



City of North Port, FL

Road and Drainage District FY 2019 Non-Ad Valorem Assessment Methodology Final Report

July 31, 2018





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Ms. Monica Bramble
Assistant Public Works Director
1100 N. Chamberlain Blvd.
North Port, FL 34286

Re: FY 2019 Non-Ad Valorem
Assessment Methodology Final
Report

Dear Ms. Bramble,

Stantec is pleased to present the City of North Port with this Final Report of the Road and Drainage District Assessment Study that we conducted for the City. We appreciate the fine assistance provided by you and all the members of City Staff who participated in the project.

If you have any questions, please do not hesitate to contact Patrick Luce at (813) 443-5138 or me at (904) 247-0787.

Very truly yours,

A handwritten signature in blue ink, appearing to read "Michael Burton".

Michael Burton
Vice President, Financial Services

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1. INTRODUCTION

This report presents the results of an analysis to develop a recommended assessment methodology for the North Port Road and Drainage District (District) Non-Ad Valorem Assessment Program. This study was conducted by Stantec Consulting Services, Inc. (Stantec), a firm that specializes in providing rate and assessment consulting services to local governments.

1.1 THE ROAD AND DRAINAGE DISTRICT

The City of North Port provides road and drainage service throughout the North Port Road and Drainage District. The primary sources of funding for the District are non-ad valorem assessments, allocated surtax dollars that are derived from sales tax, and other miscellaneous revenues.

1.2 OBJECTIVE AND SCOPE

The objective of this study was to update the methodology for the District's Road and Drainage Assessments so that assessment rates recover the full cost requirement of providing road and drainage service to properties within the District limits for Fiscal Year (FY) 2019 and subsequent years in proportion to the benefit received from the road and drainage service provided by the District.

1.3 STUDY PROCEDURES

During this study we identified the full FY 2019 cost requirements for the provision of road and drainage service that recognizes the level of service that has traditionally been provided by the District. We also projected annual cost requirements for providing road and drainage service in each year of a ten-year projection period from FY 2019 through FY 2028. We accomplished this through interactive work sessions with District staff.

During these work sessions, we examined the impact of alternative scenarios upon key financial indicators. We identified the Road and Drainage Assessment revenue requirements presented in this report, including the FY 2019 revenue requirements that served as the basis for the Road and Drainage Assessments developed during the study and are presented in this report. We also identified subsequent annual percentage adjustments in the assessments that would be required for the Road and Drainage Assessments during the remainder of the projection period from FY 2019 through FY 2028 to fund District operations throughout the ten-year projection period if the assumptions actualize.

To initiate our analysis, we obtained the Public Works Department's historical and budgeted financial information, including three years of historical operating expenditures, the FY 2018 operating budget, year-to-date actual FY 2018 results, the preliminary estimates of the FY 2019 operating budget, and the multi-year capital improvement program. The capital improvement program includes a schedule of annual capital costs for equipment, vehicle, and facility renewal and replacement and identifies the

additional operating and maintenance requirements associated with each capital expenditure as appropriate.

To determine the annual cost and corresponding revenue requirements of road and drainage service, we evaluated each line item of cost in the Public Works Budget and determined with Public Works staff what percentage of the cost of each line is associated with a Road and Drainage District function. The results of this determination of Road and Drainage District costs were input into our Financial Analysis and Management System (FAMS-XL©) model to develop a ten-year financial management plan.

The FY 2019 revenue requirements were then allocated to roads, drainage, and mowing, the three major functions performed by the District. The costs in each of these three major functions were then further apportioned to administration and the major system elements of each service. Once the allocations and apportionments were complete, a Road and Drainage Assessment rate structure was developed along with specific Road and Drainage Assessment rates and a preliminary assessment roll, the results of which are presented herein.

1.4 BASIS FOR ASSESSMENT

The development of a non-ad valorem assessment for road and drainage service requires that the service for which properties are to be assessed confer a special benefit upon the property burdened by the special assessment. Simply stated, there must be a logical relationship between the service provided and the benefit to real property assessed for the service.

In addition to the special benefit requirement, the costs associated with providing the service must be reasonably apportioned to the properties that receive a benefit from road, drainage, and mowing services in proportion to the benefit received. Therefore, the recommended Road and Drainage Assessments calculated in this study were developed such that the costs of providing road, drainage, and mowing services will be recovered through assessments to properties in proportion to the benefit received from each of the three components of service: roads, drainage, and mowing.

1.5 DESCRIPTION OF ROAD AND DRAINAGE DISTRICT SERVICES

This section describes the District services and presents a discussion of relevant Florida Law regarding Special Non-Ad Valorem Assessments, followed by sections discussing how Florida Law has been applied to the determination of benefit and the apportionment of the annual revenue requirements of the Road and Drainage Assessment to benefitting properties.

The services provided by the City through the Road and Drainage District are described below.

1.5.1 Base Administrative Services

Base administrative services are classified as those core support functions spread across all services provided by the Road and Drainage District. These include rights-of-way inspections, infrastructure

evaluations of roads and drainage systems, development plan review, contract administration, system support services, and rights-of-way permit processing.

1.5.2 Road Services

Base Road Services – Base Road services are performed on all arterial and collector roads. Services include the repair of potholes and utility cuts, road shoulder maintenance, the rehabilitation of roads based on priorities and criteria, maintenance of bridges, landscape, and sidewalks, and debris removal. It was determined that there is a benefit conferred upon all parcels from Base Road services.

Enhanced Road Services – Enhanced Road services are performed on all local roads. Services include the repair of potholes and utility cuts, road shoulder maintenance, and the rehabilitation of roads based on priorities and criteria. Work is performed by Department staff and through contracted services. It was determined that there is a benefit conferred from Enhanced Road services only upon parcels that are located on the local road network.

1.5.3 Drainage Services

Benefit to parcels received from the drainage system and related services is a function of three system components from which the parcels receive benefit. The drainage system components and services are as follows:

Primary Drainage (Drainage I) – The major waterways that receive rainwater from secondary drainage system components and convey the rainwater out of the District to receiving waters.

Secondary Drainage (Drainage II) – The retention ditches and other drainage facilities that receive rainwater from the tertiary drainage system components and convey the rainwater to primary drainage system components.

Tertiary Drainage (Drainage III) – The drainage swales and other drainage facilities that collect rainwater in developed neighborhoods where it first falls and convey the rainwater to secondary drainage system components.

These drainage system components are graphically depicted in Figure 1 on the following pages.

1.5.4 Mowing Services (Right-of-Way)

This service includes mowing of rights-of-way on unimproved properties by Department staff and service contract within the City. The Department maintains a proactive schedule of all rights-of-way mowing.

Figure 1 – Drainage System Components

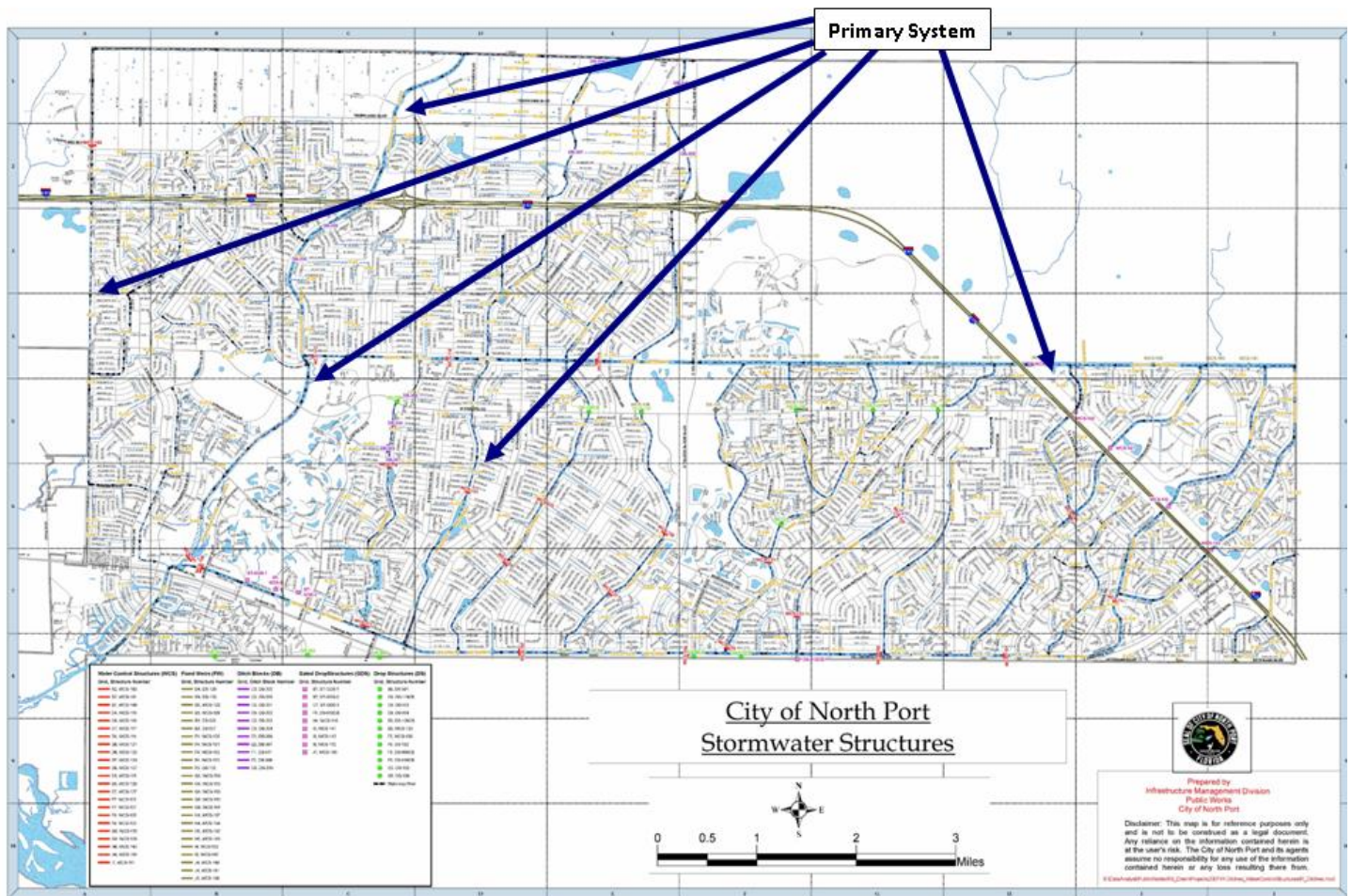


Figure 1 – Drainage System Components (Cont'd)

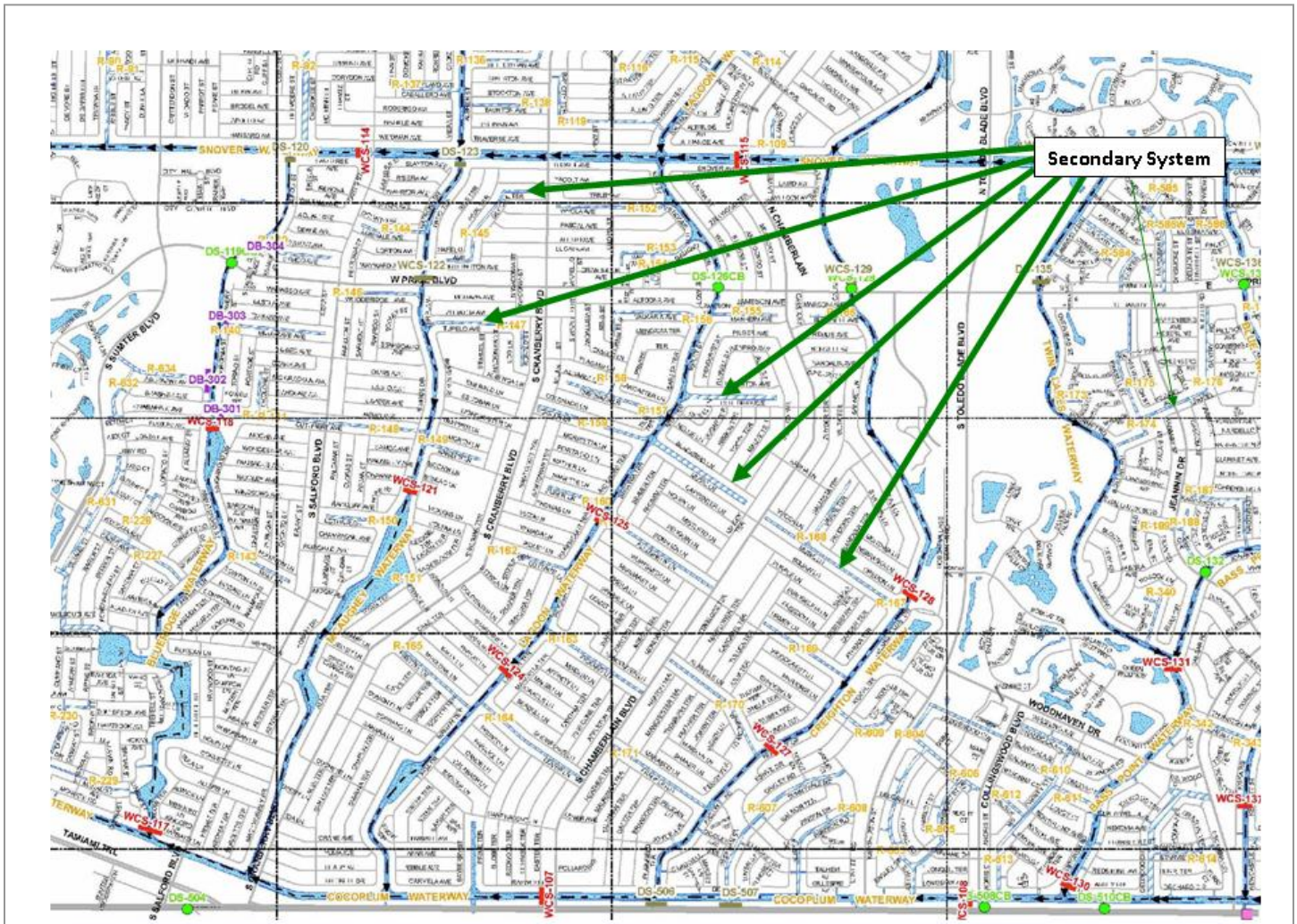
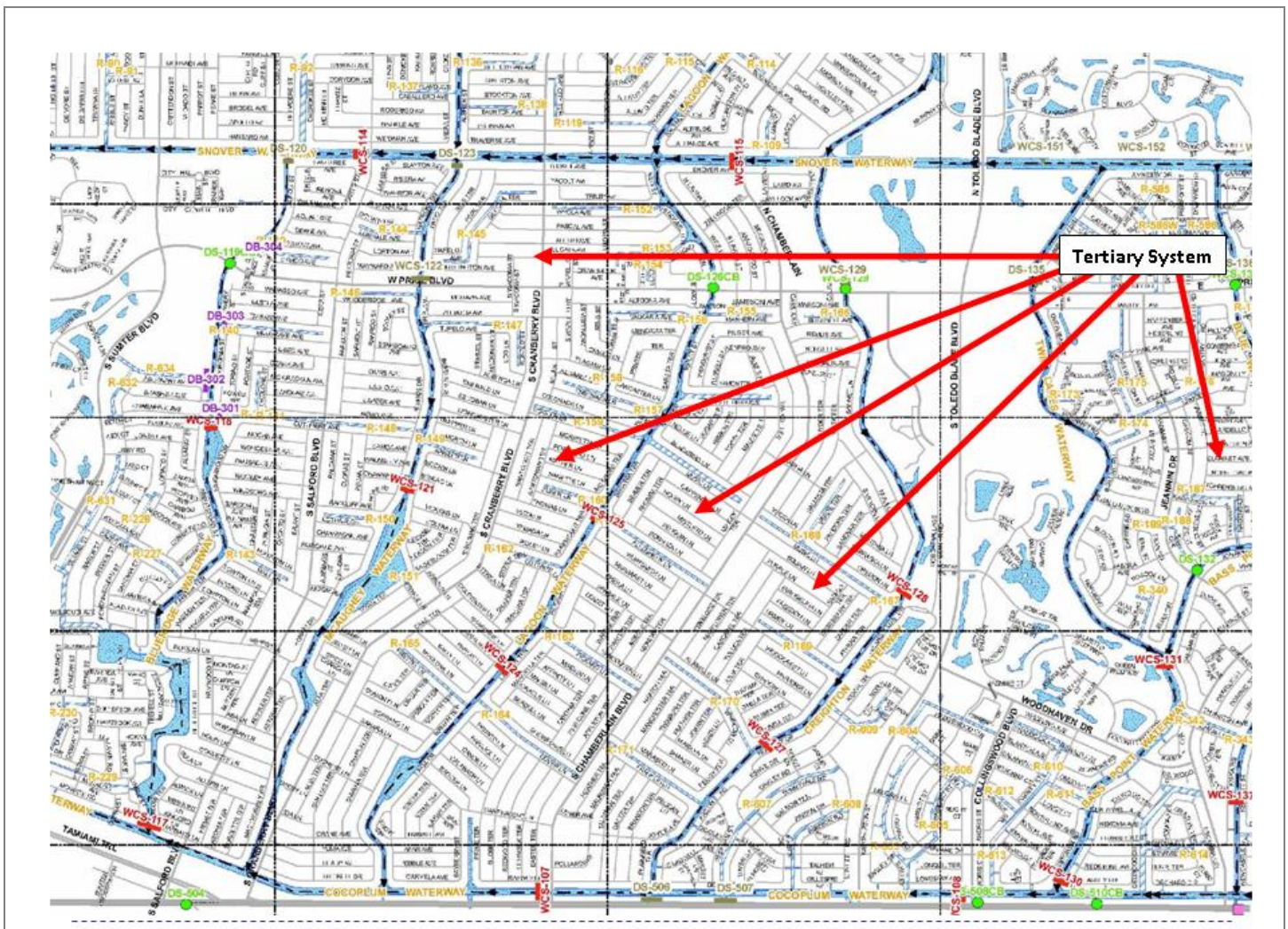


Figure 1 – Drainage System Components (Cont'd)



1.5.5 Summary of Relevant Florida Law Governing Special Assessments

This section discusses relevant Florida Law regarding special non-ad valorem assessments as it relates to the District's Road and Drainage Assessment program. The discussion covers how Florida Law relates to special benefit and proportional benefit.

Special non-ad valorem assessments are a revenue source available to local governments in Florida to fund operations and maintenance expenses and capital improvements for essential services such as roads, drainage, fire/rescue services, utilities, etc. Florida case law has established two requirements for the imposition of a non-ad valorem special assessment. These two requirements have become known as the two-pronged test. They are 1) the property assessed must derive a special benefit from the service provided, and 2) the assessment must be fairly and reasonably apportioned among the properties that receive the special benefit.

The Road and Drainage Assessments recommended in this report comply with both prongs of the two-pronged test as follows.

1.5.5.1 Special Benefit

Special benefit, the first prong of the two-pronged test, is conferred upon properties within the District by the provision of road, drainage, and mowing management services and the availability and use of facilities or improvements by owners and occupants of such property as follows:

Roads – In considering special benefit, it is important to consider that the roads within the District are a network. All parts of the network of roads are necessary for residential properties to be accessible and for commercial properties to be accessed by residential property owners in the District. If any portion of the road network were to be removed or otherwise made not available, 1) residential properties would have diminished or no accessibility, and 2) accessibility to commercial properties by residents of the District would be diminished or eliminated. Therefore, it is proper to conclude that all properties receive a special benefit from the road network by the availability of the road network and the accessibility thus provided to and from their property by the entire road network.

Drainage – Much like the roads within the District it is important to consider that the drainage system within the District is a network. Like the road network, if any portion of the drainage network were to be removed or otherwise made not available, stormwater would not be conveyed out of the District, flooding would occur, access to properties would be blocked and damage would likely occur to many properties. Therefore, it is proper to conclude that all properties receive a special benefit from the drainage network by the availability of the network to safely detain, retain, convey or treat drainage discharged from properties within the District. Under this description, it was noted that the new costs of mowing performed on swales in the agricultural estates area of city will be included in the drainage assessment as this service is necessary for the drainage system to work effectively.

Mowing – The cost of mowing performed on rights-of-way on vacant properties is included in the mowing component of the assessment to vacant properties only. Properties that receive this mowing service

receive a special benefit because if the District did not accomplish the mowing the property owner would otherwise have to accomplish the mowing at the property owner's expense.

1.5.5.2 Proportional Benefit

Proportional benefit, the second prong of the two-pronged test, is conferred upon properties within the District by apportionment of costs of system components to specific property classes that benefit from those system components by the following steps in the cost allocation and apportionment methodology:

Roads – District Road costs were apportioned to Road Administration and to the two types of roads in the District, Base Roads (arterials and collectors) and Enhanced Roads (local roads). Base and Enhanced Road costs were apportioned to parcels as follows: all parcels were determined to benefit from Base Roads, whereas only parcels that are located on the local road network were determined to benefit from Enhanced Roads. Base Road cost and Enhanced Road costs were then apportioned to parcels by property class based upon the Equivalent Road Units (ERUs) for each parcel, which are derived by a weighting by property class of trip generation rates for each property class compared to the trip generation rate for the single-family property class. Road Administration costs were also apportioned based upon Road ERUs.

Drainage – District Drainage costs were apportioned to Drainage Administration and to the three system components: Primary Drainage (Drainage I), Secondary Drainage (Drainage II), and Tertiary Drainage (Drainage III). Assessment rates were determined for each system component and were applied to properties based upon the location of the parcel relative to benefit received from the above referenced drainage system components, and the acreage of each parcel, with a minimum Equivalent Drainage Unit (EDU) of one acre. Administration costs were also apportioned based upon Drainage EDUs.

Mowing – District Mowing costs for mowing of vacant properties were apportioned to Mowing Administration and Mowing. District Mowing costs for mowing of all swales within the agricultural estates were apportioned to Drainage as the mowing of these swales is necessary for the entire drainage system to work properly. As the swales are considered part of the Drainage system, all costs associated with this mowing in the agricultural estates are included in the Drainage assessment. The Properties that receive mowing services, other than the mowing of the swales in the agricultural estates, are assessed determined by linear footage of frontage of property, with a minimum Equivalent Mowing Unit (EMU) of 80 linear feet of frontage. Administration costs were also apportioned based upon Mowing EMUs.

2. ANALYSIS

This section presents the analysis and basis for and the results of 1) the development of a ten-year financial management plan for the District, and 2) the calculation of FY 2019 Road and Drainage Assessments designed to recover the full cost of providing road and drainage services in the District. The methodology used results in assessments to individual properties that are in proportion to the benefit received by the availability of road and drainage services and the provision of mowing service to the properties to be assessed.

The analysis was conducted in two work elements as follows:

Work Element 1 – Revenue Sufficiency Analysis

This work element consisted of the development of a ten-year financial management plan for the District that will provide sufficient revenue to meet all its current and projected operating, maintenance, and capital cost requirements during all years of the projection period. This work element also served as the basis for the FY 2019 revenue requirement for the development of specific Road and Drainage Assessment rates for FY 2019.

Work Element 2 – Cost Apportionment and Assessment Rate Design

This work element consisted of the development of a cost apportionment methodology, specific assessment rates, and an assessment roll of all properties within the District. The assessment was developed to recover the revenue requirement for FY 2019 identified in Work Element 1 so that the burden of the assessment is proportional to the benefit received from the services provided by all property classes. The analysis and results of each work element are presented in the following sections.

2.1 REVENUE SUFFICIENCY ANALYSIS

This section presents the results of the analysis conducted in this work element and our recommendations based upon those results.

2.1.1 Analysis and Results

To develop the Road and Drainage Assessments, it was first necessary to determine the cost of providing road and drainage services to all properties located within the District limits. As such, we conducted several interactive work sessions with District staff during which we compiled Public Works Department costs and allocated those costs to the Road and Drainage District functions. We then proceeded with the development of the revenue requirements of the Road and Drainage Assessment based upon the determination of the Public Works department costs eligible to be recovered in the Road and Drainage Assessments. In addition, the eligible costs included costs associated with preparing and certifying the annual assessment roll, the payment to the Sarasota County Tax Collector to process the annual

assessment, mailing costs, and future cost requirements associated with vehicle and equipment replacement and other capital improvement projects.

We then developed a ten-year financial management plan for the District. The projections for future years operating and maintenance costs in the plan were based upon annual escalation factors for each category of operating and maintenance costs which were determined based upon recent history, our experience with similar analyses, and consultation with District staff.

