

**CITY OF MACCLENNY  
2025 COMPREHENSIVE PLAN**

**CAPITAL IMPROVEMENTS  
ELEMENT**

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**Section H**

Prepared by



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**GOALS, OBJECTIVES  
AND POLICIES**

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<b>GOAL 8</b>	<b>TO ENSURE THE ORDERLY AND EFFICIENT PROVISION OF ALL PUBLIC SERVICES AND FACILITIES NECESSARY TO SERVE THE NEEDS OF THE PRESENT AND FUTURE RESIDENTS OF MACCLENNY.</b>
<b>Objective 8.01</b>	<b>The provision of capital projects, including roads, potable water facilities, sewage facilities, solid waste facilities, public school facilities, drainage facilities and recreation/open space facilities, shall be coordinated with land use decisions and shall be consistent with the adopted Five-Year Schedule of Capital Improvements to correct existing deficiencies, to accommodate desired future growth and to replace obsolete and worn-out facilities.</b>
<b>Policies</b>	<p>8.01.01 The City shall maintain an inventory of capital facilities needed to meet existing and future deficiencies and to replace obsolete and worn-out facilities.</p> <p>8.01.02 Capital improvements shall be ranked using the following criteria to ensure the provision of needed facilities according to their need:</p> <p style="padding-left: 40px;"><b>Priority A</b></p> <p style="padding-left: 80px;">1. Capital improvements needed to protect public health and safety.</p> <p style="padding-left: 40px;"><b>Priority B</b></p> <p style="padding-left: 80px;">1. Capital improvements needed to correct existing deficiencies.</p> <p style="padding-left: 80px;">2. Capital improvements needed to replace or repair obsolete or worn-out facilities in order to maintain adopted LOS standards.</p> <p style="padding-left: 40px;"><b>Priority C</b></p> <p style="padding-left: 80px;">1. Capital improvements that will increase efficient use of existing public facilities where the economic benefit of making the improvement exceeds the economic costs of increasing the facility efficiency.</p> <p style="padding-left: 80px;">2. Capital improvements that will promote redevelopment and/or in-fill development.</p> <p style="padding-left: 40px;"><b>Priority D</b></p> <p style="padding-left: 80px;">1. Capital improvements that represent a logical extension of public facilities to accommodate projected new development that is consistent with the Future Land Use Map.</p> <p style="padding-left: 80px;">2. Capital improvements needed to serve developments that were approved prior to the adoption of this Plan.</p> <p style="padding-left: 40px;"><b>Priority E</b></p> <p style="padding-left: 80px;">1. Capital improvements that will further the plans of the St. Johns River Water Management District and other state agencies that may provide public facilities within the City. (9J-5.016(3)(c)(1))</p> <p>8.01.03 The City shall continue to adopt a Five Year Capital Improvement Schedule (CIS) as a part of its annual budgeting process. The Plan shall be deemed financially feasible for transportation and school facilities throughout the planning period addressed by the Five-Year CIS if it can be demonstrated that the LOS standards will be achieved and maintained by the end of the planning period even if in a particular year such standards are not achieved.</p> <p>8.01.04 Financial feasibility is determined using a five-year period.</p>
<b>Objective 8.02</b>	<b>The City shall use Level of Service (LOS) Standards to ensure the adequate provision of public facilities.</b>

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Policies | 8.02.01 The City shall use the following Level of Service standards in reviewing the impacts of new development:

Facilities	Level of Service Standards
<b>Traffic</b>	
Principal Arterials	D
Minor Arterials & others	D
State Road 121	D
State Road 121 from I-10 to Lowder Street	D
State Road 121 from Lowder Street to SR10/US90	D
State Road 121 from SR10/US90 to CR 228	D
State Road 228 from I-10 to Barber Road	D
State Road 228 from Barber Road to SR10/US90	D
State Road 10 (US Hwy 90)	D
Interstate 10	C
<b>Sanitary Sewer</b>	133 gallons per capita per day, with a peak factor of 1.35
<b>Solid Waste</b>	7.08 pounds per capita per day
<b>Potable Water</b>	154 gallons per capita per day with a peak factor of 1.2
<b>Potable Water – fire flow</b>	As required by Fire Marshall
<b>Drainage</b>	
Water Quantity	Peak post-development run-off rates shall not exceed peak pre-development rates
Closed Conduits	10-year frequency, 24-hour duration; IDF curve zone 3, FDOT Drainage Manual 1997
Open Channels	25-year frequency, 24-hour duration; IDF curve zone 3, FDOT Drainage Manual 1997
Water Quality	All new development or redevelopment shall meet the requirements of 40C-40, 62-25 and 62-302
Stormwater Discharge Facilities	Permits for construction of new stormwater facilities shall follow Chapter 62-25.040, F.A.C., or Other applicable state law
Wetland Stormwater Discharge Facilities	Permits for wetland stormwater discharge shall follow Chapter 62-25.042, F.A.C.
<b>Recreation/Open Space</b>	
Baseball / Softball Diamonds	1 per 3,500 persons
Football Field	1 per 20,000 persons
Basketball Courts	1 per 5,000 persons
Golf Course	1 per 20,000 persons
Community Parks	1 per 5,000 persons
Tennis Courts	1 per 5,500 persons
<b>Public School Facilities</b>	
Elementary, Middle, and High	100 percent of Permanent Florida Inventory of School House (FISH) Capacity <sup>(1)</sup>

Any development that is exempted by state law from the above drainage standards and that is adjacent to or drains directly into a surface waterbody, canal or stream shall first allow the runoff to enter a grassed swale or other conveyance that is designed to percolate 80 percent of the runoff from a 3-year, 1-hour design storm within 72 hours after the storm event.

The Florida Administrative Code citations refer to these regulations as they exist at the time of adoption of the 2025 Comprehensive Plan.

