



## **Town Council Meeting**

**March 24, 2025 at 6:00 PM**

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

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### **Join Zoom Meeting:**

<https://us06web.zoom.us/j/85096584133?pwd=GG00nNNxiTQbmm9VTCGXv0VA0tTRg8.1>

**Meeting ID:** 850 9658 4133 | **Passcode:** 586075

### **AGENDA**

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

### **ROLL CALL**

Acknowledgement of Quorum Present and Proper Notice Given

### **WELCOME AND INTRODUCTION OF GUESTS**

### **AGENDA APPROVAL/REVIEW**

### **PUBLIC QUESTION & COMMENT**

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

### **CONSENT AGENDA**

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

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

### **PUBLIC HEARING**

- 2.** Consideration and Approval: (Second Reading) - **Ordinance 2024-012 - Watermark Rezoning**

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

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

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

**3. Consideration and Approval: (Second Reading) Ordinance 2025-002 - Logos and Letterhead**

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

- Mayor Wells will read the Ordinance title.
- Town Manager will explain Ordinance 2025-002.
- Mayor Wells will open Public Comment and Questions for this item only.
- Mayor Wells will close Public Comment.
- Motion to approve Ordinance 2025-002.
- Board Discussion.
- Roll Call Vote.

**OLD BUSINESS**

**4. Consideration and Approval: Town Auditor Selection Committee**

**NEW BUSINESS**

**5. Consideration and Approval: Schedule the Town Manager Performance Evaluation Review Date**

**6. Consideration and Approval: Watermark PUD Utility Agreement**

**7. Consideration and Approval: Resolution 2025-006 - Safety Resolution**

**A RESOLUTION OF THE TOWN OF HOWEY-IN-THE-HILLS, COUNTY OF LAKE, STATE OF FLORIDA, AFFIRMING TO THE LAKE-SUMTER METROPOLITAN PLANNING ORGANIZATION AND THE LAKE COUNTY BOARD OF COUNTY COMMISSIONERS THE TOWN’S TRANSPORTATION PRIORITIES FOR INCLUSION IN THE MPO’S 2025 LIST OF PRIORITY PROJECTS AND AFFIRMING THE PRIORITIES THAT QUALIFY FOR THE CENTRAL FLORIDA MPO ALLIANCE’S REGIONAL LIST OF PRIORITY PROJECTS.**

**DEPARTMENT REPORTS**

**8. Finance Supervisor**

**COUNCIL MEMBER COMMENT**

10. Mayor Pro Tem Everline

11. Councilor Arnold

12. Councilor Miles

13. Councilor Lannamañ

14. Mayor Wells

**ADJOURNMENT**

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

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

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

Topic: **Town Council Meeting**

Time: **Mar 24, 2025 06:00 PM Eastern Time** (US and Canada)

Join Zoom Meeting

<https://us06web.zoom.us/j/85096584133?pwd=GG00nNNxiTQbmm9VTCGXv0VA0tTRg8.1>

Meeting ID: 850 9658 4133

Passcode: 586075

Dial by your location

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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

March 10, 2025 at 6:00 PM

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

### MINUTES

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

### ROLL CALL

Acknowledgement of Quorum Present and Proper Notice Given

### MEMBERS PRESENT:

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

### STAFF PRESENT:

Sean O'Keefe, Town Manager | Tom Wilkes, Town Attorney | Morgan Cates, Public Services Director | Rick Thomas, Police Chief | Oscar Ojeda, Finance Supervisor | John Brock, Deputy Town Manager / Town Clerk

### WELCOME AND INTRODUCTION OF GUESTS

Mayor Wells introduced Lisa Busto, with Parks Consulting Services.

### AGENDA APPROVAL/REVIEW

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

### Voting

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

**Nay:** None

### PUBLIC QUESTION & COMMENT

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

**Shelby Kramble, 104 S Mare Ave.** – Resident Shelby Kramble addressed the Council regarding the recent installation of "No Trespassing" signs on the vacant field off Number Two Road. She inquired about the reason for the signage and whether the Town had any plans for the property. Town Manager, Sean O'Keefe, responded,



stating that the signs were placed at the request of the Police Department due to ATV activity in the area and confirmed that there are currently no approved development plans for the site. Ms. Kramble then suggested that the Town consider designating the field as a green space, emphasizing the importance of preserving open areas as the surrounding community experiences significant residential growth.

**Andi Everline, 1012 N. Lakeshore Blvd.** – Resident Andi Everline addressed the Council regarding a previous discussion on trash receptacle violations. She stated that, at the last meeting, she was informed that violation notices had been sent in error. However, upon reviewing the code enforcement report, she noted that multiple residents had still been cited.

Town Manager, Sean O’Keefe, clarified that those violations had been issued in error and were subsequently marked as closed by the code enforcement officer. Mrs. Everline expressed concern that not all cases appeared to have been resolved, stating she would need to verify specific addresses. Mr. O’Keefe reiterated that the intent was to close those cases.

**Erin Fox, 508 N. Florida Ave.** – Resident Erin Fox addressed the Council regarding trash receptacle billing concerns. She questioned why residents were double billed if the code violation notices had been sent in error. Town Manager, Sean O’Keefe, clarified that, while the violation notices were mistakenly issued, the billing issue was separate, as some residents had requested additional trash cans and were billed accordingly.

Mrs. Fox stated that she was not informed of any additional charges and that when she contacted GFL, she was told her account only reflected billing for a single trash can. Mr. O’Keefe indicated that staff would need to investigate the issue further and that Town Hall Office Supervisor, Kim Bohrer, would follow up with her. Ms. Fox also noted that GFL informed her that residents could purchase a second trash can for a one-time fee of approximately \$125 to \$130, with no ongoing monthly charge. Mr. O’Keefe responded that this had not been the standard administrative practice with GFL for other residents.

Mrs. Fox requested that the contract between the Town and GFL be made publicly available for residents to review the terms and associated costs. Mr. O’Keefe confirmed that the contract details could be found in the packet from the meeting from when it was approved and could also be provided upon request.

**Frances Wagler, 409 W Central Ave.** – Resident Frances Wagler addressed the Council regarding an unresolved code enforcement case related to trash receptacles. She noted that, while other cases appeared to have been closed, hers remained open. She also contacted GFL, which informed her that her bill should be approximately \$31, whereas the Town was charging her double that amount. GFL also confirmed that purchasing an additional trash receptacle required a one-time fee of \$125, as previously mentioned by another resident, and that recycling bins were provided free of charge to encourage recycling. Mrs. Wagler expressed concern that she was being charged for a service she was not actively using and stated that she would be paying her bill but withholding the additional charge until the matter was resolved. She also requested that no late fees be applied, as she had never previously missed a payment.

On a separate note, Mrs. Wagler shared news about the upcoming annual Eagle Scout Dinner in Lake County, a fundraiser for the Boy Scouts of America. She was pleased to announce that this year’s honoree is Eagle Scout Sean Parks, and the corporate honoree is South Lake Hospital

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

**Eric Gunesch, 448 Avila Pl.** – Resident Eric Gunesch inquired about discussions regarding the potential replacement of GFL as the Town’s waste collection provider due to ongoing service issues, including delays in trash pickup. He also noted that strong winds had scattered trash throughout the neighborhood and asked if there were any plans to seek a new vendor.

Town Manager, Sean O’Keefe, responded that, upon reviewing GFL’s contract, there had been no breach of service that would warrant termination. He stated that he and the Public Services Director had recently met with

GFL to discuss service improvements, particularly concerning hydraulic fluid spills. However, at this time, there are no active efforts to replace GFL.

Mayor Pro Tem Everline asked whether the discussions with GFL addressed yard waste collection. Mr. O’Keefe confirmed that the topic had been covered and he referenced a previous report by Public Services Director, Morgan Cates, which outlined the issues and GFL’s commitments to improving service. When asked about the specific collection day for yard waste, Mr. Cates stated that GFL had committed to prioritizing timely pickups but acknowledged that delays sometimes occurred when trucks reached capacity. Mr. O’Keefe then reviewed his notes from the meeting, confirming that the designated yard waste collection day is Monday, with Tuesday serving as the backup day if necessary.

**Robert Jones, 104 S. Mare Ave.** – Resident Robert Jones inquired about the number of homes being built along Number Two Road. Town Manager, Sean O’Keefe, clarified that the Hillside Groves development includes 571 homes with a commercial section on the south side along Highway 19, while the Mission Rise development has approximately 400 approved homes. Mr. Jones asked whether these figures included the development near Highway 48, to which Mr. O’Keefe confirmed that his response was specific to the two developments closest to Mr. Jones’ area, including one near the cemetery.

Mr. Jones then asked if there were any plans for road expansion along Number Two Road. Mr. O’Keefe stated that the Town has dedicated some right-of-way for expansion, extending from the current developed area up to Mr. Jones’ location and slightly beyond. However, any further expansion beyond the town-owned portion would require coordination with Lake County.

Mr. Jones also inquired about the potential extension of Mare Ave. into the development. Town Manager O’Keefe explained that, while the idea had been previously considered, it was ultimately abandoned, and Mare Ave. will not be extended.

Councilor Miles provided a correction, stating that Hillside Groves was approved for 728 homes, not 571, and Mission Rise was approved for 415 homes, not 400.

**Tom Ballou, 1005 N Tangerine Ave.** – Resident Tom Ballou complimented the Town for the new boardwalk at the Sara Maude Mason Nature Preserve.

### **CONSENT AGENDA**

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Councilor Miles requested for Agenda Item #1 to be pulled for discussion.

1. The approval of the minutes and ratification and confirmation of all Town Council actions at the February 24, 2025, Town Council Meeting.

Councilor Miles requested modifications to the minutes for improved clarity. The first revision pertained to a statement made regarding extra garbage cans. Councilor Miles suggested modifying the final sentence of a paragraph in Andi Everline’s comments to ensure clarity. The original sentence stated, “If the resident in question no longer requires the extra cans, she may request their collection to avoid unnecessary charges” and it was requested that it be changed to, “If the resident in question no longer requires the extra cans, she may request the pickup of the extra cans to avoid unnecessary charges.”

The second proposed revision concerned language on wastewater capacity planning. Councilor Miles pointed out that the phrase “other partnerships” in the sentence referring to wastewater solutions might

not accurately reflect the Council's discussion. He recommended replacing the word "partnerships" with "solutions," as not all potential options involve formal partnerships.

**Motion made by Councilor Miles with the two modifications to the minutes as previously discussed; seconded by Councilor Lannamañ. Motion approved unanimously by voice vote.**

**Voting**

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

**Nay:** None

2. Consideration and Approval: **Hausinger & Associates Change Order #2.**

**Motion made by Councilor Miles to approve the Hausinger & Associated Change Order #2; seconded by Councilor Lannamañ. Motion approved unanimously by roll call vote.**

**Voting**

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

**Nay:** None

**PUBLIC HEARING**

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

Mayor Wells read Ordinance 2024-012 out loud by title only.

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

Town Planner, Lisa Busto, provided an overview of the ordinance and its amendments, including the addition of 65 new dwelling units on quarter-acre lots (10,980 square feet), which comply with the Comprehensive Plan amendment enacted on August 12, 2024. The total number of dwelling units within the PUD would increase to 290, maintaining a density of 2.19 units per acre. She noted that the Planning and Zoning Board reviewed the ordinance on February 27, 2025, and unanimously recommended its approval.

Following the staff presentation, the Mayor asked the applicant if they would like to speak. Applicant representative, Carolyn Haslam of Ackerman LLP, presented a side-by-side comparison of the original and revised conceptual plans. She emphasized that the additional acreage would be integrated into the development with a mix of lot sizes to ensure neighborhood cohesion. The applicant also addressed changes related to home size restrictions, open space allocation, pedestrian pathways, and compliance with the Town's development standards.

Mayor Wells opened Public Comment for this item only.

**Frances Wagler, 409 W Central Ave.** – Resident Frances Wagler, who identified herself as a member of the Town's Planning and Zoning Board stated that the board unanimously recommended the project

to the Town Council because the developer met all requirements outlined in the updated Land Development Code and Comprehensive Plan. Mrs. Wagler highlighted that, instead of concentrating different lot sizes in one area, the developer dispersed them throughout the project, exceeding expectations. This approach created a more balanced and integrated neighborhood design. She emphasized that the developer fulfilled all requested benchmarks, making the project a strong candidate for approval.

**David Lyle, 604 Camino Real** – Resident David Lyle had questions about presentation slides that Ms. Haslam had presented.

**Tom Ballou, 1005 N Tangerine Ave.** – Resident Tom Ballou had questions about the Town’s recent agreement with the Central Lake CDD.

Mayor Wells closed Public Comment for this item.

Councilor Miles raised several questions and proposed modifications to the agreement, including updating language to reflect the finalized agreement with the Central Lake CDD, modifying block face restrictions, increasing tree caliper size in landscaping requirements, and ensuring root barriers for trees near sidewalks. The applicant agreed to incorporate these changes.

Councilor Miles also inquired about the feasibility of the Town acquiring an open space parcel adjacent to a former landfill site. The applicant and Town Attorney, Tom Wilkes, noted that such a transfer could impose maintenance obligations on the Town. The Council ultimately decided not to pursue the acquisition.

Further discussions included a request for the applicant to explore adding natural gas service through Tampa Electric Company (TECO), adjusting streetlight intervals to 250 feet per Town precedent, and ensuring even distribution of lot sizes across development phases.

**Motion made by Councilor Lannamañ to move Ordinance 2024-012 to a second reading; seconded by Councilor Arnold. Motion approved unanimously by roll call vote.**

#### **Voting**

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

**Nay:** None

#### **OLD BUSINESS**

None

#### **NEW BUSINESS**

##### **4. Consideration and Approval: Budget Transfer #117**

Mayor Wells introduced and combined the discussion for Agenda Item #4, Budget Transfer #117, and Agenda Item #5, Resolution 2025-004 for FY25 Budget Amendment. Mayor Wells provided background on the need for these financial adjustments, explaining that they were part of an effort to align the Town’s accounting practices with the Uniform Accounting System (UAS) as required by state statute. Mayor Wells noted that the Town had historically misclassified certain expenditures, a common issue in smaller municipalities, but with the presence of a Town Manager and Finance Supervisor, corrective action was being taken. Mayor Wells acknowledged the substantial effort involved, with over 120 adjustments, and commended Finance Supervisor, Oscar Ojeda, for his work. Mayor Wells emphasized that these adjustments did not alter overall budget appropriations but involved the reclassification of funds, including the creation of two new funds to ensure compliance with the UAS.

Town Manager, Sean O’Keefe, further explained the distinction between budget transfers and budget amendments. He stated that transfers typically involve reallocations within the same fund, while amendments are required when the total appropriation for a fund changes. In this case, the transfer involved reclassifying expenditures under newly established accounts, including a new executive account (512) for the Town Manager, a legal expenditures account (514), and a comprehensive planning account (515). Additionally, some accounts were corrected, such as moving the cemetery account from an incorrect classification under "airport" to the appropriate "other physical environment" category (539).

Councilor Miles inquired about maintaining a clear designation for the cemetery account, confirming that it would still be tracked as such under the new classification. He also questioned whether a separate fund for the cemetery had been considered. Mr. O’Keefe responded that this had not been considered, as cemeteries typically operate at a financial loss and are viewed similarly to parks in terms of maintenance costs.

The discussion then turned to the budget amendment (Resolution 2025-004), which involved the creation of two new funds:

1. Fund 152 (Transportation Fund) – Established to track restricted transportation-related revenues and expenditures separately from general infrastructure funds.
2. Fund 402 (Wastewater Fund) – Separated from the Water Utility Fund (Fund 401) to provide clearer financial oversight.

Mr. O’Keefe also explained there would be a reallocation of Sanitation Costs to be transferred from the Water Utility Fund to the General Fund for more accurate financial reporting.

Councilor Miles questioned why sanitation was moved to the General Fund while wastewater was given its own utility fund. Mr. O’Keefe explained that this decision improved financial transparency by separating major utility services while keeping sanitation simple, as it involves only a single revenue and expenditure line.

The discussion also included concerns regarding the Town’s road maintenance funding. Mayor Wells introduced the idea of financing a multi-year road repaving initiative using discretionary surtax revenues. Councilor Miles supported the idea, noting that the Town had historically done minimal repaving, leading to deteriorating road conditions. Mayor Pro Tem Everline expressed skepticism about taking on new debt, citing economic volatility and potential risks. Councilor Lannamañ suggested gathering data on the Town’s road network and estimated costs before making any financing decisions.

Mayor Wells opened Public Comment for this item only.

**Erin Fox, 508 N. Florida Ave.** – Resident Erin Fox noted that irrigation issues at the cemetery were potentially causing water waste.

**Frances Wagler, 409 W Central Ave.** – Resident Frances Wagler suggested implementing a fee for vacant lot owners who place yard debris at the curb for collection, as they do not currently contribute to sanitation fees.

Mayor Wells closed Public Comment for this item.

**Motion made by Councilor Miles to approve Budget Transfer #117; seconded by Councilor Lannamañ. Motion approved unanimously by roll call vote.**

**Voting**

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

**Nay:** None

5. Consideration and Approval: **Resolution 2025-004 Budget Amendment FY25**

Mayor Wells opened Public Comment for this item only. Seeing no response, Mayor Wells closed Public Comment.

**Motion made by Councilor Miles to approve Resolution 2025-004, Budget Amendment FY25; seconded by Councilor Lannamañ. Motion approved unanimously by roll call vote.**

**Voting**

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

**Nay:** None

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

Mayor Wells read Ordinance 2025-002 out loud by title only.

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

Town Manager, Sean O’Keefe, provided an overview of the proposed changes, noting that the updated logo maintains the same theme, composition, and color scheme as the existing design but features enhancements for a more polished and refined appearance. Mr. O’Keefe described the revised lettering as a more vibrant gold, replacing the previous muted yellow-green tone. Mr. O’Keefe credited Town Planner, Lisa Busto, for her assistance with the graphic design and highlighted the addition of a centennial logo incorporating a commemorative banner.

Mayor Wells opened the floor for public comment. No objections were raised, and Council members expressed their approval of the updated designs. Seeing no further discussion, Mayor Wells closed public comment.

**Motion made by Councilor Lannamañ to approve Ordinance 2025-002 to a second reading; seconded by Councilor Miles. Motion approved unanimously by roll call vote.**

**Voting**

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

**Nay:** None

7. Consideration and Approval: **Town Attorney Attendance at Town Council Meetings**

Mayor Wells introduced the discussion regarding the frequency of the Town Attorney’s attendance at Town Council meetings, considering whether adjustments could be made as a cost-saving measure while maintaining access to legal guidance when needed. Town Manager, Sean O’Keefe, explained that,

currently, the Town Attorney attends all regular and special meetings, and the discussion focused on the potential benefits and drawbacks of modifying this practice.

Councilor Miles raised concerns about ensuring legal representation during a period of expected growth and development in the Town. He inquired about past legal expenditures and noted that costs for the current fiscal year were projected to be approximately \$180,000, with prior years ranging from \$150,000 to significantly higher amounts during periods of litigation. He also questioned whether the Town should consider issuing a Request for Proposals (RFP) for legal services, though he acknowledged the value of the current representation provided by Attorney Tom Wilkes of GrayRobinson.

Councilor Lannamañ suggested a compromise where the Town Attorney or a designated representative could attend meetings once per month instead of twice, with legal consultation available via email or phone as needed. Town Attorney, Tom Wilkes, stated that his attendance was ultimately the Council's decision, noting that, while having legal counsel present ensures immediate answers and insight into the dynamics of meetings, he was comfortable attending as needed. He also confirmed that most municipalities of similar size have an attorney present at meetings.

Mayor Pro Tem Everline inquired about the percentage of municipalities that do not have legal representation at meetings, to which Mr. Wilkes responded that it was a small number. Mayor Wells emphasized that his intention in raising the issue was to explore potential savings, citing a budgeted legal expenditure of \$343,000 for the current year. He explained that, in his experience with other municipalities, legal counsel was often consulted in advance and attended meetings only when necessary.

Councilor Miles expressed concerns about reducing legal oversight, particularly as the Town prepares for future development and legal complexities. Councilor Arnold referenced past legal challenges faced by the Town, cautioning against making uninformed decisions without immediate legal counsel. Councilor Lannamañ acknowledged the importance of cost management but favored maintaining legal representation at meetings until the Town's financial situation stabilizes.

Mayor Wells opened Public Comment for this item only.

**Frances Wagler, 409 W Central Ave.** – Resident Frances Wagler emphasized the importance of having legal guidance readily available, particularly given past challenges faced by the Planning and Zoning Board.

**Tom Ballou, 1005 N Tangerine Ave.** – Resident Tom Ballou supported maintaining the current arrangement for at least another year, noting the value of Attorney Wilkes' presence and legal expertise.

Mayor Wells closed Public Comment for this item.

Following discussion, Mayor Wells acknowledged that Attorney Wilkes' offer to waive travel time fees would result in some cost savings.

**Motion made by Mayor Pro Tem Everline to keep the attendance of the Town Attorney as it currently was through the end of the fiscal year; seconded by Councilor Miles. Motion approved by voice vote.**

#### **Voting**

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

**Nay:** Mayor Wells

As it was 8:37 pm, Mayor Wells asked for a motion to continue the meeting by 30 minutes.



**Motion made by Councilor Miles to extend the meeting an additional 30 minutes; seconded by Mayor Pro Tem Everline. Motion approved unanimously by voice vote.**

**Voting**

**Yea:** Mayor Pro Tem Everline, Councilor Arnold, Councilor Lannamañ, Councilor Miles, Mayor Wells  
**Nay:** None

8. Consideration and Approval: **Rescheduling the Town Council Meeting conflicting with Memorial Day**

**Motion made by Councilor Lannamañ to move the second May Town Council Meeting to Tuesday, May 27, 2025; seconded by Councilor Miles. Motion approved unanimously by voice vote.**

**Voting**

**Yea:** Mayor Pro Tem Everline, Councilor Arnold, Councilor Lannamañ, Councilor Miles, Mayor Wells  
**Nay:** None

9. Consideration and Approval: **Town Auditor Selection Committee**

**Motion made by Councilor Miles to continue this agenda item to the next meeting; seconded by Councilor Arnold. Motion approved unanimously by voice vote.**

**Voting**

**Yea:** Mayor Pro Tem Everline, Councilor Arnold, Councilor Lannamañ, Councilor Miles, Mayor Wells  
**Nay:** None

**DEPARTMENT REPORTS**

10. Town Hall

The report was included in the meeting's packet.

11. Police Department

The report was included in the meeting's packet.

12. Code Enforcement

The report was included in the meeting's packet.

13. Public Services Department

The report was included in the meeting's packet.

14. Parks & Recreation

None

15. Library / Community Events

The report was included in the meeting's packet.

16. Town Attorney

None

17. Finance Supervisor

The report was included in the meeting's packet.

18. Town Manager

Town Manager, Sean O'Keefe, thanked everyone for attending the grand re-opening of the Sara Maude Mason Nature Preserve Boardwalk.

**COUNCIL MEMBER COMMENT**

19. Mayor Pro Tem Everline

Mayor Pro Tem Everline provided an update on the most recent Lake Sumter Metropolitan Planning Organization (MPO) meeting. He shared that the MPO is seeking public input on transportation needs in Lake County for the next 25 years. To facilitate community participation, he provided Town Clerk, John Brock, with an informational sheet containing a QR code that links to a public survey. Mayor Pro Tem Everline encouraged residents to complete the survey and provide feedback on local road conditions and infrastructure needs.

Mayor Pro Tem Everline also reported that he spoke during the meeting's public comment period to advocate for extending an upcoming study of the Route 19 corridor from Groveland to include the intersection at State Road 19 and State Road 48 in Howey-in-the-Hills. He further suggested that the study evaluate the feasibility of adding a third lane through the Town. Councilor Miles proposed extending the study even further to the Tavares city limits, and Mayor Pro Tem Everline agreed to bring that suggestion forward. Additionally, he recommended that the MPO consider installing a traffic signal at the intersection of Central Avenue and State Road 19.

Mayor Pro Tem Everline shared key information from the meeting, including that the cost of resurfacing one mile of road currently stands at \$1.2 million, and that \$591 million has been allocated for transportation projects in Lake and Sumter Counties over the next five years. He noted that declining gas tax revenues due to increased electric vehicle usage is a nationwide concern, and MPO officials are exploring alternative funding solutions.

Before leaving the meeting, MPO staff informed Mayor Pro Tem Everline that Howey-in-the-Hills has never had representation on the MPO's Community and Technical Advisory Committees. They encouraged the Town to participate in these committees to ensure its transportation needs receive proper attention. Mayor Pro Tem Everline stated that he has been in contact with MPO officials and expects to receive an invitation to future meetings.

Following his MPO report, Mayor Pro Tem Everline shared concerns he received from residents regarding the Town's code enforcement practices. Some residents feel that interactions with the Code Enforcement Officer have been more punitive than helpful, particularly regarding garbage receptacle regulations. He emphasized that Code Enforcement should focus on assisting residents rather than creating a sense of harassment and encouraged a respectful approach in addressing violations.

20. Councilor Arnold

Councilor Arnold reported that the Town has drafted a safety resolution, currently under review by the Town Engineer, aimed at improving pedestrian safety along State Road 19. While some wording adjustments are needed, the resolution's intent is to prioritize the installation of a safe pedestrian crossing. He expressed hope that the Lake Sumter Metropolitan Planning Organization (MPO) would

elevate the project on its priority list and coordinate its implementation with upcoming resurfacing efforts, ensuring a safer crossing for residents.

Mayor Pro Tem Everline and Town Manager, Sean O’Keefe, briefly commented on enforcement practices, noting that regulatory oversight should align with established standards. They reiterated that enforcement efforts, including those related to garbage receptacles, should be conducted with fairness and consistency.

## 21. Councilor Miles

Councilor Miles requested an update on the letter directed to the Florida Department of Transportation (FDOT) regarding the paving contract and related requests. Councilor Miles noted that at the previous meeting, the Town Council had instructed the Town Manager to send this letter. Councilor Miles requested that a copy be provided to all Council members once it is sent. He acknowledged that the letter had not yet been sent but expressed confidence that it would be completed before the next meeting.

## 22. Councilor Lannamañ

Councilor Lannamañ inquired about the status of new street signs. Public Services Director, Morgan Cates, confirmed that the signs were scheduled for delivery on Wednesday. He added that an additional order would be placed soon to replace other signs throughout the Town.

Mr. Cates further explained that extra signposts and stop signs were included in the order due to frequent damage caused by garbage trucks, tractor-trailers, and delivery vehicles. He anticipated that installation of the new signs would begin by the end of the week.

## 23. Mayor Wells

Mayor Wells expressed gratitude to Public Services Director, Morgan Cates, for overseeing the boardwalk project and noted the success of its grand opening. Mayor Wells acknowledged the Troops of St. George for providing food and refreshments and thanked former Mayor Martha McFarlane for officiating the ribbon-cutting ceremony. Mayor Wells also highlighted the presence of County Commissioners Sean Parks and Anthony Sabatini.

Councilor Miles noted the absence of the county commissioner representing Howey-in-the-Hills at the event, and Mayor Wells confirmed that all commissioners had been invited.

Mayor Pro Tem Everline inquired about a damaged mirror at the curve of Camellia and Citrus. Public Services Director, Morgan Cates, confirmed that the Police Chief had reported the issue and that a replacement was being arranged. Mr. Cates also provided an update on upcoming road projects, stating that the contractor had scheduled work to begin between mid-April and early May. Mr. Cates estimated costs at approximately \$250 per linear foot, which includes full road reconstruction, curbing, drainage swales, and sidewalk connections. Mr. Cates emphasized that the Town was receiving a favorable rate compared to standard county and MPO resurfacing projects.

Mr. Cates also expressed appreciation to the previous and current Town Council, as well as the Parks and Recreation Advisory Board, for supporting the boardwalk project. He commended the contractor for their resilience in rebuilding the boardwalk after sustaining damage from two hurricanes during construction.

Councilor Lannamañ praised the quality of the completed boardwalk and its impact on the community.

Resident Erin Fox inquired about the impact of upcoming road construction on school bus routes, particularly along Citrus Avenue. Mr. Cates assured that he would coordinate with the school district to relocate bus stops as needed and notify parents in advance.

Resident Frances O’Keefe Wagler raised concerns about the timing of road construction in relation to the Town’s Centennial celebrations at the Howey Mansion. She requested that construction be delayed until mid-May to ensure full access to The Howey Mansion estate and its surrounding parking areas. She further suggested that construction be postponed until the summer months when the estate has lower activity.

### **ADJOURNMENT**

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

The Meeting adjourned at 8:58 p.m. | **Attendees: 42**

\_\_\_\_\_  
Mayor Wells

ATTEST:

\_\_\_\_\_  
John Brock, Town Clerk



## Town Council Meeting

March 10, 2025 at 6:00 PM

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

### MINUTES

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

### ROLL CALL

Acknowledgement of Quorum Present and Proper Notice Given

### MEMBERS PRESENT:

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

### STAFF PRESENT:

Sean O'Keefe, Town Manager | Tom Wilkes, Town Attorney | Morgan Cates, Public Services Director | Rick Thomas, Police Chief | Oscar Ojeda, Finance Supervisor | John Brock, Deputy Town Manager / Town Clerk

### WELCOME AND INTRODUCTION OF GUESTS

Mayor Wells introduced Lisa Busto, with Parks Consulting Services.

### AGENDA APPROVAL/REVIEW

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

### Voting

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

**Nay:** None

### PUBLIC QUESTION & COMMENT

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

**Shelby Kramble, 104 S Mare Ave.** – Resident Shelby Kramble addressed the Council regarding the recent installation of "No Trespassing" signs on the vacant field off Number Two Road. She inquired about the reason for the signage and whether the Town had any plans for the property. Town Manager, Sean O'Keefe, responded,

stating that the signs were placed at the request of the Police Department due to ATV activity in the area and confirmed that there are currently no approved development plans for the site. Ms. Kramble then suggested that the Town consider designating the field as a green space, emphasizing the importance of preserving open areas as the surrounding community experiences significant residential growth.

**Andi Everline, 1012 N. Lakeshore Blvd.** – Resident Andi Everline addressed the Council regarding a previous discussion on trash receptacle violations. She stated that, at the last meeting, she was informed that violation notices had been sent in error. However, upon reviewing the code enforcement report, she noted that multiple residents had still been cited.

Town Manager, Sean O’Keefe, clarified that those violations had been issued in error and were subsequently marked as closed by the code enforcement officer. Mrs. Everline expressed concern that not all cases appeared to have been resolved, stating she would need to verify specific addresses. Mr. O’Keefe reiterated that the intent was to close those cases.

**Erin Fox, 508 N. Florida Ave.** – Resident Erin Fox addressed the Council regarding trash receptacle billing concerns. She questioned why residents were double billed if the code violation notices had been sent in error. Town Manager, Sean O’Keefe, clarified that, while the violation notices were mistakenly issued, the billing issue was separate, as some residents had requested additional trash cans and were billed accordingly.

Mrs. Fox stated that she was not informed of any additional charges and that when she contacted GFL, she was told her account only reflected billing for a single trash can. Mr. O’Keefe indicated that staff would need to investigate the issue further and that Town Hall Office Supervisor, Kim Bohrer, would follow up with her. Ms. Fox also noted that GFL informed her that residents could purchase a second trash can for a one-time fee of approximately \$125 to \$130, with no ongoing monthly charge. Mr. O’Keefe responded that this had not been the standard administrative practice with GFL for other residents.

Mrs. Fox requested that the contract between the Town and GFL be made publicly available for residents to review the terms and associated costs. Mr. O’Keefe confirmed that the contract details could be found in the packet from the meeting from when it was approved and could also be provided upon request.

**Frances Wagler, 409 W Central Ave.** – Resident Frances Wagler addressed the Council regarding an unresolved code enforcement case related to trash receptacles. She noted that, while other cases appeared to have been closed, hers remained open. She also contacted GFL, which informed her that her bill should be approximately \$31, whereas the Town was charging her double that amount. GFL also confirmed that purchasing an additional trash receptacle required a one-time fee of \$125, as previously mentioned by another resident, and that recycling bins were provided free of charge to encourage recycling. Mrs. Wagler expressed concern that she was being charged for a service she was not actively using and stated that she would be paying her bill but withholding the additional charge until the matter was resolved. She also requested that no late fees be applied, as she had never previously missed a payment.

On a separate note, Mrs. Wagler shared news about the upcoming annual Eagle Scout Dinner in Lake County, a fundraiser for the Boy Scouts of America. She was pleased to announce that this year’s honoree is Eagle Scout Sean Parks, and the corporate honoree is South Lake Hospital

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

**Eric Gunesch, 448 Avila Pl.** – Resident Eric Gunesch inquired about discussions regarding the potential replacement of GFL as the Town’s waste collection provider due to ongoing service issues, including delays in trash pickup. He also noted that strong winds had scattered trash throughout the neighborhood and asked if there were any plans to seek a new vendor.

Town Manager, Sean O’Keefe, responded that, upon reviewing GFL’s contract, there had been no breach of service that would warrant termination. He stated that he and the Public Services Director had recently met with

GFL to discuss service improvements, particularly concerning hydraulic fluid spills. However, at this time, there are no active efforts to replace GFL.

Mayor Pro Tem Everline asked whether the discussions with GFL addressed yard waste collection. Mr. O’Keefe confirmed that the topic had been covered and he referenced a previous report by Public Services Director, Morgan Cates, which outlined the issues and GFL’s commitments to improving service. When asked about the specific collection day for yard waste, Mr. Cates stated that GFL had committed to prioritizing timely pickups but acknowledged that delays sometimes occurred when trucks reached capacity. Mr. O’Keefe then reviewed his notes from the meeting, confirming that the designated yard waste collection day is Monday, with Tuesday serving as the backup day if necessary.

**Robert Jones, 104 S. Mare Ave.** – Resident Robert Jones inquired about the number of homes being built along Number Two Road. Town Manager, Sean O’Keefe, clarified that the Hillside Groves development includes 571 homes with a commercial section on the south side along Highway 19, while the Mission Rise development has approximately 400 approved homes. Mr. Jones asked whether these figures included the development near Highway 48, to which Mr. O’Keefe confirmed that his response was specific to the two developments closest to Mr. Jones’ area, including one near the cemetery.

Mr. Jones then asked if there were any plans for road expansion along Number Two Road. Mr. O’Keefe stated that the Town has dedicated some right-of-way for expansion, extending from the current developed area up to Mr. Jones’ location and slightly beyond. However, any further expansion beyond the town-owned portion would require coordination with Lake County.

Mr. Jones also inquired about the potential extension of Mare Ave. into the development. Town Manager O’Keefe explained that, while the idea had been previously considered, it was ultimately abandoned, and Mare Ave. will not be extended.

Councilor Miles provided a correction, stating that Hillside Groves was approved for 728 homes, not 571, and Mission Rise was approved for 415 homes, not 400.

**Tom Ballou, 1005 N Tangerine Ave.** – Resident Tom Ballou complimented the Town for the new boardwalk at the Sara Maude Mason Nature Preserve.

### **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.*

Councilor Miles requested for Agenda Item #1 to be pulled for discussion.

1. The approval of the minutes and ratification and confirmation of all Town Council actions at the February 24, 2025, Town Council Meeting.

Councilor Miles requested modifications to the minutes for improved clarity. The first revision pertained to a statement made regarding extra garbage cans. Councilor Miles suggested modifying the final sentence of a paragraph in Andi Everline’s comments to ensure clarity. The original sentence stated, “If the resident in question no longer requires the extra cans, she may request their collection to avoid unnecessary charges” and it was requested that it be changed to, “If the resident in question no longer requires the extra cans, she may request the pickup of the extra cans to avoid unnecessary charges.”

The second proposed revision concerned language on wastewater capacity planning. Councilor Miles pointed out that the phrase “other partnerships” in the sentence referring to wastewater solutions might



not accurately reflect the Council's discussion. He recommended replacing the word "partnerships" with "solutions," as not all potential options involve formal partnerships.

**Motion made by Councilor Miles with the two modifications to the minutes as previously discussed; seconded by Councilor Lannamañ. Motion approved unanimously by voice vote.**

**Voting**

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

**Nay:** None

2. Consideration and Approval: **Hausinger & Associates Change Order #2.**

**Motion made by Councilor Miles to approve the Hausinger & Associated Change Order #2; seconded by Councilor Lannamañ. Motion approved unanimously by roll call vote.**

**Voting**

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

**Nay:** None

**PUBLIC HEARING**

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

Mayor Wells read Ordinance 2024-012 out loud by title only.

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

Town Planner, Lisa Busto, provided an overview of the ordinance and its amendments, including the addition of 65 new dwelling units on quarter-acre lots (10,980 square feet), which comply with the Comprehensive Plan amendment enacted on August 12, 2024. The total number of dwelling units within the PUD would increase to 290, maintaining a density of 2.19 units per acre. She noted that the Planning and Zoning Board reviewed the ordinance on February 27, 2025, and unanimously recommended its approval.

Following the staff presentation, the Mayor asked the applicant if they would like to speak. Applicant representative, Carolyn Haslam of Ackerman LLP, presented a side-by-side comparison of the original and revised conceptual plans. She emphasized that the additional acreage would be integrated into the development with a mix of lot sizes to ensure neighborhood cohesion. The applicant also addressed changes related to home size restrictions, open space allocation, pedestrian pathways, and compliance with the Town's development standards.

Mayor Wells opened Public Comment for this item only.

**Frances Wagler, 409 W Central Ave.** – Resident Frances Wagler, who identified herself as a member of the Town's Planning and Zoning Board stated that the board unanimously recommended the project

to the Town Council because the developer met all requirements outlined in the updated Land Development Code and Comprehensive Plan. Mrs. Wagler highlighted that, instead of concentrating different lot sizes in one area, the developer dispersed them throughout the project, exceeding expectations. This approach created a more balanced and integrated neighborhood design. She emphasized that the developer fulfilled all requested benchmarks, making the project a strong candidate for approval.

**David Lyle, 604 Camino Real** – Resident David Lyle had questions about presentation slides that Ms. Haslam had presented.

**Tom Ballou, 1005 N Tangerine Ave.** – Resident Tom Ballou had questions about the Town’s recent agreement with the Central Lake CDD.