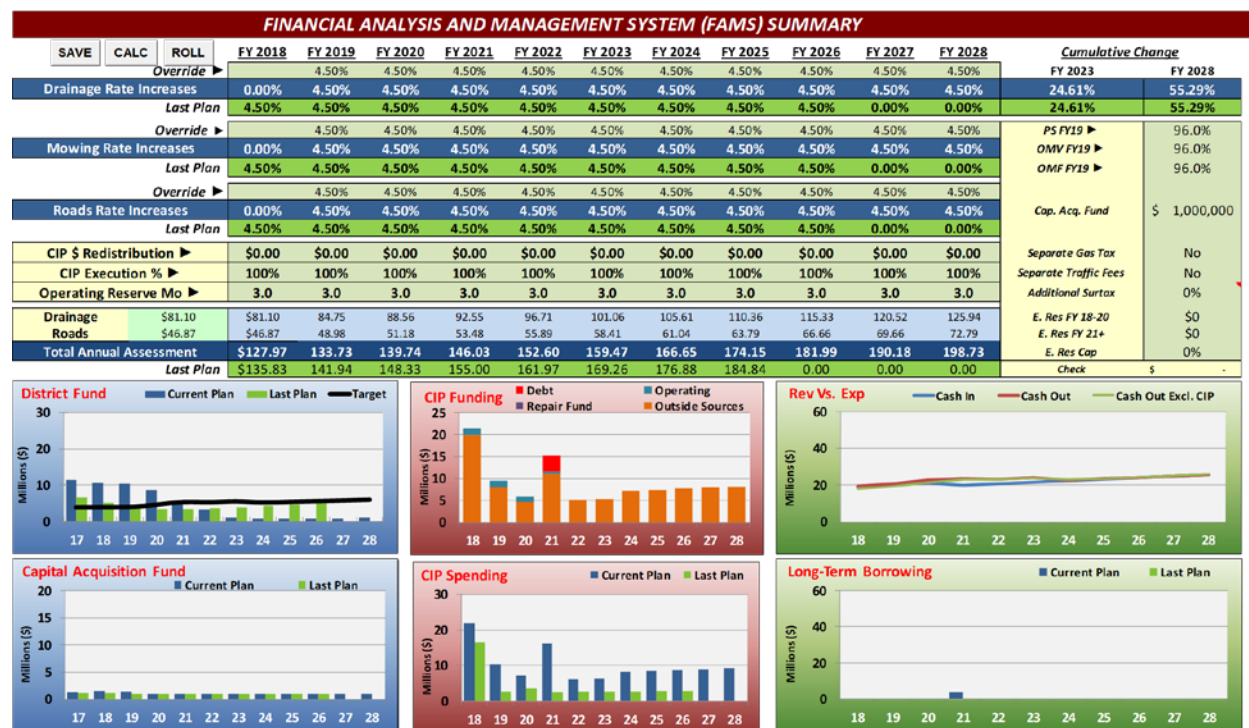
The financial management plan development revealed a point in the future where expenses would begin to significantly outpace available revenues in the outer years of the projection. This is due to an increase in level-of-service provided by the District and the addition of several large required capital improvement projects, primarily associated with the widening of Price Boulevard. To address this concern, the City of North Port Commission opined that the District should research the impacts and validity of a separate assessment bond, similar to the 2014 Road Bond, to provide a dedicated source of revenue for the planned road rehabilitation and maintenance projects within the capital improvement program. The project costs associated with the potential new bond are pending a future decision, and as such, were omitted from the analysis and are not included in the results presented in Appendix A.

2.1.2 Revenue Sufficiency Analysis Recommendations

The recommended assessments for FY 2019 were developed to recover approximately \$12.7M, the assessment revenue requirement determined for FY 2019. We also recommend that in the adoption of the FY 2019 assessments, the District should adopt a continuing assessment for future years that can increase up to 10% per year, with the actual annual adjustments to be determined by the District based upon need as determined by updating the financial management plan in subsequent years. While the results presented herein reflect a ten-year forecast, it should be noted that there are ongoing analyses within the District regarding the plan for substantial future capital projects and repair and maintenance expenses. As such, discussions with Staff and Commission have been more focused on short-term results.

Figure 2 below presents a summary of the financial plan for the Road and Drainage District. Due to the impending analysis of a separate assessment bond to provide additional revenues for future road capital improvements, Commission consensus was for a FY 2019 rate increase of 4.50% and a plan to re-evaluate the District's future revenue sufficiency requirements after more is learned about the feasibility of a new assessment bond. The results of this analysis can be found in Appendix A.

Figure 2 – FAMS Control Panel



2.2 COST APPORTIONMENT & ASSESSMENT RATE DESIGN

This section presents the analysis and the results conducted in this work element and our recommendations based upon those results.

2.2.1 Allocation of District Cost

This section presents the methodology used to allocate District costs in the development of the Road and Drainage Assessments.

2.2.1.1 Allocation to Primary Functions

The FY 2018 Road and Drainage District Budget was used as the basis for allocating District costs to roads, drainage, and mowing. This allocation resulted in a FY 2019 Road and Drainage Assessment Revenue Requirement of approximately \$12.7M to allocate to the Roads, Drainage, and Mowing cost pools. These allocations are presented in Table 1 below.

Table 1 – Cost Allocation to Primary Functions

	Roads	Drainage	Mowing	Total
\$	3,274,272	7,670,339	1,750,858	12,695,469

During several interactive work sessions, the allocation of costs was determined in consultation with City staff based upon appropriate allocation criteria for each line item of cost. The cost of operations

personnel was based upon percentage of time devoted to activities associated with the above referenced primary allocation cost pools. Other costs were allocated based upon City staff's judgment as to the percentage benefit derived by the above referenced cost pools, and administrative and general costs that were not able to be specifically allocated were allocated based upon the weighted average of other specifically allocable costs.

2.2.1.1 Allocation to System Cost Pools

After allocating District costs to the primary functions of roads, mowing, and drainage, we then allocated those cost pools to cost components within each primary cost pool for the calculation of specific assessments. The roads cost components are administration, base roads, and enhanced roads. The mowing cost components are administration and right-of-way mowing. The drainage cost components are administration, primary drainage, secondary drainage, and tertiary drainage. The allocation of each primary cost pool to the above referenced cost components was accomplished by direct assignment or allocation of line item costs where possible based upon how personnel and other resources are deployed. Where direct assignment or allocation based upon a specific criterion was not possible, costs were allocated based upon the weighted average allocation of other related costs that were able to be specifically allocated. The results of these allocations are presented in Table 2 below.

Table 2 – Cost Allocation to System Cost Pools

Roads			Drainage				Mowing		Total
Admin	Base	Enhanced	Admin	Primary	Secondary	Tertiary	Admin	Mowing	
\$ 428,943	\$ 2,409,305	\$ 436,024	\$ 783,271	\$ 2,904,958	\$ 1,621,590	\$ 2,360,520	\$ 250,039	\$ 1,500,819	\$ 12,695,469

The cost allocation results were then applied to the FY 2019 revenue requirement as the basis for the FY 2019 Road and Drainage Assessments recommended in this report.

2.2.2 Apportionment Methodology

Each assessed parcel must receive a special benefit that equals or exceeds the amount of the special assessment imposed on the parcel. For the road components of the apportionment methodology each parcel will benefit in varying degrees depending upon each parcel's property use category as well as the number of lots, acreage, number of dwelling units, amount of building area, and number of trips generated by the property use. For the right-of-way mowing component, each parcel will benefit based off linear footage of property frontage. For the drainage components of the apportionment methodology each parcel will benefit in varying degrees depending upon each parcel's property use category, acreage, and/or number of dwelling units.

2.2.3 Road Apportionment Methodology

For road maintenance services, an apportionment methodology that uses trip generation rates by property uses and building improvement sizes (or equivalent) to allocate benefits is typical. An analysis of the number of trips to be generated by each property use is based on the trip generation information contained in the Institute of Transportation Engineers (ITE) manual (9th edition).

Calculation of Road Equivalent Road Units (ERUs) - The average trip generation per day for single family residential uses is 9.52 trips per day per dwelling unit. The Road Apportionment Methodology apportions the road maintenance service costs using an equivalent road unit (ERU) based on the average number of trips generated by each property class each day compared to the average number of trips generated by a single-family dwelling unit per day. Table 3 on the following pages shows the ERUs by property use that were the basis for apportioning the administration, base, and enhanced road costs to each benefited parcel of property.

Table 3 – ERUs per DOR Code

DOR Code	Property Use Description	Road ERU
0000	RESIDENTIAL - VACANT	1.00
0001	RES NEW CONSTRUCT COMMENCED BUT NOT YET ASSESSED	1.00
0004	VACANT CONDO LOT IN CONDO PROJECT	0.87
0010	VACANT MULTI-FAMILY	0.70
0100	RESIDENTIAL - SINGLE FAMILY	1.00
0101	SFR ATTACHED END UNIT, 1 COMMON WALL	1.00
0102	SFR ATTACHED INTERIOR UNIT 2 OR MORE COMMON WALLS	1.00
010X	RESIDENTIAL - SINGLE FAMILY-MIXED IMPROVEMENTS	1.00
010Y	RESIDENTIAL - SINGLE FAMILY-MULTI IMPROVEMENT	1.00
0110	RESIDENTIAL - SINGLE FAMILY CONTAINING APARTMENT	1.00
011X	RESIDENTIAL-SINGLE FAMILY CONTAINING APARTMENT-MIX	1.00
0200	RESIDENTIAL - MOBILE HOME	1.00
0310	RESIDENTIAL MULTI FAMILY 10 - 19 UNITS	0.70
031X	RESIDENTIAL MULTI FAMILY 10 - 19 UNITS - MIXED USE	0.70
0320	RESIDENTIAL MULTI FAMILY 20 - 49 UNITS	0.70
032X	RESIDENTIAL-MULTI FAMILY 20 - 49 UNITS - MIXED USE	0.70
0350	RESIDENTIAL MULTI FAMILY 50 - 99 UNITS	0.70
035X	RESIDENTIAL-MULTI FAMILY 50 - 99 UNITS - MIXED USE	0.70
0390	RESIDENTIAL MULTI FAMILY-100 OR MORE UNITS	0.70
039X	MULTI FAMILY => 100 UNITS, MIXED USE	0.70
0400	CONDOMINIUM - VACANT LAND-RESIDENTIAL	0.61
0401	CONDOMINIUM - DETACHED SINGLE FAMILY	0.61
0402	CONDOMINIUM - DUPLEXES	0.61
0403	CONDOMINIUM - LOW RISE 2-3 STORIES	0.87
0404	CONDOMINIUM - MID RISE 4-6 STORIES	0.65
0405	CONDOMINIUM - HI-RISE 7+ STORIES	0.44
0406	CONDOMINIUM-LEASED LAND	0.61
0407	ROWHOUSE	0.61
0408	CLUSTER VILLA	0.61
0410	CONDOMINIUM - VACANT LAND-COMMERCIAL	-
0411	CONDOMINIUM - RETAIL	4.66
0418	CONDOMINIUM - OFFICE, NON-MEDICAL	1.22
0419	CONDOMINIUM - OFFICE, MEDICAL	3.80
0420	CONDOMINIUM - MARINA/STORAGE	1.25
0430	CONDOMINIUM-TIME SHARE/INTERVAL OWNERSHIP	1.22
0439	CONDOMINIUM - HOTEL/MOTEL	3.51
0440	CONDOMINIUM - VACANT LAND-INDUSTRIAL	-
0448	CONDOMINIUM - SERVICE WAREHOUSE	0.37
0501	RESIDENTIAL-COOPERATIVE - DETACHED UNITS	1.00
0502	RESIDENTIAL-COOPERATIVE - DUPLEXES	0.61
0503	RESIDENTIAL-COOPERATIVE - LOW RISE 2-3 STORIES	0.87
0504	RESIDENTIAL - COOPERATIVE - MID RISE 4-6 STORIES	0.65
0505	RESIDENTIAL - COOPERATIVE - HI-RISE 7+ STORIES	0.44

Table 3 – ERUs per DOR Code (Cont'd)

DOR Code	Property Use Description	Road ERU
0506	RESIDENTIAL-COOPERATIVE - LEASED LAND	0.61
0507	RESIDENTIAL - COOPERATIVE ROW HOUSE	0.61
0508	RESIDENTIAL - COOPERATIVE CLUSTER VILLA	0.61
0520	RESIDENTIAL - COOPERATIVE - MARINA/STORAGE	1.25
0539	RESIDENTIAL/CO-OP-HOTEL/MOTEL	3.51
0600	RESIDENTIAL - RETIREMENT HOME (INDEPENDENT LIVING)	0.37
060X	RESIDENTIAL-RETIREMENT HOME(INDEP LIVING) - MIXED	0.37
0700	RESIDENTIAL - MISC.(MIGRANT CAMPS,BOARDING HOMES,E	0.70
070X	RESIDENTIAL/MISC.(MIGRANT CAMPS,BOARDING) MIXED	0.70
0810	MULTI-FAMILY < 10 UNITS SFRD	1.00
081X	MULTI-FAMILY < 10 UNITS SFRD-MIX	1.00
081Y	MULTI-FAMILY<10 UNITS SFRD MULTI-USE	1.00
0820	MULTI FAMILY/LESS THAN 10 UNITS/DUPLEX	1.00
082X	MULTI-FAMILY/LESS THAN 10 UNITS/DUPLEX - MIXED USE	1.00
082Y	MULTI-FAMILY/LESS THAN 10 UNITS/DUPLEX - MULTI-USE	1.00
0830	MULTI-FAMILY/LESS THAN 10 UNITS/TRIPLEX	0.70
083X	MULTI-FAMILY/LESS THAN 10 UNITS/TRIPLEX -MIXED USE	0.70
0840	MULTI FAMILY/LESS THAN 10 UNITS/FOURPLEX	0.70
084X	MULTI FAMILY/LESS THAN 10 UNITS/FOURPLEX/MIXED USE	0.70
0850	MULTI FAMILY 5-9 UNITS DUPLEX TO QUAD	0.70
085X	MULTI FAMILY 5-9 UNITS DUPLEX TO QUAD MIX	0.70
085Y	MULTI-FAMILY 5-9 UNITS DUPLEX TO QUAD MULTI-USE	0.70
0890	MULTI-FAMILY APTS 5-9 UNITS	0.70
089X	MULTI-FAMILY APTS 5-9 UNITS-MIX	0.70
1000	COMMERCIAL - VACANT	-
1004	VACANT COMMERCIAL/INDUSTRIAL CONDO LAND	-
1010	VACANT COMMERCIAL- VALUELESS IMPROVEMENT	-
1100	COMMERCIAL - STORES-ONE STORY	4.66
1104	RETAIL CONDO UNIT	4.66
110X	COMMERCIAL - STORES-ONE STORY - MIXED USE	4.66
110Y	COMMERCIAL - STORES-ONE STORY - MULTI USE	4.66
1110	COMM'L-STRIP STORES-ONE STORY/LESS THAN 10,000 SF	4.66
111X	COMM'L-STRIP STORES-ONE STORY/LESS THAN 10,000 SF	4.66
1120	COMM'L-STRIP STORES-ONE STORY/=>10,000 AND <30,000	4.66
112X	COMM'L-STRIP STORES-1 STORY/=>10,000 AND <30,000 S	4.66
1130	COMMERCIAL-STORES-1/STORY/ CONVENIENCE-WITHOUT GAS	77.52
113X	COMMERCIAL-STORES-1/STORY/CONV-WITHOUT GAS-MIXED	77.52
1140	COMMERCIAL-STORES-1/STORY/ CONVENIENCE-WITH GAS	88.82
114X	COMMERCIAL-STORES-1/STORY/CONV-WITH GAS - MIXED	88.82
1150	COMMERCIAL STORES-1 STORY FREESTANDING W/DRIVETHRU	10.18

Table 3 – ERUs per DOR Code (Cont'd)

DOR Code	Property Use Description	Road ERU
1300	COMMERCIAL - DEPARTMENT STORE/FREESTANDING	5.73
130X	COMMERCIAL-DEPARTMENT STORE/FREESTANDING-MIXED	5.73
1310	COMMERCIAL/DEPT STORE/ATTACHED TO OTHER RETAIL	5.73
131X	COMMERCIAL-DEPT STORE/ATTACHED TO OTHR RETAIL-MIX	5.73
1410	COMMERCIAL-SUPERMARKET-FREESTANDING	10.74
1420	COMMERCIAL-SUPERMARKET-ATTACHED TO OTHER RETAIL	10.74
1500	COMMERCIAL-REGIONAL SHOPPING CENTER/300K-850K SF	4.49
1600	COMM'L-COMMUNITY SC/100K-450K SF/SUPRMKT-DEPT STR	4.49
1610	COMM'L-COMMUNITY OUTLET SHPCTRS/ < 300K SF	4.49
1620	COMM'L-COMMUNITY NEIGHBORHOOD CTRS/30K-100K SF	4.49
1630	COMMERCIAL-COMMUNITY MULTI STORY/SINGLE TENANT	4.49
163X	COMMERCIAL-COMMUNITY MULTI STORY/SINGLE TENANT/MIX	4.49
1640	COMM'L-COMMUNITY MULTI STY STRIP STORES/<10,000 SF	4.49
164X	COMM'L-COMMUNITY MULTI STY STRIP STORES/<10,000 SF	4.49
1650	COMMERCIAL-COMMUNITY MULTI STY STRIP STRS/=>10,000	4.49
165X	COMM'L-COMMUNITY MULTI STY STRIP STRS=>10,000/MIX	4.49
1700	COMM'L/OFFICE BLDG-1 STY/SINGLE TENANT <10,000 SF	1.22
170X	COMM'L/OFFICE BLDG-1 STY/SINGLE TENANT <10,000 SF	1.22
1710	COMM'L-OFFICE BLD-1 STY/SINGLE TENANT =>10,000 SF	1.22
171X	COMM'L/OFFICE BLD-1 STY/SINGLE TENANT =>10,000 SF-	1.22
1720	COMM'L/OFFICE BLD-1 STY/MULTI TENANT <10,000 SF	1.16
172X	COMM'L/OFFICE BLD-1 STY/MULTI TENANT <10,000 SF -	1.16
172Y	COMM'L/OFFICE BLD-1 STY/MULTI TENANT <10,000 SF -	1.16
1730	COMM'L/OFFICE BLD-1 STY/MULTI TENANT =>10,000 SF	1.16
1800	COMM'L-OFFICE BLDG/MULTI STY-SINGLE TENANT <10,000	1.22
1804	OFFICE CONDO UNIT	1.22
180X	COMM'L-OFC BLDG/MULTI STY-SINGLE TENANT <10,000 SF	1.22
1810	COMM'L-OFC BLDG/MULTI STY-MULTI TENANT <10,000 SF	1.16
181X	COMM'L-OFC BLDG/MULTI STY-MULTI TENANT <10,000 SF	1.16
181Y	COMM'L-OFC BLDG/MULTI STY-MULTI TENANT <10,000 SF	1.16
1820	COMM'L-OFC BLDG/MULTI STY-SINGLE TENANT=>10,000 SF	1.22
1830	COMM'L-OFC BLDG/MULTI STY-MULTI TENANT=>10,000 SF	1.16
183X	COMM'L-OFC BLDG/MULTI STY-MULTI TENANT=>10,000 SF-	1.16
1840	COMM'L-OFC BLDG/MULTI SY-SINGLE TENANT=> 5 STORIES	1.22
1850	COMM'L-OFC BLDG/MULTI STY-MULTI TENANT =>5 STORIES	1.16
185X	COMM'L-OFC BLDG/MULTI STY-MULTI TENANT=>5 STORIES	1.16
1904	MEDICAL OFFICE CONDO UNIT	3.80
1910	COMMERCIAL-MEDICAL PROF BLDS/1 STY-SINGLE TENANT <	3.80
191X	COMML-MED PROF BLDS/1 STY-SINGLE TENANT <10,000 SF	3.80
1920	COMMERCIAL-MEDICAL PROF BLDS/1 STY-MULTI TENANT <1	3.80
192X	COMML-MED PROF BLDS/1 STY-MULTI TENANT <10,000 SF-	3.80
1930	COMM'L-MED PROF BLDS/1 STY-SINGLE/MULTI TENANT =>1	3.80

Table 3 – ERUs per DOR Code (Cont'd)

DOR Code	Property Use Description	Road ERU
193X	MED PROF BLDGS/1 STY-SINGLE/MULTI TENANT>10K-MIXED	3.80
193Y	MED PROF BLDGS/1 STY-SINGLE/MULTI TENANT>10K-MULTI	3.80
1940	MED PROF BLDGS/MULTI STY-SINGLE OR MULTI TENANT	3.80
194X	MED PROG BLDGS/MULTI STY-SINGLE/MULTI TENANT-MIXED	3.80
1950	MEDICAL, VETERINARY-RELATED	0.46
195X	MEDICAL, VETERINARY-RELATED-MIXED	0.46
2000	COMMERCIAL/AIRPORTS-PRIVATE OR COMMERCIAL	3.25
200X	COMMERCIAL-AIRPORTS-PRIVATE OR COMMERCIAL-MIXED	3.25
2010	COMMERCIAL-BUS TERMINAL	3.25
2030	COMMERCIAL-AIRPORTS-PIERS	3.25
2040	COMMERCIAL/AIRPORTS-MARINAS	3.25
204X	COMMERCIAL-AIRPORTS-MARINAS - MIXED USE	3.25
2100	COMMERCIAL - RESTAURANTS/FULL SERVICE	9.45
210X	COMMERCIAL - RESTAURANTS/FULL SERVICE - MIXED USE	9.45
210Y	COMMERCIAL-RESTAURANTS/FULL SERVICE-MULTI USE	9.45
2110	COMMERCIAL-RESTAURANTS/CAFETERIAS	9.45
2210	COMM'L/RESTAURANTS/FAST FOOD W/DRIVE-THRU WINDOW	52.11
221X	COMMERCIAL-RESTAURANTS/CAFETERIAS-MIXED USE	52.11
2220	COMML/RESTAURANTS-FAST FOOD WITHOUT DRIVE THRU WIN	50.34
222Y	COMML/RESTRNTS-FAST FOOD W/OUT DRIVE THRU WINDOW-M	50.34
2300	COMML-FINANCIAL INSTS(BANKS, S&L/MTG CO, CREDIT SE	15.56
230X	COMMERCIAL-FIN;L INST(BANKS,S&L/MTG CO,CREDIT)MIX	15.56
2350	COMML-FINANCIAL INSTS (RETAIL W/DRIVE-THROUGH)	15.56
2500	COMMERCIAL-REPAIR SERVICE SHOPS/NON-AUTO	4.66
250X	COMMERCIAL-REPAIR SERVICE SHOPS/NON-AUTO - MIXED U	4.66
2600	COMMERCIAL-SERVICE STATIONS/WITHOUT GAS	8.93
2610	COMMERCIAL - SERVICE STATIONS/WITH GAS	8.93
261X	COMMERCIAL - SERVICE STATIONS/WITH GAS - MIXED USE	8.93
2620	COMMERCIAL-SELF SERVICE GASOLINE/NO CONV.STORE	8.93
2630	COMMERCIAL-CAR WASH/FULL SERVICE	1.48
263X	COMMERCIAL-SERVICE STATION/CAR WASH/FULL/MIXED	8.10
2640	COMMERCIAL-SERVICE STATION/CAR WASH-SELF SERVICE	8.10
2700	COMMERCIAL-AUTO SALES (NEW)	3.39
2710	COMMERCIAL-AUTO SALES (USED)	3.39
271X	COMMERCIAL-AUTO SALES (USED) MIXED USE	3.39
2720	COMM'L-AUTO REPAIR/SERV & BODY SHPS/COMMERCIAL GAR	0.24
272X	COMM'L-AUTO REPAIR/SERV & BODY SHPS/COMMERCIAL GAR	0.24

Table 3 – ERUs per DOR Code (Cont'd)

DOR Code	Property Use Description	Road ERU
2730	COMM'L-HEAVY CONST/FARM VEHICLES/TRAILER SALES AND	0.24
273X	COMM'L-HEAVY CONST/FARM VEHICLES/TRAILER SALES MIX	0.24
2740	COMM'L-MOBILE HOME SALES AND SERVICE	0.24
2750	COMM'L-MOTORCYCLES SALES AND SERVICE	0.24
2760	COMMERCIAL-RECREATIONAL VEHICLE SALES AND SERVICE	0.27
2770	COMMERCIAL-AUTO RENTAL	0.24
277X	COMMERCIAL-AUTO RENTAL - MIXED USE	0.24
2780	COMMERCIAL - MARINE EQUIPMENT/SALES AND SERVICE	0.24
278X	COMMERCIAL-MARINE EQUIPT/SALES AND SERVICE-MIXED	0.24
2800	COMMERCIAL - PARKING LOTS(COMMERCIAL OR PATRON)	3.25
2803	MULTIFAMILY PARKING/EXTENDED USE	3.25
2804	MARINA SLIP - DRY RACK	1.25
2805	MARINA SLIP - WET SLIPS	1.25
2809	COMMERCIAL CONDOMINIUM PARKING	1.22
280X	COMMERCIAL - PARKING LOTS(COMMERCIAL OR PATRON) -	1.16
2810	COMMERCIAL USE IN TRANSITION	4.66
2811	COMMERCIAL RETAIL PARKING	4.66
2814	CONVENIENCE STORE EXTENDED USE	77.52
2816	SHOPPING CENTER PARKING	4.49
2817	OFFICE SINGLE STORY PARKING	1.22
2818	OFFICE MULTIPLE STORY PARKING	1.16
2819	MEDICAL PROFESSIONAL OFFICE PARKING	3.80
2820	MARINA EXTENDED USE	1.25
2821	FULL SERVICE RESTAURANT PARKING	9.45
2822	FAST FOOD RESTAURANT PARKING	52.11
2823	RETAIL BANK/FINANCIAL INSTITUTION PARKING	15.56
2827	AUTOMOTIVE/VEHICULAR SALES/SVC EXTENDED USE	3.39
2834	BOWLING LANE PARKING	0.18
2835	TOURIST ATTRACTION PARKING	0.13
2838	GOLF COURSE/DRIVING RANGE EXTENDEDUSE	0.53
2839	TRANSIENT LODGING PARKING	3.51
2841	LIGHT INDUSTRIAL MANUFACTURING EXTENDED USE	0.73
2842	HEAVY INDUSTRIAL MANUFACTURING EXTENDED USE	0.16
2847	MINERAL/GRAVEL PROCESS EXTENDED USE	0.16
2848	WAREHOUSE EXTENDED USE	0.37
2850	COMMERCIAL-MOBILE HOME PARK/HOMES AS REAL PROPERTY	3.51
2860	COMMERCIAL-MOBILE HOME PARK/HOMES AS PERSONAL PROP	3.51
286X	COMMERCIAL-MOBILE HOME PARK/HOMES AS PERSONAL PROP	3.51
2870	COMMERCIAL-RECREATIONAL VEHICLE PARK	3.51
2871	CHURCH PARKING AND EXTENDED USE	0.96

