



# **The Town of Hilton Head Island Planning Commission CIP Committee Meeting**

**February 11, 2020  
9:00 a.m.  
Conference Room 4**

## **AGENDA**

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**As a Courtesy to Others Please Turn Off All Cell Phones and Pagers during the Meeting.**

- 1. Call to Order**
- 2. Freedom of Information Act Compliance**  
Public notification of this meeting has been published, posted, and mailed in compliance with the Freedom of Information Act and the Town of Hilton Head Island requirements.
- 3. Committee Business**
- 4. Unfinished Business**
- 5. New Business**
  - Capital Improvement Program – Fiscal Year 2020 Update
  - Fiscal Year 2021 – Development of Priority Projects List, Source Document Discussion
  - Future Schedule of Committee Meetings
- 6. Adjournment**

**Please note that a quorum of the Planning Commission or of Town Council may result if four (4) or more of their members attend this meeting.**



# TOWN OF HILTON HEAD ISLAND

## *Public Projects and Facilities Management Department*

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**TO:** Planning Commission CIP Committee  
**FROM:** Scott Liggett, PE, Director of Public Projects & Facilities/Chief Engineer  
**DATE:** February 3, 2020  
**SUBJECT:** Capital Improvements Program (CIP) Committee Meeting February 11, 2020 Discussion Documents

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As is provided for in the State's enabling legislation, it is the Planning Commission's duty to prepare "an annual listing of priority projects for consideration by the Town Council prior to their preparation of the capital budget". Staff is prepared to support the work of Capital Improvements Program Committee in the formulation of a recommendation to the Planning Commission, which I recommend be acted on at the regularly scheduled Commission meeting April 1, 2020. The Planning Commission recommendation will then be provided to Town Council prior to their budget deliberations tentatively scheduled to occur in May 2020.

In addition to the Staff update to be provided on February 11, 2020, attached herewith are:

- The fiscal year (FY) 2020 Planning Commission endorsed Priority Projects List as recommended to Town Council for the consideration of funding. (yellow high-lighted projects did not receive funding in FY 20)
- The Capital Improvements Program excerpt from the approved FY 20 Consolidated Municipal Budget

As an update to the information reported previously to the Committee, the accumulated backlog of more than \$80 million appropriated to projects in prior years (going back to 2016) is forecast to be reduced to approximately \$5 million by the end of fiscal year 2020. As a result, there is an opportunity to review projects for potential inclusion as new additions to the program. At subsequent Committee meetings, Staff will be prepared to review relevant masterplan documents and propose a listing of candidate FY 2021 priority projects for review.

Major projects currently under construction or with contracts pending are:

- Lowcountry Celebration Park
- Tanglewood Drive Pathway
- South Forest Beach Pathway
- HAWK Crosswalk at South Forest Beach
- Yacht Cove/Wm. Hilton Parkway Intersection Lighting
- Fire Station #2 Temporary Quarters
- Fire Station #2 Replacement
- Fire/Rescue Fuel Truck Equipment Shed
- Shelter Cove Area Roadway Improvements
- Cordillo Tennis Court Rehab Phase II
- Town Hall Building D Renovations

**Fiscal Year 2020 – Proposed Priority Projects**  
**As recommended by the Planning Commission**  
**April 4, 2019**

**Pathways**

1. High-speed crosswalk enhanced treatment (signage / pavement markings)
2. Crosswalk lighting at unsignalized locations as identified above
3. Pathways Accessibility and Safety Enhancement Projects
4. Main Street (Whooping Crane Way to Wilborn Road) – (survey and concept development)
5. US 278- B (William Hilton Parkway) Arrow Road to Village at Wexford
6. US 278 – B (William Hilton Parkway) Shelter Cove Lane to Mathews Drive-north - (design, construction)
7. Shelter Cove Lane (William Hilton Parkway to Shelter Cove Park (survey and concept development)
8. Boggy Gut Pathway – Connecting Woodhaven Drive to Office Park Road (survey and design)
9. Lagoon Road Pathway (survey and design)