Mayor Wells closed Public Comment for this item.

Councilor Miles raised several questions and proposed modifications to the agreement, including updating language to reflect the finalized agreement with the Central Lake CDD, modifying block face restrictions, increasing tree caliper size in landscaping requirements, and ensuring root barriers for trees near sidewalks. The applicant agreed to incorporate these changes.

Councilor Miles also inquired about the feasibility of the Town acquiring an open space parcel adjacent to a former landfill site. The applicant and Town Attorney, Tom Wilkes, noted that such a transfer could impose maintenance obligations on the Town. The Council ultimately decided not to pursue the acquisition.

Further discussions included a request for the applicant to explore adding natural gas service through Tampa Electric Company (TECO), adjusting streetlight intervals to 250 feet per Town precedent, and ensuring even distribution of lot sizes across development phases.

**Motion made by Councilor Lannamañ to move Ordinance 2024-012 to a second reading; seconded by Councilor Arnold. Motion approved unanimously by roll call vote.**

#### **Voting**

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

**Nay:** None

#### **OLD BUSINESS**

None

#### **NEW BUSINESS**

##### **4. Consideration and Approval: Budget Transfer #117**

Mayor Wells introduced and combined the discussion for Agenda Item #4, Budget Transfer #117, and Agenda Item #5, Resolution 2025-004 for FY25 Budget Amendment. Mayor Wells provided background on the need for these financial adjustments, explaining that they were part of an effort to align the Town’s accounting practices with the Uniform Accounting System (UAS) as required by state statute. Mayor Wells noted that the Town had historically misclassified certain expenditures, a common issue in smaller municipalities, but with the presence of a Town Manager and Finance Supervisor, corrective action was being taken. Mayor Wells acknowledged the substantial effort involved, with over 120 adjustments, and commended Finance Supervisor, Oscar Ojeda, for his work. Mayor Wells emphasized that these adjustments did not alter overall budget appropriations but involved the reclassification of funds, including the creation of two new funds to ensure compliance with the UAS.

Town Manager, Sean O’Keefe, further explained the distinction between budget transfers and budget amendments. He stated that transfers typically involve reallocations within the same fund, while amendments are required when the total appropriation for a fund changes. In this case, the transfer involved reclassifying expenditures under newly established accounts, including a new executive account (512) for the Town Manager, a legal expenditures account (514), and a comprehensive planning account (515). Additionally, some accounts were corrected, such as moving the cemetery account from an incorrect classification under "airport" to the appropriate "other physical environment" category (539).

Councilor Miles inquired about maintaining a clear designation for the cemetery account, confirming that it would still be tracked as such under the new classification. He also questioned whether a separate fund for the cemetery had been considered. Mr. O’Keefe responded that this had not been considered, as cemeteries typically operate at a financial loss and are viewed similarly to parks in terms of maintenance costs.

The discussion then turned to the budget amendment (Resolution 2025-004), which involved the creation of two new funds:

1. Fund 152 (Transportation Fund) – Established to track restricted transportation-related revenues and expenditures separately from general infrastructure funds.
2. Fund 402 (Wastewater Fund) – Separated from the Water Utility Fund (Fund 401) to provide clearer financial oversight.

Mr. O’Keefe also explained there would be a reallocation of Sanitation Costs to be transferred from the Water Utility Fund to the General Fund for more accurate financial reporting.

Councilor Miles questioned why sanitation was moved to the General Fund while wastewater was given its own utility fund. Mr. O’Keefe explained that this decision improved financial transparency by separating major utility services while keeping sanitation simple, as it involves only a single revenue and expenditure line.

The discussion also included concerns regarding the Town’s road maintenance funding. Mayor Wells introduced the idea of financing a multi-year road repaving initiative using discretionary surtax revenues. Councilor Miles supported the idea, noting that the Town had historically done minimal repaving, leading to deteriorating road conditions. Mayor Pro Tem Everline expressed skepticism about taking on new debt, citing economic volatility and potential risks. Councilor Lannamañ suggested gathering data on the Town’s road network and estimated costs before making any financing decisions.

Mayor Wells opened Public Comment for this item only.

**Erin Fox, 508 N. Florida Ave.** – Resident Erin Fox noted that irrigation issues at the cemetery were potentially causing water waste.

**Frances Wagler, 409 W Central Ave.** – Resident Frances Wagler suggested implementing a fee for vacant lot owners who place yard debris at the curb for collection, as they do not currently contribute to sanitation fees.

Mayor Wells closed Public Comment for this item.

**Motion made by Councilor Miles to approve Budget Transfer #117; seconded by Councilor Lannamañ. Motion approved unanimously by roll call vote.**

**Voting**

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

**Nay:** None

5. Consideration and Approval: **Resolution 2025-004 Budget Amendment FY25**

Mayor Wells opened Public Comment for this item only. Seeing no response, Mayor Wells closed Public Comment.

**Motion made by Councilor Miles to approve Resolution 2025-004, Budget Amendment FY25; seconded by Councilor Lannamañ. Motion approved unanimously by roll call vote.**

**Voting**

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

**Nay:** None

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

Mayor Wells read Ordinance 2025-002 out loud by title only.

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

Town Manager, Sean O’Keefe, provided an overview of the proposed changes, noting that the updated logo maintains the same theme, composition, and color scheme as the existing design but features enhancements for a more polished and refined appearance. Mr. O’Keefe described the revised lettering as a more vibrant gold, replacing the previous muted yellow-green tone. Mr. O’Keefe credited Town Planner, Lisa Busto, for her assistance with the graphic design and highlighted the addition of a centennial logo incorporating a commemorative banner.

Mayor Wells opened the floor for public comment. No objections were raised, and Council members expressed their approval of the updated designs. Seeing no further discussion, Mayor Wells closed public comment.

**Motion made by Councilor Lannamañ to approve Ordinance 2025-002 to a second reading; seconded by Councilor Miles. Motion approved unanimously by roll call vote.**

**Voting**

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

**Nay:** None

7. Consideration and Approval: **Town Attorney Attendance at Town Council Meetings**

Mayor Wells introduced the discussion regarding the frequency of the Town Attorney’s attendance at Town Council meetings, considering whether adjustments could be made as a cost-saving measure while maintaining access to legal guidance when needed. Town Manager, Sean O’Keefe, explained that,

currently, the Town Attorney attends all regular and special meetings, and the discussion focused on the potential benefits and drawbacks of modifying this practice.

Councilor Miles raised concerns about ensuring legal representation during a period of expected growth and development in the Town. He inquired about past legal expenditures and noted that costs for the current fiscal year were projected to be approximately \$180,000, with prior years ranging from \$150,000 to significantly higher amounts during periods of litigation. He also questioned whether the Town should consider issuing a Request for Proposals (RFP) for legal services, though he acknowledged the value of the current representation provided by Attorney Tom Wilkes of GrayRobinson.

Councilor Lannamañ suggested a compromise where the Town Attorney or a designated representative could attend meetings once per month instead of twice, with legal consultation available via email or phone as needed. Town Attorney, Tom Wilkes, stated that his attendance was ultimately the Council's decision, noting that, while having legal counsel present ensures immediate answers and insight into the dynamics of meetings, he was comfortable attending as needed. He also confirmed that most municipalities of similar size have an attorney present at meetings.

Mayor Pro Tem Everline inquired about the percentage of municipalities that do not have legal representation at meetings, to which Mr. Wilkes responded that it was a small number. Mayor Wells emphasized that his intention in raising the issue was to explore potential savings, citing a budgeted legal expenditure of \$343,000 for the current year. He explained that, in his experience with other municipalities, legal counsel was often consulted in advance and attended meetings only when necessary.

Councilor Miles expressed concerns about reducing legal oversight, particularly as the Town prepares for future development and legal complexities. Councilor Arnold referenced past legal challenges faced by the Town, cautioning against making uninformed decisions without immediate legal counsel. Councilor Lannamañ acknowledged the importance of cost management but favored maintaining legal representation at meetings until the Town's financial situation stabilizes.

Mayor Wells opened Public Comment for this item only.

**Frances Wagler, 409 W Central Ave.** – Resident Frances Wagler emphasized the importance of having legal guidance readily available, particularly given past challenges faced by the Planning and Zoning Board.

**Tom Ballou, 1005 N Tangerine Ave.** – Resident Tom Ballou supported maintaining the current arrangement for at least another year, noting the value of Attorney Wilkes' presence and legal expertise.

Mayor Wells closed Public Comment for this item.

Following discussion, Mayor Wells acknowledged that Attorney Wilkes' offer to waive travel time fees would result in some cost savings.

**Motion made by Mayor Pro Tem Everline to keep the attendance of the Town Attorney as it currently was through the end of the fiscal year; seconded by Councilor Miles. Motion approved by voice vote.**

#### **Voting**

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

**Nay:** Mayor Wells

As it was 8:37 pm, Mayor Wells asked for a motion to continue the meeting by 30 minutes.

**Motion made by Councilor Miles to extend the meeting an additional 30 minutes; seconded by Mayor Pro Tem Everline. Motion approved unanimously by voice vote.**

**Voting**

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

**Nay:** None

8. Consideration and Approval: **Rescheduling the Town Council Meeting conflicting with Memorial Day**

**Motion made by Councilor Lannamañ to move the second May Town Council Meeting to Tuesday, May 27, 2025; seconded by Councilor Miles. Motion approved unanimously by voice vote.**

**Voting**

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

**Nay:** None

9. Consideration and Approval: **Town Auditor Selection Committee**

**Motion made by Councilor Miles to continue this agenda item to the next meeting; seconded by Councilor Arnold. Motion approved by voice vote.**

**Voting**

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

**Nay:** Mayor Wells

**DEPARTMENT REPORTS**

10. Town Hall

The report was included in the meeting's packet.

11. Police Department

The report was included in the meeting's packet.

12. Code Enforcement

The report was included in the meeting's packet.

13. Public Services Department

The report was included in the meeting's packet.

14. Parks & Recreation

None

15. Library / Community Events

The report was included in the meeting's packet.

16. Town Attorney

None

17. Finance Supervisor

The report was included in the meeting's packet.

18. Town Manager

Town Manager, Sean O'Keefe, thanked everyone for attending the grand re-opening of the Sara Maude Mason Nature Preserve Boardwalk.

**COUNCIL MEMBER COMMENT**

19. Mayor Pro Tem Everline

Mayor Pro Tem Everline provided an update on the most recent Lake Sumter Metropolitan Planning Organization (MPO) meeting. He shared that the MPO is seeking public input on transportation needs in Lake County for the next 25 years. To facilitate community participation, he provided Town Clerk, John Brock, with an informational sheet containing a QR code that links to a public survey. Mayor Pro Tem Everline encouraged residents to complete the survey and provide feedback on local road conditions and infrastructure needs.

Mayor Pro Tem Everline also reported that he spoke during the meeting's public comment period to advocate for extending an upcoming study of the Route 19 corridor from Groveland to include the intersection at State Road 19 and State Road 48 in Howey-in-the-Hills. He further suggested that the study evaluate the feasibility of adding a third lane through the Town. Councilor Miles proposed extending the study even further to the Tavares city limits, and Mayor Pro Tem Everline agreed to bring that suggestion forward. Additionally, he recommended that the MPO consider installing a traffic signal at the intersection of Central Avenue and State Road 19.

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Councilor Arnold reported that the Town has drafted a safety resolution, currently under review by the Town Engineer, aimed at improving pedestrian safety along State Road 19. While some wording adjustments are needed, the resolution's intent is to prioritize the installation of a safe pedestrian crossing. He expressed hope that the Lake Sumter Metropolitan Planning Organization (MPO) would



elevate the project on its priority list and coordinate its implementation with upcoming resurfacing efforts, ensuring a safer crossing for residents.

Mayor Pro Tem Everline and Town Manager, Sean O'Keefe, briefly commented on enforcement practices, noting that regulatory oversight should align with established standards. They reiterated that enforcement efforts, including those related to garbage receptacles, should be conducted with fairness and consistency.

## 21. Councilor Miles

Councilor Miles requested an update on the letter directed to the Florida Department of Transportation (FDOT) regarding the paving contract and related requests. Councilor Miles noted that at the previous meeting, the Town Council had instructed the Town Manager to send this letter. Councilor Miles requested that a copy be provided to all Council members once it is sent. He acknowledged that the letter had not yet been sent but expressed confidence that it would be completed before the next meeting.

## 22. Councilor Lannamañ

Councilor Lannamañ inquired about the status of new street signs. Public Services Director, Morgan Cates, confirmed that the signs were scheduled for delivery on Wednesday. He added that an additional order would be placed soon to replace other signs throughout the Town.

Mr. Cates further explained that extra signposts and stop signs were included in the order due to frequent damage caused by garbage trucks, tractor-trailers, and delivery vehicles. He anticipated that installation of the new signs would begin by the end of the week.

## 23. Mayor Wells

Mayor Wells expressed gratitude to Public Services Director, Morgan Cates, for overseeing the boardwalk project and noted the success of its grand opening. Mayor Wells acknowledged the Troops of St. George for providing food and refreshments and thanked former Mayor Martha McFarlane for officiating the ribbon-cutting ceremony. Mayor Wells also highlighted the presence of County Commissioners Sean Parks and Anthony Sabatini.

Councilor Miles noted the absence of the county commissioner representing Howey-in-the-Hills at the event, and Town Manager, Sean O'Keefe, confirmed that all commissioners had been invited.

Mayor Pro Tem Everline inquired about a damaged mirror at the curve of Camellia and Citrus. Public Services Director, Morgan Cates, confirmed that the Police Chief had reported the issue and that a replacement was being arranged. Mr. Cates also provided an update on upcoming road projects, stating that the contractor had scheduled work to begin between mid-April and early May. Mr. Cates estimated costs at approximately \$250 per linear foot, which includes full road reconstruction, curbing, drainage swales, and sidewalk connections. Mr. Cates emphasized that the Town was receiving a favorable rate compared to standard county and MPO resurfacing projects.

Mr. Cates also expressed appreciation to the previous and current Town Council, as well as the Parks and Recreation Advisory Board, for supporting the boardwalk project. He commended the contractor for their resilience in rebuilding the boardwalk after sustaining damage from two hurricanes during construction.

Councilor Lannamañ praised the quality of the completed boardwalk and its impact on the community.

Resident Erin Fox inquired about the impact of upcoming road construction on school bus routes, particularly along Citrus Avenue. Mr. Cates assured that he would coordinate with the school district to relocate bus stops as needed and notify parents in advance.

Resident Frances O’Keefe Wagler raised concerns about the timing of road construction in relation to the Town’s Centennial celebrations at the Howey Mansion. She requested that construction be delayed until mid-May to ensure full access to The Howey Mansion estate and its surrounding parking areas. She further suggested that construction be postponed until the summer months when the estate has lower activity.

### **ADJOURNMENT**

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

The Meeting adjourned at 8:58 p.m. | **Attendees: 42**

\_\_\_\_\_  
Mayor Wells

ATTEST:

\_\_\_\_\_  
John Brock, Town Clerk



# ZONING MEMORANDUM

**December 2, 2024**

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



## **Watermark PUD:**

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

**Applicant: Revels Road Investors LLC**

### **Project Description and Background:**

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

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

1. 225 dwelling units with lot sizes at 80 x 120 (9,600 square feet) and 70 x 120 (8,400 square feet) were previously approved and remain in effect, as they were approved prior to the August 12, 2024, Comprehensive Plan amendment that now requires a minimum lot size of 10,890 square feet in the MDR Future Land Use designation.
2. There are additional 65 dwelling units proposed which must be at least one-quarter acre (10,980 square feet) in size. The location of the one-quarter acre lots may be distributed throughout the entire development site, which the application proposes in the attached Conceptual Plan.
3. There will be a total of 290 dwelling units. The density of the project is approximately 2.19 dwelling units per acre. The maximum allowed in the MDR Future Land Use category is up to 3 dwelling units per acre, which would allow up to 396 dwelling units.



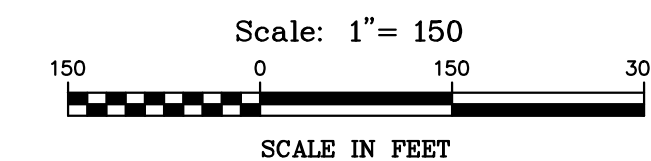
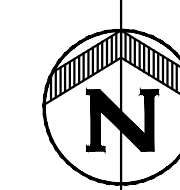
**Recommendation:** Approve the proposed Ordinance 2024-012 and the companion Amended and Restated Watermark PUD Development Agreement.

The proposed amendments are consistent with the intent of the original Watermark PUD, Land Development Code, and the Comprehensive Plan.

**Motion Examples:**

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



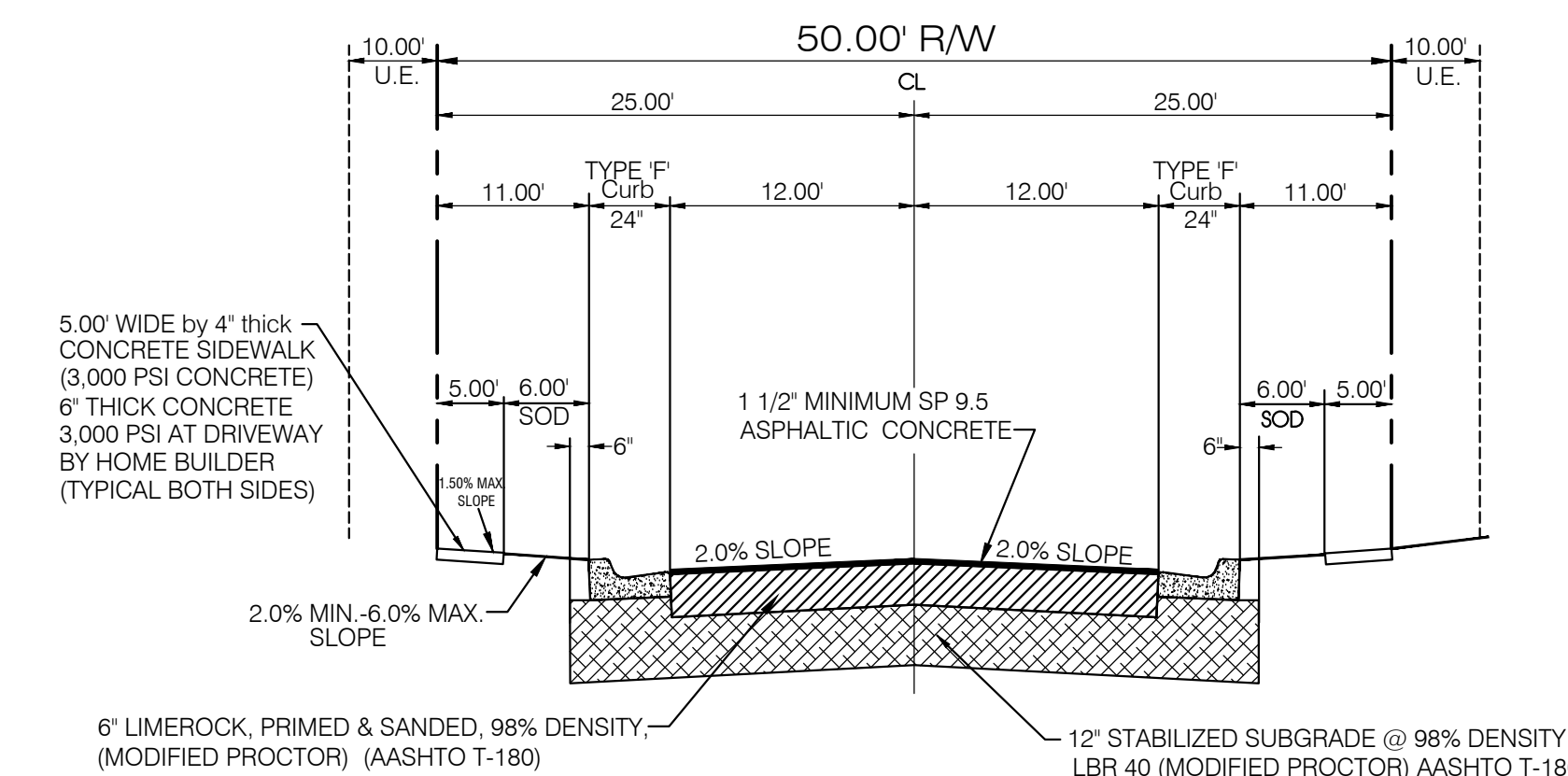
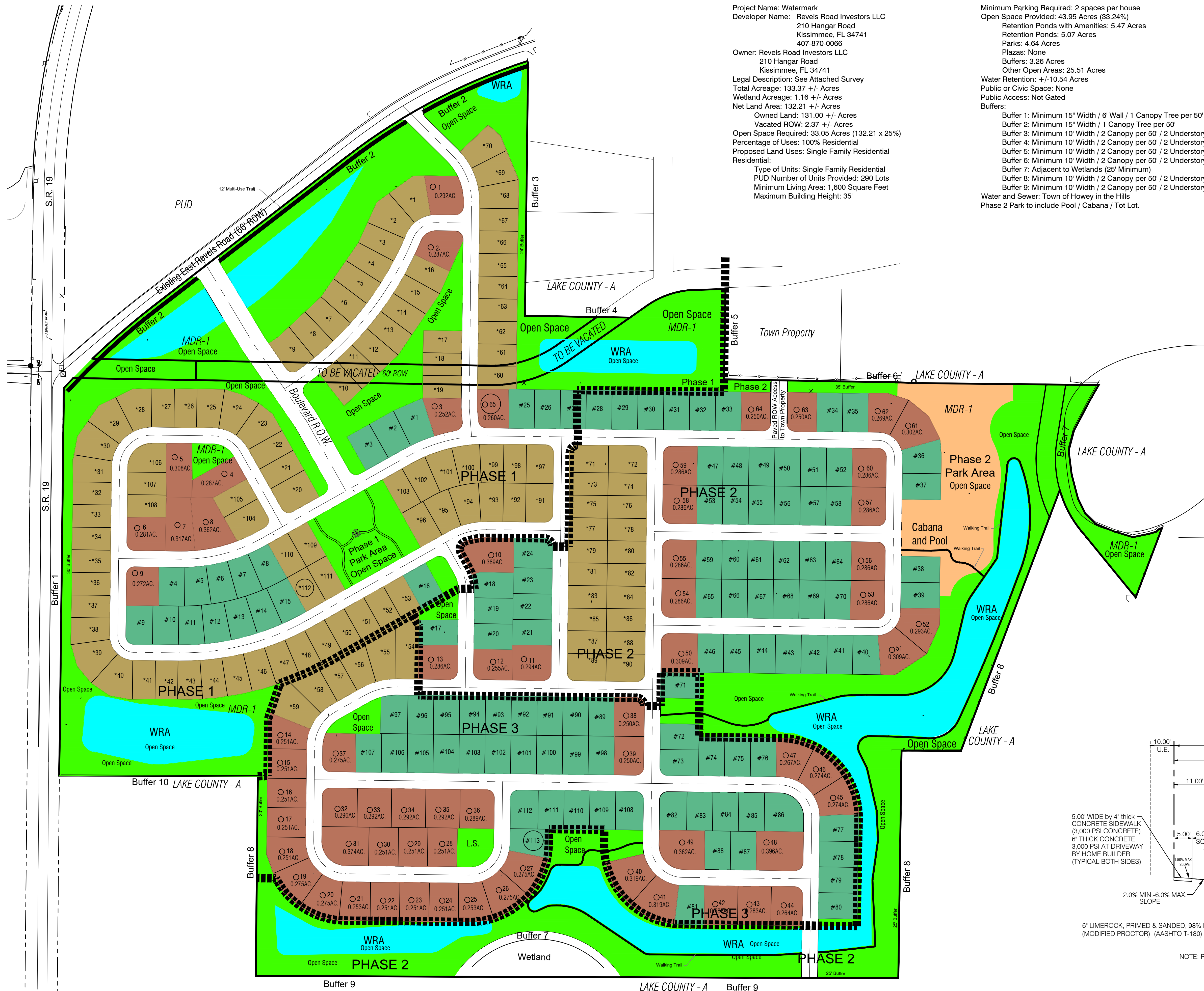


Project Name: Watermark  
Developer Name: Revels Road Investors LLC  
210 Hangar Road  
Kissimmee, FL 34741  
407-870-0066  
Owner: Revels Road Investors LLC  
210 Hangar Road  
Kissimmee, FL 34741  
Legal Description: See Attached Survey  
Total Acreage: 133.37 +/- Acres  
Wetland Acreage: 1.16 +/- Acres  
Net Land Area: 132.21 +/- Acres  
Owned Land: 131.00 +/- Acres  
Vacated ROW: 2.37 +/- Acres  
Open Space Required: 33.05 Acres (132.21 x 25%)  
Percentage of Uses: 100% Residential  
Proposed Land Uses: Single Family Residential  
Residential:  
Type of Units: Single Family Residential  
PUD Number of Units Provided: 290 Lots  
Minimum Living Area: 1,600 Square Feet  
Maximum Building Height: 35'

Minimum Parking Required: 2 spaces per house  
Open Space Provided: 43.95 Acres (33.24%)  
Retention Ponds with Amenities: 5.47 Acres  
Retention Ponds: 5.07 Acres  
Parks: 4.64 Acres  
Plazas: None  
Buffers: 3.26 Acres  
Other Open Areas: 25.51 Acres  
Water Retention: +/-10.54 Acres  
Public or Civic Space: None  
Public Access: Not Gated  
Buffers:  
Buffer 1: Minimum 15' Width / 6' Wall / 1 Canopy Tree per 50'  
Buffer 2: Minimum 15' Width / 1 Canopy Tree per 50'  
Buffer 3: Minimum 10' Width / 2 Canopy per 50' / 2 Understory per 50'.  
Buffer 4: Minimum 10' Width / 2 Canopy per 50' / 2 Understory per 50'.  
Buffer 5: Minimum 10' Width / 2 Canopy per 50' / 2 Understory per 50'.  
Buffer 6: Minimum 10' Width / 2 Canopy per 50' / 2 Understory per 50'.  
Buffer 7: Adjacent to Wetlands (25' Minimum)  
Buffer 8: Minimum 10' Width / 2 Canopy per 50' / 2 Understory per 50'.  
Buffer 9: Minimum 10' Width / 2 Canopy per 50' / 2 Understory per 50'.  
Water and Sewer: Town of Howey in the Hills  
Phase 2 Park to include Pool / Cabana / Tot Lot.

LEGEND

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



NOTE: PROPOSED CURB TO MEET TOWN OF HOWEY LIST OF SPECIFICATIONS.

TYPICAL ROAD SECTION  
N.T.S.

WATERMARK

CONCEPTUAL LAND USE PLAN



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

Sheet 1

BRETT TOBIAS, PE  
Registered Eng #69017



This instrument prepared by  
and should be returned to:

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

## AMENDED & RESTATED WATERMARK PUD DEVELOPMENT AGREEMENT

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This **AMENDED & RESTATED WATERMARK PUD DEVELOPMENT AGREEMENT** (“Agreement”) is made as of the 24th day of March, 2025 (“Effective Date”), between the **Town of Howey-in-the-Hills, Florida**, a Florida municipal corporation (the “Town”), and **Revels Road Investors, LLC**, a Florida limited liability company (the “Owner”).

### RECITALS

A. The Owner owns approximately 132.21 acres of property, more particularly described in **Attachment A** to this Agreement (the “Property”).

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

(e) **Development standards.**

**Setbacks**

The following setbacks shall be applied:

Front:	25 feet
Rear:	25 feet
Side:	10 feet
Wetland:	25 feet
Corner:	12.5 feet
Pool / Accessory	10 feet

**Lot Size**

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

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

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

**Dwelling Size**

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

**Lot Width**

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

**Lot Coverage**

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

### **Height of Structures**

No residential structure may exceed 35 feet in height.

### **Building Design**

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

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

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

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

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

Except as may be set forth otherwise in this Agreement, the Owner must install all on-site potable-water, wastewater, and reclaimed-water infrastructure and connect to the Town's water and wastewater systems, and to the Town's reclaimed-water system when available at the Property boundary, all at no cost to the Town. The Owner must pay potable-water, wastewater, and

reclaimed-water capital and connection charges, impact fees, and other Town rates, fees, and charges, either applicable currently or in the future.

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

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

2. *Wastewater.* It is intended that the Town will provide wastewater-collection and transmission service to the Project, transmitting Project wastewater to the Central Lake Community Development District ("CDD"). The CDD provides "wholesale" wastewater service, that is, treatment and disposal of wastewater, for developments in the Town like the Project. The Town and the CDD have recently entered into an amended and restated agreement for the CDD to provide that "wholesale" service dated February 1, 2025 and recorded in the Lake County Official Records as Instrument# 2025026234 (the "Wholesale Agreement"). The Owner is in the process of obtaining from the CDD a contract right for the Project to receive treatment and disposal of its wastewater at the CDD's treatment and disposal facilities.

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

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

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

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

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

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

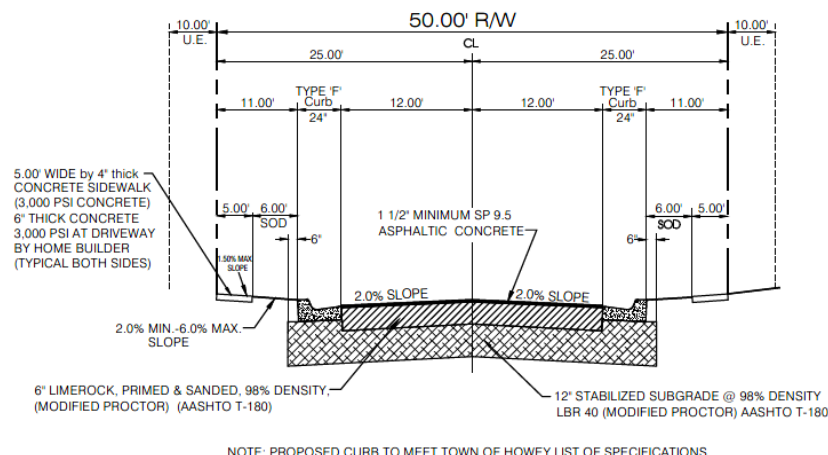
(j) **Transportation**

**Street and Sidewalks**

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

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

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



**TYPICAL ROAD SECTION**  
N.T.S.

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

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

### Transportation Concurrency and Proportionate Fair Share Mitigation

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

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

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

### **Right of Way Vacation**

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

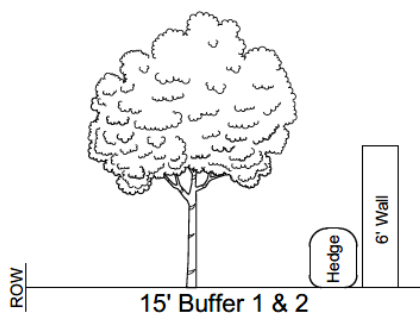
(k) **Schools.** The Project must apply for concurrency review at Lake County Public Schools. The school district has a specific application process. The Project must be shown to have appropriate school concurrency before building permits are issued.

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

1. All buffer, street, and canopy trees planted at the Project will be a minimum of a 2.5" caliper;
2. At least one canopy tree of at least 3" DBH must be planted on each single-family lot; and
3. The equivalent of 50% of total tree-inches removed must be replaced.

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

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



Cross-Section of Buffers 1 and 2

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

Citrus trees are excluded from Town tree-protection requirements.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Carolyn Haslam  
Akerman LLP  
420 S. Orange Avenue, Suite 1200  
Orlando, Florida 32801  
[carolyn.haslam@akerman.com](mailto:carolyn.haslam@akerman.com)

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

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



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

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

**Section 7. Homeowners' Association(s).**

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

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

**Section 8. Additional Requirements.**

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

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

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

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

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

**Section 10. Effective Date; Termination.**

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

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

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

the Agreement for this reason will not act to preclude the Owner or its successor from completing the first phase of the Project.

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

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

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

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

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

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

*[ Signature pages follow ]*

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

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

By: its Town Council

By: \_\_\_\_\_  
Hon. Graham Wells, Mayor

Attest:

By: \_\_\_\_\_  
John Brock, Town Clerk

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

\_\_\_\_\_  
Thomas J. Wilkes, Town Attorney

STATE OF FLORIDA  
COUNTY OF LAKE

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

(SEAL)

\_\_\_\_\_  
Signature of Notary Public

\_\_\_\_\_  
Name of Notary Public  
(Typed, Printed or stamped)

Personally Known \_\_\_\_ OR Produced Identification \_\_\_\_

Type of Identification Produced: \_\_\_\_\_

Witnesses:

**REVELS ROAD INVESTORS, LLC**

By: \_\_\_\_\_

Craig C. Harris  
As its Manager

\_\_\_\_\_  
Printed Name: \_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_  
Printed Name: \_\_\_\_\_

Address: \_\_\_\_\_

STATE OF FLORIDA  
COUNTY OF \_\_\_\_\_

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

(SEAL)

\_\_\_\_\_  
Signature of Notary Public

\_\_\_\_\_  
Name of Notary Public  
(Typed, Printed or stamped)

Personally Known \_\_\_\_ OR Produced Identification \_\_\_\_

Type of Identification Produced: \_\_\_\_\_

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

---

**LEGAL DESCRIPTION**

**LEGAL DESCRIPTION:**

**PARCEL 1:**

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

**PARCEL 2:**

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

**PARCEL 3:**

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

**PARCEL 4:**

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

PARCEL 5:

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

AND

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

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

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

TOGETHER WITH:

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

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

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

Total Acreage: 132.21



**Attachment B**  
**To**  
**WATERMARK PUD DEVELOPMENT AGREEMENT**

---

**CONCEPTUAL LAND USE PLAN**

[ to be added ]

#47805050 v24

This instrument prepared by  
and should be returned to:

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

## AMENDED & RESTATED WATERMARK PUD DEVELOPMENT AGREEMENT

This AMENDED & RESTATED WATERMARK PUD DEVELOPMENT AGREEMENT ("Agreement") is made as of the \_\_\_\_\_ day of \_\_\_\_\_, 2023March, 2025 ("Effective Date"), between the **Town of Howey-in-the-Hills, Florida**, a Florida municipal corporation (the "Town"), and **Revels Road Investors, LLC**, a Florida limited liability company (the "Owner").

### *RECITALS*

A. The Owner owns approximately 99.19132.21 acres of property, more particularly described in **Attachment A** to this Agreement (the "Property").

B. The Property is within the corporate limits of the Town. The Town has assigned the Property a future-land-use designation of Medium Density Residential and ~~has~~-rezoned the Property ~~from MDR-1 and MDR-2~~ to PUD - Planned Unit Development.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

5. Provide a variety of lot sizes and housing choices for diverse age and income groups and residential preferences.

(d) **Land uses.** The Conceptual Land Use Plan for the Project is contained in **Attachment B** and is an integral part of the approval of the Project. Elements in the Concept Plan include single-family detached homes and approximately ~~29.95~~43.95 acres of open space.

(e) **Development standards.**

**Setbacks**

The following setbacks shall be applied:

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

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

**Lot Size**

A range of lot sizes ~~shall~~may be provided in order to create variety and offer opportunity for different income households. ~~Minimum lot size will be 70' x 120'.~~ The Project may consist of up to ~~225~~290 total lots ~~of 70' x 120' and 80' x 120'.~~ No made up of the following unit mix:

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

~~fewer than fifty percent (50%) of~~Of the lots smaller than ¼ acre, no fewer than 50% must be 80' x 120'.

**Dwelling Size**

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

**Lot Width**

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

### **Lot Coverage**

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

### **Height of Structures**

No residential structure may exceed 35 feet in height.

### **Building Design**

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

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

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

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

(g) **Potable water, wastewater, and reclaimed water.** For potable water and wastewater service, well and septic systems are not allowed. The Project must be connected to and served by the Town's ~~potable-water~~potable water and wastewater systems prior to a

certificate of occupancy being issued for a structure in the Project (except temporary construction uses).

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

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

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

2. *Wastewater.* ~~The~~It is intended that the Town will provide wastewater-collection and transmission service to the Project, transmitting Project wastewater to the Central Lake Community Development District ("CDD"). ~~The Owner must obtain~~CDD provides "wholesale" wastewater service, that is, treatment and disposal of wastewater, for developments in the Town like the Project. The Town and the CDD have recently entered into an amended and restated agreement for the CDD to provide that "wholesale" service dated February 1, 2025 and recorded in the Lake County Official Records as Instrument# 2025026234 (the "Wholesale Agreement"). The Owner is in the process of obtaining from the CDD a contract right for the Project to receive treatment and disposal of its wastewater at the CDD's treatment and disposal facilities.

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

3. *Town Option to Oversize Water and Wastewater Lines.* Within 180 days of the effective date of the Owner's contract right to receive wastewater-treatment and –disposal service from the CDD, as referenced above, the Town may elect to oversize the off-site lines, pumps, improvements, or other facilities or appurtenances for the Town's water or wastewater system, or for both. If the Town elects to oversize one or both systems, it must inform the ~~Owners~~Owner in writing of the specifications for the oversizing(s) within the 180-day period. The Town shall reimburse the Owner for the difference in the increase in cost of design,

materials and construction to oversize the improvements based on plans and cost estimates provided by the Owner to the Town and approved by the Town Manager, which approval shall not be unreasonably withheld, conditioned or delayed. The Town shall reimburse the Owners for the difference in the costs within 60 days following (i) completion of the improvements and (ii) receipt by the Town of documentation reasonably demonstrating that the Owner has completed the work and has incurred the costs attributable to the over-sizing, all in keeping with the plans and cost estimate previously approved by the Town Manager.