Table 3 – ERUs per DOR Code (Cont'd)

DOR Code	Property Use Description	Road ERU
2872	PRIVATE SCHOOL PARKING AND EXTENDED USE	1.22
2873	PRIVATE HOSPITAL PARKING	1.39
2875	CHARITABLE ORGANIZATION PARKING/EXTENDED USE	3.85
2877	SERVICE/OTHER CLUB PARKING/EXTENDED USE	3.55
287X	COMMERCIAL-RECREATIONAL VEHICLE PARK - MIXED USE	3.51
2885	PUBLIC HOSPITAL PARKING/EXTENDED USE	1.39
2886	COUNTY PARKING RESTRICTED	2.93
2889	CITY PARKING RESTRICTED	2.93
2891	UTILITY PARKING/EXTENDED USE	0.08
2900	WHOLESALE OUTLETS, PRODUCE HOUSES, MANUFACTURING	0.05
3000	COMMERCIAL - FLORIST	4.66
300X	COMMERCIAL-FLORIST - MIXED USE	4.66
3010	COMMERCIAL-FLORIST-GREENHOUSES/PLANT NURSERIES	7.15
301X	COMMERCIAL-FLORIST-GREENHOUSE/PLANT NURSERIES-MIX	7.15
3110	COMMERCIAL - OPEN STADIUMS	3.50
3200	COMMERCIAL - ENCLOSED THEATERS	0.52
3300	COMMERCIAL - NIGHTCLUBS/COCKTAIL LOUNGES/BARS	1.19
330X	COMMERCIAL - NIGHTCLUBS/COCKTAIL LOUNGES/BARS - MI	1.19
3400	COMMERCIAL-BOWLING ALLEYS	0.18
3410	COMMERCIAL-SKATING RINKS	0.25
341X	COMMERCIAL-SKATING RINKS - MIXED USE	0.25
3430	COMMERCIAL-ENCLOSED ARENAS	3.50
3500	COMMERCIAL-TOURIST ATTRACTIONS/PERMANENT EXHIBITS,	0.13
3600	COMMERCIAL - CAMPS	3.51
3720	COMMERCIAL - RACE TRACK (DOG)	0.13
372X	RACE TRACK (DOG) MIXED USE	0.13
3750	COMMERCIAL-RACE TRACK/DOG AND CAT KENNEL	0.13
375X	COMMERCIAL-RACE TRACK/DOG AND CAT KENNEL - MIXED U	0.13
3760	COMMERCIAL-RACE TRACK/HORSE STABLE	0.13
3770	COMMERCIAL-RACETRACK/CIRCUS ANIMALS-BREED/BOARD	0.13
3810	COMMERCIAL-GOLF COURSES/PRIVATE	0.53
3820	COMMERCIAL-GOLF COURSES/SEMI-PRIVATE	0.53
382X	GOLF COURSES, SEMI PRIVATE, MIXED USE	0.53
3830	COMMERCIAL-GOLF COURSES/DAILY-FEE	0.53
383X	COMMERCIAL-GOLF COURSES/DAILY-FEE - MIXED USE	0.53
3840	COMMERCIAL-GOLF COURSES/MUNICIPAL	0.53
3890	COMMERCIAL-GOLF COURSES/DRIVING RANGE	0.53
3904	HOTEL CONDO UNIT	3.51
3910	COMMERCIAL-HOTELS/MOTELS/LODGING(1-40 UNITS)	3.51

Table 3 – ERUs per DOR Code (Cont'd)

DOR Code	Property Use Description	Road ERU
391X	COMMERCIAL-HOTELS/MOTELS/LODGING(1-40 UNITS) - MIX	3.51
3940	COMMERCIAL-HOTELS/MOTELS/LODGING(41 OR MORE UNITS)	3.51
4000	INDUSTRIAL - VACANT LAND	-
4100	INDUSTRIAL - MANUFACTURING/LIGHT	0.72
410X	INDUSTRIAL - MANUFACTURING/LIGHT - MIXED USE	0.72
4110	INDUSTRIAL-MANUFACTURING/ENGINEERING OR SCIENTIFIC	0.72
411X	IND'L-MANUFACTURING/ENGINEERING-SCIENTIFIC-MIXED	0.72
4200	INDUSTRIAL - HEAVY	0.16
4300	INDUSTRIAL - LUMBER YARD	0.16
4400	INDUSTRIAL-PACKING PLANTS(FRUIT/VEGETABLES/MEAT)	0.16
4500	IND'L-CANNERIES/BREWERS/DISTILLERIES/WINERIES	0.16
460X	INDUSTRIAL-FOOK PROCESSING FACTORIES - MIXED USE	0.16
4700	INDUSTRIAL-MINERAL AND GRAVEL PROCESSING/CEMENT PL	0.16
470X	IND'L-MINERAL-GRAVEL PROCESSING/CEMENT PLNTS -MIX	0.16
4800	INDUSTRIAL - WAREHOUSE	0.37
4804	INDUSTRIAL CONDO UNIT	0.37
480X	INDUSTRIAL - WAREHOUSE - MIXED USE	0.37
4810	INDUSTRIAL-WAREHOUSE AND SALES MIXED USE	0.37
481X	INDUSTRIAL-WAREHOUSE AND SALES MIXED USE - MIXED	0.37
4820	INDUSTRIAL-WAREHOUSE AND OFFICE MIXED USE	0.37
482X	INDUSTRIAL-WAREHOUSE AND OFFICE - MIXED USE	0.37
4840	INDUSTRIAL-TERMINAL/DISTRIBUTION OR TRUCKING	0.18
4850	INDUSTRIAL-MOVING AND STORAGE WAREHOUSE	0.18
485X	INDUSTRIAL-MOVING AND STORAGE WAREHOUSE-MIXED USE	0.18
4860	INDUSTRIAL-WAREHOUSE - MINI-STORAGE	0.26
486X	INDUSTRIAL-WAREHOUSE - MINI-STORAGE - MIXED USE	0.26
4870	INDUSTRIAL-WAREHOUSE/FLEX SPACE/OVERHEAD DOOR FRON	0.37
487X	IND'L-WAREHOUSE/FLEX SPACE/OVERHEAD DOOR FRONT	0.37
487Y	IND'L-WAREHOUSE/FLEX SPACE/OVERHEAD DOOR FRONT	0.37
4880	IND'L-WAREHOUSE/FLEX SPACE/OFFICE FRONT	0.37
488X	IND'L-WAREHOUSE/FLEX SPACE/OFFICE FRONT - MIXED	0.37
4900	IND'L-OPEN STORAGE/MATERIALS/EQUIPMENT/BLDG SUPPLI	0.37
490X	IND'L-OPEN STRG/MATERIALS/EQUIP/BLDG SUPPLIES/FUEL	0.37
4910	INDUSTRIAL-OPEN JUNK YEAR OR RECYCLING (NOT AUTO)	0.37
4920	INDUSTRIAL-OPEN AUTO WRECKING AND AUTO JUNK YARD	0.37
5100	AGRICULTURAL-CROPLAND SOIL CAPABILITY CLASS 1	1.00
5200	Cropland Soil Capability Class 2	1.00
5700	AGRICULTURAL-TIMBERLAND - SITE INDEX 60 TO 69	1.00

Table 3 – ERUs per DOR Code (Cont'd)

DOR Code	Property Use Description	Road ERU
5800	AGRICULTURAL-TIMBERLAND - SITE INDEX 50 TO 59	1.00
5900	AGRICULTURAL-TIMBERLAND-NOT CLASS BY SITE IDX-PINE	1.00
6000	AGRICULTURAL-GRAZING LAND SOIL CAPABILITY CLASS 1	1.00
6200	AGRICULTURAL - GRAZING LAND SOIL CAPABILITY CLASS	1.00
6610	AGRICULTURAL - CITRUS GROVE	1.00
6700	AGRICULTURAL-POULTRY	1.00
6710	AGRICULTURAL-BEES	1.00
6720	AGRICULTURAL - AQUACULTURE	1.00
6800	AGRICULTURAL-DAIRY	1.00
6832	TANGIBLE MOBILE HOME	1.00
6900	AGRICULTURAL-ORNAMENTALS	1.00
6930	AGRICULTURAL-ORNAMENTALS/HORSE BREEDING	1.00
7000	INSTITUTIONAL- VACANT INSTITUTIONAL	-
7100	INSTITUTIONAL - CHURCHES	3.85
7200	INSTITUTIONAL - SCHOOL (PRIVATE)	1.22
720X	INSTITUTIONAL - SCHOOL (PRIVATE)/MIXED USE	1.22
7210	INSTITUTIONAL - SCHOOL/COLLEGE/PRIVATE	1.22
7300	INSTITUTIONAL - HOSPITAL (PRIVATELY OWNED)	1.39
7400	INSTITUTIONAL-HOME FOR THE AGED/ASSISTED LIVING/AC	0.80
740X	INSTITUTIONAL/HOME FOR THE AGED/ACLF/ASSISTED CARE	0.80
7500	INSTITUTIONAL-ORPHANAGES/NON-PROFIT/CHARITABLE SER	2.66
7600	INSTITUTIONAL - MORTUARY	3.85
760X	INSTITUTIONAL-MORTUARY/MIXED USE	3.85
7610	INSTITUTIONAL - CEMETERY	6.53
7700	SERVICE CLUB	5.28
770X	INSTITUTIONAL-CLUBS,LODGES,UNION HALLS/MIXED USE	5.28
7710	BEACH CLUB	3.55
7720	COMMUNITY CENTER	3.55
7730	TENNIS CLUB	1.47
7740	YACHT CLUB	1.47
7750	UNION HALL, OTHER	5.28
7800	INSTITUTIONAL - NURSING HOMES/CCRC/SANITARIUMS	0.80
7900	INSTITUTIONAL - CULTURAL ORGANIZATIONS, FACILITIES	1.22
8000	VACANT GOVERNMENT LAND	1.00
8100	GOVERNMENTAL - MILITARY	1.00
8200	GOVERNMENTAL - FOREST	1.00
8210	GOVERNMENTAL - PARKS	1.00
821X	GOVERNMENTAL - PARKS	1.00
8220	GOVERNMENTAL - RECREATIONAL AREA	1.00
8300	GOVERNMENTAL - PUBLIC SCHOOL (BOARD OF PUBLIC INST	1.62
8400	GOVERNMENTAL - COLLEGE (PUBLIC)	4.01
8500	GOVERNMENTAL - HOSPITAL (PUBLIC)	1.39

Table 3 – ERUs per DOR Code (Cont'd)

DOR Code	Property Use Description	Road ERU
8600	GOV'T-CO(OTHER THAN SCHLS/COLEGS/HOSP)INC NON-MUNI	2.93
8700	GOVERNMENTAL - STATE (OTHER THAN MILITARY,FOREST,P	2.93
8800	GOVERNMENTAL - FEDERAL (OTHER THAN MILITARY,FOREST	2.93
8900	GOVERNMENTAL - MUNICIPAL (OTHER THAN PARKS,REC ARE	2.93
890X	GOVERNMENTAL-MUNICIPAL (MIXED)	2.93
9000	MISCELLANEOUS- LEASEHOLD INTEREST (GOV OWNED LEASE	2.93
9016	SHOPPING CENTER RELATED LONG TERM LEASEHOLD	4.49
9039	LODGING RELATED LONG TERM LEASEHOLD	3.51
9042	INDUSTRIAL LONG TERM LEASEHOLD	0.37
9047	ROCK PLANT LONG TERM LEASEHOLD	0.37
9100	MISCELLANEOUS- UTILITY - GAS	0.08
9110	MISCELLANEOUS- UTILITY - ELECTRIC	0.08
9120	MISCELLANEOUS- UTILITY - TELEPHONE	0.08
9140	MISCELLANEOUS- UTILITY - RAILROAD/LOCALLY ASSESSED	0.08
9150	MISCELLANEOUS- UTILITY - WATER AND SEWER	0.08
9160	MISCELLANEOUS- UTILITY - CABLE TV SERVICE	0.08
9170	MISCELLANEOUS- UTILITY - RADIO/TELEVISION	0.08
9300	MISCELLANEOUS-SUBSURFACE RIGHTS	0.08
9400	MISCELLANEOUS- RIGHT-OF-WAY,STREETS,ROADS,IRR CANA	0.08
9500	MISCELLANEOUS- RIVERS AND LAKES	0.08
9600	MISCELLANEOUS- SOLID WASTE	0.08
960X	MISCELLANEOUS-SOLID WASTE - MIXED USE	0.08
9610	MISCELLANEOUS- BORROW PIT	0.08
9620	MISCELLANEOUS- DRAINAGE RESERVOIR	0.08
9630	MISCELLANEOUS-WASTE LAND	0.08
9640	MISCELLANEOUS- MARSHES/SWAMPS	0.08
9650	MISCELLANEOUS-SAND DUNES	0.08
9800	CENTRALLY ASSESSED - PRIVATE CAR LINES	-
9810	CENTRALLY ASSESSED - RAILROAD PROPERTY	-
9900	MISCELLANEOUS- ACREAGE NOT ZONED AGRICULTURAL	1.00
9904	VACANT LAND INTENDED FOR CONDO PROJECT	0.87
GRN	GREEN BUILDING	-
INFO	INFORMATION PARCEL	-

For both the Base Road Services and the Enhanced Road Services, the apportionment methodology is identical, using trip generation data as previously described. First, all parcels benefit from and are charged an administration assessment component. Next, the determination as to whether a parcel benefits from Base Road Services and/or Enhanced Road Services was based upon the assignment of benefit reflected in the FY 2019 Road and Drainage Assessment Roll, adjusted where appropriate by City staff. The ERU calculation is described below:

Unimproved Parcels

- Includes DOR codes: 1000, 4000, 7000, 3820, 382X (golf courses)
 - $\text{Parcel ERU} = (\text{Category ERU}) * (\text{Acres})$

Residential Parcels

- Vacant residential: DOR codes 0000 & 0010P
 - $\text{Parcel ERU} = (\text{Category ERU}) * (1)$
- Single family residential: DOR codes 0100, 010X, 010Y, 0110, & 0200
 - $\text{Parcel ERU} = (\text{Category ERU}) * (\# \text{ of Dwelling Units})$
- Duplexes: DOR code 0820
 - $\text{Parcel ERU} = (\text{Category ERU}) * (\# \text{ of Dwelling Units})$
- Residential condos: DOR code 0400 & 0404
 - $\text{Parcel ERU} = (\text{Category ERU}) * (1)$
- Multi-family other than duplexes: DOR codes 0320, 0390, 039X, & 0820
 - $\text{Parcel ERU} = (\text{Category ERU}) * (\# \text{ of Dwelling Units})$

Non-Residential Parcels

- Commercial condos: DOR code 0410, 0411, 0418, 0419, & 0448
 - $\text{Parcel ERU} = (\text{Category ERU}) * (\text{Total Complex Living Area Sq. Ft.} / 1,000 / \# \text{ of Parcels in Complex})$
- All other commercial
 - $\text{Parcel ERU} = (\text{Category ERU}) * (\text{Building Area Sq. Ft.} / 1,000)$

Acreage Parcels

- Includes DOR codes: 5100, 5200, 5700, 5800, 5900, 6000, 6200, 6610, 6700, 6710, 6720, 6800, 6832, 6900, 8200, 8210, 821X, 8220, & 9900
 - $\text{Parcel ERU} = 1$

2.2.4 Drainage Apportionment Methodology

The drainage assessments are based upon equivalent drainage units (EDUs) which are based upon acres or dwelling units, depending on the property type. The EDUs for residential and non-residential parcels determined to receive benefit from primary, secondary, and tertiary system components respectively were then divided into the respective residential and non-residential cost pools for each drainage component to calculate the residential and non-residential drainage assessment rate per EDU

for the primary, secondary, and tertiary drainage system components. Those rates per EDU were then applied to individual parcels based upon the number of EDUs for each parcel to determine the Administration, Drainage I, Drainage II and Drainage II assessments for each parcel.

2.2.5 Mowing Apportionment Methodology

All parcels for which the District mows rights-of-way, except those in the agricultural estates, receive assessments based upon linear footage. Each parcel receiving a benefit was assigned an equivalent mowing unit (EMUs) based on the property's linear front footage and the typical vacant residential linear front footage of 80 feet, as determined by the City's Geographic Information System (GIS) Analysis. These EMUs were used as the basis of apportioning the Mowing Administration and Mowing of Rights-of-Way assessments.

2.2.6 Exempt Properties

Certain parcel types are exempt by State statutes or case law from non-ad valorem assessments such as this Road and Drainage Service Assessment. Other parcels are typically exempted from such assessments because they receive no benefit from Road and Drainage Services, such as lake bottoms, marshes, etc. The exempted/excluded property types by Department of Revenue (DOR) Code and the number of parcels for each category within the City are shown in the following Table 4 below.

Table 4 – Exempt/Excluded Property Types by DOR Code

DOR Code	DOR Description	Parcel Count
7100	INSTITUTIONAL - CHURCHES	32
8000	VACANT GOVERNMENT LAND	17
8200	GOVERNMENTAL - FOREST	29
8220	GOVERNMENTAL - RECREATIONAL AREA	2
8300	GOVERNMENTAL - PUBLIC SCHOOL (BOARD OF PUBLIC INST	8
8400	GOVERNMENTAL - COLLEGE (PUBLIC)	-
8500	GOVERNMENTAL - HOSPITAL (PUBLIC)	-
8600	GOV'T-CO (OTHER THAN SCHLS/COLEGS/HOSP)INC NON-MUNI	-
8650	COUNTY GOVERNMENT - LIBRARIES & ARCHIVES	1
8700	GOVERNMENTAL - STATE (OTHER THAN MILITARY,FOREST,P	1
8800	GOVERNMENTAL - FEDERAL (OTHER THAN MILITARY,FOREST	1
8900	GOVERNMENTAL - MUNICIPAL (OTHER THAN PARKS,REC ARE	3
8910	MUNICIPAL GOVERNMENT - PUBLIC WORKS	3
8960	MUNICIPAL GOVERNMENT - FIRE PROTECTION	4
890X	GOVERNMENTAL-MUNICIPAL (MIXED)	-
9000	MISCELLANEOUS- LEASEHOLD INTEREST (GOV OWNED LEASE	-
9100	MISCELLANEOUS- UTILITY - GAS	1
9110	MISCELLANEOUS- UTILITY - ELECTRIC	6
9120	MISCELLANEOUS- UTILITY - TELEPHONE	1
9130	MISCELLANEOUS- UTILITY - CELLULAR TOWER	7

9140	MISCELLANEOUS- UTILITY - RAILROAD/LOCALLY ASSESSED	-
9150	MISCELLANEOUS- UTILITY - WATER AND SEWER	16
9160	MISCELLANEOUS- UTILITY - CABLE TV SERVICE	-
9170	MISCELLANEOUS- UTILITY - RADIO/TELEVISION	-
9300	MISCELLANEOUS-SUBSURFACE RIGHTS	62
9400	MISCELLANEOUS- RIGHT-OF-WAY,STREETS,ROADS,IRR CANA	29
9500	MISCELLANEOUS- RIVERS AND LAKES	2
9600	MISCELLANEOUS- SOLID WASTE	1
960X	MISCELLANEOUS-SOLID WASTE - MIXED USE	-
9610	MISCELLANEOUS- BORROW PIT	-
9620	MISCELLANEOUS- DRAINAGE RESERVOIR	719
9630	MISCELLANEOUS-WASTE LAND	-
9640	MISCELLANEOUS- MARSHES/SWAMPS	-
9650	MISCELLANEOUS-SAND DUNES	-

2.3 CALCULATION OF ASSESSMENTS

The cost allocation process resulted in the allocation of District costs to roads, drainage and mowing. These cost pools were then used to develop road, drainage and mowing assessments. The assessment rates are presented in Section 3 - Results.

Roads – The Roads cost pool, as allocated to Administration, Base, and Enhanced Roads was used to calculate the roads assessment rate per ERU for each of these components. The Administration, Base Roads, and Enhanced Roads cost pools were used to calculate Administration, Base Roads, and Enhanced Roads rates based upon the trip generation factors presented previously in Table 3.

Drainage – The Drainage cost pool, as allocated to Administration, Primary, Secondary, and Tertiary drainage system components, was used to calculate an assessment rate per EDU for each system component respectively. In accomplishing the calculation for the cost pool rates, property classes were evaluated and assigned the system components from which they receive benefit. For example, most residential properties were assigned primary, secondary, and tertiary system benefits because all system components contribute to draining rainwater from the most residential properties. However, some residential properties, in private neighborhoods that provide tertiary system components for their properties, were only assigned primary and secondary system benefits because the tertiary system benefit is not provided by the City's drainage system. Also, some properties were only assigned primary system benefit in cases where their runoff goes directly into the City's primary system components and they receive no benefit from the City's secondary and tertiary system components.

Beginning in FY 2019, the District will start to mow the swales within the agricultural estates to provide benefit to the drainage system. It was identified that some property owners are unable to maintain their swales to the level that is needed to allow the drainage system to work properly. When the swales are not mowed regularly, trees and other plants begin to grow. When debris begins to fill the bottom of the swale, it is no longer able to function as a part of the drainage system. The swales in the agricultural estates are at the top of the drainage system, therefore water must be able to flow through them for the

entire drainage system to function properly as a whole. If these swales become filled with debris, the District is forced to send staff out to mow the swale and clear and re-grade the swale to prevent clogging of the system that could ultimately lead to major flooding and costly repairs. Due to the drainage issues that can stem from the unmaintained swales in the agricultural estates, the City of North Port Commission has directed the District to mow the agricultural estates swales and include these new costs in the overall cost of the drainage system.

After all properties were assigned to the appropriate system components relative to benefit received, the cost for each system component was divided by the total residential and non-residential EDU's respectively which were associated with the parcels assigned to receive benefit from that system component in order to derive a residential and non-residential drainage cost per EDU, by property class, for administration, primary, secondary and tertiary system components. A drainage EDU is defined as a minimum of one acre, for parcels that are less than one acre, and per acre, or portion thereof, for parcels greater than one acre. The exception is large parcels that do not significantly benefit from the drainage system because of the location of the parcel and the large size that precludes much of the acreage to drain to the City's drainage system – such parcels are assigned one EDU.

After the drainage cost per EDU was calculated for administration, primary, secondary, and tertiary system components, the annual assessment for each parcel was calculated by adding the cost per EDU for each system component from which the parcel receives benefit.

Mowing – The Mowing cost pool, as allocated to Administration and Mowing was used to calculate an assessment rate per EMU for each component. Right-of-way mowing assessments are only allocated to the vacant properties that receive the mowing service and are assigned an EMU based on linear frontage of the property. One EMU is defined as a minimum of 80 linear feet of frontage, for parcels with 80 linear feet or less. For parcels with more than 80 linear feet of frontage, the EMUs are calculated by factors of 80 linear feet and allow for fractional units. For example, a parcel with 160 linear feet of frontage would be assigned two EMUs and a parcel with 120 linear feet of frontage would be assigned one and a half EMUs.

Assessment Rates and Property Impact Analysis – Upon completion of the above referenced apportionments, assessment rates were developed and a preliminary assessment roll was produced which lists each parcel with its total road, mowing, and drainage assessment. A comparative analysis was also prepared which presents a comparison of the proposed road, mowing and drainage assessments to the current road, mowing and drainage assessments for primary classes of properties in different size ranges. Section 3 – Results presents the assessment rates and the property impact analysis.

3. RESULTS

The results of the study are presented in two parts in this section, 1) the cost allocation of District costs to roads, drainage, and mowing and further to the sub-components for each, and 2) the resulting calculation of road, drainage, and mowing assessments and a comparison of the impact of the proposed assessments to the current assessments for various property classes and sizes of parcels. These results are presented in the following subsections.

3.1 ALLOCATION OF DISTRICT COSTS

As stated previously, the FY 2019 Road and Drainage District Budget was used as the basis for allocating District costs to roads, mowing, and drainage and the results were then applied to the revenue requirement used to derive the primary assessment rate cost pools. Table 5 below shows the result of the cost allocation to the assessment rate cost pools which was used as the basis for calculating the assessment rates proposed herein. This table also presents a comparison to the allocations in FY 2018 to show the changes from FY 2018 to FY 2019 based upon the current allocation.

Table 5 – Cost Allocation Results

ROAD & DRAINAGE ASSESSMENT REVENUE SUMMARY										
DESCRIPTION	ROAD ADMIN	BASE ROAD	ENH ROAD	DRAIN ADMIN	DRAIN I	DRAIN II	DRAIN III	MOW ADMIN	MOWING	TOTAL
FY 19 Revenue Per Roll	\$ 428,943	\$ 2,409,305	\$ 436,024	\$ 783,271	\$ 2,904,958	\$ 1,621,590	\$ 2,360,520	\$ 250,039	\$ 1,500,819	\$ 12,695,469
FY 18 Revenue Per Roll	\$ 391,246	\$ 1,061,700	\$ 2,337,790	\$ 388,571	\$ 2,526,323	\$ 1,386,728	\$ 1,434,573	\$ 167,556	\$ 2,168,570	\$ 11,863,056
\$ Variance (FY 19 - FY 18)	\$ 37,697	\$ 1,347,605	\$ (1,901,766)	\$ 394,700	\$ 378,635	\$ 234,862	\$ 925,947	\$ 82,483	\$ (667,751)	\$ 832,413

3.2 CALCULATION OF ASSESSMENT RATES AND ASSESSMENT

Based upon the cost allocation and benefit assignment for property classes described in the previous sections, an assessment roll was produced which lists each parcel with its total road, mowing, and drainage assessment. The assessment rates developed and used in the preparation of the assessment roll are presented in Table 6 below. This table also presents a comparison to the assessment rates for FY 2018 to show the changes from FY 2018 to FY 2019 based upon the current study. Note that the basis of allocation for mowing was per parcel in FY 2018 and has been changed to per EMU for FY 2019.

