGANDMAPPING.COM

CERTIFICATION NOTE:
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Digitally signed by
E Glenn Turner
Date: 2023.05.17
10:56:48 -04'00'

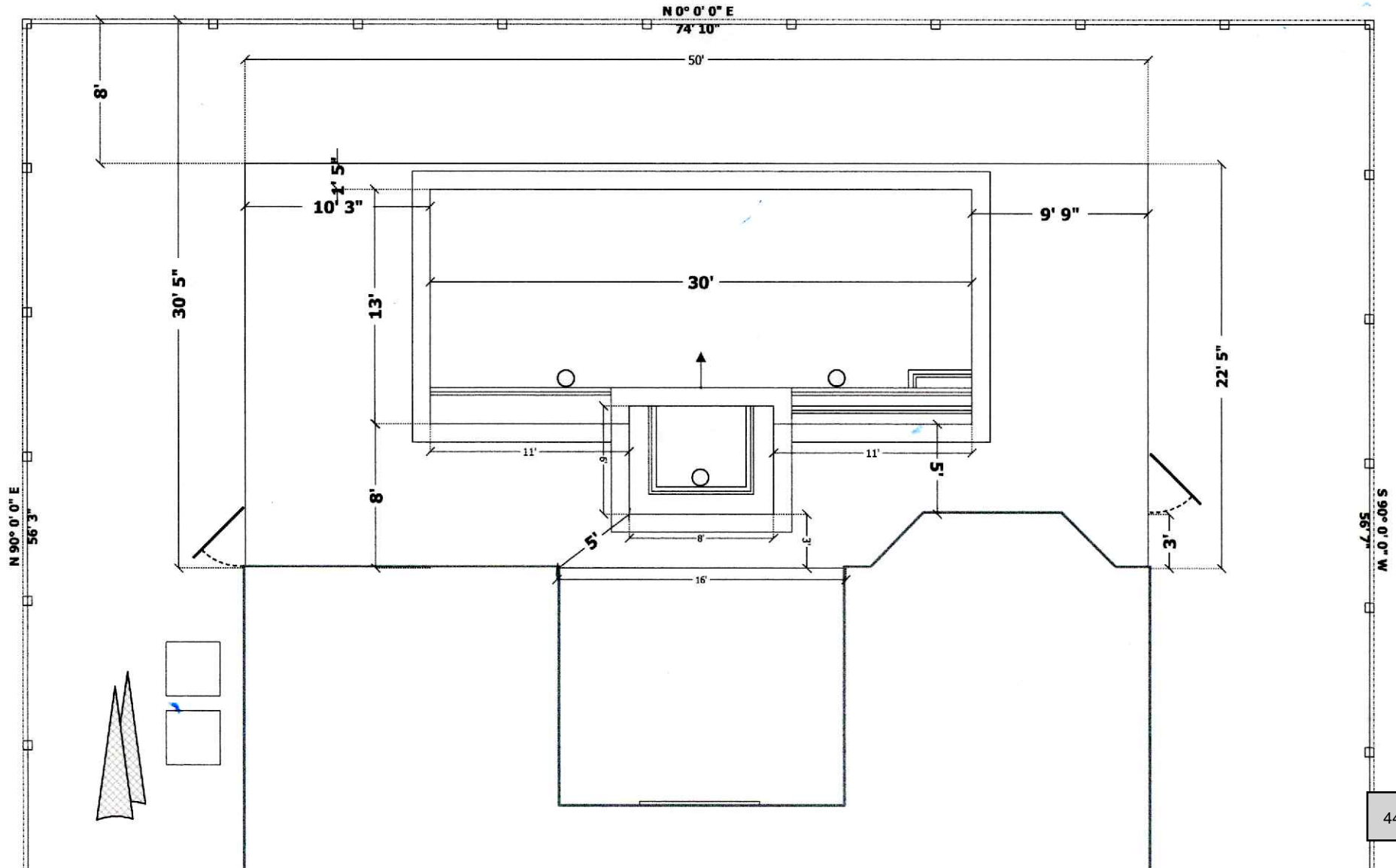
FOR THE FIRM DATE

E. GLENN TURNER PSM# 5643
THIS BOUNDARY & AS-BUILT SURVEY IS NOT VALID WITHOUT THE AUTHENTIC ELECTRONIC SIGNATURE AND THE AUTHENTIC ELECTRONIC SEAL OF A FLORIDA LICENSED SURVEYOR AND MAPPER.

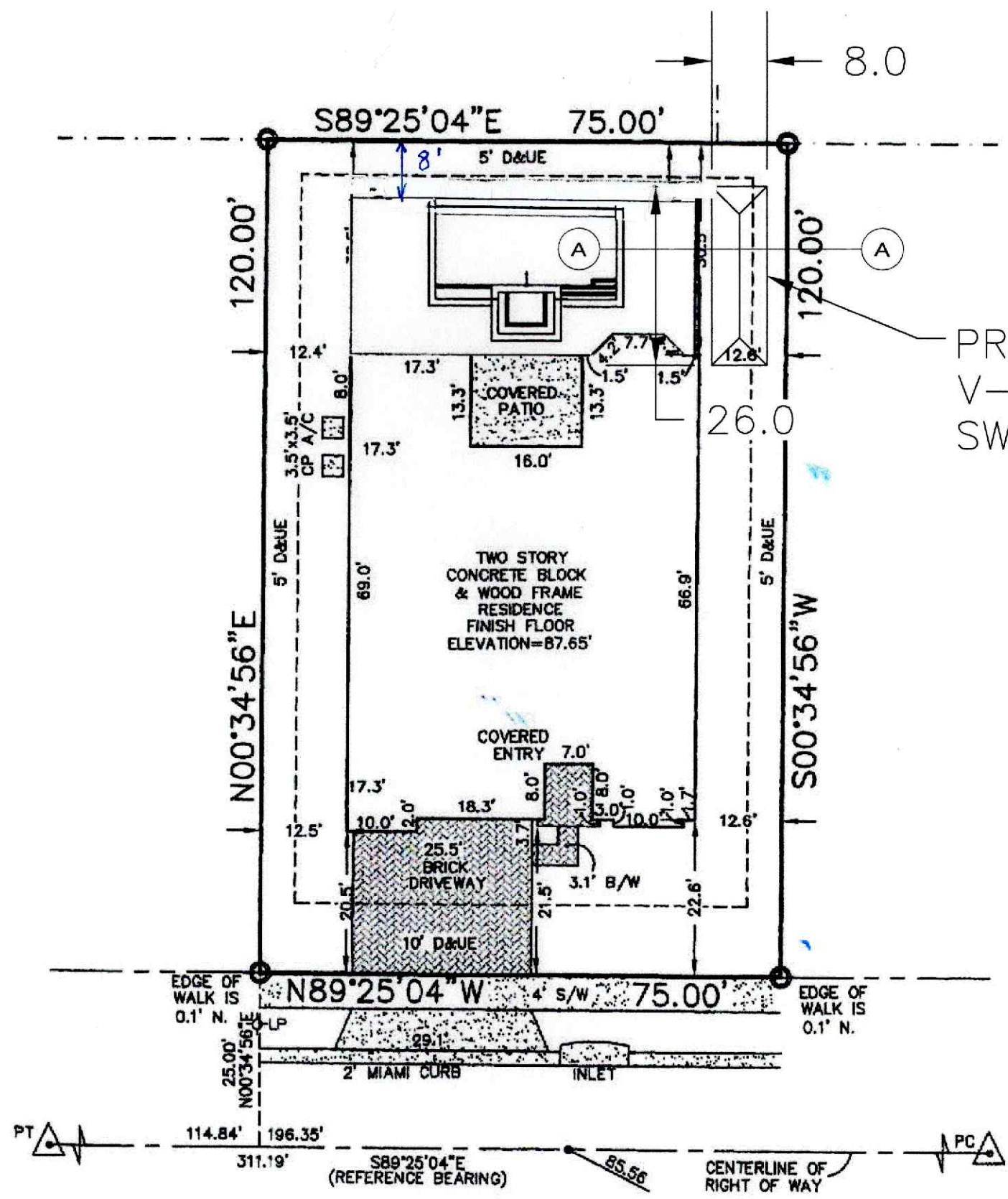


B

DESIGN 6-9-23



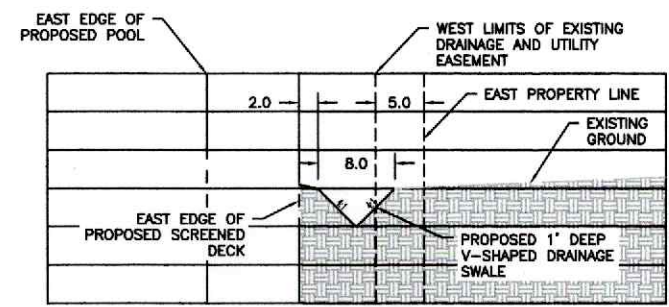
B



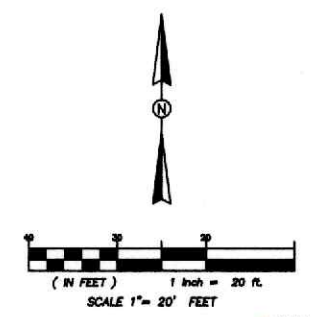
PROPOSED 1' DEEP V-SHAPED DRAINAGE SWALE

DRAINAGE SWALE CALCULATION:
 $(1,219 \text{ SF} \times 1") / (12" \text{ PER FOOT}) = 101.58 \text{ CF OF STORMWATER RUNOFF TO BE STORED}$

VOLUME OF V-SHAPED DRAINAGE SWALE CALCULATIONS
 $((0.5 \times W) \times D) \times L = \text{CF}$
W= WIDTH OF SWALE / D= DEPTH OF SWALE / AND L= LENGTH OF SWALE
 $((0.5 \times 8') \times 1') \times 26' = 104 \text{ CF}$

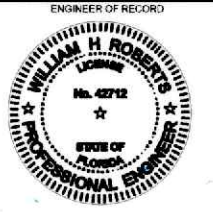


AVILA PLACE
 50' WIDE RIGHT OF WAY



Digitally signed by William H Roberts
 DN: o=D, ou=EGI, cn=William H Roberts, email=william@egigreatideas.com, c=US
 Date: 2023.04.19 13:17:53 -0400

1003 South Alexander Street, Suite 5
 Plant City, Florida 33563
 OFFICE No.: (813) 752-7078
 FBPE ENGINEERING BUSINESS
 Cert. of Auth. #29098



THIS ITEM HAS BEEN DIGITALLY SIGNED AND SEALED BY WILLIAM H. ROBERTS, P.E. ON THE DATE ADJACENT TO THE SEAL.
 PRINTED COPIES OF THIS DOCUMENT ARE NOT CONSIDERED SIGNED AND SEALED AND THE SIGNATURE MUST BE VERIFIED ON ANY ELECTRONIC COPIES.

EGI ENGINEERING GREAT IDEAS, INC.
 THIS DOCUMENT AND ALL INFORMATION, DESIGN, CONCEPTS, DRAWINGS, SPECIFICATIONS AND GENERAL NOTES CONTAINED HEREIN ARE THE EXCLUSIVE PROPERTY OF ENGINEERING GREAT IDEAS, INC. IT SHALL NOT BE COPIED, TRANSMITTED IN ANY FORM OR BY ANY MEANS, ELECTRONIC, MECHANICAL, INCLUDING PHOTOCOPYING, RECORDING, OR BY ANY INFORMATION STORAGE & RETRIEVAL SYSTEM, WITHOUT THE APPROPRIATE PRIOR WRITTEN PERMISSION OF ENGINEERING GREAT IDEAS, INC. THE DRAWINGS SHALL BE USED AS A REFERENCE DOCUMENT AND WORKING INSTRUMENT ONLY BY AUTHORIZED PERSONNEL.

CIVIL CONSTRUCTION PLANS FOR:
 CRYSTAL COSTELLO NEW POOL

OWNER NAME/TITLE:
 Crystal Costello
 ADDRESS:
 489 Avila Place
 Howey in the Hills 34737
 PHONE NO.:
 EMAIL:

ISSUE REVISIONS:

NUM	DATE	DESCRIPTION
1	4/19/2023	SUBMITTED FOR PERMITTING

PROJECT NO:
 DWG FILE: Kura Pools.dwg
 DRAWN BY: WJG CHKD BY: WJR
 © 2023 EGI-ENGINEERINGGREATIDEAS, INC.

SHEET TITLE:
SITE PLAN

SHEET COUNT: 1 OF 1
 SHEET IDENTIFICATION:

B

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CONTRACTOR NAME: KURA DESIGN POOLS

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HOWEY IN THE HILLS, FL. 34737

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Walkways: 30 SQ. FT.
Other: 0 SQ. FT.

TOTAL EXISTING IMPERVIOUS SURFACE: 3,983 SQ. FT.

$$\frac{3,983}{9,000} = 44.25\%$$

Total Existing Impervious Surface Lot Area Existing Impervious Surface %

PROPOSED IMPERVIOUS SURFACES:

Building footprint: 0 SQ. FT.
Parking & Drive areas: 0 SQ. FT.
Pool & Patio areas: 1,089 SQ. FT.
Walkways: 0 SQ. FT.
Other: 0 SQ. FT.

TOTAL PROPOSED IMPERVIOUS SURFACE: 1,089 SQ. FT.

$$\frac{1,089}{9,000} = 12.1\%$$

Total Proposed Impervious Surface Lot Area Proposed Impervious Surface %

I, John Pocock, certify that the calculations submitted above for the Impervious Surface Ratio are accurate and complete.

Applicant Name: John Pocock / CRYSTAL COSTELLO

Signature: [Signature] Date: 6-12-23

BOUNDARY & AS-BUILT SURVEY

DESCRIPTION: (AS FURNISHED)

LOT 53, TALICHET AT VENEZIA NORTH

AS RECORDED IN PLAT BOOK 73, PAGE(S) 78-81, OF THE PUBLIC RECORDS OF LAKE COUNTY, FLORIDA.

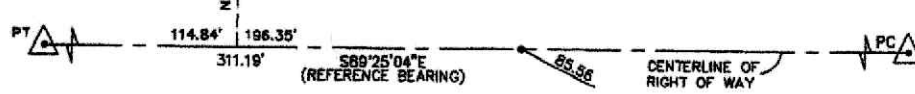
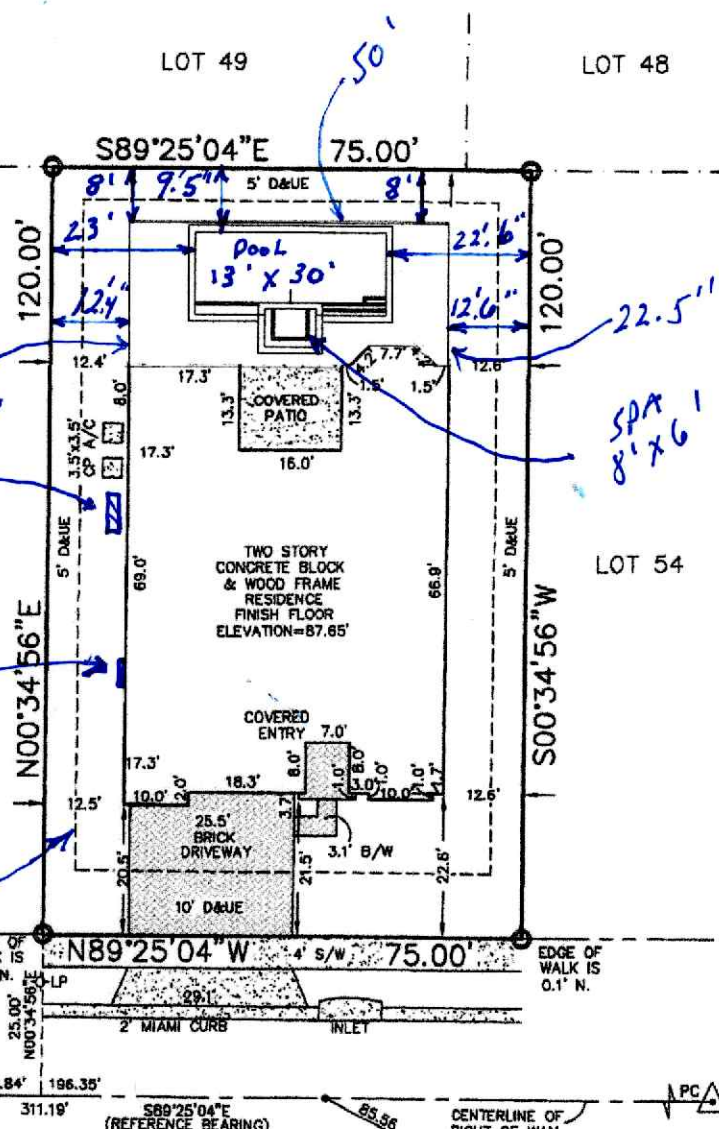
Item 3.

ADDRESS:
#489 AVILA PLACE
HOWEY IN THE HILLS, FLORIDA 34737

FOR THE BENEFIT AND
EXCLUSIVE USE OF:
DAVID STEVEN ELIAS &
JAZMINE NICOLE ELIAS
JET HOME LOANS, LLC
GOLDEN DOG TITLE & TRUST
FIDELITY NATIONAL TITLE INSURANCE
COMPANY



Pool Equipment
Electric Meter
Access



AVILA PLACE
50' WIDE RIGHT OF WAY

NOTES:

1. ALL DIRECTIONS AND DISTANCES HAVE BEEN FIELD VERIFIED, INCONSISTENCIES HAVE BEEN NOTED ON THE SURVEY, IF ANY.
2. PROPERTY CORNERS SHOWN HEREON WERE SET/FOUND ON 08-10-22, UNLESS OTHERWISE SHOWN.
3. THE SURVEYOR HAS NOT ABSTRACTED THE LAND SHOWN HEREON FOR EASEMENTS, RIGHT OF WAY, RESTRICTIONS OF RECORD WHICH MAY AFFECT THE TITLE OR USE OF THE LAND.
4. NO UNDERGROUND IMPROVEMENTS HAVE BEEN LOCATED.
5. BUILDING TIES SHOWN HEREON ARE NOT TO BE USED TO RECONSTRUCT THE BOUNDARY LINES.
6. ELEVATIONS SHOWN HEREON ARE BASED ON NATIONAL GEODETIC SURVEY BENCHMARK A 431, ELEVATION=99.32' NAVD 88 DATUM

LEGEND:

---	CENTERLINE	△	FOUND NAIL AND DISC LB #7514
---	RIGHT OF WAY LINE	○	FOUND 5/8" IRON ROD AND CAP LB #7514
→	DRAINAGE FLOW	(P)	PER PLAT
→	EXISTING ELEVATION	(M)	MEASURED
A/C	AIR CONDITIONER	O/S	OFFSET
▒	CONCRETE	PC	POINT OF CURVATURE
▒	PAVERS	PCC	POINT OF COMPOUND CURVE
CBW	CONCRETE BLOCK WALL	PCP	PERMANENT CONTROL POINT
CNA	CORNER NOT ACCESSIBLE	PI	POINT OF INTERSECTION
CP	CONCRETE PAD	PK	PARKER KALON
CS	CONCRETE SLAB	PDC	POINT ON CURVE
C/W	CONCRETE WALK	POL	POINT ON LINE
B/W	BRICK WALK	PRC	POINT OF REVERSE CURVATURE
F.E.M.A.	FEDERAL EMERGENCY MANAGEMENT AGENCY	PRM	PERMANENT REFERENCE MONUMENT
F.I.R.M.	FLOOD INSURANCE RATE MAP	PSM	PROFESSIONAL SURVEYOR AND MAPPER
ID	IDENTIFICATION	PT	POINT OF TANGENCY
LB	LICENSED BUSINESS	SQ. FT.	SQUARE FEET
LS	LICENSED SURVEYOR	S/W	SIDEWALK
D&UE	DRAINAGE & UTILITY EASEMENT	TYP	TYPICAL
DE	DRAINAGE EASEMENT	LP	LIGHT POLE
UE	UTILITY EASEMENT		
NAVD	NORTH AMERICAN VERTICAL DATUM		

FLOOD NOTE:
I HAVE EXAMINED THE F.I.R.M. MAP NO. 12069C0485E, DATED 12/15/12, AND FOUND THE SUBJECT PROPERTY APPEARS TO LIE IN ZONE "X", AREAS DETERMINED TO BE OUTSIDE THE 0.2% ANNUAL CHANCE FLOODPLAIN. THE SURVEYOR MAKES NO GUARANTEES AS TO THE ABOVE INFORMATION. PLEASE CONTACT THE LOCAL F.E.M.A. AGENT FOR VERIFICATION.

BEARING BASIS:
BEARINGS SHOWN HEREON ARE BASED ON THE CENTERLINE OF AVILA PLACE BEING S89°25'04"E, PER PLAT.

(FIELD DATE:) 08-17-21	REVISED:
SCALE: 1" = 30 FEET	
APPROVED BY: JB	CERTIFICATION 08-16-22 ABR
JOB NO. 200824 LOT 53	FINAL 08-10-22 CC
DRAWN BY: JMA	FORMBOARD 08-20-2021 PB
	PLAN CHANGE 05-03-2021 JSO
	PLOT PLAN 04-26-2021 GO

CERTIFICATION OF AUTHORIZATION NUMBER LB#6393
3191 MAGUIRE BOULEVARD, SUITE 200
ORLANDO, FLORIDA 32803
(407) 426-7979
WWW.AMERICANSURVEYINGANDMAPPING.COM

CERTIFICATION NOTE:
I HEREBY CERTIFY, THAT THIS SURVEY, SUBJECT TO THE SURVEYOR'S NOTES CONTAINED HEREON MEETS THE APPLICABLE "MINIMUM TECHNICAL STANDARDS" SET FORTH BY THE FLORIDA BOARD OF PROFESSIONAL SURVEYORS AND MAPPERS IN CHAPTER 5J-17, FLORIDA ADMINISTRATIVE CODE PURSUANT TO CHAPTER 472.027, FLORIDA STATUTES.

Digitally signed by James William Boleman
DN: cn=James William Boleman,
o=James William Boleman Surveying &
Mapping
email=jboleman@asmcorporation.com,
c=fla
Date: 2022.06.16 16:47:15 -0400 FOR THE FIRM
Adobe Acrobat version: 11.0.23

JAMES W. BOLEMAN PSM# 6485
THIS BOUNDARY & AS-BUILT SURVEY IS NOT VALID WITHOUT THE AUTHENTIC ELECTRONIC SIGNATURE AND THE AUTHENTIC ELECTRONIC SEAL OF A FLORIDA LICENSED SURVEYOR AND MAPPER.

Town of Howey-in-the-Hills, Florida
Audit Report
For the Year Ended September 30, 2022

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TOWN OF HOWEY-IN-THE-HILLS, FLORIDA
ANNUAL FINANCIAL REPORT
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Year Ended September 30, 2022

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4327 South Hwy 27, Ste 331, Clermont, FL 34711

phone 407-924-5195

INDEPENDENT AUDITORS' REPORT

Honorable Mayor and Members of
The Town Council
Howey-in-the-Hills, Florida

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Howey-in-the-Hills, Florida. (the Town), as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the Town, as of September 30, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and required supplementary information, as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town's basic financial statements. The other supplementary information section, as listed in the table of contents is presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion based on our audit, the other supplementary information is fairly stated in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory section, but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 18, 2023, on our consideration of the Town's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*, in considering the Town's internal control over financial reporting and compliance.

*Binney Accounting and
Assurance Services, PLLC*

Binney Accounting and Assurance Services, PLLC

Clermont, FL

May 18, 2023

The Town of Howey-in-the-Hills, Florida's (the "Town") Management's Discussion and Analysis (the "MD&A") presents an overview of the Town's financial activities for the fiscal year ended September 30, 2022. Please read it in conjunction with the letter of transmittal in the introductory section, and the Town's financial statements following the MD&A.

Financial Highlights

- The assets and deferred outflows of resources of the Town exceeded its liabilities and deferred inflows of resources at the close of fiscal year 2022 by \$8,710,252 (net position). Of this amount, \$2,009,719 represents unrestricted net position.
- The Town's net position increased by \$478,833. Governmental activities contributed 90% of the increase.
- The Town's total governmental fund balances increased \$93,020 from the prior year.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Town's basic financial statements. The Town's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements

The *government-wide financial statements*, which consist of the following two statements, are designed to provide readers with a broad overview of the Town's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the Town's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the difference reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating. Additionally, nonfinancial factors, such as a change in the Town's property tax base or the condition of Town facilities and infrastructure, should be considered to assess the overall financial health of the Town.

The *statement of activities* presents information showing how the government's net position changed during fiscal year 2022. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected but earned revenue and unused vacation leave).

Both of these financial statements distinguish functions of the Town that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the Town include general government, public safety, physical environment, transportation, and culture/recreation. The business-type activities of the Town include water and sanitation services, and storm water services. The government-wide financial statements can be found immediately following the MD&A.

Fund financial statements

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Town can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The Town maintains several individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the General Fund and Impact Fees Fund, which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation noted as Nonmajor Governmental Funds. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements* in the other supplemental information section of this report.

The Town adopts an annual appropriated budget for its general fund and most special revenue funds. Budgetary comparison schedules have been provided for the major funds to demonstrate budgetary compliance.

Proprietary Funds

The Town maintains one type of proprietary fund. The *enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The Town uses enterprise funds to account for the fiscal activities relating to water/sanitation, and storm water operations.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Utility Fund (major fund) and the Stormwater Fund (nonmajor fund).

Fiduciary Fund

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Town's own programs. The accounting used for fiduciary funds is similar to proprietary funds. The Town has one pension trust fund to account for the police officers' pension plan.

Notes to the financial statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other information

In addition to the basic financial statements and accompanying notes, *required supplementary information* is included which presents budgetary comparison schedules for the Town's General Fund and Impact Fees Fund; and required pension schedules for the Town's pension plan. Required supplementary information can be found following the notes to the financial statements.

The combining statements referred to earlier in connection with nonmajor governmental funds are presented in the other supplemental information section of this report.

TOWN OF HOWEY-IN-THE-HILLS, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
September 30, 2022

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Town, assets and deferred outflows exceeded liabilities and deferred inflows by \$8,710,252 at the close of the fiscal year ended September 30, 2022.