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

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

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

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

(j) **Transportation**

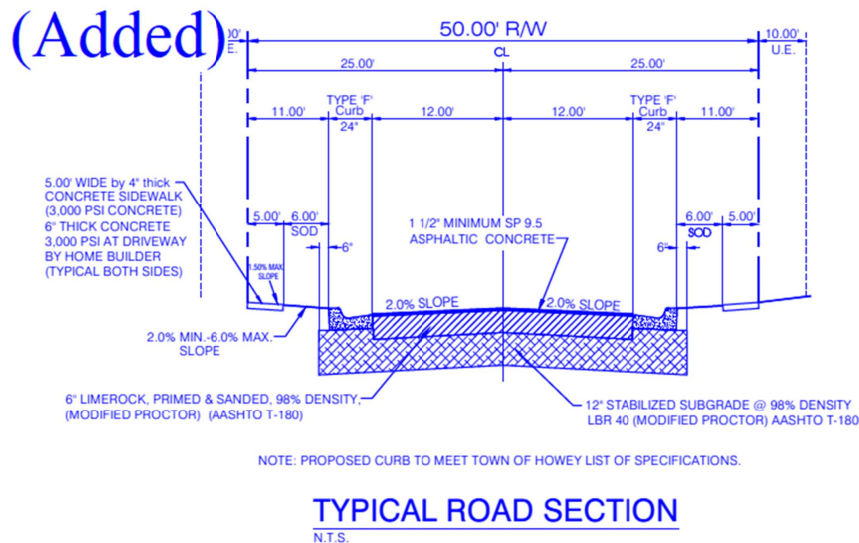
#### **Street and Sidewalks**

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

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

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

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



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

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

### Transportation Concurrency and Proportionate Fair Share Mitigation



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

By way of example and not limitation, transportation improvements in the vicinity of the Project may include realignment of East Revels Road or a roundabout at the intersection of SR-19 and East Revels Road. Such improvements are subject to design, permitting and engineering by the Town, approval by the Town, County or FDOT, as may be applicable and funding for construction of such improvements. The Owner will be responsible for its proportionate fair share of these improvements, consistent with the Town's Comprehensive Plan and Florida law. Payment of the Owner's fair share must be made in pro-rata amounts upon the issuance of each building permit.

**Right of Way Vacation**

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

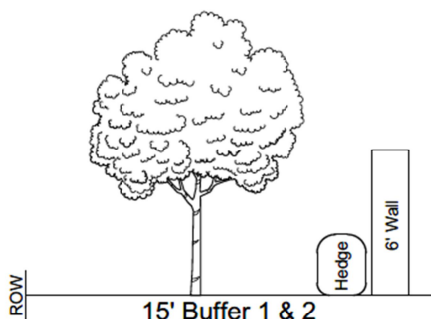
**(k) Schools.** The Project must apply for concurrency review at Lake County Public Schools. The school district has a specific application process. The Project must be shown to have appropriate school concurrency before building permits are issued.

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

1. All buffer, street, and canopy trees planted at the Project will be a minimum of a 22.5" caliper;
2. ~~the Owner shall require homebuilders to plant at~~ At least one canopy tree ~~for each single-family lot~~ of at least 3" DBH must be planted on each single-family lot; and
3. ~~the developer will replace the~~ The equivalent of ~~30~~ 50% of total tree-inches removed must be replaced.

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

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



Cross-Section of Buffers 1 and 2

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

Citrus trees are excluded from Town tree-protection requirements.

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

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

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

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

Billboards and pole signs are prohibited. Unless defined differently in the LDC, a pole sign is a permanent sign supported by at least one upright pole, pylon, or post secured to the ground, with the bottom of the sign face four feet or higher above the finished grade. All

additional signage not previously approved must be in compliance with the requirements in the LDC.

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

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

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

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

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

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

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

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

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

With copies to: Chris Gardner, Manager

CKG Development and Realty, LLC  
1482 Granville Drive  
Winter Park, FL 32789  
chris@condevfl.com

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

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

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

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

**Section 7. Homeowners’ Association(s).**

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

and drainage systems, entrance features, boundary walls and/or fences, access tracts, and landscaped tracts within the Project.

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

## **Section 8. Additional Requirements.**

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

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

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

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

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

## **Section 10. Effective Date; Termination.**

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

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

1. If as of the ~~second~~ anniversary of the Wholesale Agreement an Owner's contract right to treatment and disposal services by the CDD, as required under Section 1(g)2 above, has not taken effect, the Town may terminate this Agreement by vote of its Town Council. The vote must occur no later than (i) the ~~third~~ anniversary of the execution and recording of the Wholesale Agreement.
- ~~12.~~ If as of the ~~second~~ ~~third~~ anniversary of the ~~Effective Date of this Agreement an Owner's contract right to treatment and disposal services by the CDD, as required under Section 1(g)1 above, has not taken effect~~ CDD Contract Date no building permit for a residential unit in the Project has been issued, the Town may terminate this Agreement by vote of its Town Council. The vote must occur no later than (i) the ~~third~~ ~~fourth~~ anniversary of the ~~Effective Date~~ CDD Contract Date or (ii) the ~~CDD Contract Date~~ date a building permit is issued, whichever occurs first. The "CDD Contract Date" is the date on which the Owner's contract right to treatment and disposal services by the CDD takes effect.
- ~~23.~~ If as of the ~~second~~ ~~sixth~~ anniversary of the CDD Contract Date no building permit for a residential unit in the ~~second phase of the~~ Project has been issued, the Town may terminate this Agreement by vote of its Town Council, but only as it applies to development of the ~~second phase~~. The vote must occur no later than (i) the ~~third~~ ~~seventh~~ anniversary of the CDD Contract Date or (ii) the date a building permit is issued for a residential unit in the ~~second phase~~, whichever occurs first. Termination of the Agreement for this reason will not act to preclude the Owner or its successor from completing the ~~first phase of the Project~~.
- ~~34.~~ If as of the ~~fifth~~ ~~eighth~~ anniversary of the CDD Contract Date no building permit for a residential unit in the ~~second~~ ~~third~~ phase of the Project has been issued, the Town may terminate this ~~Agreement~~ Amendment by vote of its Town Council, but only as it applies to development of the ~~second~~ ~~third~~ phase. The vote must occur no later than (i) the ~~sixth~~ ~~ninth~~ anniversary of the CDD Contract Date or (ii) the date a building permit is issued for a residential unit in the ~~second~~ ~~third~~ phase, whichever occurs first. Termination of the ~~Agreement~~ Amendment for this reason will not act to preclude the Owner or its successor from completing the first ~~or second~~ phase of the Project.

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

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

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

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

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

*[ Signature pages follow ]*

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

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

By: its Town Council

By: \_\_\_\_\_  
Hon. ~~Martha McFarlane~~, Graham Wells,  
Mayor

Attest:

By: \_\_\_\_\_  
John Brock, CMC, Town Clerk

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

\_\_\_\_\_  
Thomas J. Wilkes, Town Attorney

STATE OF FLORIDA  
COUNTY OF LAKE

The foregoing instrument was executed, sworn to and acknowledged before me this \_\_\_\_ day of \_\_\_\_\_, ~~2023~~2025, by ~~Martha McFarlane~~Graham Wells, as Mayor of the Town of Howey-in-the-Hills.

(SEAL)

\_\_\_\_\_  
Signature of Notary Public

\_\_\_\_\_  
Name of Notary Public  
(Typed, Printed or stamped)

Personally Known \_\_\_\_ OR Produced Identification \_\_\_\_  
Type of Identification Produced: \_\_\_\_\_



Witnesses:

**REVELS ROAD INVESTORS, LLC**

By: \_\_\_\_\_

Craig C. Harris

As its Manager

\_\_\_\_\_  
Printed Name: \_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_  
Printed Name: \_\_\_\_\_

Address: \_\_\_\_\_

STATE OF FLORIDA

COUNTY OF \_\_\_\_\_

The foregoing instrument was executed, sworn to and acknowledged before me this \_\_\_\_ day of \_\_\_\_\_, ~~2023~~2025, by Craig C. Harris, Manager of REVELS ROAD INVESTORS, LLC, a Florida limited liability company, on their behalf.

(SEAL)

\_\_\_\_\_  
Signature of Notary Public

\_\_\_\_\_  
Name of Notary Public  
(Typed, Printed or stamped)

Personally Known \_\_\_\_ OR Produced Identification \_\_\_\_

Type of Identification Produced: \_\_\_\_\_

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

---

**LEGAL DESCRIPTION**

**LEGAL DESCRIPTION:**

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

**PARCEL 1:**

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

**PARCEL 2:**

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

**PARCEL 3:**

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

**PARCEL 4:**

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

PARCEL 5:

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

AND

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

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

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

TOGETHER WITH:

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

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

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

Total Acreage: ~~99.49~~132.59

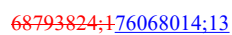
**Attachment B**  
**To**  
**WATERMARK PUD DEVELOPMENT AGREEMENT**

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**CONCEPTUAL LAND USE PLAN**

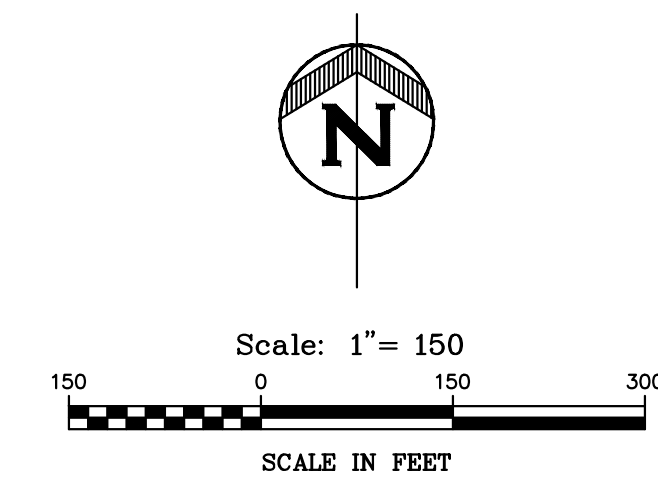
[ to be added ]

#47805050 v14i24  
(Deleted graphics)



<b>Summary report:</b>	
<b>Litera Compare for Word 11.9.1.1 Document comparison done on 3/11/2025</b>	
<b>11:59:00 AM</b>	
<b>Style name:</b> Akerman Default	
<b>Intelligent Table Comparison:</b> Active	
<b>Original DMS:</b> iw://pdc-dm.ase.akerman.com/ACTIVE/68793824/1	
<b>Modified DMS:</b> iw://pdc-dm.ase.akerman.com/ACTIVE/76068014/13	
<b>Changes:</b>	
<u>Add</u>	91
<del>Delete</del>	60
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<u>Move To</u>	3
<u>Table Insert</u>	0
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<del>Table moves from</del>	0
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Embedded Excel	0
Format changes	0
<b>Total Changes:</b>	159

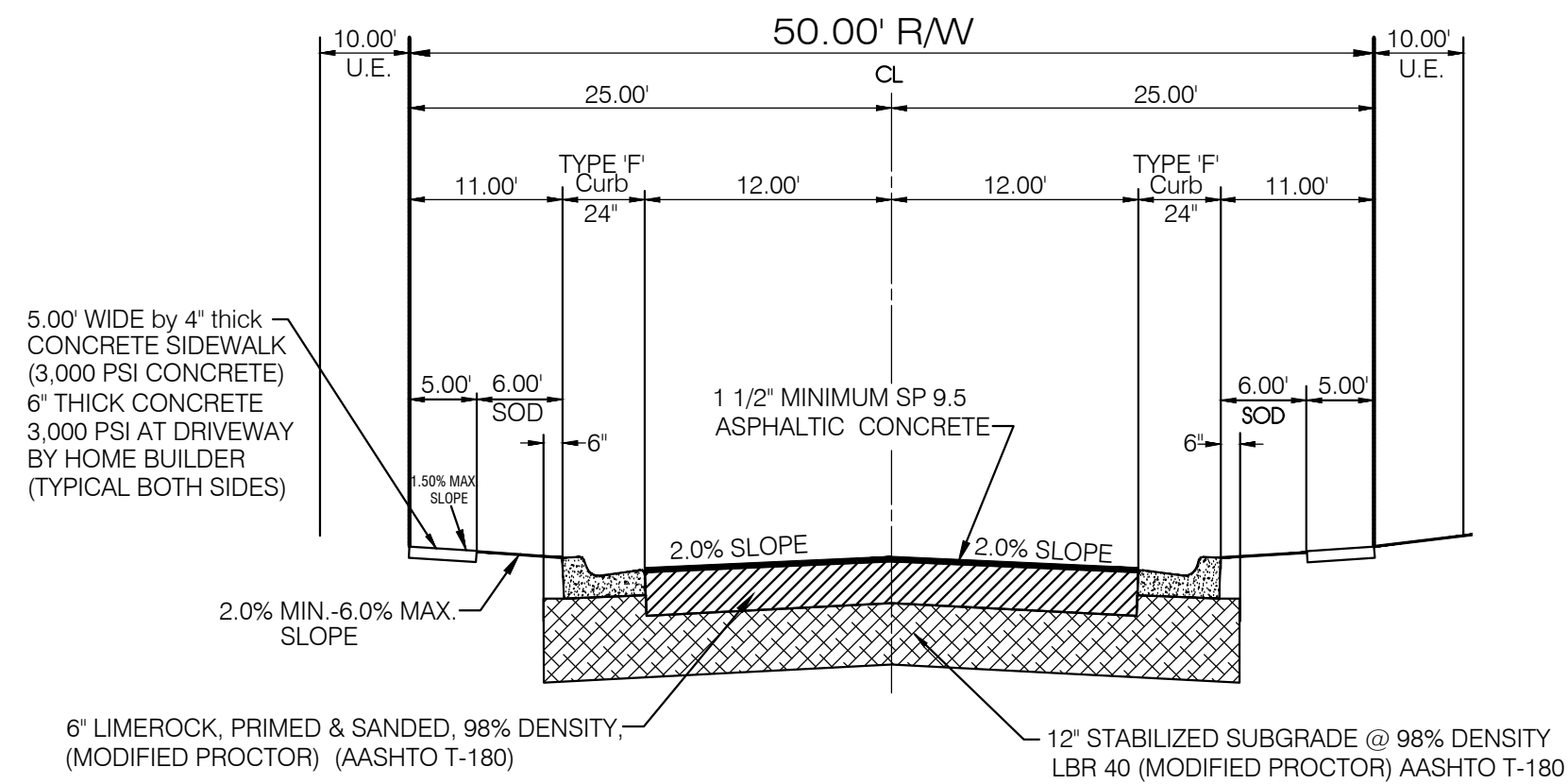
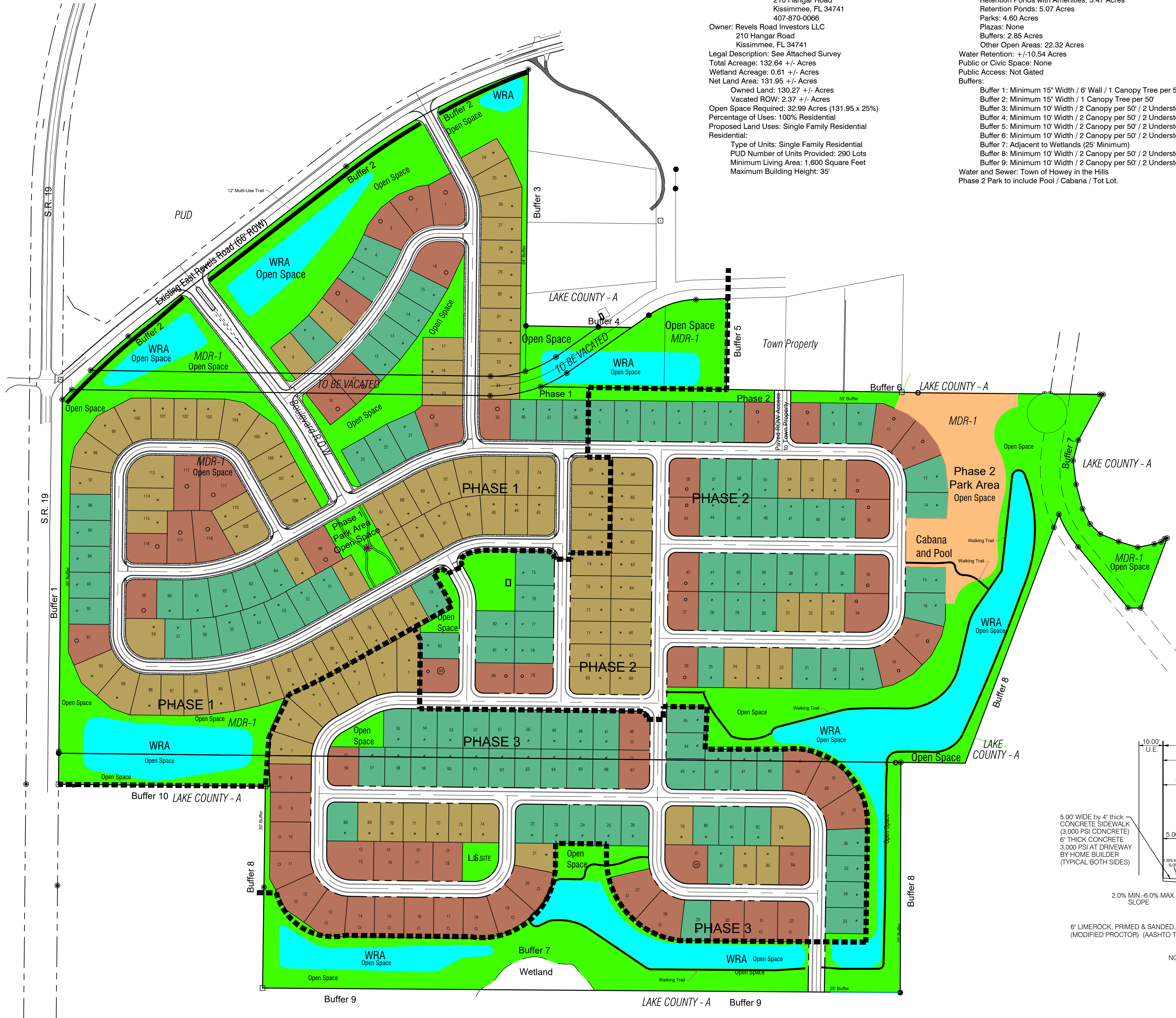




Project Name: Watermark  
Developer Name: Revels Road Investors LLC  
210 Hangar Road  
Kissimmee, FL 34741  
407-870-0066  
Owner: Revels Road Investors LLC  
210 Hangar Road  
Kissimmee, FL 34741  
Legal Description: See Attached Survey  
Total Acreage: 132.64 +/- Acres  
Wetland Acreage: 0.61 +/- Acres  
Net Land Area: 131.95 +/- Acres  
Owned Land: 130.27 +/- Acres  
Vacated ROW: 2.37 +/- Acres  
Open Space Required: 32.99 Acres (131.95 x 25%)  
Percentage of Uses: 100% Residential  
Proposed Land Uses: Single Family Residential  
Residential:  
Type of Units: Single Family Residential  
PUD Number of Units Provided: 290 Lots  
Minimum Living Area: 1,600 Square Feet  
Maximum Building Height: 35'

Minimum Parking Required: 2 spaces per house  
Open Space Provided: 40.31 Acres (30.50%)  
Retention Ponds with Amenities: 5.47 Acres  
Parks: 4.60 Acres  
Plazas: None  
Buffers: 2.85 Acres  
Other Open Areas: 22.32 Acres  
Water Retention: +/-10.54 Acres  
Public or Civic Space: None  
Public Access: Not Gated  
Buffers:  
Buffer 1: Minimum 15' Width / 6' Wall / 1 Canopy Tree per 50'  
Buffer 2: Minimum 15' Width / 1 Canopy Tree per 50'  
Buffer 3: Minimum 10' Width / 2 Canopy per 50' / 2 Understory per 50'.  
Buffer 4: Minimum 10' Width / 2 Canopy per 50' / 2 Understory per 50'.  
Buffer 5: Minimum 10' Width / 2 Canopy per 50' / 2 Understory per 50'.  
Buffer 6: Minimum 10' Width / 2 Canopy per 50' / 2 Understory per 50'.  
Buffer 7: Adjacent to Wetlands (25' Minimum)  
Buffer 8: Minimum 10' Width / 2 Canopy per 50' / 2 Understory per 50'.  
Buffer 9: Minimum 10' Width / 2 Canopy per 50' / 2 Understory per 50'.  
Water and Sewer: Town of Howey in the Hills  
Phase 2 Park to include Pool / Cabana / Tot Lot.

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



TYPICAL ROAD SECTION  
N.T.S.

WATERMARK  
CONCEPTUAL LAND USE PLAN



DATE:	09/17/2024
DESIGNED BY:	SPH
DRAWN BY:	SPH
CHECKED BY:	BT
JOB NO.:	45548.002
FILE NAME:	WATERMARKMAS
Sheet 1	

BRETT TOBIAS, PE  
Registered Eng #69017





Carolyn R. Haslam

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

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

October 18, 2024

**VIA EMAIL**

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

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

Dear Mr. Brock,

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

**Conceptual Plan Comments**

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

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

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

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

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

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

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

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

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

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

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

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

### **Development Agreement**

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

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

Please let us know if you have any questions.

Sincerely,

*Carolyn Haslam*

Carolyn R. Haslam

## ORDINANCE 2024-12

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

*[ Signatures on the next page ]*

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

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

**By: its Town Council**

By: \_\_\_\_\_  
Graham Wells, Mayor

**ATTEST:**

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

\_\_\_\_\_  
John Brock  
Town Clerk

\_\_\_\_\_  
Thomas J. Wilkes  
Town Attorney

Planning and Zoning Meeting held **February 27, 2025**

First Reading held **March 10, 2025**

Second Reading and Adoption held **March 24, 2025**

Advertised **February 17, 2025, February 28, 2025**  
and **March 14, 2025**

**Attachment A  
to  
Ordinance 2024 - 12**

---

**LEGAL DESCRIPTION**

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

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

Total Additional Acreage: 33.4

# Town of Howey-in-the-Hills Business

## Impact Estimate

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

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

This Business Impact Estimate is provided in accordance with section 166.041(4), *Florida Statutes*. If one or more boxes are checked below, this means the Town is of the view that a business impact estimate is not required by state law<sup>1</sup> for the proposed ordinance, but the Town is, nevertheless providing this Business Impact Estimate as a courtesy and to avoid any procedural issues that could impact the enactment of the proposed ordinance. This Business Impact Estimate may be revised following its initial posting.

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

<sup>1</sup> See Section 166.041(4)(c), *Florida Statutes*.

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

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

1. Summary of the proposed ordinance (must include statement of the public purpose, such as serving the public health, safety, morals, and welfare):

*The ordinance will include roughly 33.4 acre in the Watermark PUD, approved by Ordinance 2022-16, to be developed in accordance with the Watermark PUD Development Agreement.*

2. An estimate of the direct economic impact of the proposed ordinance on private, for-profit businesses in the Town, if any:

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

*None.*

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

*None.*

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

*N/A*



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

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



Carolyn R. Haslam

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

D: 407 419 8584

T: 407 423 4000

F: 407 843 6610

DirF: 407 254 4232

Carolyn.Haslam@akerman.com

June 25, 2024

**VIA FEDERAL EXPRESS OVERNIGHT**

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

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

Dear Mr. Brock,

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

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

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

Sincerely,

*Carolyn R. Haslam*

Carolyn R. Haslam

cc: Craig Harris, JTD (via email)  
Enclosures

004143

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

*Item 2.*

[illegible]

HOLD TO LIGHT TO VIEW TRUE WATERMARK IN PAPER. HEAT SENSITIVE RED LOCK DISAPPEARS WHEN HEATED.

**JTD LAND COMPANY, LLC**

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

WINTER PARK NATIONAL BANK

63-1683/631

004143

DATE  
06/14/24

CHECK NO.  
**4143**

**AMOUNT**

**\$3,000.00**

**\*\*\*Three thousand and xx / 100 Dollars\*\*\***

## TOWN OF HOWIE-IN-THE-HILLS

VOID AFTER 90 DAYS

PAY  
TO THE  
ORDER  
OF



AUTHORIZED SIGNATURE

**D** Security features. Details on back

33

1100414311 10631168341 1100408211



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

### PRE-APPLICATION MEETING FORM

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

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

#### APPLICANT

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

#### OWNER

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

#### Application Type: (Please check)

☐ Site Plan Review ☐ Subdivision ☒ Rezoning ☐ Comprehensive Plan Amendment ☐ Other

#### PROJECT INFORMATION

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

#### STAFF USE ONLY

Planner's Comments/Notes: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

☐ Notifications Discussed

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



# Authorized Agent Affidavit

## STATE OF FLORIDA COUNTY OF LAKE

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

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

FURTHER Affiant(s) sayeth not.

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

*Dawn M. Volkema*  
Notary Public

State of Florida at Large

My Commission Expires: 8-4-2027

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

Owner



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

Sworn to and subscribed before me this  
\_\_\_\_ day of \_\_\_\_\_, 2024

Notary Public

State of Florida at Large

My Commission Expires: \_\_\_\_\_

Owner

Sworn to and subscribed before me this  
\_\_\_\_ day of \_\_\_\_\_, 2024

Notary Public

State of Florida at Large

My Commission Expires: \_\_\_\_\_

Owner

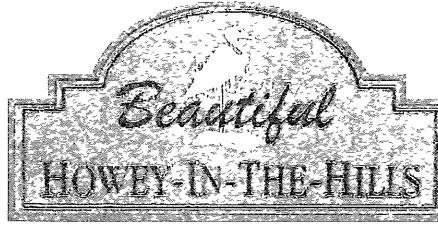
Sworn to and subscribed before me this  
\_\_\_\_ day of \_\_\_\_\_, 2024

Notary Public

State of Florida at Large

My Commission Expires: \_\_\_\_\_

Owner



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

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

Date Received:                      Application ID:                      Received By:

**REQUESTED ACTION**

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

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

**APPLICANT INFORMATION:**

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

**OWNER INFORMATION:**

Owner 1

Name: Revels Road Investors, LLC

Address: 210 Hangar Road  
 Kissimmee, FL 34741



**PROPERTY INFORMATION:**

Address: State Road 19; Spanish Oak Drive

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

Current Zoning: MDR-1 and PUD

Current Land Use: Medium Density Residential

Parcel Size: +/- 118.76 acres

Tax Parcel #: 02-21-25-0001-000-00100; 00200; 03700;  
35-20-25-0150-000-01200Legal Description Attached ☒ Yes ☐ NoSurvey Attached ☒ Yes ☐ No

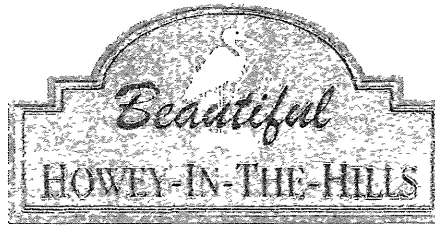
Pre-Application Meeting Date: TBD

*(Attach Pre-Application Form)*

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

Applicant's Signature: \_\_\_\_\_

*(Signature)**6/26/24*  
*(Date)*\_\_\_\_\_  
Akerman LLP, c/o Carolyn Haslam*(Print)*Owner's Signature:  
*(Provide letter of  
Authorization)**(Signature)**06/12/24*  
*(Date)*\_\_\_\_\_  
Craig C. Harris, Manager, Revels Road Investors, LLC*(Print)***Applications must be complete to initiate the review process.**



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

### PETITION FOR REZONING CHECKLIST AND REQUIREMENTS

#### **VARIANCE APPLICATION CHECKLIST**

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

#### **PUBLIC NOTIFICATION (Sec. 4.13.03)**

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

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

#### **REZONING HEARING PROCESS**

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



## REZONING REQUEST

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

Proposed Zoning: Planned Unit Development (PUD)

Requested Zoning: Planned Unit Development (PUD)

Zoning on Adjacent Parcels: North: Town MDR

East: County A

South: County AR

West: Town VMU

Parcel Size: +/- 118.76 acres

## REZONING REQUIREMENTS

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

*Please see the attached criteria for questions 1-7*

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

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

Print Applicant Name

Applicant Signature

Date



# Authorized Agent Affidavit

## STATE OF FLORIDA COUNTY OF LAKE

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

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

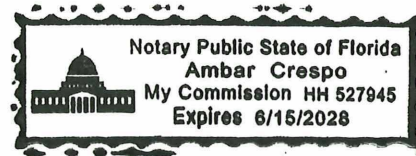
FURTHER Affiant(s) sayeth not.

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

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

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

Owner



Sworn to and subscribed before me this  
\_\_\_ day of \_\_\_, 2024

Notary Public  
State of Florida at Large  
My Commission Expires: \_\_\_\_\_

Owner

Sworn to and subscribed before me this  
\_\_\_ day of \_\_\_, 2024

Notary Public  
State of Florida at Large  
My Commission Expires: \_\_\_\_\_

Owner

Sworn to and subscribed before me this  
\_\_\_ day of \_\_\_, 2024

Notary Public  
State of Florida at Large  
My Commission Expires: \_\_\_\_\_

Owner

## PETITION FOR REZONING CHECKLIST AND REQUIREMENTS

### Rezoning Criteria

#### **1. Is the rezoning request consistent with the Town's comprehensive plan?**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

This instrument prepared by  
and should be returned to:

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

**AMENDED & RESTATED WATERMARK PUD  
DEVELOPMENT AGREEMENT**

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

***RECITALS***

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(e) **Development standards.**

**Setbacks**

The following setbacks shall be applied:

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

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

### **Lot Size**

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

### **Dwelling Size**

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

### **Lot Width**

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

### **Lot Coverage**

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

### **Height of Structures**

No residential structure may exceed 35 feet in height

### **Building Design**

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

**(j) Transportation**

#### **Street and Sidewalks**

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

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

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

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

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

#### **Transportation Concurrency and Proportionate Fair Share Mitigation**

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

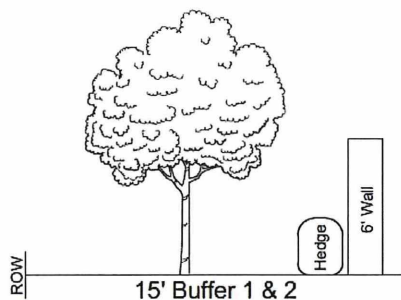
**(k) Schools.** The Project must apply for concurrency review at Lake County Public Schools. The school district has a specific application process. The Project must be shown to have appropriate school concurrency before building permits are issued.

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

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

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

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



Cross-Section of Buffers 1 and 2

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

Citrus trees are excluded from Town tree-protection requirements.



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

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

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

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

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

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

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

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

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

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

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

Field Cod

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

Field Cod

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

Field Cod

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

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

Field Cod

Carolyn Haslam  
Akerman LLP  
420 S. Orange Avenue, Suite 1200  
Orlando, Florida 32801  
[carolyn.haslam@akerman.com](mailto:carolyn.haslam@akerman.com)

Field Cod

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

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

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

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

#### **Section 7. Homeowners' Association(s).**

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

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

#### **Section 8. Additional Requirements.**

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

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



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

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

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

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

#### **Section 10. Effective Date; Termination.**

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

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

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

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

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

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

~~3.4.~~

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

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

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

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

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

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

*[ Signature pages follow ]*

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

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

By: its Town Council

By: \_\_\_\_\_  
Hon. Martha McFarlane, Mayor

Attest:

By: \_\_\_\_\_  
John Brock, CMC, Town Clerk

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

\_\_\_\_\_  
Thomas J. Wilkes, Town Attorney

STATE OF FLORIDA  
COUNTY OF LAKE

The foregoing instrument was executed, sworn to and acknowledged before me this \_\_\_\_ day of \_\_\_\_\_, 202~~4~~<sup>3</sup>, by Martha McFarlane, as Mayor of the Town of Howey-in-the-Hills.

(SEAL)

\_\_\_\_\_  
Signature of Notary Public

\_\_\_\_\_  
Name of Notary Public  
(Typed, Printed or stamped)

Personally Known \_\_\_\_ OR Produced Identification \_\_\_\_  
Type of Identification Produced: \_\_\_\_\_



Witnesses:

**REVELS ROAD INVESTORS, LLC**

By: \_\_\_\_\_

Craig C. Harris  
As its Manager

\_\_\_\_\_  
Printed Name: \_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_  
Printed Name: \_\_\_\_\_

Address: \_\_\_\_\_

STATE OF FLORIDA

COUNTY OF \_\_\_\_\_

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

(SEAL)

\_\_\_\_\_  
Signature of Notary Public

\_\_\_\_\_  
Name of Notary Public  
(Typed, Printed or stamped)

Personally Known \_\_\_\_ OR Produced Identification \_\_\_\_

Type of Identification Produced: \_\_\_\_\_



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

**LEGAL DESCRIPTION**

**LEGAL DESCRIPTION:**

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

**PARCEL 1:**

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

**PARCEL 2:**

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

**PARCEL 3:**

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

**PARCEL 4:**

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

PARCEL 5:

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

AND

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

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

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

TOGETHER WITH:

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

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

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

Total Acreage: ~~99.49~~132.59

**Attachment B**  
**To**  
**WATERMARK PUD DEVELOPMENT AGREEMENT**  

---

**CONCEPTUAL LAND USE PLAN**

[ to be added ]

#47805050 v8

This instrument prepared by  
and should be returned to:

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

## AMENDED & RESTATED WATERMARK PUD DEVELOPMENT AGREEMENT

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

### *RECITALS*

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**(e) Development standards.**

**Setbacks**

The following setbacks shall be applied:

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



Corner:	12.5 feet
Pool / Accessory	10 feet

### **Lot Size**

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

### **Dwelling Size**

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

### **Lot Width**

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

### **Lot Coverage**

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

### **Height of Structures**

No residential structure may exceed 35 feet in height

### **Building Design**

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

(j) **Transportation**

**Street and Sidewalks**

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

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

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

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

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

**Transportation Concurrency and Proportionate Fair Share Mitigation**

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

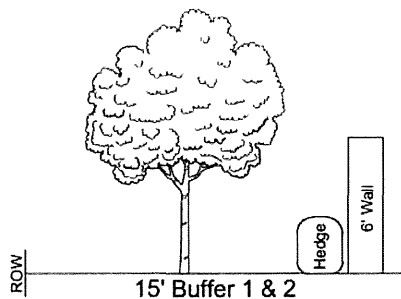
**(k) Schools.** The Project must apply for concurrency review at Lake County Public Schools. The school district has a specific application process. The Project must be shown to have appropriate school concurrency before building permits are issued.

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

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

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

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



Cross-Section of Buffers 1 and 2

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

Citrus trees are excluded from Town tree-protection requirements.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Carolyn Haslam  
 Akerman LLP  
 420 S. Orange Avenue, Suite 1200  
 Orlando, Florida 32801  
[carolyn.haslam@akerman.com](mailto:carolyn.haslam@akerman.com)

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

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

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

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

#### **Section 7. Homeowners' Association(s).**

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

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

#### **Section 8. Additional Requirements.**

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

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

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

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

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

**Section 10. Effective Date; Termination.**

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

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

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



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

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

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

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

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

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

*[ Signature pages follow ]*

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

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

By: its Town Council

By: \_\_\_\_\_  
Hon. Martha McFarlane, Mayor

Attest:

By: \_\_\_\_\_  
John Brock, CMC, Town Clerk

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

\_\_\_\_\_  
Thomas J. Wilkes, Town Attorney

STATE OF FLORIDA  
COUNTY OF LAKE

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

(SEAL)

\_\_\_\_\_  
Signature of Notary Public

\_\_\_\_\_  
Name of Notary Public  
(Typed, Printed or stamped)

Personally Known \_\_\_\_ OR Produced Identification \_\_\_\_  
Type of Identification Produced: \_\_\_\_\_

Witnesses:

**REVELS ROAD INVESTORS, LLC**

By: \_\_\_\_\_

Craig C. Harris  
As its Manager

\_\_\_\_\_  
Printed Name:

\_\_\_\_\_  
Address:

\_\_\_\_\_  
Printed Name:

\_\_\_\_\_  
Address:

STATE OF FLORIDA

COUNTY OF \_\_\_\_\_

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

(SEAL)

\_\_\_\_\_  
Signature of Notary Public

\_\_\_\_\_  
Name of Notary Public  
(Typed, Printed or stamped)

Personally Known \_\_\_\_ OR Produced Identification \_\_\_\_

Type of Identification Produced: \_\_\_\_\_

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

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**LEGAL DESCRIPTION**

**LEGAL DESCRIPTION:**

**PARCEL 1:**

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

**PARCEL 2:**

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

**PARCEL 3:**

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

**PARCEL 4:**

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

**PARCEL 5:**

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

AND

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

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

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

TOGETHER WITH:

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

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

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

Total Acreage: 132.59

**Attachment B**  
**To**  
**WATERMARK PUD DEVELOPMENT AGREEMENT**  

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**CONCEPTUAL LAND USE PLAN**

[ to be added ]

#47805050 v8



## LEGAL DESCRIPTION:

## PART "A"

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

## PARCEL 1:

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

## PARCEL 2:

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

## PARCEL 3:

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

## PARCEL 4:

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

## PARCEL 5:

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

## AND

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

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

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

TOGETHER WITH

PART "B"

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

PARCEL 1:

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

PARCEL 2:

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

AS SURVEYED

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

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

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

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

LEGEND AND ABBREVIATIONS:

ABBREVIATIONS:

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

MONUMENTATION:

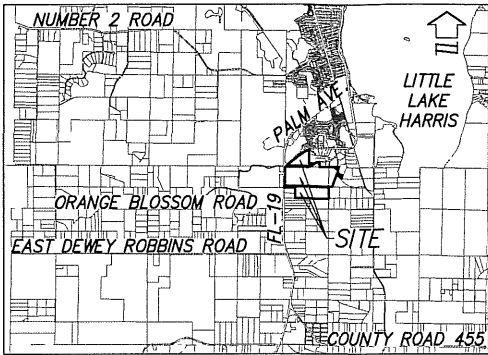
- FOUND CONCRETE MONUMENT AS NOTED
- FOUND NAIL AS NOTED
- FOUND NAIL & DISK AS NOTED
- FOUND IRON ROD & CAP AS NOTED
- FOUND IRON PIPE AS NOTED
- FOUND IRON ROD AS NOTED
- SET 5/8" IRON ROD & CAP (DEWBERRY LB 8011)
- CONTROL/BENCHMARK AS DESCRIBED

SPECIALTY LINES:

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

BOUNDARY SURVEY  
-OF-  
WATERMARK PUD AND THE SIMPSON PROPERTY

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



VICINITY MAP:  
NOT TO SCALE

LEGAL DESCRIPTION:

PART "A"

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

PARCEL 1

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

PARCEL 2

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

PARCEL 3.