**Roadway Improvements**

1. Intersection Improvements at Shelter Cove Town Center including pedestrian crosswalks and traffic signals - (FY 20 construction)
2. Coligny Area Streetscaping (Pope/South Forest Beach Drive)
3. Dirt Road Paving (RUF) – Pinefield Road, Mitchelville Road (construction), Alice Perry Drive Horse Sugar Lane (survey)

**Park Development**

1. Shelter Cove Area Parking Lot Expansion (per developer agreement)
2. Park Upgrades (bathroom at Crossings Park Soccer, playground/parking at Sailing Rowing, field lighting at Chaplin Park, batting cages at Crossings Park)
3. Island Recreation Association requests
4. Foundations for public art

**Existing Facilities & Infrastructure**

1. Fire Station #2 Replacement – (construction including temp quarters)
2. Town Hall Building D Remodeling- (construction)
3. Fire Rescue – Fuel Truck Shed

**New Facilities**

1. Fire Hydrant Expansion Projects

**Beach Maintenance**

1. Beach Management and Monitoring – (survey, data collection)

# *Capital Improvement Plan (CIP)*

## **Summary**

The CIP budget is programmed at \$9.9 million in fiscal year 2020 and \$10.7 million in fiscal year 2021. An additional \$17.4 million is programmed for fiscal years 2022-2024. Unspent capital improvement appropriations carry-forward to the new-year.

The capital improvements plan (CIP) is broken into separate funds based on funding source. The funding program for all funds is summarized in this section.

The Palmetto Electric Franchise Fee Fund grants/reimburses the majority of its funds to the Palmetto Electric Cooperative for power line burial; any capital infrastructure created by this program is an asset of the Cooperative not the Town.

As required by proprietary fund accounting, the Stormwater Fund (Enterprise Fund) reports its own capital.

In accordance with State law, the proposed CIP for fiscal year 2018 was developed by staff for review and recommendation of the full Planning Commission. The pathways and parks section was also reviewed by the Parks & Recreation Commission. The Planning Commission annually recommends the proposed CIP to Town Council for adoption during their CIP Budget Workshop in June.

Starting in fiscal year 2018 the CIP is considered a multi-year plan. Once a project has been approved and funds have been appropriated the project will continue until it is completed without annual re-appropriation. Revisions to the scope and/or increase in cost of an appropriated project will be presented to Town Council by staff as they are identified. If the cost of the project exceeds the appropriation funding must come from another project within the appropriated CIP or an alternate funding source must be identified prior to undertaking the project. Each fiscal year the Town staff will present Town Council with any additions to the CIP with the recommended funding source.

Included in this section is the Town's capital expenditure plan with funding sources for the upcoming year. Expenditures in this section are exclusive of projects associated with the Stormwater Program or the Palmetto Electric Program. Input for the capital improvements program comes from a variety of sources. Sources are 2016 Town Council Policy and Management Agendas which included input from the public and the Town's Boards, Commissions and Committees. Other source documents include: The 2011 Comprehensive Plan update which incorporates the Initiative Area Plans; the Transportation Plan which includes pathways as well as roads; the Fire and Rescue Master Plan, the recently approved Recreation Element; the adopted County-wide All Hazard Mitigation Plan, the Comprehensive Emergency Management Plan, which will be updated as a part of the Disaster Recovery Commission's work program; the Beach Access Plan, the Beach Maintenance Monitoring reports; the Broad Creek Management Plan, and our Space Needs Study of all Town facilities and properties to include Town Hall, all parks, Fire and Rescue stations and town-wide infrastructure.

### **On-going Impact of the CIP on Operations and Operating Expenditures**

The operating impact of these capital projects are considered in the development of the CIP and in the Four-Year Operating Budget. Because there is a four-year look forward, the Town minimizes surprises on the operations and operating expenditures. The Town has traditionally had a basic operations approach toward its operating budget. This is certainly central to the Capital Improvement Planning process. So that the CIP projects, when complete, do not have an undue burden on future operations. The Town has been very successful to keep the operating cost of the CIP program down not only upon implementation, but also in an on-going basis.