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Policy	8.02.02	The City shall annually review the adopted Level of Service standards to determine their adequacy to meet public needs and to determine the budget implications.
<b>Objective 8.03</b>		<b>The City shall manage the land development process to ensure that needs created by future development or previously issued development orders do not exceed the ability of Macclenny to provide needed improvements.</b>
Policies	8.03.01	The City shall require that new development or redevelopment meet the established Level of Service standards.
	8.03.02	The City may approve development or redevelopment projects in phases as long as public facilities are provided to meet the need generated during each phase.
	8.03.03	The City shall provide public facilities at the adopted Level of Service standards to serve developments that have been issued development orders prior to the adoption of the Comprehensive Plan.
	8.03.04	The City shall require the performance bonding of project related utility or traffic circulation improvements necessary to accommodate the development of vacant parcels or substantial redevelopment of properties.
<b>Objective 8.04</b>		<b>The City shall develop a process to ensure that fiscal resources will be sufficient to correct existing deficiencies and to meet future development and redevelopment.</b>
Policies	8.04.01	Beginning in 1991, the City shall limit outstanding indebtedness for capital facilities to ten (10) percent of the property tax base.
	8.04.02	Beginning in 1991, the City shall utilize a capital budget to schedule capital facility construction.
	8.04.03	The City shall use capital expenditures to support the policies in the other elements of the Comprehensive Plan.
<b>Objective 8.05</b>		<b>The City shall require that developers participate in any facility improvement costs necessary to maintain adopted LOS standards. (9J-5.016(3)(c)(8))</b>
Policies	8.05.01	The City shall require the performance bonding of project-related utility or traffic circulation improvements necessary to accommodate the development. (9J-5.016(3)(c)(8))
	8.05.02	The City shall utilize impact fees as a means to assess new developments for needed public facilities. (9J-5.016(3)(c)(8))
	8.05.03	The Land Development Regulations shall include provisions to obtain fair share exactions from future development or redevelopment projects. (9J-5.016(3)(c)(8))
	8.05.04	The City shall continue to require mandatory dedications as a condition of plat approval. (9J-5.016(3)(c)(8))
<b>Objective 8.06</b>		<b>The City hereby adopts a Concurrency Management System, as part of this Comprehensive Plan, which shall be based on the following policies. The land development regulations shall include provisions for the implementation of the Concurrency Management System. (9J-5.016(3)(c)(8))</b>
Policies	8.06.01	The City shall adopt land development regulations to ensure that public facilities are provided to serve future development and redevelopment projects concurrent with the impacts of such development.

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Policies	<p>8.06.02 The following criteria shall be used in the Concurrency Management System to determine when concurrency has been satisfied:</p> <p style="padding-left: 40px;"><b>Category 1</b></p> <ol style="list-style-type: none"><li>1. The necessary facilities and services are in place at the time a development permit is issued; or</li><li>2. A development permit is issued subject to the conditions that the necessary facilities and services will be in place when the impacts of development occur; or</li><li>3. The necessary facilities are under construction when the permit is issued; or</li><li>4. The necessary facilities and services are guaranteed in an enforceable development agreement that includes the provisions of 1, 2, and 3 above.</li></ol> <p style="padding-left: 40px;"><b>Category 2</b></p> <ol style="list-style-type: none"><li>(a) The necessary facilities and services are subject to a binding executed contract which provides for commencement of construction or provision of the required facilities and services within one year of the development permit; or</li><li>(b) The necessary facilities and services are guaranteed in an enforceable development agreement that requires commencement of construction of the required facilities or provision of the required facilities and services within one year of the issuance of the development permit.</li></ol>
	<p>8.06.03 For potable water, sanitary sewer, solid waste and drainage, concurrency shall be met if one of the following conditions are met:</p> <ol style="list-style-type: none"><li>1. A development order is issued subject to the condition that, at the time of issuance of a certificate of occupancy, the necessary facilities and services are in place and available to serve the new development; or</li><li>2. At the time the development order is issued, the necessary facilities and services are guaranteed in an enforceable development agreement, pursuant to Section 163.3220, F.S., or an agreement or development order issued pursuant to Chapter 380, F.S., to be in place and available to serve new development at the time of the issuance of a certificate of occupancy or its functional equivalent. (Rule 9J-5.0055(3)(a), F.A.C.)</li></ol>
	<p>8.06.04 For recreation and parks, concurrency shall be met if one of the Category 1 provisions or Category 2 provisions, as listed in Policy 8.06.02, has been satisfied. (9J-5.0055(2)(b))</p>
	<p>8.06.05 For roads, concurrency shall be met if one of the Category 1 provisions or Category 2 provisions, as listed in Policy 8.06.02, has been satisfied or if the road is scheduled for improvement in or before the third year of the adopted Five-Year Schedule of Capital Improvements. A plan amendment shall be required to eliminate, defer or delay construction of said roadway listed in the Five-Year Schedule of Capital Improvements which is needed to maintain the adopted Level of Service standards. Alternatively, concurrency for roads may be satisfied by adherence to Policy 8.06.22.</p>
	<p>8.06.06 Monitoring system. The City monitor the remaining capacity and deficiencies of the public facilities addressed in the Capital Improvements Element and to determine whether concurrency certificates shall be issued.</p>
	<p>8.06.07 A concurrency certificate shall be required prior to the issuance of any final development order or final development permit. Final development orders and permits shall contain a specific plan for development including the densities and intensities of development. (9J-5.0055(1)(d)), F.A.C.</p>