The largest portion of the Town's net position (59%) reflects its net investment in capital assets (land, buildings, infrastructure and equipment less any related outstanding debt used to acquire those assets). The Town uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the Town's net investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities. The Town has restricted net position (\$1,536,059) for construction projects, public safety programs, recreation projects, and other purposes. The unrestricted net position (\$2,009,719) is available for future spending. At the end of fiscal year 2022, the Town is able to report positive balances in all three categories of net position for governmental and business-type activities.

Capital assets increased by \$427,229 from the prior year, primarily in governmental activities for public safety vehicles and equipment (\$271,698) during FY22. Part of this increase was also for the addition of right to use lease equipment of \$133,760 due to the implementation of a new lease accounting standard. Other non-capital assets decreased by \$1,043,279 from the prior year mostly from capital purchases and early pay down of some debt. Liabilities decreased by \$623,178 from the prior year due to early pay down of debt and reduction of unearned revenue as COVID-19 assistance funds were earned. Deferred outflows increased by \$220,810 and deferred inflows decreased by \$250,895 due to police pension related changes reflected in the current year's actuarial valuation.

There was a net increase of \$478,833 in the Town's net position over fiscal year 2021. There was a net increase of \$431,345 in net position reported in connection with the Town's governmental activities and \$47,488 in business-type activities. Key reasons for these changes are presented in the following pages for governmental and business-type activities.

	Governmental		Business-Type		Total	
	Activities		Activities			
	2022	2021	2022	2021	2022	2021
Assets						
Non-capital assets	\$ 2,824,263	\$ 3,410,710	\$ 961,623	\$ 1,418,455	\$ 3,785,886	\$ 4,829,165
Capital assets	3,319,099	2,926,401	3,379,309	3,344,778	6,698,408	6,271,179
Total assets	6,143,362	6,337,111	4,340,932	4,763,233	10,484,294	11,100,344
Deferred outflows of resources						
Pension related	361,578	140,768	-	-	361,578	140,768
Liabilities						
Current liabilities	165,462	388,818	123,226	415,049	288,688	803,867
Long-term liabilities	244,720	174,753	1,334,632	1,512,598	1,579,352	1,687,351
Total liabilities	410,182	563,571	1,457,858	1,927,647	1,868,040	2,491,218
Deferred inflows of resources						
Pension related	267,580	518,475	-	-	267,580	518,475
Net position						
Net investment in capital assets	3,119,797	2,789,398	2,044,677	1,799,456	5,164,474	4,588,854
Restricted	1,536,059	1,421,913	-	-	1,536,059	1,421,913
Unrestricted	1,171,322	1,184,522	838,397	1,036,130	2,009,719	2,220,652
Total net position	\$ 5,827,178	\$ 5,395,833	\$ 2,883,074	\$ 2,835,586	\$ 8,710,252	\$ 8,231,419

TOWN OF HOWEY-IN-THE-HILLS, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
September 30, 2022

Item 4.

	Governmental		Business-Type		Total	
	Activities		Activities			
	2022	2021	2022	2021	2022	2021
Program revenues						
Charges for services	\$ 377,833	\$ 615,508	\$ 1,212,148	\$ 1,042,237	\$ 1,589,981	\$ 1,657,745
Operating grants & contributions	536,696	88,053	-	-	536,696	88,053
Capital grants & contributions	140,549	546,724	34,444	377,747	174,993	924,471
General revenues						
Property taxes	929,828	845,527	-	-	929,828	845,527
Franchise fees and utility taxes	360,623	356,249	59,808	48,682	420,431	404,931
Infrastructure surtax	204,772	168,031	-	-	204,772	168,031
Other taxes	57,538	53,479	-	-	57,538	53,479
Shared revenues	198,204	164,996	-	-	198,204	164,996
Other	8,406	43,490	371	486	8,777	43,976
Total revenues	2,814,449	2,882,057	1,306,771	1,469,152	4,121,220	4,351,209
Program expenses						
General government	567,634	398,134	-	-	567,634	398,134
Public safety	1,211,437	969,793	-	-	1,211,437	969,793
Physical environment	211,981	210,064	-	-	211,981	210,064
Transportation	143,712	105,997	-	-	143,712	105,997
Culture and recreation	241,317	174,157	-	-	241,317	174,157
Interest on long-term debt	7,023	6,915	-	-	7,023	6,915
Utility	-	-	1,255,368	1,062,589	1,255,368	1,062,589
Stormwater	-	-	3,915	3,915	3,915	3,915
Total expenses	2,383,104	1,865,060	1,259,283	1,066,504	3,642,387	2,931,564
Change in net position	431,345	1,016,997	47,488	402,648	478,833	1,419,645
Beginning net position	5,395,833	4,378,836	2,835,586	2,432,938	8,231,419	6,811,774
Ending net position	\$ 5,827,178	\$ 5,395,833	\$ 2,883,074	\$ 2,835,586	\$ 8,710,252	\$ 8,231,419

Governmental activities

Governmental activities accounted for an increase of \$431,345 from the prior year net position. The largest factor in this increase was \$448,643 increase in operating grants and contributions revenues from the prior year, primarily for post-COVID American Rescue Plan Act grant funding. General government expenses increased by \$169,500 and public safety expenses increased by \$241,644 over the prior year for additional personnel costs and operational costs as operations got back to normal after the pandemic lockdowns. The remaining expenses were in line with the prior year.

Business-type activities

Business-type activities increased the Town's net position by \$47,448 accounting for 10% of the total growth in the Town's net position. Business-type expenses were \$192,779 greater than the prior year. Personnel costs increased by \$86,702 and operating expenses increased by \$99,874 as more citizens were added to the existing Utility system in the last year. A major expansion to the system was completed in the prior year and put in service.

Financial Analysis of the Town's Funds

Governmental funds

The focus of the Town's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable resources*. Such information is useful in assessing the Town's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of fiscal year 2022, the Town's governmental funds reported combined ending fund balances of \$2,445,732, an increase of \$93,020 in comparison with the prior year. This minimal increase was largely the result of effective budgeting of operational expenditures as Town services resumed to normal operation after the COVID lockdowns. Components of fund balance are comprised of nonspendable, restricted, committed, assigned, and unassigned. The components of committed, assigned and unassigned are considered spendable unrestricted fund balance. The total spendable unrestricted fund balance of governmental funds in fiscal year 2022 was \$879,673 compared to \$785,958 for fiscal year 2021, an increase of \$93,715 for all governmental funds. The main cause of this increase in spendable unrestricted fund balance was from remaining ARPA funds provided for revenue recovery loss.

Major Funds

General Fund

The General Fund is the chief operating fund of the Town. At the end of fiscal year 2022, the spendable unassigned fund balance of the General Fund totaled \$879,673 compared to \$785,958 in fiscal year 2021, an increase of \$93,715. As a measure of the General Fund's liquidity, it may be useful to compare the spendable unassigned fund balance of \$879,673 to the total fund's expenditures of \$2,140,489. This represents 41% of total expenditures compared to 43% in the prior fiscal year. Thus, the Town was able to maintain liquidity available to meet upcoming expenditures in its chief operating fund.

The fund balance in the General Fund increased by \$113,615 during the current fiscal year. The General Fund reported increased expenditures by \$299,162 from the prior year, most of which (\$235,322) was in general government for additional finance and administrative staff in positions that were unfilled in the prior year. These increases were offset by an increase of \$98,225 in taxes due to increasing property values and additional sales and gas tax revenues as spending levels increased post-pandemic. Additionally, intergovernmental revenues increased by \$239,584 from the prior year for additional grants including the ARPA grant and public safety grants.

The Impact Fees Fund

The Impact Fees Fund total fund balance decreased by \$128,545 from the prior year. The impact fee receipts were \$298,889 lower than the prior year due to decreased construction projects within the Town, while expenditures increased by \$207,842 from the prior year for capital projects to address the impacts of the Town's increasing growth. The fund balance of \$1,149,461 is restricted for future public safety, physical environment, and recreation expansion projects and equipment.

Enterprise funds

The Town's enterprise funds provide the same type of information found in the government-wide financial statements, but in more detail. The Town has one major enterprise fund – the Utility Fund, and one nonmajor fund – the Stormwater Fund. For the current fiscal year, unrestricted net position in the Utility Fund decreased by \$197,733 and the Stormwater Fund had no change over the prior year.

Utility Fund

The Utility Fund had an increase in net position of \$51,403 mostly attributed to the capital contribution of \$34,444 from the FDEP to reimburse the Town for the Downtown sewer project. Utility and sanitation user fees were \$144,052 greater than the prior year due to additional users on the Town's system. Operating expenses were \$186,576 greater than the prior year due to increased personnel and operating costs related to servicing additional system users.

General Fund Budgetary Highlights

The General Fund original budgeted revenues increased minimally by \$23,522 and original budgeted expenditures increased by \$42,630 during the current fiscal year. The largest factor in the increase in budgeted revenues was \$269,974 for intergovernmental revenues due to additional grants awarded during the year. These were offset by decreased permits and fees by \$288,694 as new construction slowed down. The largest factor in the increase in budgeted expenditures was \$154,542 for public safety for additional public safety capital outlay.

Total revenues were greater than the final amended budget by \$156,161 mostly from grant revenues. Total expenditures exceeded the final amended budget by \$23,438 mostly from accrual of capital outlay expenditures.

Capital Assets and Long-term Debt

Capital Assets

The Town's investment in capital assets for its governmental and business-type activities as of September 30, 2022 amounts to \$6,698,408 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements other than buildings, infrastructure, intangibles, equipment, vehicles, and construction in progress. The total increase in the Town's investment in capital assets for the current fiscal year was \$427,229. Governmental activities increased capital assets by \$392,698 from technology and vehicle purchases as well as the implementation of a new lease accounting standard. Business-type activities increased capital assets by \$34,531 due to the Downtown sewer improvements project completion. Additional information on the Town's capital assets can be found in Note 3 of this report.

Long-term Debt

At the end of fiscal year 2022, the Town had total debt outstanding of \$1,522,039. This is a decrease of \$122,581 from the prior year, primarily due to scheduled principal payments. Additionally, long term debt was increased by \$133,760 due to implementation of a new lease accounting standard. Of the total outstanding, \$199,302 is related to governmental activities and \$1,322,737 is related to business-type activities. Additional information on the Town's debt can be found in Note 4 of this report.

Economic Factors and Next Year's Budgets and Rates

The ad valorem tax rate for the General Fund remained the same at 7.50 for the 2023 fiscal year budget.

Requests for Information

This financial report is designed to present users with a general overview of the Town's finances and to demonstrate the Town's accountability. If you have questions concerning any of the information provided in this report or need additional financial information, contact the Town's Clerk, 101 N Palm Avenue, Howey-in-the-Hills, Florida 34737.

BASIC FINANCIAL STATEMENTS

Town of Howey-in-the-Hills, Florida
Statement of Net Position
September 30, 2022

	Governmental Activities	Business-type Activities	Total
Assets			
Cash and equivalents	\$ 969,265	\$ 866,059	\$ 1,835,324
Investment in state pool	19,246	-	19,246
Due from other governments	56,057	-	56,057
Prepays	30,000	-	30,000
Accounts receivable	567	74,990	75,557
Pension asset	213,069	-	213,069
Restricted assets:			
Cash and equivalents	1,536,059	20,574	1,556,633
Capital assets:			
Non-depreciable	484,882	28,747	513,629
Depreciable, net	2,834,217	3,350,562	6,184,779
Total assets	6,143,362	4,340,932	10,484,294
Deferred outflows of resources			
Pension related	361,578	-	361,578
Total assets and deferred outflows of resources	6,504,940	4,340,932	10,845,872
Liabilities			
Accounts payable	99,425	55,988	155,413
Contracts payable	-	-	-
Accrued liabilities	57,215	11,249	68,464
Due to pension	-	-	-
Interest payable	-	15,715	15,715
Unearned revenues	8,822	-	8,822
Customer deposits	-	40,274	40,274
Noncurrent liabilities:			
Due within one year	80,322	123,093	203,415
Due in more than one year	164,398	1,211,539	1,375,937
Total liabilities	410,182	1,457,858	1,868,040
Deferred inflows of resources			
Pension related	267,580	-	267,580
Total liabilities and deferred inflows of resources	677,762	1,457,858	2,135,620
Net position			
Net investment in capital assets	3,119,797	2,044,677	5,164,474
Restricted:			
Public safety projects	133,474	-	133,474
Public works projects	767,960	-	767,960
Other purposes	373,084	-	373,084
Recreation projects	259,976	-	259,976
Tree replenishment program	1,565	-	1,565
Unrestricted	1,171,322	838,397	2,009,719
Total net position	\$ 5,827,178	\$ 2,883,074	\$ 8,710,252

See accompanying notes.

Town of Howey-in-the-Hills, Florida
Statement of Activities
Year ended September 30, 2022

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental activities							
General government	\$ 567,634	\$ 15,942	\$ 305	\$ -	\$ (551,387)	\$ -	\$ (551,387)
Public safety	1,211,437	347,682	474,766	58,512	(330,477)	-	(330,477)
Physical environment	211,981	50	-	53,564	(158,367)	-	(158,367)
Transportation	143,712	6,120	-	-	(137,592)	-	(137,592)
Culture and recreation	241,317	8,039	61,625	28,473	(143,180)	-	(143,180)
Interest on long-term debt	7,023	-	-	-	(7,023)	-	(7,023)
Total governmental activities	2,383,104	377,833	536,696	140,549	(1,328,026)	-	(1,328,026)
Business-type activities							
Utility	1,255,368	1,212,148	-	34,444	-	(8,776)	(8,776)
Stormwater	3,915	-	-	-	-	(3,915)	(3,915)
Total business-type activities	1,259,283	1,212,148	-	34,444	-	(12,691)	(12,691)
Total	\$ 3,642,387	\$ 1,589,981	\$ 536,696	\$ 174,993	(1,328,026)	(12,691)	(1,340,717)
General revenues							
Property taxes					929,828	-	929,828
Franchise and utility taxes					360,623	59,808	420,431
Infrastructure surtax					204,772	-	204,772
Local option tax					42,401	-	42,401
Shared revenues - unrestricted					198,204	-	198,204
Other taxes					15,137	-	15,137
Miscellaneous					8,406	371	8,777
Total general revenues					1,759,371	60,179	1,819,550
Change in net position							
Net position - beginning of year							
					431,345	47,488	478,833
Net position - end of year							
					5,395,833	2,835,586	8,231,419
	\$ 5,827,178	\$ 2,883,074	\$ 8,710,252				

Item 4.

See accompanying notes.

Town of Howey-in-the-Hills, Florida
Balance Sheet
Governmental Funds
September 30, 2022

	General Fund	Impact Fees Fund	Nonmajor Governmental Funds	Total Governmental Funds
Assets				
Cash and equivalents	\$ 949,319	\$ 1,161,443	\$ 394,562	\$ 2,505,324
Investment in state pool	19,246	-	-	19,246
Account receivable, net	567	-	-	567
Due from other funds	-	-	-	-
Due from other governments	39,772	-	16,285	56,057
Prepays	30,000	-	-	30,000
Total assets	<u>\$ 1,038,904</u>	<u>\$ 1,161,443</u>	<u>\$ 410,847</u>	<u>\$ 2,611,194</u>
Liabilities				
Accounts payable	66,286	11,982	21,157	99,425
Contracts payable	-	-	-	-
Accrued liabilities	54,123	-	3,092	57,215
Due to other funds	-	-	-	-
Due to police pension	-	-	-	-
Unearned revenues	8,822	-	-	8,822
	<u>129,231</u>	<u>11,982</u>	<u>24,249</u>	<u>165,462</u>
Fund balances				
Nonspendable - prepaids	30,000	-	-	30,000
Restricted:				
Capital projects	-	-	176,860	176,860
Public safety	-	121,525	208,173	329,698
Physical environment	-	767,960	1,565	769,525
Culture and recreation	-	259,976	-	259,976
Unassigned	879,673	-	-	879,673
Total fund balances	<u>909,673</u>	<u>1,149,461</u>	<u>386,598</u>	<u>2,445,732</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,038,904</u>	<u>\$ 1,161,443</u>	<u>\$ 410,847</u>	<u>\$ 2,611,194</u>

See accompanying notes.

Town of Howey-in-the-Hills, Florida
Reconciliation of the Balance Sheet to the Statement of Net Position
September 30, 2022

Fund balances - total governmental funds \$ 2,445,732

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.

Capital assets - net 3,319,099

The net pension liability/asset is not reported in governmental funds. 213,069

Deferred inflows and outflows of resources related to pensions are not recognized in the governmental funds; however, they are recorded in the statement of net position under full accrual accounting.

Deferred outflows of resources pensions 361,578

Deferred inflows of resources pensions (267,580)

Long-term liabilities are not due and payable in the current period and accordingly are not reported as fund liabilities. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. All liabilities--both current and long-term--are reported in the statement of net position.

Long-term liabilities at year-end consist of:

Financed purchases (24,721)

Leases payable (107,638)

Lake County loan (66,943)

Compensated absences (45,418)

Net position of governmental activities \$ 5,827,178

See accompanying notes.

Town of Howey-in-the-Hills, Florida
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
Year ended September 30, 2022

	General Fund	Impact Fees Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues				
Taxes	\$ 1,128,854	\$ -	\$ 258,235	\$ 1,387,089
Permits, fees and special assessments	193,126	114,593	184,426	492,145
Intergovernmental	752,434	-	-	752,434
Charges for services	142,135	-	-	142,135
Judgments, fines and forfeits	19,349	-	3,091	22,440
Miscellaneous	18,206	-	-	18,206
Total revenues	2,254,104	114,593	445,752	2,814,449
Expenditures				
Current:				
General government	626,535	-	-	626,535
Public safety	1,005,911	172,359	245,224	1,423,494
Physical environment	191,625	17,263	-	208,888
Transportation	79,969	-	92,578	172,547
Culture and recreation	169,856	41,625	-	211,481
Debt service:				
Principal retirement	61,002	10,459	-	71,461
Interest	5,591	1,432	-	7,023
Total expenditures	2,140,489	243,138	337,802	2,721,429
Excess of revenues over (under) expenditures	113,615	(128,545)	107,950	93,020
Fund balances - beginning of year	796,058	1,278,006	278,648	2,352,712
Fund balances - end of year	\$ 909,673	\$ 1,149,461	\$ 386,598	\$ 2,445,732

See accompanying notes.

Town of Howey-in-the-Hills, Florida
Reconciliation of the Statement of Revenues, Expenditures and Changes in
Fund Balances to the Statement of Activities
Year ended September 30, 2022

Net change in fund balances \$ 93,020

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is depreciated over their estimated useful lives.

Acquisitions of capital assets	522,548
Current year depreciation expense	(251,419)

The issuance of bonds and similar long-term debt provides current financial resources to governmental funds and thus contributes to the change in fund balance. In the statement of net position, however, issuing debt increases long-term liabilities and does not affect the statement of activities. Similarly, repayment of principal is an expenditure in the governmental funds, but reduces the liability in the statement of net position. The amounts of the items that make up these differences in the treatment of long-term debt and related items are:

Financed purchase repayments	34,880
Lease payable repayments	26,122
Lake County loan repayments	10,459

Under the modified accrual basis of accounting, governmental revenues are recognized when both the measurable and available criteria have been met. Those revenues earned in the current year were not recognized since availability criteria was not met. Under full accrual accounting, all revenues would be recognized.

-

In the statement of activities, only the loss on the sale/disposal of capital assets is reported. The change in net position differs from the change in fund balance by the cost of the assets sold/disposed or adjusted in value.

(12,191)

The accounting for pension costs differs between governmental funds and governmental activities

Change in net pension liability or asset	(456,111)
Change in deferred outflows related to pensions	220,810
Change in deferred inflows related to pensions	250,895

Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds

Compensated absences	(7,668)
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Change in net position of governmental activities **\$ 431,345**

See accompanying notes.

Town of Howey-in-the-Hills, Florida
Statement of Net Position
Proprietary Funds
September 30, 2022

	Business-type Activities		
	Enterprise Funds		
	Utility Fund	Nonmajor Stormwater Fund	Total Enterprise Funds
Current assets			
Cash and equivalents	\$ 854,163	\$ 11,896	\$ 866,059
Accounts receivable, net	74,990	-	74,990
Due from other governments	-	-	-
Total current assets	<u>929,153</u>	<u>11,896</u>	<u>941,049</u>
Noncurrent assets			
Restricted cash and equivalents	20,574	-	20,574
Capital assets, net	3,310,407	68,902	3,379,309
Total noncurrent assets	<u>3,330,981</u>	<u>68,902</u>	<u>3,399,883</u>
Total assets	<u>4,260,134</u>	<u>80,798</u>	<u>4,340,932</u>
Current liabilities			
Accounts payable	55,988	-	55,988
Contracts payable	-	-	-
Accrued liabilities	11,249	-	11,249
Interest payable	15,715	-	15,715
Customer deposits	40,274	-	40,274
Current portion of long-term liabilities	123,093	-	123,093
Total current liabilities	<u>246,319</u>	<u>-</u>	<u>246,319</u>
Noncurrent liabilities	1,211,539	-	1,211,539
Total liabilities	<u>1,457,858</u>	<u>-</u>	<u>1,457,858</u>
Net position			
Net investment in capital assets	1,975,775	68,902	2,044,677
Unrestricted	826,501	11,896	838,397
Total net position	<u>\$ 2,802,276</u>	<u>\$ 80,798</u>	<u>\$ 2,883,074</u>

See accompanying notes.

Town of Howey-in-the-Hills, Florida
Statement of Revenues, Expenses and Changes in Fund Net Position
Proprietary Funds
Year ended September 30, 2022

	Business-type Activities		
	Enterprise Funds		
	Utility Fund	Nonmajor Stormwater Fund	Total Enterprise Funds
Operating revenues			
User fees - water	\$ 971,059	\$ -	\$ 971,059
User fees - sanitation	230,917	-	230,917
Miscellaneous revenues	10,172	-	10,172
Total operating revenues	1,212,148	-	1,212,148
Operating expenses			
Personal services	261,922	-	261,922
Operating expenses	808,812	-	808,812
Depreciation	148,067	3,915	151,982
Total operating expenses	1,218,801	3,915	1,222,716
Operating income (loss)	(6,653)	(3,915)	(10,568)
Nonoperating revenues (expenses)			
Utility service taxes	59,808	-	59,808
Interest income	371	-	371
Interest (expense)	(36,567)	-	(36,567)
Total nonoperating revenues (expenses)	23,612	-	23,612
Income (loss) before contributions	16,959	(3,915)	13,044
Capital contributions			
Capital grants and contributions	34,444	-	34,444
Total capital contributions	34,444	-	34,444
Change in net position	51,403	(3,915)	47,488
Net position - beginning of year	2,750,873	84,713	2,835,586
Net position - end of year	\$ 2,802,276	\$ 80,798	\$ 2,883,074

See accompanying notes.

Town of Howey-in-the-Hills, Florida
Statement of Cash Flows
Proprietary Funds
Year ended September 30, 2022

	Utility Fund	Nonmajor Stormwater Fund	Total Enterprise Funds
Operating activities			
Receipts from customers	\$ 1,221,626	\$ -	\$ 1,221,626
Payments to suppliers	(1,101,731)	-	(1,101,731)
Payments to employees	(248,298)	-	(248,298)
Net cash provided by operating activities	(128,403)	-	(128,403)
Noncapital financing activities			
Receipts/(Payments) from/to other funds	-	-	-
Utility service taxes	59,808	-	59,808
Net cash provided by noncapital financing activities	59,808	-	59,808
Capital and related financing activities			
Principal paid on debt	(184,879)	-	(184,879)
Interest paid on debt	(37,921)	-	(37,921)
Capital contributions	389,382	-	389,382
Acquisition of capital assets	(198,704)	-	(198,704)
Net cash used by capital and related financing activities	(32,122)	-	(32,122)
Investment Activities			
Interest on investments	371	-	371
Net cash provided by investment activities	371	-	371
Change in cash and equivalents	(100,346)	-	(100,346)
Cash and equivalents - beginning of year	975,083	11,896	986,979
Cash and equivalents - end of year	\$ 874,737	\$ 11,896	\$ 886,633
Operating income (loss)			
	\$ (6,653)	\$ (3,915)	(10,568)
Depreciation	148,067	3,915	151,982
Change in:			
Receivables	13,739	-	13,739
Accounts payable	(255,214)	-	(255,214)
Contracts payable	(37,705)	-	(37,705)
Accrued liabilities	6,711	-	6,711
Customer deposits	(4,261)	-	(4,261)
Compensated absences	6,913	-	6,913
Net cash provided by operating activities	\$ (128,403)	\$ -	\$ (128,403)

There were no noncash activities.

See accompanying notes.

Town of Howey-in-the-Hills, Florida
Statement of Fiduciary Net Position
September 30, 2022

	<u>Pension Trust Fund</u>
Assets	
Short Term Cash and Investments	\$ 20,888
Investments	2,067,886
Receivables	-
Total assets	<u>2,088,774</u>
Liabilities	<u>-</u>
Net position	
Restricted for pension benefits	<u><u>\$ 2,088,774</u></u>

See accompanying notes.

Town of Howey-in-the-Hills, Florida
Statement of Changes in Fiduciary Net Position
Year ended September 30, 2022

	<u>Pension Trust Fund</u>
Additions	
Contributions:	
Employer	\$ 101,709
Member	20,722
State	16,799
Total contributions	<u>139,230</u>
Investment income:	
Investment income	(315,551)
Less, investment management fee	-
Net investment income	<u>(315,551)</u>
Total additions	<u>(176,321)</u>
Deductions	
Member benefits	62,610
Administrative costs	18,184
	<u>80,794</u>
Change in net position	(257,115)
Net position restricted for pension benefits	
Beginning of year	<u>2,345,889</u>
Net position restricted for pension benefits	
End of year	<u><u>\$ 2,088,774</u></u>

See accompanying notes.

TOWN OF HOWEY-IN-THE-HILLS, FLORIDA

NOTES TO FINANCIAL STATEMENTS

Year Ended September 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Town of Howey-in-the-Hills, Florida (the "Town"), have been prepared in conformity with generally accepted accounting principles ("GAAP"), as applied to governmental units, which were promulgated by the Governmental Accounting Standards Board ("GASB"). A summary of the Town's significant accounting policies applied in the preparation of these financial statements follows.