The operating impact of these capital projects are calculated utilizing the following assumptions:

|   |   |
|---|---|
| Pathway maintenance per mile              | \$ 6,500/year (General Fund)  |
| Park litter and landscape (passive/beach) | \$25,000/year (General Fund)  |
| Park janitorial (restrooms and supplies)  | \$12,500/year (General Fund)  |
| Roadways                                  | \$15,000/mile/year (General Fund) County and State roads maintained by others |

### **Issues Impacting the Town's CIP Funding Plan**

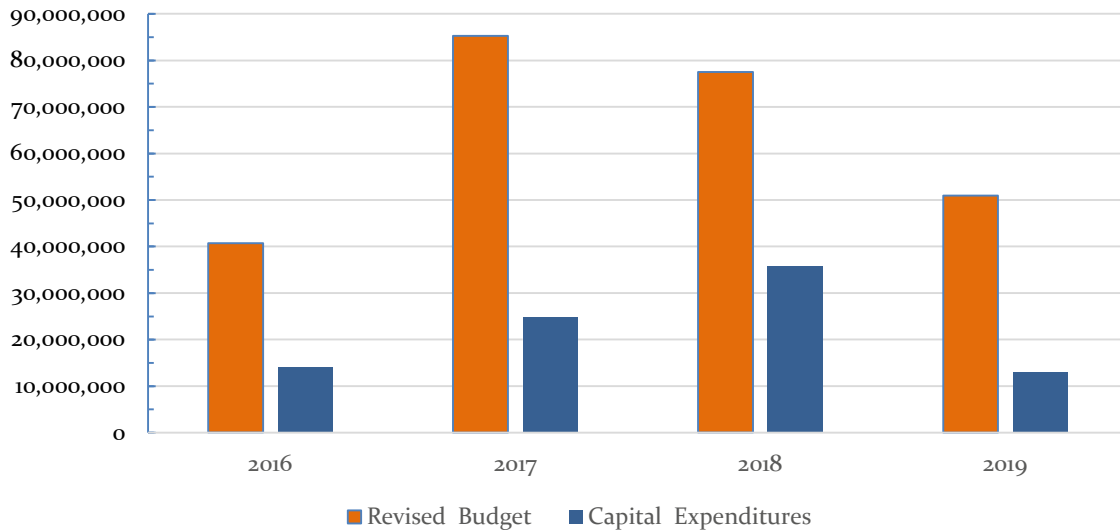
There are two issues that impact the Town's CIP funding plan:

1. In fiscal years 2016 Town Council approved an aggressive CIP spending plan. With two hurricanes and a tropical storm over the past three years the CIP had to be temporarily curtailed to focus on recovery efforts. Now the Town is moving forward advancing these projects.
2. In light of the fiscal impact of the storms the Town has also increased the emergency debt reserve from \$15.0 million to \$20.0 million reducing the amount the Town has available to borrow for current capital projects in order to maintain the appropriate level of storm readiness.

There are sufficient financial resources to advance the backlog of prior year projects in addition to the projects programmed from 2020 through 2023. Over the course of the next two years the Town will build a new CIP spending plan to include an update to the projects list as well as funding options. As the projects move forward, the Town will consider its infrastructure and facilities within the planned LMO update the Town is embarking on.

The chart below reflects a comparison between the CIP budgets and actual expenditures from 2016-2019.

***Capital Improvements Fund -- emphasizing reducing the backlog of projects already approved, but delayed by Hurricane Matthew***



**Capital Improvement Plan (CIP) Sources of Revenue**

Previously, Town Council directed that we “minimize reliance on property tax while expanding alternative revenue sources.” The CIP continues to be an excellent example of that approach. It consistently reduces reliance on ad valorem property taxes and shares the costs of infrastructure requirements with the beneficiaries. The CIP incorporates many different funding sources; a brief description of some of those sources is provided below.