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Policies	8.06.08	The developer may include as part of the concurrency application any studies, calculations or measurements that can be used to determine the impact of the proposed development on public facilities.
	8.06.09	If the developer decides to provide some or all of the needed facilities to satisfy the concurrency requirements, the concurrency application shall include appropriate plans for improvements, documentation that such improvements are designed to provide the capacity necessary to achieve or maintain the level of service, and recordable instruments guaranteeing the construction, consistent with the provisions of Policy 8.06.02 Category 1, 1-3.
	8.06.10	Determination of concurrency. The City Manager shall prepare an assessment of project-related impacts and an assessment of public facility capacity. Based on these, the City Manager shall determine if available capacity for all public facilities exceeds project-related impacts and issue or deny the concurrency certificate accordingly.
	8.06.11	Failure to meet condition of approval. If a development fails to meet a condition of approval of the concurrency application, no development orders, development permits or certificates of occupancy may be issued for the development until such time as the conditions of concurrency approval have been fully satisfied.
	8.06.12	Development to be consistent with development order or permit. All development shall be consistent with the terms and conditions of the development permit for which a concurrency certificate was issued. Any proposed change from the development order or development permit shall cause the proposed change to be subject to concurrency review and issuance of a concurrency certificate is applicable.
	8.06.13	Assessment of project-related impacts. The assessment of project-related impacts shall be based on the adopted Level of Service standards, the total number and type of dwelling units for residential development applications, and the type and intensity of use for non-residential development applications. The assessment may be based on any studies, measurements or calculations prepared by the developer or upon professionally acceptable methods. The selected methodologies must be clearly described and the data sources must be clearly identified.
	8.06.14	Assessment of public facility capacity. The assessment of public facility capacity shall, at a minimum, include the following types of information for each public facility: <ol style="list-style-type: none"><li>1. Design capacity;</li><li>2. Improvement capacity of new facilities that will become available on or before the date of occupancy of the development, if any;</li><li>3. Used capacity;</li><li>4. Reserve capacity; and</li><li>5. Available capacity.</li></ol>
	8.06.15	Expiration of concurrency certificate. If a development fails to commence in good faith within one (1) year from the date the development order is issued, the concurrency certificate shall be null and void. If a development commences in good faith, but is not completed within one (1) year from the date the development order is issued, the Planning and Development Review Board may grant extensions to the concurrency certificate for up to one (1) year.

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| Policies | <p>8.06.16 Remedies. If any concurrency requirement can not be satisfied, the developer may take the following corrective actions:</p> <ol style="list-style-type: none"> <li>1. Provide the necessary improvements to maintain the adopted Level of Service; or</li> <li>2. Reduce the impact of the proposed project so that concurrency requirements can be met.</li> </ol> <p>8.06.17 No development order shall be issued that would result in a reduction in the levels of service below the adopted LOS standards for the affected facility.</p> <p>8.06.18 The City shall provide Level of Service information as contained in the Comprehensive Plan to the public for all public facilities.</p> <p>8.06.19 If a road segment is deficient as of the date of application or inquiry, the developer may prepare a more detailed Highway Capacity Analysis as outlined in the “Highway Capacity Manual, Special Report 209,” (1985) or a Speed and Delay Study following the procedures outlined in “Manual for Uniform Traffic Studies,” prepared by the Florida Department of Transportation, Traffic Engineering Office.</p> <p>8.06.20 The determination of concurrency shall be determined by comparing available capacity of a facility to the demand created by the proposed project. Available public facility capacity that can be reserved on a first-come-first-serve basis shall be calculated by adding together the design capacity and the capacity of new facilities that will become available on or before the date of occupancy of the development, if any, and subtracting reserved capacity and used capacity.</p> <p>8.06.21 The City may require additional studies or information, such as a traffic study, from applicants in order for an accurate assessment to be conducted. Said requests shall be reasonable and made in writing to the applicant. Review and approval of proposed development may be postponed for a reasonable time to allow the applicant to comply with such requests. If the applicant does not comply with such a request, the application shall be denied.</p> <p>8.06.22 The City may allow a landowner to proceed with development of a specific site notwithstanding a failure of the proposed development to satisfy transportation concurrency when the following requirements are shown to exist:</p> <ol style="list-style-type: none"> <li>(a) The proposed development would be consistent with future land use designation for the specific property and with pertinent portions of the 2025 Comprehensive Plan.</li> <li>(b) The City has provided a means by which the landowner will be assessed a fair share of the cost of providing the transportation facilities necessary to serve the proposed development.</li> <li>(c) The landowner has made a binding commitment to the City to pay the fair share of the cost of providing the transportation facilities necessary to serve the proposed development.</li> <li>(d) The transportation facilities necessary to serve the proposed development shall be included by the City in a financially feasible Five-Year Capital Improvements Schedule adopted pursuant to Rule 9J-5.016, F.A.C.</li> <li>(e) The fair share assessment shall have a reasonable relationship to the transportation impact that is generated by the proposed development.</li> </ol> |
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**Objective 8.07 Public School Facilities: The City, in coordination with the School District, shall ensure existing deficiencies and future needs are addressed consistent with the adopted level of service standards for public schools. Projects considered will be necessary to meet future needs based upon achieving and maintaining the adopted level of service standards for each year of the five year planning periods.**