Table 6 – Assessment Rates by Service Component

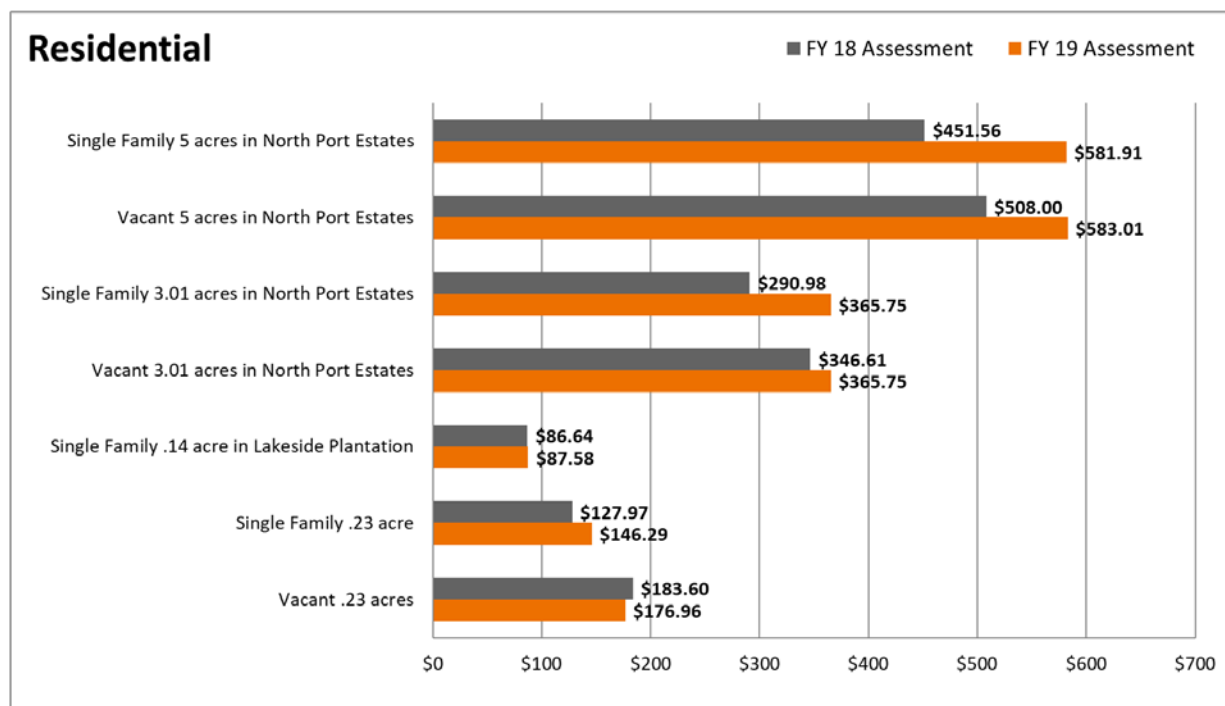
FY 2018 Assessments	ROAD ADMIN	BASE ROAD	ENH ROAD	DRAIN ADMIN	DRAIN I	DRAIN II	DRAIN III	MOW ADMIN	MOWING
Residential	\$4.40	\$11.94	\$30.53	\$5.27	\$34.50	\$20.04	\$21.29	\$3.99	\$51.64
Basis of Assessment	ERU	ERU	ERU	EDU	EDU	EDU	EDU	Parcel	Parcel

FY 2019 Assessments	ROAD ADMIN	BASE ROAD	ENH ROAD	DRAIN ADMIN	DRAIN I	DRAIN II	DRAIN III	MOW ADMIN	MOWING
Residential	\$4.75	\$26.68	\$5.68	\$10.66	\$39.81	\$23.53	\$35.18	\$4.38	\$26.29
Basis of Assessment	ERU	ERU	ERU	EDU	EDU	EDU	EDU	EMU	EMU

3.3 PROPERTY IMPACT ANALYSIS

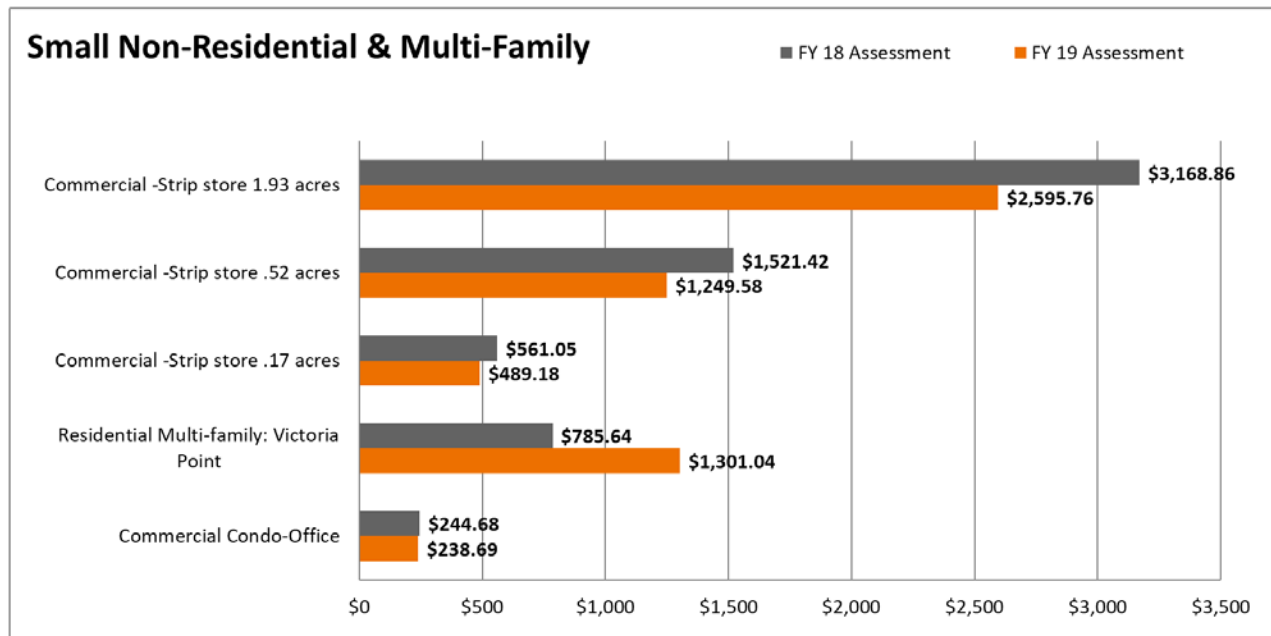
A comparative analysis was also prepared which presents a comparison of the proposed FY 2019 road, mowing, and drainage assessment to the current FY 2018 road, mowing, and drainage assessment for examples of several classes of properties in different size ranges. Graphical and tabular results of this comparative analysis are presented in Figure 3 below.

It should be noted that the full assessment roll was delivered to the City in electronic form under separate cover.

Figure 3 – Comparative Property Impact Analysis

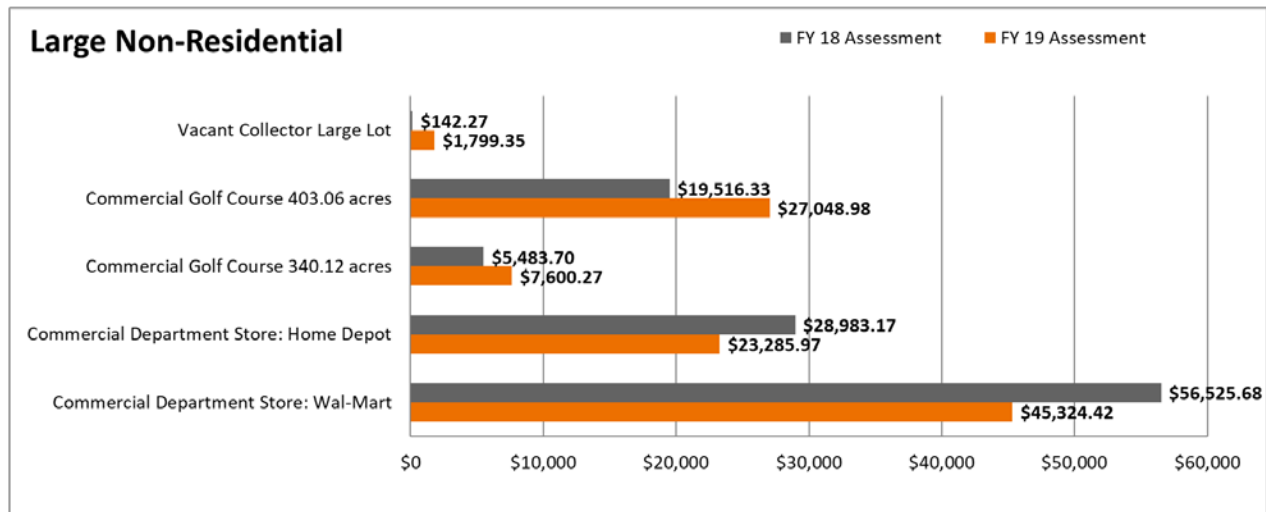
RESIDENTIAL

Description	FY 18 Assessment	4.5% Rate Increase	Mowing Methodology Change	Updated Cost Apportionment	FY 19 Assessment	Change In Assessment
Vacant .23 acres	\$ 183.60	\$ 8.26	\$ (11.62)	\$ (3.28)	\$ 176.96	\$ (6.64)
Single Family .23 acre	\$ 127.97	\$ 5.76	\$ 4.23	\$ 8.33	\$ 146.29	\$ 18.32
Single Family .14 acre in Lakeside Plantation	\$ 86.64	\$ 3.90	\$ 1.34	\$ (4.30)	\$ 87.58	\$ 0.94
Vacant 3.01 acres in North Port Estates	\$ 346.61	\$ 15.60	\$ (42.90)	\$ 46.44	\$ 365.75	\$ 19.14
Single Family 3.01 acres in North Port Estates	\$ 290.98	\$ 13.09	\$ 12.73	\$ 48.95	\$ 365.75	\$ 74.77
Vacant 5 acres in North Port Estates	\$ 508.00	\$ 22.86	\$ (34.49)	\$ 86.64	\$ 583.01	\$ 75.01
Single Family 5 acres in North Port Estates	\$ 451.56	\$ 20.32	\$ 21.10	\$ 88.93	\$ 581.91	\$ 130.35



SMALL NON-RESIDENTIAL & MULTI-FAMILY

Description	FY 18 Assessment	4.5% Rate Increase	Mowing Methodology Change	Updated Cost Apportionment	FY 19 Assessment	Change In Assessment
Commercial Condo-Office	\$ 244.68	\$ 11.01	\$ 4.23	\$ (21.23)	\$ 238.69	\$ (5.99)
Residential Multi-family: Victoria Point	\$ 785.64	\$ 35.35	\$ 14.17	\$ 465.87	\$ 1,301.04	\$ 515.40
Commercial -Strip store .17 acres	\$ 561.05	\$ 25.25	\$ 4.23	\$ (101.34)	\$ 489.18	\$ (71.87)
Commercial -Strip store .52 acres	\$ 1,521.42	\$ 68.46	\$ 4.23	\$ (344.53)	\$ 1,249.58	\$ (271.84)
Commercial -Strip store 1.93 acres	\$ 3,168.86	\$ 142.60	\$ 8.16	\$ (723.86)	\$ 2,595.76	\$ (573.10)



LARGE NON-RESIDENTIAL

Description	FY 18 Assessment	4.5% Rate Increase	Mowing Methodology Change	Updated Cost Apportionment	FY 19 Assessment	Change In Assessment
Commercial Department Store: Wal-Mart	\$ 56,525.68	\$ 2,543.66	\$ 59.15	\$ (13,804.07)	\$ 45,324.42	\$ (11,201.26)
Commercial Department Store: Home Depot	\$ 28,983.17	\$ 1,304.24	\$ 35.13	\$ (7,036.56)	\$ 23,285.97	\$ (5,697.20)
Commercial Golf Course 340.12 acres	\$ 5,483.70	\$ 246.77	\$ 152.30	\$ 1,717.50	\$ 7,600.27	\$ 2,116.57
Commercial Golf Course 403.06 acres	\$ 19,516.33	\$ 878.23	\$ 542.05	\$ 6,112.37	\$ 27,048.98	\$ 7,532.65
Vacant Collector Large Lot	\$ 142.27	\$ 6.40	\$ 1,341.89	\$ 308.78	\$ 1,799.35	\$ 1,657.08

4. SUMMARY OF FINDINGS AND RECOMMENDATIONS

This section of the report presents the findings and recommendations developed during the Road and Drainage District Non-Ad Valorem Assessment study.

4.1 OVERALL RECOMMENDATIONS

Based upon the analysis and results described in the prior sections of this report, we recommend the following:

1. Adopt the cost allocations to roads, mowing and drainage presented herein.
2. Adopt the proposed road, mowing and drainage cost apportionment methodology presented herein.
3. Adopt the proposed Road, Mowing and Drainage Assessment Rates presented herein for FY 2019.
4. Adopt a continuing assessment with the provision that assessment rates can be increased up to 10% annually in subsequent years, based upon the decision of the Commission as the revenue requirements of the assessment are evaluated each year.
5. Adopt the proposed Road, Mowing and Drainage Assessment Roll delivered under separate cover.

4.2 FINDING OF BENEFITS SUMMARY

The following conclusions support a finding that the road, mowing and drainage services provided by the District confer a special benefit upon the assessed parcels.

- Benefit is conferred by the provision of road, drainage and mowing management services and the availability and use of facilities or improvements by owners and occupants of such property to properly and safely detain, retain, convey or treat drainage discharged from such property
- Benefit is conferred by the maintenance of a roadway network that provides ready access to and from properties
- Benefit is conferred by stabilization of, and/or the increase in property values
- Benefit is conferred in the form of increased safety, better access to property and improved appearance
- Benefit is conferred by rendering property more adaptable to current or reasonably foreseeable new and higher use
- Benefit is conferred by alleviation of the burdens caused by road and drainage runoff and accumulation attendant with the present or projected use of property, and
- Benefit is conferred by fostering the enhancement of environmentally responsible use and enjoyment of the natural resources within the City.

From this analysis, it is concluded that the provision of road and drainage services provided by the District, enhance and strengthen the relationship of such services to the use and enjoyment of the parcels of property in the area and, ultimately, the property values within the area. It is further concluded that the value of the special benefit conferred exceeds the assessment in all cases.

4.3 REVENUE SUFFICIENCY ANALYSIS – RECOMMENDATIONS

Based upon the results of the analysis and the financial management plan presented herein, we recommend that the assessment rates presented in this section be adopted for FY 2019. Furthermore, we recommend that in the adoption of the FY 2019 assessments, the District also adopt a continuing assessment for future years that can be increased up to 10% per year, with the actual annual adjustments to be determined by the District Board based upon need as determined by updating the financial management plan in subsequent years¹.

4.4 COST APPORTIONMENT AND ASSESSMENT RATE DESIGN

We recommend adoption of the FY 2019 Road and Drainage Assessment rates presented below that were developed based upon the cost apportionment methodology described herein.

FY 2019 Assessments	ROAD ADMIN	BASE ROAD	ENH ROAD	DRAIN ADMIN	DRAIN I	DRAIN II	DRAIN III	MOW ADMIN	MOWING
Residential	\$4.75	\$26.68	\$5.68	\$10.66	\$39.81	\$23.53	\$35.18	\$4.38	\$26.29
Basis of Assessment	ERU	ERU	ERU	EDU	EDU	EDU	EDU	EMU	EMU

4.5 PRELIMINARY ASSESSMENT ROLL

We developed a Preliminary Road and Drainage Assessment Roll (Roll) of all parcels within the District that will receive a Road and Drainage Assessment. This Roll includes specific information for each parcel, including the recommended FY 2019 Road and Drainage Assessment. The Roll is being delivered to the District electronically.

¹ Our analysis indicates that annual increases will be required to meet the District's revenue requirements over the next ten years and beyond; therefore, adoption of an upper limit of a 10% per year increases will allow the District to react in the future to unforeseen circumstances, if needed, without having to go through the expensive process of updating the Study, sending first class mail notices and conducting another special hearing.

APPENDIX A – REVENUE SUFFICIENCY ANALYSIS

- Schedule 1 – Assumptions**
- Schedule 2 – Beginning Balances**
- Schedule 3 – Capital Improvement Program**
- Schedule 4 – Projection of Cash Inflows**
- Schedule 5 – Projection of Cash Outflows**
- Schedule 6 – Cost Escalation Factors**
- Schedule 7 – FAMS Control Panel**
- Schedule 8 – Forecast of Net Revenues and Debt Service Coverage**
- Schedule 9 – Capital Project Funding Summary**
- Schedule 10 – Funding Summary by Fund**
- Schedule 11 – Long-Term Borrowing Projections**

Assumptions

Schedule 1

	FY 2018	FY 2019 ¹	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
1 Annual Growth:											
2 Drainage											
3 Beginning Number of EDUs	73,733	73,733	73,733	73,733	73,733	73,733	73,733	73,733	73,733	73,733	73,733
4 Annual Growth	N/A	0	0	0	0	0	0	0	0	0	0
5 Percent Increase in Equivalent Units	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
6 Mowing											
7 Beginning Number of EMUs	41,580	41,580	41,160	40,740	40,320	39,900	39,480	39,060	38,640	38,220	37,800
8 Annual Growth	N/A	0	(420)	(420)	(420)	(420)	(420)	(420)	(420)	(420)	(420)
9 Percent Increase in Equivalent Units	N/A	0.00%	-1.01%	-1.02%	-1.03%	-1.04%	-1.05%	-1.06%	-1.08%	-1.09%	-1.10%
10 Roads											
11 Beginning Number of ERUs	89,364	89,364	89,809	90,253	90,698	91,143	91,587	92,032	92,476	92,921	93,366
12 Annual Growth	N/A	0	445	445	445	445	445	445	445	445	445
13 Percent Increase in Equivalent Units	N/A	0.00%	0.50%	0.50%	0.49%	0.49%	0.49%	0.49%	0.48%	0.48%	0.48%
14 Capital Spending:											
15 Annual Capital Budget (Future Year Dollars) ²	\$22,000,910	\$10,480,120	\$7,140,925	\$16,108,550	\$6,099,500	\$6,287,684	\$8,238,867	\$8,487,668	\$8,743,578	\$9,006,596	\$9,276,723
16 Annual Percent Executed	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
17 Average Annual Interest Earnings Rate:											
18 On Fund Balances:	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%
19 Operating Budget Execution Percentage: ³											
20 Percent of Personnel Services Budget	96%	96%	96%	96%	96%	96%	96%	96%	96%	96%	96%
21 Percent of Operating Budget	96%	96%	96%	96%	96%	96%	96%	96%	96%	96%	96%
22 Percent of Minor Capital Outlay Budget	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
23 Operating Cost Escalation Factors: ⁴											
24 Weighted Average Annual Cost Escalation	N/A	1.83%	14.44%	17.59%	-0.64%	3.84%	-5.19%	3.16%	3.20%	3.24%	3.29%
25 Operating Fund Reserve Target: ⁵											
26 Target (Number of Months of Reserve)	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0

¹ A Cost Allocation study was conducted to reapportion the District's FY 2019 costs among each assessment. As such, the annual growth projection for FY 2019 is included in the reapportioned cash inflows as presented in Schedules 4 and 8.

² Annual escalation factor of 3.00% starting in FY 2020 is applied to all projects based upon the 5-year average increase in utility construction costs per the Engineering News Record Construction Cost Index (ENR-CCI).

³ Execution percentages are based upon the City's historical budget execution rates.

⁴ Operating cost escalation factors are based upon the line item factors on Schedule 6.

⁵ Operating fund reserve target is based upon 25% of operations and maintenance costs.

FY 2018 Beginning Balances

Schedule 2

SOURCE: 2017 CAFR

Revenue Fund	Road Impact Fund	Capital Acquisition Fund
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Current Unrestricted Assets

Cash and Investments	\$ 13,761,689	\$ 6,711,342	-
Accounts Receivable, net of allowance for uncollectibles	14,039	-	-
Due from other funds	-	-	-
Due from other governments	235,502	-	-
Restricted - Cash and Investments	-	-	-
Total Assets	\$ 14,011,230	\$ 6,711,342	\$ -
Less: Accounts Payable	(1,102,327)	-	-
Less: Due to Other Funds	(161,660)	-	-
Less: Due to Other Governments	-	-	-
Less: Accrued Liabilities	-	-	-
Less: Deferred Revenue	(13,641)	-	-
Calculated Fund Balance (Assets - Liabilities)	\$ 12,733,602	\$ 6,711,342	\$ -
Plus/(Less): Separation of Capital Acquisition Funds	(1,290,537)	-	1,290,537
Net Unrestricted Fund Balance	\$ 11,443,065	\$ 6,711,342	\$ 1,290,537

FUND TITLE	Balance as of 9/30/2017
Revenue Fund	\$ 11,443,065
Road Impact Fund	\$ 6,711,342
Capital Acquisition Fund	\$ 1,290,537
Total Consolidated Fund Balance	\$ 19,444,944

Capital Improvement Program											Schedule 3
Project Description	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
1 107-5000-541.63-00 Infrastructure	\$ 1,011,500	1,549,900	-	-	-	-	-	-	-	-	-
2 Price Boulevard Widening Phase I ³											
3 Price Boulevard Widening Phase I: 144-Escheated Lots	\$ 1,850,000	-	-	-	-	-	-	-	-	-	-
4 Price Boulevard Widening Phase I: 306-Surtax III	850,000	-	-	-	-	-	-	-	-	-	-
5 Price Boulevard Widening Phase I: 420-Utilities-Water	494,870	-	-	-	-	-	-	-	-	-	-
6 Price Boulevard Widening Phase I: 420-Utilities-Wastewater	273,020	-	-	-	-	-	-	-	-	-	-
7 Price Boulevard Widening Phase I: 424-Sewer Capacity Fees	283,380	-	-	-	-	-	-	-	-	-	-
8 Price Boulevard Widening Phase I: 153-Transportation Impact Fees	1,500,000	-	-	-	-	-	-	-	-	-	-
9 Price Boulevard Widening Phase I: Other Grants	-	-	-	-	-	-	-	-	-	-	-
10 Price Boulevard Widening Phase I: Bank Loans	-	-	-	-	-	-	-	-	-	-	-
11 Rehabilitation of Water Control Structure 115	\$ -	-	-	-	-	-	-	-	-	-	-
12 2016 - Bridge Rehabilitation											
13 2016 - Bridge Rehabilitation: 306-Surtax III	\$ 213,820	-	-	-	-	-	-	-	-	-	-
14 Big Slough Watershed Implementation Study											
15 Big Slough Watershed Implementation Study: 306-Surtax III	\$ 175,000	-	-	-	-	-	-	-	-	-	-
16 Sidewalks Eldron Avenue											
17 Sidewalks Eldron Avenue: 107-Road & Drainage District	\$ -	-	-	-	-	-	-	-	-	-	-
18 Sidewalks Eldron Avenue: 306-Surtax III	707,000	-	-	-	-	-	-	-	-	-	-
19 Tamiami Trail Parking											
20 Tamiami Trail Parking: 306-Surtax III	\$ 461,200	385,000	-	-	-	-	-	-	-	-	-
21 2017 - Bridge Rehabilitation											
22 2017 - Bridge Rehabilitation: 306-Surtax III	\$ 213,820	-	-	-	-	-	-	-	-	-	-
23 Piping of Outfalls and Catch Basins in Grid 205											
24 Piping of Outfalls and Catch Basins in Grid 205: 107-Road & Drainage District	\$ -	-	-	-	-	-	-	-	-	-	-
25 Piping of Outfalls and Catch Basins in Grid 205: 306-Surtax III	984,600	-	-	-	-	-	-	-	-	-	-
26 Rehabilitation of Water Control Structure 106											
27 Rehabilitation of Water Control Structure 106: 107-Road & Drainage District	\$ -	-	-	-	-	-	-	-	-	-	-
28 Rehabilitation of Water Control Structure 106: 306-Surtax III	968,500	1,100,000	-	-	-	-	-	-	-	-	-
29 Biscayne Drive Bike Lanes											
30 Biscayne Drive Bike Lanes: Federal Grant Fund	\$ 114,100	1,223,260	-	-	-	-	-	-	-	-	-
31 2018 - Bridge Rehabilitation											
32 2018 - Bridge Rehabilitation: 107-Road & Drainage District	\$ -	-	-	-	-	-	-	-	-	-	-
33 2018 - Bridge Rehabilitation: 306-Surtax III	253,500	-	-	-	-	-	-	-	-	-	-
34 2018-Routine Road Maintenance											
35 2018-Routine Road Maintenance : 107-Road & Drainage District	\$ -	-	-	-	-	-	-	-	-	-	-
36 2018-Routine Road Maintenance : 306-Surtax III	1,424,100	-	-	-	-	-	-	-	-	-	-
37 Tropicaire Boulevard Pedestrian and Bicycle Ways Shared Use Path											
38 Tropicaire Boulevard Pedestrian and Bicycle Ways Shared Use Path: 306-Surtax III	\$ 3,399,100	680,000	-	-	-	-	-	-	-	-	-
39 Sidewalks - San Mateo and Price Boulevard											
40 Sidewalks - San Mateo and Price Boulevard: 107-Road & Drainage District	\$ -	-	-	-	-	-	-	-	-	-	-
41 Sidewalks - San Mateo and Price Boulevard: 306-Surtax III	80,000	933,000	-	-	-	-	-	-	-	-	-
42 Pan American and North Port Boulevard Bridge Rehabilitation											
43 Pan American and North Port Boulevard Bridge Rehabilitation: 107-Road & Drainage District	\$ -	-	-	-	-	-	-	-	-	-	-
44 Pan American and North Port Boulevard Bridge Rehabilitation: 306-Surtax III	-	258,600	258,600	258,600	258,600	258,600	258,600	258,600	258,600	258,600	258,600
45 Pan American and North Port Boulevard Bridge Rehabilitation: To Be Determined	-	-	-	-	-	-	-	-	-	-	-
46 Cranberry/Hillsborough Intersection Improvements											
47 Cranberry/Hillsborough Intersection Improvements : 306-Surtax III	\$ -	300,000	-	-	-	-	-	-	-	-	-
48 Drainage System Improvement											
49 Drainage System Improvement: 107-Road & Drainage District	\$ -	-	-	-	-	-	-	-	-	-	-
50 Drainage System Improvement: 306-Surtax III	-	984,600	-	-	-	-	-	-	-	-	-