1. **Beach Preservation Fees** are derived from an additional two percent (2%) Local Accommodations Tax levied by Town Council. This source generates approximately \$6.8 million in revenue annually. These funds are dedicated to beach re-nourishment and related monitoring, dune refurbishment, maintenance and operations, and new beach parks and beach access facilities.
2. **Bond/COP Proceeds**. In fiscal year 2019 the Town anticipates issuing \$10.4 million in new debt to be funded by various revenue sources.
3. **Fund Balance** which is un-obligated and obligated monies that are rolled over from previously approved, but incomplete, projects.
4. **Hospitality Tax** which is a two percent (2%) tax on the sale of prepared meals and beverages, sold in establishments with or without licenses and for on premise consumption of alcoholic beverages, beer or wine. This source generates approximately \$6.7 million in revenue annually.

## Capital Improvement Plan (CIP) Sources of Revenue, continued

5. **Impact Fees** are assessed against new developments to finance capital improvements necessary to support the growth in population.
  - a. **Traffic Impact Fees** are derived from development and applied to roads, pathways and additional traffic signals. Pathways may only be funded up to fifty percent with Traffic Impact Fees.
  - b. **Parks Impact Fees** were enacted Countywide to provide funding for emerging park needs.
6. **Palmetto Electric Program** in which funds derive from the Town's negotiated franchise fee with Palmetto Electric Cooperative. These funds are committed to power line burials and hook ups which are estimated to cost approximately \$30 million over 15 years. (This project is not included in the CIP)
7. **Road Usage Fee** is a fee charged to registered automobiles in the Town, which will generate approximately \$900,000 in revenue in FY 2020.
8. **Sunday Liquor Sales Permit Fees** that are derived from the sale of permits to sell alcohol on Sunday. These fees are rebates from the State and prior year revenues will provide approximately \$350,000.
9. **Tax Increment Financing (TIF)** in which funds derive from increased assessed value above the baseline assessment when the TIF District was established. These funds may be used for public projects within the District. TIF generates approximately \$4.3 million in revenue annually.

## CIP Plan by Funding Source

### THOUSANDS OF DOLLARS

| CIP By Program        | 2020               | 2021              | 2022              | 2023              | Total              |
|-----------------------|--------------------|-------------------|-------------------|-------------------|--------------------|
| Impact Fees - Roads   | \$ 514.0           | \$ 200.0          | \$ -              | \$ -              | \$ 714.0           |
| Impact Fees - Parks   | 343.5              | 428.0             | 277.0             | 55.0              | 1,103.5            |
| Property Taxes        | 575.0              | 50.0              | 50.0              | -                 | 675.0              |
| Hospitality Taxes     | 3,325.0            | 4,243.0           | 2,557.0           | 2,738.0           | 12,863.0           |
| TIF                   | -                  | 450.0             | -                 | 1,000.0           | 1,450.0            |
| Road Usage Fees       | 1,110.0            | 330.0             | 1,850.0           | 660.0             | 3,950.0            |
| Sale of Land          | 68.0               | 20.0              | 20.0              | 20.0              | 128.0              |
| State/Federal Grants  | 322.0              | 2,000.0           | 2,000.0           | -                 | 4,322.0            |
| Other                 | 300.0              | 250.0             | 275.0             | 686.0             | 1,511.0            |
| Beach Bond/Beach Fees | 2,200.0            | 1,140.0           | 1,100.0           | 500.0             | 4,940.0            |
| GO Bond/Prior Year    | 2,382.0            | -                 | -                 | -                 | 2,382.0            |
| <b>Total</b>          | <b>\$ 11,139.5</b> | <b>\$ 9,111.0</b> | <b>\$ 8,129.0</b> | <b>\$ 5,659.0</b> | <b>\$ 34,038.5</b> |