A. REPORTING ENTITY

The Town of Howey-in-the-Hills is a political subdivision of the state of Florida established under the Laws of Florida, Chapter 10675 (1925). The Town was originally incorporated on May 8, 1925. The Town provides a wide range of services that include police protection, recreation services, public works services, and general administration. The Town also operates enterprise activities, including: water, sewer, sanitation and stormwater.

The Town is a municipal corporation governed by an elected mayor and four-member council. As required by GAAP, these financial statements present the Town as a primary government. Component units are entities for which a primary government is considered financially accountable or entities that would be misleading to exclude. Blended component units, although legally separate entities, are in substance part of the government's operations and so data from these units would be combined with data of the primary government. The Town has no blended component units. Discretely presented component units, on the other hand, would be reported in separate columns to emphasize that they are legally separate from the Town. There are no discretely presented component units included in the Town's financial reporting entity. The Town has included the Police Officers Retirement Plan as a fiduciary component unit. It is included in the financial statements as a pension trust fund. Additionally, the Town did not participate in any joint ventures during the 2022 fiscal year.

B. BASIC FINANCIAL STATEMENTS

The basic financial statements include both government-wide (based on the Town as a whole) and fund financial statements. The government-wide statements (statement of net position and statement of activities) are presented using a full accrual, economic resource basis, which incorporates long-term assets and receivables, deferred outflows of resources, long-term liabilities, and deferred inflows of resources. The Town's fiduciary funds are not included in the government-wide statements since by definition these assets are being held for the benefit of a third party and cannot be used to address activities or obligations of the Town.

The government-wide statement of activities reports the gross and net cost for the various functional categories (general government, public safety, physical environment, transportation, and culture and recreation) of the Town that are otherwise supported by general government revenues (property, sales and use tax, and certain intergovernmental revenues, etc.). For the most part, the effect of interfund activity has been removed from this statement. Direct expenses are those that are clearly identifiable with a specific function. Program revenues are defined as charges for services, and operating and capital grants and contributions that specifically relate to a specific program function. Charges for services include revenue arising from charges to customers or applicants who purchase, use or directly benefit from the goods, services, or privileges provided. Operating and capital grants and contributions consist of revenues received from governments, organizations, or individuals that are specifically attributable to an activity program for either operating expenses or capital expenses associated with the specific program.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements. All non-major funds are summarized into a single column. The Town has reported the General Fund and Impact Fees Fund as major funds. In addition, the Town's Utility Fund is a major fund. The governmental fund financial statements include reconciliations with brief explanations to better identify the relationship between the government-wide statements and the statements for the governmental funds.

C. MEASUREMENT FOCUS AND BASIS OF PRESENTATION

The Town uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions or activities. The minimum number of funds is maintained consistent with legal and managerial requirements. A fund is a separate accounting entity with a self-balancing set of accounts.

Funds are classified into three fund types: governmental, proprietary, and fiduciary. Each fund type is described below:

1. Governmental Funds:

The focus of governmental fund measurement is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources), rather than upon net income. The following is a description of the governmental funds that the Town has presented:

- a) **General Fund** - This fund is the general operating fund of the Town. It is used to account for all financial resources, except those required to be accounted for in another fund.
- b) **Special Revenue Funds** - These funds are used to account for and report the proceeds of specific revenue sources (other than debt service or major capital projects) that are legally restricted or committed to expenditures for specified purposes. The Town has seven special revenue funds consisting of the Impact Fees Fund to account for police, water and parks impact fees, the Building Fund to account for Florida building code revenues and expenditures, the Infrastructure Surtax Fund to account for tax revenues restricted for capital, the Law Enforcement Trust Fund and Special Law Enforcement Trust Fund to account for forfeiture proceeds restricted in use by Florida Statutes, the Police Automation Fund, and the Tree Fund for proceeds restricted for Town tree planting projects.

2. Proprietary Funds:

These funds are accounted for using the flow of economic resources measurement focus and the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

Enterprise funds – These funds are used to account for those operations (1) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the cost (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (2) where the governing body has decided that a periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purpose. The Utility Fund is used to account for water and refuse system, and the Stormwater Fund is used to account for the Town's stormwater activities.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. MEASUREMENT FOCUS AND BASIS OF PRESENTATION (Continued)

2. Proprietary Funds: (Continued)

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services in conjunction with a proprietary fund's principal ongoing operations. Operating expenses for proprietary funds include the cost of personnel, contractual services, supplies, maintenance, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

3. Fiduciary Fund:

The fiduciary fund accounts for assets held by the Town in a trustee capacity. A trust fund accounts for assets held by the government under the terms of a formal trust agreement.

Pension Trust Fund - These funds are accounted for in essentially the same manner as the proprietary funds, using the same measurement focus and basis of accounting. The pension trust fund accounts for the assets of the Town's police officers' pension plan.

D. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in fund balance.

All proprietary funds and pension trust funds are accounted for using the flow of economic resources measurement focus. With this measurement focus, all assets, deferred outflows of resources, liabilities, and deferred inflows of resources associated with the operation of these funds are included on the statement of net position. Proprietary fund-type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net position.

1. Modified Accrual:

All governmental funds are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available).

"Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The Town considers revenues as available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred.

Those revenues susceptible to accrual are utility and franchise taxes, intergovernmental revenues and grants, state revenue sharing, and interest on pooled investments.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING (Continued)

2. Accrual:

All proprietary and fiduciary funds are accounted for using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

When both restricted and unrestricted resources are available for use, it is the Town's policy to use restricted resources first, then unrestricted resources as they are needed.

E. ASSETS, LIABILITIES, DEFERRED ELEMENTS, AND FUND EQUITY

Cash and Investments

The Town's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

Investments are carried at a mixture of fair value measurement and amortized cost because certain investments meet GASB Statement No. 31, as amended by GASB Statement No. 79 *Certain External Investment Pools and Pool Participants*, which establishes criteria for external investment pools to qualify for making the election to measure all of their investments at amortized cost for financial reporting purposes. The Town's investments in the Florida PRIME are similar to money market funds in which units are owned in the fund rather than the underlying investments, and they are reported at amortized cost.

There are no limitations or restrictions on withdrawals from the Florida PRIME. In the occurrence of an event that has a material impact on the liquidity or operations of the PRIME, the fund's executive director may limit contributions to or withdrawals from the PRIME for a period of 48 hours. The Office of the Auditor General of the State of Florida performs the operational audit of the activities and investments of the Florida PRIME.

Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "interfund receivables/payables" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds."

All accounts receivable are shown net of an allowance for uncollectible accounts receivable. Accounts receivable in excess of 120 days comprise the trade accounts receivable allowance for uncollectible. Receivables of the Utility Fund are reduced by an allowance of \$20,053.

Property taxes, which were levied during fiscal year 2022 and are uncollected as of September 30, 2022, are immaterial and, therefore, not recorded as a receivable.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. ASSETS, LIABILITIES, DEFERRED ELEMENTS AND FUND EQUITY (Continued)

Inventories and Prepaids

Inventories are valued at cost using the first-in first-out (“FIFO”) method and consist of expendable items held for consumption or resale. The cost of these items is recorded as expenditure or expense at the time the inventory item is consumed or sold.

Payments made to vendors for services, as well as to the actuary for pension contributions, that will benefit periods beyond September 30, 2022, are recorded as prepaid items. These payments are recorded as expenditures or expenses when consumed rather than when purchased.

Capital Assets

Capital assets, which include land, buildings, improvements, equipment (including assets acquired by capital lease), and infrastructure assets (i.e., roads, sidewalks, and similar items) are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. The Town defines capital assets as assets with an initial individual cost, of more than \$1,000 and an estimated useful life beyond one year. Right to use lease intangible assets are recorded as capital assets when the lease asset is \$5,000 or greater. These assets are recorded at historical cost or estimated historical cost, if purchased, and acquisition value, if contributed or donated. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred and are not capitalized. In accordance with GASB Statement No. 34, as amended, the Town has elected to report general infrastructure prospectively, effective October 1, 2003. Depreciation on all capital assets is provided on a straight-line basis over the following estimated useful lives: buildings 10-50 years; improvements other than buildings, including infrastructure assets, 15-50 years; and furniture, equipment, vehicles and intangibles 3-15 years.

For its business-type activities, it is the Town’s policy not to capitalize construction period interest costs on projects funded specifically through debt financing in accordance with GASB Statement No. 89.

Compensated Absences

It is the Town’s policy to permit limited vesting of employee earned and unused vacation and compensatory leave benefits. Vested vacation and sick leave that accrues that is expected to be liquidated with expendable available financial resources is reported as an expense and a liability of the appropriate proprietary fund. The portion of the liability expected to be liquidated within the next year has been classified as a current liability. Amounts not expected to be liquidated within the next year are reported as a component of long-term liabilities. Compensated absences are reported in governmental funds only upon the retirement or resignation of a vested employee. The payment of compensated absences is charged to the respective fund and department in which the individual being paid is employed.

Leases Liability

The Town enters into noncancelable contracts for the right to use equipment in its operations. When the Town is the lessee, the contracts result in recognition of a right to use intangible asset that is offset by a lease liability. Lease intangible assets are reported with capital assets and lease liabilities are reported with long-term liabilities on the government-wide financial statements.

TOWN OF HOWEY-IN-THE-HILLS, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
Year Ended September 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. ASSETS, LIABILITIES, DEFERRED ELEMENTS AND FUND EQUITY (Continued)

At commencement of a lease when the Town is lessee, the Town initially measures the lease liability at present value of total payments over the lease term. The lease asset is measured as the value of the lease liability, adjusted for any prepayments, plus certain initial direct costs. Estimates and judgments are sometimes made when determining the discount rate and overall term of leases. The Town monitors its leases for significant changes in circumstances that warrant a remeasurement of the lease liability and associated intangible asset.

Net Pension Liability / Asset

In the government-wide statements, net pension liability or asset represents the present value of projected benefit payments to be provided through the single employer defined benefit pension plan to current active and inactive employees that is attributed to those employees' past periods of service (total pension liability), less the amount of the pension plan's fiduciary net position. For purposes of measuring the net pension liability or asset, deferred outflows of resources and deferred inflows of resources related to pension plans, pension expense, information about the fiduciary net position, and additions to/deductions from fiduciary net position have been determined on the same basis as they are reported by the plan.

For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Pension investments are reported at fair value. The Town allocated its net pension liability or asset, deferred outflows for pensions, deferred inflows for pensions, and pension expense to governmental activities and public safety function.

Deferred Outflows of Resources / Deferred Inflows of Resources

In addition to assets and liabilities, the Town reports the financial statement elements of deferred outflows of resources and deferred inflows of resources. Deferred outflows of resources represent a consumption of net position that applies to future periods and will not be recognized as an outflow of resources (expenditure or expense) until that applicable time. Deferred inflows of resources represent an acquisition of net position that applies to future periods and will not be recognized as an inflow of resources (revenue) until that applicable time.

The Town reports one item that qualifies as deferred outflows of resources on its government-wide statement of net position, deferred outflows for pensions. The deferred outflows for pensions are an aggregate of items related to pensions as calculated in accordance with GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*. The deferred outflows for pensions will be recognized as pension expense or a reduction of the net pension liability in future reporting years.

The Town reports one item that qualifies as deferred inflows of resources on its government-wide statement of net position, deferred inflows for pensions. The deferred inflows for pensions are an aggregate of items related to pensions as calculated under the same principles as deferred outflows for pensions, and will be recognized as a reduction to pension expense in future reporting years.

The Town sometimes reports deferred inflows of resources on applicable governmental fund statements that represent revenues which are measurable but not available in accordance with the modified accrual basis of accounting. These deferred inflows will be recognized as revenue in the fiscal year they are earned and become available. The majority of these deferred inflows of resources represent intergovernmental receipts and reimbursements.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. ASSETS, LIABILITIES, DEFERRED ELEMENTS AND FUND EQUITY (Continued)

Net Position

The government-wide and business-type activities financial statements utilize a net position presentation. Net position is presented in three components - net investment in capital assets, restricted, and unrestricted.

- **Net Investment in Capital Assets** - This component of net position consists of capital assets, net of accumulated depreciation and capital related debt.
- **Restricted**- This component consists of net position that has constraints placed either externally by third parties (grantors and contributors) or by law, through constitutional provisions of enabling legislation. The Town reports \$1,149,461 of net position restricted by enabling legislation relating to impact fees.
- **Unrestricted** - This component consists of net position that does not meet the definition of “net investment in capital assets” and “restricted.” Allocations or earmarks of net position made by the Town’s management are included in this component because these types of constraints are internal and management can remove or modify them.

Fund Balance

In accordance with GAAP, the Town classified governmental fund balances as follows:

- **Nonspendable Fund Balance** - Nonspendable fund balances are amounts that cannot be spent because they are either (a) not in a spendable form or (b) legally or contractually required to be maintained intact.
- **Restricted Fund Balance** - Restricted fund balances are restricted when constraints placed on the use of resources are either: (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.
- **Committed Fund Balance** - Committed fund balances are amounts that can only be used for specific purposes as a result of constraints imposed by formal action of the Town's highest level of decision-making authority, which is an ordinance. Committed amounts cannot be used for any other purpose unless the Town removes those constraints by taking the same type of action. The Council can establish, modify or rescind a fund balance commitment through the formal approval of an ordinance.
- **Assigned Fund Balance** - Assigned fund balances are amounts that are constrained by the Town's intent to be used for specific purposes, but are neither restricted nor committed. Intent is expressed by (a) the Council or (b) a body or official to which the Council has delegated the authority to assign amounts to be used for specific purposes. Additionally, this category is used to reflect the appropriation of a portion of existing fund balance to eliminate a projected deficit in the subsequent year’s budget.
- **Unassigned Fund Balance** - Unassigned fund balance is the residual classification for the General Fund and also includes deficit fund balances of other governmental funds.

The Town intends that restricted amounts be spent first when both restricted and unrestricted fund balance is available unless there are legal documents/contracts that would prohibit doing this, such as grant agreements with dollar-for-dollar spending. Additionally, the Town would first use committed fund balance, followed by assigned fund balance, and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

TOWN OF HOWEY-IN-THE-HILLS, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
Year Ended September 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. PROPERTY TAXES

The assessment of all properties and the collection of all county, municipal, and school board property taxes are consolidated in the offices of the Lake County Property Appraiser and Lake County Tax Collector. The laws of the state regulating tax assessment are also designed to assure a consistent property valuation method statewide. State Statutes permit municipalities to levy property taxes at a rate of up to ten mills. The millage rate in effect for the fiscal year ended September 30, 2022 was 7.50 mills. Each assessment roll is submitted to the Executive Director of the State Department of Revenue for review to determine if the roll meets all of the appropriate requirements of State Statutes.

All taxes are due and payable on November 1 of each year or as soon thereafter as the assessment roll is certified and delivered to the Tax Collector. All unpaid taxes become delinquent on April 1 following the year in which they were assessed, and a lien on the property is recorded on Jan 1. Discounts are allowed for early payment at the rate of 4% in the month of November, 3% in the month of December, 2% in the month of January, and 1% in the month of February. The Town does not accrue its portion of the county-held certificates due to the immateriality of the amount.

NOTE 2 - CASH, POOLED CASH, AND INVESTMENTS

The Town utilizes a consolidated cash pool to account for cash and investments of all Town funds. The consolidated cash pool concept allows each participating fund to benefit from the economies of scale and improved yield, which are inherent to a larger investment pool. The account balances of each fund are reported as cash and equivalents.

Cash and Pooled Cash

The Town has one cash pool that maintains most of the deposits of all the governmental and enterprise funds of the Town. The trust funds maintain their own cash accounts. Formal accounting records detail the individual equities of the participating funds. The cash pool utilizes a single checking account for all Town receipts and disbursements.

Deposits

At September 30, 2022, the bank balance of the Town's cash deposit accounts was \$3,442,551 and the carrying amount of the demand deposits and cash on hand was \$3,391,957. The cash deposits are held by a bank that qualifies as a public depository under the Florida Security and Public Deposits Act, as required by Chapter 280, Florida Statutes, and are considered fully insured.

Investments

Florida Statutes (218.415) authorize municipalities to invest excess funds in time deposits or savings accounts of financial institutions approved by the State Treasurer, obligations of the U.S. Government, U.S. Government Instrumentalities, State of Florida Local Government Surplus Funds Trust Fund, and mutual funds investing in U.S. Government securities.

The Town's investment in the Florida PRIME of \$19,246 exposes it to credit risk. The Town does not have a formal investment policy relating to that risk, which is described as the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The Florida PRIME is rated by Standard & Poor's and has a rating at September 30, 2022 of AAAM. The weighted average days to maturity of Florida PRIME at September 30, 2022 is 21 days.

TOWN OF HOWEY-IN-THE-HILLS, FLORIDA
 NOTES TO THE FINANCIAL STATEMENTS
 Year Ended September 30, 2022

NOTE 2 - CASH, POOLED CASH, AND INVESTMENTS (Continued)

The Town is a participating employer in the Florida Municipal Pension Trust Fund (FMPTF), which is sponsored by the Florida League of Cities, Inc. The Town’s pension plan assets are invested by the FMPTF through the Florida Municipal Investment Trust (FMIvT), which is an external investment pool. The fair value of the position in the pool is equal to the value of the Town’s beneficial interest in the pool’s portfolio. The pool is not registered with the Securities and Exchange Commission.

The Town categorizes the fair value measurement of its investments based on the hierarchy established by GASB Statement No. 72 *Fair Value Measurement and Application*. The hierarchy has three levels based on the valuation inputs used to measure an asset’s fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs. The Town uses quoted prices provided by FMIvT for its pension trust fund.

The Town’s beneficial interest in the FMIvT portfolio for the Pension Trust is summarized below:

	<u>Fair Value Hierarchy</u>			
	Fair Value	Level 1	Level 2	Level 3
FMIvT Broad Market High Quality Bond Portfolio	\$ 311,227	\$ -	\$ 311,227	
FMIvT Core Plus	302,872			\$ 302,872
FMIvT Large Cap Diversified Value Portfolio	463,708		463,708	
FMIvT Diversified Small to Mid Cap Equity Portfolio	292,428		292,428	
FMIvT International Equity Portfolio	353,003		353,003	
FMIvT Core Real Estate Portfolio	344,648			344,648
Total	\$ 2,067,886	\$ -	\$ 1,420,366	\$ 647,520

Credit Risk –The Bond Portfolio is rated by Fitch and has a rating at September 30, 2022 of AAf/S4.

Interest Rate Risk – Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. The Town’s investment policies do not provide specific restrictions as to maturity length of investments. The weighted average maturity of the Bond Portfolio is 6.70 years and the Core Plus is 8.92 years.

TOWN OF HOWEY-IN-THE-HILLS, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
Year Ended September 30, 2022

NOTE 3 - CAPITAL ASSETS

Capital assets activity for the fiscal year ended September 30, 2022 was as follows:

	Balance October 1, 2021 *	Increases	Decreases	Balance September 30, 2022
Governmental Activities				
Capital assets, not being depreciated:				
Land and improvements	\$ 377,790	\$ -	\$ -	\$ 377,790
Construction in Process	39,531	67,561	-	107,092
Total capital assets, not being depreciated	417,321	67,561	-	484,882
Capital assets, being depreciated:				
Buildings and improvements	1,317,054	-	-	1,317,054
Improvements	1,877,698	116,793	-	1,994,491
Equipment and machinery	1,026,489	338,194	12,191	1,352,492
Right to use equipment	133,760	-	-	133,760
Total capital assets, being depreciated	4,355,001	454,987	12,191	4,797,797
Less accumulated depreciation for:				
Buildings and improvements	331,065	43,692	-	374,757
Improvements	706,739	70,133	-	776,872
Equipment and machinery	674,357	110,161	-	784,518
Right to use equipment	-	27,433	-	27,433
Total accumulated depreciation	1,712,161	251,419	-	1,963,580
Total capital assets being depreciated, net	2,642,840	203,568	12,191	2,834,217
Governmental activities capital assets, net	\$ 3,060,161	\$ 271,129	\$ 12,191	\$ 3,319,099

* Balances have been adjusted for implementation of GASB 87.

The beginning balance was increased by \$133,760 of right to use lease equipment due to implementation of new accounting standards at the beginning of the fiscal year.

TOWN OF HOWEY-IN-THE-HILLS, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
Year Ended September 30, 2022

NOTE 3 - CAPITAL ASSETS (Continued)

	Balance October 1, 2021	Increases	Decreases	Balance September 30, 2022
Business-type Activities				
Capital assets, not being depreciated:				
Construction in Process	\$ 436,969	\$ 154,377	\$ 562,599	\$ 28,747
Capital assets, being depreciated:				
Buildings and improvements	7,693	-	-	7,693
Machinery and equipment	321,665	32,136	4,801	349,000
Improvements - water system	4,892,997	562,599	37,207	5,418,389
Total capital assets, being depreciated	<u>5,222,355</u>	<u>594,735</u>	<u>42,008</u>	<u>5,775,082</u>
Less accumulated depreciation for:				
Buildings and improvements	7,693	-	-	7,693
Machinery and equipment	275,705	8,121	4,801	279,025
Improvements - water system	2,031,148	143,861	37,207	2,137,802
Total accumulated depreciation	<u>2,314,546</u>	<u>151,982</u>	<u>42,008</u>	<u>2,424,520</u>
Total capital assets being depreciated, net	<u>2,907,809</u>	<u>442,753</u>	<u>-</u>	<u>3,350,562</u>
Business-type activities capital assets, net	<u>\$ 3,344,778</u>	<u>\$ 597,130</u>	<u>\$ 562,599</u>	<u>\$ 3,379,309</u>

Depreciation and amortization was charged to governmental and business-type activities, as follows:

Governmental activities:

General government	\$ 13,335
Public safety	117,566
Physical environment	24,109
Transportation	39,328
Culture and recreation	<u>57,081</u>
Total depreciation expense - governmental activities	<u>\$ 251,419</u>

Business-type activities:

Utility	\$ 148,067
Stormwater	<u>3,915</u>
Total depreciation expense - business-type activities	<u>\$ 151,982</u>

TOWN OF HOWEY-IN-THE-HILLS, FLORIDA
 NOTES TO THE FINANCIAL STATEMENTS
 Year Ended September 30, 2022

NOTE 4 - LONG TERM LIABILITIES

The Town's long-term liabilities consist of financed purchases, leases payable, notes from direct borrowing, a loan payable, and accrued compensated absences. The change in long term liabilities is as follows:

	Balance October 1,			Balance September 30,	Due Within
<u>Governmental Activities:</u>	2021 *	Additions	Deductions	2022	One Year
Financed purchases	\$ 59,601	\$ -	\$ 34,880	\$ 24,721	\$ 24,721
Lake County radio loan	77,402	-	10,459	66,943	10,652
Leases payable	133,760	-	26,122	107,638	26,782
Compensated absences	37,750	61,885	54,217	45,418	18,167
Total	<u>\$ 308,513</u>	<u>\$ 61,885</u>	<u>\$ 125,678</u>	<u>\$ 244,720</u>	<u>\$ 80,322</u>
<u>Business-Type Activities:</u>					
Revenue refunding note **	\$ 76,493	\$ -	\$ 76,493	\$ -	\$ -
State revolving loan fund **	1,431,124	-	108,387	1,322,737	111,199
Compensated absences	4,981	18,562	11,649	11,894	4,758
Total	<u>\$ 1,512,598</u>	<u>\$ 18,562</u>	<u>\$ 196,529</u>	<u>\$ 1,334,631</u>	<u>\$ 115,957</u>

* Balances have been adjusted for implementation of GASB 87.

** These notes are considered notes from direct borrowing.

The beginning balance was increased by \$133,760 leases payable due to implementation of new accounting standards. Governmental activities compensated absences will be liquidated in future periods primarily by the General Fund.

Lake County Equipment Loan

In 2019, the Town entered into an interlocal agreement with Lake County to finance the acquisition of new police radios in the amount of \$105,983. The loan is payable over ten years with annual payments originally set at \$12,274 at an interest rate of 2.8%. This loan interest rate was renegotiated in 2021 to 1.85% with annual payments of \$11,890. Future debt service payments on the loan are as follows:

Year ending September 30,	Lake County Loan	
	Principal	Interest
2023	\$ 10,652	\$ 1,238
2024	10,849	1,041
2025	11,050	841
2026	11,254	636
2027	11,462	428
2028	11,675	216
	<u>\$ 66,942</u>	<u>\$ 4,400</u>

TOWN OF HOWEY-IN-THE-HILLS, FLORIDA
 NOTES TO THE FINANCIAL STATEMENTS
 Year Ended September 30, 2022

NOTE 4 - LONG TERM LIABILITIES (Continued)

Revenue Refunding Note

The Town issued the Revenue Refunding Note, Series 2013 for \$285,000 to refund the Town's USDA Water Revenue Bond, Series 1989, originally used to finance certain extensions and improvements of the Town's water system. This note was paid in full during fiscal year 2022.

State Revolving Loan

The Town entered into an agreement with the Florida Department of Environmental Protection for a loan of \$2,301,053 for planning and construction costs involved in major utility system expansion and improvements. This is funded through the Clean Water State Revolving Fund (SRF) Loan Program protected under the Federal Clean Water Act. The interest rates are 2.71% and 2.12% per year for different segments of the project, and repayment of the loan began after construction was completed.

Under the agreement with the State Revolving Fund, upon occurrence of an event of default, the Department may provide notice to the Florida Auditor General and Chief Financial Officer regarding delinquency of debt service payments, and intercept delinquent amounts from unobligated revenue or tax-sharing funds to the Town. The Department may impose a penalty of 18% annually on the amount due. Additionally, the Department may accelerate the repayment schedule or increase the financing rate up to 1.667 times the current rate.

The Town has pledged future water customer revenues, net of specified operating expenses, to repay the loan. The loan is payable solely from water customer net revenues and is payable through 2033. Rate coverage for the SRF loan requires that the pledged revenues equal or exceed 1.15 times the sum of the semiannual loan payments due in the fiscal year. The total principal and interest to be paid on the SRF loan is \$1,518,607. Principal and interest of \$144,629 was paid during the current year. Pledged net revenues for the water system were approximately \$66,152 for the FY22 year and fell under rate coverage due to irregular increased salaries right after the pandemic.