Capital Improvement Program

Schedule 3

Project Description	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
51 Public Works Facility Phase II											
52 Public Works Facility Phase II: 107-Road & Drainage District	\$ -	-	-	3,926,250	-	-	-	-	-	-	-
53 Public Works Facility Phase II: 120-Solid Waste District	-	105,000	-	3,053,750	-	-	-	-	-	-	-
54 Public Works Facility Phase II: 520-Fleet	-	60,000	-	1,745,000	-	-	-	-	-	-	-
55 2019-Routine Road Rehabilitation											
56 2019-Routine Road Rehabilitation: 107-Road & Drainage District	\$ -	-	-	-	-	-	-	-	-	-	-
57 2019-Routine Road Rehabilitation: 306-Surtax III	-	1,452,600	-	-	-	-	-	-	-	-	-
58 Replacement of Water Control Structure 108											
59 Replacement of Water Control Structure 108: 107-Road & Drainage District	\$ -	-	1,195,500	-	-	-	-	-	-	-	-
60 Replacement of Water Control Structure 108: 306-Surtax III	-	-	1,195,500	-	-	-	-	-	-	-	-
61 Flood Reduction Improvements											
62 Flood Reduction Improvements: 306-Surtax III	\$ -	-	300,000	-	-	-	-	-	-	-	-
63 Price Widening Phase II - Sumter Boulevard to West of Spring Haven Drive ³											
64 Price Widening Phase II - Sumter Boulevard to West of Spring Haven Drive: 107-Road & Drainage District	\$ -	-	-	-	-	-	-	-	-	-	-
65 Price Widening Phase II - Sumter Boulevard to West of Spring Haven Drive: Bank Loans	-	-	-	-	-	-	-	-	-	-	-
66 Price Widening Phase II - Sumter Boulevard to West of Spring Haven Drive: To Be Determined	-	-	-	-	-	-	-	-	-	-	-
67 Price Widening Phase II - Sumter Boulevard to West of Spring Haven Drive: 153-Transportation Impact Fees	-	-	-	-	-	-	-	-	-	-	-
68 Price Widening Phase II - Sumter Boulevard to West of Spring Haven Drive ³											
69 Price Widening Phase II - Sumter Boulevard to West of Spring Haven Drive: 153-Transportation Impact Fees	\$ -	-	-	-	-	-	-	-	-	-	-
70 Bridge Rehabilitation and Repair Program ⁴											
71 Bridge Rehabilitation and Repair Program: 107-Road & Drainage District	\$ -	-	-	-	-	-	-	-	-	-	-
72 Bridge Rehabilitation and Repair Program: 306-Surtax III	-	-	75,000	274,500	280,000	285,600	-	-	-	-	-
73 Drainage Improvement Program ³											
74 Drainage Improvement Program: 107-Road & Drainage District	\$ -	-	-	-	-	-	-	-	-	-	-
75 Drainage Improvement Program: 306-Surtax III	-	-	999,400	1,014,400	1,029,600	1,045,000	-	-	-	-	-
76 Routine Road Maintenance Program ⁴											
77 Routine Road Maintenance Program: 107-Road & Drainage District	\$ -	-	-	-	-	-	-	-	-	-	-
78 Routine Road Maintenance Program: 306-Surtax III	-	-	1,500,000	1,500,000	1,500,000	1,500,000	-	-	-	-	-
79 Sidewalk and Pedestrian Bridges Program ⁴											
80 Sidewalk and Pedestrian Bridges Program: 107-Road & Drainage District	\$ -	-	-	-	-	-	-	-	-	-	-
81 Sidewalk and Pedestrian Bridges Program: 306-Surtax III	-	-	-	271,700	277,200	282,800	-	-	-	-	-
82 Water Control Structure Program ⁴											
83 Water Control Structure Program: 107-Road & Drainage District	\$ -	-	-	-	-	-	-	-	-	-	-
84 Water Control Structure Program: 306-Surtax III	-	-	199,000	2,614,500	1,801,000	1,926,000	-	-	-	-	-
85 Transfer Station											
86 Transfer Station: 156-Solid Waste Impact Fees	\$ 500,000	-	-	-	-	-	-	-	-	-	-
87 107-5000-541.64-00 Machinery & Equipment	\$ -	454,960	-	-	-	-	-	-	-	-	-
88 Capital Acquisition	\$ 543,400	993,200	1,290,716	850,000	850,000	850,000	850,000	850,000	850,000	850,000	850,000
89 Unanticipated Emergency	\$ -	-	-	-	-	-	-	-	-	-	-
90 Future Fund 107 Capital Spending	\$ -	-	-	-	-	-	-	-	-	-	-
91 Future Fund 306 Surtax	\$ -	-	-	-	-	-	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000
92 Total CIP Budget (in current dollars)	\$ 16,300,910	\$ 10,480,120	\$ 7,013,716	\$ 15,508,700	\$ 5,996,400	\$ 6,148,000	\$ 7,108,600	\$ 7,108,600	\$ 7,108,600	\$ 7,108,600	\$ 7,108,600
93 Cumulative Projected Cost Escalation ⁵	0.0%	0.0%	3.0%	6.1%	9.3%	12.6%	15.9%	19.4%	23.0%	26.7%	30.5%
94 Resulting CIP Funding Level	\$ 16,300,910	\$ 10,480,120	\$ 7,140,925	\$ 16,108,550	\$ 6,099,500	\$ 6,287,684	\$ 8,238,867	\$ 8,487,668	\$ 8,743,578	\$ 9,006,596	\$ 9,276,723
95 Annual CIP Execution Percentage	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
96 Final CIP Funding Level	\$ 16,300,910	\$ 10,480,120	\$ 7,140,925	\$ 16,108,550	\$ 6,099,500	\$ 6,287,684	\$ 8,238,867	\$ 8,487,668	\$ 8,743,578	\$ 9,006,596	\$ 9,276,723

¹ All projects in CIP to be funded by 107 - Road & Drainage District for FY 2018 and FY 2019 are included in the City's budget and, as such, those cash outflows are captured in project number 1 and throughout Schedule 5.

² Projects and respective costs through FY 2023 provided by City Staff. Costs for 2024 and beyond are based upon normalized 5-year CIP average.

³ Future costs have been omitted while the validity of a separate assessment bond is analyzed.

⁴ Per City Staff, specific projections are not being increased by escalation factor.

⁵ Annual escalation factor is based upon the 5-year average increase in utility construction costs per the Engineering News Record Construction Cost Index (ENR-CCI).

Projection of Cash Inflows

Schedule 4

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
1 Rate Revenue Growth Assumptions											
2 Drainage											
3 Percent Increase in Customer Growth	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4 Mowing											
5 Percent Increase in Customer Growth	N/A	0.00%	-1.01%	-1.02%	-1.03%	-1.04%	-1.05%	-1.06%	-1.08%	-1.09%	-1.10%
6 Roads											
7 Percent Increase in Customer Growth	N/A	0.00%	0.50%	0.50%	0.49%	0.49%	0.49%	0.49%	0.48%	0.48%	0.48%
8 Rate Revenue ¹											
9 Drainage Rate Revenue	\$ 5,449,384	7,287,532	7,615,470	7,958,167	8,316,284	8,690,517	9,081,590	9,490,262	9,917,324	10,363,603	10,829,965
10 Mowing Rate Revenue	2,219,320	1,662,984	1,720,264	1,779,333	1,840,234	1,903,012	1,967,715	2,034,387	2,103,075	2,173,825	2,246,684
11 Roads Rate Revenue	3,601,199	3,110,180	3,266,308	3,430,189	3,602,206	3,782,758	3,972,264	4,171,167	4,379,927	4,599,028	4,828,980
12 Total Rate Revenue	\$ 11,269,904	\$ 12,060,696	\$ 12,602,043	\$ 13,167,689	\$ 13,758,724	\$ 14,376,287	\$ 15,021,569	\$ 15,695,816	\$ 16,400,325	\$ 17,136,456	\$ 17,905,629
13 Other Operating Revenues ²											
14 Road & Drainage District											
15 107-0000-312.20-00 County 9th Cent Fuel Tax	\$ 286,060	302,680	308,734	314,908	321,206	327,631	334,183	340,867	347,684	354,638	361,731
16 107-0000-312.40-00 1st Local Opt Gas Tax/1-6	1,573,800	1,663,200	1,696,464	1,730,393	1,765,001	1,800,301	1,836,307	1,873,033	1,910,494	1,948,704	1,987,678
17 107-0000-312.50-00 2Nd Local Opt Gas Tax/1-5	1,174,360	1,240,550	1,265,361	1,290,668	1,316,482	1,342,811	1,369,667	1,397,061	1,425,002	1,453,502	1,482,572
18 Special Assessments											
19 107-0000-335.12-00 Municipal Gas Tax	\$ 567,640	623,450	685,795	754,375	829,812	912,793	1,004,072	1,104,480	1,214,928	1,336,420	1,470,062
20 Intergovernmental Revenue											
21 107-0000-344.10-00 District Assessments											
22 107-0000-344.40-00 Dot Agreements	\$ 83,500	65,360	65,360	65,360	65,360	65,360	65,360	65,360	65,360	65,360	65,360
23 107-0000-344.90-00 Delinquent Assessments	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
24 107-0000-344.94-00 Constrcn Traffic Rd Fees	1,476,000	2,134,870	2,134,870	2,134,870	2,134,870	2,134,870	2,134,870	2,134,870	2,134,870	2,134,870	2,134,870
25 107-0000-349.30-00 City Wide Fee Ordinances	77,000	167,000	167,000	167,000	167,000	167,000	167,000	167,000	167,000	167,000	167,000
26 Miscellaneous Revenues											
27 107-0000-361.00-00 Investment Income	\$ 80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000
28 107-0000-362.00-00 Rental Income	36,600	36,600	36,600	36,600	36,600	36,600	36,600	36,600	36,600	36,600	36,600
29 Total Other Operating Revenue	\$ 5,554,960	\$ 6,513,710	\$ 6,640,184	\$ 6,774,174	\$ 6,916,331	\$ 7,067,366	\$ 7,228,060	\$ 7,399,271	\$ 7,581,938	\$ 7,777,094	\$ 7,985,873
30 Non-Operating Revenues											
31 Contributions & Donations	\$ 10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
32 Interest Income ³	128,685	114,365	114,948	115,511	123,258	132,675	149,211	174,356	201,640	231,191	263,140
33 Roads Impact Fees (Portion Paying Debt Service)	1,821,260	1,821,260	1,821,260	136,071	261,118	261,118	261,118	261,118	261,118	261,118	261,118
34 Total Non-Operating Revenues	\$ 1,959,945	\$ 1,945,625	\$ 1,946,208	\$ 261,582	\$ 394,376	\$ 403,793	\$ 420,329	\$ 445,474	\$ 472,758	\$ 502,309	\$ 534,258
35 Other Capital Funding Sources											
36 Roads Impact Fees (Portion Funding CIP)	\$ 1,296,840	1,568,163	1,397,936	4,249,673	3,307,862	3,262,549	3,368,259	3,477,140	3,589,288	3,704,800	3,823,778
37 Surtax III	11,545,640	6,093,800	4,580,123	5,949,475	5,170,450	5,330,584	7,253,717	7,472,768	7,698,078	7,929,646	8,167,473
38 Capital Acquisition Fund	850,000	850,000	875,500	901,850	929,050	957,100	985,150	1,014,900	1,045,500	1,076,950	1,109,250
39 Outside Funding Sources ⁴	3,110,500	1,388,260	-	5,091,474	-	-	-	-	-	-	-
40 Total Non-Operating Revenues	\$ 16,802,980	\$ 9,900,223	\$ 6,853,559	\$ 16,192,472	\$ 9,407,362	\$ 9,550,232	\$ 11,607,126	\$ 11,964,808	\$ 12,332,866	\$ 12,711,396	\$ 13,100,501
41 Total Cash Inflows	\$ 35,587,789	\$ 30,420,254	\$ 28,041,994	\$ 36,395,916	\$ 30,476,792	\$ 31,397,679	\$ 34,277,085	\$ 35,505,369	\$ 36,787,887	\$ 38,127,256	\$ 39,526,261

¹ FY 2018 projected rate revenue is based upon the FY 2018 Assessment Roll Update net of 4% prepayment discounts and 1% of tax collector fees. Projections for FY 2019 are based upon the FY 2019 Cost Allocation Study reapportioned revenue requirements. Projections for FY 2020 and beyond are based upon the corresponding customer growth and rate increases.

² Projected revenue is based upon FY 2018 Approved Budget and FY 2019 Draft Budget.

³ Interest Earnings are calculated annually within the financial model based upon average annual fund balances.

⁴ The outside funding sources include grants, escheated lots, utilities, sewer capacity fees, solid waste, solid waste impact fees, and fleet utilized in the funding of the Capital Improvement Program presented in Schedule 3.

Appendix A: Revenue Sufficiency Analysis

Schedule 5

Projection of Cash Outflows

	FY 2018 ¹	FY 2019 ¹	FY 2020 ²	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
1 Personnel Expenditures											
2 107-5000-541.11-00 Executive Salaries	\$ 76,400	91,470	95,129	98,934	102,891	107,007	111,287	115,739	120,368	125,183	130,190
3 107-5000-541.12-00 Regular Salaries	3,701,230	4,421,040	4,597,882	4,781,797	4,973,069	5,171,991	5,378,871	5,594,026	5,817,787	6,050,499	6,292,518
4 107-5000-541.13-00 Other Salaries & Wages	-	143,980	149,739	155,729	161,958	168,436	175,174	182,181	189,468	197,047	204,928
5 107-5000-541.14-00 Overtime	42,730	56,930	59,207	61,575	64,039	66,600	69,264	72,035	74,916	77,913	81,029
6 107-5000-541.21-00 Fica	5,310	10,620	10,939	11,267	11,605	11,953	12,311	12,681	13,061	13,453	13,857
7 107-5000-541.22-01 Florida Retirement System	287,690	333,640	343,649	353,959	364,577	375,515	386,780	398,384	410,335	422,645	435,325
8 107-5000-541.22-03 Florida League Retire	325,750	388,770	388,770	388,770	388,770	388,770	388,770	388,770	388,770	388,770	388,770
9 107-5000-541.23-00 Insurance-Health & Dental	684,710	817,240	898,964	988,860	1,087,746	1,196,521	1,316,173	1,447,791	1,592,570	1,751,827	1,927,009
10 107-5000-541.23-02 Vision Care	5,080	5,370	5,370	5,370	5,370	5,370	5,370	5,370	5,370	5,370	5,370
11 107-5000-541.24-00 Workers' Compensation	130,720	130,720	130,720	134,642	138,681	142,841	147,127	151,540	156,087	160,769	165,592
12 107-5000-541.25-00 Unemployment Compensation	8,800	8,800	9,064	9,336	9,616	9,904	10,202	10,508	10,823	11,148	11,482
13 107-5000-541.27-00 Longevity Pay	3,000	-	-	-	-	-	-	-	-	-	-
14 Operating Expenditures											
15 107-5000-541.31-00 Professional Services	\$ 17,510	17,900	18,258	18,623	18,996	19,376	19,763	20,158	20,561	20,973	21,392
16 107-5000-541.31-01 Legal Services	5,000	5,000	5,100	5,202	5,306	5,412	5,520	5,631	5,743	5,858	5,975
17 107-5000-541.31-02 Legal, Contingency	-	-	-	-	-	-	-	-	-	-	-
18 107-5000-541.31-03 Engineer-Architect	5,000	5,000	5,100	5,202	5,306	5,412	5,520	5,631	5,743	5,858	5,975
19 107-5000-541.31-04 Medical Services	3,000	3,000	3,060	3,121	3,184	3,247	3,312	3,378	3,446	3,515	3,585
20 107-5000-541.31-05 Other Professional Svc	32,870	233,230	237,895	242,652	247,506	252,456	257,505	262,655	267,908	273,266	278,731
21 107-5000-541.31-06 Water Quality Testing	500	500	510	520	531	541	552	563	574	586	598
22 107-5000-541.31-09 Cdm Model Update	-	-	-	-	-	-	-	-	-	-	-
23 107-5000-541.31-10 Npdes (Monitoring)	17,400	17,950	18,309	18,675	19,049	19,430	19,818	20,215	20,619	21,031	21,452
24 107-5000-541.31-11 Surveyor	9,500	90,000	91,800	93,636	95,509	97,419	99,367	101,355	103,382	105,449	107,558
25 107-5000-541.34-00 Other Contractual Service	1,000	1,000	1,020	1,040	1,061	1,082	1,104	1,126	1,149	1,172	1,195
26 107-5000-541.40-00 Travel And Per Diem	16,320	16,970	17,309	17,656	18,009	18,369	18,736	19,111	19,493	19,883	20,281
27 107-5000-541.41-00 Communication Services	72,800	78,870	80,447	82,056	83,697	85,371	87,079	88,820	90,597	92,409	94,257
28 107-5000-541.42-00 Postage & Mailing	1,000	1,000	1,020	1,040	1,061	1,082	1,104	1,126	1,149	1,172	1,195
29 107-5000-541.43-01 Water & Sewer	15,200	10,000	10,200	10,404	10,612	10,824	11,041	11,262	11,487	11,717	11,951
30 107-5000-541.43-02 Electric	17,620	12,000	12,600	13,230	13,892	14,586	15,315	16,081	16,885	17,729	18,616
31 107-5000-541.43-03 Street Lights Electric	490,850	502,500	527,625	554,006	581,707	610,792	641,331	673,398	707,068	742,421	779,542
32 107-5000-541.43-07 Traffic Lights Electric	11,060	13,700	14,385	15,104	15,859	16,652	17,485	18,359	19,277	20,241	21,253
33 107-5000-541.44-00 Rentals & Leases	36,030	36,030	36,751	37,486	38,235	39,000	39,780	40,576	41,387	42,215	43,059
34 107-5000-541.45-00 Insurance	6,170	6,170	6,293	6,419	6,548	6,679	6,812	6,948	7,087	7,229	7,374
35 107-5000-541.45-01 General Liability	110,230	110,230	112,435	114,683	116,977	119,316	121,703	124,137	126,620	129,152	131,735
36 107-5000-541.46-01 R&M Office Equipment	31,040	31,660	32,293	32,939	33,598	34,270	34,955	35,654	36,367	37,095	37,837
37 107-5000-541.46-02 R&M Communication Equip.	1,300	1,300	1,326	1,353	1,380	1,407	1,435	1,464	1,493	1,523	1,554
38 107-5000-541.46-03 R&M Vehicles & Equipment	7,800	7,800	7,956	8,115	8,277	8,443	8,612	8,784	8,960	9,139	9,322
39 107-5000-541.46-04 R&M Buildings	10,790	15,790	16,106	16,428	16,756	17,092	17,433	17,782	18,138	18,501	18,871
40 107-5000-541.46-05 R&M Water Control Strcuts	150,000	150,000	199,000	2,614,500	1,801,000	1,926,000	1,140,083	1,162,885	1,186,143	1,209,866	1,234,063
41 107-5000-541.46-06 R&M Roads & Drainage	75,120	103,390	85,900	353,800	367,800	381,600	227,935	232,494	237,144	241,886	246,724
42 107-5000-541.46-07 R&M Streetlights	25,000	85,000	86,700	88,434	90,203	92,007	93,847	95,724	97,638	99,591	101,583
43 107-5000-541.46-08 R&M Traffic Signals	61,750	61,750	62,985	64,245	65,530	66,840	68,177	69,541	70,931	72,350	73,797
44 107-5000-541.46-09 Landscaping	1,260,240	1,640,010	1,672,810	1,706,266	1,740,392	1,775,200	1,810,704	1,846,918	1,883,856	1,921,533	1,959,964
45 107-5000-541.46-10 R&M Road Maintenance Prog	4,025,900	3,573,300	4,248,270	4,391,980	4,551,060	4,732,590	4,253,850	4,338,927	4,425,706	4,514,220	4,604,504
46 107-5000-541.46-12 R&M Drainage ³	903,400	-	1,207,850	1,225,970	1,244,360	1,263,030	974,102	993,584	1,013,455	1,033,724	1,054,399
47 107-5000-541.46-50 Fleet - Administrative	234,670	256,730	261,865	267,102	272,444	277,893	283,451	289,120	294,902	300,800	306,816
48 107-5000-541.46-51 Fleet - Labor	151,060	167,050	170,391	173,799	177,275	180,820	184,437	188,125	191,888	195,726	199,640
49 107-5000-541.46-52 Fleet - Parts	304,850	307,310	313,456	319,725	326,120	332,642	339,295	346,081	353,003	360,063	367,264
50 107-5000-541.46-53 Fleet - Outsourced	72,000	58,170	59,333	60,520	61,730	62,965	64,224	65,509	66,819	68,155	69,519
51 107-5000-541.47-00 Printing & Binding	2,000	1,500	1,530	1,561	1,592	1,624	1,656	1,689	1,723	1,757	1,793
52 107-5000-541.48-00 Promotional Activities	12,000	12,200	12,444	12,693	12,947	13,206	13,470	13,739	14,014	14,294	14,580
53 107-5000-541.49-12 Ads And Public Notices	1,000	1,000	1,020	1,040	1,061	1,082	1,104	1,126	1,149	1,172	1,195
54 107-5000-541.49-14 Tags, Fees, Licenses	8,560	8,550	8,721	8,895	9,073	9,255	9,440	9,629	9,821	10,018	10,218
55 107-5000-541.49-30 Tax Collector Fees	172,610	182,340	185,987	189,707	193,501	197,371	201,318	205,344	209,451	213,640	217,913
56 107-5000-541.49-60 Landfill Disposal Charges	60,000	60,000	61,200	62,424	63,672	64,946	66,245	67,570	68,921	70,300	71,706
57 107-5000-541.49-69 Food	500	500	510	520	531	541	552	563	574	586	598
58 107-5000-541.49-70 Payment To General Fund.	1,560,410	1,591,620	1,623,452	1,655,921	1,689,040	1,722,821	1,757,277	1,792,423	1,828,271	1,864,837	1,902,133
59 107-5000-541.49-72 Payment To Solid Waste	18,600	9,000	9,180	9,364	9,551	9,742	9,937	10,135	10,338	10,545	10,756

Projection of Cash Outflows

	FY 2018 ¹	FY 2019 ¹	FY 2020 ²	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
60 107-5000-541.51-00 Office Supplies	7,300	7,300	7,446	7,595	7,747	7,902	8,060	8,221	8,385	8,553	8,724
61 107-5000-541.52-01 Other Operating Supplies	25,000	26,100	27,405	28,775	30,214	31,725	33,311	34,976	36,725	38,562	40,490
62 107-5000-541.52-02 Fuel	300,340	282,170	296,279	311,092	326,647	342,979	360,128	378,135	397,042	416,894	437,738
63 107-5000-541.52-06 Aquatic Weed Control	102,100	80,000	81,600	83,232	84,897	86,595	88,326	90,093	91,895	93,733	95,607
64 107-5000-541.52-07 Uniforms	14,780	17,400	17,748	18,103	18,465	18,834	19,211	19,595	19,987	20,387	20,795
65 107-5000-541.52-13 Drainage Supplies	170,000	50,000	51,000	52,020	53,060	54,122	55,204	56,308	57,434	58,583	59,755
66 107-5000-541.52-16 Street Signs	111,130	71,000	72,420	73,868	75,346	76,853	78,390	79,958	81,557	83,188	84,852
67 107-5000-541.52-50 Minor Operating Equipment	22,880	49,870	50,867	51,885	52,922	53,981	55,061	56,162	57,285	58,431	59,599
68 107-5000-541.53-00 Road Materials & Supplies	45,290	40,000	42,000	44,100	46,305	48,620	51,051	53,604	56,284	59,098	62,053
69 107-5000-541.54-00 Books, Public, Subs, Memb	2,290	2,260	2,305	2,351	2,398	2,446	2,495	2,545	2,596	2,648	2,701
70 107-5000-541.55-00 Training & Education	31,610	27,730	28,285	28,850	29,427	30,016	30,616	31,228	31,853	32,490	33,140
71 Capital Outlay											
72 107-5000-541.61-00 Capital - Land	\$ -	-	-	-	-	-	-	-	-	-	-
73 107-5000-541.62-00 Capital - Buildings	10,670	94,130	96,013	97,933	99,892	101,889	103,927	106,006	108,126	110,288	112,494
74 107-5000-541.64-00 Machinery & Equipment	-	656,960	670,099	683,501	697,171	711,115	725,337	739,844	754,641	769,733	785,128
75 O&M Impacts from CIP											
76 Spring Haven Drive Extension	\$ -	-	20,860	21,180	21,640	22,250	22,695	23,149	23,612	24,084	24,566
77 Sidewalks Eldron Avenue	-	300	840	880	930	990	1,010	1,030	1,051	1,072	1,093
78 Tamiami Trail Parking	-	530	550	580	610	640	670	698	728	758	788
79 Piping of Outfalls and Catch Basins in Grid 205	-	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,100)	(5,202)	(5,306)	(5,412)	(5,520)
80 Rehabilitation of Water Control Structure 106	-	-	500	550	600	650	663	676	690	704	718
81 2018-Routine Road Maintenance	-	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,020)	(1,040)	(1,061)	(1,082)	(1,104)
82 Sidewalks - San Mateo and Price Boulevard	-	-	840	880	930	970	989	1,009	1,029	1,050	1,071
83 Drainage System Improvement	-	(125,000)	(125,000)	(125,000)	(125,000)	(125,000)	(127,500)	(130,050)	(132,651)	(135,304)	(138,010)
84 Sidewalks Program	-	-	-	800	800	800	816	832	849	866	883
85 Total Personnel Services Expenses	\$ 5,271,420	6,408,580	6,689,433	6,990,238	7,308,322	7,644,909	8,001,329	8,379,023	8,779,555	9,204,622	9,656,071
86 Personnel Services Execution Percentage	96%	96%	96%	96%	96%	96%	96%	96%	96%	96%	96%
87 Net Total Personnel Services	\$ 5,060,563	\$ 6,152,237	\$ 6,421,855	\$ 6,710,629	\$ 7,015,989	\$ 7,339,113	\$ 7,681,276	\$ 8,043,862	\$ 8,428,372	\$ 8,836,437	\$ 9,269,828
88 Total Operating Expenses	\$ 10,852,380	10,010,680	12,100,347	15,103,801	14,644,174	15,150,105	13,611,754	13,917,547	14,231,135	14,552,756	14,882,660
89 Operations and Maintenance Execution Percentage	96%	96%	96%	96%	96%	96%	96%	96%	96%	96%	96%
90 Net Total Operations and Maintenance	\$ 10,418,285	\$ 9,610,253	\$ 11,616,333	\$ 14,499,649	\$ 14,058,407	\$ 14,544,101	\$ 13,067,283	\$ 13,360,845	\$ 13,661,890	\$ 13,970,646	\$ 14,287,353
91 Total Capital Outlay	\$ 10,670	751,090	766,112	781,434	797,063	813,004	829,264	845,849	862,766	880,022	897,622
92 Capital Outlay Execution Percentage	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
93 Net Total Capital Outlay	\$ 10,670	\$ 751,090	\$ 766,112	\$ 781,434	\$ 797,063	\$ 813,004	\$ 829,264	\$ 845,849	\$ 862,766	\$ 880,022	\$ 897,622
94 Capital Project Funding Sources											
95 Projects Paid from Reserve Balances	\$ 1,506,370	1,549,900	1,231,365	673,269	-	-	-	-	-	-	-
96 Total Capital Project Funding	\$ 1,506,370	\$ 1,549,900	\$ 1,231,365	\$ 673,269	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
97 Transfers Out											
98 To Cap Acquisition Fund	\$ 850,000	850,000	875,500	901,850	929,050	957,100	985,150	1,014,900	1,045,500	1,076,950	1,109,250
99 Total Transfers Out	\$ 850,000	\$ 850,000	\$ 875,500	\$ 901,850	\$ 929,050	\$ 957,100	\$ 985,150	\$ 1,014,900	\$ 1,045,500	\$ 1,076,950	\$ 1,109,250
100 Debt Service											
101 Cumulative Annual New Debt Service	\$ -	-	-	136,071	261,118	261,118	261,118	261,118	261,118	261,118	261,118
102 Existing Debt Service	1,821,260	1,821,260	1,821,260	-	-	-	-	-	-	-	-
103 Total Debt Service	\$ 1,821,260	\$ 1,821,260	\$ 1,821,260	\$ 136,071	\$ 261,118	\$ 261,118	\$ 261,118	\$ 261,118	\$ 261,118	\$ 261,118	\$ 261,118
104 TOTAL CASH OUTFLOWS	\$ 19,667,148	\$ 20,734,740	\$ 22,732,426	\$ 23,702,901	\$ 23,061,627	\$ 23,914,436	\$ 22,824,092	\$ 23,526,575	\$ 24,259,646	\$ 25,025,173	\$ 25,825,172

¹ FY 2018 expenses are based on FY 2018 Budget. FY 2019 expenses are based upon FY 2019 Draft Budget.² FY 2020 expenses are based on the prior year's budget with the cost escalation factors referenced on Schedule 6.³ The R&M Drainage FY 2019 expense item is captured in item 1 of Schedule 3 for FY 2019.

Cost Escalation Factors

Schedule 6

<u>Account Number</u>	<u>Account Description</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>
1 Personnel Expenditures										
2 107-5000-541.11-00	Executive Salaries	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
3 107-5000-541.12-00	Regular Salaries	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
4 107-5000-541.13-00	Other Salaries & Wages	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
5 107-5000-541.14-00	Overtime	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
6 107-5000-541.21-00	Clothing/Cln Allow	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
7 107-5000-541.22-01	Fica	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
8 107-5000-541.22-03	Florida Retirement Sys	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
9 107-5000-541.23-00	Insurance-Health/Dental	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
10 107-5000-541.23-02	Vision	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
11 107-5000-541.24-00	Workers' Comp	0.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
12 107-5000-541.25-00	Unemployment Comp	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
13 107-5000-541.26-00	Compensated Absences	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
14 107-5000-541.27-00	Educational Asst	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
15 Operating Expenditures										
16 107-5000-541.31-00	Professional Services	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
17 107-5000-541.31-01	Legal Services	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
18 107-5000-541.31-02	Legal, Contingency	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
19 107-5000-541.31-03	Engineer-Architect	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
20 107-5000-541.31-04	Medical Services	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
21 107-5000-541.31-05	Other Professional Svc	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
22 107-5000-541.31-06	Water Quality Testing	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
23 107-5000-541.31-09	Cdm Model Update	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
24 107-5000-541.31-10	Npdes (Monitoring)	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
25 107-5000-541.31-11	Surveyor	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
26 107-5000-541.34-00	Other Contractual Service	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
27 107-5000-541.40-00	Travel And Per Diem	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
28 107-5000-541.41-00	Communication Services	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
29 107-5000-541.42-00	Postage & Mailing	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
30 107-5000-541.43-01	Water & Sewer	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
31 107-5000-541.43-02	Electric	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
32 107-5000-541.43-03	Street Lights Electric	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
33 107-5000-541.43-07	Traffic Lights Electric	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
34 107-5000-541.43-10	Extend Line For St. Light	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
35 107-5000-541.43-25	Traffic Lights	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
36 107-5000-541.44-00	Rentals & Leases	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
37 107-5000-541.45-00	Insurance	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
38 107-5000-541.45-01	General Liability	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
39 107-5000-541.46-01	R&M Office Equipment	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
40 107-5000-541.46-02	R&M Communication Equip.	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
41 107-5000-541.46-03	R&M Vehicles & Equipment	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
42 107-5000-541.46-04	R&M Buildings	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
43 107-5000-541.46-05	R&M Water Control Structs ¹	32.67%	1213.82%	-31.11%	6.94%	-40.81%	2.00%	2.00%	2.00%	2.00%
44 107-5000-541.46-06	R&M Roads & Drainage ¹	-16.92%	311.87%	3.96%	3.75%	-40.27%	2.00%	2.00%	2.00%	2.00%
45 107-5000-541.46-07	R&M Streetlights	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
46 107-5000-541.46-08	R&M Traffic Signals	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
47 107-5000-541.46-09	Landscaping	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
48 107-5000-541.46-10	R&M Road Maintenance Prog ¹	18.89%	3.38%	3.62%	3.99%	-10.12%	2.00%	2.00%	2.00%	2.00%
49 107-5000-541.46-12	R&M Drainage ¹	33.70%	1.50%	1.50%	1.50%	-22.88%	2.00%	2.00%	2.00%	2.00%

Cost Escalation Factors

Schedule 6

<u>Account Number</u>	<u>Account Description</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>
1 Personnel Expenditures										
2 107-5000-541.11-00	Executive Salaries	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
3 107-5000-541.12-00	Regular Salaries	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
4 107-5000-541.13-00	Other Salaries & Wages	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
5 107-5000-541.14-00	Overtime	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
6 107-5000-541.21-00	Clothing/Cln Allow	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
7 107-5000-541.22-01	Fica	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
8 107-5000-541.22-03	Florida Retirement Sys	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
9 107-5000-541.23-00	Insurance-Health/Dental	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
10 107-5000-541.23-02	Vision	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
11 107-5000-541.24-00	Workers' Comp	0.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
12 107-5000-541.25-00	Unemployment Comp	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
13 107-5000-541.26-00	Compensated Absences	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
14 107-5000-541.27-00	Educational Asst	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
15 Operating Expenditures										
16 107-5000-541.31-00	Professional Services	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
17 107-5000-541.31-01	Legal Services	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
18 107-5000-541.31-02	Legal, Contingency	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
19 107-5000-541.31-03	Engineer-Architect	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
20 107-5000-541.31-04	Medical Services	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
21 107-5000-541.31-05	Other Professional Svc	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
22 107-5000-541.31-06	Water Quality Testing	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
23 107-5000-541.31-09	Cdm Model Update	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
24 107-5000-541.31-10	Npdes (Monitoring)	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
25 107-5000-541.31-11	Surveyor	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
26 107-5000-541.34-00	Other Contractual Service	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
27 107-5000-541.40-00	Travel And Per Diem	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
28 107-5000-541.41-00	Communication Services	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
29 107-5000-541.42-00	Postage & Mailing	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
30 107-5000-541.43-01	Water & Sewer	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
31 107-5000-541.43-02	Electric	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
32 107-5000-541.43-03	Street Lights Electric	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
33 107-5000-541.43-07	Traffic Lights Electric	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
34 107-5000-541.43-10	Extend Line For St. Light	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
35 107-5000-541.43-25	Traffic Lights	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
36 107-5000-541.44-00	Rentals & Leases	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
37 107-5000-541.45-00	Insurance	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
38 107-5000-541.45-01	General Liability	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
39 107-5000-541.46-01	R&M Office Equipment	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
40 107-5000-541.46-02	R&M Communication Equip.	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
41 107-5000-541.46-03	R&M Vehicles & Equipment	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
42 107-5000-541.46-04	R&M Buildings	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
43 107-5000-541.46-05	R&M Water Control Strcuts ¹	32.67%	1213.82%	-31.11%	6.94%	-40.81%	2.00%	2.00%	2.00%	2.00%
44 107-5000-541.46-06	R&M Roads & Drainage ¹	-16.92%	311.87%	3.96%	3.75%	-40.27%	2.00%	2.00%	2.00%	2.00%
45 107-5000-541.46-07	R&M Streetlights	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
46 107-5000-541.46-08	R&M Traffic Signals	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%

Cost Escalation Factors

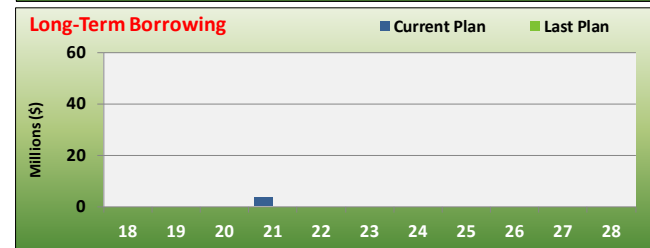
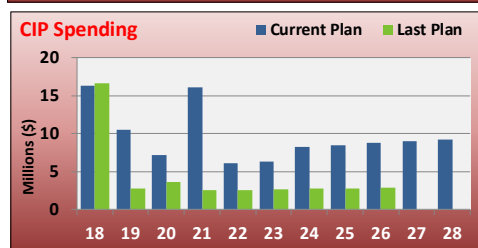
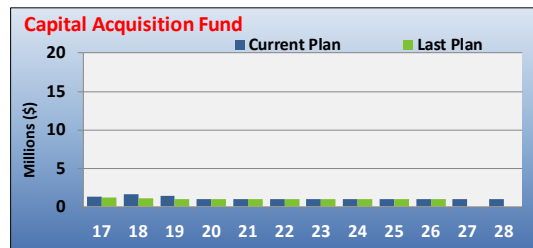
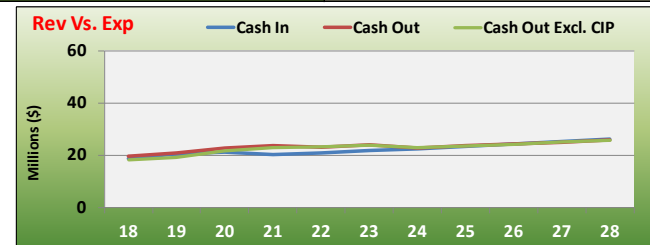
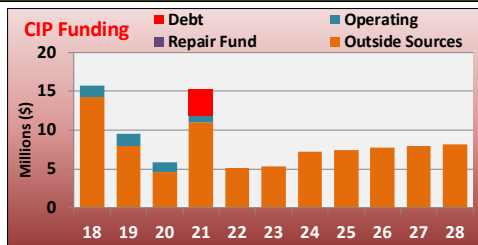
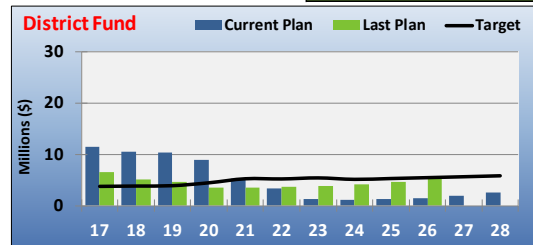
Schedule 6

Account Number	Account Description	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
47 107-5000-541.46-09	Landscaping	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
48 107-5000-541.46-10	R&M Road Maintenance Prog ¹	18.89%	3.38%	3.62%	3.99%	-10.12%	2.00%	2.00%	2.00%	2.00%
49 107-5000-541.46-12	R&M Drainage ¹	33.70%	1.50%	1.50%	1.50%	-22.88%	2.00%	2.00%	2.00%	2.00%
50 107-5000-541.46-50	Fleet - Administrative	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
51 107-5000-541.46-51	Fleet - Labor	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
52 107-5000-541.46-53	Fleet - Outsourced	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
53 107-5000-541.47-00	Printing & Binding	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
54 107-5000-541.48-00	Promotional Activities	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
55 107-5000-541.49-02	Cash Over/Short	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
56 107-5000-541.49-04	Non-Advalorem Assessments	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
57 107-5000-541.49-10	Safety Training	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
58 107-5000-541.49-12	Ads And Public Notices	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
59 107-5000-541.49-14	Tags, Fees, Licenses	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
60 107-5000-541.49-15	Special Election Costs	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
61 107-5000-541.49-30	Tax Collector Fees	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
62 107-5000-541.49-60	Landfill Disposal Charges	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
63 107-5000-541.49-69	Food	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
64 107-5000-541.49-70	Payment To General Fund.	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
65 107-5000-541.49-71	Payment To Fire Rescue	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
66 107-5000-541.49-72	Payment To Solid Waste	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
67 107-5000-541.49-80	Waterway Impv/Boat Fees	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
68 107-5000-541.49-81	Operating Budget Reduct	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
69 107-5000-541.51-00	Office Supplies	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
70 107-5000-541.52-01	Other Operating Supplies	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
71 107-5000-541.52-02	Fuel	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
70 107-5000-541.52-03	Oil & Lube	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
71 107-5000-541.52-04	Diesel	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
72 107-5000-541.52-05	Herbicide,Pesticide,Lndsc	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
73 107-5000-541.52-06	Aquatic Weed Control	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
74 107-5000-541.52-07	Uniforms	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
75 107-5000-541.52-11	Canal Maintenance	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
76 107-5000-541.52-12	Structure Maintenance	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
77 107-5000-541.52-13	Drainage Supplies	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
78 107-5000-541.52-16	Street Signs	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
79 107-5000-541.52-50	Minor Operating Equipment	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
80 107-5000-541.53-00	Road Materials & Supplies	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
81 107-5000-541.54-00	Books, Public, Subs, Memb	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
82 107-5000-541.55-00	Training & Education	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
83 107-5000-541.46-07	R&M Streetlights	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
84	Default Inflation Factor (if expense not listed above)	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%

¹ Repair and maintenance programs were escalated based upon the Capital Improvement Program provided by staff for FY 2020 through FY 2023. FY 2024 is based upon the 6-year average expense from FY 2018 to FY 2023. Each year thereafter is based upon the default inflation factor.

FINANCIAL ANALYSIS AND MANAGEMENT SYSTEM (FAMS) SUMMARY

SAVE	CALC	ROLL	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	<u>Cumulative Change</u>	
		Override ▶		4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	FY 2023	FY 2028
		Drainage Rate Increases	0.00%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	60.53%	100.06%
		Last Plan	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	0.00%	0.00%	24.61%	55.29%
		Override ▶		4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%		
		Mowing Rate Increases	0.00%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	PS FY19 ▶ 96.0%	
		Last Plan	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	0.00%	0.00%	OMV FY19 ▶ 96.0%	
		Override ▶		4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	OMF FY19 ▶ 96.0%	
		Roads Rate Increases	0.00%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	Cap. Acq. Fund \$ 1,000,000	
		Last Plan	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	0.00%	0.00%		
		CIP \$ Redistribution ▶	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Separate Gas Tax No	
		CIP Execution % ▶	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	Separate Traffic Fees No	
		Operating Reserve Mo ▶	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	Additional Surtax 0%	
		Drainage	\$81.10	\$81.10	\$109.18	\$114.09	\$119.22	\$124.58	\$130.19	\$136.05	\$142.17	\$148.57	\$155.26	E. Res FY 18-20 \$0	
		Roads	\$46.87	\$46.87	\$37.11	\$38.78	\$40.53	\$42.35	\$44.26	\$46.25	\$48.33	\$50.50	\$52.77	E. Res FY 21+ \$0	
		Total Annual Assessment	\$127.97	\$146.29	\$152.87	\$159.75	\$166.93	\$174.45	\$182.30	\$190.50	\$199.07	\$208.03	\$217.39	E. Res Cap 0%	
		Last Plan	\$135.83	\$141.94	\$148.33	\$155.00	\$161.97	\$169.26	\$176.88	\$184.84	\$192.80	\$200.80	\$208.80	Check \$ -	



NOTE: The Current Plan (blue) presents the preliminary financial management plan as presented within this Assumptions & Preliminary Results Workbook; whereas, the Last Plan (green) presents the financial management plan as presented in the Commission Workshop dated February 26, 2016. A Cost Allocation Study was conducted for FY 2019 and revenue requirements were reapportioned among the District's Assessments to form the basis for revenues in FY 2019 and each year thereafter.

Forecast of Net Revenues and Debt Service Coverage

Schedule 8

	FY 2018	FY 2019 ¹	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
1 Total Rate Revenue											
2 Drainage, Mowing & Roads Rate Revenue	\$ 11,269,904	12,060,696	12,060,696	12,602,043	13,167,689	13,758,724	14,376,287	15,021,569	15,695,816	16,400,325	17,136,456
4 Additional Revenue From Growth	-	-	(1,324)	(1,384)	(1,446)	(1,511)	(1,579)	(1,650)	(1,725)	(1,802)	(1,883)
5 Subtotal: Base Revenue With Growth	11,269,904	12,060,696	12,059,371	12,600,659	13,166,243	13,757,212	14,374,708	15,019,919	15,694,091	16,398,523	17,134,573
6 Weighted Average Rate Increase	0.00%	7.02%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%
7 Additional Rate Revenue From Rate Increase	-	-	542,672	567,030	592,481	619,075	646,862	675,896	706,234	737,934	771,056
8 Total Rate Revenue	11,269,904	12,060,696	12,602,043	13,167,689	13,758,724	14,376,287	15,021,569	15,695,816	16,400,325	17,136,456	17,905,629
9 Plus: Other Operating Revenue	5,554,960	6,513,710	6,640,184	6,774,174	6,916,331	7,067,366	7,228,060	7,399,271	7,581,938	7,777,094	7,985,873
10 Equals: Total Operating Revenue	\$ 16,824,864	\$ 18,574,406	\$ 19,242,227	\$ 19,941,863	\$ 20,675,055	\$ 21,443,653	\$ 22,249,630	\$ 23,095,086	\$ 23,982,263	\$ 24,913,551	\$ 25,891,502
11 Less: Operating Expenses											
12 Personal Services	\$ (5,060,563)	(6,152,237)	(6,421,855)	(6,710,629)	(7,015,989)	(7,339,113)	(7,681,276)	(8,043,862)	(8,428,372)	(8,836,437)	(9,269,828)
13 Operating and Maintenance	(10,418,285)	(9,610,253)	(11,616,333)	(14,499,649)	(14,058,407)	(14,544,101)	(13,067,283)	(13,360,845)	(13,661,890)	(13,970,646)	(14,287,353)
14 Equals: Net Operating Income	\$ 1,346,016	\$ 2,811,916	\$ 1,204,038	\$ (1,268,415)	\$ (399,341)	\$ (439,561)	\$ 1,501,070	\$ 1,690,379	\$ 1,892,001	\$ 2,106,467	\$ 2,334,321
15 Plus: Non-Operating Income/(Expense)											
16 Non-Operating Revenue	\$ 10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
17 Interest Income	128,685	114,365	114,948	115,511	123,258	132,675	149,211	174,356	201,640	231,191	263,140
18 Transfer to Capital Acquisitions Fund	(850,000)	(850,000)	(875,500)	(901,850)	(929,050)	(957,100)	(985,150)	(1,014,900)	(1,045,500)	(1,076,950)	(1,109,250)
19 Net Debt Service Payment (Debt Service - Impact Fee Payment)	-	-	-	-	-	-	-	-	-	-	-
20 Capital Outlay	(10,670)	(751,090)	(766,112)	(781,434)	(797,063)	(813,004)	(829,264)	(845,849)	(862,766)	(880,022)	(897,622)
21 Net Cash Flow	\$ 624,031	\$ 1,335,191	\$ (312,626)	\$ (2,826,188)	\$ (1,992,196)	\$ (2,066,990)	\$ (154,133)	\$ 13,985	\$ 195,375	\$ 390,687	\$ 600,589
22 Unrestricted Reserve Fund Test											
23 Balance At Beginning Of Fiscal Year	\$ 11,443,065	10,560,726	10,346,017	8,802,026	5,302,569	3,310,374	1,243,384	1,089,251	1,103,236	1,298,611	1,689,298
24 Cash Flow Surplus/(Deficit)	624,031	1,335,191	-	-	(1,958,225)	(2,066,990)	(154,133)	13,985	195,375	390,687	600,589
25 Reserve Fund Balance Used For Cash Flow Deficit	-	-	(312,626)	(2,826,188)	(33,970)	-	-	-	-	-	-
26 Projects Designated To Be Paid With Cash	-	-	-	-	-	-	-	-	-	-	-
27 Projects Paid With Reserve Funds (Non Specified Funds)	(1,506,370)	(1,549,900)	(1,231,365)	(673,269)	-	-	-	-	-	-	-
28 Balance At End Of Fiscal Year	10,560,726	10,346,017	8,802,026	5,302,569	3,310,374	1,243,384	1,089,251	1,103,236	1,298,611	1,689,298	2,289,886
29 Minimum Working Capital Reserve Target	3,869,712	3,940,622	4,509,547	5,302,569	5,268,599	5,470,803	5,187,140	5,351,177	5,522,565	5,701,771	5,889,295
30 Excess/(Deficiency) Of Working Capital Above/(Below) Target	\$ 6,691,014	\$ 6,405,394	\$ 4,292,478	\$ -	\$ (1,958,225)	\$ (4,227,420)	\$ (4,097,889)	\$ (4,247,941)	\$ (4,223,955)	\$ (4,012,473)	\$ (3,599,409)

¹ A Cost Allocation Study was conducted for FY2019 and revenue requirements were reapportioned among the District's Assessments to form the basis for revenues in FY2019 and each year thereafter. In addition to the 4.5% rate increase in FY2019, an increased level of service has been included in the revenue requirements for additional mowing services of the swales in the City's agricultural estates.

Capital Project Funding Summary

Schedule 9

FINAL CAPITAL PROJECTS FUNDING SOURCES	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
ROADS IMPACT FEES	\$ 1,500,000	454,960	-	-	-	-	-	-	-	-	-
SURTAX III	9,730,640	6,093,800	4,580,123	5,949,475	5,170,450	5,330,584	7,253,717	7,472,768	7,698,078	7,929,646	8,167,473
CAPITAL ACQUISITION FUND	543,400	993,200	1,329,437	901,850	929,050	957,100	985,150	1,014,900	1,045,500	1,076,950	1,109,250
OUTSIDE FUNDING SOURCES	3,020,500	1,388,260	-	5,091,474	-	-	-	-	-	-	-
REVENUE FUND	1,506,370	1,549,900	1,231,365	773,871	-	-	-	-	-	-	-
DEBT PROCEEDS	-	-	-	3,391,881	-	-	-	-	-	-	-
TOTAL PROJECTS PAID	\$ 16,300,910	\$ 10,480,120	\$ 7,140,925	\$ 16,108,550	\$ 6,099,500	\$ 6,287,684	\$ 8,238,867	\$ 8,487,668	\$ 8,743,578	\$ 9,006,596	\$ 9,276,723
TOTAL CIP INPUT	\$ 16,300,910	\$ 10,480,120	\$ 7,140,925	\$ 16,108,550	\$ 6,099,500	\$ 6,287,684	\$ 8,238,867	\$ 8,487,668	\$ 8,743,578	\$ 9,006,596	\$ 9,276,723
VARIANCE	\$ -	-	-	-	-	-	-	-	-	-	-

Funding Summary by Fund

Schedule 10

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
1 ROADS IMPACT FEES											
2 Balance At Beginning Of Fiscal Year	\$ 6,711,342	6,508,182	7,621,385	9,019,321	13,272,914	16,588,297	19,858,367	23,234,148	26,718,809	30,315,619	34,027,940
3 Additional Annual Revenues	3,118,100	3,389,423	3,219,196	4,385,744	3,568,980	3,523,667	3,629,377	3,738,258	3,850,406	3,965,918	4,084,896
4 Less: Payment Of Debt Service	(1,821,260)	(1,821,260)	(1,821,260)	(132,151)	(253,597)	(253,597)	(253,597)	(253,597)	(253,597)	(253,597)	(253,597)
5 Subtotal	8,008,182	8,076,345	9,019,321	13,272,914	16,588,297	19,858,367	23,234,148	26,718,809	30,315,619	34,027,940	37,859,239
6 Less: Restricted Funds	-	-	-	-	-	-	-	-	-	-	-
7 Total Amount Available For Projects	8,008,182	8,076,345	9,019,321	13,272,914	16,588,297	19,858,367	23,234,148	26,718,809	30,315,619	34,027,940	37,859,239
8 Amount Paid For Projects	(1,500,000)	(454,960)	-	-	-	-	-	-	-	-	-
9 Subtotal	6,508,182	7,621,385	9,019,321	13,272,914	16,588,297	19,858,367	23,234,148	26,718,809	30,315,619	34,027,940	37,859,239
10 Add Back: Restricted Funds	-	-	-	-	-	-	-	-	-	-	-
11 Plus: Interest Earnings	49,573	52,986	62,403	83,596	111,980	136,675	161,597	187,324	213,879	241,288	269,577
12 Less: Interest Allocated To Cash Flow	(49,573)	(52,986)	(62,403)	(83,596)	(111,980)	(136,675)	(161,597)	(187,324)	(213,879)	(241,288)	(269,577)
13 Balance At End Of Fiscal Year	\$ 6,508,182	\$ 7,621,385	\$ 9,019,321	\$ 13,272,914	\$ 16,588,297	\$ 19,858,367	\$ 23,234,148	\$ 26,718,809	\$ 30,315,619	\$ 34,027,940	\$ 37,859,239
14 SURTAX III											
15 Balance At Beginning Of Fiscal Year	\$ -	-	-	-	-	-	-	-	-	-	-
16 Additional Annual Revenues	9,730,640	6,093,800	4,580,123	5,949,475	5,170,450	5,330,584	7,253,717	7,472,768	7,698,078	7,929,646	8,167,473
17 Less: Payment Of Debt Service	-	-	-	-	-	-	-	-	-	-	-
18 Subtotal	9,730,640	6,093,800	4,580,123	5,949,475	5,170,450	5,330,584	7,253,717	7,472,768	7,698,078	7,929,646	8,167,473
19 Less: Restricted Funds	-	-	-	-	-	-	-	-	-	-	-
20 Total Amount Available For Projects	9,730,640	6,093,800	4,580,123	5,949,475	5,170,450	5,330,584	7,253,717	7,472,768	7,698,078	7,929,646	8,167,473
21 Amount Paid For Projects	(9,730,640)	(6,093,800)	(4,580,123)	(5,949,475)	(5,170,450)	(5,330,584)	(7,253,717)	(7,472,768)	(7,698,078)	(7,929,646)	(8,167,473)
22 Subtotal	-	-	-	-	-	-	-	-	-	-	-
23 Add Back: Restricted Funds	-	-	-	-	-	-	-	-	-	-	-
24 Plus: Interest Earnings	-	-	-	-	-	-	-	-	-	-	-
25 Less: Interest Allocated To Cash Flow	-	-	-	-	-	-	-	-	-	-	-
26 Balance At End Of Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27 CAPITAL ACQUISITION FUND											
28 Balance At Beginning Of Fiscal Year	\$ 1,290,537	1,597,137	1,453,937	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
29 Additional Annual Revenues	850,000	850,000	875,500	901,850	929,050	957,100	985,150	1,014,900	1,045,500	1,076,950	1,109,250
30 Less: Payment Of Debt Service	-	-	-	-	-	-	-	-	-	-	-
31 Subtotal	2,140,537	2,447,137	2,329,437	1,901,850	1,929,050	1,957,100	1,985,150	2,014,900	2,045,500	2,076,950	2,109,250
32 Less: Restricted Funds	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)
33 Total Amount Available For Projects	1,140,537	1,447,137	1,329,437	901,850	929,050	957,100	985,150	1,014,900	1,045,500	1,076,950	1,109,250
34 Amount Paid For Projects	(543,400)	(993,200)	(1,329,437)	(901,850)	(929,050)	(957,100)	(985,150)	(1,014,900)	(1,045,500)	(1,076,950)	(1,109,250)
35 Subtotal	597,137	453,937	-	-	-	-	-	-	-	-	-
36 Add Back: Restricted Funds	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
37 Plus: Interest Earnings	10,829	11,442	9,202	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500
38 Less: Interest Allocated To Cash Flow	(10,829)	(11,442)	(9,202)	(7,500)	(7,500)	(7,500)	(7,500)	(7,500)	(7,500)	(7,500)	(7,500)
39 Balance At End Of Fiscal Year	\$ 1,597,137	\$ 1,453,937	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
40 OUTSIDE FUNDING SOURCES											
41 Balance At Beginning Of Fiscal Year	\$ -	-	-	-	-	-	-	-	-	-	-
42 Additional Annual Revenues	3,020,500	1,388,260	-	5,091,474	-	-	-	-	-	-	-
43 Less: Payment Of Debt Service	-	-	-	-	-	-	-	-	-	-	-
44 Subtotal	3,020,500	1,388,260	-	5,091,474	-	-	-	-	-	-	-
45 Less: Restricted Funds	-	-	-	-	-	-	-	-	-	-	-
46 Total Amount Available For Projects	3,020,500	1,388,260	-	5,091,474	-	-	-	-	-	-	-
47 Amount Paid For Projects	(3,020,500)	(1,388,260)	-	(5,091,474)	-	-	-	-	-	-	-
48 Subtotal	-	-	-	-	-	-	-	-	-	-	-
49 Add Back: Restricted Funds	-	-	-	-	-	-	-	-	-	-	-
50 Plus: Interest Earnings	-	-	-	-	-	-	-	-	-	-	-
51 Less: Interest Allocated To Cash Flow	-	-	-	-	-	-	-	-	-	-	-
52 Balance At End Of Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Summary by Fund**Schedule 10**

53	REVENUE FUND											
54	Balance At Beginning Of Fiscal Year	\$ 11,443,065	10,575,011	10,388,979	8,873,881	5,302,569	3,339,001	1,300,911	1,175,952	1,219,387	1,444,491	1,865,187
55	Additional Annual Revenues	638,316	1,363,868	(283,733)	(2,797,441)	(1,963,569)	(2,038,090)	(124,959)	43,435	225,104	420,696	630,881
56	Less: Cash-Funded Capital Projects	-	-	-	-	-	-	-	-	-	-	-
57	Less: Payment Of Debt Service	-	-	-	-	-	-	-	-	-	-	-
58	Subtotal	12,081,381	11,938,879	10,105,246	6,076,440	3,339,001	1,300,911	1,175,952	1,219,387	1,444,491	1,865,187	2,496,067
59	Less: Restricted Funds	(3,869,712)	(3,940,622)	(4,509,547)	(5,302,569)	(3,339,001)	(1,300,911)	(1,175,952)	(1,219,387)	(1,444,491)	(1,865,187)	(2,496,067)
60	Total Amount Available For Projects	8,211,669	7,998,256	5,595,698	773,871	-	-	-	-	-	-	-
61	Amount Paid For Projects	(1,506,370)	(1,549,900)	(1,231,365)	(773,871)	-	-	-	-	-	-	-
62	Subtotal	6,705,299	6,448,356	4,364,333	-	-	-	-	-	-	-	-
63	Add Back: Restricted Funds	3,869,712	3,940,622	4,509,547	5,302,569	3,339,001	1,300,911	1,175,952	1,219,387	1,444,491	1,865,187	2,496,067
64	Plus: Interest Earnings	82,568	78,615	72,236	53,162	32,406	17,400	9,288	8,983	9,990	12,411	16,355
65	Less: Interest Allocated To Cash Flow	(82,568)	(78,615)	(72,236)	(53,162)	(32,406)	(17,400)	(9,288)	(8,983)	(9,990)	(12,411)	(16,355)
66	Balance At End Of Fiscal Year	\$ 10,575,011	\$ 10,388,979	\$ 8,873,881	\$ 5,302,569	\$ 3,339,001	\$ 1,300,911	\$ 1,175,952	\$ 1,219,387	\$ 1,444,491	\$ 1,865,187	\$ 2,496,067

Long-Term Borrowing Projections

Schedule 11

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
1 Term (Years)	20	20	20	20	20	20	20	20	20	20	20
2 Interest Rate	3.00%	3.25%	3.50%	3.75%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
3 Sources of Funds											
4 Par Amount	\$ -	\$ -	\$ -	\$ 3,628,553	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5 Uses of Funds											
6 Proceeds	\$ -	\$ -	\$ -	\$ 3,492,483	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7 Cost of Issuance	0.00% of Par	-	-	-	-	-	-	-	-	-	-
8 Underwriter's Discount	\$0.00 per \$1,000	-	-	-	-	-	-	-	-	-	-
9 Bond Insurance	0 times total Debt Service	-	-	-	-	-	-	-	-	-	-
10 Capitalized Interest	1 Years Interest	-	-	136,071	-	-	-	-	-	-	-
11 Debt Service Surety	0% of Debt Service	-	-	-	-	-	-	-	-	-	-
12 Debt Service Reserve	0 Years of Debt Service	-	-	-	-	-	-	-	-	-	-
13 Other Costs	-	-	-	-	-	-	-	-	-	-	-
14 Total Uses	\$ -	\$ -	\$ -	\$ 3,628,553	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15 1 Year Interest	\$ -	\$ -	\$ -	\$ 136,071	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16 Annual Debt Service	\$ -	\$ -	\$ -	\$ 261,118	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17 Total Debt Service	\$ -	\$ -	\$ -	\$ 5,222,366	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18 Cumulative New Annual Debt Service	\$ -	\$ -	\$ -	\$ 136,071	\$ 261,118	\$ 261,118	\$ 261,118	\$ 261,118	\$ 261,118	\$ 261,118	\$ 261,118

APPENDIX B – COST ALLOCATION ANALYSIS

Schedule 1 – FY 2019 Projected Expenses

Schedule 2 – FY 2019 Allocation to Services

Schedule 3 – Mowing Cost Apportionment

Schedule 4 – Road Cost Apportionment

Schedule 5 – Drainage Cost Apportionment

Schedule 6 – FY 2019 Revenue Requirement Allocation Summary

FY 2019 Projected Expenses**Schedule 1**

Sources: Staff Projection Report (2018 budget); R&D FY2019 Budget, Projects and CIP Working Draft 070318

	FY 2019 Projections	% Asmt	FY 2019 Asmt.
PERSONNEL EXPENSES			
Operating Personnel Expenses	4,261,541	100%	4,261,541
Engineering Personnel Expenses	1,061,625	100%	1,061,625
Administration Personnel Expenses	933,385	100%	933,385
TOTAL PERSONNEL EXPENSES	6,256,552		6,256,552

OPERATING EXPENSES

Professional Services	17,900	100%	17,900
Legal Services	5,000	100%	5,000
Engineer-Architect	5,000	100%	5,000
Medical Services	3,000	100%	3,000
Other Professional Svc	233,230	100%	233,230
Water Quality Testing	500	100%	500
Npdes (Monitoring)	17,950	100%	17,950
Surveyor	90,000	100%	90,000
Other Contractual Service	1,000	100%	1,000
Travel And Per Diem	16,970	100%	16,970
Communication Services	78,870	100%	78,870
Postage & Mailing	1,000	100%	1,000
Water & Sewer	10,000	100%	10,000
Electric	12,000	100%	12,000
Street Lights Electric	502,500	100%	502,500
Traffic Lights Electric	13,700	100%	13,700
Rentals & Leases	36,030	100%	36,030
Insurance	6,170	100%	6,170
General Liability	110,230	100%	110,230

FY 2019 Projected Expenses**Schedule 1**

Sources: Staff Projection Report (2018 budget); R&D FY2019 Budget, Projects and CIP Working Draft 070318

	FY 2019 Projections	% Asmt	FY 2019 Asmt.
R&M Office Equipment	31,660	100%	31,660
R&M Communication Equip.	1,300	100%	1,300
R&M Vehicles & Equipment	7,800	100%	7,800
R&M Buildings	15,790	100%	15,790
R&M Water Control Structs	150,000	100%	150,000
R&M Roads & Drainage	103,390	100%	103,390
R&M Streetlights	85,000	100%	85,000
R&M Traffic Signals	61,750	100%	61,750
Landscaping	1,640,010	100%	1,640,010
R&M Road Maintenance Prog	3,573,300	100%	3,573,300
Fleet - Administrative	256,730	100%	256,730
Fleet - Labor	167,050	100%	167,050
Fleet - Parts	307,310	100%	307,310
Fleet - Outsourced	58,170	100%	58,170
Printing & Binding	1,500	100%	1,500
Promotional Activities	12,200	100%	12,200
Ads And Public Notices	1,000	100%	1,000
Tags, Fees, Licenses	8,550	100%	8,550
Tax Collector Fees	182,340	100%	182,340
Landfill Disposal Charges	60,000	100%	60,000
Food	500	100%	500
Payment To General Fund.	1,591,620	100%	1,591,620
Payment To Solid Waste	9,000	100%	9,000
Office Supplies	7,300	100%	7,300
Other Operating Supplies	26,100	100%	26,100
Fuel	282,170	100%	282,170
Aquatic Weed Control	80,000	100%	80,000
Uniforms	17,400	100%	17,400
Drainage Supplies	50,000	100%	50,000
Street Signs	71,000	100%	71,000
Minor Operating Equipment	49,870	100%	49,870
Road Materials & Supplies	40,000	100%	40,000
Books, Public, Subs, Memb	2,260	100%	2,260
Training & Education	27,730	100%	27,730
Additional O&M Mowing Costs	83,703	100%	83,703

FY 2019 Projected Expenses**Schedule 1**

Sources: Staff Projection Report (2018 budget); R&D FY2019 Budget, Projects and CIP Working Draft 070318

	FY 2019 Projections	% Asmt	FY 2019 Asmt.
Capital Outlay			
Capital - Buildings	94,130	100%	94,130
Machinery & Equipment	656,960	100%	656,960
Additional Capital Mowing Costs	205,000	100%	205,000
O&M Impacts from CIP			
Sidewalks Eldron Avenue	300	100%	300
Tamiami Trail Parking	530	100%	530
Piping of Outfalls and Catch Basins in Grid 205	(5,000)	100%	(5,000)
2018-Routine Road Maintenance	(1,000)	100%	(1,000)
Drainage System Improvement	(125,000)	100%	(125,000)
TOTAL OPERATING EXPENSES	11,050,473		11,050,473
TOTAL PERSONNEL & OPERATING EXPENSES	17,307,025		17,307,025
CIP Allocation (Allocated District Funded CIP Only)			
107-5000-541.63-00 Infrastructure	1,549,900	100%	1,549,900
Biscayne Drive Bike Lanes: Federal Grant Fund	267,472	0%	0
Public Works Facility Phase II: 107-Road & Drainage District	785,250	0%	0
Replacement of Water Control Structure 108: 107-Road & Drainage District	239,100	0%	0
TOTAL AVG. ANNUAL CIP EXPENSES	2,841,722		1,549,900
TOTAL EXPENDITURE REQUIREMENTS	20,148,747		18,856,925

FY 2019 Projected Expenses**Schedule 1**

Sources: Staff Projection Report (2018 budget); R&D FY2019 Budget, Projects and CIP Working Draft 070318

	FY 2019 Projections	% Asmt	FY 2019 Asmt.
OFFSETTING REVENUES			
County 9Th Cent Fuel Tax	302,680	100%	302,680
1St Local Opt Gas Tax/1-6	1,663,200	100%	1,663,200
2Nd Local Opt Gas Tax/1-5	1,240,550	100%	1,240,550
Municipal Gas Tax	623,450	100%	623,450
District Assessments	11,758,167	0%	-
Dot Agreements	65,360	100%	65,360
Delinquent Assessments	200,000	100%	200,000
Constructn Traffic Rd Fees	2,134,870	100%	2,134,870
City Wide Fee Ordinance	167,000	100%	167,000
Investment Income	80,000	100%	80,000
Rental Income	36,600	100%	36,600
Contributions & Donations	10,000	0%	-
			-
TOTAL OFFSETTING REVENUES	18,281,877		6,513,710
COST OF SERVICE LESS OFFSETTING REVENUES	1,866,870		12,343,215
ADDITIONAL REVENUE REQUIREMENTS/ASSESSMENT GROSS-UPS			
Plus: Early Payment Discount / Non-Collection	77,786	4.0%	514,301
Plus: Tax Collector Fees	18,857	1.0%	124,679
Plus: Retention Ponds/Credits	10,000	100.0%	10,000
TOTAL ADDITIONAL REVENUE REQUIREMENTS	106,644		648,980
NET REVENUE REQUIREMENT PER FY 18 BUDGET AS ADJUSTED	1,973,513		12,992,195

FY 2019 Allocation to Services

Schedule 2

	FY 2019 Asmt.	Allocation Basis/Factor	Mowing % Allocation	Roads % Allocation	Drainage % Allocation	Moving \$ Allocation	Roads \$ Allocation	Drainage \$ Allocation
PERSONNEL EXPENSES								
Operating Personnel Expenses	4,261,541		18%	24%	59%	753,186	1,013,708	2,494,648
Engineering Personnel Expenses	1,061,625		3%	45%	53%	27,489	474,502	559,633
Administration Personnel Expenses	933,385		17%	25%	58%	159,591	230,620	543,173
TOTAL PERSONNEL EXPENSES	6,256,552					940,267	1,718,831	3,597,455

OPERATING EXPENSES

Professional Services	17,900	Asmt Revenue	20%	32%	48%	3,525	5,720	8,655
Legal Services	5,000	Asmt Revenue	20%	32%	48%	985	1,598	2,418
Engineer-Architect	5,000	Staff Override	0%	50%	50%	-	2,500	2,500
Medical Services	3,000	Total PS	15%	27%	57%	451	824	1,725
Other Professional Svc	233,230	Asmt Revenue	20%	32%	48%	45,929	74,527	112,775
Water Quality Testing	500	Staff Override	0%	0%	100%	-	-	500
Npdes (Monitoring)	17,950	Staff Override	0%	0%	100%	-	-	17,950
Surveyor	90,000	Staff Override	0%	0%	100%	-	-	90,000
Other Contractual Service	1,000	Staff Override	0%	50%	50%	-	500	500
Travel And Per Diem	16,970	Total PS	15%	27%	57%	2,550	4,662	9,758
Communication Services	78,870	Total PS	15%	27%	57%	11,853	21,668	45,349
Postage & Mailing	1,000	Ops PS	18%	24%	59%	177	238	585
Water & Sewer	10,000	Total PS	15%	27%	57%	1,503	2,747	5,750
Electric	12,000	Total PS	15%	27%	57%	1,803	3,297	6,900
Street Lights Electric	502,500	Staff Override	0%	100%	0%	-	502,500	-
Traffic Lights Electric	13,700	Staff Override	0%	100%	0%	-	13,700	-
Rentals & Leases	36,030	Non Admin PS	15%	28%	57%	5,284	10,073	20,673
Insurance	6,170	Total PS	15%	27%	57%	927	1,695	3,548
General Liability	110,230	Staff Override	0%	75%	25%	-	82,673	27,558
R&M Office Equipment	31,660	Tot. PS & Op Exp	10%	54%	36%	3,200	16,971	11,489
R&M Communication Equip.	1,300	Staff Override	0%	50%	50%	-	650	650
R&M Vehicles & Equipment	7,800	Staff Override	50%	25%	25%	3,900	1,950	1,950
R&M Buildings	15,790	Total PS	15%	27%	57%	2,373	4,338	9,079
R&M Water Control Strcuts	150,000	Staff Override	0%	0%	100%	-	-	150,000
R&M Roads & Drainage	103,390	Staff Override	0%	100%	0%	-	103,390	-
R&M Streetlights	85,000	Staff Override	0%	100%	0%	-	85,000	-
R&M Traffic Signals	61,750	Staff Override	0%	100%	0%	-	61,750	-
Landscaping	1,640,010	Staff Override	13.81%	80.95%	5.23%	226,540	1,327,652	85,818
R&M Road Maintenance Prog	3,573,300	Staff Override	0%	100%	0%	-	3,573,300	-
Fleet - Administrative	256,730	Staff Override	20%	20%	60%	51,346	51,346	154,038
Fleet - Labor	167,050	Staff Override	20%	20%	60%	33,410	33,410	100,230
Fleet - Parts	307,310	Staff Override	20%	20%	60%	61,462	61,462	184,386

FY 2019 Allocation to Services

Schedule 2

	FY 2019 Asmt.	Allocation Basis/Factor	Moving % Allocation	Roads % Allocation	Drainage % Allocation	Moving \$ Allocation	Roads \$ Allocation	Drainage \$ Allocation
Fleet - Outsourced	58,170	Staff Override	20%	20%	60%	11,634	11,634	34,902
Printing & Binding	1,500	Ops PS	18%	24%	59%	265	357	878
Promotional Activities	12,200	Asmt Revenue	20%	32%	48%	2,402	3,898	5,899
Ads And Public Notices	1,000	Staff Override	0%	50%	50%	-	500	500
Tags, Fees, Licenses	8,550	Staff Override	0%	50%	50%	-	4,275	4,275
Tax Collector Fees	182,340	Asmt Revenue	20%	32%	48%	35,907	58,265	88,168
Landfill Disposal Charges	60,000	Staff Override	0%	100%	0%	-	60,000	-
Food	500	Total PS	15%	27%	57%	75	137	287
Payment To General Fund.	1,591,620	Total PS	15%	27%	57%	239,197	437,258	915,166
Payment To Solid Waste	9,000	Total PS	15%	27%	57%	1,353	2,473	5,175
Office Supplies	7,300	Total PS	15%	27%	57%	1,097	2,005	4,197
Other Operating Supplies	26,100	Total PS	15%	27%	57%	3,922	7,170	15,007
Fuel	282,170	Non Admin PS	15%	28%	57%	41,382	78,887	161,901
Aquatic Weed Control	80,000	Staff Override	0%	0%	100%	-	-	80,000
Uniforms	17,400	Non Admin PS	15%	28%	57%	2,552	4,865	9,984
Drainage Supplies	50,000	Staff Override	0%	0%	100%	-	-	50,000
Street Signs	71,000	Staff Override	0%	100%	0%	-	71,000	-
Minor Operating Equipment	49,870	Total PS	15%	27%	57%	7,495	13,701	28,675
Road Materials & Supplies	40,000	Staff Override	0%	100%	0%	-	40,000	-
Books, Public, Subs, Memb	2,260	Total PS	15%	27%	57%	340	621	1,299
Training & Education	27,730	Total PS	15%	27%	57%	4,167	7,618	15,944
Additional Estate Mowing Costs	83,703	Staff Override	0%	0%	100%	-	-	83,703

Capital Outlay

Capital - Buildings	94,130	Staff Override	0%	50%	50%	-	47,065	47,065
Machinery & Equipment	656,960	Staff Override	0%	100%	0%	-	656,960	-
Additional Capital Mowing Costs	205,000	Staff Override	0%	0%	100%	-	-	205,000

O&M Impacts from CIP

Sidewalks Eldron Avenue	300	Direct Roads	0%	100%	0%	-	300	-
Tamiami Trail Parking	530	Direct Roads	0%	100%	0%	-	530	-
Piping of Outfalls and Catch Basins in Grid 205	(5,000)	Direct Drainage	0%	0%	100%	-	-	(5,000)
2018-Routine Road Maintenance	(1,000)	Direct Roads	0%	100%	0%	-	(1,000)	-
Drainage System Improvement	(125,000)	Direct Drainage	0%	0%	100%	-	-	(125,000)

TOTAL OPERATING EXPENSES	11,050,473					809,006	7,558,658	2,682,809
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TOTAL PERSONNEL & OPERATING EXPENSES	17,307,025					1,749,273	9,277,489	6,280,263
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FY 2019 Allocation to Services

Schedule 2

	FY 2019 Asmt.	Allocation Basis/Factor	Moving % Allocation	Roads % Allocation	Drainage % Allocation	Moving \$ Allocation	Roads \$ Allocation	Drainage \$ Allocation
CIP Allocation (Allocated District Funded CIP Only)								
107-5000-541.63-00 Infrastructure	1,549,900	Staff Override	0%	0%	100%	-	-	1,549,900
TOTAL AVG. ANNUAL CIP EXPENSES	1,549,900					-	-	1,549,900
TOTAL EXPENDITURE REQUIREMENTS	18,856,925					1,749,273	9,277,489	7,830,163
OFFSETTING REVENUES								
County 9Th Cent Fuel Tax	302,680	Staff Override	0%	100%	0%	-	302,680	-
1St Local Opt Gas Tax/1-6	1,663,200	Staff Override	0%	100%	0%	-	1,663,200	-
2Nd Local Opt Gas Tax/1-5	1,240,550	Staff Override	0%	100%	0%	-	1,240,550	-
Municipal Gas Tax	623,450	Staff Override	0%	100%	0%	-	623,450	-
Dot Agreements	65,360	Staff Override	0%	100%	0%	-	65,360	-
Delinquent Assessments	200,000	Asmt Revenue	20%	32%	48%	39,385	63,908	96,707
Constructn Traffic Rd Fees	2,134,870	Staff Override	0%	100%	0%	-	2,134,870	-
City Wide Fee Ordinance	167,000	Staff Override	0%	0%	100%	-	-	167,000
Investment Income	80,000	Asmt Revenue	20%	32%	48%	15,754	25,563	38,683
Rental Income	36,600	Asmt Revenue	20%	32%	48%	7,207	11,635	17,637
TOTAL OFFSETTING REVENUES	6,513,710					62,346	6,131,277	320,087
COST OF SERVICE LESS OFFSETTING REVENUES	12,343,215					1,686,926	3,146,212	7,510,076
ADDITIONAL REVENUE REQUIREMENTS/ASSESSMENT GROSS-UPS								
Plus: Early Payment Discount / Non-Collection	514,301	Asmt Revenue	20%	32%	48%	101,278	164,340	248,682
Plus: Tax Collector Fees	124,679	Asmt Revenue	20%	32%	48%	24,552	39,840	60,287
Plus: Retention Ponds/Credits	10,000	Staff Override	0%	0%	100%	-	-	10,000
TOTAL ADDITIONAL REVENUE REQUIREMENTS	648,980					125,831	204,180	318,969
NET REVENUE REQUIREMENT PER FY 18 BUDGET AS ADJU:	12,992,195					1,812,757	3,350,393	7,829,045

FY 2019 Mowing Cost Apportionment

Schedule 3

	FY 2019 Asmt.	Allocation Basis/Factor	Admin % Allocation	Mowing % Allocation	Admin \$ Allocation	Mowing \$ Allocation
PERSONNEL EXPENSES						
Operating Personnel Expenses	753,186		4%	96%	26,377	726,808
Engineering Personnel Expenses	27,489		50%	50%	13,745	13,745
Administration Personnel Expenses	159,591		79%	21%	125,414	34,178
TOTAL PERSONNEL EXPENSES	940,267				165,536	774,731
					17.61%	
OPERATING EXPENSES						
Professional Services	3,525	Asmt Revenue	14%	86%	498	3,027
Legal Services	985	Asmt Revenue	14%	86%	139	845
Medical Services	451	Non Admin PS	5%	95%	23	428
Other Professional Svc	45,329	Asmt Revenue	14%	86%	6,491	39,438
Travel And Per Diem	2,550	Non Admin PS	5%	95%	131	2,419
Communication Services	11,853	Non Admin PS	5%	95%	609	11,244
Postage & Mailing	177	Non Admin PS	5%	95%	9	168
Water & Sewer	1,503	Non Admin PS	5%	95%	77	1,426
Electric	1,803	Non Admin PS	5%	95%	93	1,711
Rentals & Leases	5,284	Non Admin PS	5%	95%	272	5,012
Insurance	927	Non Admin PS	5%	95%	48	880
R&M Office Equipment	3,200	Non Admin PS	5%	95%	164	3,036
R&M Vehicles & Equipment	3,900	Non Admin PS	5%	95%	200	3,700
R&M Buildings	2,373	Non Admin PS	5%	95%	122	2,251
Landscaping	226,540	Non Admin PS	5%	95%	11,643	214,897
Fleet - Administrative	51,346	Non Admin PS	5%	95%	2,639	48,707
Fleet - Labor	33,410	Non Admin PS	5%	95%	1,717	31,693
Fleet - Parts	61,462	Non Admin PS	5%	95%	3,159	58,303
Fleet - Outsourced	11,634	Non Admin PS	5%	95%	598	11,036
Printing & Binding	265	Admin PS	79%	21%	208	57
Promotional Activities	2,402	Admin PS	79%	21%	1,888	515
Tax Collector Fees	35,907	Asmt Revenue	14%	86%	5,075	30,833
Food	75	Admin PS	79%	21%	59	16
Payment To General Fund.	239,197	Asmt Revenue	14%	86%	33,804	205,392
Payment To Solid Waste	1,353	Non Admin PS	5%	95%	70	1,283
Office Supplies	1,097	Non Admin PS	5%	95%	56	1,041
Other Operating Supplies	3,922	Non Admin PS	5%	95%	202	3,721
Fuel	41,382	Non Admin PS	5%	95%	2,127	39,255
Uniforms	2,552	Non Admin PS	5%	95%	131	2,421
Minor Operating Equipment	7,495	Non Admin PS	5%	95%	385	7,110
Books, Public, Subs, Memb	340	Non Admin PS	5%	95%	17	322
Training & Education	4,167	Non Admin PS	5%	95%	214	3,953

FY 2019 Mowing Cost Apportionment

Schedule 3

	FY 2019 Asmt.	Allocation	Admin	Mowing	Admin	Mowing
TOTAL OPERATING EXPENSES	809,006				72,869	736,137
TOTAL PERSONNEL & OPERATING EXPENSES	1,749,273				238,404	1,510,868
TOTAL EXPENDITURE REQUIREMENTS	1,749,273				238,404	1,510,868
OFFSETTING REVENUES						
County 9Th Cent Fuel Tax	0	Staff Override	0%	0%	-	-
Delinquent Assessments	39,385	Staff Override	0%	100%	-	39,385
Investment Income	15,754	Staff Override	0%	100%	-	15,754
Rental Income	7,207	Staff Override	0%	100%	-	7,207
TOTAL OFFSETTING REVENUES	62,346				-	62,346
COST OF SERVICE LESS OFFSETTING REVENUES	1,686,926				238,404	1,448,522
ADDITIONAL REVENUE REQUIREMENTS/ASSESSMENT GROSS-UPS						
Plus: Early Payment Discount / Non-Collection	101,278	Asmt Revenue	14%	86%	14,313	86,965
Plus: Tax Collector Fees	24,552	Asmt Revenue	14%	86%	3,470	21,082
TOTAL ADDITIONAL REVENUE REQUIREMENTS	125,831				17,783	108,048
NET REVENUE REQUIREMENT PER FY 19 BUDGET AS ADJUSTED	1,812,757				256,187	1,556,570

FY 2019 Road Cost Apportionment

Schedule 4

	FY 2019 Asmt.	Allocation Basis/Factor	Admin % Allocation	Base % Allocation	Enhanced % Allocation	Admin \$ Allocation	Base \$ Allocation	Enhanced \$ Allocation
PERSONNEL EXPENSES								
Operating Personnel Expenses	1,013,708		1%	27%	72%	10,284	272,089	731,335
Engineering Personnel Expenses	474,502		24%	44%	32%	112,771	210,842	150,890
Administration Personnel Expenses	230,620		76%	12%	12%	174,237	28,192	28,192
TOTAL PERSONNEL EXPENSES	1,718,831					297,292	511,122	910,416
OPERATING EXPENSES								
Professional Services	5,720	Asmt Revenue	13%	74%	13%	749	4,209	762
Legal Services	1,598	Asmt Revenue	13%	74%	13%	209	1,176	213
Engineer-Architect	2,500	Staff Override	0%	50%	50%	-	1,250	1,250
Medical Services	824	Non Admin PS	8%	32%	59%	68	267	489
Other Professional Svc	74,527	Asmt Revenue	13%	74%	13%	9,758	54,841	9,928
Other Contractual Service	500	Weighted Miles	0%	23%	77%	-	117	383
Travel And Per Diem	4,662	Non Admin PS	8%	32%	59%	385	1,513	2,764
Communication Services	21,668	Non Admin PS	8%	32%	59%	1,792	7,031	12,845
Postage & Mailing	238	Non Admin PS	8%	32%	59%	20	77	141
Water & Sewer	2,747	Non Admin PS	8%	32%	59%	227	891	1,629
Electric	3,297	Non Admin PS	8%	32%	59%	273	1,070	1,954
Street Lights Electric	502,500	Miles of Roads	0%	17%	83%	-	85,172	417,328
Traffic Lights Electric	13,700	Staff Override	0%	100%	0%	-	13,700	-
Rentals & Leases	10,073	Non Admin PS	8%	32%	59%	833	3,269	5,971
Insurance	1,695	Non Admin PS	8%	32%	59%	140	550	1,005
General Liability	82,673	Non Admin PS	8%	32%	59%	6,836	26,828	49,009
R&M Office Equipment	16,971	Non Admin PS	8%	32%	59%	1,403	5,507	10,061
R&M Communication Equip.	650	Non Admin PS	8%	32%	59%	54	211	385
R&M Vehicles & Equipment	1,950	Non Admin PS	8%	32%	59%	161	633	1,156
R&M Buildings	4,338	Non Admin PS	8%	32%	59%	359	1,408	2,572
R&M Roads & Drainage	103,390	Staff Override	0%	90%	10%	-	93,051	10,339
R&M Streetlights	85,000	Streetlights	0%	73%	27%	-	61,759	23,241
R&M Traffic Signals	61,750	Staff Override	0%	100%	0%	-	61,750	-
Landscaping	1,327,652	Staff Override	0%	100%	0%	-	1,327,652	-
R&M Road Maintenance Prog	3,573,300	Weighted Miles	0%	23%	77%	-	837,511	2,735,789
Fleet - Administrative	51,346	Non Admin PS	8%	32%	59%	4,246	16,662	30,438
Fleet - Labor	33,410	Non Admin PS	8%	32%	59%	2,763	10,842	19,806
Fleet - Parts	61,462	Non Admin PS	8%	32%	59%	5,082	19,945	36,435
Fleet - Outsourced	11,634	Non Admin PS	8%	32%	59%	962	3,775	6,897
Printing & Binding	357	Admin PS	76%	12%	12%	270	44	44
Promotional Activities	3,898	Admin PS	76%	12%	12%	2,945	477	477
Ads And Public Notices	500	Admin PS	76%	12%	12%	378	61	61
Tags, Fees, Licenses	4,275	Ops PS	1%	27%	72%	43	1,147	3,084

FY 2019 Road Cost Apportionment

Schedule 4

	FY 2019 Asmt.	Allocation	Admin	Base	Enhanced	Admin	Base	Enhanced
Tax Collector Fees	58,265	Asmt Revenue	13%	74%	13%	7,629	42,874	7,762
Landfill Disposal Charges	60,000	Miles of Roads	0%	17%	83%	-	10,170	49,830
Food	137	Admin PS	76%	12%	12%	104	17	17
Payment To General Fund.	437,258	Asmt Revenue	13%	74%	13%	57,250	321,757	58,251
Payment To Solid Waste	2,473	Non Admin PS	8%	32%	59%	204	802	1,466
Office Supplies	2,005	Non Admin PS	8%	32%	59%	166	651	1,189
Other Operating Supplies	7,170	Non Admin PS	8%	32%	59%	593	2,327	4,251
Fuel	78,887	Non Admin PS	8%	32%	59%	6,523	25,599	46,765
Uniforms	4,865	Non Admin PS	8%	32%	59%	402	1,579	2,884
Street Signs	71,000	Miles of Roads	0%	17%	83%	-	12,034	58,966
Minor Operating Equipment	13,701	Non Admin PS	8%	32%	59%	1,133	4,446	8,122
Road Materials & Supplies	40,000	Miles of Roads	0%	17%	83%	-	6,780	33,220
Books, Public, Subs, Memb	621	Non Admin PS	8%	32%	59%	51	201	368
Training & Education	7,618	Non Admin PS	8%	32%	59%	630	2,472	4,516
Infrastructure	47,065	Weighted Miles	0%	23%	77%	-	11,031	36,034
Machinery & Equipment	656,960	Weighted Miles	0%	23%	77%	-	153,978	502,982

O&M Impacts from CIP

Sidewalks Eldron Avenue	300	Weighted Miles	0%	23%	77%	-	70	230
Tamiami Trail Parking	530	Weighted Miles	0%	23%	77%	-	124	406
2018-Routine Road Maintenance	(1,000)	Weighted Miles	0%	23%	77%	-	(234)	(766)

TOTAL OPERATING EXPENSES	7,558,658					114,639	3,241,073	4,202,946
TOTAL PERSONNEL & OPERATING EXPENSES	9,277,489					411,931	3,752,195	5,113,362
	-							
TOTAL EXPENDITURE REQUIREMENTS	9,277,489					411,931	3,752,195	5,113,362

FY 2019 Road Cost Apportionment

Schedule 4

	FY 2019 Asmt.	Allocation	Admin	Base	Enhanced	Admin	Base	Enhanced
OFFSETTING REVENUES								
County 9Th Cent Fuel Tax	302,680	Weighted Miles	0%	23%	77%	-	70,942	231,738
1St Local Opt Gas Tax/1-6	1,663,200	Weighted Miles	0%	23%	77%	-	389,821	1,273,379
2Nd Local Opt Gas Tax/1-5	1,240,550	Weighted Miles	0%	23%	77%	-	290,761	949,789
Municipal Gas Tax	623,450	Weighted Miles	0%	23%	77%	-	146,124	477,326
Dot Agreements	65,360	Weighted Miles	0%	23%	77%	-	15,319	50,041
Delinquent Assessments	63,908	Weighted Miles	0%	23%	77%	-	14,379	48,329
Constructn Traffic Rd Fees	2,134,870	Weighted Miles	0%	23%	77%	-	500,372	1,634,498
Investment Income	25,563	Weighted Miles	0%	23%	77%	-	5,992	19,572
Rental Income	11,635	Weighted Miles	0%	23%	77%	-	2,741	8,954
TOTAL OFFSETTING REVENUES	6,131,277					-	1,437,051	4,694,226
COST OF SERVICE LESS OFFSETTING REVENUES	3,146,212					411,931	2,315,145	419,136
ADDITIONAL REVENUE REQUIREMENTS/ASSESSMENT GROSS-UPS								
Plus: Early Payment Discount / Non-Collection	164,340	Asmt Revenue	13%	74%	13%	21,517	120,930	21,893
Plus: Tax Collector Fees	39,840	Asmt Revenue	13%	74%	13%	5,216	29,316	5,307
TOTAL ADDITIONAL REVENUE REQUIREMENTS	204,180					26,733	150,246	27,201
NET REVENUE REQUIREMENT PER FY 19 BUDGET AS ADJUSTED	3,350,393					438,664	2,465,391	446,337

FY 2019 Drainage Cost Apportionment

Schedule 5

	FY 2019 Asmt.	Allocation Basis/Factor	Admin % Allocation	Primary % Allocation	Secondary % Allocation	Tertiary % Allocation	Admin \$ Allocation	Primary \$ Allocation	Secondary \$ Allocation	Tertiary \$ Allocation
PERSONNEL EXPENSES										
Operating Personnel Expenses	2,494,648		3%	38%	25%	34%	66,176	939,100	632,044	857,329
Engineering Personnel Expenses	559,633		18%	33%	9%	40%	101,390	184,825	50,939	222,479
Administration Personnel Expenses	543,173		73%	10%	8%	9%	396,745	54,175	40,830	51,424
TOTAL PERSONNEL EXPENSES	3,597,455						564,310	1,178,100	723,813	1,131,232

OPERATING EXPENSES

Professional Services	8,655	Asmt Revenue	10%	38%	21%	31%	886	3,287	1,834	2,648
Legal Services	2,418	Asmt Revenue	10%	38%	21%	31%	248	918	512	740
Engineer-Architect	2,500	Staff Override	0%	33%	33%	33%	-	833	833	833
Medical Services	1,725	Non Admin PS	5%	37%	22%	35%	95	635	386	610
Other Professional Svc	112,775	Asmt Revenue	10%	38%	21%	31%	11,547	42,822	23,900	34,506
Water Quality Testing	500	Staff Override	0%	100%	0%	0%	-	500	-	-
Npdes (Monitoring)	17,950	Staff Override	0%	100%	0%	0%	-	17,950	-	-
Surveyor	30,000	Staff Override	0%	0%	0%	100%	-	-	-	30,000
Other Contractual Service	500	Asmt Revenue	10%	38%	21%	31%	51	190	106	153
Travel And Per Diem	9,758	Non Admin PS	5%	37%	22%	35%	535	3,591	2,182	3,450
Communication Services	45,343	Non Admin PS	5%	37%	22%	35%	2,488	16,688	10,141	16,033
Postage & Mailing	585	Non Admin PS	5%	37%	22%	35%	32	215	131	207
Water & Sewer	5,750	Non Admin PS	5%	37%	22%	35%	315	2,116	1,286	2,033
Electric	6,900	Non Admin PS	5%	37%	22%	35%	379	2,539	1,543	2,439
Rentals & Leases	20,673	Non Admin PS	5%	37%	22%	35%	1,134	7,607	4,623	7,309
Insurance	3,548	Non Admin PS	5%	37%	22%	35%	195	1,305	793	1,254
General Liability	27,558	Non Admin PS	5%	37%	22%	35%	1,512	10,141	6,162	9,743
R&M Office Equipment	11,489	Non Admin PS	5%	37%	22%	35%	630	4,228	2,569	4,062
R&M Communication Equip.	650	Non Admin PS	5%	37%	22%	35%	36	239	145	230
R&M Vehicles & Equipment	1,950	Non Admin PS	5%	37%	22%	35%	107	718	436	689
R&M Buildings	9,079	Non Admin PS	5%	37%	22%	35%	498	3,341	2,030	3,210
R&M Water Control Struts	150,000	Staff Override	0%	100%	0%	0%	-	150,000	-	-
Landscaping	85,818	Admin PS	73%	10%	8%	9%	62,683	8,559	6,451	8,125
Fleet - Administrative	154,038	Non Admin PS	5%	37%	22%	35%	8,451	56,683	34,445	54,458
Fleet - Labor	100,230	Non Admin PS	5%	37%	22%	35%	5,499	36,883	22,413	35,435
Fleet - Parts	184,386	Non Admin PS	5%	37%	22%	35%	10,116	67,851	41,231	65,188
Fleet - Outsourced	34,902	Non Admin PS	5%	37%	22%	35%	1,915	12,843	7,805	12,339
Printing & Binding	878	Admin PS	73%	10%	8%	9%	641	88	66	83
Promotional Activities	5,893	Admin PS	73%	10%	8%	9%	4,309	588	443	558
Ads And Public Notices	500	Admin PS	73%	10%	8%	9%	365	50	38	47
Tags, Fees, Licenses	4,275	Ops PS	3%	38%	25%	34%	113	1,609	1,083	1,469
Tax Collector Fees	88,168	Asmt Revenue	10%	38%	21%	31%	9,028	33,478	18,685	26,977
Food	287	Admin PS	73%	10%	8%	9%	210	29	22	27

FY 2019 Drainage Cost Apportionment

Schedule 5

	FY 2019 Asmt.	Allocation	Admin	Primary	Secondary	Tertiary	Admin	Primary	Secondary	Tertiary
Payment To General Fund.	915,166	Asmt Revenue	10%	38%	21%	31%	93,705	347,501	193,945	280,014
Payment To Solid Waste	5,175	Non Admin PS	5%	37%	22%	35%	284	1,904	1,157	1,830
Office Supplies	4,197	Non Admin PS	5%	37%	22%	35%	230	1,545	939	1,484
Other Operating Supplies	15,007	Non Admin PS	5%	37%	22%	35%	823	5,522	3,356	5,306
Fuel	161,901	Non Admin PS	5%	37%	22%	35%	8,882	59,577	36,204	57,238
Aquatic Weed Control	80,000	Ops PS	3%	38%	25%	34%	2,122	30,116	20,269	27,493
Uniforms	9,384	Non Admin PS	5%	37%	22%	35%	548	3,674	2,232	3,530
Drainage Supplies	50,000	Non Admin PS	5%	37%	22%	35%	2,743	18,399	11,181	17,677
Minor Operating Equipment	28,675	Non Admin PS	5%	37%	22%	35%	1,573	10,552	6,412	10,138
Books, Public, Subs, Memb	1,299	Non Admin PS	5%	37%	22%	35%	71	478	291	459
Training & Education	15,944	Non Admin PS	5%	37%	22%	35%	875	5,867	3,565	5,637
Additional Estate Mowing Costs	83,703	Staff Override	0%	33%	33%	33%	-	27,901	27,901	27,901
Capital Outlay										
Capital - Buildings	47,065	Non Admin PS	5%	37%	22%	35%	2,582	17,319	10,524	16,639
Additional Capital Mowing Costs	205,000	Staff Override	0%	33%	33%	33%	-	68,333	68,333	68,333
O&M Impacts from CIP										
Piping of Outfalls and Catch Basins in Grid 205	(5,000)	Direct Primary	0%	100%	0%	0%	-	(5,000)	-	-
Drainage System Improvement	(125,000)	Staff Override	0%	5%	48%	48%	-	(6,250)	(53,375)	(53,375)
TOTAL OPERATING EXPENSES	2,682,809						238,458	1,075,963	519,228	849,160
TOTAL PERSONNEL & OPERATING EXPENSES	6,280,263						802,768	2,254,063	1,243,041	1,980,392
CIP Allocation (Allocated District Funded CIP Only)										
107-5000-541.63-00 Infrastructure	1,549,900	Staff Override	0%	46%	27%	27%	-	712,954	418,473	418,473
TOTAL AVG. ANNUAL CIP EXPENSES	1,549,900						-	712,954	418,473	418,473
TOTAL EXPENDITURE REQUIREMENTS	7,830,163						802,768	2,967,017	1,661,514	2,398,865

FY 2019 Drainage Cost Apportionment

Schedule 5

	FY 2019 Asmt.	Allocation	Admin	Primary	Secondary	Tertiary	Admin	Primary	Secondary	Tertiary
OFFSETTING REVENUES										
County 9Th Cent Fuel Tax	0	Asmt Revenue	10%	38%	21%	31%	-	-	-	-
Delinquent Assessments	96,707	Asmt Revenue	10%	38%	21%	31%	9,902	36,721	20,494	29,590
City Wide Fee Ordinance	167,000	Asmt Revenue	10%	38%	21%	31%	17,099	63,412	35,391	51,097
Investment Income	38,683	Asmt Revenue	10%	38%	21%	31%	3,961	14,688	8,198	11,836
Rental Income	17,637	Asmt Revenue	10%	38%	21%	31%	1,812	6,720	3,750	5,415
TOTAL OFFSETTING REVENUES	320,087						32,774	121,541	67,834	97,937
COST OF SERVICE LESS OFFSETTING REVENUES	7,510,076						769,994	2,845,475	1,593,680	2,300,927
							771,568	2,303,336	1,602,485	2,693,545
ADDITIONAL REVENUE REQUIREMENTS/ASSESSMENT GROSS-UPS										
Plus: Early Payment Discount / Non-Collection	248,682	Asmt Revenue	10%	38%	21%	31%	25,463	94,428	52,702	76,090
Plus: Tax Collector Fees	60,287	Asmt Revenue	10%	38%	21%	31%	6,173	22,892	12,776	18,446
Plus: Retention Ponds/Credits	10,000	Staff Override	0%	100%	0%	0%	-	10,000	-	-
TOTAL ADDITIONAL REVENUE REQUIREMENTS	318,969						31,636	127,320	65,478	94,535
NET REVENUE REQUIREMENT PER FY 19 BUDGET AS ADJUSTED	7,829,045						801,630	2,972,795	1,659,158	2,395,463

FY 2019 Revenue Requirement Allocation Summary

Schedule 6

Summary of FY 2019 Gross Assessment Revenue	Mowing	Roads	Drainage	Total
	All	All	All	All
FY 2018 Gross Asmt Rev. Per Roll	\$ 2,336,126	\$ 3,790,736	\$ 5,736,194	\$ 11,863,056
FY 2019 Cost Allocation Amount	\$ 1,791,423	\$ 3,350,393	\$ 7,850,379	\$ 12,992,195
Variance (Allocation - Asmt)	\$ (544,703)	\$ (440,343)	\$ 2,114,185	\$ 1,129,138

Breakdown of FY 2019 Gross Assessment Revenue	Mowing		Roads			Drainage			
	Admin	Mowing	Admin	Base	Enhanced	Admin	Primary	Secondary	Tertiary
FY 2018 Gross Asmt Rev. Per Roll	\$ 167,556	\$ 2,168,570	\$ 391,246	\$ 1,061,700	\$ 2,337,790	\$ 388,571	\$ 2,526,323	\$ 1,386,728	\$ 1,434,573
FY 2019 Allocation of Asmt. Rev. Req.	\$ 255,704	\$ 1,535,719	\$ 438,664	\$ 2,465,391	\$ 446,337	\$ 801,630	\$ 2,972,795	\$ 1,659,158	\$ 2,416,797
Variance (Allocation - Asmt)	\$ 88,148	\$ (632,851)	\$ 47,418	\$ 1,403,691	\$ (1,891,453)	\$ 413,059	\$ 446,472	\$ 272,430	\$ 982,224

FY 2019 Gross Assessment Revenue Requirement

\$12,695,469

Breakdown of FY 2019 Gross Assessment Revenue	Mowing		Roads			Drainage				Total
	Admin	Mowing	Admin	Base	Enhanced	Admin	Primary	Secondary	Tertiary	
FY 2019 Allocation of Asmt. Rev. Req.	\$ 250,039	\$ 1,500,819	\$ 428,943	\$ 2,409,305	\$ 436,024	\$ 783,271	\$ 2,904,958	\$ 1,621,590	\$ 2,360,520	\$12,695,469
FY 2018 Gross Asmt Rev. Per Roll	\$ 167,556	\$ 2,168,570	\$ 391,246	\$ 1,061,700	\$ 2,337,790	\$ 388,571	\$ 2,526,323	\$ 1,386,728	\$ 1,434,573	\$11,863,056
Variance (Allocation - Asmt)	\$ 82,483	\$ (667,751)	\$ 37,697	\$ 1,347,605	\$ (1,901,766)	\$ 394,700	\$ 378,635	\$ 234,862	\$ 925,947	\$832,413

¹ The FY 2019 Gross Assessment Revenue Requirement Reflects a True-Up of the allocated costs to reflect changes in fund balance and target reserves.