### CIP Plan by Program by Year

THOUSANDS OF DOLLARS

| CIP By Program                         | 2020               | 2021              | 2022              | 2023              | Total              |
|--|--------------------|-------------------|-------------------|-------------------|--------------------|
| Pathways                               | \$ 100.0           | \$ 100.0          | \$ 100.0          | \$ 100.0          | \$ 400.0           |
| Roadway Improvements                   | 6,824.0            | 2,980.0           | 3,850.0           | 660.0             | 14,314.0           |
| Park Development                       | 947.0              | 250.0             | 275.0             | 1,015.0           | 2,487.0            |
| Existing Facilities and Infrastructure | 1,325.0            | 105.0             | 50.0              | -                 | 1,480.0            |
| New Facilities and Infrastructure      | 100.0              | 100.0             | 100.0             | 100.0             | 400.0              |
| Beach Maintenance                      | 500.0              | 1,140.0           | 1,100.0           | 500.0             | 3,240.0            |
| <b>Sub-Total CIP</b>                   | <b>9,796.0</b>     | <b>4,675.0</b>    | <b>5,475.0</b>    | <b>2,375.0</b>    | <b>22,321.0</b>    |
| Land/Other                             | 168.0              | 20.0              | 20.0              | 20.0              | 228.0              |
| IT Capital Outlay                      | 750.0              | -                 | -                 | -                 | 750.0              |
| Fire Capital Outlay                    | -                  | 3,988.0           | 2,357.0           | 2,638.0           | 8,983.0            |
| Honey Horn                             | 43.5               | 53.0              | 67.0              | 55.0              | 218.5              |
| Recreation Center Capital Outlay       | 382.0              | 375.0             | 210.0             | 571.0             | 1,538.0            |
| <b>Sub-Total Other</b>                 | <b>1,343.5</b>     | <b>4,436.0</b>    | <b>2,654.0</b>    | <b>3,284.0</b>    | <b>11,717.5</b>    |
|  |                    |                   |                   |                   |                    |
| <b>Grand Total</b>                     | <b>\$ 11,139.5</b> | <b>\$ 9,111.0</b> | <b>\$ 8,129.0</b> | <b>\$ 5,659.0</b> | <b>\$ 34,038.5</b> |