Future debt service payments on the SRF Loan are as follows:

Year ending September 30,	State Revolving Fund Note	
	Principal	Interest
2023	\$ 111,199	\$ 33,430
2024	114,085	30,545
2025	117,046	27,583
2026	120,085	24,545
2027	123,203	21,426
2028 - 2032	665,728	57,419
2033 - 2034	71,391	922
Totals	\$ 1,322,737	\$ 195,870

Financed Purchases

The Town entered into several equipment financed purchase agreements to acquire police vehicles and public works equipment. The equipment's cost on a cumulative basis under these agreements is \$101,963. The interest rate for these agreements range from 4.64% - 4.85%. The equipment purchase agreements contain remedies for events of default that may include declaring all unpaid amounts immediately due, and/or requiring return of all equipment under the agreements. Future minimum payments are as follows:

TOWN OF HOWEY-IN-THE-HILLS, FLORIDA
 NOTES TO THE FINANCIAL STATEMENTS
 Year Ended September 30, 2022

NOTE 4 - LONG TERM LIABILITIES (Continued)

Year ending September 30,	Financed Purchases	
	Principal	Interest
2023	\$ 24,721	\$ 1,172
	-	-
	\$ 24,721	\$ 1,172

Leases Payable

In September 2019, The Town entered into a lease agreement for an office copier. Monthly rental payments are \$169 with an interest rate of 2.5% through December 2024. In September 2021, the Town entered into a lease agreement for police equipment. Annual rental payments are \$26,832 with an interest rate of 2.5% through September 2026.

The Town’s leases payable at September 30, 2022 is \$107,638. Future debt service payments on the leases payable is as follows:

Year ending September 30,	Leases Payable	
	Principal	Interest
2023	\$ 26,782	\$ 2,077
2024	27,460	1,400
2025	26,620	718
2026	26,776	56
	\$ 107,638	\$ 4,251

NOTE 5 - PENSION PLAN

Summary of Significant Accounting Policies

Basis of Accounting. The Plan’s financial statements are prepared using the accrual basis of accounting. Plan member contributions are recognized in the period in which the contributions are due. Employer contributions to each plan are recognized when due and the employer has made a formal commitment to provide the contributions. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan.

Method Used to Value Investments. Investments are reported at fair value. Short-term investments are reported at cost, which approximates fair value. Securities traded on a national or international exchange are valued at the last reported sales price at current exchange rates. Investments that do not have an established market are reported at estimated fair value.

Plan Description

Plan Administration. The Town sponsors a public employee retirement system (the “System”) administered by the Town Pension Board of Trustees. The System administers the Police Officers’ Retirement Plan (the “Plan”), an employee contributory single-employer defined benefit pension plan. Members of the plan include all sworn police officers, The Plan is maintained as a Pension Trust Fund and reported as a fiduciary fund of the Town. The Council has the authority to establish and amend plan benefits. The Town does not issue a stand-alone financial report for the Plan; however, more information on the plan can be found in this section.

TOWN OF HOWEY-IN-THE-HILLS, FLORIDA
 NOTES TO THE FINANCIAL STATEMENTS
 Year Ended September 30, 2022

NOTE 5 - PENSION PLANS (Continued)

Plan Membership as of October 1, 2021

Active employees	8
Inactive employees receiving benefits	4
Inactive employees entitled to but not yet receiving benefits	1
Total	13

Benefits Provided

Officers attaining the age of 55 who have completed 10 or more years of creditable service or attaining the age of 52 who have completed 25 years of creditable service are entitled to monthly benefits of 3 percent of their average final compensation times years of credited service. The plan permits early retirement at the completion of 10 years of contributing service and attaining the age of 50. Active officers who retire disabled with disability that occurs in the line of duty and have 10 years of credited and contributing service shall receive the greater of 42 percent of average financial compensation or the accrued benefit actuarially reduced. Disability benefits are paid for 10 years certain and life or until recovery from disability. If a non-vested active officer dies before retirement eligibility, his or her beneficiary receives a refund of the officer's contributions to the Plan. If the officer dies prior to retirement but has at least 10 years of contributing service, his or her beneficiary is entitled to either early or normal retirement benefits.

Contributions

The contribution requirements of plan members and the Town are established and approved by the Town Council in accordance with applicable State statute. In addition, State contributions are also made to the Plan on behalf of the Town.

For the year ended September 30, 2022, the active employee contribution rate was 5.0% of pensionable earnings. The Town's contribution rate, actuarially determined, was 19.06% of pensionable earnings, and the State's contribution rate was 0.0%.

Net Pension Liability (Asset) and Actuarial Assumptions

Actuarial Assumptions. The total pension liability (asset) was determined by an actuarial valuation as of October 1, 2021 updated to September 30, 2022 using the following actuarial assumptions applied to all measurement periods.

Inflation	2.62%
Salary increases	4.0%
Cost-of-living increases	None assumed
Investment rate of return	7.0% net of pension plan inv expense, including inflation

Mortality rates were based on sex-distinct rates set forth in the PUB-2010 Headcount-Weighted Healthy Retiree Mortality Table with full generational improvements in mortality using Scale MP-2018 (with ages set forward one year for non-disabled employees). There is no automatic cost of living adjustment.

TOWN OF HOWEY-IN-THE-HILLS, FLORIDA
 NOTES TO THE FINANCIAL STATEMENTS
 Year Ended September 30, 2022

NOTE 5 - PENSION PLANS (Continued)

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Investment category	Target Allocation	Expected Long-term Real Return
Core bonds	15%	1.60%
Core plus	15%	2.10%
U.S. large cap equity	25%	4.60%
U.S. small cap equity	14%	5.50%
Non-U.S. equity	21%	6.70%
Core real estate	10%	5.00%
 Total or weighted arithmetic average	 100%	 4.38%

Discount Rate Sensitivity Analysis

The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and the Town and State contributions will be made at rates equal to the difference between actuarially determined contribution rates and the employee rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The following table presents the sensitivity of the net pension liability (asset) to changes in the discount rate.

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Net pension liability (asset)	\$ 435	\$ (213,069)	\$ (393,491)

For the year ended September 30, 2022, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 30.1%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

TOWN OF HOWEY-IN-THE-HILLS, FLORIDA
 NOTES TO THE FINANCIAL STATEMENTS
 Year Ended September 30, 2022

NOTE 5 - PENSION PLANS (Continued)

Net Pension Liability (Asset), Deferred Outflows/Deferred Inflows of Resources, and Pension Expense

The following table presents the change in net pension liability (asset) of the Town's Plan as of the measurement date of September 30, 2022.

	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability (Asset)
Balances as of October 1, 2021	\$ 1,676,709	\$ (2,345,889)	\$ (669,180)
Changes for the year:			
Service cost	89,607	-	89,607
Expected interest growth	121,356	(166,223)	(44,867)
Unexpected investment income	-	481,773	481,773
Demographic experience	50,643	-	50,643
Assumption changes	-	-	-
Employer contributions	-	(118,507)	(118,507)
Employee contributions	-	(20,722)	(20,722)
Benefit payments and refunds	(62,610)	62,610	-
Administrative expenses	-	18,184	18,184
	\$ 1,875,705	\$ (2,088,774)	\$ (213,069)
Balances as of September 30, 2022			

For the year ended September 30, 2022, the Town recognized pension expense of \$102,913 related to the Plan.

At September 30, 2022, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between projected and actual earnings on pension plan investments	\$ 250,521	\$ -
Differences between expected and actual experience	73,376	236,703
Changes to assumptions	37,681	30,877
	\$ 361,578	\$ 267,580
Total		

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ending September 30,	Net
2023	\$ 48,145
2024	(11,536)
2025	(11,591)
2026	53,516
2027	(4,045)
Thereafter	19,509
Total	\$ 93,998

TOWN OF HOWEY-IN-THE-HILLS, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
Year Ended September 30, 2022

NOTE 6 - OTHER POSTEMPLOYMENT PLANS

For employees who do not qualify for the Police Pension Plan, the Town offers a deferred compensation plan created in accordance with Section 457, Internal Revenue Code. During the year ended September 30, 2022, employer contributions of \$29,123 were made to the 457 plan.

GASB Statement No. 32 eliminates the requirement that the Town report the assets of Internal Revenue Code, Section 457, plans on the statement of net position.

NOTE 7 - RISK MANAGEMENT

The Town is exposed to various risks of loss related to general liability, workers' compensation, public liability, law enforcement liability, health benefits, property damage, and errors and omissions. To manage its risks, the Town purchases insurance coverage. The Town's settled claims have not exceeded coverage in any of the past three fiscal years.

NOTE 8 - CONTINGENCIES

Litigation

The Town is sometimes a party to lawsuits and claims arising out of the normal conduct of its activities. While the results of lawsuits or other proceedings against the Town cannot be predicted with certainty, management does not expect that these matters will have a material adverse effect on the financial condition of the Town.

Grants

The Town receives financial assistance from federal, state, and local agencies in the form of operating and capital grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements, and are subject to audit by the grantor agencies. Disallowed claims, if any, resulting from such audits, may become liabilities of the Town. However, in the opinion of management, disallowed claims, if any, will not have a material effect on the Town's financial statements.

Contingency - COVID-19

In March 2020, the World Health Organization declared the outbreak of a novel coronavirus (COVID-19) pandemic. The pandemic continues to affect communities and business operations, as well as the US economy. Federal financial assistance for state and local governments is expected to help offset some of these effects including the recent Coronavirus State and Local Fiscal Recovery Fund grant, part of the federal American Rescue Plan Act (ARPA) of 2021. The Town received both tranches of ARPA funding, \$591,508 in total, and considered the majority of this as revenue loss recovery.

NOTE 9 - EXCESS OF EXPENDITURES OVER APPROPRIATIONS

The General Fund had an excess of expenditures over final budgeted appropriations of \$23,438 primarily for yearend accrual of capital acquisitions. There was sufficient fund balance in the fund to cover the excess.

NOTE 10 - FUTURE ACCOUNTING PRONOUNCEMENTS

The Governmental Accounting Standards Board has issued statements that will become effective in 2022. One statement addresses subscription-based information technology agreements and will have some impact on the Town's future financial reporting.

REQUIRED SUPPLEMENTARY INFORMATION

Budgetary Comparison Schedules (GAAP BASIS):

- General Fund
- Major Special Revenue Fund:
 - Impact Fees Fund

City Retirement Plan Schedules and Notes:

- Schedule of Changes in Net Pension Liability and Related Ratios
- Schedule of Actuarially Determined Contributions
- Money-weighted Rate of Return

Town of Howey-in-the-Hills, Florida
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - General Fund
Year ended September 30, 2022

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		With Final Budget
Revenues				
Taxes	\$ 1,103,112	\$ 1,124,089	\$ 1,128,854	\$ 4,765
Permits, fees and special assessments	485,745	197,051	193,126	(3,925)
Intergovernmental	314,967	584,941	752,434	167,493
Charges for services	162,097	141,906	142,135	229
Judgments, fines and forfeits	8,000	19,349	19,349	-
Miscellaneous	500	30,607	18,206	(12,401)
Total revenues	2,074,421	2,097,943	2,254,104	156,161
Expenditures				
Current:				
General government	744,862	626,386	626,535	(149)
Public safety	895,188	1,049,730	1,005,911	43,819
Physical environment	168,476	190,411	191,625	(1,214)
Transportation	89,524	79,543	79,969	(426)
Culture and recreation	176,371	170,981	169,856	1,125
Debt service:				
Principal retirement	-	-	61,002	(61,002)
Interest	-	-	5,591	(5,591)
Total expenditures	2,074,421	2,117,051	2,140,489	(23,438)
Excess of revenues over (under) expenditures	-	(19,108)	113,615	179,599
Fund balances - beginning of year	-	19,108	796,058	776,950
Fund balances - end of year	\$ -	\$ -	\$ 909,673	\$ 956,549

Town of Howey-in-the-Hills, Florida
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Impact Fees Fund
Year ended September 30, 2022

	Budgeted Amounts		Actual Amounts	Variance With Final Budget
	Original	Final		
Revenues				
Permits, fees and special assessments	\$ 180,000	\$ 114,593	\$ 114,593	\$ -
Expenditures				
Current:				
Public safety	78,600	184,250	172,359	(11,891)
Public works	54,000	17,264	17,263	(1)
Culture and recreation	29,456	41,625	41,625	-
Total expenditures	162,056	243,139	241,706	1,433
Excess of revenues over (under) expenditures	17,944	(128,546)	(127,113)	(1,433)
Fund balances - beginning of year	-	128,546	1,278,006	1,149,460
Fund balances - end of year	\$ 17,944	\$ -	\$ 1,150,893	\$ 1,148,027

Town of Howey-in-the-Hills, Florida
Notes to the Budgetary Schedules
Year ended September 30, 2022

The Town's procedures in establishing the budgetary data reflected in the financial statements are generally as follows:

- In July, the Lake County Property Appraiser notifies the Town as to its tentative property tax assessed valuation, from which the Town can estimate the property tax resources available and the limitations thereon.
- During August, budget workshops are held to determine proposed expenditures and the means of financing them. The Council then adopts the proposed property tax millage rate and sets the date, time and place of the first public hearing.
- A public hearing on the tentative budget is held. Within fifteen (15) days of the first public hearing, the Town advertises its intention to finalize its budget and millage rate, and a date, time, and place for a public hearing. The second public hearing is convened several days after the final advertisement, at which time the final budget and millage are adopted.
- Appropriations lapse at year-end.
- The fund is the legal level of control.

Town of Howey-in-the-Hills, Florida
Schedule of Changes in Net Pension Liability and Related Ratios
Police Officers' Plan
Last 10 Fiscal Years

	2022	2021	2020	2019	2018	2017	2016	2015
Total pension liability								
Service cost	\$ 89,607	\$ 67,402	\$ 79,129	\$ 79,129	\$ 61,873	\$ 61,873	\$ 43,667	\$ 9,782
Interest	121,356	123,805	115,070	123,888	114,769	107,490	70,706	86,408
Differences between expected and actual experience	50,643	(129,762)	-	(273,146)	(24,948)	(32,313)	200,034	81,475
Benefit payments, including refunds of employee contributions	(62,610)	(67,987)	(52,990)	(52,946)	(54,670)	(79,800)	(77,149)	(138,134)
Assumption changes	-	(48,725)	-	-	-	48,246	264,972	-
Net change in total pension liability	198,996	(55,267)	141,209	(123,075)	97,024	105,496	502,230	39,531
Total pension liability - beginning of year	1,676,709	1,731,976	1,590,767	1,713,842	1,616,818	1,511,322	1,009,092	969,561
Total pension liability - end of year	<u>\$ 1,875,705</u>	<u>\$ 1,676,709</u>	<u>\$ 1,731,976</u>	<u>\$ 1,590,767</u>	<u>\$ 1,713,842</u>	<u>\$ 1,616,818</u>	<u>\$ 1,511,322</u>	<u>\$ 1,009,092</u>
Plan fiduciary net position								
Contributions - employer	\$ 118,507	\$ 130,249	\$ 81,736	\$ 106,904	\$ 97,179	\$ 81,225	\$ 82,122	\$ 65,002
Contributions - employee	20,722	17,772	15,147	16,698	14,544	13,006	12,605	10,401
Net investment income	(315,550)	373,406	119,226	90,347	110,663	173,224	95,228	4,532
Benefit payments, including refunds of employee contributions	(62,610)	(67,987)	(64,734)	(52,946)	(54,670)	(79,800)	(77,149)	(138,134)
Administrative expense	(18,184)	(25,304)	(8,829)	(16,400)	(7,081)	(13,899)	(5,549)	(12,076)
Net change in plan fiduciary net position	(257,115)	428,136	142,546	144,603	160,635	173,756	107,257	(70,275)
Plan fiduciary net position - beginning of year	2,345,889	1,917,753	1,775,207	1,630,604	1,469,969	1,296,213	1,188,956	1,259,231
Plan fiduciary net position - end of year	<u>\$ 2,088,774</u>	<u>\$ 2,345,889</u>	<u>\$ 1,917,753</u>	<u>\$ 1,775,207</u>	<u>\$ 1,630,604</u>	<u>\$ 1,469,969</u>	<u>\$ 1,296,213</u>	<u>\$ 1,188,956</u>
Net pension liability (asset) - end of year	<u>\$ (213,069)</u>	<u>\$ (669,180)</u>	<u>\$ (185,777)</u>	<u>\$ (184,440)</u>	<u>\$ 83,238</u>	<u>\$ 146,849</u>	<u>\$ 215,109</u>	<u>\$ (179,864)</u>
Plan fiduciary net position as a percentage of the total pension liability	111.36%	139.91%	110.73%	111.59%	95.14%	90.92%	85.77%	117.82%
Covered payroll	\$ 382,668	\$ 284,227	\$ 330,473	\$ 330,473	\$ 265,367	\$ 265,367	\$ 220,740	\$ 220,740
Net pension liability (asset) as a percentage of covered payroll	-55.68%	-235.44%	-56.22%	-55.81%	31.37%	55.34%	97.45%	-81.48%

Notes to Schedule:

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information for those years for which it is available will be presented.

Town of Howey-in-the-Hills, Florida
Schedule of Employer Contributions
Police Officers' Plan
Last 10 Fiscal Years

	2022	2021	2020	2019	2018	2017	2016	2015
Actuarially determined contribution	\$ 75,433	\$ 81,044	\$ 53,355	\$ 58,177	\$ 100,555	\$ 89,926	\$ 77,216	\$ 57,831
Contributions in relation to the actuarially determined contribution	118,507	130,249	81,736	106,904	97,179	81,225	82,122	65,002
Contribution deficiency (excess)	<u>\$ (43,074)</u>	<u>\$ (49,205)</u>	<u>\$ (28,381)</u>	<u>\$ (48,727)</u>	<u>\$ 3,376</u>	<u>\$ 8,701</u>	<u>\$ (4,906)</u>	<u>\$ (7,171)</u>
Covered payroll	\$ 382,668	\$ 284,227	\$ 330,473	\$ 330,473	\$ 265,367	\$ 265,367	\$ 220,740	\$ 220,740
Contributions as a percentage of covered payroll	30.97%	45.83%	24.73%	32.35%	36.62%	30.61%	37.20%	29.45%

Notes to Schedule:

Valuation date: Actuarially determined contribution rates are calculated as of October 1 of each fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Aggregate
Amortization method	Level dollar, open
Remaining amortization period	30 years
Asset valuation method	Market value
Discount rate	7%
Salary increases	4%
Retirement age	Retirement is assumed to occur at the rate of 5% at ages 50 through 54 and 10% at age after 54 if eligible for early retirement. 100% retirement is assumed at age 58 with at least 13 years of service or at age 55 with at least 28 years of service.

Mortality Sex-distinct rates set forth in the PUB-2010 Headcount-Weighted Healthy Retiree Mortality Table, using scale MP-2018

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information for those years for which it is available will be presented.

Town of Howey-in-the-Hills, Florida
Schedule of Investment Returns
Police Officers' Plan
Last 10 Fiscal Years

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Annual money-weighted rate of return, net of investment expense	30.09%	52.00%	6.06%	4.82%	7.64%	7.04%	8.18%	0.37%

Notes to Schedule:

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information for those years for which it is available will be presented.

OTHER SUPPLEMENTAL INFORMATION

Non-Major Governmental Funds:
Combining Financial Statements for All Non-major
Governmental Funds

Town of Howey-in-the-Hills, Florida
Combining Balance Sheet
Nonmajor Governmental Funds
September 30, 2022

	Infrastructure Surtax Fund	Building Services Fund	Law Enforcement Trust Fund	Police Automation Fund	Special Law Enforcement Trust Fund	Tree Fund	Total Nonmajor Govern- mental Funds
Assets							
Cash and equivalents	\$ 164,291	\$ 216,757	\$ 9,453	\$ 62	\$ 2,434	\$ 1,565	\$ 394,562
Due from other governments	16,285	-	-	-	-	-	16,285
Total assets	\$ 180,576	\$ 216,757	\$ 9,453	\$ 62	\$ 2,434	\$ 1,565	\$ 410,847
Liabilities							
Accounts payable	\$ 3,716	\$ 17,441	\$ -	\$ -	\$ -	\$ -	\$ 21,157
Accrued liabilities	-	3,092	-	-	-	-	3,092
Total liabilities	3,716	20,533	-	-	-	-	24,249
Fund balances							
Restricted:							
Capital Projects	176,860	-	-	-	-	-	176,860
Public safety	-	196,224	9,453	62	2,434	-	208,173
Physical environment	-	-	-	-	-	1,565	1,565
Total fund balances	176,860	196,224	9,453	62	2,434	1,565	386,598
Total liabilities and fund balances	\$ 180,576	\$ 216,757	\$ 9,453	\$ 62	\$ 2,434	\$ 1,565	\$ 410,847

Town of Howey-in-the-Hills, Florida
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
Year ended September 30, 2022

	Infrastructure Surtax Fund	Building Services Fund	Law Enforcement Trust Fund	Police Automation Fund	Special Law Enforcement Trust Fund	Tree Fund	Total Nonmajor Govern- mental Funds
Revenues							
Taxes	\$ 258,235	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 258,235
Permits, fees and special assessments	-	184,426	-	-	-	-	184,426
Judgments, fines and forfeits	-	-	3,091	-	-	-	3,091
Miscellaneous	-	-	-	-	-	-	-
Total revenues	258,235	184,426	3,091	-	-	-	445,752
Expenditures							
Current:							
Public safety	98,094	147,130	-	-	-	-	245,224
Transportation	92,578	-	-	-	-	-	92,578
	190,672	147,130	-	-	-	-	337,802
Excess of revenues over (under) expenditures	67,563	37,296	3,091	-	-	-	107,950
Fund balances - beginning of year	109,297	158,928	6,362	62	2,434	1,565	278,648
Fund balances - end of year	\$ 176,860	\$ 196,224	\$ 9,453	\$ 62	\$ 2,434	\$ 1,565	\$ 386,598

COMPLIANCE SECTION



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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Honorable Mayor and Members of the
Town Council
Howey-in-the-Hills, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Howey-in-the-Hills, Florida (the "Town"), as of and for the fiscal year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise Town's basic financial statements, and have issued our report thereon dated May 18, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town's internal control over financial reporting (internal control) for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Town's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Honorable Mayor and Members of the
Town Council
Howey-in-the-Hills, Florida

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Benney Accounting and
Assurance Services, PLLC*

Clermont, Florida
May 18, 2023



4327 South Hwy 27, Ste 331, Clermont, FL 34711

phone 407-924-5195

**INDEPENDENT AUDITOR'S MANAGEMENT LETTER REQUIRED
BY CHAPTER 10.550, RULES OF THE STATE OF FLORIDA
OFFICE OF THE AUDITOR GENERAL**

Honorable Mayor and Members of the
Town Council
Howey-in-the-Hills, Florida

Report on Financial Statements

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Howey-in-the-Hills, Florida (the "Town") as of and for the fiscal year ended September 30, 2022 and have issued our report thereon dated May 18, 2023.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and Chapter 10.550, *Rules of the Florida Auditor General*.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*; Independent Accountant's Examination Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, *Rules of the Florida Auditor General*. Disclosures in those reports, which are dated May 18, 2023, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1, *Rules of the Florida Auditor General*, require that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial report. There were no findings or recommendations made in the preceding audit report.

Official Title and Legal Authority

Section 10.554(1)(i)4, *Rules of the Florida Auditor General*, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The legal authority of the Town is disclosed in the notes to the financial statements.

Financial Condition and Management

Section 10.554(1)(i)5.a, and 10.556(7) *Rules of the Florida Auditor General*, require that we apply appropriate procedures and communicate the results of our determination as to whether or not the Town has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that the Town did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Honorable Mayor and Members of the
Town Council
Howey-in-the-Hills, Florida

Financial Condition and Management - continued

Pursuant to sections 10.554(1)(i)5.b. and 10.556(8), *Rules of the Florida Auditor General*, we applied financial condition assessment procedures for the Town. It is management's responsibility to monitor the Town's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

Section 10.554(1)(i)2., *Rules of the Florida Auditor General*, require that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Special District Component Units

Special District Component Units Section 10.554(1)(i)5.c., *Rules of the Florida Auditor General*, requires, if appropriate, that we communicate the failure of a special district that is a component unit of a county, municipality, or special district, to provide the financial information necessary for proper reporting of the component unit within the audited financial statements of the county, municipality, or special district in accordance with Section 218.39(3)(b), Florida Statutes. In connection with our audit, we did not note any special district component units in accordance with Section 218.39(3)(b), Florida Statutes.

Additional Matters

Section 10.554(1)(i)3, *Rules of the Florida Auditor General*, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not have any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Mayor and Town Council and applicable management and is not intended to be and should not be used by anyone other than these specified parties.

*Binney Accounting and
Assurance Services, PLLC*

Clermont, Florida
May 18, 2023



4327 South Hwy 27, Ste 331, Clermont, FL 34711

phone 407-924-5195

**INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE
WITH SECTION 218.415, FLORIDA STATUTES**

Honorable Mayor and Members of the
Town Council
Howey-in-the-Hills, Florida

We have examined the Town of Howey-in-the-Hills, Florida's (the "Town") compliance with the requirements of Section 218.415, Florida Statutes, *Local Government Investment Policies*, during the fiscal year ended September 30, 2022, as required by Section 10.556(10)(a), *Rules of the Auditor General*. Management is responsible for the Town's compliance with those requirements. Our responsibility is to express an opinion on the Town's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Town complied with the requirements referenced above. An examination involves performing procedures to obtain evidence about the Town's compliance with those requirements. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risks of noncompliance, whether due to fraud or error. We believe that the evidence is sufficient to provide a reasonable basis for our opinion.

Our examination does not provide a legal determination on the Town's compliance with specified requirements.

In our opinion, the Town complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2022.

This report is intended solely for the information and use of the Florida Auditor General, the Mayor and Town Council, and applicable management and is not intended to be and should not be used by anyone other than these specified parties.

*Binney Accounting and
Assurance Services, PLLC*

Clermont, Florida
May 18, 2023

IMPACT FEE AFFIDAVIT

BEFORE ME, the undersigned authority, personally appeared Sean O'Keefe, who being duly sworn, deposes and says on oath that:

1. I am the Chief Financial Officer of the Town of Howey-in-the-Hills which is a local governmental entity of the State of Florida;
2. The governing body of the Town of Howey-in-the-Hills adopted Ordinance No. 2004-335, Sec. 2, implementing an impact fee; and
3. The Town of Howey-in-the-Hills has complied and, as of the date of this Affidavit, remains in compliance with Section 163.31801, Florida Statutes.


FURTHER AFFIANT SAYETH NAUGHT.

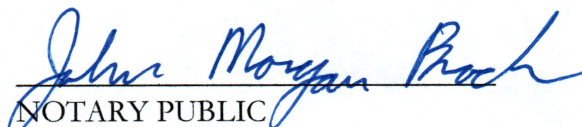


 (Sean O'Keefe)

STATE OF FLORIDA
COUNTY OF LAKE

SWORN TO AND SUBSCRIBED before me by means of physical presence or online notarization, this 2nd day of May, 2023 by Sean O'Keefe.

 **John Morgan Brock**
 Notary Public
 State of Florida
 Comm# HH080696
 Expires 1/13/2025



 NOTARY PUBLIC
 JOHN MORGAN BROCK

Personally known X or produced identification

Type of identification produced: _____

My Commission Expires:

01/13/2025



Date: June 12, 2023
To: Mayor and Town Council
From: Sean O’Keefe, Town Manager
Re: Consideration and Approval: **Solid Waste Collection Annual Rate Increase**

Objective:

To update, per contract, the annual cost of solid waste collection rates from the vendor (GFL) for Town services.

Summary:

GFL, the Town’s solid waste vendor, entered into a new contract as of Oct. 1, 2022. The vendor is allowed, per contract, to request an increase in the cost to the Town, for a percentage not to exceed the CPI increase, in order to compensate for inflationary factors. This amount, based on the period from April 2022 to March 2023, is 5.1%. The new cost to the Town would take effect on Oct. 1, 2023.

Fiscal Impact:

The cost to the Town will be an increase of approximately \$13,000 a year. This increased cost can be offset by an increase in the rates charged by the Town for solid waste collection services, which would be a separate consideration and approval.

Staff Recommendation:

Staff recommend acceptance of the annual rate increase for solid waste services from GFL for FY24.



May 23rd, 2023

Mr. Sean O'Keefe – Town Manager
Town of Howey, FL
101 North Palm Avenue
Howey-in-the-hills, FL 34737

RE: GFL CPI Request – FY 23/24

Dear Mr. O'Keefe,

GFL is pleased to be the solid waste and recycling service provider for the Town of Howey and I am amazed that another year has already gone by. I hope that GFL is not only meeting, but exceeding the expectations for the Residents, the Town Council and the Staff.

In section 10.2 (a) of our contract, adjustment to rates, the Contractor may petition the Town Council annually for an annual CPI adjustment to assist with offsetting inflationary factors which shall not be unreasonably denied. The CPI for 2023, as reflected in the attached table, is 5.1%.

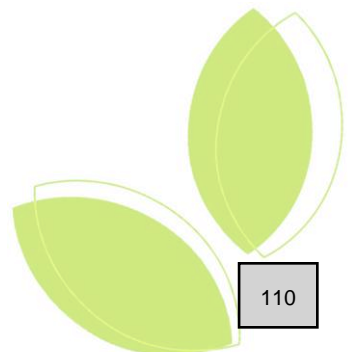
The calculation for the residential collection rate increase for FY 2023/2024 is 5.1% times the current residential rate which equates to an increase of \$1.27 per home per month for a new rate of \$26.12 per home per month. Commercial rates will also be adjusted to reflect the 5.1% increase. (See attached pricing matrix). Rate adjustments will go into effect October 1st, 2023.

We appreciate our public/private partnership, and we will strive every day to offset the temporary labor shortages impacting our industry. Thank you for your and the City Councils consideration in this request and please contact me if any questions, or concerns.

Thank you,

Skip McCall

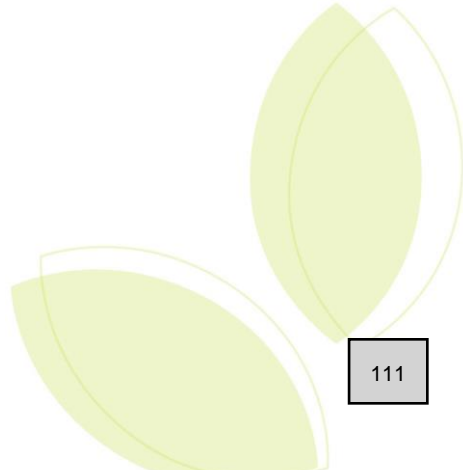
Skip McCall
Govt. Contracts Manager
GFL Solid Waste Southeast, LLC
(800) 535-9533



Series Id:	CUSR0000SEHG				
Seasonally Adjusted					
Series Title:	Water and sewer and trash collection services in				
Area:	U.S. city average				
Item:	Water and sewer and trash collection services				
Base Period:	DECEMBER 1997=100				
Years:	2013 to 2023				
Year	Jan	Feb	Mar	Apr	
2022	267.762	269.175	269.520	270.379	
2023	281.078	283.302	284.060		

FY 23/24 Commercial Rates							Extra
Yards	1X	2X	3X	4X	5X	6X	Pick-Up
2	\$89.89	\$179.78	\$269.68	\$359.57	\$449.46	\$0.00	\$ 47.30
4	\$113.22	\$226.46	\$339.68	\$452.91	\$566.13	\$0.00	\$ 63.06
6	\$136.56	\$273.12	\$409.68	\$546.25	\$682.80	\$0.00	\$ 78.83
8	\$159.90	\$319.79	\$479.69	\$639.59	\$799.49	\$0.00	\$ 99.85

FY 23/24 Commercial Cart Service - 96 Gallon					
	1 Cart	2 Cart	3 Cart	4 Cart	EPU
Cart 2X/Wk	\$ 30.48	\$ 60.96	\$ 91.44	\$ 121.92	\$ 31.53



**TOWN OF HOWEY IN THE HILLS
SOLID WASTE FRANCHISE AGREEMENT**

This Agreement made and entered into on the 10th day of June, 2022, by and between The Town of Howey in the Hills, a Florida town corporation, of 101 North Palm Ave. Howey in the Hills, FL 34737, hereinafter referred to as "Town", and "GFL" or GFL Solid Waste Southeast, LLC., of 321 Southridge Industrial Way, Tavares, FL 34778, hereinafter referred to as "Contractor".

WITNESSETH:

WHEREAS, the Town is desirous of securing the services of the Contractor to operate a waste hauling service for the Town; and

WHEREAS, the Contractor desires to provide the operation of a waste hauling service for the Town; and

WHEREAS, after accepting competitive bids for Residential and Commercial Collection and Disposal of Solid Waste, Yard Trash, and Recycling, the Town has selected Contractor as the best bid.

NOW, THEREFORE, FOR AND IN CONSIDERATION of the respective covenants herein contained, the parties agree as follows:

Section 1. COMMENCEMENT OF WORK

The refuse collection work outlined in this Agreement shall commence no later than 1 October, 2022.

Section 2. TERM

The initial term of the Agreement shall be for a period of Seven (7) years, beginning October 1st, 2022 and terminating September 30th, 2029. This Agreement may be extended on a Three (3) year basis, commencing with the expiration of the initial term based on successful negotiations of the rates between the Town and the Contractor. Negotiations for extension shall commence at least nine (9) months before expiration of the initial term and shall be concluded 180 days prior to the expiration of the initial term. At that time, the Town shall notify the Contractor in writing of its desire with regard to extension of the contract. Any such written notice shall be served via certified or registered mail with return receipt requested.

Section 3. DEFINITION OF TERMS

- 3.1 **Authorized Representative.** Any representative of the Town designated as the Town's Authorized Agent for the purpose of this contract either in a provision of the specifications or in written communications from the Town Clerk to the Contractor.
- 3.2 **Automated Collection Service.** Shall mean the collection of Refuse from residential customers and businesses receiving residential-type collection by means of a Cart into which all waste shall be placed, and where such Cart is designed to be, via a mechanical arm connected to the collection vehicle, attached to by the arm, then lifted, emptied and returned to the ground solely by mechanical means.
- 3.3 **Biohazardous Waste.** Shall mean any solid waste or liquid waste that causes or has the capability of causing disease or infection and includes, but is not limited to, biohazardous waste, diseased or dead animals, and other waste capable of transmitting pathogens to

humans and animals, or as otherwise defined as biohazardous pursuant to Chapter 17-7, F.A.C.

- 3.4 Bulk Residential Waste. Shall mean Yard Trash, Mattresses, Furniture, Rubbish, White Goods and other waste materials other than Garbage, and excluding Construction and Demolition Debris (except for minor amounts of household remodeling waste), Infectious Waste, Biohazardous Waste or Hazardous Waste all of which are excluded from the collection services hereunder, generated by a residential customer at a residential premises, with weights or volumes greater than those allowed for Carts.
- 3.5 Carts. Shall mean automated Carts. Residential Refuse collection service or residential-style commercial collection shall utilize a cart ("Cart"), located on public right-of-way and/or property, which is a Contractor-provided container that is made with heavy-duty hard plastic or other impervious material, mounted on two wheels, equipped with a tight-fitting hinged lid, ninety-six (96) gallons in rated capacity, and designed or intended to be used for automated or residential collection service for Refuse.
- 3.6 Clean Debris. Shall mean any solid waste or liquid waste which is virtually inert and which is not a pollution threat to groundwater and surface waters and is not a fire hazard, and which is likely to retain its physical and chemical structure under expected conditions of disposal or use. The term includes contaminated concrete, including embedded pipe or steel, brick, glass, ceramics, and other waste designated by the Town.
- 3.7 Commercial Service. Shall herein refer to the service provided to business establishments, churches, schools, Multiple Dwelling Units, (unless the Multiple Dwelling Units receive residential collection service), office buildings, industrial facilities and other commercial establishments.
- 3.8 Commercial Trash. Shall mean any and all accumulations of paper, rags, excelsior or other packing materials, wood, paper or cardboard boxes or containers, sweepings, and any other accumulation not included under the definition of Garbage, generated by the operation of stores, offices, other business places and non-residential property.
- 3.9 Construction and Demolition Debris. Shall mean materials defined as such from time to time debris that is relative to the types of materials used in the construction and/or generated caused by the demolition of a residential or commercial construction site or by demolitions of these types of facilities.
- 3.10 Containers. Shall mean those containers located on public right-of-way and/or property.
- 3.11 Curbside. Shall herein refer to the designated physical location for the placement of refuse accumulations intended for residential service collection and disposal. The designated location shall be within five (5) feet of the traveled streets, roads, or alleys or as otherwise needed to accommodate the automated collection equipment.
- 3.12 Department. Shall mean the Florida Department of Environmental Regulation.
- 3.13 Disposal Costs. Shall mean the "tipping fees" or other costs charged to the Contractor at the disposal facility used by the Contractor for disposal of the Refuse collected by the Contractor.
- 3.14 Garbage. Shall mean all kitchen and table food waste and/or animal or vegetative waste that is attendant with or results from the storage, preparation, cooking, or handling of food materials; and any bottles, cans or other containers, excluding recyclable containers,

utilized in normal household use, which due to their ability to retain water, may serve as a breeding place for mosquitoes and other insects.

- 3.15 Garbage Receptacle. Shall mean a Contractor owned and provided 96-gallon rollout cart, or such other receptacle approved by the Town and Contractor.
- 3.16 Garden and Yard Trash. Shall mean vegetative matter resulting from residential yard and landscaping maintenance and shall include materials such as tree and shrub trimmings, grass clippings, palm fronds, or small tree branches. For the purposes of this Agreement, Garden and Yard Trash shall not exceed five (5) feet in length or forty (40) pounds in weight.
- 3.17 Hazardous Waste. Shall mean solid waste, or combination of solid waste, which because of its quantity, concentration or physical, chemical or infection characteristics may cause or significantly contribute to, an increase in mortality or an increase in serious irreversible or incapacitating reversible illness or may pose a substantial present or potential hazard to human health or the environment when improperly transported, disposed of, stored, treated, or otherwise managed. Hazardous Waste includes, but is not limited to waste:
- that is required to be accompanied by a written manifest or shipping document describing the waste as "Hazardous Waste", pursuant to any state or federal law, including, but not limited to, the Resource Conservation and Recovery Act, 42 USC 6901, et seq. as amended and the regulations promulgated thereunder; or
- that contains polychlorinated biphenyls or any other substance the storage, treatment or disposal of which is subject to regulation under the Toxic Substances Control Act, 15 USC 2601, et seq, as amended and the regulations promulgated thereunder; or
- that contains a "reportable quantity" of one or more "Hazardous Substances", as defined in the Comprehensive Environmental Response, Compensation and Liability Act, 42 USC 9601, et seq. as amended and regulations promulgated thereunder or as defined under Florida Administrative Code Section 17-7.020(24) and regulations promulgated thereunder; or that contains a radioactive material the storage or disposal of which is subject to state or federal regulation.
- 3.18 Household Trash. Shall herein refer to accumulation of paper, magazines, packaging, containers, sweepings, and all other accumulations or nature of other garbage or lawn trash, which are usual to housekeeping. Special Waste, furniture, White Goods, and construction material is not Household Trash.
- 3.19 Illegal Dumps. Shall mean those piles of solid waste, special waste, trash and/or yard trash illegally disposed of on public right-of-ways and property within the limits of the Town of Howey in the Hills.
- 3.20 Industrial Waste. Shall mean wastes created as a byproduct or discard from manufacturing and industrial operations that by the nature of the wastes, such as composition, weight, or volume, would require special handling or special equipment to accommodate collection and disposal.
- 3.21 Infectious Waste. Shall mean those wastes which may cause disease or may reasonably be suspected of harboring pathogenic organisms. Included are wastes resulting from the operation of medical clinics, hospitals, and other facilities producing wastes which may consist of, but are not limited to, diseased human and animal parts, contaminated bandages, pathological specimens, hypodermic needles, contaminated clothing, and surgical gloves.
- 3.22 Landfill. Shall mean any solid waste land disposal area for which a permit, other than a general permit, is required by Chapter 403.707, Florida Statutes, that receives

solid waste for disposal in or upon land other than a land-spreading site, injection well, or a surface impoundment.

- 3.23 Mechanical Container. Shall mean and include any detachable metal container designed or intended to be mechanically dumped into a loader/packer type of garbage truck used by the Contractor.
- 3.24 Multiple Dwelling Units. Shall mean any building containing two (2) or more permanent living units, not including motels and hotels, which are serviced by mechanical Container(s).
- 3.25 Recyclables. Shall mean those items that are approved and designated by the Contractor or the Town as residential recyclable items. These items are: newspapers, plastic bottles and containers, aluminum cans, magazines, corrugated cardboard, etc.
- 3.26 Refuse. Shall mean Garbage, Commercial Trash and Household Trash, and Garden and Yard Trash. Hazardous Waste, Biohazardous Waste Infectious Waste and Recycled Material are excluded.
- 3.27 Residential Service. Shall herein refer to the Refuse collection service provided to persons occupying dwelling units within the designated area who are not receiving Commercial Service.
- 3.28 Rubbish. Shall mean waste material other than Garbage, which is usually attendant to domestic households, housekeeping, operation of stores, offices and other commercial establishments. This shall include, but is not limited to, paper, magazines, packaging, containers, rags excelsior, and other packing material, bottles and cans, excluding recyclable materials.
- 3.29 Service Area. Shall mean the area inside the Town.
- 3.30 Solid Waste. Includes refuse, yard trash, clean debris, white goods, special waste, ashes, sludge, refuse or other discarded material from residential locations.
- 3.31 Special Services. Shall mean any collection or disposal service provided which exceeds the uniform level of service provided under residential and commercial service systems and for which a special charge is applied.
- 3.32 Special Waste. Shall mean solid wastes that can require special handling and management, including, but not limited to, asbestos, white goods, whole tires, used tires, used oil, mattresses, furniture, lead-acid batteries, and biological wastes.
- 3.33 Trash. Shall mean all movable compactable articles or apparatus such as chairs, tables, sofas, mattresses, etc., for equipping a house and/or apartment.
- 3.34 Yard Trash. Shall mean vegetative matter resulting from landscaping maintenance and land clearing operations including accumulation of lawn, grass, shrubbery cuttings or clippings, and dry leaf raking, palm fronds, small tree branches (which shall not exceed five (5) feet in length and five (5) inches in diameter), bushes or shrubs, green leaf cuttings, fruits or other matter usually created as refuse in the care of lawns and yards, except large branches, trees, or non-containerized material not susceptible to normal loading and collection in loader package type sanitation equipment used for regular collections from domestic households. All yard trash shall be containerized with exceptions of small tree limbs. However, Yard Trash placed in approved receptacles may be bagged using paper products bags.

Section 4. GRANT OF RIGHT: GENERAL CONDITIONS

4.1 Exclusive Right. The Contractor shall provide Garbage, Household Trash, residential recyclables collection, and Commercial Trash collection services within the Service Area, together with any other service contained in the bid documents and Contractor's successful bid. The Contractor's successful bid and Bid Package are attached hereto and incorporated herein, and except where they conflict with this Agreement, may reflect additional obligations of the parties. The Contractor shall have and is hereby granted the exclusive right to provide residential and commercial Refuse collection service and residential recyclables collection in the Service Area in accordance with the terms of this Agreement, the Contractor's successful bid and the Bid Package. In consideration for the grant of this Franchise, Contractor shall pay to the Town a fee equal to ten percent (10%) of the fees and charges actually collected by the Contractor for the commercial collection services for each month rendered hereunder (the "Franchise Fee"). The Contractor shall pay the Franchise Fees actually collected by the Contractor to the Town on or before the 15th day of each month.

Section 5. RESIDENTIAL COLLECTION SERVICE

- 5.1 Duties. For Automated Collection Service, each single family home is required to have One (1) 96-gallon cart for residential refuse and One (1) 65-gallon recycling Cart. The garbage and recycling cart will be provided to each residential single family dwelling or designated multi-family dwelling and will remain the property of the Contractor. The Contractor shall collect and dispose of the residential household garbage twice (2) per week from all single family homes, multi-family dwelling units receiving curbside residential collection service and mobile homes in the service area of the Town. All residential household garbage must be contained within the 96-gallon cart. Recyclables collection will be collected once (1) per week, and the recyclable materials shall be placed in Contractor-provided recycling cart. All yard trash shall be placed in a container, tied or bundled and properly prepared and shall be limited to a maximum of four (4) cubic yards or ten (10) bags per week. Yard trash will be collected once (1) per week. For bulk collections, Contractor shall collect and dispose of bulk residential waste and white goods as scheduled by the resident. Residents will be charged a per cubic yard fee by the Contractor for all bulk or white good items.
- 5.2 Point of Pickup for Residential Refuse. Collection of residential Refuse and recyclables shall be at curbside or other such locations as will provide ready accessibility to Contractor's collection crew and vehicle by 6:00 a.m. of the designated collection day. Carts shall be set out as directed by the Town the Contractor so that the mechanical arm has access to the Cart. For Carts, the customer should place the Carts such that the collection vehicle and its automated arm have access to the Cart, including that the correct side of the Cart is facing the street. Customers with questions may contact the Town's Authorized Representative or the Contractor. If the customer and Contractor cannot agree upon an appropriate location for a Cart, the Town shall mediate the dispute and designate the location where collection shall occur.
- 5.3 Provision of Carts; Ownership; Repair; Replacement. Contractor, at its cost, shall purchase and deliver original Carts (one (1) Refuse Cart and one (1) Recycling cart to all single-family homes, Multiple Dwelling Units receiving curbside residential collection service and commercial collection customer locations receiving residential-type (formerly "hand rear load") collection service. If occupancy of a dwelling changes; Contractor shall deliver, at its cost, additional

Carts to the new account holder, if necessary. Such Carts are the property of the Contractor, and shall be treated accordingly by the Customer. Contractor shall retain ownership of the Carts, including all Replacement Carts or repaired Carts, for the term of this Agreement, as well as for the term of any renewal(s) or extension(s), and beyond. Upon expiration of this Agreement, including any extension(s) or renewal(s), or its termination for any reason including during any renewal(s) or extension(s), Contractor shall have the right to immediately collect all Carts from all units. Contractor shall make minor repairs to Carts, such as wheel and lid replacement, at its cost (normal wear and tear repairs). When a residential customer desires to purchase an Additional Cart, or where a Cart has been damaged by Customer negligence and the customer must replace it (a Replacement Cart), the customer shall be required to purchase such Carts from the Town at the Customer's cost. The Town shall obtain all such Carts from Contractor. A Replacement or repaired Cart is and remains the property of the Contractor in the same manner as described above for the original Carts. Additional Cart(s) purchased by the customer are the property of the customer. Contractor shall replace one stolen Refuse Cart per customer during the term of this Agreement. Contractor shall repair or replace Carts it damages.

Section 6. COMMERCIAL COLLECTION SERVICE

6.1 Duties. Contractor shall collect and dispose of Refuse from or generated by any commercial or industrial use, and any use not included within residential service.

6.2 Frequency of Collection. Commercial waste may be collected at any time and will be available one (1) time per week for individual containers to prevent containers from becoming overloaded. Frequency of dumpster pick-ups shall be as contracted for by the owner of the commercial business.

6.3 Point of Pickup for Commercial Refuse. Commercial Refuse customers shall accumulate Refuse at locations that are mutually agreed upon by the customer and Contractor.

6.4 Method of Collection of Commercial Refuse. Contractor shall make collections with as little disturbance as possible. Any Refuse spilled by Contractor, or spilled a result of Contractor missing a pick-up, shall be picked up promptly by Contractor, unless spillage is caused by overloaded containers in which case the customer shall be responsible for picking up the spillage.

6.5 Exclusions. Special Waste, Hazardous Waste, Industrial Waste, Biohazardous Waste, commercially-generated recyclables, and Construction and Demolition Debris are excluded from Contractor's obligation to collect and dispose of Commercial Refuse.

6.6 Services to Town. Notwithstanding any provision contained herein to the contrary, the Contractor agrees to provide the Town with the following service, at no cost or expense to the Town:

a). One handicapped Port – o – Potty year round at the Town's park, and no more than three standard port – o – potties at the Town's annual Christmas Event.

b). Dumpsters in sizes to be mutually agreed upon between the parties at all Town owned and operated facilities, including but not limited to: Town Hall, Town Parks and Recreational Facilities, Fire Stations, Public Works Facilities, and the removal and disposal of all solid waste contained therein.

c). Temporary dumpsters in a size to be mutually agreed upon between the parties for all Town sponsored events which are open to the general public. Contractor shall promptly remove and dispose of all solid waste contained therein following each such Town sponsored event. The services discussed in section 6.6, are provided to the Town at no cost or expense but as further consideration for the grant of the Franchise and the execution of this Agreement by the Town.

Section 7. INDUSTRIAL COLLECTION.

No Municipal Industrial Waste Collection Provided. The Contractor shall provide no industrial waste collection for the Town of Howey in the Hills. Persons and businesses generating industrial waste shall be required to dispose of same in a lawful manner by utilizing a licensed, qualified private service provider.

Section 8. SCHEDULES AND ROUTES

8.1 Schedules. Contractor shall provide the Town with schedules for all residential collection routes.

8.2 Holidays. Contractor will not provide service on the following holidays: New Year's Day, Memorial Day, Fourth of July, Labor Day, Thanksgiving, Christmas or other holiday that coincides with the Lake County Contract. If the regular collection day falls on any of the aforementioned holidays, the Contractor shall collect the Refuse on the next day other than a Sunday for the subject route.

Section 9. CONTRACTOR'S OFFICE

The Contractor shall provide at its expense, a suitable office located in the vicinity of the Service Area with telephone service (a local number for Town residents) where any complaints shall be received, recorded and handled during normal working hours of each week and shall provide for prompt handling of emergency complaints and all other special or emergency complaints or calls.

Section 10. PAYMENT AND BILLING

10.1 Billing. Contractor shall bill the Town for services provided during the previous month and Town shall pay Contractor within 25 days of receipt of such invoice. The Town shall be responsible for billing all of the Residential and Commercial 96-gallon hand pick customers and Contractor will be responsible for billing all of the FEL Commercial customers. The rates to Town for such service shall be initially as set forth in Exhibit A.

10.2 Adjustments to Rates.

(a) Changes in Collection Price. Compensation payable to Contractor for all solid waste collection and disposal services hereunder shall be at the rates set forth on Exhibit A, and adjusted as follows: For the annual periods of this Agreement (see below), the Contractor shall adjust rates to reflect the Consumer Price Index ("CPI-U") Water, Sewer and Trash Collection Services (CUSR0000SEHG) as published by the U.S. Department of Labor for the immediate preceding 12-month period, which the Town will not unreasonably deny. No rate increase shall be requested for the period of October 1, 2022, through September 30, 2023. For any subsequent renewal or extension of this Agreement, the rate shall be as negotiated pursuant to Section 2 of this Agreement. The adjustment shall be based on the immediately preceding 12-month period April 1 through March 31. The rates for any subsequent renewal or extension of this Agreement beyond September 30, 2029 shall be as negotiated pursuant to Section 2 of this Agreement.

(b) Change in Law. Beginning October 1, 2016, at any time during the term of this Agreement, or any extension, the Contractor may request an increase to offset the increased costs to Contractor as a result of increases in costs of operations resulting from changes in federal, state or local environmental or other law or regulation which changes affect operations on or after the date hereof concerning the receipt, handling, transportation, or disposal of solid waste pursuant to this Agreement. No change shall be

allowed hereunder for increases due to increases in income taxes or increases already compensated for pursuant to 10.2a.

Section 11. PRESENTATIONS AND WARRANTIES OF CONTRACTOR

Contractor makes the following representations and warranties:

11.1 Organization, Power and Authority. Contractor is a corporation or other legal entity duly organized and validly existing under the laws of the State of Florida, with full corporate power and authority to enter into this Agreement and perform its obligations hereunder.

11.2 Due Authorization; Binding Obligation. The execution, delivery and performance of this Agreement and all other agreements contemplated hereby and the consummation of the transactions contemplated hereby have been duly authorized by all necessary corporate action on the part of Contractor. This Agreement has been duly executed and delivered by Contractor and is a valued and binding obligation of Contractor enforceable in accordance with its terms.

Section 12. DEFAULT

In the event either party defaults in the performance of any obligations to be performed by it hereunder, the non-defaulting party shall give the other written notice of each default, specifying with particularity the default complained of. In the event that the defaulting party fails or refuses to cure each default, or to commence the cure of each default, within thirty (30) days from receipt of such notice, then the non-defaulting party, may at its option, sue for specific performance, sue for damages, terminate this Agreement, or otherwise pursue all its legal and available remedies. The prevailing party shall be entitled to recover all costs associated with an action to enforce this Agreement or for breach of this Agreement, including court costs and reasonable attorney's fees.

Section 13. PERMITS AND LICENSES

Contractor shall obtain, at its own expense, all permits and licenses required by law or ordinance, shall maintain the same in full force and effect, and shall furnish true copies of same to the Town upon request. Contractor shall immediately notify Town of any suspension or termination of such permits and licenses.

Section 14. INSURANCE REQUIREMENTS AND PERFORMANCE BOND

14.1 Certificate. During the life of this Agreement, Contractor shall procure and maintain insurance of the types and to the limits specified below. Contractor shall provide Town with a certificate of insurance evidencing the required coverage and naming the Town as an additional insured on all but the Workers' Compensation coverage. Cancellation or modification of said insurance shall not be effected without ten (10) days prior written notice to Town.

Except as otherwise stated, the amounts and type of insurance shall conform to the following minimum requirements:

14.2 Workers' Compensation. Contractor shall provide and maintain during the life of this Agreement, at his own expense, Workers' Compensation Insurance coverage to apply for all employees for statutory limits in compliance with the applicable state and federal laws. In addition, the policy must include employers' liability insurance with a limit of \$1,000,000 each accident.

14.3 Comprehensive General Liability. Contractor shall provide and maintain during the life of the Agreement, at his own expense Comprehensive General Liability and shall have Town as

additional insured. Coverage must be afforded on a form no more restrictive than the latest edition of the Comprehensive General Liability Policy promulgated by the State Florida Insurance Commissioner.

Minimum limits of \$1,000,000 per occurrence combined single limit for bodily injury liability and property damage liability.

14.4 Business Automobile Policy. Contractor shall provide and maintain during the life of the Agreement, at his own expense, Comprehensive Automobile Liability Insurance. Coverage must be afforded on a form no more restrictive than the latest edition of the Business Auto Policy filed by the Insurance Services Office and must include:

Minimum limits of \$1,000,000 per occurrence combined single limit for bodily injury liability and property damage liability.

14.5 Excess Umbrella Liability. \$2,000,000.

14.6 Performance Bond. Contractor shall provide Town with an annually renewable performance bond in the amount of One Hundred Thousand Dollars (\$100,000.00) for Residential Services for the faithful performance of this Agreement. Notwithstanding anything elsewhere in the Agreement to the contrary, the liability of the Principal and the Surety under this annually renewable bond is limited to a one (1) year term. Any extensions or renewals of the performance bond must be consented to in writing by the Principal and the Surety. Failure to extend or renew the performance bond by the Principal and the Surety shall not constitute a default under the bond; however, such failure shall not relieve the Contractor from the duty to furnish an adequate replacement bond for the un-expired term of this contract.

Section 15. BOOKS AND RECORDS

Town shall have the right upon reasonable notice to inspect and review Contractor's books and records regarding Contractor's performance of services hereunder. Town shall maintain such records in a confidential manner to the extent permitted by law.

Section 16. PUBLIC RECORDS

Pursuant to Florida Statute, §119.0701, the parties agree to the following

16.1 During the term of this Agreement, the Contractor shall comply with the Florida Public Records Law, to the extent such law is applicable to the Contractor. If Section 119.0701, Florida Statutes is applicable, the Contractor shall do the following: (1) Keep and maintain public records that ordinarily and necessarily would be required by the Town in order to perform this service; (2) Provide the public with access to the public records on the same terms and conditions that the Town would provide the records and at a cost that does not exceed the cost allowed by law; (3) Keep from disclosure those public records that are exempt or confidential; (4) Meet all requirements for retaining public records and upon termination of this Agreement, transfer, at no cost, all public records to the Town, and destroy any duplicate public records that are confidential or exempt from disclosure requirements. All records stored electronically must be provided to the Town in a format that is compatible with the information technology systems of the Town.

16.2 The Contractor shall keep and make available to the Town for inspection and copying, upon written request by the Town all records in the Contractor's possession relating to this Agreement. Any document submitted to the Town may be a public record and is open for inspection or copying by any person or entity unless considered confidential and exempt. Public records are defined as all documents, papers, letters, maps, books, tapes, photographs, films, sound recordings, data processing software, or other material, regardless of physical form, characteristics, or means of transmission, made or received pursuant to law or ordinance or in connection with the transaction of official business by an agency. Any document in the Contractor's possession is subject to inspection and copying unless exempted under Chapter 119, Florida Statutes.

16.3 During the term of this Agreement, the Contractor may claim that some or all of the Contractor's information, including, but not limited to, software, documentation, manuals, written methodologies and processes, pricing, discounts, or other considerations (hereafter collectively referred to as "Confidential Information"), is, or has been treated as, confidential and proprietary by the Contractor in accordance with Section 812.081, Florida Statutes, or other law, and is exempt from disclosure under the Public Records Act. The Contractor shall clearly identify and mark Confidential Information as "Confidential Information" and the Town shall use its best efforts to maintain the confidentiality of the information properly identified by the Contractor as "Confidential Information."

16.4 The Town shall promptly notify the Contractor in writing of any request received by the Town for disclosure of the Contractor's Confidential Information and the Contractor may assert any exemption from disclosure available under applicable law or seek a protective order against disclosure from a court of competent jurisdiction. The Contractor shall protect, defend, indemnify, and hold the Town, its officers, employees and agents free and harmless from and against any claims or judgments arising out of a request for disclosure of Confidential Information. The Contractor shall investigate, handle, respond to, and defend, using counsel chosen by the Town, at the Contractor's sole cost and expense, any such claim, even if any such claim is groundless, false, or fraudulent. The Contractor shall pay for all costs and expenses related to such claim, including, but not limited to, payment of attorney fees, court costs, and expert witness fees and expenses. Upon completion of this Agreement, the provisions of this section shall continue to survive. The Contractor releases the Town from all claims and damages related to any disclosure of documents by the Town.

16.5 If the Contractor refuses to perform its duties under this section within 14 calendar days of notification by the Town that a demand has been made to disclose the Contractor's Confidential Information, then the Contractor waives its claim that any information is Confidential Information, and releases the Town from claims or damages related to the subsequent disclosure by the Town.

16.6 If the Contractor fails to comply with the Public Records Law, the Contractor shall be deemed to have breached a material provision of this Agreement.

Section 17. NOTICES

Notice sent certified mail return receipt requested to a party at its business address shown herein shall be sufficient notice whenever required for any purpose under the Agreement.

Notices shall be sent to:

For the Town:

Town of Howey in the Hills
101 North Palm Ave.
Howey in the Hills, Florida 34737

Attn: John Brock, Town Clerk

For the Contractor:

GFL Solid Waste Southeast, LLC
321 Southridge Industrial Way
Tavares, Florida 32778

Attn: Todd Strong, Regional Vice President

Section 18. SEVERABILITY

If any provisions of the Agreement shall be declared illegal, void or unenforceable, the other provisions shall not be affected but shall remain in full force and effect.

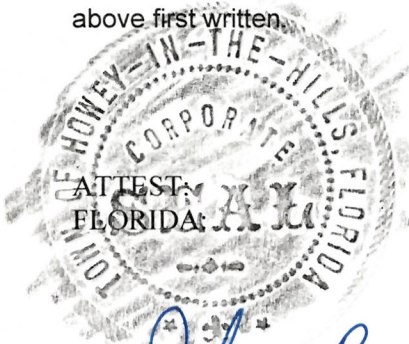
Section 19. GOVERNING LAW

This Agreement shall be governed by the laws of the State of Florida and jurisdiction for any dispute arising under this Agreement shall be in Lake County, Florida.

Attached Exhibits

A – Pricing Schedule

IN WITNESS WHEREOF, the parties have executed this Agreement as of the day and year above first written.



TOWN OF HOWEY IN THE HILLS,

By: John Brock
John Brock, Town Clerk
(Municipal Seal)

By: Sean O'Keefe
Sean O'Keefe, Town Administrator

ATTEST:

GFL Solid Waste Southeast, LLC.

By: Skip McCall
Skip McCall, Government Contracts Manager

By: Todd Strong
Todd Strong, Regional Vice President

EXHIBIT A PRICING MATRIX

TOWN OF HOWEY IN THE HILLS SOLID WASTE SERVICES

Residential Rates - Billed by the Town*

For all Options below the Service Provider is to supply a Garbage and Recycling cart to each Residential Unit that receives service billed by the Town. Yard Waste will be collected in customer provided containers or as specified in the Town’s Ordinance.

<u>Services</u>	<u>Frequency</u>	<u>Base Rate (Per Unit)</u>
1. Garbage & Trash	Twice/week	<u>\$19.86</u>
2. Yard Trash	Once/week	<u>\$2.00</u>
3. Recycling	Once/week	<u>\$3.00</u>
4. White Goods, Bulk Items - On Call (Included in Price)		
MONTHLY TOTAL \$		<u>\$24.86</u>

Charge for Residential Clean-ups & Large Collections \$20.00 per cubic yard

COMMERCIAL PRICE MATRIX

	1X	2X	3X	4X	5X	Extra P/U
2	\$85.53	\$171.06	\$256.59	\$342.12	\$427.65	\$45.00
4	\$107.73	\$215.47	\$323.20	\$430.93	\$538.66	\$60.00
6	\$129.93	\$259.87	\$389.80	\$519.74	\$649.67	\$75.00
8	\$152.14	\$304.27	\$456.41	\$608.55	\$760.69	\$95.00

Commercial Hand	1 cart	2 carts	3 carts	4 carts	Extra P/U
2x per week - 96 Gallon	\$29.00	\$58.00	\$87.00	\$116.00	\$30.00

- A. All rates include collection and disposal fees at approved facilities.
- B. Compactor rates will be negotiated between the customer and service provider.
- C. Contractor will be responsible for collecting and billing residents for bulk items. Mandatory bulk collection is not required within this contract.



TMHConsulting@cfl.rr.com
97 N. Saint Andrews Dr.
Ormond Beach, FL 32174
PH: 386.316.8426

MEMORANDUM

TO: Howey-in-Othe-Hills Planning Board
CC: J. Brock, Town Clerk
FROM: Thomas Harowski, AICP, Planning Consultant
SUBJECT: Amendments to Development Review Committee Procedures
DATE: April 20, 2023

The Town Council has been discussing the option of adding a general citizen to the Development Review Committee (DRC). The DRC is a technical review body that applies the standards from the comprehensive plan, the land development code and the Town's design details to prospective developments. The DRC is not a policy board that determines items such as proposed lot sizes, final project density and/or intensity, etc. The policy decisions are made by the Town Council after review and recommendation by the Planning Board. The meetings held by both the Council and the Planning Board are public hearings with ample opportunity for gathering public comment on a project.

At a recent Town Council meeting the Council voted to keep the DRC as a technical review body with an opportunity for public comment. To this end the Council asked staff to prepare a proposed amendment to Chapter 9 of the land development code to clarify the opportunity for public comment and modify a few other sections of the DRC membership and operation. The Town code requires that the Planning Board review any amendments to the development codes and provide a recommendation to the Town Council. This is the purpose for including this item on the current agenda.

- Section 9.03.02 is amended to add the Town Manager and Town Clerk as members of the DRC. Both staff already attend and participate in the DRC meetings. This amendment formalizes the current process.
- Section 9.03.04 is amended to designate the Town Manager as chair of the DRC rather than the town planner. This is also our current practice and again formalizes the current process.
- Section 9.03.04 is also amended to specifically state that attendees from the public will have an opportunity to comment on the projects that come before the DRC. This has also been the current practice in allowing public comment on each agenda item and allowing for a general public comment opportunity at the end of the meeting. Again, the amendment formalizes current practice.

Public comments that have been received at the DRC meetings have mostly been related to policy issues such as lot sizes and project density. The DRC is always careful to point out that the planning board hearings and Town Council hearing are the proper forums for these comments and direct the citizens to these meetings. Typically the general citizenry are not well versed in the technical standards used to review projects at the DRC level, and consequently public comments are often off target for the DRC function. Nevertheless, the DRC does occasionally get a comment about comprehensive plan policies or requests for information on how systems such as stormwater will operate. The opportunity for public comment is not a significant burden in the operation of the DRC and, even when policy issues are raised, can provide information to the applicant on the public view of the project. This information may be useful as the applicant in considering potential amendments to the project.

Staff supports the proposed revisions.

ORDINANCE NO. 2023 - 011

AN ORDINANCE OF THE TOWN OF HOWEY-IN-THE-HILLS, FLORIDA, PERTAINING TO LAND USE; AMENDING SECTIONS 9.00.00 THROUGH 9.04.00, INCLUSIVE, OF THE TOWN'S LAND DEVELOPMENT CODE (LDC); CLARIFYING THAT CHAPTER 9 OF THE LDC APPLIES ONLY TO BOARDS AND COMMITTEES INVOLVED IN LAND-DEVELOPMENT MATTERS; CLARIFYING THAT DEVELOPMENT REVIEW COMMITTEE (DRC) MEETINGS ARE OPEN TO THE PUBLIC AND REQUIRED TO INCLUDE PUBLIC COMMENT ON AGENDA ITEMS; MAKING OTHER CHANGES TO PROVISIONS GOVERNING THE DRC; CLARIFYING NUMEROUS PROVISIONS RELATED TO APPOINTMENTS, TERMS, QUORUMS, AND VACANCIES FOR LAND-DEVELOPMENT BOARDS AND COMMITTEES; REVISING PROVISIONS PERTAINING TO VOTING CONFLICTS OF INTEREST ON THE PART OF BOARD AND COMMITTEE MEMBERS TO INCORPORATE THE STATE ETHICS CODE FOR PUBLIC OFFICERS; PROVIDING AN EFFECTIVE DATE.

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

Section 1. Sections 9.00.00 through 9.04.00, comprising Chapter 9 of the Land Development Code of the Town of Howey-in-the-Hills, are amended to read:

9.00.00 REQUIREMENTS FOR ALL LAND-DEVELOPMENT BOARDS AND COMMITTEES

9.00.01 Appointment, Term of Office, and General Membership Requirements

- A. All members of the Planning & Zoning Board shall be appointed by the Town Council.
B. The Planning & Zoning Board shall have the opportunity to review each applicant's resume and make a recommendation on the appointment.
C. All members shall reside within the Town limits, with the exception of members of the Development Review Committee.
D. Unless expressly stated otherwise in this LDC, Town Council members shall not be eligible to serve on other Town boards or committees.
E. Town employees shall only be eligible to serve on the Development Review Committee.

- 46 F. Each member of the Planning & Zoning Board and Development Review Committee
- 47 serves at the pleasure of the Town Council.
- 48 G. The term of office for Planning & Zoning Board members shall be three (3) years, but
- 49 members may serve until a successor is appointed.
- 50 H. Planning & Zoning Board members may seek re-appointment by applying for the new
- 51 term with other applicants who are interested in the position.

52
53 **9.00.02 Attendance**

- 54 A. Each Planning & Zoning Board member shall attend all regular and called meetings.

55
56
57 **9.00.03 Officers and Committees**

- 58 A. Each board or committee shall have a chairperson and a vice chairperson. For the
- 59 Board of Adjustment, the chairperson shall be the Mayor and the vice chairperson
- 60 shall be the Mayor Pro Tem.
- 61 B. The Planning and Zoning Board chairperson and vice chairperson shall serve one-
- 62 year one (1) year terms. Officers shall not serve more than two (2) consecutive terms.
- 63 C. The Planning & Zoning Board may create whatever committees it deems necessary to
- 64 carry out its purposes. The chairperson of the board shall appoint the membership of
- 65 each committee from the members of that board.

66
67
68 **9.00.04 Planning & Zoning Board Removal and Vacancies**

- 69 A. When a position on the Planning & Zoning Board becomes vacant before the end of
- 70 the term, the Town Council shall appoint a member to fill the vacancy for the
- 71 duration of the term.
- 72 B. When a term is two months from expiring, the Town shall accept applications for the
- 73 position and shall endeavor to fill the position so that the new board member starts at
- 74 the meeting following the term's end.
- 75 C. When ~~the~~ an unexpired term is two (2) months or less, the Town Council may appoint
- 76 a new member to fill both the unexpired term and the following full term.
- 77 D. ~~A~~ When a member who moves outside the Town or otherwise no longer meets
- 78 eligibility requirements for membership the Town Council shall declare the seat
- 79 vacant and proceed accordingly ~~shall be removed immediately.~~
- 80 E. Any member who misses two consecutive regular meetings without first providing
- 81 notice of the absence to the Town Clerk shall be deemed to have resigned from the
- 82 Board and shall be replaced accordingly. Any member who misses four regular
- 83 meetings during the course of a calendar year, regardless of prior notice, shall be
- 84 deemed to have resigned from the Board and replaced accordingly.

85
86
87 **9.00.05 Public Meetings, Hearings, and Records**

- 88 A. All meetings and hearings of boards and committees, including specifically (but not
- 89 limited to) the Development Review Committee, shall be open to the public and shall
- 90 allow public comment on agenda items.
- 91 B. All meeting agendas of boards and committees shall be posted in advance.

- 92 C. Each board and committee shall keep minutes of its proceedings, indicating the
- 93 attendance of each member and the decision of the board or committee on every item.
- 94 The minutes shall be signed by the chairperson and the Town Clerk.
- 95 D. A record shall be made of all resolutions, transactions, findings, recommendations,
- 96 and decisions, which record shall be a public record on file in the office of the Town
- 97 Clerk.
- 98 E. At its option the DRC may forward separate recommendations of each DRC member,
- 99 in his or her professional specialty, rather than recommendations of the DRC as a
- 100 whole.

9.00.06 Quorum and Voting

- 103 A. For the purpose of ~~transacting business~~ taking action at any meeting or hearing, a
- 104 majority of the existing board members shall constitute a quorum.
- 105 B. Approval of actions before any Board or Committee requires an affirmative vote of a
- 106 majority of the members in attendance.

9.00.07 By-Laws

- 109 A. Each board may enact by-laws to govern its operation and procedures.
- 110 B. By-laws shall not conflict with the requirements of this LDC. In the event of any
- 111 conflict between the provisions of this LDC and the by-laws, the provisions of this
- 112 LDC shall control.
- 113 C. The following topics may be included in the by-laws:
- 114 1. The designation of officers.
- 115 2. The specific duties of officers.
- 116 3. The creation of committees.
- 117 4. Code of conduct.
- 118 5. Voting procedures.
- 119 6. Scheduling of meetings.
- 120 7. Order of business; and
- 121 8. Preparation of minutes.
- 122 D. The Town Council shall approve all Advisory Board By-Laws.

9.00.08 Parliamentary Authority

123 All meetings shall be conducted in accordance with parliamentary procedure as set forth

124 and explained in the latest revised edition of Robert’s Rules of Order, which shall serve

125 as the official rules of procedure.

9.00.09 Legal Representation

126 The Town Council may retain legal counsel to represent a board or committee.

9.00.10 Compensation

127 Planning & Zoning Board members shall serve without compensation but may be

128 reimbursed for actual expenses incurred in connection with their official duties.

9.00.11 Funding

138 The Town Council may appropriate funds at its discretion for expenses necessary in the
139 conduct of the duties of appointed boards and committees.

140

141 **9.00.12 Conflict of Interest**

142 ~~A. A member shall abstain from voting on a particular issue if the member has a voting
143 conflict under section 112.3143 of Florida Statutes (or successor statutes). In general
144 terms a voting conflict under that statute arises when a vote would inure to the special
145 private gain or loss of the voting member or of the member’s family, business
146 associate, employer, or client. any of the following circumstances apply:~~

- 147 ~~1. The member has a direct financial interest in the outcome of the matter at issue.~~
- 148 ~~2. The matter at issue involves the member's own official conduct.~~
- 149 ~~3. Participation in the matter violates the member's code of professional~~
150 ~~responsibility.~~
- 151 ~~4. The member has such close personal ties to a person involved with the issue that~~
152 ~~the member cannot reasonably be expected to exercise sound judgment in the~~
153 ~~public interest; or~~
- 154 ~~5. Other applicable law.~~

155 B. If a member owns a property within the area entitled to receive mailed notice of the
156 hearing, that board member may voluntarily abstain from voting if the board member
157 believes that the proximity of the project constitutes the appearance of a voting
158 conflict of interest, as contemplated by section 286.012 of Florida Statutes, or
159 otherwise will interfere with his or her ability to be a an impartial decision maker in
160 the case.

161 ~~C. An abstaining member of a board shall not be counted for purposes of forming a~~
162 ~~quorum.~~

163 ~~D. A member who takes a position on the issue based upon personal interest may do so~~
164 ~~only by abstaining from voting on the proposal, vacating the seat on the board,~~
165 ~~physically joining the audience, and making full disclosure of his status and position~~
166 ~~at the time of addressing the board.~~

167

168 **9.00.13 General Powers**

169 A board or committee may request information from any official, staff member, or
170 department of the Town, which is necessary in order to carry out specific roles and
171 responsibilities.

172

173

174 **9.01.00 PLANNING & ZONING BOARD**

175

176 **9.01.01 Establishment**

177 There is hereby created a Planning & Zoning Board, with the roles and responsibilities as
178 set forth herein.

179

180 **9.01.02 Membership and Terms of Office**

181 A. There shall be not less than three (3) nor more than seven (7) ~~regular~~ members.

182 B. Terms shall be staggered such that no more than three (3) terms expire
183 simultaneously.

- 184 1. Appointments shall be for ~~three (3) year~~ three-year terms or until a successor is
- 185 chosen.
- 186 2. When a term is two months from expiring, the Town shall accept applications for
- 187 the position and endeavor to fill the position so that the new board member starts
- 188 at the meeting following the term’s end.
- 189 3. When ~~the an~~ an unexpired term for a vacant seat is two (~~2~~) months or less, the Town
- 190 Council may appoint a new member to fill both the unexpired term and the
- 191 following full term.
- 192 C. Any interested and eligible citizen as provided for in this section may be appointed to
- 193 the board, but those with experience or interest in the field of planning and zoning or
- 194 related fields shall receive special consideration.
- 195

9.01.03 Roles and Responsibilities

The Planning & Zoning Board shall have the roles and responsibilities described below.

- 197 A. To serve as the Local Planning Agency (LPA), pursuant to Chapter 163.3174, F.S. As
- 198 the LPA, the Planning & Zoning Board shall:
- 199 1. Make recommendations to the Town Council regarding adoption of a
- 200 Comprehensive Plan.
- 201 2. Monitor and oversee the effectiveness and status of the Comprehensive Plan,
- 202 including periodic evaluations.
- 203 3. Make recommendations to the Town Council regarding amendment of its adopted
- 204 Comprehensive Plan; and
- 205 4. Carry out such other duties as may be specified in Chapter 163, Part II, of Florida
- 206 Statutes~~F.S.~~
- 207 B. To provide advice and recommendations to the Town Council regarding growth, land
- 208 use, long range planning, and redevelopment.
- 209 C. To hear, consider, and make recommendations to the Town Council regarding
- 210 applications to:
- 211 1. Amend the Zoning Map (zoning or rezonings).
- 212 2. Amend the text of the LDC.
- 213 3. Create a subdivision
- 214 4. Amend the Comprehensive Plan.
- 215 5. Create a site plan; and
- 216 6. ~~To determine the appropriateness of~~ Grant variances and conditional uses.
- 217 D. In carrying out its duties, the Planning & Zoning Board may:
- 218 1. Establish such committees as may be necessary to gather facts, analyze findings,
- 219 and make recommendations to the Planning & Zoning Board as a whole.
- 220 2. Acquire and maintain such information and materials as are necessary for an
- 221 understanding of past trends, present conditions, and forces at work to cause
- 222 changes in these conditions.
- 223 3. Periodically evaluate the Comprehensive Plan and LDC and propose amendments
- 224 to the Town Council.
- 225
- 226

9.01.04 Quorum and Voting

- 228 A. For the purpose of ~~transacting business~~ taking action at any meeting or hearing, a
- 229 majority of the existing board members shall constitute a quorum, but shall be at least
- 230 three members.
- 231 B. Approval of actions before the Board requires an affirmative vote of a majority of the
- 232 members present, but not less than three affirmative votes.
- 233
- 234

235 **9.02.00 TOWN COUNCIL AS BOARD OF ADJUSTMENT**

236 **9.02.01 Establishment**

237 There is hereby established a Board of Adjustment (BOA) for the purpose of hearing and

238 deciding ~~on~~ appeals of administrative decisions and hearing and ~~deciding~~ taking action on

239 applications for variances.

240 **9.02.02 Membership**

241 The BOA shall be comprised of the Town Council members.

242 **9.02.03 Roles and Responsibilities**

243 The BOA shall have the roles and responsibilities described in this section. The Board

244 shall conduct public hearings and render decisions in compliance with the requirements

245 of this LDC on the following matters:

- 246 A. ~~To hear and decide appeals~~ Appeals where it is alleged there is error in any order,
- 247 interpretation, requirement, decision, or determination made by an administrative
- 248 official in the enforcement of this LDC; and
- 249 B. Applications for a variance from a provision of the LDC, as set forth in Chapter 4.

250 **9.02.04 Notice Procedures for Administrative Appeals**

- 251 A. Publication of notice. Notice of public hearing shall be published in a newspaper of
- 252 general circulation at least 10 days prior to the public hearing. Notice shall also be
- 253 posted at Town Hall and on the Town’s website.
- 254 B. After the public hearing, the BOA shall uphold the administrative decision, reverse
- 255 the administrative decision, or render an alternate decision.

256 **9.03.00 DEVELOPMENT REVIEW COMMITTEE**

257 **9.03.01 Establishment**

258 There is hereby created and established a Development Review Committee (DRC) for the

259 purpose of receiving, reviewing, and rendering recommendations on applications subject

260 to administrative review and decision as set forth in Chapter 4.

261 **9.03.02 Membership**

- 262 Membership of the DRC shall include, but is not limited to, the following:
- 263 A. Town Planner
 - 264 B. Town Engineer
 - 265 C. Town Traffic Engineer

- 274 D. Public Works Director
- 275 E. Police Chief
- 276 F. Town Manager
- 277 G. Town Clerk

9.03.03 Roles and Responsibilities

- 280 A. The DRC shall review applications and provide recommendations to the Planning &
- 281 Zoning Board, the Board of Adjustment and the Town Council for annexations,
- 282 zonings and rezonings, amendments to this LDC, Comprehensive Plan amendments,
- 283 subdivision plans, subdivision plats, site plans, variances, conditional uses, and
- 284 amendments to previously issued local development orders.
- 285 B. The DRC shall perform such other duties as may be assigned by the Town Council or
- 286 Town Manager~~Mayor~~.

9.03.04 Rules of Procedure

- 289 A. The Town Manager ~~Planner~~ shall chair meetings of the DRC.
- 290 B. The DRC shall meet as necessary.
- 291 C. The DRC may establish such additional rules of procedure as needed to carry out its
- 292 roles and responsibilities.

9.04.00 DESIGN REVIEW BOARD

9.04.01 Establishment

There is hereby created and established a Design Review Board for the purpose of receiving, reviewing and rendering recommendations on the architectural requirements for residential and non-residential development and other design considerations as may be brought before the Board.

9.04.02 Membership

- 304 A. There shall be not less than three (~~3~~) nor more than seven (~~7~~) regular members.
- 305 B. Terms shall be staggered such that no more than three (3) terms expire
- 306 simultaneously
- 307 1. Appointments shall be for ~~three (3) year~~ three-year terms.
- 308 2. When a term is two months from expiring, the Town shall accept applications for
- 309 the position and endeavor to fill the position so that the new board member starts
- 310 at the meeting following the term end.
- 311 3. When ~~the~~ an unexpired term is two months or less, the Town Council may
- 312 appoint a new member to fill both the unexpired term and the following full term.
- 313 C. Any interested and eligible citizen as provided for in this section may be appointed to
- 314 the board, but those with experience in building design, construction or related fields
- 315 shall receive special consideration.

9.04.03 Roles and Responsibilities

The Design Review Board shall review and approve all applications for compliance with architectural plan requirements for residential and non-residential development as set

320 forth in Chapter 4. The Board shall also review and recommend approval of proposed
321 improvements to any buildings on the local, state or ~~Federal~~ federal lists of historic
322 buildings. Decisions of the Design Review Board may be appealed to the Town Council.
323

324 Section 2. This ordinance shall take effect upon its enactment.
325

326
327 **ORDAINED AND ENACTED** this ____ day of _____, 2023, by the Town Council of
328 the Town of Howey-in-the-Hills, Florida.
329

330
331 **TOWN OF HOWEY-IN-THE-HILLS, FLORIDA**
332

333 By: its Town Council
334

335
336 By: _____
337 **Hon. Martha MacFarlane, Mayor**

338
339
340
341 **ATTEST:**

342 **APPROVED AS TO FORM AND LEGALITY**
343 (for the use and reliance by the Town only)
344

345 _____
346 John M Brock, Town Clerk
347

345 _____
346 Thomas J Wilkes, Town Attorney
347

348
349
350
351
352 First Reading: _____, 2023

353 Second Reading and Adoption: _____, 2023
354

355 Advertising :
356



Date: June 12, 2023
To: Mayor and Town Council
From: Sean O’Keefe, Town Manager
Re: Consideration and Approval: **Resolution 2021-004 – FRS Agreement**

Objective:

To provide a recruitment and retention tool for Town employees (non-sworn) by adopting the Florida Retirement System (FRS) as the Town Retirement Plan.

Summary:

The Town currently offers up to a 10% matching contribution to 457(b) investment accounts for all Town employees (except for those in the Police Department, who have their own pension). As a method of employee recruitment and retention, the offering of a pension plan rather than a contribution to an investment plan would be of significant value. The proposed resolution changes the Town Retirement Plan from the Town’s current matching contributions of 10% of salary for regular employee 457(b) investment accounts, and replaces it with the adoption of the FRS plan, which has a current Town contribution rate of 11.91% of salary for regular employees.

Fiscal Impact:

The ongoing fiscal impact would be a general increase of the Town’s contribution from 10% of a regular employee’s salary to 11.91% of a regular employee’s salary. The anticipated cost for implementing FRS for the last quarter of FY23 would be an additional \$11,600.

Staff Recommendation:

Staff recommends approval of the resolution to adopt the FRS as the Town Retirement Plan.



RESOLUTION 2023-004

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF HOWEY-IN-THE-HILLS, FLORIDA, PERTAINING TO THE TOWN'S RETIREMENT PLAN; AMENDING RESOLUTION NOS. 2021-04, 2010-014, 2008-003, AND 96-301 TO SPECIFY THAT THE TOWN'S RETIREMENT PLAN BE CHANGED FROM MISSIONSQUARE TO FRS; PROVIDING FOR AN EFFECTIVE DATE.

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

WHEREAS, Resolution No. 96-301 establishing a 457(b) Deferred Compensation Retirement Plan to provide reasonable security for retirement for the Town's employees and for assisting in attracting and retaining competent personnel;

WHEREAS, Resolution No. 2008-003 included an employer/employee 5% contribution match to the 457(b) Deferred Compensation Plan, also known as the International City/County Management Association (ICMA);

WHEREAS, Resolution No. 2010-014 amended the an employer/employee 5% contribution match to the 457(b) Deferred Compensation Plan to provide that the match only applies to general employees, and not employees of the Town's Police Department, as they have retirement benefits through the Town's police officer's pension fund;

WHEREAS, Resolution No. 2021-04 increased the employer/employee contribution match from 5% to 10% for the 457(b) Deferred Compensation Plan (ICMA, now MissionSquare);

WHEREAS, the Town now desires to change the Town's Retirement Plan from MissionSquare (formerly ICMA) to the Florida Retirement System (FRS);

NOW, THEREFORE, BE IT RESOLVED by the Town Council of the Town Howey-in-the-Hills, Florida:

Section 1. Change of the Town Retirement Plan to the Florida Retirement System.
The Town Council of the Town of Howey-in-the-Hills hereby amends Resolution Nos. 2021-004 2010-014, 2008-003, and 96-301 to substitute at the earliest opportunity the current Town Retirement Plan, which is the 457(b) Deferred Compensation Plan with Employer/Employee

contribution match, to be replaced by the Florida Retirement System. This adoption of the Florida Retirement System as the Town Retirement Plan applies only to general full-time employees, and not employees of the Town’s Police Department. Employees of the Town may, however, choose to continue to contribute to the 457(b) Deferred Compensation Plan without a match. Enrollment, vesting, and other retirement plan regulations will be as governed by the Florida Retirement System.

Section 2. Effective Date. This resolution shall become effective immediately upon its adoption.

PASSED AND RESOLVED this 12th day of June, 2023, by the Town Council of the Town of Howey-in-the-Hills, Florida.

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

By: Town Council

By: _____
Martha MacFarlane
Mayor

ATTEST:

John Brock
Town Clerk

Contributions

You and your employer make contributions each month to the plans (with the exceptions noted below) **based on a percent of your salary and your FRS membership class**. The contribution (blended rate) percentage paid by your employer is the same whether you participate in the Pension Plan or the Investment Plan. These rates are shown under the Pension Plan column below. You contribute 3% of your salary each month regardless of which plan you are participating in. Additional contribution rate information is available [here](#).

FRS Pension Plan (Blended Rate)

Contributions are deposited into the Pension Plan trust fund, according to the following table.

FRS Investment Plan

The contribution rates below are deposited monthly into your Investment Plan account.

Employment Class	July 1, 2022 Rates		Employment Class	July 1, 2022 Rates	
	Employee	Employer		Employee	Employer
Regular	3%	11.91%	Regular	3%	6.30%
Special Risk	3%	27.83%	Special Risk	3%	14.00%
Special Risk Administrative Support	3%	38.65%	Special Risk Administrative Support	3%	7.95%
Elected Officers:			Elected Officers:		
Legislators	3%	67.79%	Legislators	3%	9.38%
Governor, Lt. Governor, Cabinet Officers	3%	67.79%	Governor, Lt. Governor, Cabinet Officers	3%	9.38%
State Attorney, Public Defenders	3%	67.79%	State Attorney, Public Defenders	3%	9.38%
Justices, Judges	3%	43.77%	Justices, Judges	3%	13.23%
County & Local Elected Officers	3%	57.00%	County & Local Elected Officers	3%	11.34%
Senior Management Service	3%	31.57%	Senior Management Service	3%	7.67%
DROP participants	0%	18.60%			

It's important to note that the total contributions submitted by you and your employer do not affect your

retirement benefit. Your retirement benefit is set by a formula that does not include the contribution rate paid by you and your employer.

Employee contributions of 3% are required of all Pension Plan and Investment Plan members, except those in DROP who are not required to pay employee contributions. Employee contributions are deposited in the FRS trust fund, along with any contributions you may have paid for a leave of absence or other type of service for which you may have paid contributions.

All employee and employer contributions go into a single trust fund to pay benefits for all FRS Pension Plan participants.

Contribution percentage amounts are subject to change each year based on legislative law changes, investment experience and the actuarial experience of the trust fund. However, the rise and fall of the contribution percentages does not affect your accrued retirement benefit, which is guaranteed by law.

Your employer also contributes additional amounts each month to fund the Health Insurance Subsidy benefit (1.66%), plan administrative and educational expenses (0.06%), and unfunded actuarial liability funding as required by law. The employer rates above include these contributions.

These contributions go into your Investment Plan account and do affect your benefit being the primary funding for your account balance, particularly earlier in your career. The longer you're in the Investment Plan the more important investment earnings become, relative to contributions.

Contribution rates are fixed by law and the Florida Legislature can increase or decrease the amount that you and your employer contribute to your account.

Your employer also contributes additional amounts each month to fund the Health Insurance Subsidy benefit (1.66%), the Investment Plan disability program (contribution varies depending on membership class from 0.25% to 1.33%), and plan administrative, educational expenses (0.06%), and unfunded actuarial liability funding as required by law.

https://www.myfrs.com/FRSPro_ComparePlan_Contri.htm

Benefit Calculation

Your benefit calculation is how your retirement benefit is determined under each plan.

FRS Pension Plan (Normal Retirement)

Your first year benefit is based on a fixed formula and is determined by your age, years of service, the average of your highest 5 or 8 fiscal years of pay (see details below), your membership class and the payment option you select at retirement.

Step 1: Years of Creditable Service Multiplied by Percentage Value (Percentage amount you receive for each year of creditable service based on your membership class. For example, **Regular Class members receive 1.60%** and Special Risk members receive 3% for each year of service.)

Step 2: Average Final Compensation (the average of the highest 5 or 8 fiscal years of salary [July - June] you earn during your covered employment).

If you were enrolled in the FRS prior to July 1, 2011, your Average Final Compensation (AFC) will be the average of your highest 5 years. If you were enrolled in the FRS on or after July 1, 2011, your AFC will be the average of your highest 8 years.

Your AFC may include a maximum of up to 500 hours of lump sum annual leave, if reported during the fiscal years included in your AFC.

Step 3: Result of Step 1 X Step 2 = Option 1 Annual Benefit at Normal Retirement Age (divide by 12 to get the monthly

FRS Investment Plan

Your benefit is not based on a fixed formula.

Your benefit is determined by your ending account balance, which is:

- Your Initial Account Balance
- Plus
- Monthly Employer and Employee Contributions
- Plus
- Investment Earnings
- Minus
- Any Account Expenses

Investment Earnings include the cumulative change in the value of your account due to capital gains (price changes in your investments) and reinvested income earned on the account. Your employer and employee contributions will also include the contributions paid for up to 500 hours of lump sum terminal annual leave pay.

Important Note: Capital gains can be positive or negative over any single period of time, but historical financial data indicates that losses are less frequent over longer periods of time.

Investment earnings may also fail to keep up with increases in the cost-of-living, particularly investments with lower short-term risk, like money market and bond funds.

The investment fees you will pay are calculated as a percent of your account balance and are generally low compared to

benefit)

An example for Regular Class members enrolled in the FRS prior to July 1, 2011:

If you have 13 years of service and your Average Final Compensation is \$34,549

Step 1: $13 \times 1.60\% = .208$
 Step 2: \$34,549
 Step 3: $.208 \times \$34,549 = \$7,186$ Annual Option 1 Retirement Benefit at Age 62 (or \$598.83 per month)

An example for Special Risk Class members enrolled in the FRS after July 1, 2011:

Step 1: $13 \times 3\% = .390$
 Step 2: \$34,549
 Step 3: $.390 \times \$34,549 = \$13,474$ Annual Option 1 Retirement Benefit at Age 60 (or \$1,122.83 per month)

Option 2, 3 and 4 initial-benefits can be less than Option 1 benefits because they may be paid over a longer period of time and provide benefits for two lives, rather than one (i.e., if your spouse survives you, he or she will continue receiving benefits under Options 2, 3 or 4, although the payments under Option 2 will stop after completion of the 10-year certain period). Benefit payments under all four options may provide a cost of living increase each year following retirement (adjustment only applicable to FRS service earned prior to July 1, 2011). If you are initially enrolled in the Pension Plan on or after July 1, 2011 you will not have a cost-of-living increase after retirement.

those in other governmental or private plans. However, even a 0.50% annual fee will eat up about 15% of your account balance over 30 years.

It's important for you to know that, according to Florida law, if you or a beneficiary exercises control over the assets in your account, no program fiduciary will be liable for any loss to your account which results from your or your beneficiary's investment decisions.

You determine when and how to take the distribution of your account balance when you leave FRS employment. Tax issues are discussed in the [Taxability of Benefit](#) section.

https://www.myfrs.com/FRSPro_ComparePlan_BenificCal.htm



MEMO

To: Town Council

CC:

From: John Brock, Town Clerk

RE: May 2023 Month-End Town Hall Report

Date: 06/09/2023

Utility Billing:

Top Utility Bill Bad Debt for May 2023

account	last_payment_amount	last_payment_date	comments	service_address	current_charges	past_due_amount
1296-01	52.72	08/02/2022	Builder debt. Town Council has restricted the Builder (Harvey G Newsome Jr Inc) from pulling further permits until they have paid their debt on account	400 E CROTON WAY-IRRIGATION	0	2291.31
0239-00	100	05/30/2023	Liened. Account is locked. Owner doesn't live in Howey, family is trying to pay the bill	607 N LAKESHORE BLVD	54.52	688.69
0105-00	100	04/24/2023	On a 3 month payment plan	107 E LAKEVIEW AVE	82.78	261.58
0476-00	115.93	06/02/2023	Payment plan ends 7/1/23 then to be paid in full	606 S FLORIDA AVE	115.93	232.78
1245-00	261.95	04/25/2023	Working with resident to keep current	464 AVILA PL - POTABLE	127.11	184.84
0424-00	44.92	02/28/2023	Disconnected Locked	114 W MAGNOLIA AVE - IRRIGATION	103.91	146.05
0483-00	128.44	04/21/2023	Working with resident to keep current	103 CAMINO REAL BLVD	145.82	136.58
1190-00	103.02	04/18/2023	Working with resident to keep current	654 AVILA PL - IRRIGATION	115.2	136.22
0738-00	127.65	04/12/2023	Working with resident to keep current	712 CALABRIA WAY - POTABLE	127.65	127.65
0716-00	119.37	04/25/2023	Working with resident to keep current	202 MESSINA PL - POTABLE	127.11	127.11
0978-00	120	05/22/2023	Working with resident to keep current	541 BELLISSIMO PL - POTABLE	119.37	126.39
1246-00	137.84	04/25/2023	Working with resident to keep current	464 AVILA PL - IRRIGATION	71.72	125.86
0509-00	214.07	04/24/2023	Working with resident to keep current	205 MARILYN AVE	109.52	123.93
0211-00	80.97	04/26/2023	Working with resident to keep current	1104 N HAMLIN AVE	113.39	122.54

Building Permits:

PERMITS	23-Apr	31-May	Q3 Totals	Q2 Totals	Q1 Totals
Talichet - SFR	3	0	3	12	17
Venezia Townhome SFR	0	24	0	0	0
Independent - SFR	0	0	0	2	2
Bldg Commercial (Sign)	0	0	0	0	1
Building	1	1	1	6	7
Doors	0	0	0	4	0
Electrical	1	1	1	6	8
Fence	1	3	1	11	7
Gas	0	0	0	2	2
HVAC / Mechanical	1	1	1	6	4
Plumbing	0	0	0	2	1
Pool/Decks	0	1	0	2	3
Re-Roof	2	0	2	19	6
Screen Enclosure	0	3	0	3	2
Sheds	2	1	2	4	0
Solar	0	0	0	6	9
Windows	0	1	0	5	5
Monthly Totals	11	36	11	90	74
Monthly Permit Amount \$	56,060.89	93,846.86	\$56,060.89	\$174,079.07	\$378,007.28
Talichet CO's				0	3
Independent CO's				0	0

Activity Log Event Summary (Totals)

Howey-in-the-Hills PD
(05/01/2023 - 05/31/2023)

<No Event Type Specified>	2	Aandoned 911 - Business	1
Abandoned 911	6	Abandoned Vehicle	1
Alarm Activation	6	Animal Complaint	3
Anti-Social Behavior	42	Arrest	4
Assault & Battery	1	Assist other Agency- Alarms	5
Assist other Agency- Back-up	6	Assist other Agency- In Progress calls	9
Assist other Agency- Medical Call	1	Assist other Agency- Other	10
Assist other Agency- Traffic	1	Baker Act	2
Be on the look-out- BOLO	3	Case Follow-Up	7
Citizen Assist	3	Civil Complaint-Legal Advice	15
Code Enforcement	2	Disabled Vehicle (DAV)	2
Disturbance	4	Disturbance - Business	1
Found / Lost Property	1	Fraud Investigation	1
Golf Cart Registration	2	Juvenile Complaint	1
Missing/Found Child	1	Noise Complaint	1
Operation Aware Bracelet	1	Patrol	281
Patrol-Busines	10	Patrol-School	252
Property Check-Boat Ramp	32	Property Check-Business	62
Property Check-Residence	45	Property Check-Schools/Govt. Bldg.	92
Property Check-Town Property	137	Public Relations	10
Reckless Driver	3	Road Hazard	2
Security Check Request	3	Sex Offense	1
Sick/Injured Person	4	Suspicious Incident	2
Suspicious Vehicle	1	Suspicious Vehicle - Business	1
Traffic Stop-DUI	1	Traffic Crash	2
Traffic Stop-Civil Citation	168	Traffic Stop-Criminal Citation	5
Traffic Stop-warning	96	Traffic Watch	90
Training-	1	Well Being Check	2

Total Number Of Events: 1,448

Code Summary Report Activity Type

Activity Date 05/01/2023 TO 05/31/2023

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Row Total
Complaint	0	0	0	0	2	0	0	0	0	0	0	0	2
Initial Inspection	0	0	0	0	7	0	0	0	0	0	0	0	7
Phone call	0	0	0	0	4	0	0	0	0	0	0	0	4
Prepare documents	0	0	0	0	1	0	0	0	0	0	0	0	1
Re-Inspection	0	0	0	0	3	0	0	0	0	0	0	0	3
Totals:	0	0	0	0	17	0	0	0	0	0	0	0	17

Code Summary Report Violation Name

Violation Date 05/01/2023 TO 05/31/2023

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Row Total
Accumulation of Junk. Chapter 127, Sec. 127-4	0	0	0	0	2	0	0	0	0	0	0	0	2
Fence Permit 5.01.07(A)	0	0	0	0	1	0	0	0	0	0	0	0	1
Florida Building Code 105.1	0	0	0	0	1	0	0	0	0	0	0	0	1
Garbage Receptacle Violation Sec. 100-9	0	0	0	0	1	0	0	0	0	0	0	0	1
Illicit Discharge 8.05.05(B)(6)	0	0	0	0	1	0	0	0	0	0	0	0	1
Totals:	0	0	0	0	6	0	0	0	0	0	0	0	6



Public Works

May 2023 – Monthly Report

Activity	Location/ Address	Notes
Road Maintenance / Potholes	E. Revels Road	Public Works removed dirt from the road after a severe rain event.
Street Signs	S. Florida Ave @ W. Myrtle St.	Repaired Stop Sign and Post
Stormwater/Drainage	Throughout Town	Public Works removed silt from stormwater inlets throughout Town after a severe rain event.
Sidewalk Maintenance	Taylor Memorial Cemetery	Contractor installed new sidewalk at Flagpole and Mausoleum
Building Maintenance	Library LEC	Installed new LEC Door
Grounds Maintenance	Taylor Memorial Cemetery	Public Works installed new plants and landscaped around Flagpole and Mausoleum
Tree Trimming/Tree Removal/Stump Removal	Little Lake Harris Shoreline	Public Works trimmed trees along the shoreline of Little Lake Harris
Mowing/Weed Eating	Main Water Plant Well # 3 Lakeshore Blvd Cemetery Blevins Park Little Lake Harris Shoreline	Monthly Maintenance mowing, weed eating and edging. Monthly Mowing of Town Right of Way 9 Acre – Town Owned Parcel Weed Eating Little Lake Harris Shoreline
Boardwalk Repairs	Sara Maude Mason Nature Preserve	Sara Maude Boardwalk still closed due to storm damage (see update below)
Pre-Grade Inspections Landscape/Irrigation Inspections Sidewalk Inspections	Talichet Talichet 2 Venezia Townhomes	1 – Pre-Grade Inspection - SFR 8 – Final Lot Grading Inspection - SFR 8 – Final Landscape Inspection - SFR 8 – Sidewalk Inspection – SFR 8 – Pre-Grade Inspection - SFR 12 – Pre-Grade Inspections – Town Home
Lot Grading Plan Reviews Landscape/Irrigation Plan Reviews	Talichet Phase 2 Venezia Townhomes	3 – Lot Grading Plan/Landscape/Irrigation Reviews 3 – Lot Grading Plan Reviews

Additional Notes:

- **Sara Maude Mason Nature Preserve nature trail is open to the public:**
 - The boardwalk will stay closed. (Unsafe for pedestrian traffic)
 - Town Staff is working with FEMA Funding of reimbursement on the cost for repairs to the boardwalk.



Public Utilities

May 2023– Monthly Report

Activity	Location/ Address	Notes
Locates	Throughout Town	60 locate tickets completed
Service Orders	Throughout Town	50 service orders for new move ins rereads and meter installs



**Library Director's Report
Marianne Beck Memorial Library
For the Month of May 2023**

Statistics for May 2023

Digital: 136, KOHA: 1900 **Total:** 2,036. 16 new patrons were added in May. Items borrowed from other libraries: 469, items loaned to our library: 326. There were 79 computer sessions in May and 78.74 bandwidth used. 486 patrons attended programs in May.

Funds collected for May:

Copies/Fax: \$111.15 **Fines:** \$49.80 **Total:** \$160.95

Activities during the month of May:

A new door has been installed between the LEC and main library. Public Works is also repairing a door in the main library.

The Lake County Library system is beginning an outreach June 1st. The county is asking the patrons to take a short survey to hear how the libraries are doing and how we can serve them better. The county is providing bookmarks with a QR code which we will place in each item checked out from the library.

I was on vacation the last week of April and first week of May. Hannah did a great job managing the library and helping with Founders Day. Thank you Chief for helping with the map for Founder's Day. The LEC was in service 36 times in the month of May.

Summer Reading Program begins June 1st. As of May 31st there were 30 kids registered for the program. The reading challenge for the SRP is being done through online reading tracker called "Beanstack". Every book they read and log on the app, will give them an entry into our grand prize raffle. Programs will run through the end of July. This year is the first time we've added a reading challenge for adults.

Respectively Submitted,
Tara Hall, Library Director

HOWEY-IN-THE-HILLS FINANCIAL REPORT

May 31, 2023

<u>REVENUES</u>	<u>RECEIVED</u> <u>SINCE LAST REP.</u>	<u>RECEIVED</u> <u>YEAR-TO-DATE</u>	<u>ESTIMATED</u> <u>REVENUE</u>	<u>REVENUE</u> <u>TO BE RECEIVED</u>	<u>PERCENT</u> <u>RECEIVED</u>	<u>DIFFERENCE</u> <u>FROM LAST REP.</u>
GENERAL	\$ 21,641.55	\$ 1,725,610.81	\$ 2,849,017.72	\$ 1,123,406.91	61%	1%
POLICE ADV TRAINING	\$ 170.37	\$ 1,666.13	\$ 12,453.50	\$ 10,787.37	13%	1%
140 WATER IMPACT FEES*	\$ 75,619.68	\$ 173,295.10	\$ 429,000.00	\$ 255,704.90	40%	-25%
141 PARK IMPACT FEES*	\$ 283,775.09	\$ 338,702.31	\$ 242,600.00	\$ (96,102.31)	140%	117%
142 POLICE IMPACT FEES*	\$ 146,875.36	\$ 205,384.79	\$ 90,000.00	\$ (115,384.79)	228%	205%
INFRASTRUCTURE FUND	\$ 960.74	\$ 148,207.76	\$ 233,227.00	\$ 85,019.24	64%	0%
BUILDING FUND	\$ 131,088.15	\$ 481,213.16	\$ 637,815.00	\$ 156,601.84	75%	21%
WATER/SANITATION FUND	\$ 166,575.27	\$ 1,048,152.31	\$ 1,629,696.00	\$ 581,543.69	64%	10%
POLICE RETIREMENT	\$ 19,561.38	\$ 280,410.77	\$ 95,653.00	\$ (184,757.77)	293%	20%
TOTALS	\$ 846,267.59	\$ 4,402,643.14	\$ 6,219,462.22	\$ 1,816,819.08	71%	14%

141
 338,702.31
 (259,976.53) NEW Fund - Carry Forward Balance JV 2675
 (54,927.22) Revenue thru April

 23,798.56 May Revenue
 283,775.09
 142
 205,384.79
 (121,524.72) NEW Fund - Carry Forward Balance JV 2675
 (58,509.43) Revenue thru April

 25,350.64 May Revenue

*Subtotal for Impact Fees Revenues \$ 506,270.13 \$ 717,382.20 \$ 761,600.00 \$ 44,217.80

146,875.36

<u>EXPENDITURES</u>	<u>COMMITTED</u> <u>SINCE LAST REP.</u>	<u>COMMITTED</u> <u>YEAR-TO-DATE</u>	<u>CURRENT</u> <u>APPROPRIATION</u>	<u>AVAILABLE</u> <u>APPROPRIATION</u>	<u>PERCENT</u> <u>COMMITTED</u>	<u>DIFFERENCE</u> <u>FROM LAST REP.</u>
GENERAL	\$ 166,895.16	\$ 1,768,800.70	\$ 2,849,017.72	\$ 1,080,217.02	62%	6%
POLICE ADV TRAINING	\$ -	\$ 10,769.48	\$ 12,453.50	\$ 1,684.02	86%	0%
140 WATER IMPACT FEES*	\$ 388,989.25	\$ 514,929.75	\$ 429,000.00	\$ (85,929.75)	120%	84%
141 PARK IMPACT FEES*	\$ -	\$ 18,991.50	\$ 242,600.00	\$ 223,608.50	8%	0%
142 POLICE IMPACT FEES*	\$ -	\$ 32,114.34	\$ 90,000.00	\$ 57,885.66	36%	6%
INFRASTRUCTURE FUND	\$ -	\$ 11,743.00	\$ 233,227.00	\$ 221,484.00	5%	0%
BUILDING FUND	\$ 3,984.84	\$ 249,897.64	\$ 637,815.00	\$ 387,917.36	39%	1%
WATER/SANITATION FUND	\$ 84,991.83	\$ 894,813.73	\$ 1,629,696.00	\$ 734,882.27	55%	5%
POLICE RETIREMENT	\$ -	\$ 48,759.69	\$ 95,653.00	\$ 46,893.31	51%	0%
TOTALS	\$ 644,861.08	\$ 3,550,819.83	\$ 6,219,462.22	\$ 2,668,642.39	57%	10%

*Subtotal for Impact Fees Expenditures \$ 388,989.25 \$ 566,035.59 \$ 761,600.00 \$ 195,564.41

HOWEY-IN-THE-HILLS FINANCIAL REPORT (Previous Month)

April 30, 2023

(revenues and expenditures updated one month after initial report completion)

<u>REVENUES</u>	<u>RECEIVED</u> <u>CURRENT MON.</u>	<u>RECEIVED</u> <u>YEAR-TO-DATE</u>	<u>ESTIMATED</u> <u>REVENUE</u>	<u>REVENUE</u> <u>TO BE RECEIVED</u>	<u>PERCENT</u> <u>RECEIVED</u>
GENERAL	\$ 143,579.65	\$ 1,703,969.26	\$ 2,849,017.72	\$ 1,145,048.46	60%
POLICE ADV TRAINING	\$ 226.88	\$ 1,495.76	\$ 12,453.50	\$ 10,957.74	12%
140 WATER IMPACT FEES*	\$ 12,603.28	\$ 97,675.42	\$ 429,000.00	\$ 331,324.58	23%
141 PARK IMPACT FEES*	\$ 7,069.74	\$ 54,927.22	\$ 242,600.00	\$ 187,672.78	23%
142 POLICE IMPACT FEES*	\$ 7,530.81	\$ 58,509.43	\$ 90,000.00	\$ 31,490.57	65%
INFRASTRUCTURE FUND	\$ 17,791.17	\$ 147,247.02	\$ 233,227.00	\$ 85,979.98	63%
BUILDING FUND	\$ 44,787.98	\$ 350,125.01	\$ 637,815.00	\$ 287,689.99	55%
WATER/SANITATION FUND	\$ 136,577.28	\$ 881,577.04	\$ 1,629,696.00	\$ 748,118.96	54%
POLICE RETIREMENT	\$ -	\$ 260,849.39	\$ 95,653.00	\$ (165,196.39)	273%
TOTALS	\$ 370,166.79	\$ 3,556,375.55	\$ 6,219,462.22	\$ 2,663,086.67	57%

*Subtotal for Impact Fees Revenues \$ 27,203.83 \$ 211,112.07 \$ 761,600.00 \$ 550,487.93

<u>EXPENDITURES</u>	<u>COMMITTED</u> <u>CURRENT MON.</u>	<u>COMMITTED</u> <u>YEAR-TO-DATE</u>	<u>CURRENT</u> <u>APPROPRIATION</u>	<u>AVAILABLE</u> <u>APPROPRIATION</u>	<u>PERCENT</u> <u>COMM.</u>
GENERAL	\$ 160,360.56	\$ 1,601,905.54	\$ 2,849,017.72	\$ 1,247,112.18	56%
POLICE ADV TRAINING	\$ -	\$ 10,769.48	\$ 12,453.50	\$ 1,684.02	86%
140 WATER IMPACT FEES*	\$ 15,196.00	\$ 125,940.50	\$ 429,000.00	\$ 303,059.50	29%
141 PARK IMPACT FEES*	\$ -	\$ 18,991.50	\$ 242,600.00	\$ 223,608.50	8%
142 POLICE IMPACT FEES*	\$ -	\$ 32,114.34	\$ 90,000.00	\$ 57,885.66	36%
INFRASTRUCTURE FUND	\$ -	\$ 11,743.00	\$ 233,227.00	\$ 221,484.00	5%
BUILDING FUND	\$ 31,694.86	\$ 245,912.80	\$ 637,815.00	\$ 391,902.20	39%
WATER/SANITATION FUND	\$ 88,251.46	\$ 809,821.90	\$ 1,629,696.00	\$ 819,874.10	50%
POLICE RETIREMENT	\$ 6,371.11	\$ 48,759.69	\$ 95,653.00	\$ 46,893.31	51%
TOTALS	\$ 301,873.99	\$ 2,905,958.75	\$ 6,219,462.22	\$ 3,313,503.47	47%

*Subtotal for Impact Fees Expenditures \$ 15,196.00 \$ 177,046.34 \$ 761,600.00 \$ 584,553.66

HOWEY IN THE HILLS FINANCIAL REPORT May-23

ACCOUNTS

LOANS

151200			
Florida Prime Account			
STATE BOARD ADMINISTRATION BALANCE (usually comes in 2nd week of month)			
	SBA FUND A	\$ 19,739.14	
	INTEREST RECEIVED (APY 0.444%)	\$ 87.67	0.444%
	TOTAL	\$ 19,826.81	
101076			
SEACOAST #1 MONEY MARKET ACCOUNT			
(RESERVES)			
	BEGINNING BALANCE	\$ 663,330.10	
	TRANSFERS IN (OUT)		
	INTEREST RECEIVED (APY 0.358%)	2,376.32	0.358%
	ENDING BALANCE	\$ 665,706.42	
101080			
SEACOAST #2 MONEY MARKET ACCOUNT			
(BISHOPS GATE)			
	BEGINNING BALANCE	\$ 2,926.26	
	TRANSFERS IN (OUT)		
Sinking Fund	INTEREST RECEIVED (APY 0.001%)	0.02	0.001%
	ENDING BALANCE	\$ 2,926.28	
101005			
SEACOAST CHECKING ACCOUNT (Operating)			
Operating Checking	BEGINNING BALANCE	\$ 2,716,798.46	
	REVENUES DEPOSITED	658,202.95	
	TRANSFERS IN (OUT)		
	EXPENDITURES CLEARED	(371,376.96)	
	ENDING BALANCE	\$ 3,003,624.45	

FDEP SRF LOAN (2.71%/2.12% interest)*

*payments of \$72,314.68 are made in April and Oct. and will continue until 2032

	DW-350401	\$133,289.00
	DW-350401-1	814,298.30
	DW-350401-2	263,951.50
	Balance as of 04/30/20223	\$1,211,538.80

ACCOUNTS

LOANS

101160

SEASIDE MONEY MARKET ACCOUNT

BEGINNING BALANCE	\$	345,399.35	
TRANSFERS IN (OUT)		-	
DORMANT CHARGE		-	
INTEREST RECEIVED (APY 0.311%)		1,074.24	0.311%
ENDING BALANCE	\$	346,473.59	

101110

SEASIDE CHECKING ACCOUNT (Pay Loan)

BEGINNING BALANCE	\$	18,083.56	
TRANSFERS IN (OUT)			
DEPOSITED		-	
ENDING BALANCE	\$	18,083.56	

101120

SEASIDE SRF LOAN SWEEP ACCOUNT

BEGINNING BALANCE	\$	2,490.97	
TRANSFERS IN (OUT)			
EXPENDITURES CLEARED			
ENDING BALANCE	\$	2,490.97	

TOTAL \$ 4,059,132.08

TOTAL \$1,211,538.80

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TOWN OF HOWEY-IN-THE-HILLS
Balance Sheet
For the Accounting Period: 5 / 23

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Item 15.

1 GENERAL FUND

Assets

Current Assets

DO NOT USE - Sun Bank Checking	654.25
Seacoast Bank - Checking	347,347.16
Seacoast Bank - Money Market	533,845.64
Seacoast Bank - Bishop's Gate MM	2,926.26
Accounts Receivable - Water	567.56
Accounts Receivable - General	244.87
Due from Other Government	28,239.83
S.B.A. Account - LGIP- A	19,739.14
Prepaid Costs	30,000.00

Total Current Assets

963,564.71

Total Assets

963,564.71

1 GENERAL FUND

Liabilities and Equity

Current Liabilities		
Accounts Payable	34,136.55	
Accrued Payroll	48,817.02	
Benefits Insurance Payable	5,306.48	
Deferred Revenue	8,821.70	

Total Current Liabilities		97,081.75

	Total Liabilities	97,081.75
Equity		
Fund Balance-Unreserved	909,672.85	
CURRENT YEAR INCOME/(LOSS)	(43,189.89)	

	Total Equity	866,482.96

	Total Liabilities & Equity	963,564.71

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TOWN OF HOWEY-IN-THE-HILLS
Balance Sheet
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Item 15.

120 POLICE ADVANCED TRAINING FUND

Assets

Current Assets

Seacoast Bank - Checking

350.15

Total Current Assets

350.15

Total Assets

350.15

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TOWN OF HOWEY-IN-THE-HILLS
Balance Sheet
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Item 15.

120 POLICE ADVANCED TRAINING FUND

Liabilities and Equity		
	Total Liabilities	-----
Equity		
Fund Balance-Unreserved	9,453.50	
CURRENT YEAR INCOME/(LOSS)	(9,103.35)	

	Total Equity	350.15

	Total Liabilities & Equity	350.15

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TOWN OF HOWEY-IN-THE-HILLS
Balance Sheet
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Item 15.

140 WATER IMPACT FEES

Assets

Current Assets

Seacoast Bank - Checking

815,314.19

Total Current Assets

815,314.19

Total Assets

815,314.19

140 WATER IMPACT FEES

Liabilities and Equity

Current Liabilities		
Accounts Payable	7,488.00	

Total Current Liabilities		7,488.00

		7,488.00

		7,488.00
Equity		
Fund Balance-Unreserved	1,149,460.84	
CURRENT YEAR INCOME/(LOSS)	(341,634.65)	

Total Equity		807,826.19

Total Liabilities & Equity		815,314.19

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TOWN OF HOWEY-IN-THE-HILLS
Balance Sheet
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Item 15.

141 PARKS & REC IMPACT FEE FUND

Assets

Current Assets

Seacoast Bank - Checking

319,710.81

Total Current Assets

319,710.81

Total Assets

319,710.81

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TOWN OF HOWEY-IN-THE-HILLS
Balance Sheet
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Item 15.

141 PARKS & REC IMPACT FEE FUND

Liabilities and Equity		
	Total Liabilities	-----
Equity		
	CURRENT YEAR INCOME/(LOSS)	319,710.81
	Total Equity	----- 319,710.81
	Total Liabilities & Equity	----- 319,710.81

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TOWN OF HOWEY-IN-THE-HILLS
Balance Sheet
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Item 15.

142 POLICE IMPACT FEE FUND

Assets

Current Assets

Seacoast Bank - Checking

173,270.45

Total Current Assets

173,270.45

Total Assets

173,270.45

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TOWN OF HOWEY-IN-THE-HILLS
Balance Sheet
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Item 15.

142 POLICE IMPACT FEE FUND

Liabilities and Equity		
	Total Liabilities	-----
Equity		
	CURRENT YEAR INCOME/(LOSS)	173,270.45
	Total Equity	----- 173,270.45
	Total Liabilities & Equity	----- 173,270.45

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TOWN OF HOWEY-IN-THE-HILLS
Balance Sheet
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Item 15.

150 INFRASTRUCTURE FUND

Assets

Current Assets

Seacoast Bank - Checking	297,039.81
Due from Other Government	16,284.84

Total Current Assets 313,324.65

Total Assets 313,324.65

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TOWN OF HOWEY-IN-THE-HILLS
Balance Sheet
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Item 15.

150 INFRASTRUCTURE FUND

Liabilities and Equity		
	Total Liabilities	-----
Equity		
	Fund Balance-Unreserved	176,859.89
	CURRENT YEAR INCOME/(LOSS)	136,464.76
	Total Equity	----- 313,324.65
	Total Liabilities & Equity	----- 313,324.65

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TOWN OF HOWEY-IN-THE-HILLS
Balance Sheet
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Item 15.

155 BUILDING SERVICES FUND

Assets

Current Assets

Seacoast Bank - Checking

455,620.30

Total Current Assets

455,620.30

Total Assets

455,620.30

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TOWN OF HOWEY-IN-THE-HILLS
Balance Sheet
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Item 15.

155 BUILDING SERVICES FUND

Liabilities and Equity

Current Liabilities		
Accounts Payable	24,988.70	
Accrued Payroll	3,092.21	

Total Current Liabilities		28,080.91

	Total Liabilities	28,080.91
Equity		
Fund Balance-Unreserved	196,223.87	
CURRENT YEAR INCOME/(LOSS)	231,315.52	

	Total Equity	427,539.39

	Total Liabilities & Equity	455,620.30

401 WATER/SANITATION FUND

Assets

Current Assets

DO NOT USE - Sun Bank Checking	790.46	
Seacoast Bank - Checking	412,203.93	
Seacoast Bank - Money Market	129,484.46	
SEASIDE BANK, LOAN	18,083.56	
SEASIDE BANK, STATE REVOLVING FD LOAN	2,490.97	
SEASIDE BANK - MONEY MARKET	345,399.35	
Change Drawer	300.00	
Accounts Receivable - Water	108,497.47	
Allow for Doubtful Accounts	(20,053.00)	

Total Current Assets		997,197.20

Fixed Assets

CIP - Well #5	28,746.25	
Land	7,692.52	
Water System/Equipment	349,001.68	
Water System	5,295,294.79	
Accumulated Depreciation	(2,370,328.68)	

Total Fixed Assets		3,310,406.56

Total Assets		4,307,603.76

401 WATER/SANITATION FUND

Liabilities and Equity

Current Liabilities

Accounts Payable	50,043.20
Interest Payable	15,714.85
Accrued Payroll	11,249.24
Deposits Payable-Water	53,593.00
Refunds Payable	(2,043.09)

Total Current Liabilities 128,557.20

Long-Term Liabilities

State Revolving Fund Loan - Long Term Debt	1,100,339.75
State Revolving Fund Loan - Current	111,199.00
Compensated absence - current	11,894.37

Total Long-Term Liabilities 1,223,433.12

Total Liabilities 1,351,990.32

Equity

Contributed Capital	29,974.00
Retained Earnings-Reserved for Main	33,081.35
Retained Earnings-Unreserved	2,739,219.51
CURRENT YEAR INCOME/(LOSS)	153,338.58

Total Equity 2,955,613.44

Total Liabilities & Equity 4,307,603.76

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TOWN OF HOWEY-IN-THE-HILLS
Balance Sheet
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Item 15.

651 POLICE RETIREMENT FUND

Assets

Current Assets

Florida Municipal Pension Trust Fund

2,320,425.14

Total Current Assets

2,320,425.14

Total Assets

2,320,425.14

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TOWN OF HOWEY-IN-THE-HILLS
Balance Sheet
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Item 15.

651 POLICE RETIREMENT FUND

Liabilities and Equity		
	Total Liabilities	-----
Equity		
Fund Balance-Unreserved	2,088,774.06	
CURRENT YEAR INCOME/(LOSS)	231,651.08	

Total Equity		2,320,425.14

Total Liabilities & Equity		2,320,425.14

1 GENERAL FUND

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 DO NOT USE - Sun Bank Checking	654.25	0.00	0.00	0.00	654.25
101005 Seacoast Bank - Checking	478,943.70	21,396.68	152,993.22	(131,596.54)	347,347.16
101076 Seacoast Bank - Money Market	533,845.64	0.00	0.00	0.00	533,845.64
101080 Seacoast Bank - Bishop's Gate MM	2,926.26	0.00	0.00	0.00	2,926.26
115100 Accounts Receivable - Water	567.56	0.00	0.00	0.00	567.56
115104 Accounts Receivable - General	0.00	244.87	0.00	244.87	244.87
131700 Due from Other Government	28,239.83	0.00	0.00	0.00	28,239.83
151200 S.B.A. Account - LGIP- A	19,739.14	0.00	0.00	0.00	19,739.14
155300 Prepaid Costs	30,000.00	0.00	0.00	0.00	30,000.00
172000 REVENUE CONTROL ACCOUNT	(1,703,969.26)	0.00	21,641.55	(21,641.55)	(1,725,610.81)
Total ASSETS	(609,052.88)	21,641.55	174,634.77	(152,993.22)	(762,046.10)
LIABILITIES AND FUND EQUITY					
202100 Accounts Payable	20,234.61	52,030.86	65,932.80	13,901.94	34,136.55
218000 Accrued Payroll	48,817.02	0.00	0.00	0.00	48,817.02
218500 Benefits Insurance Payable	5,306.48	0.00	0.00	0.00	5,306.48
223000 Deferred Revenue	8,821.70	0.00	0.00	0.00	8,821.70
242000 EXPENDITURE CONTROL ACCOUNT	(1,601,905.54)	166,895.16	0.00	(166,895.16)	(1,768,800.70)
271300 Fund Balance-Unreserved	909,672.85	0.00	0.00	0.00	909,672.85
Total LIABILITIES AND FUND EQUITY	(609,052.88)	218,926.02	65,932.80	(152,993.22)	(762,046.10)

120 POLICE ADVANCED TRAINING FUND

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101005 Seacoast Bank - Checking	179.78	170.37	0.00	170.37	350.15
172000 REVENUE CONTROL ACCOUNT	(1,495.76)	0.00	170.37	(170.37)	(1,666.13)
Total ASSETS	(1,315.98)	170.37	170.37	0.00	(1,315.98)
LIABILITIES AND FUND EQUITY					
242000 EXPENDITURE CONTROL ACCOUNT	(10,769.48)	0.00	0.00	0.00	(10,769.48)
271300 Fund Balance-Unreserved	9,453.50	0.00	0.00	0.00	9,453.50
Total LIABILITIES AND FUND EQUITY	(1,315.98)	0.00	0.00	0.00	(1,315.98)

140 WATER IMPACT FEES

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101005 Seacoast Bank - Checking	1,183,526.57	175,874.72	544,087.10 (	368,212.38)	815,314.19
172000 REVENUE CONTROL ACCOUNT	(211,112.07)	162,585.85	124,768.88	37,816.97 (	173,295.10)
Total ASSETS	972,414.50	338,460.57	668,855.98 (	330,395.41)	642,019.09
LIABILITIES AND FUND EQUITY					
202100 Accounts Payable	0.00	0.00	7,488.00	7,488.00	7,488.00
242000 EXPENDITURE CONTROL ACCOUNT	(177,046.34)	388,989.25	51,105.84 (	337,883.41)	(514,929.75)
271300 Fund Balance-Unreserved	1,149,460.84	0.00	0.00	0.00	1,149,460.84
Total LIABILITIES AND FUND EQUITY	972,414.50	388,989.25	58,593.84 (	330,395.41)	642,019.09

141 PARKS & REC IMPACT FEE FUND

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101005 Seacoast Bank - Checking	0.00	338,702.31	18,991.50	319,710.81	319,710.81
172000 REVENUE CONTROL ACCOUNT	0.00	0.00	338,702.31 (	338,702.31)	(338,702.31)
Total ASSETS	0.00	338,702.31	357,693.81 (	18,991.50)	(18,991.50)
LIABILITIES AND FUND EQUITY					
242000 EXPENDITURE CONTROL ACCOUNT	0.00	18,991.50	0.00 (18,991.50)	(18,991.50)
Total LIABILITIES AND FUND EQUITY	0.00	18,991.50	0.00 (18,991.50)	(18,991.50)

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TOWN OF HOWEY-IN-THE-HILLS
Trial Balance
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Item 15.

142 POLICE IMPACT FEE FUND

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101005 Seacoast Bank - Checking	0.00	205,384.79	32,114.34	173,270.45	173,270.45
172000 REVENUE CONTROL ACCOUNT	0.00	0.00	205,384.79 (	205,384.79) (	205,384.79)
Total ASSETS	0.00	205,384.79	237,499.13 (	32,114.34) (	32,114.34)
LIABILITIES AND FUND EQUITY					
242000 EXPENDITURE CONTROL ACCOUNT	0.00	32,114.34	0.00 (	32,114.34) (	32,114.34)
Total LIABILITIES AND FUND EQUITY	0.00	32,114.34	0.00 (	32,114.34) (	32,114.34)

150 INFRASTRUCTURE FUND

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101005 Seacoast Bank - Checking	296,079.07	960.74	0.00	960.74	297,039.81
131700 Due from Other Government	16,284.84	0.00	0.00	0.00	16,284.84
172000 REVENUE CONTROL ACCOUNT	(147,247.02)	0.00	960.74	(960.74)	(148,207.76)
Total ASSETS	165,116.89	960.74	960.74	0.00	165,116.89
LIABILITIES AND FUND EQUITY					
242000 EXPENDITURE CONTROL ACCOUNT	(11,743.00)	0.00	0.00	0.00	(11,743.00)
271300 Fund Balance-Unreserved	176,859.89	0.00	0.00	0.00	176,859.89
Total LIABILITIES AND FUND EQUITY	165,116.89	0.00	0.00	0.00	165,116.89

155 BUILDING SERVICES FUND

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101005 Seacoast Bank - Checking	328,516.99	131,088.15	3,984.84	127,103.31	455,620.30
172000 REVENUE CONTROL ACCOUNT	(350,125.01)	0.00	131,088.15	(131,088.15)	(481,213.16)
Total ASSETS	(21,608.02)	131,088.15	135,072.99	(3,984.84)	(25,592.86)
LIABILITIES AND FUND EQUITY					
202100 Accounts Payable	24,988.70	0.00	0.00	0.00	24,988.70
218000 Accrued Payroll	3,092.21	0.00	0.00	0.00	3,092.21
242000 EXPENDITURE CONTROL ACCOUNT	(245,912.80)	3,984.84	0.00	(3,984.84)	(249,897.64)
271300 Fund Balance-Unreserved	196,223.87	0.00	0.00	0.00	196,223.87
Total LIABILITIES AND FUND EQUITY	(21,608.02)	3,984.84	0.00	(3,984.84)	(25,592.86)

401 WATER/SANITATION FUND

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 DO NOT USE - Sun Bank Checking	790.46	0.00	0.00	0.00	790.46
101005 Seacoast Bank - Checking	349,659.98	163,372.30	100,828.35	62,543.95	412,203.93
101076 Seacoast Bank - Money Market	129,484.46	0.00	0.00	0.00	129,484.46
101110 SEASIDE BANK, LOAN	18,083.56	0.00	0.00	0.00	18,083.56
101120 SEASIDE BANK, STATE REVOLVING FD LO	2,490.97	0.00	0.00	0.00	2,490.97
101160 SEASIDE BANK - MONEY MARKET	345,399.35	0.00	0.00	0.00	345,399.35
102200 Change Drawer	300.00	0.00	0.00	0.00	300.00
115100 Accounts Receivable - Water	99,770.95	126,488.87	117,762.35	8,726.52	108,497.47
116000 Allow for Doubtful Accounts	(20,053.00)	0.00	0.00	0.00	(20,053.00)
161802 CIP - Well #5	28,746.25	0.00	0.00	0.00	28,746.25
161900 Land	7,692.52	0.00	0.00	0.00	7,692.52
163100 Water System/Equipment	349,001.68	0.00	0.00	0.00	349,001.68
164100 Water System	5,295,294.79	0.00	0.00	0.00	5,295,294.79
167100 Accumulated Depreciation	(2,370,328.68)	0.00	0.00	0.00	(2,370,328.68)
172000 REVENUE CONTROL ACCOUNT	(881,577.04)	579.59	167,154.86	(166,575.27)	(1,048,152.31)
Total ASSETS	3,354,756.25	290,440.76	385,745.56	(95,304.80)	3,259,451.45
LIABILITIES AND FUND EQUITY					
202100 Accounts Payable	64,270.04	71,269.81	57,042.97	(14,226.84)	50,043.20
215100 Interest Payable	15,714.85	0.00	0.00	0.00	15,714.85
218000 Accrued Payroll	11,249.24	0.00	0.00	0.00	11,249.24
220100 Deposits Payable-Water	49,393.00	1,050.00	5,250.00	4,200.00	53,593.00
229000 Refunds Payable	(1,756.96)	975.47	689.34	(286.13)	(2,043.09)
233500 State Revolving Fund Loan - Long Te	1,100,339.75	0.00	0.00	0.00	1,100,339.75
233900 State Revolving Fund Loan - Current	111,199.00	0.00	0.00	0.00	111,199.00
235100 Compensated absence - current	11,894.37	0.00	0.00	0.00	11,894.37
242000 EXPENDITURE CONTROL ACCOUNT	(809,821.90)	84,991.83	0.00	(84,991.83)	(894,813.73)
250100 Contributed Capital	29,974.00	0.00	0.00	0.00	29,974.00
271400 Retained Earnings-Reserved for Main	33,081.35	0.00	0.00	0.00	33,081.35
272000 Retained Earnings-Unreserved	2,739,219.51	0.00	0.00	0.00	2,739,219.51
Total LIABILITIES AND FUND EQUITY	3,354,756.25	158,287.11	62,982.31	(95,304.80)	3,259,451.45

651 POLICE RETIREMENT FUND

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101060 Florida Municipal Pension Trust Fun	2,320,425.14	0.00	0.00	0.00	2,320,425.14
172000 REVENUE CONTROL ACCOUNT	(280,410.77)	0.00	0.00	0.00	(280,410.77)
Total ASSETS	2,040,014.37	0.00	0.00	0.00	2,040,014.37
LIABILITIES AND FUND EQUITY					
242000 EXPENDITURE CONTROL ACCOUNT	(48,759.69)	0.00	0.00	0.00	(48,759.69)
271300 Fund Balance-Unreserved	2,088,774.06	0.00	0.00	0.00	2,088,774.06
Total LIABILITIES AND FUND EQUITY	2,040,014.37	0.00	0.00	0.00	2,040,014.37