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

PARCEL 4

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

PARCEL 5

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

AND

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

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

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

TOGETHER WITH

PART "B"

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

PARCEL 1

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

PARCEL 2

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

AS SURVEYED

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

COMMENCE AT THE NORTHEAST CORNER OF SAID SECTION 2, THENCE S00°08'43"W, ALONG THE EAST LINE OF SAID SECTION 2, A DISTANCE OF 1139.75 FEET TO THE POINT OF BEGINNING; THENCE S00°08'47"W, A DISTANCE OF 708.36 FEET TO THE SOUTH LINE OF PARCEL 2 IN THE LANDS DESCRIBED IN OFFICIAL RECORDS BOOK 2812, PAGE 2183 OF THE PUBLIC RECORDS OF LAKE COUNTY, FLORIDA; THENCE RUN ALONG SAID SOUTH LINE N89°35'48"W, A DISTANCE OF 1982.30 FEET TO THE WEST LINE OF SAID PARCEL 2; THENCE RUN ALONG SAID WEST LINE N00°47'54"E, A DISTANCE OF 821.45 FEET TO THE SOUTH LINE OF PARCEL 1 IN THE LANDS DESCRIBED IN OFFICIAL RECORDS BOOK 2812, PAGE 2183 OF THE PUBLIC RECORDS OF LAKE COUNTY, FLORIDA; THENCE RUN ALONG SAID SOUTH LINE N89°29'05"W, A DISTANCE OF 636.48 FEET TO THE EAST RIGHT OF WAY LINE OF SOUTH PALM AVENUE, BEING A 100.00 FOOT WIDE PUBLIC RIGHT OF WAY, PER FLORIDA DEPARTMENT OF TRANSPORTATION RIGHT OF WAY MAP PROJECT NUMBER 1093, THENCE N00°33'29"E, ALONG SAID EAST RIGHT OF WAY LINE, A DISTANCE OF 95.61 FEET TO THE NORTH LINE OF AFOREMENTIONED PARCEL 1, THENCE DEPARTING SAID EAST RIGHT OF WAY LINE, RUN ALONG SAID NORTH LINE S89°22'37"E, A DISTANCE OF 2591.08 FEET TO THE POINT OF BEGINNING

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

SURVEY NOTES:

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

CERTIFIED TO:

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

SURVEYOR'S CERTIFICATE:

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



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

DATE

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

Drawing name: C:\Users\laseque\MyData\Local Temp\MapFiles\Watermark PUD and Simpson...\_auto.dwg SHEET 1 Jun 21, 2024 1:28pm by aseque

REVISIONS				
FB/PG	DATE	DRAWN	REVISION	CKD



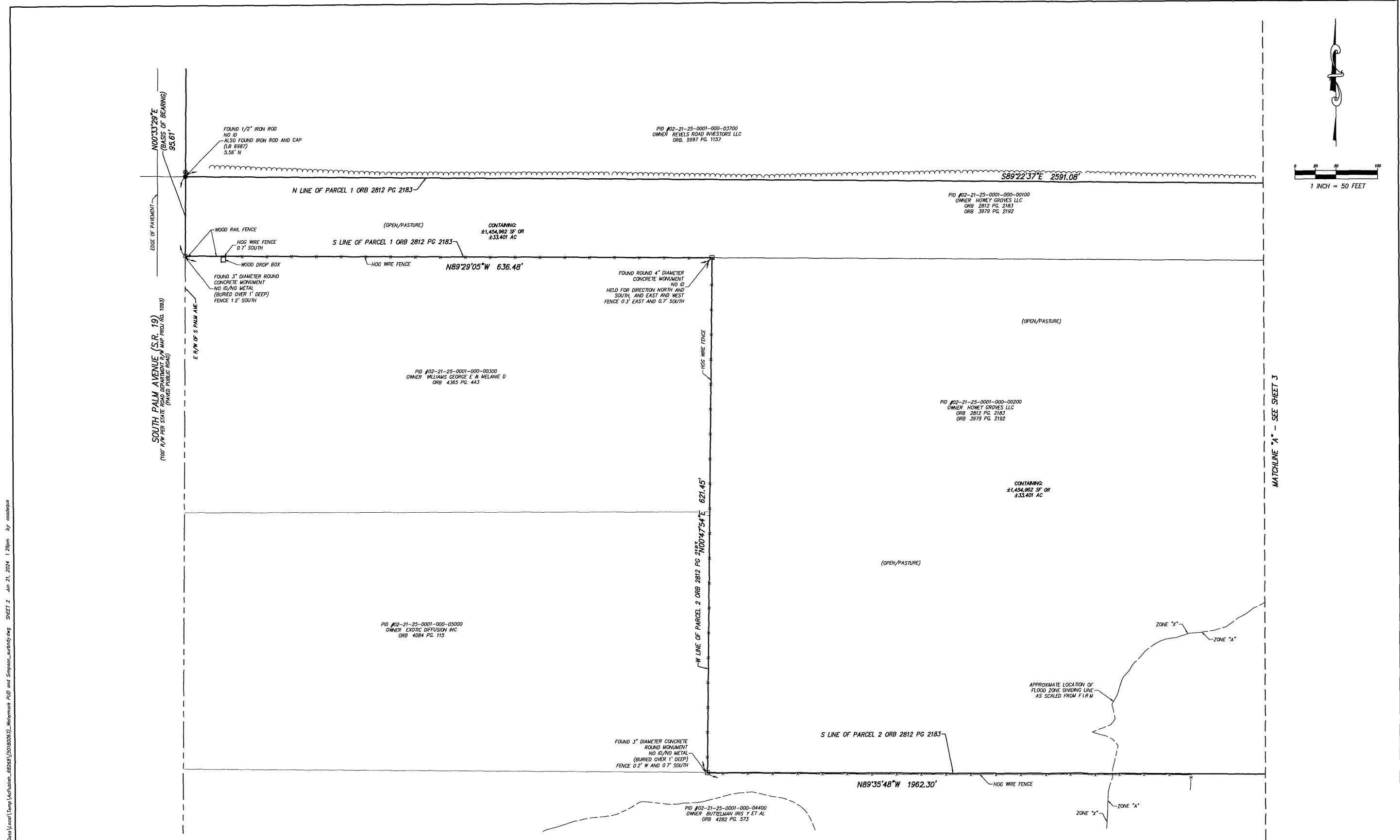
**Dewberry**

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

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


BOUNDARY SURVEY  
-FOR-  
JTD LAND COMPANY

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



Drawing name: c:\Users\jason\Documents\2025\250625\250625.dwg

REVISIONS				
FB/PG	DATE	DRAWN	REVISION	CKD

**Dewberry**

131 WEST KALEY STREET  
ORLANDO, FLORIDA 32806  
PHONE 321 354 9828 FAX 407 648 9104  
WWW.DEWBERRY.COM  
CERTIFICATE OF AUTHORIZATION NO. LB 8011

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

BOUNDARY SURVEY  
-FOR-  
JTD LAND COMPANY

FB/PG	FIELD DATE	PROJECT NO. 50180063
26/35, 20-25 / 20-32, 47-71	06/24/2024	

DRAWING DATE	BY	APPROVED	SCALE 1" = 50'
06/21/2024	AS	WPH	

2

OF

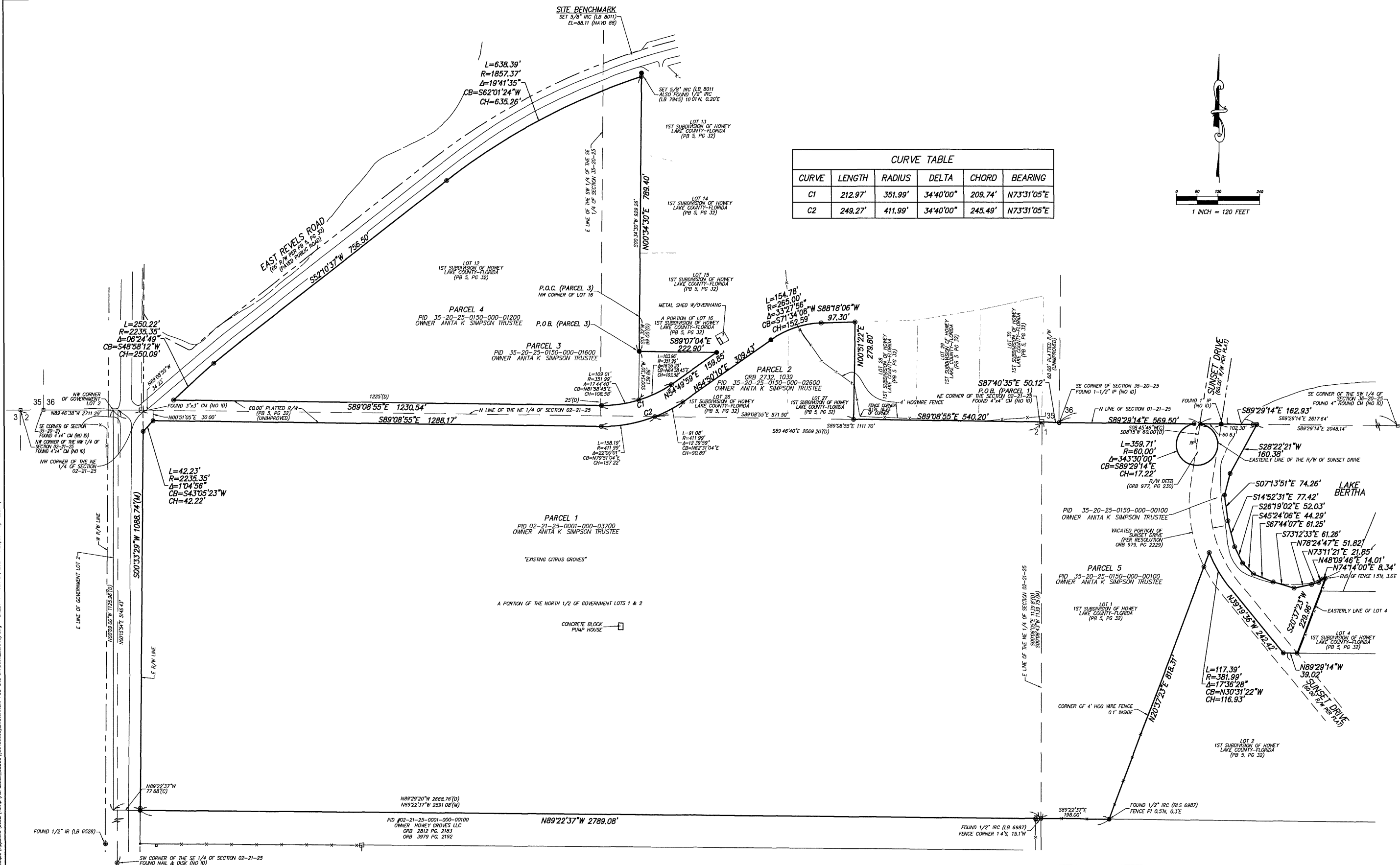
4



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

BOUNDARY SURVEY  
-FOR-  
JTD LAND COMPANY

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



FB/PG	DATE	DRAWN	REVISION	CKD

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

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

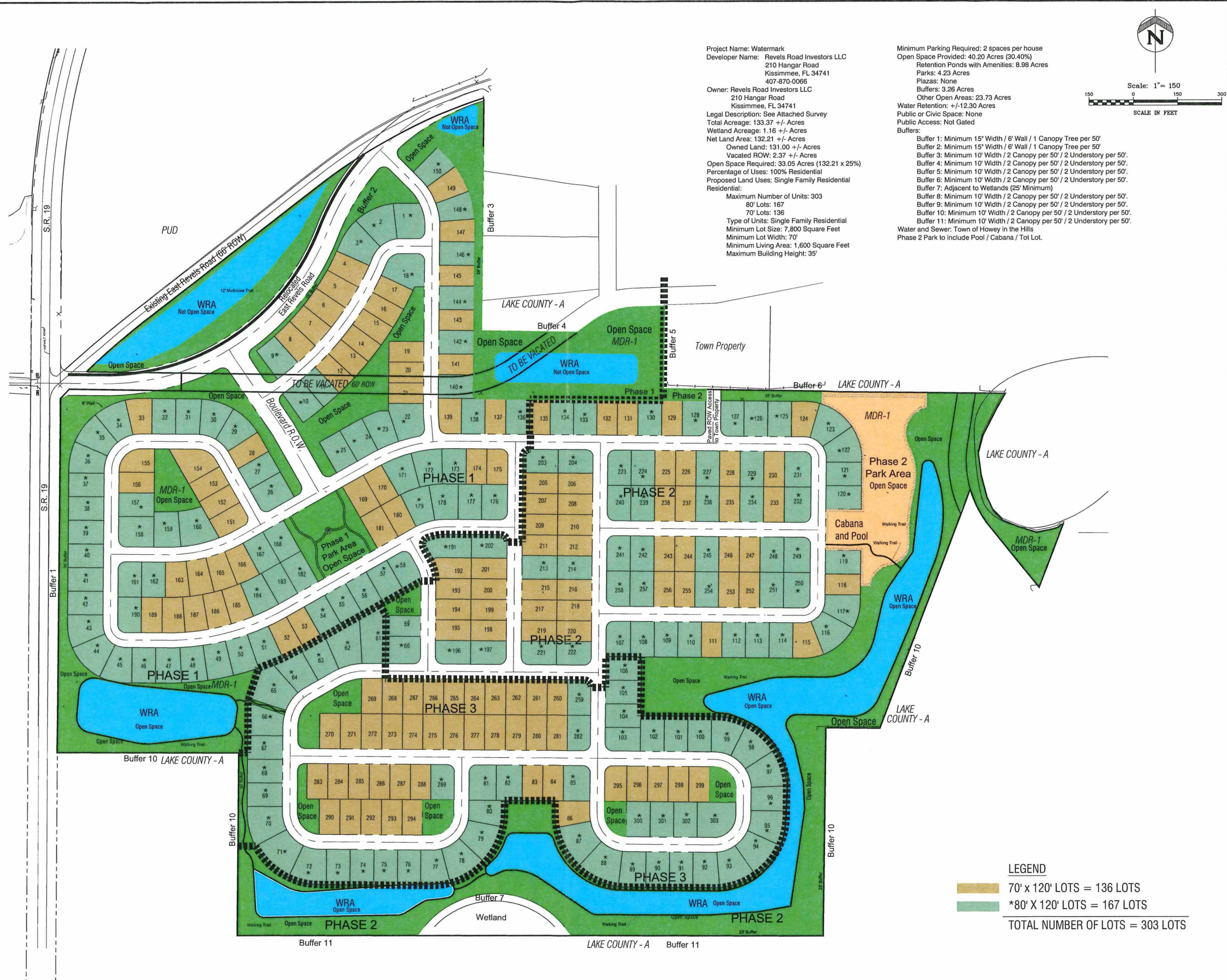
BOUNDARY SURVEY  
-FOR-  
JTD LAND COMPANY

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

SCALE  
1" = 120'

4 OF 4





WATERMARK  
CONCEPTUAL LAND USE PLAN

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

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

BRETT TOBIAS, PE  
Registered Eng #69017





**Date:** March 10, 2025

**To:** Mayor and Town Council

**From:** John Brock, Deputy Town Manager / Town Clerk

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

**Objective:**

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

**Summary:**

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

**Possible Motions:**

*The Town Council has the following options:*

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

**Fiscal Impact:**

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

**Staff Recommendation:**

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

ORDINANCE NO. 2025-002

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

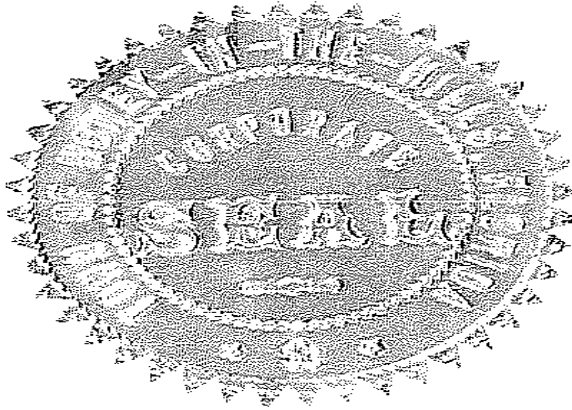
**BE IT ORDAINED** by the Town Council of the Town of Howey-in-the-Hills, Florida:

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

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

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

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



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



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



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



*Town of Howey in the Hills*

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



*Town of Howey-in-the-Hills*

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

- E. D. The use of the Town seal, logo, centennial logo, or letterhead is for official Town business only. The manufacture, use, display, or other employment of any facsimile or reproduction of the Town seal, logo, or letterhead, ~~except by the Town of Howey-in-the-Hills officials or employees in the performance of their official duties,~~ without the express approval of the Town Council of the Town of Howey-in-the-Hills is a violation of this section. The Town Manager or designee may grant temporary approval for specific uses related to Town-sponsored events or initiatives, subject to Town Council oversight. The prohibition of use shall not apply to (1) official Town correspondence and publications; (2) use by Town employees in the course of their official duties; and (3) educational, historical, or journalistic uses that do not imply Town endorsement.
- F. E. Any person or entity that violates any portion of this section is ~~guilty of a second degree misdemeanor and will be punished as provided in section 775.082 of the Florida Statutes and will be fined in accordance with section~~ subject to prosecution in the same manner as misdemeanors are prosecuted and subject to fines under section 775.083 of the Florida Statutes.
- G. F. The Town, through the Town Clerk, may immediately revoke a person or entity's previously authorized use of the Town seal, logo, centennial logo, or letterhead

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

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

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

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

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

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

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

**By:** its Town Council

By: \_\_\_\_\_  
Hon. Graham Wells, Mayor

**ATTEST:**

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

\_\_\_\_\_  
John Brock, Town Clerk

\_\_\_\_\_  
Thomas J. Wilkes, Town Attorney

First Reading held **March 10, 2025**

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



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

# **Business Impact Estimate**

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

Proposed ordinance's title/reference:

**ORDINANCE NO. 2025 - 002**

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

This Business Impact Estimate is provided in accordance with section 166.041(4), Florida Statutes. If one or more boxes are checked below, this means the Town is of the view that a business impact estimate is not required by state law<sup>1</sup> for the proposed ordinance, but the Town is, nevertheless, providing this Business Impact Estimate as a courtesy and to avoid any procedural issues that could impact the enactment of the proposed ordinance. This Business Impact Estimate may be revised following its initial posting.

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

<sup>1</sup> See Section 166.041(4)(c), Florida Statutes.

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

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

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

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

None.

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

None

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

None.



**Date:** March 10, 2025  
**To:** Mayor and Town Council  
**From:** Sean O’Keefe, Town Manager  
**Re:** Consideration and Approval: **Town Auditor Selection Committee**

**Objective:**

To establish an Auditor Selection Committee in compliance with Section 218.391, Florida Statutes, to oversee the selection of an auditor for the FY25 financial audit.

**Summary:**

The Town is required by Florida law to undergo an annual financial audit. To ensure compliance with Section 218.391, Florida Statutes, a formal selection process must be conducted, including the formation of an Auditor Selection Committee to oversee the Request for Proposal (RFP) process, evaluate firms, and make a recommendation to the Town Council.

Under state law:

- The Auditor Selection Committee must consist of at least three members, including at least one Town Council member, who must serve as the committee chair.
- No Town employee, including the Town Manager or Finance Director, may serve as a voting member; however, they may provide advisory support.
- The Committee’s role includes:
  - Establishing selection criteria for evaluating proposals.
  - Publicly announcing the RFP process.
  - Reviewing and ranking proposals.
  - Recommending at least three firms to the Town Council for final selection.

In talking to the Town Manager, the Mayor has suggested the idea of appointing the Planning & Zoning Board to serve as the foundation of the Auditor Selection Committee. This approach would ensure that a standing committee with no direct financial management responsibilities conducts the review. While this is permissible under Florida law, the Council should determine whether this is the best composition for the committee.

**Fiscal Impact:**

There is no direct fiscal impact.

**Staff Recommendation:**

Staff recommends approval of the Planning & Zoning Board as the foundation of the Auditor Selection Committee, with the addition of a councilor of the Council’s choosing.

# **STATE OF FLORIDA AUDITOR GENERAL**



## **AUDITOR SELECTION AND AUDITOR SELECTION COMMITTEE GUIDANCE**

**EFFECTIVE FOR AUDITS FOR FISCAL YEARS ENDED  
SEPTEMBER 30, 2021, AND THEREAFTER**

**SEPTEMBER 2021**



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## **Auditor Selection Law**

Section 218.391, Florida Statutes,<sup>1</sup> the auditor selection law, establishes required procedures for the selection of auditors to perform the financial audits required by Section 218.39, Florida Statutes, for counties, municipalities, special districts, district school boards, charter schools, and charter career technical centers. These procedures help ensure selection of a qualified auditor and satisfactory audit effort. Section 218.391, Florida Statutes, is included as Appendix A to this document.

The established auditor selection process requires a request for proposal (RFP) for the solicitation of the necessary audit services, and a selection and negotiation process in which fees cannot be the sole or predominant reason for selecting a particular audit firm.

The auditor selection law requires that the governing body of each county, municipality, special district, district school board, charter school, and charter technical career center establish an auditor selection committee. Section 218.391(2)(d), Florida Statutes, provides that while the primary purpose of the auditor selection committee is to assist the governing body in selecting an auditor to conduct the financial audit, the auditor selection committee may serve other audit oversight purposes as determined by the entity's governing body.

The purpose of this document, which was initially prepared by an Auditor Selection Task Force<sup>2</sup> established by the Auditor General, is to provide additional nonmandatory guidance regarding the auditor selection committee and the selection of auditors for performing the financial audit required by Section 218.39, Florida Statutes. Specifically, this document provides guidance in the following areas:

- Composition of auditor selection committees.
- Responsibilities of auditor selection committees.
- Audit proposal evaluation factors.
- Use and elements of an RFP for audit services.
- Use and elements of audit services contracts.

Additional auditor selection topics are included in Appendix B - Questions and Answers. A listing of resources used to prepare this guidance is included in Appendix C.

This document includes numerous references to guidance from the Government Finance Officers Association (GFOA) for audit committees because such guidance is relevant to auditor selection committees assigned audit oversight responsibilities.

## **Auditor Selection Committee Composition and Size**

### **Legal Requirements**

Section 218.391, Florida Statutes, provides that the auditor selection committee for a county must, at a minimum, include each of the county officers elected pursuant to the county charter or Article VIII, Section 1(d) of the State Constitution, or their respective designees, and one member of the board of county commissioners or its designee. The auditor selection committee for a municipality, special district, district school board, charter school, or charter technical career center must consist of at least three

<sup>1</sup> All statutory references in this guidance are to the 2020 Florida Statutes.

<sup>2</sup> The Task Force included representatives of the Florida Association of Counties, Florida Association of Court Clerks and Controller, Florida Association of Public Purchasing Officers, Florida Association of Special Districts, Florida Government Finance Officers Association, Florida Institute of Certified Public Accountants, Florida League of Cities, and Florida School Finance Officers Association. Also included were representatives of the Auditor General's Office, the Legislative Auditing Committee, and the former Legislative Committee on Intergovernmental Relations.

members, one of which must be a member of the governing body and who must serve as the committee chair.

No employee of the county, municipality, special district, district school board, charter school, or charter technical career center may serve as a member of the auditor selection committee; however, an employee of the county, municipality, special district, district school board, charter school, or charter technical career center may serve in an advisory capacity.

#### Nonmandatory Guidance

The effectiveness of an auditor selection committee in performing its assigned duties is dependent on the qualifications and skills of its members and the relationship of the members to the governing body.

GFOA Best Practices<sup>3</sup> recommend the following regarding the composition of audit committees, which would also apply to auditor selection committees:

- *Ideally, all members of the committee should possess or obtain a basic understanding of governmental financial reporting and auditing. The audit committee also should have access to the services of at least one financial expert, either a committee member or an outside party engaged by the committee for this purpose. Such a financial expert should through both education and experience, and in a manner specifically relevant to the government sector, possess 1) an understanding of generally accepted accounting principles and financial statements; 2) experience in preparing or auditing financial statements of comparable entities; 3) experience in applying such principles in connection with the accounting for estimates, accruals, and reserves; 4) experience with internal controls; and 5) an understanding of audit committee functions.*

For governmental entities experiencing difficulty in acquiring financial expertise on the audit committee, alternative means of acquiring such expertise include, but are not limited to, obtaining assistance from another governmental entity's chief financial officer, engaging an independent financial professional, or providing a training program for audit committee members to develop the necessary financial knowledge.

- *To ensure the committee's independence and effectiveness, no governing body member who exercises managerial responsibilities that fall within the scope of the audit should serve as a member of the audit committee.*

GFOA Best Practices<sup>4</sup> suggest that the actual audit committee membership be composed of the governing body or a subset of the governing body. Under this approach, it is likely that the entity will need to engage an outside party to obtain the needed experience in governmental financial reporting and auditing. The audit committee members should be provided an orientation on the duties and responsibilities of the committee, including such topics as objectives of internal control, accounting, auditing, and financial reporting to assist in making sound judgments.

- *An audit committee should have sufficient members for meaningful discussion and deliberation, but not so many as to impede its efficient operation. As a general rule, the minimum membership of the committee should be no fewer than three.*

Another factor that could affect the size of the audit committee, particularly in smaller communities, is the availability of individuals who possess both the skills desired of an audit committee member and the willingness to make the commitment to perform effectively as a member. It is important that the entity not compromise these factors, as well as independence considerations, in establishing the size of the audit committee.

<sup>3</sup> GFOA's Best Practice: *Audit Committees*.

<sup>4</sup> GFOA's Best Practice: *Audit Committees*.

- *Members of the audit committee should be educated regarding both the role of the audit committee and their personal responsibility as members, including their duty to exercise an appropriate degree of professional skepticism.*

GFOA Best Practices<sup>5</sup> suggest that audit committee members be provided training regarding the audit committee function. This is particularly critical where the committee members are governing body members who may not possess the needed experience in governmental financial reporting and auditing. At a minimum, such training might include making members familiar with this guidance and the publications referenced herein.

#### Small Government Considerations

Smaller entities may experience difficulty in obtaining the necessary experience in governmental financial reporting and auditing from a source that is independent from financial management of the entity. Qualified persons willing to provide such experience may simply not be available within the community. In such instances, the small entity might consider consulting with larger entities in the area to identify employees or consultants of those entities who might be willing to work with their auditor selection committee. A smaller entity may also opt to include members of the auditor selection committee of the larger entity on its auditor selection committee. Regardless of the method used to provide an auditor selection committee function, ultimate responsibility for the selection of the auditor rests with the governing body.

### **Auditor Selection Committee Responsibilities**

#### Legal Requirements

The primary purpose of the auditor selection committee, as contemplated in Section 218.391, Florida Statutes, is to assist in the selection of an auditor to conduct the financial audit required by Section 218.39, Florida Statutes.

Section 218.391(3), Florida Statutes, establishes the duties of the auditor selection committee to include:

- Establishment of factors to be used for the evaluation of audit services to be provided by an audit firm.
- Public announcement of an RFP.
- Provision of interested firms with the RFP.
- Evaluation of proposals provided by qualified firms.
- Ranking and recommendation in order of preference of no fewer than three firms deemed to be the most highly qualified to perform the required services. If fewer than three firms respond to the RFP, the committee shall recommend such firms as it deems to be the most highly qualified.

The auditor selection committee may also serve other audit oversight purposes as determined by the entity's governing body.

#### Nonmandatory Guidance

- Establishment of the Auditor Selection Committee. GFOA Best Practices<sup>6</sup> advise that the audit committee be formally established by charter, enabling resolution, or other appropriate legal means. Likewise, Florida local governmental entity auditor selection committees should be formally established by charter, ordinance, resolution, or written policies and procedures adopted by the governing body. In addition to addressing the composition of the auditor selection committee (see the previous section, Auditor Selection Committee Composition and Size), the formal means by which the auditor selection committee is established should define the

<sup>5</sup> GFOA's Best Practice: *Audit Committees*.

<sup>6</sup> GFOA's Best Practice: *Audit Committees*.

committee's responsibilities and prescribe committee member qualifications consistent with GFOA recommendations.

GFOA Best Practices<sup>7</sup> recommend that the audit committee be established in such a manner that the auditors engaged to conduct the financial audit report directly to the audit committee. If the auditor selection committee is assigned oversight responsibilities with respect to the independent audit and the establishment of internal controls and adequate management processes, the GFOA's Best Practice: *Audit Committees* (October 2008) should be consulted for additional guidance.

- Auditor Selection Committee Responsibilities. GFOA Best Practices<sup>8</sup> indicate that an audit committee is a practical means for a governing body to provide much needed independent review and oversight of the government's financial reporting processes, internal controls, and independent auditors. GFOA Best Practices further indicate that, by effectively carrying out its functions and responsibilities, an audit committee helps to ensure that management properly develops and adheres to a sound system of internal controls, that procedures are in place to objectively assess management's practices, and that the independent auditors, through their own review, objectively assess the entity's financial reporting practices.

The GFOA's publication, *Governmental Accounting, Auditing, and Financial Reporting* (2020), also known as the GFOA Blue Book,<sup>9</sup> indicates that governing bodies are responsible for ensuring that management fulfills its obligations in regard to internal control and financial reporting. The GFOA Blue Book<sup>10</sup> also indicates that governing bodies typically establish audit committees for this purpose and audit committee responsibilities, in addition to audit oversight, include selecting the auditors. Accordingly, although State law assigns this task to the auditor selection committee, consideration should be given to using the auditor selection committee as an audit committee as contemplated by the GFOA.

The GFOA Blue Book<sup>11</sup> further indicates that:

- The auditors should report directly to the audit committee.
- The audit committee should have access to the reports of any internal auditors, as well as access to any annual internal audit work plans.
- The audit committee should publish the results of its work in an annual written report to the governing body.

Should the auditor selection committee be assigned audit oversight responsibilities that are in addition to the statutorily mandated auditor selection committee responsibilities (i.e., used as an audit committee as contemplated by the GFOA), consideration should be given to GFOA guidance regarding audit committee responsibilities. For example, the GFOA's *Audit Management Handbook* (GFOA Handbook) recommends that, in addition to auditor selection, the audit committee perform the following functions:

- Monitoring the Audit
  - Monitoring Activity During the Audit. The GFOA Handbook<sup>12</sup> indicates that concerns of interest to the audit committee during the audit would include whether the audit is progressing on schedule and whether potential problems are identified and immediately corrected, if appropriate. Potential problems might include difficulties in gathering information or contacting key personnel, discovery of instances or indications of fraud,

<sup>7</sup> GFOA's Best Practice: *Audit Committees*.

<sup>8</sup> GFOA's Best Practice: *Audit Committees*.

<sup>9</sup> GFOA Blue Book, Chapter 43, page 43-1.

<sup>10</sup> GFOA Blue Book, Chapter 43, pages 43-1 and 43-2.

<sup>11</sup> GFOA Blue Book, Chapter 43, pages 43-2 through 43-4.

<sup>12</sup> GFOA Handbook, Chapter 6, pages 87 and 88.

waste, or abuse that require immediate attention, and circumstances that could result in a modified opinion. Monitoring can be accomplished through periodic progress reports or meetings.

- Review of Final Audit Reports. The GFOA Handbook<sup>13</sup> recommends that the audit committee review each of the auditor's reports to gain a thorough understanding of problems identified by the auditor to provide the background needed to address resolution of the problems. In view of the emphasis placed on management letters in Florida law and the Rules of the Auditor General,<sup>14</sup> an auditor selection committee assigned audit oversight responsibilities should review the management letters required to be submitted as a part of the audit report. For the committee to effectively review the results of the audit, the results must be communicated in a manner that assures a thorough understanding by the committee members. In lieu of relying solely on the delivery of a written audit report, this might be accomplished at a public meeting<sup>15</sup> in which committee members have an opportunity to ask questions of the auditors. This could be done either in addition to, or in conjunction with, a public meeting of the entity's governing body at which governing body members would also have an opportunity to question the auditors. If the findings are presented at a governing body meeting, consideration should be given to a meeting convened solely or predominantly for this purpose to assure that the findings are adequately communicated.

- Audit Resolution

The GFOA Handbook<sup>16</sup> points out that while it is management's responsibility to implement corrective action related to audit findings, the audit committee should be responsible for monitoring management's implementation. The GFOA Handbook suggests that governing bodies may want to require management to answer to the governing body for any failure to implement corrective action plans in a timely manner to the satisfaction of the audit committee.

Specified entities are required by Auditor General Rule 10.558(2) to provide the Auditor General with responses to all audit findings included in their financial audit reports. The responses are required to include corrective action designed to prevent recurrence of any findings included in the audit report.

- Auditor Evaluation

The GFOA Handbook<sup>17</sup> views auditor evaluation as the first step of the subsequent year's audit procurement or, if audit procurement is not scheduled for the subsequent year, a process for identifying and recommending needed improvements in the auditor's performance. The GFOA Handbook recommends that the audit committee meet with management to discuss matters pertaining to the auditor's performance, including: ability to meet deadlines; compliance with other provisions of the audit contract; competence and cooperativeness of the audit staff; and thoroughness and reasonableness of audit adjustments, findings, and recommendations.

In assessing the overall effectiveness of the audit, the auditor selection committee may determine a need for audit procedures that are in addition to the minimum procedures

<sup>13</sup> GFOA Handbook, Chapter 6, pages 88 through 91.

<sup>14</sup> All references in this guidance to Rules of the Auditor General rules are to *Chapter 10.500, Rules of the Auditor General* effective for fiscal years ending September 30, 2020, and thereafter.

<sup>15</sup> Auditor selection committee meetings are subject to the Sunshine Law (Section 286.011, Florida Statutes) as discussed in question 11 of Appendix B - Questions and Answers.

<sup>16</sup> GFOA Handbook, Chapter 6, page 92.

<sup>17</sup> GFOA Handbook, Chapter 6, page 92.

necessary to issue an opinion on financial statements. Such information would be useful in preparing future requests for proposals.

- **Communications with the Auditor Selection Committee.** If the auditor selection committee is assigned audit oversight responsibilities (i.e., is acting as an audit committee), effective communication between the auditors and the auditor selection committee is necessary. Financial audits conducted pursuant to Section 218.39, Florida Statutes, must be conducted in accordance with auditing standards generally accepted in the United States<sup>18</sup> and government auditing standards.<sup>19</sup> Auditing standards generally accepted in the United States require that auditors communicate certain matters with the audit committee or other subgroup of those charged with governance<sup>20</sup> and communicate with the audit committee regarding internal control-related matters<sup>21</sup> and identified or suspected noncompliance with laws and regulations.<sup>22</sup>

### **Small Government Considerations**

While smaller entities may lack the resources to expand the use of the auditor selection committee to accommodate all or many of the nonmandatory audit oversight functions described above, all entities, regardless of size, are required to use the committee for auditor selection. The entities are encouraged to use the auditor selection committees for the other functions to the extent available in their particular circumstances. Additional discussion regarding the establishment of auditor selection committees by small governments is included in the Auditor Selection Committee Composition and Size section.

## **Audit Proposal Evaluation Factors**

### **Legal Requirements**

Section 218.391(3)(a), Florida Statutes, requires that the auditor selection committee establish factors to be used for the evaluation of audit services to be provided and that such factors include, but not be limited to, ability of personnel, experience, ability to furnish the requested services, and such other factors as may be determined by the committee to be applicable to the particular requirements. Section 218.391(3)(d), Florida Statutes, prohibits the use of compensation as the sole or predominant factor for evaluating proposals.

### **Nonmandatory Guidance**

Consistent with Florida law, GFOA Best Practices<sup>23</sup> state “The audit procurement process should be structured so that the principal factor in the selection of an independent auditor is the auditor’s ability to perform a quality audit. Price should not be allowed to serve as the sole criterion for selection of an independent auditor.”

- **Audit Firm Qualifications.** While Florida law prescribes minimal audit firm qualifications that must be considered in selecting an auditor, the *GFOA Handbook*<sup>24</sup> describes an evaluation process to be used in selecting the auditor that includes certain mandatory criteria that must be met by the auditor to qualify for further consideration. The criteria listed by the *GFOA Handbook* include:

<sup>18</sup> These standards are promulgated by the AICPA in its publication *AICPA Professional Standards*. All references in this guidance to *AICPA Professional Standards* are to such standards codified as of July 1, 2020.

<sup>19</sup> These standards are promulgated by the Comptroller General of the United States in the publication *Government Auditing Standards*.

<sup>20</sup> *AICPA Professional Standards*, AU-C Sections 260.08 -.14.

<sup>21</sup> *AICPA Professional Standards*, AU-C Sections 265.11 -.15.

<sup>22</sup> *AICPA Professional Standards*, AU-C Sections 250.21 -.23.

<sup>23</sup> GFOA’s Best Practice: *Audit Procurement*.

<sup>24</sup> GFOA Handbook, Chapter 5, page 79.



- Meets applicable independence requirements.
- License to practice as a CPA in the State.
- Receipt of adequate continuing professional education by key personnel.
- Completion of a quality control review within the past 3 years.
- A history of performing quality audits.
- **Technical Qualifications.** The GFOA Handbook<sup>25</sup> indicates that if a point system is used to evaluate proposals, the total points should be divided between two categories for technical qualifications of proposers: (1) expertise and experience and (2) audit approach. Expertise and experience qualifications could include, for example:
  - Past experience and performance on comparable government engagements.
  - Quality of the firm's professional personnel to be assigned to the engagement and quality of the firm's management support personnel to be available for technical consultation.
  - Experience with specific State and Federal grant programs.
  - Information technology expertise.

Audit approach qualifications include, for example:

- Adequacy of proposed staffing plan (hours and level) for the various segments of the engagement.
- Adequacy of sampling techniques.
- Adequacy of analytical procedures.

The GFOA Handbook<sup>26</sup> points out that technical qualifications should be tailored to meet each government's unique environment and specific audit requirements and cites as an example a government that sponsors its own pension plan for employees, which might require actuarial expertise. The GFOA Handbook also recommends assignment of point value ranges to each criterion to aid in the evaluation of the technical qualifications of proposers, which allows the entity to reflect the relative importance of the qualifications for that government and engagement (i.e., allows the entity the flexibility to reflect qualitative differences in the qualifications presented in the proposals).

## **Use and Elements of Request for Proposal**

### **Legal Requirements**

Pursuant to Section 218.391(3)(c), Florida Statutes, the auditor selection committee must provide interested audit firms with an RFP. The RFP is required to include information on how proposals are to be evaluated and such other information as the committee determines is necessary for the firm to prepare a proposal.

### **Nonmandatory Guidance**

The GFOA Blue Book<sup>27</sup> states that an effective RFP serves two purposes: 1) provides enough information about the entity to allow potential auditors to assess whether their particular experience and resources would be a "good match" for the engagement, and 2) elicit enough information from responding audit firms to assess their ability to perform a high quality government audit.

<sup>25</sup> GFOA Handbook, Chapter 5, page 80 and 81.

<sup>26</sup> GFOA Handbook, Chapter 5, page 81.

<sup>27</sup> GFOA Blue Book, Chapter 43, page 43-13.

- Public Announcement for Audit Services. Section 218.391(3), Florida Statutes, provides that the auditor selection committee shall publicly announce an RFP and provide interested firms with the RFP. To achieve the benefits of a competitive selection process, it is critical that there be sufficient responses by qualified audit firms to the RFP. The GFOA Handbook<sup>28</sup> states that a well-planned solicitation effort is needed to identify a sufficient number of qualified audit firms. This can be accomplished in a variety of ways and the law does not mandate any specific method. The method selected should provide sufficient time for the potential responders to prepare an appropriate response. The NIGP: Institute for Public Procurement,<sup>29</sup> in its publication *Public Procurement Guide for Elected and Senior Government Officials*,<sup>30</sup> indicates that potential service providers should be given a minimum of 14 to 30 days to prepare bids or proposals.

To promote competition, the method of noticing the RFP should be designed to reach as many potential providers of audit services as possible. The GFOA Handbook<sup>31</sup> identifies several methods for identifying and of reaching qualified audit firms from which proposals can be solicited, including advertisement in local newspapers, notice in a publication of the state society of certified public accountants, inquiries of other entities in the same region, and direct mailing to audit firms. In Florida, the Auditor General maintains a database of local government audit reports received, including the names of the audit firms that conducted the audits, thereby providing another source that entities may find useful for identifying and reaching potential audit firms. If the entity opts to advertise in a newspaper, the newspaper selected should have adequate coverage to assure an opportunity for a sufficient number of responses.

- Elements of the Request for Proposal. The GFOA Handbook<sup>32</sup> includes a list of 24 information elements that should be considered in designing an RFP for audit services. These elements generally either provide information to the prospective proposers regarding the RFP evaluation process or assure that adequate information is provided by the proposers to allow for an informed decision by the entity. It may not be necessary to include all of these elements in the RFP, but each element should be considered, and those elements considered to be appropriate for the given circumstances should be incorporated. The elements listed in the GFOA Handbook consist of:

1. *How proposals will be evaluated.*

The RFP should clearly state the factors upon which the selection will be based and could provide:

- a. The relative weights of the evaluation factors, particularly with respect to qualifications and price, when price is considered as one of the evaluation factors.
- b. A statement that price will not be the sole or predominant factor to assure that highly qualified firms will receive appropriate consideration and to discourage the submission of proposals with unrealistically low prices by less qualified firms.
- c. Auditor qualifications that are mandatory for all proposers.
- d. Particular qualifications that will be considered more favorably (e.g., experience with particular grant programs).

<sup>28</sup> GFOA Handbook, Chapter 4, page 27.

<sup>29</sup> NIGP: Institute for Public Procurement is a membership-based, nonprofit organization composed of members representing Federal, state, provincial and local government levels throughout the United States and Canada and provides support to professionals in the public sector procurement profession.

<sup>30</sup> NGIP *Public Procurement Guide for Elected and Senior Government Officials* (2016), page 17.

<sup>31</sup> GFOA Handbook, Chapter 4, pages 27 and 28.

<sup>32</sup> GFOA Handbook, Chapter 4, pages 29 through 45.

2. *Procedures to be followed in the proposal process.*

The prospective proposers who will be incurring the cost of preparing and presenting a proposal will need specific information as to how to respond to the RFP. Such information might include:

- a. The appropriate format to use in making the proposal.
- b. Identification of a contact person.
- c. Whether there will be a pre-proposal conference.
- d. Information regarding the submission of proposed prices (i.e., audit fees), such as the form or timing of submission of the proposed audit fee or the level of detail required to support the proposed audit fee (e.g., number of hours x level of staff at set rate per hour).<sup>33</sup>
- e. Other aspects of the proposal process, including submission deadlines, consideration of late proposals, and notification of evaluation and auditor selection results.

3. *Brief description of the entity and its accounting systems and financial reporting structures.*

Prospective proposers require information that will provide a basis for determining the type and amount of resources that will be needed to perform the audit. This information might include:

- a. General description of the entity, including:
  - i. The entity's fiscal year.
  - ii. Services the entity provides its citizens.
  - iii. Organizational chart and key personnel.
  - iv. Size of the entity (e.g., geographic area, number of employees, total budget or payroll).
  - v. The entity's documented policies and procedures.
- b. Fund structure and basis of accounting.
- c. Involvement in Federal awards programs and State financial assistance projects.
- d. Description of pension plans.
- e. Information regarding component units and joint ventures.
- f. Magnitude of financial operations.
- g. Scope of information systems, including networking, software vendors, and major applications.
- h. Existence, size, and scope of the internal audit function.
- i. Contact person for access to prior audit information.

4. *Known weaknesses in the entity's internal control structure.*

Prospective proposers will want to be made aware of significant known internal control deficiencies. This could be accomplished by providing the proposers with a copy of the prior year external audit report (including financial statements, auditor's reports, and management letters), prior year adjusting entries, and the status of prior audit report findings (corrected or uncorrected). It may also be useful to provide proposers recent relevant internal audit reports.

<sup>33</sup> Section 218.391, Florida Statutes, permits consideration of compensation in selecting the auditor; however, Section 218.391(3)(d), Florida Statutes, prohibits the use of compensation as the sole or predominant factor for evaluating proposals. Additionally, Section 218.391(5), Florida Statutes, provides that the method used by the entity to select, and negotiate a contract with, an auditor must ensure that the agreed-upon compensation is reasonable to satisfy the requirements of Section 218.39, Florida Statutes, and the entity's needs.

5. *Anticipated implementation problems arising from new authoritative pronouncements.*

An entity's readiness to implement new pronouncements, laws, or regulations having a significant impact on the entity's financial operations and reporting could impact the auditor's consideration of the resources needed to perform the audit.

6. *Principal contacts inside and outside the entity.*

Examples of contacts that proposers might want to be aware of as individuals with whom they will be expected to interact during the engagement include:

- a. Chief executive officer.
- b. Chief financial officer.
- c. Auditor selection or audit committee members.
- d. Director of internal audit.
- e. Grants management personnel.
- f. Legal counsel.

7. *Level of assurance to be required of the auditor for each type of information contained within the report.*

The auditor will need to be made aware of circumstances that might impact the scope of the audit. Such circumstances might include the audit of the financial statements of a component unit by another audit firm or a determination of compliance with specific legal requirements that will require an auditor's report based on an examination conducted in accordance with *AICPA Professional Standards*<sup>34</sup> pursuant to Auditor General Rule 10.556(10).

8. *Auditing standards required for the engagement.*

Pursuant to Florida law<sup>35</sup> and Auditor General Rule 10.551(3), all required financial audits of entities in Florida are to be performed in accordance with *Government Auditing Standards* promulgated by the Comptroller General of the United States. The RFP might include a statement to this effect to avoid any misunderstanding.

9. *The auditor's specific reporting responsibilities.*

Although the auditor's reporting responsibilities are described in the auditing standards and the Rules of the Auditor General, the GFOA Handbook recommends listing the reporting responsibilities in the RFP. This could be most easily accomplished by reference to the Rules of the Auditor General, Chapter 10.550 (*Local Governmental Entity Audits*), Chapter 10.800 (*Audits of District School Boards*), or Chapter 10.850 (*Audits of Charter Schools and Charter Technical Career Centers, the Florida Virtual School, and Virtual Instruction Program Providers*), as appropriate. For Florida local governmental entity financial audits, the scope of the work to be performed by the auditor could include:

- a. Expression of opinion in conjunction with a full-scope audit of a comprehensive annual financial report (CAFR) (optional under Florida law and Rules of the Auditor General) or a report on basic financial statements only (minimum requirement for all local government audits).
- b. Federal or state single audit reports (required if certain thresholds are met).
- c. Management letter (required for all local government audits).

<sup>34</sup> *AICPA Professional Standards*, AT-C Section 315.

<sup>35</sup> Financial audits required by Section 218.39, Florida Statutes, and defined by Section 218.31(17), Florida Statutes, must be conducted in accordance with *Government Auditing Standards*.

- d. An auditor's report prepared in accordance *AICPA Professional Standards* pursuant to Auditor General Rule 10.556(10).

Expected deliverables should also include any requirement for separate opinions for any debt issues or to meet any other reporting requirements.

10. *The type and amount of assistance available from the entity.*

Entities can sometimes reduce the cost of their audits by providing certain assistance to the auditor. To formulate the type and amount of resources to be applied to the audit, the auditor needs information as to the type and extent of assistance that will be available from the entity. The GFOA Handbook refers to various types of assistance including internal audit support, clerical support, and preparation of schedules. A statement might be included acknowledging that the entity is responsible for preparing draft financial statements. Any anticipated concerns regarding the ability of the entity to do so should be disclosed.

11. *Required audit timetable and deliverables.*

The GFOA Handbook recommends that the RFP include the latest acceptable dates for the following:

- a. Entrance conference.
- b. Completion of interim audit work.
- c. Completion of year-end field work.
- d. Submission of audit adjustments and draft findings.
- e. Exit conference.
- f. Issuance of reports.

12. *Additional services to be required of the auditor.*

Auditors often provide additional services beyond audit services; however, the ability of auditors to provide nonaudit services to an audit client has been severely limited by *Government Auditing Standards*. Careful consideration should be given to the restrictions on such services prior to including them in the RFP. *Government Auditing Standards*<sup>36</sup> suggest that auditors performing nonaudit services obtain agreement from the entity's management that management will perform the following functions regarding nonaudit services:

- a. Assume all management responsibilities.
- b. Oversee the services using an individual with suitable skill, knowledge, or experience.
- c. Evaluate the adequacy and results of the services.
- d. Accept responsibility for the results of the services.

13. *Information on auditor workspace and access to telephones, copiers, FAX machines, and computers.*

The GFOA Handbook suggests that the RFP include information on the location and type of workspace that will be made available to the auditor, as well as availability of telephones, Internet access, copy machines, FAX machines, and computer hardware and software.

14. *Procedures to be followed to determine if additional audit work is necessary and the fee basis applicable to such work.*

Circumstances sometimes arise in which the scope of the audit may need to be expanded

<sup>36</sup> *Government Auditing Standards* (2018 Revision) paragraph 3.76.

beyond what was anticipated in the RFP. For example, an entity might request the auditor to perform additional work in an area where the auditor discovered certain control weaknesses. The GFOA Handbook recommends that the RFP indicate that the scope of the audit may only be broadened with the entity's consent and request that proposers indicate how the fee for additional work related to a scope expansion would be determined.

**15. *Information needed from proposers to evaluate their qualifications.***

A primary purpose of the RFP is to provide the entity with information needed to assess the professional skill and experience of the auditors who will perform the engagement. The GFOA Handbook recommends that the RFP ask for the following information from the proposer:

- a. Overall size of the audit firm.
- b. Location and number of professional staff who will perform the engagement.
- c. Identification and qualifications of personnel to be assigned to the engagement, including:
  - i. Names and government audit experience of the partner in charge of the audit and other partners who will be assigned review or quality control functions.
  - ii. Names of the manager and other supervisory personnel who will be assigned to the engagement, including information about their government audit experience.
  - iii. Information on certification, licensure, and CPE training of each of the above.
  - iv. Information on membership in professional societies (e.g., AICPA, FICPA, FGFOA, GFOA, AGA) of each of the above.
  - v. Background and qualifications, including experience, of all other professional audit or other staff assigned to the engagement.

The GFOA Handbook also recommends that the RFP clearly set forth: (1) the circumstances in which the audit staff may be changed; (2) the need for new staff to meet the same level of qualifications; and (3) the entity's right to reject or approve replacements.

**16. *Requirement for auditors to furnish a statement that they meet the appropriate criteria for independence.***

Auditors are required to maintain independence, both in fact and appearance, regarding audit clients. The GFOA Handbook suggests that the RFP require a formal statement from the proposers that they meet the guidelines for independence as set forth in applicable auditing standards.

**17. *Request for references from other entity clients.***

The GFOA Handbook suggests that the RFP ask proposers to furnish the names of governments (preferably of similar type and size) for which they have recently performed similar audits, and contact information for those governments.

**18. *Request for information on the results of peer reviews.***

*Government Auditing Standards*<sup>37</sup> require that auditors performing audits in accordance with those standards (in Florida, this includes local governmental entity financial audits conducted pursuant to Section 218.39, Florida Statutes) undergo external peer review at least once every 3 years. The GFOA Handbook recommends that the RFP ask proposers to provide the entity with a report on their most recent peer review, and whether it included a review of the quality of specific government audits. The RFP could also ask for the results of desk or field reviews of their audits by Federal or state agencies.

<sup>37</sup> *Government Auditing Standards* (2018 Revision) paragraph 5.84.

19. *Request for information on the status of any disciplinary actions undertaken against the firm.*

The GFOA Handbook recommends that the RFP request information on whether any disciplinary action has been taken against the firm at the Federal or state level and, if such action has been undertaken, the current status of the action. In Florida, certified public accountants may be subject to punishment for a misdemeanor committed pursuant to Section 473.322(2), Florida Statutes, or to disciplinary action by the Florida State Board of Accountancy pursuant to Section 473.323(3), Florida Statutes.

20. *Request for detailed information on the proposer's anticipated audit approach.*

The GFOA Handbook points out that, in addition to information regarding the proposer's qualifications, the proposer's audit approach should be evaluated to determine that the proposer has a sound understanding of the scope of the engagement and the entity's environment. Additionally, the entity needs assurance that the proposer will apply the appropriate level of effort needed to perform the engagement satisfactorily. The GFOA Handbook recommends that the RFP ask for the following types of information:

- a. The extent to which the firm proposes to employ statistical sampling techniques.
- b. The extent to which the firm proposes to employ analytical procedures.
- c. The manner in which the firm intends to segment the engagement.
- d. The hours of staff time at each level that will be devoted to each segment.
- e. The approach proposed for gaining and documenting the auditor's understanding of the entity's internal controls.
- f. The approach proposed for determining which laws and regulations should be tested for compliance.
- g. The method of drawing samples for tests of compliance.

21. *Requirements applicable to working papers and cooperation with other auditors.*

The GFOA Handbook recommends that the RFP clearly establish the period for retention of the auditors working papers by the auditor and parties who are allowed access to the working papers. In establishing the retention period, the entity should consider that *AICPA Professional Standards*<sup>38</sup> require financial statement auditors to retain "audit documentation of any nature" (this would include audit working papers) for at least 5 years after release of the audit report. This should be considered a minimum retention period in drafting an audit services contract. The GFOA Handbook also recommends that the RFP include provisions requiring accessibility to the working papers by Federal cognizant agencies; principal auditors, where component units are audited by other auditors; parties designated by the entity as part of an audit quality control review; and successor auditors for matters relating to continuing accounting significance.

22. *Policy toward joint proposals or the use of subcontracting.*

The use of subcontracting or joint ventures on the part of auditors can be a means for encouraging participation by smaller firms. The GFOA Handbook recommends that any subcontracting after the audit contract is awarded be subject to the entity's right to approve or reject subcontracting firms. Further, if joint proposals or subcontracting is allowed, the RFP should request proposers to identify the firm that will serve as the principal auditor.

23. *Right to reject proposals, demand additional information, and use unsuccessful proposals.*

The GFOA Handbook recommends that the RFP indicate that the entity:

- a. Retains the right to reject any or all proposals.
- b. Retains the right to request additional information from proposers and failure to provide

<sup>38</sup> *AICPA Professional Standards*, AU-C Section 230.17.



the information could result in rejection of a proposal.

- c. Reserves the right to retain proposals and use ideas from them.
- d. Is not obligated in any manner to reimburse firms for costs incurred in connection with responding to the RFP.

24. *Any additional language to meet the requirements of applicable laws and regulations.*

The GFOA Handbook suggests that the entity be aware of and include any specific language required by law or regulation.

## **Use and Elements of Audit Services Contract**

### **Legal Requirements**

Section 218.391(7), Florida Statutes, requires that every procurement of audit services be evidenced by a written contract embodying all provisions and conditions of the procurement of such services. An engagement letter signed and executed by both parties constitutes a written contract. The written contract shall include, at a minimum, the following:

- A provision specifying the services to be provided and fees or other compensation for such services.
- A provision requiring that invoices for fees and other compensation be submitted in sufficient detail to demonstrate compliance with the terms of the contract.
- A provision specifying the contract period, including renewals, and conditions under which the contract may be terminated or renewed. Section 218.391(8), Florida Statutes, provides that written contracts may be renewed (pursuant to renewal periods specified in the contract) without the use of auditor selection procedures and that such renewals shall be in writing.

### **Nonmandatory Guidance**

The audit services contract is a legally binding agreement that should be prepared and reviewed with the advice of legal counsel. The GFOA Handbook<sup>39</sup> suggests that the written agreement incorporate by reference the terms of the RFP and specific language regarding the understanding between the entity and the auditors. The entity should also be careful to ensure that the written agreement terms are consistent with the terms of the successful proposal.

- **Engagement Letter**. While Section 218.391(7), Florida Statutes, authorizes the use of an engagement letter as an audit services contract, if it is signed by both parties, the use of an engagement letter does not relieve the need to include all provisions that would constitute a good contract and protect both the entity and the auditor.
- **Required Contract Elements**. As indicated above, there are certain legally required elements that must be included in the audit services contract. Additional guidance for each of these elements follows:
  - *Services to be provided and fees or other compensation (Section 218.391(7)(a), Florida Statutes)*. AICPA Professional Standards<sup>40</sup> indicate that agreed upon terms of the audit engagement should include, among other things, the objective and scope of the audit, the responsibilities of the auditor, and the responsibilities of entity management. AICPA Professional Standards<sup>41</sup> also suggest elaborating on the scope of the audit, to include reference to applicable legislation, regulations, generally accepted auditing standards, and ethical and other pronouncements of professional bodies to which the auditor adheres. Florida law and the Rules of the Auditor General include several requirements that impact the

<sup>39</sup> GFOA Handbook, Chapter 6, page 85.

<sup>40</sup> AICPA Professional Standards, AU-C Section 210.10.

<sup>41</sup> AICPA Professional Standards, AU-C Section 210.A24.

scope of the audit in addition to the required auditor's reports on the financial statements and State and Federal programs. Specifically addressing these requirements in the contract helps to preclude any subsequent misunderstandings regarding the auditor's responsibilities.

- *Invoices for fees and other compensation in sufficient detail to demonstrate compliance with the contract (Section 218.391(7)(b), Florida Statutes).* AICPA Professional Standards<sup>42</sup> suggest that the basis on which fees are computed and any billing arrangements be included in the engagement letter (contract). The basis for payment may vary from a lump sum arrangement to specific rates to be paid for the services of specific employees or categories of employees of the audit firm and reimbursement for specific costs, such as travel, incurred in connection with the engagement. The level of detail on the invoice sufficient to demonstrate compliance with the terms of the contract will vary according to the basis for payment. In the case of a fixed fee contract, the basis for payment should be clearly defined within the audit services contract. If the contract identifies certain employees for which the firm will be paid at specified hourly rates, the contract should require invoices that indicate the numbers of hours worked by each employee and application of the appropriate rates. If the contract provides for reimbursement for certain actual costs, the contract should require invoices that demonstrate the costs actually incurred by the firm in the form of receipts or similar documentation.
- *Contract period, renewals, and termination (Section 218.391(7)(c), Florida Statutes).* The contract must specify the number of years for which it will be in effect, including any options for renewal on the part of the entity. The law does not prescribe a maximum term for an audit services contract or a maximum number of renewal periods. Once the contract period, including renewals, has expired, any further required audit services must be subjected to the auditor selection law as required by Section 218.391, Florida Statutes.

The GFOA's Best Practice: *Audit Procurement* recommends that governmental entities enter into multiyear agreements of at least 5 years in duration when obtaining the services of an independent auditor. The GFOA points out that such agreements allow for greater continuity and help to minimize the potential for disruption in connection with the independent audit and can also help reduce audit costs by allowing auditors to recover certain "start-up" costs over several years, rather than a single year. The appropriate length for the audit services contract is left to the judgment of the entity. However, as the auditor selection process established by law is intended to ensure selection of a qualified auditor and satisfactory audit effort, entities should avoid establishing excessive contract periods.

- Additional Contract Elements. Additional elements that are recommended by the GFOA Handbook<sup>43</sup> to be made a part of the audit services contract include:
  - An independence assertion by the auditor.
  - Language describing the actions to be taken in the event of a disagreement as to whether certain procedures are within the scope of the contract.
  - Provisions to assure the availability of the auditor's services to aid the entity in the defense of claims that may arise as the result of audit work.
  - Language concerning opportunities for socially and economically disadvantaged individuals (such language may be required by law or regulation).
  - Clarification of the auditor's duty to maintain the confidentiality of certain sensitive information.

<sup>42</sup> AICPA Professional Standards, AU-C Section 210.A24.

<sup>43</sup> GFOA Handbook, Chapter 6, pages 85 through 87.

- Provisions establishing the entity's rights to terminate the contract and the procedures for doing so.
- Stipulation as to how the value of the auditor's work is to be determined if the engagement is terminated prior to completion.
- Language establishing the auditor's sole liability for claims arising from the auditor's performance of the engagement.
- Language requiring both the entity and the auditor to attempt to resolve disputes amicably.
- Language requiring formal notification to the other party in the event of a disagreement (e.g., a disagreement over the scope of the audit) and indicating what is to be considered notification in such instance (e.g., registered mail).
- Language specifying how the terms of the contract can be waived or modified.
- Language clarifying that the contract's separate provisions are to stand alone, so that a failure to meet one provision does not nullify the entire contract.
- A requirement for the auditor to obtain insurance coverage.
- A prohibition against the auditor's delegating or subcontracting audit work without the entity's permission.

In developing audit contracts, entities should consider an article<sup>44</sup> titled *Contract Issues for Governmental Audits* that was jointly developed by the AICPA and GFOA to educate governments and their auditors about clauses in contracts and engagement letters in the governmental environment that may not meet *AICPA Professional Standards* and that may create uncertainty about the auditor's independence.

As shown above, different professional organizations have placed varying emphasis on the contents of the contract for audit services. Entity management must determine the most appropriate provisions for a contract in a given set of circumstances. The specific elements and language to be included within a contract will ultimately be a matter of agreement between the entity and the audit firm.

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<sup>44</sup> A link to this article is provided on the AICPA's Web site at [www.aicpa.org/search.html?source=AICPA&q=Contract+Issues+for+Governmental+Audits](http://www.aicpa.org/search.html?source=AICPA&q=Contract+Issues+for+Governmental+Audits).

## **Appendix A - Auditor Selection Law**

### **218.391 Auditor selection procedures.**

(1) Each local governmental entity, district school board, charter school, or charter technical career center, prior to entering into a written contract pursuant to subsection (7), except as provided in subsection (8), shall use auditor selection procedures when selecting an auditor to conduct the annual financial audit required in s. 218.39.

(2) The governing body of a county, municipality, special district, district school board, charter school, or charter technical career center shall establish an auditor selection committee.

(a) The auditor selection committee for a county must, at a minimum, consist of each of the county officers elected pursuant to the county charter or s. 1(d), Art. VIII of the State Constitution their respective designees, and one member of the board of county commissioners or its designee.

(b) The auditor selection committee for a municipality, special district, district school board, charter school, or charter technical career center must consist of at least three members. One member of the auditor selection committee must be a member of the governing body of an entity specified in this paragraph, who shall serve as the chair of the committee.

(c) An employee, a chief executive officer, or a chief financial officer of the county, municipality, special district, district school board, charter school, or charter technical career center may not serve as a member of an auditor selection committee established under this subsection; however, an employee, a chief executive officer, or a chief financial officer of the county, municipality, special district, district school board, charter school, or charter technical career center may serve in an advisory capacity.

(d) The primary purpose of the auditor selection committee is to assist the governing body in selecting an auditor to conduct the annual financial audit required in s. 218.39; however, the committee may serve other audit oversight purposes as determined by the entity's governing body. The public may not be excluded from the proceedings under this section.

(3) The auditor selection committee shall:

(a) Establish factors to use for the evaluation of audit services to be provided by a certified public accounting firm duly licensed under chapter 473 and qualified to conduct audits in accordance with government auditing standards as adopted by the Florida Board of Accountancy. Such factors shall include, but are not limited to, ability of personnel, experience, ability to furnish the required services, and such other factors as may be determined by the committee to be applicable to its particular requirements.

(b) Publicly announce requests for proposals. Public announcements must include, at a minimum, a brief description of the audit and indicate how interested firms can apply for consideration.

(c) Provide interested firms with a request for proposal. The request for proposal shall include information on how proposals are to be evaluated and such other information the committee determines is necessary for the firm to prepare a proposal.

(d) Evaluate proposals provided by qualified firms. If compensation is one of the factors established pursuant to paragraph (a), it shall not be the sole or predominant factor used to evaluate proposals.

(e) Rank and recommend in order of preference no fewer than three firms deemed to be the most highly qualified to perform the required services after considering the factors established pursuant to paragraph (a). If fewer than three firms respond to the request for proposal, the committee shall recommend such firms as it deems to be the most highly qualified.

(4) The governing body shall inquire of qualified firms as to the basis of compensation, select one of the firms recommended by the auditor selection committee, and negotiate a contract, using one of the following methods:

- (a) If compensation is not one of the factors established pursuant to paragraph (3)(a) and not used to evaluate firms pursuant to paragraph (3)(e), the governing body shall negotiate a contract with the firm ranked first. If the governing body is unable to negotiate a satisfactory contract with that firm, negotiations with that firm shall be formally terminated, and the governing body shall then undertake negotiations with the second-ranked firm. Failing accord with the second-ranked firm, negotiations shall then be terminated with that firm and undertaken with the third-ranked firm. Negotiations with the other ranked firms shall be undertaken in the same manner. The governing body, in negotiating with firms, may reopen formal negotiations with any one of the three top-ranked firms, but it may not negotiate with more than one firm at a time.
- (b) If compensation is one of the factors established pursuant to paragraph (3)(a) and used in the evaluation of proposals pursuant to paragraph (3)(d), the governing body shall select the highest-ranked qualified firm or must document in its public records the reason for not selecting the highest-ranked qualified firm.
- (c) The governing body may select a firm recommended by the audit committee and negotiate a contract with one of the recommended firms using an appropriate alternative negotiation method for which compensation is not the sole or predominant factor used to select the firm.
- (d) In negotiations with firms under this section, the governing body may allow a designee to conduct negotiations on its behalf.
- (5) The method used by the governing body to select a firm recommended by the audit committee and negotiate a contract with such firm must ensure that the agreed-upon compensation is reasonable to satisfy the requirements of s. 218.39 and the needs of the governing body.
- (6) If the governing body is unable to negotiate a satisfactory contract with any of the recommended firms, the committee shall recommend additional firms, and negotiations shall continue in accordance with this section until an agreement is reached.
- (7) Every procurement of audit services shall be evidenced by a written contract embodying all provisions and conditions of the procurement of such services. For purposes of this section, an engagement letter signed and executed by both parties shall constitute a written contract. The written contract shall, at a minimum, include the following:
- (a) A provision specifying the services to be provided and fees or other compensation for such services.
  - (b) A provision requiring that invoices for fees or other compensation be submitted in sufficient detail to demonstrate compliance with the terms of the contract.
  - (c) A provision specifying the contract period, including renewals, and conditions under which the contract may be terminated or renewed.
- (8) Written contracts entered into pursuant to subsection (7) may be renewed. Such renewals may be done without the use of the auditor selection procedures provided in this section. Renewal of a contract shall be in writing.
- (9) If the entity fails to select the auditor in accordance with the requirements of subsections (3)-(6), the entity must again perform the auditor selection process in accordance with this section to select an auditor to conduct audits for subsequent fiscal years.

**History.**--s. 65, ch. 2001-266; s. 1, ch. 2005-32; s. 15, ch. 2019-15.

## Appendix B - Questions and Answers

### General

1. **Question:** Are the auditor selection requirements of Section 218.391, Florida Statutes, to be applied whenever a local governmental entity (entity) contracts with a CPA firm for any audit services?

**Answer:** No. Section 218.391, Florida Statutes, applies only to contracting for the financial audit required by Section 218.39, Florida Statutes. However, the use of selection procedures provided for in Section 218.391, Florida Statutes, and other Federal, State, or local laws is advisable when contracting for any audit services.

2. **Question:** Is there a legal requirement or recommendation for mandatory rotation of auditors after a specified number of years or at the end of an audit services contract?

**Answer:** No. Unless the entity has established its own mandatory auditor rotation requirement, there is no legal requirement for the mandatory rotation of auditors. The current auditor may be included in the auditor selection process at the end of the current audit services contract.

The GFOA's Best Practice: *Audit Procurement* provides "While there is some belief that auditor independence is enhanced by a policy requiring that the independent auditor be replaced at the end of the audit contract ... the frequent lack of competition among audit firms fully qualified to perform public-sector audits could make a policy of mandatory auditor rotation counterproductive. In such cases, it is recommended that a governmental entity actively seek the participation of all qualified firms, including the current auditors, assuming that the past performance of the current auditors has proven satisfactory."

3. **Question:** If an entity is satisfied with the existing auditor and can negotiate acceptable fees, can the contract for financial audit services be renewed without going through the auditor selection procedures required by Section 218.391, Florida Statutes?

**Answer:** A contract for financial audit services can be renewed only as provided in the contract, which is required to include a provision specifying the contract period, including renewals.

4. **Question:** Are the auditor selection procedures required to be used only when an entity decides to change auditors or initiate a request for proposals process?

**Answer:** No. The revised auditor selection procedures are required to be followed when an audit contract period expires. The audit contract is required to include a provision specifying the contract period, including renewals.

5. **Question:** Chapter 2019-15, Laws of Florida, effective July 1, 2019, amended Section 218.391(2), Florida Statutes, to revise the requirements for establishing the auditor selection committee and appointing committee members. Does this impact an audit services contract that was in effect at July 1, 2019?

**Answer:** No. An audit services contract that was in effect at July 1, 2019, can remain in effect through the end of the original contract term, including renewals. Entities are required to comply with the new auditor selection committee requirements for auditor selection procedures initiated after July 1, 2019.

6. **Question:** Are audit services contracts required to include renewal option provisions?

**Answer:** No. The contract is not required to include a renewal provision; however, a contract cannot be renewed in the absence of such a provision.

7. **Question:** Is there a minimum or maximum number of years that an audit contract must cover?

**Answer:** No. The audit services contract must specify a contract period including renewals, but the law does not specify a minimum or maximum number of years that an audit services contract must cover. This is left to the discretion of the entity and is a matter of agreement between the entity and the audit firm. The entity should use prudent business practices in establishing the contract period.

8. **Question:** Section 218.391(4)(c), Florida Statutes, provides that a governing body may select a firm recommended by the auditor selection committee and negotiate a contract with one of the recommended firms using an appropriate alternative negotiation method. Which specific provisions of the law may be considered nonmandatory under this provision by the application of an alternative methodology?

**Answer:** Regardless of the negotiation method used, an entity's governing body must establish an auditor selection committee pursuant to Section 218.391(2), Florida Statutes, and the auditor selection committee must perform its functions in accordance with the requirements of Section 218.391(3), Florida Statutes. Regardless of the method used to select the audit firm, compensation may not be the sole or predominant factor used to select the firm (Section 218.391(3)(d) and (4)(c), Florida Statutes).

9. **Question:** Can an auditor selection committee ratify, after the fact, a request for proposal previously developed and issued by City personnel or City personnel's evaluation and ranking of proposals submitted by interested firms?

**Answer:** No. Pursuant to Section 218.391(3), Florida Statutes, the auditor selection committee is required to create (and provide interested firms with) a request for proposals and to evaluate and rank proposals submitted by interested firms. An auditor selection committee's statutorily prescribed duties may not be delegated to a subordinate or other entity absent statutory authorization (see Attorney General Opinion 2012-31).

10. **Question:** Can an entity select an auditor to conduct a financial audit pursuant to Section 218.39, Florida Statutes, by piggybacking off of another entity's audit contract?

**Answer:** No. Pursuant to Section 218.391(2), Florida Statutes, an entity seeking such audit services must establish an auditor selection committee and the committee must apply the auditor selection procedures prescribed by Section 218.391(3), Florida Statutes. This law does not include a provision that would allow for piggybacking, and an auditor selection committee's statutorily prescribed function may not be delegated to a subordinate or other entity absent statutory authorization (see Attorney General Opinion 2012-31).

11. **Question:** Are auditor selection committee meetings subject to the Sunshine Law (Section 286.011, Florida Statutes)?

**Answer:** Yes. Auditor selection committee meetings are subject to the Sunshine Law (i.e., noticing meetings and keeping minutes for all meetings) because the committee is not just fact-finding in nature but also makes decisions in ranking proposals and recommending to the governing body firms deemed to be the most highly qualified to perform the auditing services. See discussion regarding application of the Sunshine law to advisory boards in Part I, Section B.1, of the Attorney General's Government-in-the-Sunshine Manual.

#### Auditor Selection Committee

12. **Question:** Section 218.391(2)(a), Florida Statutes, provides that the auditor selection committee for a county must, at a minimum, consist of each of the county officers elected pursuant to the county charter or Article VIII, Section 1(d) of the State Constitution or their respective designees and one member of the board of county commissioners or its designee. May a county officer (i.e., clerk of the court, sheriff, property appraiser, tax collector, supervisor of elections, or any other such officer in whom any portion of the fiscal duties of the such officers are under law separately placed)

designate an employee of the county officer to serve in place of the county officer on the county's auditor selection committee?

**Answer:** Pursuant to Section 218.391(2)(c), Florida Statutes, an employee of a county cannot serve on the county auditor selection committee. The term "employee" is not explicitly defined for purposes of applying this law; however, the term "county" as used in Section 218.391(2)(a), Florida Statutes, encompasses county officers and the board of county commissioners, indicating that the legislature intended the restriction imposed by Section 218.391(2)(c), Florida Statutes, to apply to employees of a county officer or of the board of county commissioners. Accordingly, a county officer may not designate an employee of a county officer to serve in place of the county officer on the county auditor selection committee. However, the employee may serve in an advisory capacity for the auditor selection committee.

13. **Question:** Section 218.391(2)(b), Florida Statutes, provides that the auditor selection committee for a municipality, special district, district school board, charter school, or charter technical career center must consist of at least three members, and one member must be a member of the governing body who must serve as the committee chair. Does this mean that only one member of the governing body may serve on the committee?

**Answer:** No. The committee can have as many members of the governing body as desired, but at least one member must be a member of the governing body who must be the committee chair.

#### Dependent Special Districts

14. **Question:** A dependent special district exceeds the audit threshold established by Section 218.39, Florida Statutes, and must provide for a financial audit requirement. Although the district is audited as part of a county or municipality pursuant to Section 218.39(3)(a), Florida Statutes, the district opts to also provide for a separate financial audit. Does the district have to select the auditor for the separate financial audit in accordance with Section 218.391, Florida Statutes?

**Answer:** No. As the district is not required to provide for a separate financial audit pursuant to Section 218.39, Florida Statutes, it is not required to follow the auditor selection procedures prescribed by Section 218.391, Florida Statutes. However, the use of such selection procedures is advisable to help ensure selection of a qualified auditor and satisfactory audit effort.

15. **Question:** A dependent special district exceeds the audit threshold established by Section 218.39, Florida Statutes, and must provide for a financial audit requirement. The district opts not to be audited as part of a county or municipality pursuant to Section 218.39(3)(a), Florida Statutes, but instead opts to provide for its own financial audit. Does the district have to select the auditor in accordance with Section 218.391, Florida Statutes?

**Answer:** Yes. As the district is required to provide for a financial audit pursuant to Section 218.39, Florida Statutes, it is required in this situation to follow the auditor selection procedures prescribed by Section 218.391, Florida Statutes.

16. **Question:** A dependent special district does not exceed the audit threshold established by Section 218.39, Florida Statutes; however, the district opts to provide for a financial audit. Does the district have to select the auditor in accordance with Section 218.391, Florida Statutes?

**Answer:** No. As the district is not required to provide for a financial audit pursuant to Section 218.39, Florida Statutes, it is not required to follow the auditor selection procedures prescribed by Section 218.391, Florida Statutes. However, the use of such selection procedures is advisable to help ensure selection of a qualified auditor and satisfactory audit effort.

#### Community Redevelopment Agencies

17. **Question:** A community redevelopment agency (CRA) exceeds the audit threshold established by Section 163.387(8), Florida Statutes, and must provide for its own financial audit. Does the CRA have to select the auditor in accordance with Section 218.391, Florida Statutes?



**Answer:** Yes. Chapter 2021-226, Laws of Florida, amended Section 218.39(1)(h), Florida Statutes, to include CRAs. Because Section 218.391, Florida Statutes, regarding auditor selection procedures applies to all audits conducted pursuant to Section 218.39, Florida Statutes, auditors conducting 2020-21 and subsequent fiscal year audits of CRAs must be selected pursuant to Section 218.391, Florida Statutes.

18. **Question:** A CRA provides for an audit required by Section 218.39, Florida Statutes, by being included in a county or municipality audit pursuant to Section 218.39(3)(a), Florida Statutes; however, the CRA is also required to provide for its own separate financial audit pursuant to Section 163.387(8), Florida Statutes. Can the auditor who conducted the county or municipality financial audit also conduct the separate CRA financial audit?

**Answer:** Yes. Section 163.387(8), Florida Statutes, does not specify how the CRA is to select an auditor to conduct the required audit and does not include any restrictions on the CRA's selection of an auditor. However, in deciding whether to use the auditor who conducts the CRA's parent entity (county or municipality) financial audit, the CRA should consider whether it would benefit from applying its own auditor selection procedures because, while the parent entity's auditor selection process was designed to find an auditor to conduct a financial audit of a county or municipality, the CRA's selection process should be designed to find an auditor to conduct a financial audit of the CRA. As CRAs are a unique type of local governmental entity, an auditor with the knowledge and experience needed to conduct an audit of a county or municipality may not necessarily have sufficient knowledge and experience needed to conduct an audit of a CRA.

#### Use of Compensation as Evaluation or Ranking Factor

19. **Question:** If compensation is used as one of the factors to evaluate firms and the governing body of an entity chooses to select a firm other than the auditor selection committee's highest-recommended firm and documents the reason for not selecting the highest-ranked firm pursuant to Section 218.391(4)(b), Florida Statutes, does the next ranked firm become the highest-ranked firm, requiring documentation as to the reason for nonselection, before a firm ranked lower than that firm can be selected?

**Answer:** The law does not specifically address this circumstance; however, it would be reasonable to conclude that justification is necessary and should be documented for the selection of any firm over a higher ranked firm.

20. **Question:** If compensation is used as one of the factors to evaluate firms and the governing body of an entity chooses to select a firm other than the auditor selection committee's highest-recommended firm pursuant to Section 218.391(4)(b), Florida Statutes, what documentation is required to justify selection of a firm other than the highest-ranked firm?

**Answer:** Required documentation as to the reason for not selecting the highest-ranked firm under Section 218.391(4)(b), Florida Statutes, is not described in the law. Such documentation could include a statement made by the governing body, possibly in the form of a resolution and included in the minutes of the governing body, describing the factors that caused the governing body to decide that selection of the next ranked firm was in the entity's best interest. Those factors might include inability to negotiate a satisfactory contract with the highest-ranked firm or information provided to the governing body subsequent to the ranking process. However, as specified in Section 218.391(4)(c), Florida Statutes, the decision to select a firm cannot be based on compensation as the sole or predominant factor.

21. **Question:** If compensation is used as a ranking factor, may the governing body also use the alternative method prescribed by Section 218.391(4)(c), Florida Statutes, to select the audit firm or must they use the method prescribed by Section 218.391(4)(b), Florida Statutes?

**Answer:** The alternative methodology referred to in Section 218.391(4)(c), Florida Statutes, may include the use of compensation as a ranking factor as long as compensation is not the sole or predominant factor used to rank proposals and select the firm.

22. **Question:** If compensation is 20 percent of the ranking criteria and all other factors are each less than 20 percent, is compensation then the predominant factor, or must it be predominant of all factors combined, i.e., greater than 50 percent of all combined?

**Answer:** “Predominant” is not defined in the law with respect to auditor selection. Certainly, weighting compensation at greater than 50 percent of all combined factors, would constitute “predominant.” Black’s Law Dictionary defines “predominant” as “Something greater or superior in power and influence to others, with which it is connected or compared.”

#### Noncompliance with Auditor Selection Law

23. **Question:** Pursuant to Section 218.391(9), Florida Statutes, if an entity fails to select the auditor in accordance with Section 218.391(3)-(6), Florida Statutes, the entity must again perform the auditor selection process in accordance with this section to select an auditor to conduct audits for subsequent fiscal years. Does Section 218.391(9), Florida Statutes, apply to a situation where an entity selects an auditor to conduct a financial audit required by Section 218.39, Florida Statutes, without use of an auditor selection committee appointed by the entity’s governing body?

**Answer:** Yes. An entity cannot comply with Section 218.391(3), Florida Statutes, unless the entity’s governing body has established an auditor selection committee to carry out the responsibilities prescribed by Section 218.391(3), Florida Statutes.

24. **Question:** An entity is notified that its auditor engaged to conduct a financial audit required by Section 218.39, Florida Statutes, was not selected in accordance with the requirements of Section 218.391(3)-(6), Florida Statutes. What should the entity do?

**Answer:** The entity should carefully review its auditor selection process to ensure compliance with Section 218.391(3)-(6), Florida Statutes. In doing so, the entity may want to consult with its legal counsel. If it is determined that the entity did not select the auditor in accordance with Section 218.391(3)-(6), Florida Statutes, the entity, at a minimum, must perform the auditor selection in accordance with Section 218.391, Florida Statutes, for the subsequent fiscal year audit as required by Section 218.391(9), Florida Statutes. However, if possible (e.g., an audit contract for the current fiscal year has not been executed, or if executed, can be legally terminated without significant financial costs, and there is sufficient time to reselect the auditor and comply with the audit report submittal deadline), the entity should reperform the auditor selection process for the current fiscal year audit.

25. **Question:** An auditor becomes concerned (e.g., through the process of responding to a request for proposal for audit services) that an entity may not be selecting an auditor to conduct a financial audit required by Section 218.39, Florida Statutes, in accordance with the requirements of Section 218.391(3)-(6), Florida Statutes. What should the auditor do?

**Answer:** The auditor should notify the entity’s governing body of the concern. The entity may not be aware of the Section 218.391, Florida Statutes, auditor selection requirements or that its auditor selection process is not in accordance with that law. At a minimum, the auditor’s notification should help ensure the entity’s future compliance with Section 218.391, Florida Statutes. Also, depending on the timing of the auditor’s notification, the entity may decide to reperform the auditor selection process. Auditors should also consider refraining from responding to a request for proposal for audit services from entities they know to be in violation of Section 218.391, Florida Statutes.

## **Appendix C - Auditor Selection and Auditor Selection Committee Resources**

AICPA Audit Committee Effectiveness Center  
([www.aicpa.org/forthepublic/auditcommitteeeffectiveness](http://www.aicpa.org/forthepublic/auditcommitteeeffectiveness))

*AICPA Professional Standards* promulgated by the American Institute of Certified Public Accountants as of July 1, 2020.

*Audit Management Handbook*, Stephen J. Gauthier, Government Finance Officers Association (1989) (Note: Publication of this *Handbook* was discontinued several years ago as a result of 1996 changes to the Federal Single Audit Act and changes in GFOA policy; however, the references to the *Handbook* in this guidance are consistent with current GFOA policy.)

*Choosing an External Auditor: A Guide to Making a Sound Decision*, Mid-America Intergovernmental Audit Forum (May 2007)  
([https://www.pdfFiller.com/100306568-Choosing\\_an\\_External\\_Auditorpdf-Selecting-performance-audit-topics-PSC-doa-alaska-](https://www.pdfFiller.com/100306568-Choosing_an_External_Auditorpdf-Selecting-performance-audit-topics-PSC-doa-alaska-))

GFOA's Best Practice: *Audit Procurement*, Government Finance Officers Association  
([www.gfoa.org/best-practices/internal-controls](http://www.gfoa.org/best-practices/internal-controls))

GFOA's Best Practice: *Audit Committees*, Government Finance Officers Association  
([www.gfoa.org/best-practices/internal-controls](http://www.gfoa.org/best-practices/internal-controls))

*Government Accounting, Auditing, and Financial Reporting* (2020), Government Finance Officers Association

*Government Auditing Standards* issued by the Comptroller General of the United States  
([www.gao.gov/yellowbook](http://www.gao.gov/yellowbook))

*How to Avoid a Substandard Audit: Suggestions for Procuring an Audit* (May 1988), National Intergovernmental Audit Forum ([www.gao.gov/products/137493](http://www.gao.gov/products/137493))

*Public Procurement Guide for Elected and Senior Government Officials* promulgated by the NIGP: Institute for Public Procurement (2016) ([www.nigp.org/home/find-procurement-resources/elected-officials-procurement-guide](http://www.nigp.org/home/find-procurement-resources/elected-officials-procurement-guide))

**[ORGANIZATION NAME]**

**REQUEST FOR PROPOSALS FOR AUDITING  
SERVICES**

**[DATE]**

**DUE: DATE / TIME**

## 1. INTRODUCTION

The [Organization Name], the “Organization,” is requesting proposals from qualified certified public accountants, the “Auditor,” to provide independent auditing services for the fiscal years ending September 30, 20XX through September 30, 20XX with the potential for a XXX (X) year extension.

Sealed Proposals must be clearly marked “**RFP TITLE**” and delivered to the following address:

[Organization Name]  
[Attn: Dept/Person]  
[Address]  
[City, FL, ZIP]

The deadline for submission of Proposals is **Date/Time**.

It is the responsibility of the Proposer to ensure all pages are included in the submission. All Proposers are advised to closely examine the request for proposal documents. Any questions regarding the completeness or substance of the request for proposal documents or the scope of services must be submitted in writing via email to [Person and Contact].

The [Organization] reserves the right to accept or reject any or all Proposals, in whole or in part, with or without cause, to waive any irregularities and/or technicalities, and to award the contract on such coverage and terms it deems will best serve the interests of the Organization.

## 2. GENERAL INFORMATION

Section 218.39, Florida Statutes, requires each local government entity to have completed within nine (9) months of each fiscal year-end, an annual financial audit of its accounts and records. The [Organization] is soliciting Proposals from qualified Certified Public Accountants and/or firms licensed to practice in the State of Florida. The audit shall be conducted for the purpose of forming an opinion on the basic financial statements taken as a whole and to determine whether operations were conducted in accordance with legal and regulatory requirements.

[Basic Description of Entity - # of employees, total budget, # of funds, etc.]

## 3. ELIGIBILITY AND MINIMUM REQUIREMENTS

To be eligible to respond to this RFP and be considered for award, the Proposer must demonstrate to the satisfaction of the [Organization] that it or the principals assigned to the project has successfully provided services, similar in scope and complexity, as an independent external financial auditor to a municipality or quasi-governmental organization.

Proposers must meet the following minimum qualifications; failure to meet the minimum qualifications may result in rejection of the Proposal.

- a. Proposers must certify that they are qualified and licensed to provide auditing services and practice in the State of Florida.
- b. Proposers must have at least five (5) years’ experience in satisfactorily providing the proposed services to a municipality or other public entity.
- c. The principals of the firm(s) have performed continuous certified public accounting (CPA) services for a minimum of five (5) years.

- d. The Proposer must be a member of the American Institute of Certified Public Accountants and the Florida Institute of Certified Public Accountants.
- e. The assigned professional personnel of the Proposer must have received adequate continuing professional education as stipulated by Government Auditing Standards issued by the Comptroller General of the United States.
- f. The Proposer is independent of the [Organization], as defined by generally accepted auditing standards and Government Auditing Standards.
- g. The Proposer must submit a copy of the most recent external quality control review reports and letters of comment, along with a statement indicating whether the reviews included a review of specific governmental engagements.
- h. The manager and senior auditor must have experience auditing one or more similar governments, specifically as to size and services provided, where all applicable Governmental Accounting Standards Board Statements have been implemented.
- i. The manager and senior auditor must have experience performing a Single Audit in accordance with generally accepted auditing standards, Government Auditing Standards issued by the Comptroller General of the United States, 2 CFR 200 Part F, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards, Audits of State and Local Governments; and the Rules of the Auditor General of the State of Florida.
- j. To ensure adequate testing over the Organization's IT environment, the Proposer must have a Certified Information Systems Auditor (CISA) as part of the audit team.

To meet the requirements of this RFP, the audit must be performed in accordance with the following standards:

- a. Generally Accepted Auditing Standards as issued by the American Institute of Certified Public Accountants (AICPA)
- b. Government Auditing Standards issued by the Comptroller General of the United States
- c. 2 CFR 200 Part F, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards
- d. Florida Single Audit Act
- e. Rules of the Auditor General, State of Florida
- f. Rules of the Florida Department of Financial Services
- g. Section 218.39, Florida Statutes and any other applicable Florida Statutes.

#### 4. SCOPE OF SERVICES

The following general tasks and deliverables are required of the selected Proposer:

- a. The selected Proposer, as auditor, shall perform an annual examination of the basic financial statements to express opinions on the fairness with which the statements present the financial positions, results of operations, and changes in financial position in conformity with generally accepted accounting principles.
- b. The auditor shall perform an examination to determine whether operations are properly conducted in accordance with legal and regulatory requirements.
- c. The auditor shall evaluate the system of internal controls, including the control environment, accounting systems and specific control procedures, to assess the extent to which the controls can be relied upon to ensure accurate information, to ensure compliance with laws and regulations, and to provide for efficient and effective operations. In order to assess the control risk, the Proposer is to perform tests of controls and properly document its assessment. Significant deficiencies and material weaknesses shall be communicated in writing in accordance with generally accepted auditing standards.

- d. The auditor shall perform an examination of any additional financial information necessary to comply with generally accepted auditing standards.
- e. The auditor is not required to audit the combining and individual fund financial statements and supporting schedules. However, the auditor is to provide an “in- relation-to” report on the combining and individual fund financial statements and supporting schedules based on the auditing procedures applied during the audit of the basic financial statements.
- f. The scope of the audit shall include any additional activities necessary to establish compliance with the term “financial audit” as defined and used in Government Auditing Standards.
- g. If applicable, the scope of the audit shall encompass the additional activities necessary to establish compliance with the Federal Single Audit Act, as amended; United States 2 CFR 200 Part F, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards; other applicable Federal laws; and the Florida Single Audit Act.
- h. The auditor shall use financial condition assessment procedures to assist in detection of deteriorating financial condition as established under Florida Statutes 218.503. The auditor may use the procedures developed by the Auditor General or appropriate alternative procedures.

Following completion of the audit of the fiscal year financial statements, the auditor shall issue the following reports with regard to the basic financial statements of the Organization:

- a. A report on the basic financial statements. This report must include, at a minimum:
  - i. A statement as to whether the financial statements are presented in accordance with generally accepted accounting principles;
  - ii. An expression of opinion regarding the financial statements taken as a whole, or an assertion to the effect that an opinion cannot be expressed including the reasons therefore; and
  - iii. A statement that the audit was conducted in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller of the United States.
- b. A report on compliance and internal control over financial reporting.
- c. A report on compliance and internal control over compliance applicable to each major federal program and state project.
- d. A management letter and any additional examination reports as required by Florida Statutes 218.39 and 215.97 and Rules of the Auditor General, Chapter 10.550 which shall identify any management weaknesses observed, assess their effect on financial management and propose steps to correct or eliminate those weaknesses.
- e. Other reports required by the Federal Single Audit Act and the Florida Single Audit Act including:
  - i. An “in-relation-to” report on the Schedule of Expenditures of Federal Awards and State Financial Assistance
  - ii. A separate schedule of findings and questioned costs, including a summary of audit results related to financial statements, internal controls and compliance.
- f. Irregularities and Illegal Acts—The auditor shall make an immediate, written report of all irregularities and illegal acts or indications of illegal acts of which they become aware to management and/or the governing body, as appropriate.

The auditor shall also be responsible for the preparation of the final financial statement document and provide a final PDF file to the [Organization] for printing and binding.

## 5. SUBMITTAL REQUIREMENTS

In response to this Solicitation, the Proposer should return an electronic copy of the entire completed

Proposal Submission Package to [Name and Email]. Proposers should carefully follow the format and instructions outlined herein. Proposals must be signed by the person or member of the firm making the Proposal, and in the case of a corporation, by an authorized officer or agent subscribing the name of the Corporation and his or her own name.

At a minimum, Proposals must include the following information:

### **Introductory Items and Firm Background**

1. Table of contents providing a clear identification of the material by section and by page number.
2. Transmittal letter no more than 2 pages explaining why the firm believes itself to be best qualified.
3. Description and history of the make-up and composition of the firm.
4. Location of the office from which the audit will be conducted and number of personnel in that office who would be working on the audit.

### **Experience and Expertise**

1. Relevant government auditing experience of firm.
2. Description of Proposer's experience in preparing governmental financial statements, and in providing assistance in obtaining the Certificate of Achievement for Excellence in Financial Reporting.
3. Not less than three (3) and no more than five (5) Florida Municipal references for which the firm has performed similar work.
4. Copy of the firm's most recent external peer review reports and a description of the firm's peer review/quality control process.
5. Results of any Federal or State desk review or field audits during the past three (3) years.
6. Circumstances and status of any disciplinary actions taken or pending against the firm or any partners or employees of the firm by State regulatory bodies or professional organizations during the past three (3) years.
7. The Proposer shall describe any litigation or proceeding whereby, during the past three (3) years, a court or any administrative agency has ruled against the firm or any of the professional staff in any manner related to its professional activities.
8. Overview of the engagement team and role to be played by each team member
9. Resumes of partners, managers and other supervisory staff assigned to this audit, which must include the following information:
  - a. Formal education and experience in public accounting in general
  - b. Experience in auditing governmental units



- c. Membership in professional organizations
  - d. Affirmative statement that all continuing professional education requirements have been met
10. Identification of audit team member with Certified Information Systems Auditor (CISA) certification who will conduct/oversee the IT controls portion of the audit.

### **Audit Approach**

1. The Proposal should set forth a work plan, including an explanation of the audit methodology to be followed, to perform the services required in this Request for Proposals.
2. Proposers shall provide the following information on their audit approach:
  - a. Proposed segmentation of the engagement
  - b. Description of the extent to which statistical sampling is to be used in the engagement
  - c. Type and extent of analytical procedures to be used in the engagement
  - d. Approach to be taken to gain and document an understanding of the internal control structure
  - e. Use of technology in audit approach
  - f. Approach to be taken in determining laws and regulations that will be subject to audit test work

### **Location**

1. The proximity of the primary office shall be an important evaluation factor as it relates to the level of service that can be provided, and should be no more than 100 miles away.

### **Pricing**

2. Audit fees for each year broken out by the following:
  - a. Audit of the financial statements
  - b. Single audit
3. Hourly rates for additional work by position
4. Statement of firm's policy on whether proposed fees are all-inclusive and when any additional expenses or consultations will be billed

## **6. EVALUATION OF PROPOSALS**

Each Proposal will be reviewed to determine if the Proposal is responsive to the submission requirements outlined in this Solicitation. A responsive Proposal is one that follows the requirements of this Solicitation, includes all documentation, is submitted in the format outlined in this Solicitation, is of

timely submission, and has the appropriate signatures as required on each document. Failure to comply with these requirements may result in the Proposal being deemed non-responsive. Each Proposal that has been determined to be responsive shall be ranked as set forth herein below.

Proposals will be evaluated by a Selection Committee, consisting of [The Governing Body or specify members] which will evaluate and rank Proposals on the criteria listed below. The Evaluation/Selection Committee will be comprised of members with the appropriate experience and/or knowledge. The criteria are itemized with their respective weights for a maximum total of **one hundred (100)** points per Evaluation/Selection.

<u>TECHNICAL CRITERIA</u>	<u>POINTS</u>
Experience and Expertise	XX
Audit Approach	XX
Location	XX
Pricing	XX
<b>Total</b>	<b><u>100</u></b>

Upon initial completion of the criteria evaluation indicated above, rating and ranking, the Selection Committee may choose to conduct an oral presentation with up to 3 Proposer(s) which the Selection Committee deems to warrant further consideration based on, among other considerations, scores in clusters and/or maintaining competition. Upon completion of the oral presentation(s), the Evaluation/Selection Committee will perform a final review to re-evaluate, re-rate, and re-rank the Proposals remaining in consideration based upon the written documents, combined with the oral presentation. In such circumstances, the initial ranking of the Proposers shall be considered only a preliminary ranking until after the oral presentations are completed.

The Selection Committee will review all proposals to make a determination as to which firm is the most qualified to perform the audit. The basis of fees submitted with the proposals will also be considered as one of the factors in the evaluation process, but price should not be construed as the overriding criteria for awarding the contract for audit services. Proposers will be ranked based on their qualifications at the discretion of the Selection Committee.

The [Organization] reserves the right to negotiate modifications to proposals that it deems acceptable, reject any and all proposals, and waive minor irregularities with the proposals.

**WATERMARK PUD**  
**UTILITY SERVICE AGREEMENT**

-----

**Town of Howey-in-the-Hills, Florida**  
**And**  
**Revels Road Investors, LLC**

**THIS UTILITY SERVICE AGREEMENT (“Agreement”)** is entered into this \_\_\_\_ day of \_\_\_\_\_, 2025, between the **TOWN OF HOWEY-IN-THE-HILLS, FLORIDA**, a Florida municipal corporation, whose address is 101 N. Palm Avenue, P.O. Box 128, Howey-In-The-Hills, Florida 34737 (“**Town**”) and **REVELS ROAD INVESTORS, LLC**, a Florida limited liability company, whose address is 210 Hangar Road, Kissimmee, FL 34741 (“**Landowner**”).

**WHEREAS**, this Agreement establishes the terms for the Town providing potable-water and “retail” wastewater-transmission utilities to property owned or controlled by the Landowner and described on Exhibit “A” (the “**Property**”); and

**WHEREAS**, the utility services will be provided hereunder for the Watermark PUD project, which includes the development of 290 equivalent residential units and associated amenities (the “**Project**”); and

**WHEREAS**, Landowner is required to install and construct the water and wastewater utility lines, pumps, valves, force mains, lift stations, and other infrastructure to serve the Project at no cost to the Town; and

**WHEREAS**, the Town and the Landowner find this Agreement to be necessary, proper, and convenient to the exercise of their powers, duties and purposes authorized by law.

**NOW, THEREFORE**, in consideration of the mutual understandings and covenants set forth herein and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the Town and the Landowner agree:

**Section 1. Town to Provide Potable-Water and “Retail” Wastewater Service.**

a. Upon the terms and conditions in this Agreement, and in accordance with the Town’s codes, ordinances, rules, regulations, and technical standards and requirements, the Town shall provide and shall have the exclusive right to provide to the Project: (i) potable water service and (ii) “retail” wastewater collection and transmission from the Project, all as set forth herein.

b. As between the Town and the Landowner, the Landowner is entitled to reserve potable water capacity and retail wastewater utility service for up to 290 single-family dwelling

units or “Equivalent Residential Units” (“**ERU’s**”). The Landowner’s right to ERU’s of utility capacity will vest only upon:

1. The Landowner’s completion of the Utility Improvements as provided in Section 2; and
2. Payment in full of the Town’s one-time initial capital and connection charges for each unit for its potable water system; and
3. Evidence of wastewater utility treatment capacity reservation as described in Section 1.c. below; and
4. Payment in full of the Town’s one-time initial capital and connection charges, if then instituted by the Town, for each unit for its wastewater system.

Upon completion of the Utility Improvements and payment to the Town of all initial potable water capital and connection charges and, if instituted, wastewater system capital and connection charges, the Town must set aside and deem reserved for the Landowner the potable-water and retail wastewater system capacities for which such payment was made. Vesting of the Landowner’s right to capacity will occur only upon the Town’s acceptance of the Utility Improvements and Landowner’s payment in full of the capital and connection charges for each equivalent residential unit. The Landowner may elect to pay for all equivalent residential units necessary for the Project at one time or may pay for just those equivalent residential units included in a particular phase of the Project, but potable water capacity and wastewater capacity will vest only for the number of equivalent residential units for which full payment of the capital and connection charges are received by the Town. If between the time of such payment and the application by the Landowner for a building permit for a dwelling unit or accessory use the Town increases the amount of its one-time capital and/or connection charges, whether for the Town’s potable-water system or for the Town’s wastewater system, the Town may require, as a condition to the issuance of the building permit, payment of the amount of the increase.

c. The Town acknowledges that the Landowner will soon enter into a separate Agreement and Commitment for Utility Services (“**Capacity Agreement**”) with the Central Lake Community Development District (“**District**”) to reserve “wholesale” wastewater treatment capacity for the Project. The Landowner shall provide the Town evidence of its wastewater utility treatment capacity reservation in the form of a Certificate of Wastewater Treatment Capacity (or other similar documentation) issued by the District and confirming the Landowner’s right to bulk wastewater treatment capacity in the District’s wastewater treatment system for up to 290 equivalent residential units and associated amenities. All capital and connection charges associated with wastewater treatment capacity shall be governed by the separate Capacity Agreement and will be paid to the District and not the Town.

The Town has entered into the Central Lake CDD Amended & Restated Wastewater Service Agreement dated February 1, 2025, between the Town and the District (the “**Wastewater Agreement**”), which confirms (i) treatment capacity is available as of the date of the Wastewater Agreement to serve the Project, (ii) the District will act as the “wholesale” provider of wastewater treatment for the Property, and (iii) the Town will serve as the “retail” provider of wastewater and transmission from the Property. The Landowner acknowledges that its right to collection for the Property being served by the Town’s wastewater utility is

contingent upon the Landowner being a Certified Customer of the District and possessing a Certificate of Wastewater Treatment Availability as contemplated under section 3.4 of the Wastewater Agreement.

**Section 2. Service Conditioned on Construction and Acceptance of Systems.** The Landowner's right to connect the Property to the Town's water and wastewater utilities is conditioned on the Landowner:

1. Preparing, at no cost to the Town, the plans and specifications for all lines, pumps, valves, lift stations, and other equipment, facilities, and improvements required for the Town's water and wastewater utilities to serve the Property (the "**Utility Improvements**");
2. During the initial design review process for the plans and specifications for the Project's master utility infrastructure and improvements the Landowner must accommodate reasonable upsize requests by the Town of the Utility Improvements to accommodate the proximate parcels within the Town. If the Town desires such upsize, the Town shall fund the incremental increase in the cost of the upsizing;
3. Installing and constructing the Utility Improvements in accordance with plans and specifications approved by the Town;
4. Installing and constructing all such Utility Improvements (excluding upsizing) at no cost to the Town;
5. Conveying all such Utility Improvements to the Town by written instrument(s) in form and substance acceptable to the Town Manager; and
6. Payment of all applicable initial capital or connection charges assessed by the Town, subject to a reduction for the costs associated with upsizing the Utility Improvements at the Town's request; and

Upon completion of the Utility Improvements, the Landowner shall apply in writing to the Town Manager for acceptance of the Utility Improvements. Upon the Town's acceptance of the Utility Improvements:

- a) all warranties and guarantees from contractors and suppliers shall be assigned and delivered by the Landowner to the Town; and
- b) All construction guarantees from the Landowner to the Town, such as bonds, letters of credit, and other sureties issued in favor of the Town, shall then be released by the Town.

The Utility Improvements to be accepted by the Town shall be all systems and improvements located on the Property and extending: (a) for wastewater, via force main from the Project entrance on East Revels Road to South Palm Avenue (S.R. 19), then to the point of connection at

the south end of the Hillside Grove Development entrance road; and (b) for potable water, from the Project entrance on East Revels Road to South Palm Avenue (S.R. 19), then to the point of connection at the south end of the Hillside Grove development entrance road and from the Project entrance on East Revels Road to an existing water main stub out.

**Section 3. Installation of Improvements.** The Landowner must design, permit, construct, and install, all at no cost to the Town, all Utility Improvements required on and off the Property to provide the Property and the future improvements thereon with water and wastewater service connecting the Property to the existing Town water and wastewater utilities and to the District's wastewater treatment plant.

The Town shall have the right to review, approve and permit, as appropriate, the Utility Improvements necessary for the Landowner to connect the Property to the Town's potable water and wastewater utility in a manner consistent with the Town's land-development and utility regulations, standards, customs, and practices. Upon completion, all Utility Improvements on the Property and within Town rights-of-way and utility easements must be conveyed to the Town in a form and substance acceptable to the Town Attorney. The Utility Improvements to be constructed by the Landowner off the Landowner's Property (off-site improvements) include (but may not be limited to) the construction, for potable water, of a new water line along East Revels Road and South Palm Avenue (S.R. 19) to the point of connection at the Hillside Grove Development entrance road and from the Project entrance on East Revels Road to an existing water main stub out and including, for wastewater, a force-main from the Property along East Revels Road and South Palm Avenue (S.R. 19) to the point of connection at the Hillside Grove Development entrance road.

All onsite Utility Improvements are to be conveyed or otherwise dedicated to the Town in form and substance approved by the Town Attorney. All connections to existing Town utilities shall be made at no cost to the Town. Upon acceptance of those improvements by the Town and the District, as applicable, the Town shall serve as the retail provider of wastewater utilities to the Property according to the terms of this Agreement and of the Wastewater Agreement.

**Section 4. Approval of Design and Plans.** The engineering design and plans and specifications of all Utility Improvements to be transferred to and owned and operated by the Town are subject to prior approval by the Town Manager. The Landowner's registered engineer of record shall incorporate all applicable standards and specifications of the Town into the engineering design, plans, and specifications. The Town shall provide reasonable assistance to the Landowner's engineers as would be customary for a utility provider in the design and construction of utility improvements generally. All construction plans and specifications must be approved by the Town before construction is commenced. The Landowner must obtain all federal, state, county, town, and other permits required for construction, acceptance, and operation of the improvements.

**Section 5. Access to Construction; Approval of Work and Materials.** The Town may inspect the construction of the Utility Improvements from time to time to ensure compliance with the approved plans and specifications and shall retain the power of final approval of work and

materials. In the course of its inspections the Town does not accept and shall not be assigned liability of any type or nature.

**Section 6. Testing During and After Construction.** The Landowner must require its registered engineer to supervise construction of the Utility Improvements and to certify, under seal, to the Town Manager that the systems are installed in accordance with the approved design plans and specifications. The Landowner shall conduct at no expense to the Town all tests required by the Town to verify the Utility Improvements are constructed in accordance with the approved engineering plans and specifications and all other Town requirements.

**Section 7. Conveyance of Easements and Improvements.** The Landowner shall grant to the Town, at no expense to the Town, adequate transferable easements for all Utility Improvements and related appurtenances as may be deemed necessary by the Town Manager and all in form and substance acceptable to the Town Attorney.

**Section 8. Evidence of Conveyance of Facilities.** The Landowner must transfer to the Town title to the Utility Improvements to be constructed and installed pursuant to this Agreement, effective without further action upon the completion and acceptance by the Town of the installation of those systems in a form and substance approved by the Town Attorney. As further evidence of the transfer of title required under this Agreement, the Landowner shall provide to the Town a copy of the recorded plat, a bill of sale or bills of sale for the facilities as approved by the Town Attorney, easement grants as approved by the Town Attorney, and other evidence of conveyance required by the Town Manager and as approved by the Town Attorney. Mortgagees, if any, holding prior liens on any part of the Property shall be required to release such liens, subordinate their positions, join in a conveyance, grant or dedication, or give to the Town assurance by way of a “non-disturbance agreement” in form and substance acceptable to the Town Attorney that, in the event of foreclosure, the mortgagee will recognize the utility ownership and easement rights of the Town.

**Section 9. Additional Documents to be Provided Before Acceptance of Utility Improvements.** In addition to the documents of title otherwise set forth in this Agreement, the Landowner shall provide to the Town the following documents prior to acceptance of the Utility Improvements, all as approved by the Town Attorney:

- i. as-built drawings of Utility Improvements, (one hard copy signed and sealed, and one PDF) furnished one week prior to final inspection;
- ii. certification by the Landowner’s engineer of costs (schedule of values) for on-site and off-site construction;
- iii. letters of acceptance from the appropriate regulatory agency for the Utility Improvements;
- iv. certification by the design engineer that the Utility Improvements were constructed as designed; and
- v. related right-of-way use permits and other permits and licenses obtained from applicable government agencies.

All such documents must be under the seal of an engineer registered in Florida as required by the Town Manager.

**Section 10. Connections Subject to Rates and Fees.** All connections to the Town's water and wastewater utilities shall be subject to the continuing operating rules and regulations of the Town, including without limitation the periodic payment of water and wastewater charges and fees, as provided in the Town's rate schedules, and payment of all deposits, meter charges and other fees, rates, and charges, including development fees. The rates charged by the Town for water and wastewater service shall be in accordance with its rate schedules, which are subject to change from time to time.

**Section 11. The Landowner to Obtain Permits.** The Landowner shall obtain all governmental approvals, inspections, certificates, licenses and permits necessary for the design, routing, construction, connection, and use of the Utility Improvements to be installed under this Agreement. The Town shall render assistance to the Landowner in obtaining these approvals, licenses and permits as would be consistent with customary practices of a utility provider.

**Section 12. Service of Other Properties.** The Town reserves the right to service other properties through the Utility Improvements conveyed by the Landowner, and nothing in this Agreement shall be deemed to prohibit or prevent the Town from extending its water or wastewater facilities to any other area. If the Town requests that the Landowner increase the size or capacity of the Utility Improvements to be installed by Landowner under the terms of this Agreement in order to serve other properties, the Town shall reimburse Landowner the increased cost incurred resulting from the increase in capacity of such Utility Improvements.

**Section 14. Default by District or the Landowner.** The Landowner's failure to carry out any provision in this Agreement shall relieve the Town of its obligation to provide water or wastewater service, or both, to the Property.

**Section 15. Application for Service to Consumer Installations.** Neither the Landowner, nor any owner or occupant (consumer) of the Property may connect a dwelling unit or other improvement to the Town's utilities until application has been made to the Town by an appropriate party and approval for such connection has been granted and all associated capital, connection or other associated fees and charges levied by the Town or the District, as the case may be, for such connection are paid. Connections shall occur only in a manner approved by the Town.

**Section 16. Inspection.** The Landowner agrees that the Town may, at its option and without notice, inspect the Utility Improvements at all times whether before or after completion of construction and acceptance of same by the Town. The Town, by inspecting or not inspecting to any extent whatsoever, does not assume responsibility for construction or installation of the Utility Improvements and shall in no way be deemed to waive any rights available to the Town for defaults on the part of the Landowner, or to consent to any defects, omissions or failures in the design, construction, and installation of the Utility Improvements.

**Section 17. Relocation of Utility Improvements.** Any relocation of Utility Improvements required for the Landowner's convenience or necessity shall be accomplished at the



Landowner's expense, provided such relocation can be accomplished without adverse impact on any other part of the Utility Improvements or other consumers.

## **Section 18. Disputes.**

a. In the event that the Town or the Landowner bring an action to enforce this Agreement by court proceedings or otherwise, the parties shall bear their own attorney fees at all levels.

b. In disputes involving compliance with this Agreement, each party shall have all equitable remedies allowed under Florida law, including (but not limited to) declaratory judgment and injunctive relief without necessity of showing irreparable harm. Neither party shall be liable to the other for, and each party releases the other from, liability attributable to or resulting in direct, indirect, incidental, special, consequential, and punitive damages arising out to the performance of or default under this Agreement, whether based on contract, tort (including negligence or strict liability), warranty, or any other legal theory.

c. The Landowner shall defend, indemnify, and hold harmless the Town and its officers and employees from all liens, claims, demands, costs (including attorneys' fees and costs), expenses, damages, losses, and causes of action for damages ("**Losses**") because of injury to persons or damage to or loss of property arising from or related to the design, construction, or installation of the Utility Improvements under this Agreement or otherwise caused by the acts or omissions of the Landowner or its officers, managers, employees, agents, contractors or subcontractors, vendors, suppliers or other person acting under its request, control, or direction, and from defect in the design or installation of the Utility Improvements under this Agreement, except to the extent such Losses are caused by the gross negligence or willful misconduct of the Town or its officers or employees.

d. This section will survive the expiration or earlier termination of this Agreement.

**Section 19. Interpretation.** The Landowner and the Town agree that all words, terms, and conditions contained herein are to be read in concert, each with the other, and that a provision contained under a particular heading may be considered to be equally applicable under another in the interpretation of this Agreement.

**Section 20. Assignment.** This Agreement shall run with the land, and shall be assigned pursuant to an assignment of this Agreement, which expressly assumes the Landowner's obligations hereunder. The assignment must be provided to the Town Attorney within fifteen (15) days prior to the closing on the Property, or any portion thereof.

**Section 21. Time of the Essence.** Time is hereby made of the essence of this Agreement in all respects.

**Section 22. Entire Agreement and Incorporation by Reference.** This Agreement constitutes the entire agreement of the parties and expressly supersedes all negotiations, previous agreements, or representations whether verbal or written, and may not be amended in any way whatsoever except by a writing executed by both parties hereto in a manner equal in dignity to the execution of this Agreement, with such writing approved by the Town Council. Documents

for the implementation of this Agreement, including all permits, engineering design and construction contracts, plans and specifications for the utility facilities as and when approved and filed with the Town are hereby incorporated herein by reference.

**Section 23. Binding Effect.** This Agreement shall inure to the benefit of and be binding upon the heirs, successors, personal representatives, and assigns (as permitted) of the parties hereto and shall constitute a covenant running with the Property.

**Section 24. Reimbursement of Town Expenses.** The parties expressly agree that this Agreement is entered into by the parties at the request and for the benefit of the Landowner in the pursuit of its development business. The Town has incurred and will incur substantial expenses that, but for its accommodation of the Landowner's business interests, the Town would not incur. To avoid those expenses from being paid in effect by the general body of Town taxpayers, the Landowner agrees to reimburse the Town for all its expenses incurred directly in the drafting, negotiation, and administration of this Agreement. The reimbursement shall be paid by the Landowner no later than 30 days after its receipt of an invoice from the Town, showing reasonable itemization of the expenses incurred by the Town and receipts verifying the expenses.

***SIGNATURE PAGES FOLLOW***

**WHEREFORE**, the parties set their hand and seal as of the dates shown below:

**REVELS ROAD INVESTORS, LLC**

Print: Craig Harris

Title: Manager

**ATTEST:**

Name: \_\_\_\_\_

Address: \_\_\_\_\_

Name: \_\_\_\_\_

Address: \_\_\_\_\_

**ACKNOWLEDGMENT**

**STATE OF FLORIDA**        )

**COUNTY OF** \_\_\_\_\_ )

**I HEREBY CERTIFY** that on this day, before me, an officer duly authorized to administer oaths and take acknowledgments, personally appeared Craig Harris, as Manager of Revels Road Investors, LLC, and they acknowledged executing the same freely and voluntarily and they are personally known to me or provided the following for identification\_\_\_\_\_. Sworn and subscribed before me, by said persons by means of { } physical presence or { } online notarization on the \_\_\_\_ day of \_\_\_\_\_, 2025, the said persons did take an oath and were first duly sworn by me, on oath, said persons, further, deposing and saying that they have read the foregoing and that the statements and allegations contained herein are true and correct.

**WITNESS** my hand and official seal in the County and State last aforesaid this \_\_\_\_ day of \_\_\_\_\_, 2025.

(Affix Notary Seal)

\_\_\_\_\_  
Notary Public; State of Florida

Print Name: \_\_\_\_\_

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

by: its Town Council

by: \_\_\_\_\_  
Hon. Graham Wells, Mayor

**ATTEST:**

\_\_\_\_\_  
John Brock, Town Clerk

**APPROVED AS TO FORM AND LEGALITY:**

(for the use and reliance of the Town only)

\_\_\_\_\_  
Thomas J. Wilkes  
Town Attorney

**ACKNOWLEDGMENT**

**STATE OF FLORIDA        )**  
**COUNTY OF LAKE         )**

**I HEREBY CERTIFY** that on this day, before me, an officer duly authorized to administer oaths and take acknowledgments, personally appeared Graham Wells, as Mayor of the Town of Howey-in-the-Hills, Florida, and he acknowledged executing the same freely and voluntarily. He is personally known to me.

Sworn and subscribed before me, by said persons by means of { } physical presence or { } online notarization on the \_\_\_ day of \_\_\_\_\_, 2025, the said persons did take an oath and were first duly sworn by me, on oath, said persons, further, deposing and saying that they have read the foregoing and that the statements and allegations contained herein are true and correct.

**WITNESS** my hand and official seal in the County and State last aforesaid this \_\_\_ day of \_\_\_\_\_, 2025.

(Affix Notary Seal)

\_\_\_\_\_  
Notary Public; State of Florida  
Print Name: \_\_\_\_\_

**EXHIBIT A  
LEGAL DESCRIPTION**

**PARCEL 1:**

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

**PARCEL 2:**

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

**PARCEL 3:**

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

**PARCEL 4:**

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

**PARCEL 5:**

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

AND

THE NORTHEASTERLY 1/2 OF VACATED SUNSET DRIVE LYING NORTH OF THE

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

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

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

TOGETHER WITH:

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

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

Total Acreage: 132.59

**WATERMARK PUD**  
**UTILITY SERVICE AGREEMENT**

-----

**Town of Howey-in-the-Hills, Florida**  
**And**  
**Revels Road Investors, LLC**

**THIS UTILITY SERVICE AGREEMENT (“Agreement”)** is entered into this \_\_\_\_ day of \_\_\_\_\_, 2025, between the **TOWN OF HOWEY-IN-THE-HILLS, FLORIDA**, a Florida municipal corporation (“**Town**”) and **REVELS ROAD INVESTORS, LLC**, a Florida limited liability company (“**Landowner**”), the addresses of the parties are set forth below **[ADDRESSES ARE NOT STATED BELOW; NEED TO INCLUDE IN THIS PARAGRAPH OR INSERT BELOW]**.

**WHEREAS**, this Agreement establishes the terms for the Town providing potable-water and “retail” wastewater-transmission utilities to property owned or controlled by the Landowner and described on Exhibit “A” (the “**Property**”); and

**WHEREAS**, the utility services will be provided hereunder for the Watermark PUD project, which includes the development of 290 equivalent residential units and associated amenities (the “**Project**”); and

**WHEREAS**, Landowner is required to install and construct the water and wastewater utility lines, pumps, valves, force mains, lift stations, and other infrastructure to serve the Project at no cost to the Town; and

**WHEREAS**, the Town and the Landowner find this Agreement to be necessary, proper, and convenient to the exercise of their powers, duties and purposes authorized by law.

**NOW, THEREFORE**, in consideration of the mutual understandings and covenants set forth herein and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the Town and the Landowner agree:

**Section 1. Town to Provide Potable-Water and “Retail” Wastewater Service.**

a. Upon the terms and conditions in this Agreement, and in accordance with the Town’s codes, ordinances, rules, regulations, and technical standards and requirements, the Town shall provide and shall have the exclusive right to provide to the Project: (i) potable water service and (ii) “retail” wastewater collection and transmission from the Project, all as set forth herein.

b. As between the Town and the Landowner, the Landowner is entitled to reserve potable water capacity and retail wastewater utility service for up to 290 single-family dwelling

units or “Equivalent Residential Units” (“**ERU’s**”). The Landowner’s right to ERU’s of utility capacity will vest only upon:

1. The Landowner’s completion of the Utility Improvements as provided in Section 2; and
2. Payment in full of the Town’s one-time initial capital and connection charges for each unit for its potable water system; and
3. Evidence of wastewater utility treatment capacity reservation as described in Section 1.c. below; and
4. Payment in full of the Town’s one-time initial capital and connection charges, if then instituted by the Town, for each unit for its wastewater system.

Upon completion of the Utility Improvements and payment to the Town of all initial potable water capital and connection charges and, if instituted, wastewater system capital and connection charges, the Town must set aside and deem reserved for the Landowner the potable-water and retail wastewater system capacities for which such payment was made. Vesting of the Landowner’s right to capacity will occur only upon the Town’s acceptance of the Utility Improvements and Landowner’s payment in full of the capital and connection charges for each equivalent residential unit. The Landowner may elect to pay for all equivalent residential units necessary for the Project at one time or may pay for just those equivalent residential units included in a particular phase of the Project, but potable water capacity and wastewater capacity will vest only for the number of equivalent residential units for which full payment of the capital and connection charges are received by the Town. If between the time of such payment and the application by the Landowner for a building permit for a dwelling unit or accessory use the Town increases the amount of its one-time capital and/or connection charges, whether for the Town’s potable-water system or for the Town’s wastewater system, the Town may require, as a condition to the issuance of the building permit, payment of the amount of the increase.

c. The Town acknowledges that the Landowner will soon enter into a separate Agreement and Commitment for Utility Services (“**Capacity Agreement**”) with the Central Lake Community Development District (“**District**”) to reserve “wholesale” wastewater treatment capacity for the Project. The Landowner shall provide the Town evidence of its wastewater utility treatment capacity reservation in the form of a Certificate of Wastewater Treatment Capacity (or other similar documentation) issued by the District and confirming the Landowner’s right to bulk wastewater treatment capacity in the District’s wastewater treatment system for up to 290 equivalent residential units and associated amenities. All capital and connection charges associated with wastewater treatment capacity shall be governed by the separate Capacity Agreement and will be paid to the District and not the Town.

The Town has entered into the Central Lake CDD Amended & Restated Wastewater Service Agreement dated February 1, 2025, between the Town and the District (the “**Wastewater Agreement**”), which confirms (i) treatment capacity is available as of the date of the Wastewater Agreement to serve the Project, (ii) the District will act as the “wholesale” provider of wastewater treatment for the Property, and (iii) the Town will serve as the “retail” provider of wastewater collection and transmission from the Property. The Landowner acknowledges that its right to the Property being served by the Town’s wastewater utility is



contingent upon the Landowner being a Certified Customer of the District and possessing a Certificate of Wastewater Treatment Availability as contemplated under section 3.4 of the Wastewater Agreement.

**Section 2. Service Conditioned on Construction and Acceptance of Systems.** The Landowner's right to connect the Property to the Town's water and wastewater utilities is conditioned on the Landowner:

1. Preparing, at no cost to the Town, the plans and specifications for all lines, pumps, valves, lift stations, and other equipment, facilities, and improvements required for the Town's water and wastewater utilities to serve the Property (the "**Utility Improvements**");
2. During the initial design review process for the plans and specifications for the Project's master utility infrastructure and improvements the Landowner must accommodate reasonable upsize requests by the Town of the Utility Improvements to accommodate the proximate parcels within the Town. If the Town desires such upsize, the Town shall fund the incremental increase in the cost of the upsizing;
3. Installing and constructing the Utility Improvements in accordance with plans and specifications approved by the Town;
4. Installing and constructing all such Utility Improvements (excluding upsizing) at no cost to the Town;
5. Conveying all such Utility Improvements to the Town by written instrument(s) in form and substance acceptable to the Town Manager; and
6. Payment of all applicable initial capital or connection charges assessed by the Town, subject to a reduction for the costs associated with upsizing the Utility Improvements at the Town's request; and

Upon completion of the Utility Improvements, the Landowner shall apply in writing to the Town Manager for acceptance of the Utility Improvements. Upon the Town's acceptance of the Utility Improvements:

- a) all warranties and guarantees from contractors and suppliers shall be assigned and delivered by the Landowner to the Town; and
- b) All construction guarantees from the Landowner to the Town, such as bonds, letters of credit, and other sureties issued in favor of the Town, shall then be released by the Town.

The Utility Improvements to be accepted by the Town shall be all systems and improvements located on the Property and extending: (a) for wastewater, via force main from the Project entrance on East Revels Road to South Palm Avenue (S.R. 19), then to the point of connection at

the south end of the Hillside Grove Development entrance road; and (b) for potable water, from the Project entrance on East Revels Road to South Palm Avenue (S.R. 19), then to the point of connection at the south end of the Hillside Grove development entrance road and from the Project entrance on East Revels Road to an existing water main stub out.

**Section 3. Installation of Improvements.** The Landowner must design, permit, construct, and install, all at no cost to the Town, all Utility Improvements required on and off the Property to provide the Property and the future improvements thereon with water and wastewater service connecting the Property to the existing Town water and wastewater utilities and to the District's wastewater treatment plant.

The Town shall have the right to review, approve and permit, as appropriate, the Utility Improvements necessary for the Landowner to connect the Property to the Town's potable water and wastewater utility in a manner consistent with the Town's land-development and utility regulations, standards, customs, and practices. Upon completion, all Utility Improvements on the Property and within Town rights-of-way and utility easements must be conveyed to the Town in a form and substance acceptable to the Town Attorney. The Utility Improvements to be constructed by the Landowner off the Landowner's Property (off-site improvements) include (but may not be limited to) the construction, for potable water, of a new water line along East Revels Road and South Palm Avenue (S.R. 19) to the point of connection at the Hillside Grove Development entrance road and from the Project entrance on East Revels Road to an existing water main stub out and including, for wastewater, a force-main from the Property along East Revels Road and South Palm Avenue (S.R. 19) to the point of connection at the Hillside Grove Development entrance road.

All onsite Utility Improvements are to be conveyed or otherwise dedicated to the Town in form and substance approved by the Town Attorney. All connections to existing Town utilities shall be made at no cost to the Town. Upon acceptance of those improvements by the Town and the District, as applicable, the Town shall serve as the retail provider of wastewater utilities to the Property according to the terms of this Agreement and of the Wastewater Agreement.

**Section 4. Approval of Design and Plans.** The engineering design and plans and specifications of all Utility Improvements to be transferred to and owned and operated by the Town are subject to prior approval by the Town Manager. The Landowner's registered engineer of record shall incorporate all applicable standards and specifications of the Town into the engineering design, plans, and specifications. The Town shall provide reasonable assistance to the Landowner's engineers as would be customary for a utility provider in the design and construction of utility improvements generally. All construction plans and specifications must be approved by the Town before construction is commenced. The Landowner must obtain all federal, state, county, town, and other permits required for construction, acceptance, and operation of the improvements.

**Section 5. Access to Construction; Approval of Work and Materials.** The Town may inspect the construction of the Utility Improvements from time to time to ensure compliance with the approved plans and specifications and shall retain the power of final approval of work and

materials. In the course of its inspections the Town does not accept and shall not be assigned liability of any type or nature.

**Section 6. Testing During and After Construction.** The Landowner must require its registered engineer to supervise construction of the Utility Improvements and to certify, under seal, to the Town Manager that the systems are installed in accordance with the approved design plans and specifications. The Landowner shall conduct at no expense to the Town all tests required by the Town to verify the Utility Improvements are constructed in accordance with the approved engineering plans and specifications and all other Town requirements.

**Section 7. Conveyance of Easements and Improvements.** The Landowner shall grant to the Town, at no expense to the Town, adequate transferable easements for all Utility Improvements and related appurtenances as may be deemed necessary by the Town Manager and all in form and substance acceptable to the Town Attorney.

**Section 8. Evidence of Conveyance of Facilities.** The Landowner must transfer to the Town title to the Utility Improvements to be constructed and installed pursuant to this Agreement, effective without further action upon the completion and acceptance by the Town of the installation of those systems in a form and substance approved by the Town Attorney. As further evidence of the transfer of title required under this Agreement, the Landowner shall provide to the Town a copy of the recorded plat, a bill of sale or bills of sale for the facilities as approved by the Town Attorney, easement grants as approved by the Town Attorney, and other evidence of conveyance required by the Town Manager and as approved by the Town Attorney. Mortgagees, if any, holding prior liens on any part of the Property shall be required to release such liens, subordinate their positions, join in a conveyance, grant or dedication, or give to the Town assurance by way of a “non-disturbance agreement” in form and substance acceptable to the Town Attorney that, in the event of foreclosure, the mortgagee will recognize the utility ownership and easement rights of the Town.

**Section 9. Additional Documents to be Provided Before Acceptance of Utility Improvements.** In addition to the documents of title otherwise set forth in this Agreement, the Landowner shall provide to the Town the following documents prior to acceptance of the Utility Improvements, all as approved by the Town Attorney:

- i. as-built drawings of Utility Improvements, (one hard copy signed and sealed, and one PDF) furnished one week prior to final inspection;
- ii. certification by the Landowner’s engineer of costs (schedule of values) for on-site and off-site construction;
- iii. letters of acceptance from the appropriate regulatory agency for the Utility Improvements;
- iv. certification by the design engineer that the Utility Improvements were constructed as designed; and
- v. related right-of-way use permits and other permits and licenses obtained from applicable government agencies.

All such documents must be under the seal of an engineer registered in Florida as required by the Town Manager.

**Section 10. Connections Subject to Rates and Fees.** All connections to the Town's water and wastewater utilities shall be subject to the continuing operating rules and regulations of the Town, including without limitation the periodic payment of water and wastewater charges and fees, as provided in the Town's rate schedules, and payment of all deposits, meter charges and other fees, rates, and charges, including development fees. The rates charged by the Town for water and wastewater service shall be in accordance with its rate schedules, which are subject to change from time to time.

**Section 11. The Landowner to Obtain Permits.** The Landowner shall obtain all governmental approvals, inspections, certificates, licenses and permits necessary for the design, routing, construction, connection, and use of the Utility Improvements to be installed under this Agreement. The Town shall render assistance to the Landowner in obtaining these approvals, licenses and permits as would be consistent with customary practices of a utility provider.

**Section 12. Service of Other Properties.** The Town reserves the right to service other properties through the Utility Improvements conveyed by the Landowner, and nothing in this Agreement shall be deemed to prohibit or prevent the Town from extending its water or wastewater facilities to any other area. If the Town requests that the Landowner increase the size or capacity of the Utility Improvements to be installed by Landowner under the terms of this Agreement in order to serve other properties, the Town shall reimburse Landowner the increased cost incurred resulting from the increase in capacity of such Utility Improvements.

**Section 14. Default by District or the Landowner.** The Landowner's failure to carry out any provision in this Agreement shall relieve the Town of its obligation to provide water or wastewater service, or both, to the Property.

**Section 15. Application for Service to Consumer Installations.** Neither the Landowner, nor any owner or occupant (consumer) of the Property may connect a dwelling unit or other improvement to the Town's utilities until application has been made to the Town by an appropriate party and approval for such connection has been granted and all associated capital, connection or other associated fees and charges levied by the Town or the District, as the case may be, for such connection are paid. Connections shall occur only in a manner approved by the Town.

**Section 16. Inspection.** The Landowner agrees that the Town may, at its option and without notice, inspect the Utility Improvements at all times whether before or after completion of construction and acceptance of same by the Town. The Town, by inspecting or not inspecting to any extent whatsoever, does not assume responsibility for construction or installation of the Utility Improvements and shall in no way be deemed to waive any rights available to the Town for defaults on the part of the Landowner, or to consent to any defects, omissions or failures in the design, construction, and installation of the Utility Improvements.

**Section 17. Relocation of Utility Improvements.** Any relocation of Utility Improvements required for the Landowner's convenience or necessity shall be accomplished at the

Landowner's expense, provided such relocation can be accomplished without adverse impact on any other part of the Utility Improvements or other consumers.

#### **Section 18. Disputes.**

a. In the event that the Town or the Landowner bring an action to enforce this Agreement by court proceedings or otherwise, the parties shall bear their own attorney fees at all levels.

b. In disputes involving compliance with this Agreement, each party shall have all equitable remedies allowed under Florida law, including (but not limited to) declaratory judgment and injunctive relief without necessity of showing irreparable harm. Neither party shall be liable to the other for, and each party releases the other from, liability attributable to or resulting in direct, indirect, incidental, special, consequential, and punitive damages arising out to the performance of or default under this Agreement, whether based on contract, tort (including negligence or strict liability), warranty, or any other legal theory.

c. The Landowner shall defend, indemnify, and hold harmless the Town and its officers and employees from all liens, claims, demands, costs (including attorneys' fees and costs), expenses, damages, losses, and causes of action for damages ("Losses") because of injury to persons or damage to or loss of property arising from or related to the design, construction, or installation of the Utility Improvements under this Agreement or otherwise caused by the acts or omissions of the Landowner or its officers, managers, employees, agents, contractors or subcontractors, vendors, suppliers or other person acting under its request, control, or direction, and from defect in the design or installation of the Utility Improvements under this Agreement, except to the extent such Losses are caused by the gross negligence or willful misconduct of the Town or its officers or employees.

d. This section will survive the expiration or earlier termination of this Agreement.

**Section 19. Interpretation.** The Landowner and the Town agree that all words, terms, and conditions contained herein are to be read in concert, each with the other, and that a provision contained under a particular heading may be considered to be equally applicable under another in the interpretation of this Agreement.

**Section 20. Assignment.** This Agreement shall run with the land, and shall be assigned pursuant to an assignment of this Agreement, which expressly assumes the Landowner's obligations hereunder. The assignment must be provided to the Town Attorney within fifteen (15) days prior to the closing on the Property, or any portion thereof.

**Section 21. Time of the Essence.** Time is hereby made of the essence of this Agreement in all respects.

**Section 22. Entire Agreement and Incorporation by Reference.** This Agreement constitutes the entire agreement of the parties and expressly supersedes all negotiations, previous agreements, or representations whether verbal or written, and may not be amended in any way whatsoever except by a writing executed by both parties hereto in a manner equal in dignity to the execution of this Agreement, with such writing approved by the Town Council. Documents

for the implementation of this Agreement, including all permits, engineering design and construction contracts, plans and specifications for the utility facilities as and when approved and filed with the Town are hereby incorporated herein by reference.

**Section 23. Binding Effect.** This Agreement shall inure to the benefit of and be binding upon the heirs, successors, personal representatives, and assigns (as permitted) of the parties hereto and shall constitute a covenant running with the Property.

**Section 24. Reimbursement of Town Expenses.** The parties expressly agree that this Agreement is entered into by the parties at the request and for the benefit of the Landowner in the pursuit of its development business. The Town has incurred and will incur substantial expenses that, but for its accommodation of the Landowner's business interests, the Town would not incur. To avoid those expenses from being paid in effect by the general body of Town taxpayers, the Landowner agrees to reimburse the Town for all its expenses incurred directly in the drafting, negotiation, and administration of this Agreement. The reimbursement shall be paid by the Landowner no later than 30 days after its receipt of an invoice from the Town, showing reasonable itemization of the expenses incurred by the Town and receipts verifying the expenses.

***SIGNATURE PAGES FOLLOW***

**WHEREFORE**, the parties set their hand and seal as of the dates shown below:

**REVELS ROAD INVESTORS, LLC**

Print: Craig Harris

Title: Manager

**ATTEST:**

\_\_\_\_\_  
Name: \_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_  
Name: \_\_\_\_\_

Address: \_\_\_\_\_

**ACKNOWLEDGMENT**

**STATE OF FLORIDA**        )

**COUNTY OF** \_\_\_\_\_ )

**I HEREBY CERTIFY** that on this day, before me, an officer duly authorized to administer oaths and take acknowledgments, personally appeared Craig Harris, as Manager of Revels Road Investors, LLC, and they acknowledged executing the same freely and voluntarily and they are personally known to me or provided the following for identification\_\_\_\_\_. Sworn and subscribed before me, by said persons by means of { } physical presence or { } online notarization on the \_\_\_\_ day of \_\_\_\_\_, 2025, the said persons did take an oath and were first duly sworn by me, on oath, said persons, further, deposing and saying that they have read the foregoing and that the statements and allegations contained herein are true and correct.

**WITNESS** my hand and official seal in the County and State last aforesaid this \_\_\_\_ day of \_\_\_\_\_, 2025.

(Affix Notary Seal)

\_\_\_\_\_  
Notary Public; State of Florida

Print Name: \_\_\_\_\_

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

by: its Town Council

by: \_\_\_\_\_  
Hon. Graham Wells, Mayor

**ATTEST:**

\_\_\_\_\_  
John Brock, Town Clerk

**APPROVED AS TO FORM AND LEGALITY:**

(for the use and reliance of the Town only)

\_\_\_\_\_  
Thomas J. Wilkes  
Town Attorney

**ACKNOWLEDGMENT**

**STATE OF FLORIDA        )**  
**COUNTY OF LAKE         )**

**I HEREBY CERTIFY** that on this day, before me, an officer duly authorized to administer oaths and take acknowledgments, personally appeared Graham Wells, as Mayor of the Town of Howey-in-the-Hills, Florida, and he acknowledged executing the same freely and voluntarily. He is personally known to me.

Sworn and subscribed before me, by said persons by means of { } physical presence or { } online notarization on the \_\_\_ day of \_\_\_\_\_, 2025, the said persons did take an oath and were first duly sworn by me, on oath, said persons, further, deposing and saying that they have read the foregoing and that the statements and allegations contained herein are true and correct.

**WITNESS** my hand and official seal in the County and State last aforesaid this \_\_\_ day of \_\_\_\_\_, 2025.

(Affix Notary Seal)

\_\_\_\_\_  
Notary Public; State of Florida  
Print Name: \_\_\_\_\_



**EXHIBIT A  
LEGAL DESCRIPTION**

**PARCEL 1:**

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

**PARCEL 2:**

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

**PARCEL 3:**

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

**PARCEL 4:**

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

**PARCEL 5:**

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

AND

THE NORTHEASTERLY 1/2 OF VACATED SUNSET DRIVE LYING NORTH OF THE

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

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

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

TOGETHER WITH:

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

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

Total Acreage: 132.59

**RESOLUTION 2025-006**

**A RESOLUTION OF THE TOWN OF HOWEY-IN-THE-HILLS, COUNTY OF LAKE, STATE OF FLORIDA, AFFIRMING TO THE LAKE-SUMTER METROPOLITAN PLANNING ORGANIZATION AND THE LAKE COUNTY BOARD OF COUNTY COMMISSIONERS THE TOWN'S TRANSPORTATION PRIORITIES FOR INCLUSION IN THE MPO'S 2025 LIST OF PRIORITY PROJECTS AND AFFIRMING THE PRIORITIES THAT QUALIFY FOR THE CENTRAL FLORIDA MPO ALLIANCE'S REGIONAL LIST OF PRIORITY PROJECTS.**

**WHEREAS**, the Lake-Sumter Metropolitan Planning Organization (MPO) is responsible for prioritizing regional transportation projects for state and federal funding to enhance mobility, safety, and infrastructure development; and

**WHEREAS**, the Town of Howey-in-the-Hills recognizes the need for strategic improvements to key intersections and roadways within the town to enhance safety, traffic flow, and multimodal transportation options; and

**WHEREAS**, the intersection of State Road 19 & Central Avenue is a critical juncture for local and regional traffic, necessitating signalization and pedestrian safety enhancements to improve overall accessibility and safety; and

**WHEREAS**, the intersections of State Road 19 & County Road 48 and State Road 19 & Revels Road require modernized traffic control measures, including the construction of roundabouts, to enhance vehicular and pedestrian movement while reducing congestion and collision risks; and

**WHEREAS**, the development of the Central Lake Trail between State Road 19, Central Avenue, and Revels Road Trailhead is vital for expanding pedestrian and bicycle infrastructure, promoting alternative modes of transportation, and improving connectivity throughout the region; and

**WHEREAS**, the inclusion of these priority projects in the MPO's 2025 List of Priority Projects and the Central Florida MPO Alliance Regional List of Priority Projects will facilitate access to essential funding and accelerate the implementation of these necessary infrastructure improvements; and

**WHEREAS**, the Town of Howey-in-the-Hills is committed to collaborating with the MPO, the Lake County Board of County Commissioners, and other relevant agencies to advocate for the advancement of these projects in a timely and efficient manner.

**NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF HOWEY-IN-THE-HILLS, FLORIDA, AS FOLLOWS:**

**Section 1.**

The Town of Howey-in-the-Hills affirms to the Lake-Sumter Metropolitan Planning Organization (MPO) and the Lake County Board of County Commissioners the following list of transportation priorities for inclusion in the MPO's 2025 List of Priority Projects and for inclusion in the Central Florida MPO Alliance Regional List of Priority Projects:

**1. State Road 19 & Central Avenue Intersection Improvement**

Requests: (1) Design to add signalization and pedestrian safety improvements (2) Construction of new traffic signal and pedestrian safety improvements.

**2. State Road 19 and County Road 48 Intersection Improvement**

Requests: (1) Design for a new roundabout within existing SR 19 right-of-way (2) Construction of a new roundabout within existing SR 19 right-of-way.

**3. State Road 19 and Revels Road Intersection Improvement**

Requests: (1) Design for a new roundabout within existing SR 19 right-of-way (2) Construction of a new roundabout within existing SR 19 right-of-way.

**4. Central Lake Trail (State Road 19 to Central Avenue)**

Requests: (1) Design for a segment of Central Lake Trail within existing SR 19 right-of-way (2) Construction of a segment of Central Lake Trail within existing SR 19 right-of-way.

**5. Central Lake Trail (Central Avenue to Revels Road Trailhead)**

Requests: (1) Design for a segment of Central Lake Trail within existing SR 19 right-of-way (2) Construction of a segment of Central Lake Trail within existing SR 19 right-of-way.

**Section 2. EFFECTIVE DATE.**

This Resolution shall take effect immediately upon its adoption.

**PASSED AND ADOPTED** by the Town Council of the Town of Howey-in-the-Hills, Florida, this 24th day of March, 2025.

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

By: its Town Council

By: \_\_\_\_\_  
Graham Wells, Mayor

Attest:

\_\_\_\_\_  
John Brock, Town Clerk

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

\_\_\_\_\_  
Tom Wilkes, Town Attorney

Councilor Jon Arnold

\_\_\_\_\_yea

\_\_\_\_\_nay

Councilor Reneé Lannamañ

\_\_\_\_\_yea

\_\_\_\_\_nay

Councilor David Miles

\_\_\_\_\_yea

\_\_\_\_\_nay

Mayor Pro-Tem Tim Everline

\_\_\_\_\_yea

\_\_\_\_\_nay

Mayor Graham Wells

\_\_\_\_\_yea

\_\_\_\_\_nay

# Town of Howey-in-the-Hills

## Financial Report for Period January 2025

Item 8.

### GENERAL FUND REVENUES 1

Account Description	Account	Budget	Actual	Remaining	Budget	YTD Actual	Remaining	YTD %	Annual Budget
Ad Valorem Taxes	311100	40,000	44,217	4,217	1,435,000	1,439,054	4,054	90%	1,601,518
U.S.T. - Electricity	314100	11,000	12,729	1,729	50,146	60,706	10,560	36%	167,000
U.S.T. - Water	314300	7,560	6,461	(1,099)	30,240	27,467	(2,774)	30%	90,721
U.S.T. - Propane	314800	200	145	(55)	650	570	(80)	23%	2,500
CST - Communications Services Tax	315100	5,800	6,133	333	22,767	26,623	3,855	39%	68,348
Town Business Tax Receipt	321100	100	100	0	1,120	2,220	1,100	101%	2,200
Admin Fee (Town - 100%)	322102	0	1,275	1,275	0	1,872	1,872		0
Developer Fees Pd to Town	322201	9,800	7,000	(2,800)	19,600	7,000	(12,600)	6%	117,500
Variance Fees	322202	700	0	(700)	2,800	400	(2,400)	5%	8,000
Thompson Grove Development Fees	322218	0	0	0	0	400	400		0
Building Permit Technology Fee	322309	0	1,275	1,275	0	1,872	1,872		0
Franchise Fee - Electric	323100	9,000	9,568	568	42,000	45,831	3,831	33%	139,000
Franchise Fee - Sprint Tower Lease	323202	3,420	0	(3,420)	13,680	10,158	(3,522)	25%	41,042
Franchise Fee - Gas	323400	420	515	95	1,528	2,069	541	41%	5,000
Franchise Fee - Solid Waste	323700	142	200	58	1,124	780	(344)	46%	1,700
Cemetery Fees-Permits	329500	0	0	0	50	555	505	1110%	50
Marianne Beck Library, E-Rate	331750	0	0	0	0	8,100	8,100		0
State Grant - Public Safety	334200	0	0	0	7,000	8,130	1,130	116%	7,000
State Grant - Other Physical Environment	334390	30,000	30,546	546	30,000	30,546	546	25%	121,069
State Revenue Sharing Proceeds	335125	3,861	3,861	0	17,678	16,272	(1,406)	30%	53,947
SRS - Alcoholic Beverage License	335150	0	0	0	1,419	1,479	60	104%	1,419
SRS- Local Govt. 1/2 Cent Sales Tax	335180	10,000	11,268	1,268	40,255	41,458	1,203	34%	123,063
Lake County Water Authority Grant - Stormwater	337310	0	0	0	0	0	0	0%	82,280
Library Interlocal Agreement	337710	4,530	4,530	(0)	18,120	25,373	7,253	47%	54,354
Library Expansion - Impact Fees Funds	337720	0	0	0	0	0	0	0%	20,707
Lake County Business Tax Receipt	338200	41	0	(41)	83	0	(83)	0%	500
Interest from Tax Collector	338900	0	0	0	0	0	0	0%	10
Public Record Requests	341901	25	0	(25)	100	0	(100)	0%	300
Smoker Rental - non refundable	341903	50	100	50	200	0	(200)	0%	600
Lien Search Charges	341920	420	100	(320)	1,680	1,100	(580)	22%	5,000
School Resource Officer Services	342910	0	0	0	100,000	100,984	984	50%	201,434
Outside Security Services	342960	1,000	0	(1,000)	4,000	9,390	5,390	78%	12,000
Sanitation Revenue	343500	31,500	31,797	297	124,307	125,910	1,603	33%	376,225
Boat Ramp Decals	343920	330	1,295	965	1,320	1,505	185	38%	4,000
Golf Cart Permits	343930	85	25	(60)	340	50	(290)	5%	1,000
Miscellaneous Sales	343999	75	0	(75)	160	0	(160)	0%	900
State Reimbursement, Street Lighting	344990	0	0	0	0	0	0	0%	6,688
Library copies/Faxes	347101	85	89	4	340	294	(46)	29%	1,000
Service Charge - Special Events	347400	30	0	(30)	160	485	325	121%	400
Court Fines & Forfeits	351100	830	727	(103)	3,320	2,885	(435)	29%	10,000
Library - Fines	352100	65	74	9	261	304	43	38%	800
Interest Earnings	361100	1,680	3,317	1,637	6,720	8,350	1,630	32%	26,216
Pd Vest Grant	363400	0	0	0	0	0	0	0%	2,500
Sale - Cemetery Lots	364100	0	0	0	1,000	7,760	6,760	776%	1,000
Donation Historic Board	366930	42	730	688	168	730	562	146%	500
Donations - Special Events	366990	1,000	0	(1,000)	4,000	2,070	(1,930)	17%	12,000
SETTLEMENTS	369300	0	0	0	0	0	0	0%	500
Miscellaneous Revenue	369900	2	2	0	2	2,571	2,569		0
Police Fees Collected	369910	10	10	0	310	1,216	906	405%	300
Due From Other Funds	381131	0	0	0	0	0	0	0%	200,000
Use Of Fund Balance	389900	0	0	0	0	0	0	0%	110,076
<b>Total General Fund Revenues</b>		<b>173,803</b>	<b>178,088</b>	<b>4,285</b>	<b>1,983,649</b>	<b>2,024,537</b>	<b>40,889</b>	<b>55%</b>	<b>3,682,367</b>

NOTE: THE FIGURES IN THIS REPORT ARE CORRECT AT THE DATE SHOWN BUT ARE NOT AUDITED

3/20/2025

\*Estimated figures for funds not received at the date of this report are marked in:

# Town of Howey-in-the-Hills

## Financial Report for Period January 2025

Item 8.

GENERAL FUND EXPENDITURE SUMMARY 1		Budget	Actual	Remaining	Budget	YTD Actual	Remaining	Var %	Annual Budget
Legislative	511000	3,175	2,653	522	11,020	11,203	(184)	33%	34,339
Executive	512000	3,346	2,631	715	16,100	14,678	1,422	34%	43,232
Financial And Administrative	513000	56,629	20,650	35,979	191,870	133,708	58,162	34%	397,933
Legal Counsel	514000	27,730	9,341	18,389	105,760	54,281	51,479	17%	313,000
Comprehensive Planning	515000	10,833	7,423	3,411	43,332	37,314	6,018	29%	130,000
Public Works	519000	20,650	8,883	11,767	82,275	52,601	29,673	23%	233,566
Law Enforcement	521000	117,584	91,263	26,321	504,523	493,980	10,543	39%	1,275,431
Other Public Safety-Code Enforcement	529000	6,828	5,578	1,250	27,208	25,592	1,617	32%	80,956
Garbage/Solid Waste Control Services	534000	27,120	26,953	167	108,260	108,194	66	33%	324,253
Stormwater Maintenance	538000	0	0	0	0	0	0	0%	259,250
Other Physical Environment-Cemetery	539000	218	64	154	686	556	130	23%	2,430
Library	571000	16,262	13,608	2,654	66,240	61,580	4,660	32%	192,976
Parks & Recreation	572000	5,642	1,075	4,568	26,967	17,632	9,335	27%	65,500
Historical Preservation	573000	2,016	0	2,016	7,352	250	7,102	1%	25,753
Special Events	574000	12,200	0	12,200	30,700	20,450	10,250	61%	33,500
Other Non Operating Uses Proprietary Funds	950	0	0	0	0	0	0	0%	270,248
<b>Total General Fund Expenditure</b>		<b>310,233</b>	<b>190,122</b>	<b>120,111</b>	<b>1,222,292</b>	<b>1,032,019</b>	<b>190,272</b>	<b>28%</b>	<b>3,682,367</b>

Current Increase (Decrease) to Reserves:

(12,033)

992,517.71

### BANK BALANCES

		YTD						
Bank Balances- Per Balance Sheet		Opening Balance	Debit/Credit	Closing Balance	Opening Balance	Debit/Credit	Closing Balance	
General Fund	1	1,458,018	157,157	1,615,175	557,603	1,057,572	1,615,175	190%
Police Advanced Training Fund	120	1,899	114	2,012	1,548	464	2,012	30%
Automation/Telecommunication Fund	125	62	0	62	62	0	62	0%
Special Law Enforcement Trust Fund	126	2,434	0	2,434	2,434	0	2,434	0%
Tree Fund	130	1,815	0	1,815	1,815	0	1,815	0%
Water Impact Fee Fund	140	427,859	1,020	428,879	347,161	81,718	428,879	24%
Parks & Rec Impact Fee Fund	141	(154,290)	0	(154,290)	(27,275)	(127,015)	(154,290)	466%
Police Impact Fee Fund	142	279,075	478	279,554	277,454	2,099	279,554	1%
Infrastructure Fund	150	473,156	9,563	482,719	386,377	96,342	482,719	25%
Transportation Fund	152	0	(17,125)	(17,125)	0	(17,125)	(17,125)	
Building Services Fund	155	426,187	80	426,267	433,134	(6,867)	426,267	-2%
Water Fund	401	672,736	(395,238)	277,498	910,414	(632,917)	277,498	-70%
Wastewater Fund	402	0	50,030	50,030	0	50,030	50,030	
Stormwater Fund	405	11,896	0	11,896	11,896	0	11,896	0%
Cash in Drawer		300	0	300	300	0	300	0%
<b>*Total Amount in Money Market Account (These funds are included in the amounts above)</b>		<b>1,929,159</b>	<b>607,697</b>	<b>2,536,856</b>	<b>2,159,258</b>	<b>377,598</b>	<b>2,536,856</b>	<b>17%</b>

**Town of Howey-in-the-Hills**  
**Financial Report for Period January 2025**

Item 8.

**GENERAL FUND EXPENDITURE BREAKDOWN BY DEPARTMENT 1**

Legislative	511000	Budget	Actual	Remaining	Budget	YTD Actual	Remaining	Annual Budget
Executive Salaries	110	1,350	1,350	0	5,400	5,000	400	16,200
Fica	210	84	84	0	336	310	26	1,004
Medicare	211	20	20	0	80	73	7	235
Software & Annual Maintenance	342	124	116	8	456	464	(7)	1,325
Codification	347	0	0	0	0	1,100	(1,100)	0
Travel & Per Diem	400	100	530	(430)	300	919	(619)	1,000
Telephone & Communications	410	177	154	23	708	712	(4)	2,200
Website	415	445	0	445	890	0	890	4,450
Printing - General	470	125	0	125	250	177	73	125
Employee Appreciation	493	200	400	(200)	700	792	(92)	2,500
Dues, Subscriptions, Licenses	540	200	0	200	1,200	757	443	1,800
Training/Education/Tuition	550	150	0	150	300	900	(600)	1,500
Contributions/Donations	820	200	0	200	400	0	400	2,000
<b>Total Legislative Expenditures</b>		<b>3,175</b>	<b>2,653</b>	<b>522</b>	<b>11,020</b>	<b>11,203</b>	<b>(184)</b>	<b>33% 34,339</b>

Executive	512000	Budget	Actual	Remaining	Budget	YTD Actual	Remaining	Annual Budget
Executive Salaries	110	1,898	1,825	73	8,653	8,653	(0)	24,636
Fica	210	117	106	11	529	508	21	1,527
Medicare	211	27	25	2	124	119	5	357
ICMA Retirement Contribution	225	182	182	(0)	821	774	47	2,372
Life & Health Ins.	230	454	454	0	2,043	1,695	348	5,901
Workers' Compensation	240	28	0	28	230	222	8	739
Travel & Per Diem	400	266	0	266	1,600	1,560	40	3,200
Dues, Subscription, Licenses	540	191	40	151	1,600	1,572	28	2,300
Training/Education/Tuition	550	183	0	183	500	(425)	925	2,200
<b>Total Executive Expenditures</b>		<b>3,346</b>	<b>2,631</b>	<b>715</b>	<b>16,100</b>	<b>14,678</b>	<b>1,422</b>	<b>34% 43,232</b>

Financial And Administrative	513000	Budget	Actual	Remaining	Budget	YTD Actual	Remaining	Annual Budget
Executive Salaries	110	3,732	3,500	232	14,766	7,254	7,512	21,777
Salaries	120	6,456	5,454	1,002	25,568	23,565	2,003	80,300
Overtime Wages	140	43	3	40	172	27	145	521
Fica	210	634	540	94	2,510	1,884	626	6,361
Medicare	211	148	126	22	586	441	145	1,488
ICMA Retirement Contribution	225	947	867	80	3,830	2,852	978	9,493
Life & Health Ins.	230	1,731	1,599	132	6,924	4,138	2,785	14,867
Workers' Compensation	240	507	0	507	1,253	791	462	1,287
Accounting & Auditing	320	0	0	0	0	0	0	38,000
Bank Fees	321	370	1,882	(1,512)	940	2,444	(1,504)	600
Other Contractual Services	340	417	959	(542)	5,718	8,510	(2,792)	9,000
Software & Annual Maintenance	342	900	771	129	4,162	3,685	477	19,300
Codification	347	300	0	300	900	225	675	5,000
Pre Employment Screening	350	62	0	62	254	0	254	750
Travel & Per Diem	400	641	0	641	3,265	67	3,198	3,800
Telephone & Communications	410	1,033	878	155	4,132	3,600	532	12,400
Website	415	100	0	100	200	0	200	1,000
Freight/Postage/Shipping	420	400	715	(315)	967	1,111	(144)	2,000
Utility Services	430	500	398	102	2,045	1,703	342	6,000
Rentals & Leases	440	350	466	(116)	1,235	1,347	(112)	2,700
Insurance	451	32,068	147	31,921	96,380	63,926	32,454	129,690
R & M - Equipment	460	20	0	20	40	0	40	200
R & M - Computer Maint	461	500	90	410	1,000	90	910	3,000
Printing - General	470	500	98	402	1,000	385	615	500
Advertising	492	670	986	(316)	2,672	2,192	480	8,000
Office Supplies	510	300	188	112	1,066	1,054	12	2,800
Operating Supplies	520	1,000	787	213	5,334	1,921	3,413	12,000
Dues, Subscriptions, Licenses	540	2,000	195	1,805	4,350	497	3,853	1,800
Training/Education/Tuition	550	300	0	300	600	0	600	3,300
<b>Total Financial And Administrative Expenditures</b>		<b>56,629</b>	<b>20,650</b>	<b>35,979</b>	<b>191,870</b>	<b>133,708</b>	<b>58,162</b>	<b>34% 397,933</b>



**Town of Howey-in-the-Hills**  
**Financial Report for Period January 2025**

Item 8.

Legal Counsel	514000	Budget	Actual	Remaining	Budget	YTD Actual	Remaining	Annual Budget
Legal Fees	316	25,000	9,341	15,659	100,000	53,992	46,008	300,000
Legal Fees-Code Enforcement	319	2,730	0	2,730	5,760	289	5,471	13,000
Total Legal Counsel Expenditures		27,730	9,341	18,389	105,760	54,281	51,479	17% 313,000
Comprehensive Planning	515000	Budget	Actual	Remaining	Budget	YTD Actual	Remaining	Annual Budget
Town Engineering	316	5,833	2,500	3,333	23,332	16,075	7,257	70,000
Town Planning	318	5,000	4,923	78	20,000	21,239	(1,239)	60,000
Total Comprehensive Planning Expenditures		10,833	7,423	3,411	43,332	37,314	6,018	29% 130,000
Public Works	519000	Budget	Actual	Remaining	Budget	YTD Actual	Remaining	Annual Budget
Executive Salaries	110	1,352	1,353	(0)	6,085	5,702	383	17,584
Salaries	120	1,957	1,881	76	8,807	9,524	(717)	25,456
Overtime Wages	140	160	6	154	680	163	517	5,200
Fica	210	420	198	222	1,384	933	451	2,991
Medicare	211	54	46	8	238	218	20	699
ICMA Retirement Contribution	225	396	68	328	1,361	346	1,015	4,824
Life & Health Ins.	230	739	717	22	2,956	3,374	(418)	8,868
Workers' Compensation	240	196	0	196	570	384	186	769
Other Contractual Services	340	7,500	1,133	6,367	32,600	20,698	11,902	90,000
Travel & Per Diem	400	250	19	231	535	169	366	500
Telephone & Communications	410	180	157	23	699	632	67	2,150
Utility Services	430	131	122	9	524	489	35	1,575
Rentals & Leases	440	250	0	250	500	0	500	2,500
R & M - Equipment	460	660	102	558	2,640	102	2,538	8,000
R & M - Computer Maint	461	50	0	50	100	0	100	500
R & M - Building	462	2,660	264	2,396	10,640	898	9,742	32,000
R & M - Vehicles	463	100	1,208	(1,108)	200	1,338	(1,138)	1,000
Office Supplies	510	100	0	100	200	0	200	1,000
Operating Supplies	520	1,375	787	588	5,500	3,404	2,096	16,500
Gas & Oil	522	1,200	823	377	3,966	3,555	411	8,000
Uniforms	523	700	0	700	1,400	673	727	1,000
Safety Equipment	524	125	0	125	500	0	500	1,500
Dues, Subscriptions, Licenses	540	30	0	30	60	0	60	300
Training/Education/Tuition	550	65	0	65	130	0	130	650
Total Public Services Expenditures		20,650	8,883	11,767	82,275	52,601	29,673	23% 233,566

**Town of Howey-in-the-Hills**  
**Financial Report for Period January 2025**

Item 8.

Law Enforcement	521000	Budget	Actual	Remaining	Budget	YTD Actual	Remaining	Annual Budget
Executive Salaries	110	12,154	12,154	(0)	54,692	54,338	353	158,000
Salaries	120	31,081	33,275	(2,194)	139,864	131,965	7,899	404,054
Police - Reserve Salaries	130	1,900	680	1,220	8,003	5,698	2,306	20,455
Events Payroll	131	3,300	0	3,300	13,600	8,913	4,688	12,000
Overtime Wages	140	12,600	4,087	8,513	35,257	26,726	8,531	47,301
Police - Incentive Pay	150	600	600	0	2,340	2,280	60	6,840
Fica	210	3,300	2,996	304	14,109	13,685	424	39,048
Medicare	211	750	701	49	3,255	3,201	54	9,132
Police Retirement Contribution	220	14,279	14,076	203	60,330	59,558	771	171,351
Life & Health Ins.	230	12,658	11,970	688	56,135	45,904	10,231	157,401
Workers' Compensation	240	5,400	0	5,400	16,507	10,801	5,706	21,602
Other Contractual Services	340	160	133	27	603	562	42	3,226
Software & Annual Maintenance	342	270	0	270	9,540	9,046	494	11,700
Pre Employment Screening	350	620	0	620	1,940	1,292	648	3,500
Travel & Per Diem	400	350	323	27	835	809	26	4,500
Telephone & Communications	410	2,600	2,102	498	8,869	8,393	476	22,000
Freight/Postage/Shipping	420	40	10	30	90	59	31	300
Utility Services	430	512	512	(0)	2,012	1,703	309	6,000
Rentals & Leases	440	0	0	0	33,000	32,482	518	45,100
Insurance	451	2,000	0	2,000	6,970	4,452	2,518	8,921
R & M - Equipment	460	400	0	400	2,100	1,484	616	5,000
R & M - Computer Maint	461	150	0	150	314	14	300	1,500
R & M - Building	462	260	258	2	789	537	252	2,500
R & M - Vehicles	463	2,400	1,256	1,144	5,900	5,838	62	30,000
Office Supplies	510	750	37	713	1,500	79	1,421	2,500
Operating Supplies	520	3,600	2,201	1,400	8,494	8,414	80	25,000
Gas & Oil	522	2,900	2,814	86	11,600	11,336	264	34,000
Uniforms	523	500	482	18	1,100	1,126	(26)	5,000
Weapons	525	500	375	125	1,200	640	560	5,000
Dues, Subscriptions, Licenses	540	250	220	30	575	490	85	1,500
Training/Education/Tuition	550	1,300	0	1,300	3,000	400	2,600	6,000
Cap Outlay - Vehicles	650	0	0	0	0	41,756	(41,756)	0
PD Vest Grant - 09/10	804	0	0	0	0	0	0	5,000
<b>Total Police Expenditures</b>		<b>117,584</b>	<b>91,263</b>	<b>26,321</b>	<b>504,523</b>	<b>493,980</b>	<b>10,543</b>	<b>39% 1,275,431</b>

Other Public Safety-Code Enforcement	529000	Budget	Actual	Remaining	Budget	YTD Actual	Remaining	Annual Budget
Salaries	120	3,696	3,696	0	16,632	16,544	88	48,048
Overtime Wages	140	157	0	157	314	104	210	1,889
Fica	210	238	219	19	1,057	993	64	3,096
Medicare	211	56	51	5	248	232	16	724
ICMA Retirement Contribution	225	400	370	30	1,754	1,665	89	4,994
Life & Health Ins.	230	874	875	(1)	3,496	3,471	26	10,494
Workers' Compensation	240	200	0	200	583	398	185	795
Software & Annual Maintenance	342	60	58	2	240	232	8	3,220
Travel & Per Diem	400	200	19	181	400	530	(130)	1,000
Telephone & Communications	410	124	85	39	496	342	154	1,482
Freight/Postage/Shipping	420	33	90	(57)	99	133	(34)	400
Insurance	451	145	0	145	435	290	145	579
R & M - Vehicles	463	200	0	200	400	219	181	2,000
Printing - General	470	15	0	15	30	0	30	150
Operating Supplies	520	15	0	15	30	5	25	150
Gas & Oil	522	75	115	(40)	295	329	(34)	900
Uniforms	523	180	0	180	360	0	360	180
Dues, Subscriptions, Licenses	540	85	0	85	190	105	85	105
Training/Education/Tuition	550	75	0	75	150	0	150	750
<b>Total Other Public Safety-Code Enforcement Expenditures</b>		<b>6,828</b>	<b>5,578</b>	<b>1,250</b>	<b>27,208</b>	<b>25,592</b>	<b>1,617</b>	<b>32% 80,956</b>

Garbage/Solid Waste Control Services	534000	Budget	Actual	Remaining	Budget	YTD Actual	Remaining	Annual Budget
Other Contractual Services	340	27,120	26,953	167	108,260	108,194	66	324,253
<b>Total Garbage/Solid Waste Control Services Expenditures</b>		<b>27,120</b>	<b>26,953</b>	<b>167</b>	<b>108,260</b>	<b>108,194</b>	<b>66</b>	<b>33% 324,253</b>

Stormwater Maintenance	538000	Budget	Actual	Remaining	Budget	YTD Actual	Remaining	Annual Budget
Other Contractual Services	340	0	0	0	0	0	0	259,250
<b>Total Stormwater Maintenance Expenditures</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0% 259,250</b>

# Town of Howey-in-the-Hills

## Financial Report for Period January 2025

Item 8.

Other Physical Environment (Cemetery)	539000	Budget	Actual	Remaining	Budget	YTD Actual	Remaining	Annual Budget
Software & Annual Maintenance	342	93	0	93	186	0	186	930
Utility Services	430	125	64	61	500	556	(56)	1,500
Total Other Physical Environment (Cemetery) Expenditures		218	64	154	686	556	130	23% 2,430
Library	571000	Budget	Actual	Remaining	Budget	YTD Actual	Remaining	Annual Budget
Executive Salaries	110	4,300	6,971	(2,671)	19,350	21,826	(2,476)	55,902
Salaries	120	2,440	2,439	1	10,979	10,897	82	31,712
Overtime Wages	140	350	0	350	1,200	800	400	2,000
Fica	210	428	577	(149)	1,925	2,055	(130)	5,556
Medicare	211	100	135	(35)	449	481	(32)	1,299
ICMA Retirement Contribution	225	690	738	(48)	3,103	3,150	(47)	8,961
Life & Health Ins.	230	1,750	875	876	7,000	3,529	3,471	20,998
Workers' Compensation	240	366	0	366	1,060	714	346	1,427
Other Contractual Services	340	417	667	(250)	1,850	2,669	(819)	5,000
Software & Annual Maintenance	342	115	116	(1)	460	464	(4)	1,380
Pre Employment Screening	350	0	0	0	0	0	0	150
Travel & Per Diem	400	42	0	42	126	27	99	500
Telephone & Communications	410	0	89	(89)	3,980	4,886	(906)	3,980
Freight/Postage/Shipping	420	80	0	80	160	73	87	100
Utility Services	430	1,000	750	250	4,000	3,309	691	12,000
R & M - Computer Maint	461	15	0	15	30	0	30	150
Promotional Activities	480	500	0	500	1,000	482	518	2,000
Employee Appreciation	493	50	0	50	100	0	100	500
Office Supplies	510	150	0	150	300	136	164	1,000
Operating Supplies	520	700	0	700	2,130	1,402	728	6,000
Dues, Subscriptions, Licenses	540	35	0	35	70	0	70	350
Training/Education/Tuition	550	90	0	90	180	0	180	900
Cap Outlay - Books & Publications LIBRARY ONLY	660	2,600	250	2,350	6,700	4,681	2,019	30,707
Cap Outlay - Books/Publ - EBooks (LIBRARY ONLY)	662	44	0	44	88	0	88	404
Total Library Expenditures		16,262	13,608	2,654	66,240	61,580	4,660	32% 192,976
Parks And Recreation	572000	Budget	Actual	Remaining	Budget	YTD Actual	Remaining	Annual Budget
Other Contractual Services	340	800	0	800	2,800	1,150	1,650	8,000
Utility Services	430	292	203	89	1,167	863	304	3,500
R & M - Equipment	460	3,550	0	3,550	21,600	14,500	7,100	50,000
R & M - Recreation Equip	468	100	0	100	200	0	200	1,000
Operating Supplies	520	900	872	28	1,200	1,120	80	3,000
Total Parks & Recreation Expenditures		5,642	1,075	4,568	26,967	17,632	9,335	27% 65,500
Historical Preservation	573000	Budget	Actual	Remaining	Budget	YTD Actual	Remaining	Annual Budget
Telephone & Communications	410	6	0	6	12	0	12	60
Office Supplies	510	100	0	100	200	0	200	1,000
Operating Supplies	520	1,660	0	1,660	6,640	0	6,640	20,000
Other Non Operating Uses Proprietary Funds	950	250	0	250	500	250	250	4,693
Total Historical Preservation Expenditures		2,016	0	2,016	7,352	250	7,102	1% 25,753
Special Events	574000	Budget	Actual	Remaining	Budget	YTD Actual	Remaining	Annual Budget
Other Contractual Services	340	11,000	0	11,000	28,100	19,851	8,249	22,500
Special Events	343	1,200	0	1,200	2,600	599	2,001	11,000
Total Special Events Expenditures		12,200	0	12,200	30,700	20,450	10,250	61% 33,500

# Town of Howey-in-the-Hills

## Financial Report for Period January 2025

Item 8.

### POLICE ADVANCED TRAINING FUND 120

		Budget	Actual	Remaining	Budget	YTD Actual	Remaining	Annual Budget
Police Advanced Training Fund Revenues								
Local Law Enforcement Education	351130	130	114	(16)	460	464	4	1,500
<b>Total Police Advanced Training Fund Revenues</b>		<b>130</b>	<b>114</b>	<b>(16)</b>	<b>460</b>	<b>464</b>	<b>4</b>	<b>31% 1,500</b>
		Budget	Actual	Remaining	Budget	YTD Actual	Remaining	Annual Budget
Police Advanced Training Fund Expenditures	521000							
Travel & Per Diem	400	75	0	75	150	0	150	250
Training/Education/Tuition	550	75	0	75	150	0	150	250
Other Non Operating Uses Proprietary Funds	950	100	0	100	200	0	200	1,000
<b>Total Police Advanced Training Fund Expenditures</b>		<b>250</b>	<b>0</b>	<b>250</b>	<b>500</b>	<b>0</b>	<b>500</b>	<b>0% 1,500</b>

### TREE FUND 130

		Budget	Actual	Remaining	Budget	YTD Actual	Remaining	Annual Budget
Tree Fund Revenues								
Code Enforcement Tree Fine	354300	0	0	0	0	0	0	1,000
<b>Total Tree Fund Revenues</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0% 1,000</b>
		Budget	Actual	Remaining	Budget	YTD Actual	Remaining	Annual Budget
Tree Fund Expenditures	572000							
Other Non Operating Uses Proprietary Funds	950	100	0	100	200	0	200	1,000
<b>Total Tree Fund Expenditures</b>		<b>100</b>	<b>0</b>	<b>100</b>	<b>200</b>	<b>0</b>	<b>200</b>	<b>0% 1,000</b>

### WATER IMPACT FEE FUND 140

		Budget	Actual	Remaining	Budget	YTD Actual	Remaining	Annual Budget
Water Impact Fee Fund Revenues								
Water Impact Fees	322306	0	0	0	0	0	0	15,750
State Grant - Water Supply System	334310	0	0	0	0	86,241	86,241	0
Interest Earnings	361100	1,000	1,020	20	2,000	4,479	2,479	12,296
<b>Total Water Impact Fee Fund Revenues</b>		<b>1,000</b>	<b>1,020</b>	<b>20</b>	<b>2,000</b>	<b>90,720</b>	<b>88,720</b>	<b>323% 28,046</b>
		Budget	Actual	Remaining	Budget	YTD Actual	Remaining	Annual Budget
Water Impact Fee Fund Expenditures								
Cap Outlay - Equipment	640	0	0	0	0	51,668	(51,668)	0
Other Non Operating Uses Proprietary Funds	950	0	0	0	0	0	0	28,046
<b>Total Water Impact Fee Fund Expenditures</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>51,668</b>	<b>(51,668)</b>	<b>184% 28,046</b>

### PARKS & REC IMPACT FEE FUND 141

		Budget	Actual	Remaining	Budget	YTD Actual	Remaining	Annual Budget
Parks & Rec Impact Fee Fund Revenues								
Parks & Rec Impact Fees	322303	0	0	0	0	0	0	5,000
Loan Proceeds	384000	0	0	0	0	0	0	250,000
Use Of Fund Balance	389900	0	0	0	0	0	0	2,100
<b>Total Parks &amp; Rec Impact Fee Fund Revenues</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0% 257,100</b>
		Budget	Actual	Remaining	Budget	YTD Actual	Remaining	Annual Budget
Parks & Rec Impact Fee Fund Expenditures								
Parks Expansion	615	0	0	0	0	133,700	(133,700)	0
Debt Principal/loan	710	0	0	0	0	0	0	44,800
Interfund Loan Repayments	719	0	0	0	0	0	0	200,000
Debt Interest/loan	720	0	0	0	0	0	0	12,300
<b>Total Parks &amp; Rec Impact Fee Fund Expenditures</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>133,700</b>	<b>(133,700)</b>	<b>52% 257,100</b>

**Town of Howey-in-the-Hills**  
**Financial Report for Period January 2025**

Item 8.

**POLICE IMPACT FEE FUND** **142**

		Budget	Actual	Remaining	Budget	YTD Actual	Remaining	Annual Budget
Police Impact Fee Fund Revenues								
Police Impact Fees	322302	0	0	0	0	0	0	5,000
Interest Earnings	361100	500	478	(22)	1,000	2,099	1,099	5,760
Total Police Impact Fee Fund Revenues		500	478	(22)	1,000	2,099	1,099	20% 10,760
Police Impact Fee Fund Expenditures								
Other Non Operating Uses Proprietary Funds	950	0	0	0	0	0	0	10,760
Total Police Impact Fee Fund Expenditures		0	0	0	0	0	0	0% 10,760

**ROAD IMPACT FEE FUND** **143**

		Budget	Actual	Remaining	Budget	YTD Actual	Remaining	Annual Budget
Road Impact Fee Fund Revenues								
Road Impact Fees	322311	0	0	0	0	0	0	1
Total Road Impact Fee Fund Revenues		0	0	0	0	0	0	0% 1
Road Impact Fee Fund Expenditures								
Other Non Operating Uses Proprietary Funds	950	0	0	0	0	0	0	1
Total Road Impact Fee Fund Expenditures		0	0	0	0	0	0	0% 1

**WASTEWATER IMPACT FEE FUND** **144**

		Budget	Actual	Remaining	Budget	YTD Actual	Remaining	Annual Budget
Sewer Impact Fee Fund Revenues								
Sewer Impact Fee	322308	0	0	0	0	0	0	1
Total Sewer Impact Fee Fund Revenues		0	0	0	0	0	0	0 1
Sewer Impact Fee Fund Expenditures								
Other Non Operating Uses Proprietary Funds	950	0	0	0	0	0	0	1
Total Sewer Impact Fee Fund Expenditures		0	0	0	0	0	0	0% 1

**STORMWATER IMPACT FEE FUND** **145**

		Budget	Actual	Remaining	Budget	YTD Actual	Remaining	Annual Budget
Stormwater Impact Fee Fund Revenues								
Stormwater Impact Fees	322312	0	0	0	0	0	0	1
Total Stormwater Impact Fee Fund Revenues		0	0	0	0	0	0	0% 1
Stormwater Impact Fee Fund Expenditures								
Other Non Operating Uses Proprietary Funds	950	0	0	0	0	0	0	1
Total Stormwater Impact Fee Fund Expenditures		0	0	0	0	0	0	0% 1

# Town of Howey-in-the-Hills

## Financial Report for Period January 2025

Item 8.

### INFRASTRUCTURE FUND 150

Infrastructure Fund Revenues		Budget	Actual	Remaining	Budget	YTD Actual	Remaining	Annual Budget
Discretionary Sales Surtax - Infrastructure Surtax	312630	13,000	14,793	1,793	65,082	67,924	2,842	212,110
Interest Earnings	361100	670	638	(32)	1,340	2,809	1,469	7,680
Use of Fund Balance	389900	0	0	0	0	0	0	46,788
<b>Infrastructure Fund Revenues Total</b>		<b>13,670</b>	<b>15,431</b>	<b>1,761</b>	<b>66,422</b>	<b>70,733</b>	<b>4,311</b>	<b>27% 266,578</b>
Infrastructure Fund Expenditures		Budget	Actual	Remaining	Budget	YTD Actual	Remaining	Annual Budget
Cap Outlay - Improvements	630	5,000	0	5,000	10,000	2,980	7,020	266,578
<b>Total Infrastructure Fund Expenditures</b>		<b>5,000</b>	<b>0</b>	<b>5,000</b>	<b>10,000</b>	<b>2,980</b>	<b>7,020</b>	<b>1% 266,578</b>

### TRANSPORTATION FUND 152

Transportation Fund Revenues		Budget	Actual	Remaining	Budget	YTD Actual	Remaining	Annual Budget
County Ninth-Cent Gas Tax	312300	835	1,000	165	3,340	5,178	1,838	10,000
L.F.T. - First (1 to 6 Cents)	312410	3,705	3,964	259	14,821	15,232	411	44,468
State Revenue Sharing Proceeds	335125	986	848	(138)	1,972	2,634	662	11,842
<b>Transportation Fund Revenue Total</b>		<b>5,526</b>	<b>5,812</b>	<b>286</b>	<b>20,133</b>	<b>23,043</b>	<b>2,910</b>	<b>35% 66,310</b>
Transportation Fund Expenditures		Budget	Actual	Remaining	Budget	YTD Actual	Remaining	Annual Budget
Other Contractual Services	340	3,000	0	3,000	37,000	29,412	7,588	33,310
Street Lighting	431	2,693	2,393	300	10,293	9,757	536	28,000
Operating Supplies	520	200	0	200	400	0	400	2,000
Safety Equipment	524	100	0	100	200	0	200	1,000
Road Materials & Supplies	530	200	0	200	400	0	400	2,000
<b>Total Transportation Expenditures</b>		<b>6,193</b>	<b>2,393</b>	<b>3,800</b>	<b>48,293</b>	<b>39,168</b>	<b>9,125</b>	<b>66,310</b>

### BUILDING SERVICES FUND 155

Building Services Fund Revenues		Budget	Actual	Remaining	Budget	YTD Actual	Remaining	Annual Budget
Zoning Permit Application Fees	322100	417	0	(417)	2,922	715	(2,207)	5,000
Plan Review (Bldg Inspector - 100%)	322101	417	0	(417)	11,533	0	(11,533)	5,000
Admin Fee (Town - 100%)	322102	375	0	(375)	52,457	0	(52,457)	4,500
Inspection Fees Collected Due Contractor	322304	5,000	7,297	2,297	5,986	23,164	17,178	60,000
Permits Town %	322305	2,500	0	(2,500)	3,170	9,090	5,920	30,000
Fees Income - DCA/DBPR	322307	170	183	13	67,528	625	(66,903)	2,000
Interest Earnings	361100	0	957	957	0	4,199	4,199	11,528
<b>Building Services Fund Revenues Total</b>		<b>8,879</b>	<b>8,437</b>	<b>(442)</b>	<b>143,596</b>	<b>37,793</b>	<b>(105,802)</b>	<b>32% 118,028</b>
Building Services Fund Expenditures		Budget	Actual	Remaining	Budget	YTD Actual	Remaining	Annual Budget
Executive Salaries	110	1,130	1,129	1	6,298	8,423	(2,125)	14,910
Salaries	120	702	561	141	2,965	5,264	(2,299)	9,119
Overtime Wages	140	70	3	67	251	33	218	600
Fica	210	118	102	16	580	828	(248)	1,527
Medicare	211	25	24	1	128	193	(66)	357
ICMA Retirement Contribution	225	188	137	51	904	1,059	(154)	2,440
Life & Health Ins.	230	325	323	2	1,789	2,170	(381)	4,405
Workers' Compensation	240	98	0	98	287	196	91	392
Other Contractual Services	340	118	0	118	472	232	240	1,419
Software & Annual Maintenance	342	72	58	14	288	112	176	860
Telephone & Communications	410	29	28	1	116	112	4	350
DBPR/DCA Impact Fees	495	167	0	167	668	0	668	2,000
Office Supplies	510	83	0	83	332	97	235	1,000
Operating Supplies	520	417	0	417	1,668	305	1,363	5,000
Other Non Operating Uses Proprietary Funds	950	0	0	0	0	0	0	13,649
Contractor - (Bldg Inspector - Progressive)	341	5,000	4,870	130	22,000	21,986	14	60,000
<b>Building Services Fund Expenditures Total</b>		<b>8,542</b>	<b>7,236</b>	<b>1,306</b>	<b>38,745</b>	<b>41,010</b>	<b>(2,265)</b>	<b>35% 118,028</b>

**Town of Howey-in-the-Hills**  
**Financial Report for Period January 2025**

Item 8.

WATER FUND

401

Water Fund Revenues		Budget	Actual	Remaining	Budget	YTD Actual	Remaining	Annual Budget
State Grant - Water Supply System	334310	0	0	0	0	0	0	4,250,000
Water Sales	343310	75,000	65,969	(9,031)	297,460	281,846	(15,614)	931,277
FEES- NEW CON	343350	0	0	0	0	0	0	522,900
Water Sys Improvement Fee	343410	10,000	10,464	464	39,690	41,800	2,111	120,000
Sewer	343505	0	4	4	0	6	6	0
Penalty Charges	343600	1,500	1,549	49	5,881	6,857	976	21,000
Tampering Fees	343620	0	0	0	0	1	1	0
Utility/Meter Fines	353100	0	0	0	0	0	0	4,000
Interest Earnings	361100	833	1,371	538	3,246	9,468	6,222	26,520
Miscellaneous Revenue	369900	1,000	1,680	680	4,000	6,923	2,923	12,000
Use Of Fund Balance	389900	0	0	0	0	0	0	141,454
<b>Water Fund Revenues Total</b>		<b>88,333</b>	<b>81,038</b>	<b>(7,295)</b>	<b>350,277</b>	<b>346,902</b>	<b>(3,375)</b>	<b>6%</b> 6,029,151

Water Fund Expenditures		Budget	Actual	Remaining	Budget	YTD Actual	Remaining	Annual Budget
Executive Salaries	110	16,868	16,606	262	75,907	74,980	927	219,295
Salaries	120	27,610	24,961	2,649	124,244	115,120	9,124	358,924
Overtime Wages	140	3,450	1,511	1,939	10,688	8,703	1,985	15,500
Fica	210	2,832	2,571	261	12,743	11,944	799	36,811
Medicare	211	662	601	61	2,979	2,793	186	8,609
ICMA Retirement Contribution	225	4,770	2,381	2,390	19,080	10,449	8,631	57,240
Life & Health Ins.	230	11,279	10,579	700	45,115	40,750	4,365	135,342
Workers' Compensation	240	2,364	0	2,364	6,916	4,727	2,188	9,455
Legal Fees	310	2,500	5,580	(3,080)	14,727	15,680	(953)	30,000
Town Planning/Engineering	316	1,667	600	1,067	5,601	2,300	3,301	20,000
Accounting & Auditing	320	1,425	0	1,425	2,850	0	2,850	14,250
Other Contractual Services	340	21,000	12,440	8,560	136,300	136,233	67	279,152
Software & Annual Maintenance	342	232	232	0	7,696	7,333	363	9,600
Travel & Per Diem	400	50	0	50	100	0	100	500
Telephone & Communications	410	725	528	197	2,020	1,975	45	5,103
Freight/Postage/Shipping	420	20	0	20	40	0	40	200
Utility Services	430	4,017	3,796	221	15,742	15,693	49	44,000
Rentals & Leases	440	200	0	200	578	378	200	1,500
Insurance	451	15,546	0	15,546	46,638	31,076	15,562	61,994
R & M - Equipment	460	4,500	0	4,500	9,000	527	8,473	45,000
R & M - Computer Maint	461	50	0	50	100	0	100	500
R & M - Building	462	500	0	500	1,000	0	1,000	5,000
R & M - Vehicles	463	810	0	810	1,720	156	1,564	8,100
Printing - General	470	10	0	10	20	0	20	100
Miscellaneous Expenses	490	5	0	5	10	0	10	50
Advertising	492	30	0	30	60	0	60	300
Office Supplies	510	100	0	100	200	0	200	1,000
Operating Supplies	520	19,241	3,568	15,673	59,122	18,883	40,239	230,890
Uniforms	523	150	0	150	300	175	125	150
Safety Equipment	524	40	0	40	80	0	80	400
Dues, Subscriptions, Licenses	540	80	0	80	160	0	160	800
Training/Education/Tuition	550	300	0	300	600	277	323	550
Cap Outlay - Wetland Monitoring	613	805	0	805	1,610	190	1,420	8,050
Cap Outlay - Improvements	630	0	0	0	0	0	0	10,000
Cap Outlay - Water Expansion/System Impr.	633	0	0	0	0	0	0	4,260,000
Debt Principal/loan	710	0	0	0	0	0	0	114,085
Debt Interest/loan	720	0	0	0	15,638	15,638	0	30,545
Other Non Operating Uses Proprietary Funds	950	0	0	0	0	0	0	6,156
<b>Water Fund Expenditures Total</b>		<b>143,838</b>	<b>85,953</b>	<b>57,885</b>	<b>619,584</b>	<b>515,982</b>	<b>103,602</b>	<b>9%</b> 6,029,151

**Town of Howey-in-the-Hills**  
**Financial Report for Period January 2025**

Item 8.

**WASTEWATER FUND** **402**

Wastewater Fund Revenues		Budget	Actual	Remaining	Budget	YTD Actual	Remaining	Annual Budget
State Grant - Sewer	334351	0	0	0	0	0	0	254,501
Waste Water, CDD	343515	10,000	12,186	2,186	39,844	48,237	8,393	120,000
Waste Water, Town	343525	8,800	10,747	1,947	34,215	42,191	7,976	106,000
<b>Total Wastewater Fund Revenues</b>		<b>18,800</b>	<b>22,933</b>	<b>4,133</b>	<b>74,059</b>	<b>90,428</b>	<b>16,369</b>	<b>19% 480,501</b>
Wastewater Fund Expenditures		Budget	Actual	Remaining	Budget	YTD Actual	Remaining	Annual Budget
Utility Services	430	10,000	10,194	(194)	40,000	40,398	(398)	120,000
R & M - Equipment	460	28,278	0	28,278	56,556	0	56,556	339,334
Other Non Operating Uses Proprietary Funds	950	0	0	0	0	0	0	21,167
<b>Wastewater Fund Expenditures Total</b>		<b>38,278</b>	<b>10,194</b>	<b>28,084</b>	<b>96,556</b>	<b>40,398</b>	<b>56,158</b>	<b>8% 480,501</b>

**POLICE RETIREMENT FUND** **651**

Police Retirement Fund Revenue		Budget	Actual	Remaining	Budget	YTD Actual	Remaining	Annual Budget
State Pension Contribution	312520	0	0	0	0	0	0	31,304
Investment Earnings	361300	0	69,099	69,099	0	62,019	62,019	0
Employee Contribution	368100	2,624	2,503	(121)	10,437	10,695	257	31,490
Employer Contribution	368200	19,900	14,678	(5,223)	64,779	60,160	(4,619)	171,351
<b>Police Retirement Fund Revenue Total</b>		<b>22,524</b>	<b>86,279</b>	<b>63,755</b>	<b>75,216</b>	<b>132,874</b>	<b>57,658</b>	<b>57% 234,145</b>
Police Retirement Fund Expenditures		Budget	Actual	Remaining	Budget	YTD Actual	Remaining	Annual Budget
Legal Fees	310	0	113	(113)	0	675	(675)	0
Other Contractual Services	340	0	1,443	(1,443)	0	2,886	0	0
Miscellaneous Expenses	490	23,415	0	23,415	46,829	0	46,829	234,145
Benefit Payments	494	0	5,217	(5,217)	0	20,870	(20,870)	0
<b>Police Retirement Fund Expenditures Total</b>		<b>23,415</b>	<b>6,773</b>	<b>16,641</b>	<b>46,829</b>	<b>24,431</b>	<b>25,284</b>	<b>10% 234,145</b>





RON DESANTIS  
GOVERNOR

STATE OF FLORIDA  
**Office of the Governor**

THE CAPITOL  
TALLAHASSEE, FLORIDA 32399-0001

www.flgov.com  
850-717-9418



Item 9.

March 18, 2025

Delivered Electronically

**Subject: EOG DOGE Efforts & Inquiry Regarding Financial Condition Under Section 218.503, Florida Statutes**

Dear Local Official,

Pursuant to Executive Order 25-44, the **Executive Office of the Governor has established an EOG DOGE Team** which will use advanced technology to identify, review, and report on unnecessary spending within county and municipal governments and recommend legislative reforms to promote efficiency, maximize productivity, and eliminate waste in state and local government. These efforts are focused on ensuring fiscal responsibility throughout Florida.

In addition to assessing your municipality's publicly available information over the coming weeks and months, the EOG DOGE Team is also assessing compliance with the financial management requirements set forth in **section 218.503, Florida Statutes**. This provision outlines the circumstances under which a local governmental entity is deemed to be in financial emergency or distress, triggering necessary corrective actions.

To fulfill our oversight role, and in accordance with article IV, section 1(a) of the Florida Constitution, we respectfully request confirmation as to whether your municipality has encountered any instances of financial emergency or distress, including those listed in section 218.503(1), Florida Statutes, such as:

1. **Failure to pay short-term loans or obligations when due** as a result of lack of funds.
2. **Failure to make debt service payments on bonds, loans, or other debt instruments** when due.
3. **Failure to timely pay uncontested claims from creditors** for more than 90 days due to lack of funds.
4. **Failure to transfer taxes, social security contributions, or retirement plan contributions** as required by law.
5. **An unreserved or total fund balance deficit in the general fund or any major operating fund** that persists for two consecutive years.

If your municipality has encountered any of these conditions since State Fiscal Year 2018-19, or anticipates potential financial distress in the next six months, please provide a written response in keeping with your obligations under section 218.503(2)-(3), Florida Statutes, detailing the specific circumstances, any corrective actions taken, a point of contact, and any additional information relevant to compliance with statutory financial obligations.

**Please submit your response to [eogdoge@laspbs.state.fl.us](mailto:eogdoge@laspbs.state.fl.us) no later than April 8, 2025** to ensure timely review and, if necessary, assistance from state authorities. If we do not receive a response from you within 45 days, it will be presumed that your municipality is in possible statutory violation and in need of assistance. If you have any questions or require further clarification, please contact [eogdoge@laspbs.state.fl.us](mailto:eogdoge@laspbs.state.fl.us).

We appreciate your cooperation in maintaining the fiscal integrity of local governmental operations.

Sincerely,

EOG DOGE Team



**From the Office of the Town Manager**

March 24, 2025

**EOG DOGE Team**

Executive Office of the Governor  
Tallahassee, Florida 32399-0001  
Email: eogdoge@laspbs.state.fl.us

**Subject: Response to EOG DOGE Financial Oversight Inquiry**

Dear EOG DOGE Team,

Thank you for your correspondence regarding Executive Order 25-44 and the financial management requirements outlined in section 218.503, Florida Statutes. The Town of Howey-in-the-Hills remains committed to fiscal responsibility and transparency in local government operations.

After reviewing the financial criteria outlined in your letter, **we confirm that the Town of Howey-in-the-Hills has not encountered any instances of financial emergency or distress** as defined under section 218.503(1), Florida Statutes, since State Fiscal Year 2018-19. Furthermore, we do not anticipate any financial distress within the next six months.

The Town continues to adhere to sound financial management practices, including timely payments of obligations, responsible budgeting, and maintaining a healthy financial position. Should any circumstances arise that warrant state oversight or assistance, we will promptly notify the appropriate authorities as required by law.

We appreciate the State's commitment to ensuring fiscal integrity and look forward to continued collaboration in supporting responsible governance.

Sincerely,

**Sean O'Keefe**  
Town Manager

***Town of Howey-in-the-Hills***