## Revenues and Expenditures by Category Analysis – Historical and Budget

|                                   | 2017              | 2018              | 2019<br>Adopted<br>Budget | 2020<br>Budget    | % Change     | 2021<br>Budget    | % Change      |
|-----------------------------------|-------------------|-------------------|---------------------------|-------------------|--------------|-------------------|---------------|
| <b>Revenues:</b>                  |                   |                   |                           |                   |              |                   |               |
| Ad Valorem Property Taxes         | 715,398           | 724,681           | 648,000                   | 575,000           | -11.3%       | 50,000            | -91.3%        |
| Investment Income                 | 6,725             | 264,390           | -                         | -                 | 0.0%         | -                 | 0.0%          |
| Grants                            | 1,260,180         | 194,510           | 850,000                   | 322,000           | -62.1%       | -                 | 0.0%          |
| Sunday Liquor Permit Fees         | 335,765           | 290,300           | 200,000                   | 300,000           | 50.0%        | 250,000           | -16.7%        |
| Impact Fees                       | 308,226           | 476,677           | 1,376,000                 | 857,500           | -37.7%       | 628,000           | -26.8%        |
| Lease Revenue                     | 108,536           | 108,091           | -                         | -                 | 0.0%         | -                 | 0.0%          |
| Other Revenue                     | 117,140           | 94                | -                         | -                 | 0.0%         | -                 | 0.0%          |
| Fund Balance/Prior Year Funds     | -                 | -                 | -                         | 2,402,000         | 100.0%       | 2,000,000         | -16.7%        |
| Sale of Property & Equipment      | -                 | -                 | -                         | 68,000            | 100.0%       | 20,000            | -70.6%        |
| Bond Proceeds                     | 25,762,750        | 86,226,411        | 3,320,000                 | -                 | -100.0%      | -                 | 0.0%          |
| <b>Transfers In:</b>              |                   |                   |                           |                   |              |                   |               |
| Beach Preservation Fees           | 900,583           | 707,592           | 1,975,000                 | 2,200,000         | 11.4%        | 1,140,000         | -48.2%        |
| Hospitality Fees                  | 258,883           | 219,362           | 607,000                   | 3,305,000         | 444.5%       | 4,243,000         | 28.4%         |
| Tax Increment Financing           | 1,346,037         | 333,338           | -                         | -                 | 0.0%         | 450,000           | 100.0%        |
| General Fund                      | -                 | 47,755            | -                         | -                 | 0.0%         | -                 | 0.0%          |
| Debt Service Fund                 | -                 | 298,930           | -                         | -                 | 0.0%         | -                 | 0.0%          |
| Road Usage Fee                    | 112,559           | 59,147            | 900,000                   | 1,110,000         | 23.3%        | 330,000           | -70.3%        |
| <b>Total Revenue</b>              | <b>31,232,782</b> | <b>89,951,278</b> | <b>9,876,000</b>          | <b>11,139,500</b> | <b>12.8%</b> | <b>9,111,000</b>  | <b>-18.2%</b> |
| <b>Expenditures:</b>              |                   |                   |                           |                   |              |                   |               |
| Beach Maintenance                 | 17,213,169        | 7,506,099         | 500,000                   | 500,000           | 0.0%         | 1,140,000         | 128.0%        |
| Existing Public Facilities        | 1,833,305         | 13,980,575        | 155,000                   | 1,325,000         | 754.8%       | 105,000           | -92.1%        |
| Park Development                  | 3,218,040         | 8,817,100         | 700,000                   | 947,000           | 35.3%        | 250,000           | -73.6%        |
| Facilities Improvements           | 146,258           | 643,702           | 3,470,000                 | 100,000           | -97.1%       | 100,000           | 0.0%          |
| Pathway Improvements              | 30,824            | 17,479            | 100,000                   | 100,000           | 0.0%         | 100,000           | 0.0%          |
| Roadway Improvements              | 1,477,351         | 2,666,461         | 3,725,000                 | 6,824,000         | 83.2%        | 2,980,000         | -56.3%        |
| Land Acquisition                  | 9,926             | 490               | 20,000                    | 68,000            | 240.0%       | 20,000            | -70.6%        |
| Other/Prior Appropriation         | -                 | -                 | -                         | 525,500           | 100.0%       | 428,000           | -18.6%        |
| Debt Service - Principal          | -                 | 25,000,000        | -                         | -                 | 0.0%         | -                 | 0.0%          |
| Debt Service - Interest           | -                 | 1,000,000         | -                         | -                 | 0.0%         | -                 | 0.0%          |
| Bond Issue Costs                  | 64,000            | 1,143,765         | 100,000                   | -                 | -100.0%      | -                 | 0.0%          |
| Transfers Out                     | 743,336           | 1,042,266         | 678,000                   | -                 | -100.0%      | -                 | 0.0%          |
| Vehicles & Specialized Equipment  | -                 | -                 | 428,000                   | 750,000           | 75.2%        | 3,988,000         | 431.7%        |
| <b>Total Expenditures</b>         | <b>24,736,209</b> | <b>61,817,937</b> | <b>9,876,000</b>          | <b>11,139,500</b> | <b>12.8%</b> | <b>9,111,000</b>  | <b>-18.2%</b> |
| <b>Net Change in Fund Balance</b> | <b>6,496,573</b>  | <b>28,133,341</b> | <b>-</b>                  | <b>-</b>          |              | <b>-</b>          |               |
| <b>Beginning Fund Balance</b>     | <b>5,503,307</b>  | <b>11,999,880</b> | <b>40,133,221</b>         | <b>40,133,221</b> |              | <b>37,731,221</b> |               |
| <b>Use of Prior Year Funds</b>    | <b>-</b>          | <b>-</b>          | <b>-</b>                  | <b>2,402,000</b>  |              | <b>2,000,000</b>  |               |
| <b>Ending Fund Balance</b>        | <b>11,999,880</b> | <b>40,133,221</b> | <b>40,133,221</b>         | <b>37,731,221</b> |              | <b>35,731,221</b> |               |

Note: The Capital Projects Fund experienced a temporary increase as several projects were delayed after Hurricane Matthew. The Town is emphasizing completing these projects in fiscal year 2019 and fiscal year 2020. As a result of these efforts, the fund balance that was temporarily raised will be brought back to a more historical standard level.

## Fiscal Years 2020 and 2021 CIP Projects by Funding Source

| Projects  | FY 2020            | <u>Thousands of Dollars</u>          |                   |                              |
|---|--------------------|--------------------------------------|-------------------|------------------------------|
|   |                    | Funding Source                       | FY 2021           | Funding Source               |
| <b>Pathways</b>   |                    |                                      |                   |                              |
| Crosswalk signage and paving markers                                | \$ 20.0            | Hospitality Bond                     |                   |                              |
| Crosswalk lighting at unsignalized locations                        | 80.0               | Hospitality Tax                      | 100.0             | Hospitality Tax              |
| <b>Roadway Improvements</b>   |                    |                                      |                   |                              |
| Private dirt roads acquisition/paving                               | 1,110.0            | Road Usage Fee                       | 330.0             | Road Usage Fee               |
| South Forest Beach Drive improvements                               |                    |                                      | 100.0             | TIF                          |
| Intersection improvements: Shelter Cove Towne Center                | 3,500.0            | GO Bond,<br>Hospitality Tax          |                   |                              |
| Traffic signal mast arms  |                    | Impact Fees                          | 200.0             |                              |
| Coligny/Pope Avenue improvements                                    |                    |                                      | 350.0             | TIF                          |
| William Hilton Pkwy improvements - Jenkins Island to Squire Pope Rd |                    |                                      | 2,000.0           | State Funded                 |
| Coligny Master Plan   | 2,214.0            | Impact Fees,<br>Beach Bond/Fees      |                   |                              |
| <b>Park Development</b>   |                    |                                      |                   |                              |
| Park upgrades   | 622.0              | Sunday Liquor<br>Permit<br>Fees/CDBG |                   |                              |
| Park upgrades: Crossings Park batting cages                         |                    |                                      | 175.0             | Sunday Liquor<br>Permit Fees |
| Park upgrades: Barker Field picnic shelter                          |                    |                                      | 75.0              | Sunday Liquor<br>Permit Fees |
| Shelter Cove area parking   | 300.0              | Property Taxes                       |                   |                              |
| Public Art Foundation   | 25.0               | Property Tax                         |                   |                              |
| <b>Existing Facilities and Infrastructure</b>                       |                    |                                      |                   |                              |
| Fire Rescue Training Center enhancements                            | 125.0              | Hospitality Tax                      | 55.0              | Hospitality Tax              |
| Town Hall remodeling  | 200.0              | Property Tax,<br>Hospitality Tax     | 50.0              | Property Tax                 |
| Fire Station 2 replacement  | 1,000.0            | GO Bond                              |                   |                              |
| <b>New Facilities and Infrastructure</b>                            |                    |                                      |                   |                              |
| Fire Hydrant project  | 100.0              | Hospitality Tax                      | 100.0             | Hospitality Tax              |
| <b>Beach Maintenance</b>  |                    |                                      |                   |                              |
| Beach management & monitoring                                       | 500.0              | Beach Bond/Fees                      | 500.0             | Beach Bond/Fees              |
| Beach area parking  |                    |                                      | 640.0             | Beach Bond/Fees              |
| <b>Land</b>   |                    |                                      |                   |                              |
| Legal fees related to land and projects                             | 68.0               | Sale of Land                         | 20.0              | Sale of Land                 |
| <b>Other</b>  |                    |                                      |                   |                              |
| Fire Rescue - apparatus replacement                                 |                    |                                      | 3,988.00          | Hospitality Tax              |
| Cost of Issue   | 100.0              | Property Taxes                       |                   |                              |
| Computer software and equipment                                     | 750.0              | GO Bond                              |                   |                              |
| Honey Horn capital outlay   | 43.5               | Impact Fees                          | 375.0             | Impact Fees                  |
| Recreation Center capital outlay                                    | 382.0              | GO Bond/ Impact                      | 53.0              | Impact Fees                  |
| <b>Total</b>  | <b>\$ 11,139.5</b> |                                      | <b>\$ 9,111.0</b> |                              |