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| Policies | <p>8.07.01 Consistent with the Interlocal Agreement, the uniform, district wide level of service standards is initially set as follows, and shall be adopted in the City’s Public School Facilities Element and Capital Improvements Element: The Level of Service Standard shall be the Permanent Florida Inventory of</p> |
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		School House (FISH) Capacity based on 100% utilization rate.
Policies	8.07.02	The City shall ensure that future development pays a proportionate share of the costs of capital facility capacity needed to accommodate new development and to assist in maintaining adopted level of services standards, via impact fees and other legally available and appropriate methods in development conditions.
	8.07.03	The City hereby incorporates by reference School District's financially feasible Five Year Facilities Work Program that includes school capacity sufficient to meet anticipated student demands projected by the County and municipalities, in consultation with the School District's projections of student enrollment, based on the adopted level of service standards for public schools.
	8.07.04	The School District, in coordination with the Baker County, the City, and Town of Glen St. Mary shall annually update the School District's required financially feasible Five Year Facilities Work Program, to ensure maintenance of a financially feasible capital improvements program and to ensure level of service standards will continue to be achieved and maintained during the five year planning period.
	8.07.05	The City will update its Capital Improvements Schedule on an annual basis, by December 1 of each year, to incorporate the upcoming five years of the School District's Capital Improvement Program. The City and the School District will coordinate, during updates or amendments to the City's Comprehensive Plan, updates or amendments for long-range plans for School District facilities.
	8.07.06	The City shall include and adopt Level of Service standards into the Capital Improvements Element of the Comprehensive Plan and these shall be applied district-wide to all schools of the same type.
	8.07.07	The Capital Improvements Element shall set forth a financially feasible public school capital facilities program, established in conjunction with the Baker County School Board that demonstrates that the adopted level of service standards will be achieved and maintained.
<b>Objective 8.08</b>		<b>The City's process for assessing, receiving and applying a landowner's fair share of the cost of providing the transportation facilities necessary to serve a proposed development fitting the requirements of Objective 8.06 shall be governed by the following:</b>
Policies	8.08.01	For purposes of assessing a landowner's fair share of the cost of providing transportation facilities necessary to serve a proposed development, the City shall use a quantitative formula where the landowner's fair share contribution (A), shall equal the development's total peak hour trips generated (B), divided by the increase in peak hour capacity created by the proposed improvement to be constructed on the impacted road link (C), multiplied by the total cost of the proposed road improvement, including any drainage or utility cost (D).  $\text{Landowner's Fair Share } A = (B/C) \times D$
	8.08.02	The City shall use the most recent issue of the <i>Transportation Costs</i> published by the Florida Department of Transportation to calculate the value of (D) in the formulas contained in Policy 8.08.01. The City Engineer will be consulted to assist with the calculation of the drainage and utility costs associated with the value of (D).
	8.08.03	The City shall use the most recent edition of <i>Trip Generation</i> published by the Institute of Transportation Engineers to calculate the value of (B) in the formula contained in Policy 8.08.01.

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**DATA  
AND ANALYSIS**

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The purpose of the *Capital Improvements Element* is to establish a methodology for meeting the standards set by Chapter 163, Florida Statutes and Rule 9J-5, Florida Administrative Code. In previous elements of the 2025 Comprehensive Plan, level of service (LOS) standards have been established and must be maintained not only presently, but also into the future. These LOS standards must be balanced between affordability and community expectations. If these LOS standards are not maintained, additional development permits must be denied or approved in acceptable phases. This Element includes the City's Five-Year Schedule of Capital Improvements, which not only identifies infrastructure expenditures that are necessary to maintain the designated LOS standards, but also those that are desirable from other than a concurrency standpoint. In addition, viable funding sources for all projects are identified.

#### I.1 Public Facility Needs

*Rule 9J-5.016(1)(a), F.A.C*

One of the primary purposes for the other elements in the 2025 Comprehensive Plan is to identify infrastructure improvements that are required to correct existing deficiencies and future requirements. The future deficiencies are based on forecasts of population growth within the City. The subjects that are addressed in this Element include roads, sanitary sewer, potable water, and drainage. The City is not in any critical need for extensive capital improvements to its present traffic circulation system or services such as recreation.

The capital improvements identified in this Element only address those improvements that require an investment of \$25,000 or more for the construction, acquisition or installation of facilities or the acquisition of land; are relatively large scale; may require multi-year financing; and have non-reoccurring high costs.

No new public educational or health care facilities are anticipated to be constructed in the City before 2025. It was also determined that the educational systems and facilities in the City are and will be adequately served by roadways, potable water, sanitary sewer, solid waste, stormwater drainage and recreational facilities and that none of the scheduled improvements will impact either the public education system or the public health system.

#### I.2 Geographic Service Area and Public Education and Health Systems

*Rule 9J-5.016(1)(b), F.A.C.*

The Baker County School Board operates three (3) schools in the City that serve students throughout Baker County. The School Board has its own taxing authority and accordingly, is independent from the City. Baker County Intermediate School and Macclenny Elementary are located on South Boulevard and Baker County Elementary School is located off of Minnesota Avenue. During the previous planning period, the Baker County School Board petitioned for annexation of a site on the northern portion of the City to accommodate a new elementary school.



Ed Fraser Memorial Hospital is the only hospital within the city limits. It is located at Third Street and Stansell Avenue. It serves residents throughout the County. During the previous planning period, the Baker County Health Department moved from their longtime location on Sixth Street (SR 121) and constructed a new, larger facility on Lowder Street.

Educational systems and facilities in the City are and will be adequately served by roadways, potable water, sanitary sewer, solid waste, stormwater drainage and recreation facilities and none of the scheduled improvements will impact either the public education or public health systems.

### I.3 Existing Revenue Sources and Funding Mechanisms

*Rule 9J-5.016(1)(c), F.A.C.*

The City has a variety of revenue sources to fund its operations and capital improvements. Major revenue sources include:

**Ad Valorem Taxes:** Property taxes are based on a millage rate (one mill is the equivalent of \$1 per \$1,000 of assessed value or 1%) which is applied to the total taxable value of real property and other tangible personal property. Revenue from ad valorem taxes may be used to fund both operating costs and capital projects.

**Sales and Use Taxes, Franchise Taxes, Utility Taxes:** These are the only other tax revenues currently available to the City and are not, generally, restricted as to use. These revenues, however, may be pledged to cover all or a portion of bonded indebtedness.

**Licenses and Permits:** This revenue category includes professional and occupational licenses, building permits and other licenses.

**Intergovernmental:** Intergovernmental Revenue in simple terms can be divided into sources derived from federal and state funding. All local governments in Florida depend on annual disbursements from the state to supplement operating and capital budget revenues. These funds are: 1) generated locally, but collected and later returned by state agencies to the City; b) adopted as a local option tax or license fee, collected and returned by the state; or c) shared by the state in the form of grants to the local government, but originate from state general revenues. Amounts available from these sources may vary widely from year to year depending on legislative actions and the actual amount of retail sales for consumer generated revenues.

**Federal and State Grants and Loans:** The U.S. State and Local Fiscal Assistance Act of 1972, which formerly provided for a system of federal general revenue sharing, has now been substantially modified. Federal funds are currently either: a) allocated to stated agencies which administer block grants in accordance with the programs which they monitor; or b) reserved at the federal agency level and are disbursed as block grants directly to the state and local governments or other eligible organizations and individuals. The purpose of the block grant program is to enable greater latitude by recipients in actual use of the funds, although recipients are not required to use the funds for specific categories or projects. These funds are not distributed by allocation, but rather require competitive applications. Consequently, these grant monies are generally a nonrecurring source of funds, and as such cannot be accurately projected for budgeting purposes. Other grants are administered at the state level, with state executive departments acting as "pass-through agencies" for federally funded project grants. An example of a federally funded project grant program is the Community Development Block Grant (CDBG). The Department of Housing and Urban Development, which administers the program, allocates 70 percent of its CDBG funds for "entitlement communities," to the larger urban areas. These entitlement communities may apply for and receive grants for financing specific projects from a list of eligible activities outlined in Title I statutes such as infrastructure improvements, housing projects and commercial revitalization. The remaining 30 percent of the funds are disbursed to state pass-through agencies, which in Florida's case is the Department of Community Affairs (DCA). DCA administers these grants for the same types of projects, but restricts their availability to "small cities" and counties. In addition to block grants, several federal agencies offer direct loan programs. However, their applicability to capital improvement projects is extremely limited. State loans, on the other hand, are usually available to finance such capital projects as land acquisition for low income housing.

**Charges for Services:** These charges are derived from fees paid for various services. These include, among others, sales of maps and publications, utility fees, zoning fees, recreational fees and fees for special events as well as fire protection services and ambulance fees.

**Fines and Forfeitures:** This revenue source includes revenue generated from court cases, library fines and fines from other violations.

**Miscellaneous Sources of Revenue:** This category includes revenue derived from interest from various funds, rents and royalties, special assessments and impact fees, the sale of City-owned property, and private contributions given to the City, including real estate, gifts, donations, etc.

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**Enterprise Funds:** The City currently uses two enterprise funds to account for operations that are intended to be operated like a business in the private sector. The intent of these operations is that the costs of providing the goods or service be financed with user charges or fees.

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

- **Impact Fees:** These are fees charged in advance of new development and are designed to pay for infrastructure needs, but not operating costs, which result from new development. These fees must be equitably allocated to specific groups which will directly benefit from the capital improvement, and the assessment levied must fairly reflect the true costs of these improvements.
- **Special Assessments:** Like impact fees, special assessments are levied against residents, agencies, or districts which directly benefit from a new service or facility.
- **Borrowing:** The extremely high cost of capital improvements require local governments to occasionally resort to borrowing, either through short-term or long-term financing. Short term financing, perhaps through local banks, is one option available to raise required revenue for periods of, perhaps, one to five years. The more customary method, however, is to authorize long-term bond issues, normally for five to forty years. The following are examples of types of bond issues which may be used and their current status in the City.

**General Obligation Bonds:** These bonds are backed by the full faith and credit of the local government, and are to be approved by voter referendum. General obligation bonds offer lower interest rates than other bonds as they are, in effect, secured by the taxing power of the government. Revenues collected from the ad valorem taxes on real estate and other sources of general revenue are used to service the government's debt. Capital improvements financed through the general obligation bonds should benefit the City as a whole rather than a particular area or group.

**Revenue Bonds:** Unlike general obligation bonds, revenue bonds are financed directly by those benefiting from the capital improvements. Revenue obtained from the issuance of these bonds is used to finance publicly owned facilities such as water and sewer facilities. Charges collected from the users of these facilities are used to retire the bonded debt. In this respect, the capital project is self supporting. Interest rates tend to be higher than for general obligation bonds, and issuance of the bonds may be approved by the City Commission without a voter referendum.

**Industrial Revenue Bond:** This type of bond is issued by a local government, but is actually assumed by private companies or industries who use the revenue for construction of plants or facilities. The attractiveness of these bonds to industry is that they carry comparatively low interest rates due to their tax-exempt status. The advantage to the local government is that the private sector is responsible for retirement of the debt and that new employment opportunities are created in the community.

The City uses different funds to manage its financial resources. The Governmental Fund includes separate accounts for the General Fund, Special Revenue Fund and the Capital Projects Fund. The City also uses two Enterprise Funds, Sewer/Water Fund and Rental Homes Fund.

Sources of revenue included under the Governmental Fund include taxes (property, general sales, use, franchise fees, utility service), licenses and permits, intergovernmental revenue, charges for services, fines and forfeitures and miscellaneous revenue.

In the City, fees are assessed for water and sewer connections. These are charges designed to pay for the costs of public facilities or services by charging those who use the facilities or services. They are employed in many areas of local government service.

**Table H.1  
City of Macclenny Five-Year Schedule of Capital Improvements**

Item No.	Project Name	Comp Plan Priority <sup>(1)</sup>	FY 2009/2010	FY 2010/2011	FY 2011/2012	FY 2012/2013	FY 2013/2014	Total Project Cost
<b>SANITARY SEWER</b>								
1	Feasibility study for plant expansion	B2	\$42,000 DEP		\$65,000 USDA	\$1,000,000 USDA		\$1,107,000
2	Plant Expansion	B1			\$4,500,000 USDA	\$4,000,000 USDA		\$8,500,000
3	Repair and Maintenance	B1	\$186,000 UF					\$186,000
4	Plant Design & Waste Load Allocation	B2	\$54,000 SD					\$54,000
5	Professional Service - Line	C	\$13,500 SLC					\$13,500
	<i>Sanitary Sewer Total</i>		\$295,500	\$0	\$4,565,000	\$5,000,000	\$0	\$9,860,500
<b>POTABLE WATER</b>								
6	Extend lines to connect Ohio Plant w/Macclenny II Plant	B1	\$700,000 CDBG					\$700,000
7	Locate transit lines, install isolation valve	B1	\$250,000 FL					\$250,000
8	Professional Services/Plant	C	\$31,000 WD					\$31,000
9	Macclenny II - Increase kilowatts	B1	\$80,000 UF					\$80,000
10	Macclenny II Plant - Improvements	B1	\$26,500 UF					\$26,500
11	Repair and Maintenance	B1	\$154,000 UF					\$154,000
12	Underground Utilities	A	\$16,785 WLC					\$16,785
	<i>Potable Water Total</i>		\$1,258,285	\$0	\$0	\$0	\$0	\$1,258,285
<b>SOLID WASTE</b>								
13	New River Tipping, Tree & Limb Disposal	A	\$155,500 GF					\$155,500
14	Machinery and Equipment	B1	\$48,500 GF					\$48,500
	<i>Solid Waste Total</i>		\$204,000	\$0	\$0	\$0	\$0	\$204,000
<b>RECREATION</b>								
15	Heritage Park Improvements	B1			\$200,000 FRDP			\$200,000
	<i>Recreation Total</i>		\$0	\$0	\$200,000	\$0	\$0	\$200,000
<b>SCHOOLS</b>								
16	The City adopts the Baker County School District Educational Facilities Plan's FY 2008 / 2009 - 2012 / 2013 Capital Improvements Program.							
	<i>Schools Total</i>		\$0	\$0	\$0	\$0	\$0	\$0
<b>ROADS AND DRAINAGE</b>								
17A	Buck Starling Roadway	B1	\$250,000 GF					\$250,000
17B	Buck Starling Roadway	B1	\$250,000 BC					\$250,000
18	Stormwater	B2			\$650,000 CDBG			\$650,000
19	East Blvd Drainage Improvements	B1		\$600,000 GF				
20	SR 228 from I-10 to Barber Road: design 4-in divided	D1			\$792,070 PRI			
21	SR 228 from I-10 to Barber Road: construct 4-in divided	D1				\$1,848,164 PRI		\$1,848,164
22	Repair and Maintenance	B1	\$46,000 GF					\$46,000
	<i>Roads and Drainage Total</i>		\$546,000	\$600,000	\$1,442,070	\$1,848,164	\$0	\$3,836,234
	<b>All Categories Total</b>		<b>\$2,303,785</b>	<b>\$600,000</b>	<b>\$6,207,070</b>	<b>\$6,848,164</b>	<b>\$0</b>	<b>\$15,359,019</b>

**Summary by Functional Category**

Category	FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14	Total
Sanitary Sewer	\$295,500	\$0	\$4,565,000	\$5,000,000	\$0	\$9,860,500
Potable Water	\$1,258,285	\$0	\$0	\$0	\$0	\$1,258,285
Solid Waste	\$204,000	\$0	\$0	\$0	\$0	\$204,000
Recreation	\$0	\$0	\$200,000	\$0	\$0	\$200,000
Roads and Drainage	\$546,000	\$600,000	\$1,442,070	\$1,848,164	\$0	\$4,436,234
<b>Total</b>	<b>\$2,303,785</b>	<b>\$600,000</b>	<b>\$6,207,070</b>	<b>\$6,848,164</b>	<b>\$0</b>	<b>\$15,959,019</b>

**Summary by Revenue Source**

Source	FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14	Total
Utility Fund (UF)	\$446,500					\$446,500
Dept. Env'l Prot. Grant (DEP)	\$42,000					\$42,000
General Fund (GF)	\$500,000	\$600,000				\$1,100,000
Water Development Fund (WD)	\$31,000					\$31,000
Water Line Capacity Fund (WLC)	\$16,785					\$16,785
Sewer Development Fund (SD)	\$54,000					\$54,000
Sewer Line Capacity Fund (SLC)	\$13,500					\$13,500
Comm'y Dev't Block Grant (CDBG)	\$700,000		\$650,000			\$1,350,000
State Conservation Grant (FL)	\$250,000					\$250,000
FRDAP Grant (FRDP)			\$200,000			\$200,000
Baker County Match (BC)	\$250,000					\$250,000
Development Agreement (PRI)			\$792,070	\$1,848,164		\$2,640,234
USDA Grant/Loan (USDA)			\$4,565,000	\$5,000,000		\$9,565,000
<b>Total</b>	<b>\$2,303,785</b>	<b>\$600,000</b>	<b>\$6,207,070</b>	<b>\$6,848,164</b>	<b>\$0</b>	<b>\$15,959,019</b>

Note: This schedule includes projects with an estimated cost of \$25,000 or more.

(1) Pursuant to Capital Improvements Element Policy 8.01.02

## **I.4 Timing and Location of Improvements**

*Rule 9J-5.016(2)(a), F.A.C.*

This section describes the current local policies and practices that are used, or that may be used, to guide the timing and location of construction, extension or increase in the capacity of public facilities. They are described in terms of their general concept and the circumstances that may warrant their use.

### **Five-Year Capital Improvement Schedule**

The Five-Year Capital Improvements Schedule (CIS) is a budgeting tool that identifies each capital project or other expenditure, along with estimated costs for completion. In many cases, the first year of the CIS is converted in to the annual capital budget with longer-range expenditures depicted in the five-year program. The capital budget includes appropriations for projects in the first year of the CIS as well as the Capital Improvements Element. The CIS is reviewed on an annual basis. The City uses a CIS to identify each capital project or other contemplated expenditure that the City plans to undertake and presents estimates of the full resources needed to finance the project. The CIS will be consistent with this Element and shall reflect the goals, objectives and policies of the Element and its implementation strategies, including the five-year schedule of improvements. The CIS also includes projects that are not included in the Plan and which may also be of relatively small scale and lower costs than the \$25,000 minimum required for inclusion in the Element.

### **Urban Service Areas**

These are areas that may be delineated on the Future Land Use Map to designate the immediate or future intent of government to provide public facilities to support the area's existing and projected population. An urban service area boundary was adopted as part of the 2025 Comprehensive Plan indicating locations in which the City has the capabilities and desire to direct future utility connections. A map (Illustration D.2) depicting the urban service area is included within the *Infrastructure Element*.

### **User Charges and Connection Fees**

These are charges designed to pay for the costs of public facilities or services by charging those who use the facilities or services. They are employed in many areas of local government service. For example, bridge and highway tolls defray the cost of constructing or maintaining these facilities as do state and local option gas taxes and are a common source of paying off revenue bonds. The technique may also be applied to potable water usage, sanitary sewer and solid waste services and parking, to name but a few. These charges may be based on a sliding fee scale to compensate for the degree of service and/or the difficulty encountered in providing any given service. User charges are a condition of service for sanitary sewer, potable water, solid waste collection and some recreational activities in the City.

### **Mandatory Dedications of Fees In Lieu Of**

These are a required condition of plat approval and requires that developers dedicate a certain portion of the land in the development to be used for public purposes such as roads, parks and schools. Dedication may be made to the governing body, or to a private group such as a homeowners association. When a subdivision is too small or topographical conditions are such that a land dedication cannot reasonably be required, the City may require the subdivider to pay a fee in lieu of dedication that is equivalent to the amount of land that would otherwise have been dedicated by the developer. The fee may be deposited into a separate account for future use toward the provision of such a facility. The City currently uses this procedure to provide for needed facilities.

### **Level of Service Standards**

These standards are used as an indicator to show the extent or degrees of service provided by, or proposed to be provided by a facility based on and related to the operational characteristics of the public facility. They are, in short, a summary of existing or desired public facilities conditions. They are required to be included for public facilities addressed by local governments in their comprehensive plans. These LOS standards are to be used as the basis for issuing development orders or permits to ensure that adequate facility capacity will be maintained and provided for future use.

As a rule, LOS standards affect the timing and location of development by encouraging development in areas where facilities may have an excess capacity. On the other hand, development will not be permitted unless needed facilities and services are provided. Such provisions and development may occur in a phased sequence over time. The City's LOS standards adopted in the 2025 Comprehensive Plan are a vital tool in regulating the provision of public facilities and in controlling land development.

### **Impact Fees**

These are charged in advance of new development and are designed to pay for infrastructure needs, but not operating costs, that result from new development. These fees must be equitably allocated to specific groups that will directly benefit from the capital improvement, and the assessment levied must fairly reflect the true costs of these improvements. The City began levying impact fees in 2005 when the City Commission enacted Ordinance 05-09. Excluding any associated school impact fees, the City charges \$3,313 per building permit or mobile home move on fee.

### **Adequate Facilities Ordinance**

An adequate facilities ordinance is a legislated mechanism to control the timing and location of development by conditioning development approval upon a showing that sufficient facilities and services are present or will be provided off-site in order to maintain adopted LOS standards. The ordinance makes development approval contingent upon the local government's ability to provide facilities and services in order to implement adopted LOS standards. Typically, the adequate facilities ordinance interacts with the development approval process by conditioning zoning, subdivision or planned unit development approval on demonstrated compliance with the ordinance. There is no adequate facilities ordinance currently in effect in the City.

### **Moratoria**

A moratorium is a stopgap ordinance that temporarily halts development for a specified period of time on an emergency basis. It may be imposed on building permits, development approvals or governmental services. Moratoria may generally be imposed for a reasonable length of time to allow for necessary planning activities pending comprehensive plan preparation, adoption or amendment. Currently, the City Commission is not imposing any moratoria.

## **I.5 Existing Deficiencies and Future Needs**

*Rule 9J-5.016(2)(b), F.A.C.*

During heavy rains, the City of Macclenny drainage swale along the east side of East Boulevard North floods, sometimes overflowing onto the streets and flooding nearby properties. Phase I of the City's Stormwater Master Plan (January 2010) cites particular interest in a flood prone area between North Boulevard East and East Macclenny Avenue, which includes the majority of the property from Dugger Street to North 3rd Street. At issue is the adequacy of a drainage ditch along the east side of East Boulevard North. This ditch becomes a closed conduit and turns west along North Boulevard East and discharges into a FDOT open drainage ditch just west of Timberlane Drive. This situation has become more complicated by the introduction of stormwater from the Cypress Pointe Planned Unit Development.

The improvements needed to address this flood prone area would consist of a new attenuation and stormwater system along East Boulevard North. This would require the regarding and structure improvements at the intersection of North Boulevard and East Boulevard. The goal would be to direct water from the drainage swale into the covered storm drain along North Boulevard East, and ultimately into the existing FDOT ditch that originates just west of the intersection of Timberlane Drive and North Boulevard East.

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**I.6 Costs of Needed Improvements**

*Rule 9J-5.016(2)(c), F.A.C.*

The City's Stormwater Master Plan assigns a cost of \$600,000 for the drainage improvements referenced above. This cost is included in the Five-Year Capital Improvement Schedule in FY 2010/2011.

**I.7 New Education and Health Facilities Impact on Infrastructure**

*Rule 9J-5.016(2)(d), F.A.C.*

No new health facilities are proposed for construction during the 2025 planning period. The Baker County School District Educational Facilities Plan projects a need for the following two new construction in or near the City during the 2025 planning period:

Project	Location, Community, Quadrant or other general location	2018-2019 / 2028-2029 Projected Cost
Additional Middle School Classrooms New Middle 'A'	North Macclenny	\$15,000,000
Additional High School New High School 'A'	North Macclenny	\$17,500,000
		<b>\$32,500,000</b>

**I.8 Support for Efficient Land Development**

*Rule 9J-5.016(2)(e), F.A.C.*

The City Commission has demonstrated their support for more efficient use of land within the City by several avenues. The Commission was more insistent that large-scale new developments be controlled by planned unit development ordinances that support innovative and creative design that assures more efficient use of land and creative design elements superior to that permissible by conventional zoning. During the last planning period, the Commission adopted the Multi-Use future land use category. Their intention for Multi-Use is to accommodate, in a more innovative fashion, development or redevelopment of areas in a larger size and scale. The major purposes of this designation are to facilitate mixed-use development with horizontal and vertical land use integration, reduce the need for automobile travel, provide incentives for quality development and give definition to the urban form. Design, aesthetics, environmental protection and enhancements are to be emphasized as part of the Multi-Use designation. This designation will only be applied to areas that are of regional significance including Community Redevelopment Areas, areas surrounding regional community facilities, and areas near major arterial roadways which are planned for intensive development.

**I.9 Ability to Finance Capital Improvements**

*Rule 9J-5.016(2)(f), F.A.C.*

**Five-Year Forecast of Revenues and Expenditures**

The revenue that was available to the City from Fiscal Year (FY) 2004-05 through FY 2007-2008 is shown by source in Table H.2 for each of the major funds. As illustrated, the City had approximately \$8 million in revenue in the last fiscal year, an increase of nearly 55% from FY 2004-05.

<b>Table H.2 Revenues by Fund Source</b>				
Source	FY 2004-2005	FY 2005-2006	FY 2006-2007	FY 2007-2008
<b>General Fund</b>				
Taxes	\$890,627	\$989,042	\$1,174,956	\$1,247,717
Charges for Services	\$942,679	\$1,049,960	\$1,053,749	\$360,570
Licenses, Permits and Fees	\$197,611	\$211,919	\$278,357	\$901,290
Physical Environment	\$319,601	\$439,746	\$333,436	\$563,606
General Government	\$309,221	\$540,979	\$906,960	\$528,597
Sewer/Wastewater Utility	\$471,776	\$573,774	\$547,399	\$582,972
Charges and Fines	\$12,370	\$50,321	\$7,526	\$6,192
Interest	\$868	\$3,627		
Miscellaneous	\$52,835	\$390,006	\$531,038	\$768,628
Debt Proceeds	\$55,118	\$243,323	\$550,000	
<b>Enterprise Fund</b>				
Sewer/Wastewater Utility	\$1,910,399	\$1,402,972	\$1,406,932	\$1,727,508
Water Utility		\$979,125	\$1,215,720	\$1,178,365
Interest	\$33,892	\$92,569	\$187,111	\$175,759
Rents and Royalties	\$22,891	\$20,203	\$21,675	\$24,813
Other Miscellaneous		\$1,120	\$2,773	\$12
Disposition of Fixed Assets	\$1,470			
<b>Grand Total</b>	<b>\$5,221,358</b>	<b>\$6,988,686</b>	<b>\$8,217,632</b>	<b>\$8,066,029</b>

Source: Annual Financial Reports for the City of Macclenny

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<b>Table H.3 Expenditures by Fund Source</b>				
<b>Source</b>	<b>FY 2004-2005</b>	<b>FY 2005-2006</b>	<b>FY 2006-2007</b>	<b>FY 2007-2008</b>
<b>General Fund</b>				
Legislative	\$20,788	\$31,746	\$36,226	\$34,051
Executive	\$109,002	\$86,359	\$98,128	\$104,042
Financial and Administrative	\$555,207	\$539,255	\$589,495	\$548,030
Legal Counsel	\$20,824	\$28,996	\$32,614	\$37,196
Law Enforcement and Fire Control	\$989,949	\$1,113,933	\$1,316,991	\$2,095,445
Other General Governmental	\$0	\$0	\$0	\$143,744
Other Public Safety	\$195,825	\$217,846	\$262,383	\$287,526
Garbage / Solid Waste	\$487,313	\$620,967	\$553,159	\$614,013
Other Physical Environment	\$27,064	\$332,887	\$286,228	\$0
Road / Street Facilities	\$612,141	\$634,500	\$1,196,605	\$661,967
Housing and Urban Development	\$5,216	\$0	\$0	\$0
Parks / Recreation	\$42,488	\$281,106	\$660,472	\$419,855
Interfund Transfers Out	\$0	\$0	\$27,948	\$321,470
<b>Enterprise Fund</b>				
Water Utility Services	\$722,685	\$824,048	\$893,937	\$1,133,930
Sewer / Wastewater Services	\$1,353,704	\$1,635,110	\$1,693,648	\$1,588,632
Interfund Transfers Out	\$0	\$0	\$0	\$180,000
Other Physical Environment	\$0	\$33,091	\$0	\$50,826
<b>Grand Total</b>	<b>\$5,142,206</b>	<b>\$6,379,844</b>	<b>\$7,647,834</b>	<b>\$8,220,727</b>

Source: Annual Financial Reports for the City of Macclenny

**Projection of Debt Service Obligations for Outstanding Bond Issues**

The City issues and manages its financial operations in accordance with financial policies approved during the annual budget process. Included in these financial policies are the following debt policies which define the major principles that govern the issuance of new and the management of existing debt obligations: