



City of North Port

RESOLUTION NO. 2019-R-13

A RESOLUTION OF THE CITY OF NORTH PORT, FLORIDA, PROVIDING FOR THE ADOPTION OF NON-AD VALOREM ASSESSMENT METHODOLOGY AND ADOPTION OF ASSESSMENT RATES; PROVIDING FOR FINDINGS; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, pursuant to Section 66-55 of the Code of the City of North Port, Florida, the governing body shall have the duty, right, power, and authority to levy by resolution and collect special assessments for benefits against all non-exempt, benefitted real property within its territorial bounds in order to provide funds for the purpose of the North Port Road and Drainage District; and

WHEREAS, pursuant to Section 66-56 of the Code of the City of North Port, Florida, and in accordance with Florida Statutes Section 197.3632, the governing body shall, by resolution, state its intention to use the uniform method for the levy, collection, and enforcement of non-ad valorem assessments. The annual assessments shall be placed on the annual ad valorem property tax bill of the assessed property and shall be collected by the Tax Collector of Sarasota County; and

WHEREAS, the City Commission of the City of North Port in its capacity as the governing body of the District has determined that the road and drainage services provided by the District confer a special benefit upon the assessed parcels and that the assessments are fairly apportioned to those parcels receiving such benefit; and

WHEREAS, Section 66-52 of the Code of the City of North Port, Florida requires the District to review the assessment methodology and rates at least once every four years; and

WHEREAS, the City of North Port engaged Stantec Consulting Services, Inc. to update the Road and Drainage District Non-Ad Valorem Assessment Methodology pursuant to all relevant Florida legal standards and controlling case law, and Stantec Consulting Services delivered the North Port Road and Drainage District Fiscal Year 2020 Non-Ad Valorem Assessment Methodology Final Report, attached as Exhibit B; and

WHEREAS, the methodology report attached as Exhibit B proposes a methodology and a schedule of assessments for all benefitted property that is fairly apportioned, does not exceed benefits received, and complies with all applicable law; and

WHEREAS, the City Commission of the City of North Port in its capacity as the governing body of the District held a public hearing on July 23, 2019, for the purpose of considering the updated methodology and assessments, taking testimony and considering evidence regarding establishment of a Road and Drainage District non-ad valorem assessment methodology and assessment level for Fiscal Year 2019-2020; and

WHEREAS, the City Commission of the City of North Port in its capacity as the governing body of the District considered all staff and consultant reports, took the testimony of all interested residents, considered objections filed of record, and considered all relevant evidence presented at said public hearing; and

WHEREAS, the City Commission of the City of North Port in its capacity as the governing body of the District finds a need to increase rates for Fiscal Year 2019-2020 over Fiscal Year 2018-2019, in order to maintain sufficient revenue to meet the District's financial needs; and

WHEREAS, all agreements for previous exemptions and resolutions will remain in effect based upon legislative determination of no benefits received; and

WHEREAS, the City of North Port exempts all public property which has been exempted from the levy of assessments by court decisions and other property which receives *de minimus* benefits; and

WHEREAS, the special assessments provide funding for a multitude of road and drainage services to the residents of North Port, thereby promoting their health, safety, and general welfare.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF NORTH PORT, FLORIDA, SERVING AS THE GOVERNING BODY OF THE NORTH PORT ROAD AND DRAINAGE DISTRICT, AS FOLLOWS:

SECTION 1 – FINDINGS

- 1.01 The above recitals are ratified and confirmed as being true and correct and are incorporated herein by reference as findings of the governing body.
- 1.02 The North Port Road and Drainage District Non-Ad Valorem Assessment Rates Fiscal Year 2019-2020, attached hereto as Exhibit A, is incorporated as if set forth fully herein.
- 1.03 The North Port Road and Drainage District Fiscal Year 2020 Non-Ad Valorem Assessment Methodology Final Report, attached hereto as Exhibit B, is incorporated as if set forth fully herein.
- 1.04 The City Commission of the City of North Port in its capacity as the governing body of the North Port Road and Drainage District finds that the updated methodology to levy and collect non-ad valorem assessments for road and drainage services provides a special benefit to property and residents within the City of North Port as set forth in Exhibit B, in compliance with Section 66-52 of the Code of the City of North Port, Florida.
- 1.05 The City Commission of the City of North Port in its capacity as the governing body of the North Port Road and Drainage District finds that the methodology provides for equitable and fair apportionment of all non-ad valorem assessments among benefitted, non-exempt properties within the City of North Port.

SECTION 2 – ADOPTION OF METHODOLOGY

- 2.01 After consideration of evidence and testimony, the City Commission of the City of North Port in its capacity as the governing body of the North Port Road and Drainage District hereby adopts the new methodology found in the North Port Road and Drainage District Fiscal Year 2020 Non-Ad Valorem Assessment Methodology Final Report with assessment rates for each non-exempt benefitted property as identified in Exhibit A.
- 2.02 The City Commission of the City of North Port in its capacity as the governing body of the North Port Road and Drainage District hereby adopts the option for future fiscal years to increase assessment rates up to a maximum of 10% per fiscal year to allow the District to react to future unforeseen circumstances without having to update the Road and Drainage District Fiscal Year 2020 Non-Ad Valorem Assessment Methodology, sending first class mail notices and conducting special hearings.
- 2.03 Pursuant to Section 66-56 of the Code of the City of North Port, Florida and in accordance with Florida Statutes Section 197.3632, the City Commission of the City of North Port in its capacity as the governing body of the North Port Road and Drainage District authorizes the use of the uniform method for the levy, collection, and enforcement of non-ad valorem assessments. The assessment shall be collected by the Sarasota County Tax Collector.

SECTION 3 – ADOPTION OF ASSESSMENT RATES

- 3.01 Pursuant to Section 66-55 of the Code of the City of North Port, Florida, the City Commission of the City of North Port in its capacity as the governing body of the North Port Road and Drainage District hereby adopts, certifies, and confirms the Road and Drainage District non-ad valorem assessment rates for Fiscal Year 2019-2020 as shown in Exhibit A.

SECTION 4 - CONFLICTS

- 4.01 In the event of any conflict between the provisions of this resolution and any other resolution or portions thereof, the provisions of this resolution shall prevail to the extent of such conflict.

SECTION 5 - SEVERABILITY

- 5.01 If any section, subsection, sentence, clause, phrase or portion of this resolution is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct, and independent provision and such holding shall not affect the validity of the remaining portions.

SECTION 6 - EFFECTIVE DATE

- 6.01 This resolution shall take effect immediately upon adoption.

PASSED AND DULY ADOPTED by the City Commission of the City of North Port, Florida as the governing body of the North Port Road and Drainage District in public session this 23rd day of July 2019.

THE CITY COMMISSION OF THE CITY OF NORTH
PORT, FLORIDA, AS THE GOVERNING BODY OF
THE NORTH PORT ROAD AND DRAINAGE DISTRICT

CHRISTOPHER HANKS
MAYOR

ATTEST

KATHRYN WONG
CITY CLERK

APPROVED AS TO FORM AND CORRECTNESS

AMBER L. SLAYTON
CITY ATTORNEY

EXHIBIT A

City of North Port

North Port Road and Drainage District
Non-Ad Valorem Assessment Rates
Fiscal Year 2019-2020

Maximum Rates per Unit by Service Component

Non-Ad Valorem Assessment Rates per Unit by Service Component

Rates per Unit by Service Component

Administrative Services	\$ 3.77	per Parcel
Base Road Services	\$ 17.70	per Road Equivalent Unit
Enhanced Road Services	\$ 40.74	per Road Equivalent Unit
Primary Drainage (Drainage I)	\$ 32.18	per Drainage Units (acreage based)
Secondary Drainage (Drainage II)	\$ 27.09	per Drainage Units (acreage based)
Tertiary Drainage (Drainage III)	\$ 50.08	per Drainage Units (acreage based)

Exhibit B



City of North Port, FL

Road and Drainage District

FY 2020 Non-Ad Valorem Assessment Methodology Final Report

June 26, 2019





June 26, 2019

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

Re: FY 2020 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

Phone: (904) 247-0787
Michael.Burton@Stantec.com

TABLE OF CONTENTS

1. Introduction.....	1
1.1 The Road and Drainage District.....	1
1.2 Objective and Scope	1
1.3 Current Assessment Fee Structure.....	1
1.3.1 Road Services.....	1
1.3.2 Drainage Services	2
1.3.3 Mowing Services.....	2
1.4 Proposed Assessment Fee Structure	2
1.4.1 Base Administrative Services	3
1.4.2 Road Services.....	3
1.4.3 Drainage Services	3
1.5 Study Procedures.....	4
1.6 Basis For Assessment	4
1.7 Benefit of Road and Drainage District Services.....	4
1.7.1 Summary of Relevant Florida Law Governing Special Assessments	5
2. Analysis.....	7
2.1 Assessment Rate Structure Analysis.....	7
2.1.1 Analysis and Results	7
2.1.2 Rate Structure Options and Recommendation.....	10
2.2 Cost Apportionment & Assessment Rate Design	10
2.2.1 Allocation of District Costs	10
2.2.2 Apportionment Methodology.....	11
2.2.3 Exempt Properties	22
2.3 Calculation of Assessments.....	23
3. Results.....	25
3.1 Allocation of District Costs	25
3.2 Calculation of Assessment Rates	25
3.3 Property Impact Analysis	26
4. Summary of Findings and Recommendations.....	28
4.1 Overall Recommendations.....	28
4.2 Finding of Benefits Summary.....	28

4.3	Rate Structure Analysis – Recommendations	29
4.4	Cost Apportionment and Assessment Rate Design.....	29
4.5	Preliminary Assessment Roll	29
Appendix – Cost Allocation Analysis		30

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 in proportion to the benefit received from the road and drainage service provided by the District for Fiscal Year (FY) 2020 and subsequent years. As part of this study, we further analyzed the assessment rates under various structure updates to find opportunities to enhance the cost-benefit nexus under the District's current level of service.

1.3 CURRENT ASSESSMENT FEE STRUCTURE

As of FY 2019, the current methodology defines road, drainage, and mowing services as the three primary functions of the District and these services are translated into components for which a fee is developed and applied to benefitting parcels. The current components of the Road and Drainage District Assessment are described below.

1.3.1 Road Services

Road Administrative Services – Road administrative services include rights-of-way inspections, infrastructure evaluations of roads systems, development plan review, contract administration, system support services, and rights-of-way permit processing.

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 traffic control devices, bridges, landscape, and sidewalks, and debris removal.

Enhanced Road Services – Enhanced Road services are performed on all local roads. Services include the repair of potholes and utility cuts, road shoulder and traffic control device maintenance, and the rehabilitation of roads based on priorities and criteria. Work is performed by Department staff and through contracted services.

1.3.2 Drainage Services

The drainage system components and services are as follows:

Drainage Administrative Services – Drainage administrative services include rights-of-way inspections, infrastructure evaluations of drainage systems, development plan review, contract administration, system support services, and rights-of-way permit processing.

Primary Drainage – The major waterways that receive rainwater from secondary drainage system components and convey the rainwater out of the District to receiving waters. Services include water control structure operations, maintenance, rehabilitation and replacement, and waterway, lake, pond, and creek maintenance.

Secondary Drainage – 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. Services include retention ditch and outfall maintenance, rehabilitation and replacement, piping, and pipe replacement.

Tertiary Drainage – 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. Services include swale and culvert maintenance, piping, pipe replacement, and culvert box installation and replacement.

1.3.3 Mowing Services

Mowing Administrative Services – Mowing administrative services include landscaping contract management and system support services.

Right-of-Way Mowing Services – This service includes mowing of rights-of-way on unimproved properties by Department staff and service contracts within the City. The Department maintains a proactive schedule of all rights-of-way mowing.

1.4 PROPOSED ASSESSMENT FEE STRUCTURE

The level of services provided by the District has evolved over time and during the review of its current methodology, modifications to the fee structure were discussed and evaluated to continue aligning the assessment fees charged to the benefit received by properties throughout the City. During this fee structure analysis, two updates were recommended:

1. Develop one overall administration charge that is applied equally per parcel.
2. Absorb mowing services into road and drainage service costs and assessments.

Currently each service has an individual administration charge. The road and drainage administrative charges scale based upon equivalent units derived by trip generation rates and land area respectively, while the mowing administrative charge is applied per parcel. The proposed assessment fee structure establishes one overall administration charge that includes only costs such as billing, customer service, property appraiser fees, and methodology studies that will be allocated equally per parcel. All other administration costs are absorbed into road and drainage service costs and assessments.

The current benefits of mowing are clear line-of-sight for traffic safety, road signs, and hazards, and improved stormwater drainage flow capabilities. As such, the right-of-way mowing benefits the safety of the road network and the hydraulic function of the drainage network. This determination led to the proposed structure absorbing the cost associated with mowing services into the road and drainage service assessments.

With these updates, the proposed components of the Road and Drainage District Assessment are described below.

1.4.1 Base Administrative Services

Base administrative services are classified as the core support functions spread across all services provided by the Road and Drainage District. These include non-scalable costs such as billing, customer service, property appraiser fees, and methodology studies that will be allocated equally per parcel.

1.4.2 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 traffic control devices, bridges, landscape, and sidewalks, debris removal, and clear line-of-sight for traffic safety, road signs, and hazards.

Enhanced Road Services – Enhanced Road services are performed on all local roads. Services include the repair of potholes and utility cuts, road shoulder and traffic control device maintenance, the rehabilitation of roads based on priorities and criteria, and clear line-of-sight for traffic safety, road signs, and hazards. Work is performed by Department staff and through contracted services.

1.4.3 Drainage Services

Primary Drainage – The major waterways that receive rainwater from secondary drainage system components and convey the rainwater out of the District to receiving waters. Services include water control structure operations, maintenance, rehabilitation and replacement, and waterway, lake, pond, and creek maintenance.

Secondary Drainage – 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. Services include retention ditch and outfall maintenance, rehabilitation and replacement, piping, and pipe replacement.

Tertiary Drainage – 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. Services include swale and culvert maintenance including right-of-way mowing, piping, pipe replacement, and culvert box installation and replacement.

1.5 STUDY PROCEDURES

During this study we identified the full FY 2020 cost requirements for the provision of road and drainage services to be provided by the District. To initiate our analysis, we obtained the Public Works Department's budgeted financial information, including the FY 2020 budgeted operating and capital improvement expenditures. 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 item is associated with services for the three major functions performed by the District: administration, roads, and drainage. The costs allocated to each of the road and drainage functions were then further apportioned to 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.

1.6 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 the 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 and drainage services will be recovered through assessments to properties in proportion to the benefit received from each of the two components of service: roads and drainage.

1.7 BENEFIT 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 an explanation of how Florida Law has been applied

to the determination of benefit and the apportionment of annual revenue requirements of the Road and Drainage Assessment to benefitting properties.

1.7.1 Summary of Relevant Florida Law Governing Special Assessments

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.

1.7.1.1 Special Benefit

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

Road – 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. Most 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 all swales in the city will be included in the drainage assessment as this service is necessary for the drainage system to work effectively.

1.7.1.2 Proportional Benefit

Proportional benefit, the second prong of the two-pronged test, is conferred upon properties within the District by apportioning 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:

Road – District Road costs were apportioned 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 costs 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.

Drainage – District Drainage costs were apportioned to the three system components: Primary Drainage, Secondary Drainage, and Tertiary Drainage. 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.

2. ANALYSIS

This section presents the basis, analysis, and results of 1) the assessment rate structure analysis, and 2) the calculation of FY 2020 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 to the properties to be assessed.

The analysis was conducted in two work elements as follows:

Work Element 1 – Assessment Rate Structure Analysis

This work element consisted of the development of multiple updated assessment rate structure options and evaluation of the relative impacts of each option compared to the FY 2019 Road and Drainage Assessment.

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 2020 so that the burden of the assessment is proportional to the benefit received from the services provided by all property classes based upon the proposed structure from Work Element 1. The analysis and results of each work element are presented in the following sections.

2.1 ASSESSMENT RATE STRUCTURE 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 components of the District to be incorporated into the assessment. Each one of the District's services and subcomponents were considered.

2.1.1.1 Administrative Services

Currently each service has individual administration charges. The road and drainage administrative charges scale based upon equivalent units derived by trip generation rates and land area respectively, while the mowing administrative charge is applied per parcel. The proposed assessment fee structure establishes one overall administration charge that includes only costs that would be proportionately beneficial per parcel such as billing, customer service, property appraiser fees, and methodology studies. All other previous administration costs are absorbed into road and drainage service costs and assessments.

2.1.1.2 Road Services

The road system network maintained by the District includes approximately 40 miles of arterial roads, 73 miles of collector roads, and 703 miles of local roads. An arterial road or arterial thoroughfare is a high-capacity urban road. The primary function of an arterial road is to deliver traffic from collector roads to freeways or expressways, and between urban centers at the highest level of service possible. A collector road or distributor road is a low-to-moderate-capacity road which serves to move traffic from local streets to arterial roads and to provide a link between through traffic movement and direct private property access functions. A local road provides access to residential properties. Under the current structure, arterial and collector roads are considered part of the base road component while local roads are considered part of enhanced road component.

The District provides base road services such as repair of potholes and utility cuts, road shoulder maintenance, road rehabilitation, maintenance of traffic control devices, bridges, landscape, and sidewalks, and debris removal. This benefit is conferred upon all parcels given the access to an integrated road network that allows each property owner the ability to travel throughout the City. The District provides enhanced road services such as repair of potholes and utility cuts, road shoulder and traffic control device maintenance, and road rehabilitation. There is a benefit conferred from enhanced road services only upon parcels that are located on the local road network. For FY 2020, the proposed assessment fee structure absorbs mowing services related to clearing the line-of-sight for traffic safety, road signs, and hazards into the base and enhanced road services.

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

Consideration was given to a new method of apportioning road costs. The first option discussed was the potential for the City of North Port to pursue a comprehensive study to localize the trip generations by land use type. This approach would follow the same methodology outlined in the ITE Trip Generation Manual but would localize the data. It was noted that a study of this size could potentially be costly and take a significant amount of time but would provide a more tailored methodology for the community. The second option reflected a departure from trip generation rates and movement towards an application of a fee to properties based on land use type and land development code. This approach would leverage the zoning departments efforts but would reflect a brand new methodology with potentially large customer bill impacts.

For the FY 2020 proposed rate structure, no changes were recommended for the application of the base road and enhanced road assessment components and the ITE Trip Generation Manual is still utilized for the determination of property trips and cost apportionment. However, it should be noted that since the last methodology study, a new ITE manual (10th edition) has been published and is used as the basis for apportioning road costs in this analysis.

2.1.1.3 Drainage Services

The drainage system network maintained by the District includes approximately 79.1 miles of waterways and creeks, 132 miles of retention ditches and outfalls, and 1,613 miles of swales. The major ditches, waterways, and creeks that receive rainwater from secondary drainage system components and convey the rainwater out of the District to receiving waters represent the primary drainage system. The secondary system is comprised of retention ditches and other drainage facilities that receive rainwater from the tertiary drainage system components and convey the rainwater to primary drainage system components. The tertiary system refers to 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. The District provides repair and maintenance services to the City's waterways, water control structures, drainage pipes, retention ponds, and swales, as well as services to enhance the City's drainage hydraulic functionality and management of aquatic weed vegetation. For FY 2020, the proposed assessment fee structure absorbs mowing services related to maintenance of swales into tertiary drainage services. The mowing level of service will be as follows: arterials and collectors mowed eight times a year, local roads six times a year, and swales two times a year.

The drainage system within the District operates as a network in which the primary, secondary, and tertiary systems flow cohesively. If any portion of the drainage network were to be removed or otherwise obstructed, 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. Most properties receive a special benefit from the City's drainage network for its availability to safely detain, retain, convey, or treat drainage discharged from properties within the District. The primary methodology of apportioning drainage costs is based on land area.

For the FY 2020 proposed rate structure, no changes were recommended for the application of the primary, secondary, and tertiary assessment components and land area is still utilized for the determination of property cost apportionment.

2.1.1.4 Mowing Services

The District currently provides right-of-way mowing on undeveloped parcels. It provides a level of service in which arterials and collectors are mowed eight times a year, local roads six times a year, and swales two times a year. Currently mowing fees are charged equally per unimproved parcel. As such, a standard lot with 80 feet of frontage pays the same mowing assessment fee as a large lot with 1,000 feet of frontage. For further equity enhancement, consideration was given to apportioning this fee based on a property's linear feet of frontage as opposed to equally for all vacant parcels.

It was determined that the current benefits of mowing services provided by the District are clear line-of-sight for traffic safety, road signs, and hazards, and improved stormwater drainage flow capabilities. As such, the right-of-way mowing benefits the safety of the road network and the hydraulic functionality of the drainage network. With this understanding of benefit, a proposed update to the assessment rate structure was to absorb mowing services into the road and drainage assessments. It should be noted that under this approach, an additional level of service would be incurred as the District would mow all parcels, vacant and

developed, to benefit the safety of the road network and the hydraulic functionality of the drainage network. For the FY 2020 proposed assessment fee structure, mowing services were absorbed into the road and drainage assessments.

2.1.2 Rate Structure Options and Recommendation

Following the assessment of the in-place services and service components within the District, the following options were evaluated:

- Consolidate administrative charges in the road, drainage, and mowing assessment structure and develop one administrative charge that encompasses only administrative expenses that apply to all parcels, and
- Apply one of the following methodologies to the mowing services:
 - Option 1 – Absorb mowing services into road and drainage assessments
 - Option 2 – Retain the mowing charge of vacant parcels and assess by linear feet of frontage
 - Option 3 – Retain the mowing charge of vacant parcels and assess by parcel (current)

The FY 2020 recommended rate structure is option 1, to apply one administrative charge per parcel and absorb mowing services into road and drainage. This approach would result in non-scalable costs such as billing, customer service, property appraiser fees, and methodology studies to be allocated equally per parcel. Effectively costs that do not fluctuate by trips generated or the size of the parcel would be recovered by a flat fee charged equally to all parcels benefitting from the administrative services provided by the District. Further, this option acknowledges that the mowing service provided by the district is for the enhancement of the road and drainage networks and the benefits are applied to the parcels which benefit from those networks.

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 Costs

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 2020 Road and Drainage District Budget was used as the basis for allocating District costs to road and drainage. This allocation resulted in a FY 2020 Road and Drainage Assessment Revenue Requirement

of approximately \$12.6M to allocate to the Administrative, Road, and Drainage cost pools. These allocations are presented in Table 1 below and the full cost allocation analysis is presented in the Appendix.

Table 1 – Cost Allocation to Primary Functions

Admin	Road	Drainage	Total
\$ 279,105	\$ 4,723,790	\$ 7,573,383	\$ 12,576,278

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.

2.2.1.2 Allocation to System Cost Pools

After allocating District costs to the primary functions of administration, road, and drainage, we then allocated those cost pools to cost components within each primary cost pool for the calculation of specific assessments. The District administration was compiled into a single administration cost pool. The road cost components are base roads and enhanced roads. The drainage cost components are 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 and the full cost allocation analysis is presented in the Appendix.

Table 2 – Cost Allocation to System Cost Pools

Admin	Road		Drainage			Total
All	Base	Enhanced	Primary	Secondary	Tertiary	
\$ 279,105	\$ 1,600,408	\$ 3,123,383	\$ 2,361,141	\$ 1,861,204	\$ 3,351,039	\$ 12,576,278

The cost allocation results were then applied to the FY 2020 revenue requirement as the basis for the FY 2020 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 administrative charge, each parcel will benefit equally. 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, and/or amount of building area, and/or number of trips generated by the property use category. For the drainage components of the apportionment methodology, each parcel will benefit in varying degrees depending upon each parcel's property use category and acreage.

2.2.2.1 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 (10th edition).

Calculation of Equivalent Road Units (ERUs) – The average weekday trip generation per day for single family residential uses is 9.44 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 base and enhanced road costs to each benefited parcel of property.

Table 3 – ERUs per Land Use Code

Land Use Code	Description of Land Use Code	Current Road ERU
0000	Residential vacant site	1.00
0001	Res-New Construction Not Substantially Complete	1.00
0002	MH Rental Space	1.00
0004	Vacant Condo Lot/Unbuilt Unit	0.78
0010	Vacant Multi-family	0.78
010X	Single Family & Other Bldg	1.00
031X	Multi-family 10 - 19 units - mixed use	0.78
032X	Multi-family 20 - 49 units - mixed use	0.78
035X	Multi-family 50 - 99 units - mixed use	0.78
039X	Multi-family => 100 units, mixed use	0.78
060X	CCRC -Retirement Homes - Independent Living mixed use	0.42
081X	Multiple Single Fam Mixed	1.00
082X	2-Family & Other Bldg	1.00
082Y	Multiple 2 Family Bldgs	1.00
083X	3 Family & Other Bldg	0.78
084X	4-Family & Other Bldg	0.78
089X	Multi-family apts 5-9 units-mixed use	0.78
0100	Single Family Detached	1.00
0101	Single Family Attached - End Unit	1.00
0102	Single Family Attached - Inside Unit	1.00
0200	Manufactured 1-Fam Res	1.00
0310	Multi-family 10 - 19 units	0.78
0320	Multi-family 20 - 49 units	0.78
0350	Multi-family 50 - 99 units	0.78
0380	Govt.-subsidized Multifamily Complex	0.78
0390	Multi-family 100 or more units	0.78
0401	CONDO - Det Single Family	0.58
0402	CONDO - Duplex or Villa	0.58
0403	CONDO - Low-Rise 2-3 Stories	0.78
0404	CONDO - Mid-Rise 4-6 Stories	0.58
0405	CONDO - Hi-Rise 7+ Stories	0.47
0407	CONDO - Row House	0.58
0408	CONDO - Cluster Villa	0.58
0430	CONDO - Time Share/Interval Ownership	0.91
0501	CO-OP - Detached Units	1.00
0502	CO-OP - Duplex or Villa	0.58
0503	CO-OP - Low-Rise 2-3 Stories	0.78
0507	CO-OP - Row House	0.58
0600	CCRC -Retirement Homes - Independent Living	0.42

Table 3 – ERUs per Land Use Code (Cont'd)

Land Use Code	Description of Land Use Code	Current Road ERU
0700	Misc. Res - no living unit	0.78
0704	Misc. Condo - no living unit	2.60
0810	Multiple Single Fam Dwellings	1.00
0820	2-Family Dwelling	1.00
0830	3-Family Dwelling	0.78
0840	4-Family Bldg	0.78
0850	Multi-Family 5 to 9 Units, Duplex to Quad	0.78
0890	Multi-family apts 5-9 units	0.78
0900	Residential Common Areas/Elements	0.00
1000	Vacant commercial land	1.00
1004	Vacant condo land commercial/industrial	1.00
1009	Commercial Common Areas/Elements	0.00
1100	Store -one story	4.00
1104	Retail condo unit	4.00
110A	Store-1 store - Automotive Retail	5.86
110D	Store- 1 story - Discount Retail	5.63
110X	Store-1 story - mixed use	4.00
1110	Strip store-1 story < 10,000 sf	4.00
111X	Strip store-1 story < 10,000 sf mixed use	4.00
1120	Strip store-1 story/=>10,000 and <30,000 sf	4.00
112X	Strip store-1 story/=>10,000 and <30,000 sf mixed use	4.00
1130	Store-1/story/ convenience-without gas	80.75
113X	Store-1/story/convenience-without gas-mixed use	80.75
1140	Store-1/story/ convenience-with gas	66.12
114X	Store-1/story/convenience-with gas - mixed use	66.12
1150	Store-1 story freestanding w/drivethrough	11.56
115X	Store-1 story freestanding w/drivethrough mixed use	11.56
1300	Department store - Home Center	3.26
1310	Department store - Discount	9.63
1360	Department Store - Furniture	2.42
1370	Department Store - Warehouse Club	4.43
1410	Supermarket-freestanding	11.31
1420	Supermarket-attached to other retail	11.31
1500	Regional shopping center - 300k-850k sf	4.00
1520	Regional Shopping Center - Department Store	4.00
1560	Lifestyle Center/150-500k sf/upscale specialty entertainment	4.00
1600	Community shopping ctr/100k-450k sf/suprmkt-dept store	4.00
1620	Community neighborhood ctr/30k-100k sf	4.00
1630	Community multi story ctr/single tenant	4.00
163X	Community multi story ctr/single tenant/mixed use	4.00

Table 3 – ERUs per Land Use Code (Cont'd)

Land Use Code	Description of Land Use Code	Current Road ERU
1640	Community multi story strip store <10,000 sf	4.00
164X	Community multi story strip store <10,000 sf mixed use	4.00
1650	Community multi story strip ctr=>10,000 sf	4.00
165X	Community multi story strip ctr=>10,000 sf mixed use	4.00
1660	Power center - Category dominant anchors >250k sf	4.00
1700	Office - 1 story/single tenant <10,000 sf	1.19
170X	Office - 1 story/single tenant <10,000 sf mixed use	1.19
1710	Office - 1 story/single tenant =>10,000 sf	1.19
1720	Office - 1 story/multi tenant <10,000 sf	1.03
172X	Office - 1 story/multi tenant <10,000 sf - mixed use	1.03
172Y	Office - 1 story/multi tenant <10,000 sf - multi-use	1.03
1730	Office - 1 story/multi tenant =>10,000 sf	1.03
1800	Office /multi story-1 tenant <10,000	1.19
1804	Office condo unit	1.19
180X	Office /multi story-1 tenant <10,000 sf mixed use	1.19
1810	Office /multi story=>2 tenants <10,000 sf	1.03
181X	Office /multi story=>2 tenants <10,000 sf mixed use	1.03
181Y	Office /multi story=>2 tenants <10,000 sf multi use	1.03
1820	Office /multi story-1 tenant=>10,000 sf	1.19
1830	Office /multi story=>2 tenants=>10,000 sf	1.03
183X	Office /multi story=>2 tenants=>10,000 sf mixed use	1.03
1850	Office /multi story=>2 tenants =>5 stories	1.03
185X	Office /multi story=>2 tenants=>5 stories mixed use	1.03
1904	Medical office condo unit	3.69
1910	Medical profess/1 story-1 tenant <10,000 sf	3.69
191X	Medical profess/1 story-1 tenant <10,000 sf mixed use	3.69
1920	Medical profess/1 story-multi tenant <10,000 sf	3.69
192X	Medical profess/1 sty-multi tenant <10,000 sf mixed use	3.69
1930	Medical profess/1 story-single or multi tenant =>10k sf	3.69
193X	Medical profess/1 story-single or multi tenant>10k-mixed use	3.69
1940	Medical profess/multi story-single or multi tenant	3.69
194X	Medical profess/multi story-single or multi tenant-mixed use	3.69
1950	Medical, veterinary-related	0.40
195X	Medical, veterinary-related-mixed use	0.40
1973	Medical, surgery center	3.69
2000	Airport-private or commercial	1.77
2020	Boat Basin	3.05
2040	Marina	3.05
2100	Restaurant -Full service	8.88
2104	Restaurant condominium	8.88

Table 3 – ERUs per Land Use Code (Cont'd)

Land Use Code	Description of Land Use Code	Current Road ERU
210X	Restaurant -Full service - mixed use	8.88
2210	Restaurant - quick service with drive-through window	49.89
2220	Restaurant- quick service without drive thru window	36.68
2300	Financial institutions (Banks, S&L, Mtg co, Credit svcs)	10.60
2304	Bank condominium	2.80
230X	Financial institutions mixed use	10.60
2350	Financial institutions (Retail w/drive-through)	10.60
2510	Laundry self service	0.21
2520	Drycleaner	0.21
2620	Self service gasoline-no convenience store	127.42
2630	Car wash - Full service	5.43
263X	Car wash - Full service - mixed use	5.43
2640	Car wash - Self-service	5.43
2700	Auto sales (new)	2.95
2710	Auto sales (used)	2.87
271X	Auto sales (used) mixed use	2.87
2720	Auto repair/svc & body shps/garage	0.24
272X	Auto repair/svc & body shps/garage mixed use	0.24
273X	Heavy const/farm vehicles/trailer sales & service mixed use	0.15
2750	Motorcycles sales and service	0.24
2760	Recreational vehicle sales and service	0.53
2770	Auto rental	0.24
277X	Auto rental mixed use	0.24
2780	Marine equipment/sales and service	0.53
278X	Marine equipment/sales and service mixed use	0.53
2800	Parking lots (commercial or patron)	4.00
2803	Multifamily parking/extended use	4.00
2804	Marina slip - dry rack	3.05
2805	Marina wet slip	3.05
2809	Commercial condo parking/excess land	1.19
280X	Parking lots (commercial or patron) mixed use	1.03
2810	Use In Transition	4.00
2811	Retail parking	4.00
2816	Shopping center parking	4.00
2817	Office single story parking	1.19
2818	Office multiple story parking	1.03
2819	Medical professional office parking	3.69
2820	Marina extended use	3.05
2821	Full service restaurant parking	8.88
2822	Fast food restaurant parking	49.89

Table 3 – ERUs per Land Use Code (Cont'd)

Land Use Code	Description of Land Use Code	Current Road ERU
2823	Retail bank/financial institution parking	10.60
2827	Automotive/vehicular sales/svc extended use	2.95
2831	Stadium Parking	0.11
2835	Tourist attraction parking	18.01
2838	Golf course/driving range extended use	0.40
2839	Transient lodging parking	3.47
2840	Industrial Use In Transition	0.53
2841	Light industrial manufacturing extended use	0.42
2842	Heavy industrial manufacturing extended use	0.42
2847	Mineral/gravel process extended use	0.36
2848	Warehouse extended use	0.18
2860	Manufactured Home Sites as TPP	0.53
2870	Recreational vehicle park	0.05
2871	Church parking and extended use	2.93
2872	Private school parking and extended use	1.23
2873	Private hospital parking	1.14
2875	Charitable organization parking & extended use	0.74
2877	Service/Other club parking & extended use	3.05
2878	Skilled nursing parking and extended use	1.14
2885	Public hospital parking & extended use	1.14
2886	County parking restricted	3.60
2889	City parking restricted	3.60
2891	Utility parking & extended use	1.40
3010	Florist-greenhouses/plant nurseries	4.15
301X	Florist-greenhouse/plant nurseries-mixed use	4.15
3110	Open stadiums	0.11
3200	Enclosed theatres	1.89
3300	Nightclubs/cocktail lounges/bars	1.20
330X	Nightclubs/cocktail lounges/bars - mixed use	1.20
3400	Bowling alleys	0.48
3500	Tourist attractions/permanent exhibits	10.79
3600	Camps	0.08
3750	Dog and cat kennel	2.28
375X	Dog and cat kennel - mixed use	2.28
3760	Horse stable	2.28
3810	Golf course/private	0.40
3820	Golf course/semi-private	0.40
3830	Golf course/daily-fee	0.40
3840	Golf course/municipal	0.40
3850	Golf course/executive	0.40

Table 3 – ERUs per Land Use Code (Cont'd)

Land Use Code	Description of Land Use Code	Current Road ERU
3890	Golf course/driving range	0.40
3904	Hotel condo unit	3.47
3910	Hotels/motels/lodging (1-40 units)	3.47
391X	Hotels/motels/lodging (1-40 units) - mixed use	3.47
3940	Hotels/motels/lodging (41 or more units)	3.47
4000	Vacant industrial land	1.00
4009	Industrial Common Area/Element	0.00
4100	Manufacturing - light	0.42
410X	Manufacturing - light - mixed use	0.42
4110	Manufacturing/engineering or scientific	0.42
4200	Manufacturing - heavy	0.36
4300	Lumber yard	0.36
4400	Packing plants (fruit/vegetables/meat)	0.36
4700	Mineral and gravel processing/cement plant	0.36
4800	Warehouse	0.18
4804	Industrial condo unit	0.18
480X	Warehouse - mixed use	0.18
4810	Warehouse and sales	0.18
481X	Warehouse and sales - mixed use	0.18
4820	Warehouse and office	0.18
482X	Warehouse and office - mixed use	0.18
4840	Terminal/distribution or trucking	0.18
4860	Mini-storage warehousing	0.16
486X	Mini-storage warehousing - mixed use	0.16
4870	Flex space/overhead door front	0.18
487X	Flex space/overhead door front - mixed use	0.18
4880	Flex space/office front	0.18
488X	Flex space/office front - mixed use	0.18
4900	Open storage/materials/equipment/building supplies	0.18
490X	Open storage/stand alone signage	0.18
4910	Open junk yard or recycling (non auto)	0.18
4920	Open auto wrecking and auto junk yard	0.18
5200	AG - Cropland Soil Capability Class 2	1.00
5700	AG - Timberland- Site Index 60 to 69	1.00
6200	AG- Grazing Land Soil Capability Class	1.00
6610	AG- Citrus Grove	1.00
6700	AG - Poultry	1.00
6710	AG - Bees / Apiary	1.00
6900	AG - Ornamentals	1.00
6930	AG - Horse Breeding	1.00

Table 3 – ERUs per Land Use Code (Cont'd)

Land Use Code	Description of Land Use Code	Current Road ERU
7000	Vacant Institutional Land	1.00
7100	Church	2.93
7200	School (private)	1.23
720X	School (private) - mixed use	1.23
7210	College (private)	2.76
7300	Regional hospital	1.14
7310	Community hospital	1.14
7320	Specialty hospital	1.14
7400	ACLF -Assisted living	0.70
740X	ACLF -Assisted living - mixed use	0.70
7500	Orphanages/non-profit/charitable services	2.16
7600	Mortuary	2.93
7610	Cemetery	0.64
7700	Service club	3.05
770X	Clubs,lodges,union halls - mixed use	3.05
7710	Beach club	3.05
7720	Community center	3.05
7730	Tennis club	0.21
7740	Yacht club	3.05
7750	Union hall, Other club	3.05
7760	Boat Club	3.05
7800	Nursing home	0.70
7900	Cultural organizations, facilities	1.23
8000	Vacant government land	1.00
8010	Vacant government use in transition	1.00
8100	Military	1.00
8200	Parks - Natural Areas, Preserves	0.08
8210	Parks - Community	0.08
8220	Parks - Recreational area	3.05
8230	Parks - Linear	0.08
8240	Parks - Athletic Complex	3.05
8250	Parks - Neighborhood	0.08
8300	Public school (Board of Public Instruction)	1.90
8400	College (public)	2.76
8500	Hospital (public)	1.14
8600	County government - Administration	3.60
8610	County government - Public Works	1.40
8620	County government - Police protection	1.23
8640	County government - Transportation	1.40
8650	County government - Libraries and archives	3.60

Table 3 – ERUs per Land Use Code (Cont'd)

Land Use Code	Description of Land Use Code	Current Road ERU
8660	County government - Fire protection	0.05
8680	County government - Professional services	2.39
8700	State government use	3.60
8800	Federal government use	3.60
8900	Municipal government - Administration	3.60
8910	Municipal government - Public Works	3.60
8920	Municipal government - Police protection	1.23
8960	Municipal government - Fire protection	0.05
9000	Leasehold interest (government owned leases)	3.60
9016	Shopping center related long term leasehold	4.00
9100	Gas Utility	1.40
9110	Electric Utility	1.40
9120	Telephone Utility	1.40
9130	Cellular Tower -Telephone Utility	1.40
9140	Railroad Utility (locally assessed)	1.40
9150	Water and sewer Utility	1.40
9160	Cable TV Utility	1.40
9170	Radio/Television Utility	1.40
9300	Misc/ Subsurface Rights	1.40
9400	Right-of-way (Streets and roads, etc.)	1.40
9410	Right-of-way (Canals, Waterways, etc.)	1.40
9500	River or lake	1.40
9600	Solid waste	1.40
9620	Drainage reservoir	1.40
9625	Drainage reservoir - Myakkahatchee Creek Corridor	1.40
9630	Drainage Canals	1.40
9640	Marsh or Swamp	1.40
9650	Sand dunes	1.40
9810	Railroad property (centrally assessed)	1.00
9900	Acreage Not Ag	1.00
9904	Vacant Land /Intended Condo Project	0.78

For both the Base Road Services and the Enhanced Road Services, the apportionment methodology is identical, using trip generation data as previously described. 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 2020 Road and Drainage Assessment Roll, adjusted where appropriate by City staff. The ERU calculation is described below:

Residential Parcels

- Vacant residential: DOR codes 0000, 0001, 0004 & 0010
 - Parcel ERU = (Category ERU)*(1)
- Single family residential: DOR codes 0100, 010X, 0101, 0102, 0110, & 0200
 - Parcel ERU = (Category ERU)*(# of Dwelling Units)
- Duplexes: DOR codes 0820
 - Parcel ERU = (Category ERU)*(# of Dwelling Units)
- Residential condos: DOR codes 0400 & 0404
 - Parcel ERU = (Category ERU)*(1)
- Multi-family other than duplexes: DOR codes 0320 & 0390
 - Parcel ERU = (Category ERU)*(# of Dwelling Units)

Non-Residential Parcels

- Commercial condos: DOR codes 1104, 1804, & 1904
 - Parcel ERU = (Category ERU)*(Total Complex Living Area Sq. Ft. / 1,000 / # of Parcels in Complex)
- All other commercial
 - Parcel ERU = (Category ERU)*(Building Area Sq. Ft. / 1,000)
- Golf Courses: DOR codes 2838 & 3820
 - Parcel ERU = (Category ERU)*(Acres)

Unimproved & Acreage Parcels

- Unimproved & Acreage: DOR codes 1000, 3820, 382X, 4000, 5100, 5200, 5700, 5800, 5900, 6000, 6200, 6610, 6700, 6710, 6720, 6800, 6832, 6900, 6930, 7000, 8200, 8210, 821X, 8220, & 9900
 - Parcel ERU = 1

2.2.2.2 Drainage Apportionment Methodology

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

2.2.3 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 Land Use Code and the number of parcels for each category within the City are shown in Table 4 below.

Table 4 – Exempt/Excluded Property Types by Land Use Code

Land Use Code	Description of Land Use Code	Parcel Count
1009	Commercial Common Areas/Elements	-
7100	Church	31
8000	Vacant government land	22
8010	Vacant government use in transition	193
8200	Parks - Natural Areas, Preserves	28
8220	Parks - Recreational area	2
8300	Public school (Board of Public Instruction)	12
8400	College (public)	-
8500	Hospital (public)	-
8600	County government - Administration	-
8610	County government - Public Works	-
8620	County government - Police protection	-
8640	County government - Transportation	-
8650	County government - Libraries and archives	1
8660	County government - Fire protection	-
8680	County government - Professional services	-
8700	State government use	1
8800	Federal government use	1
8900	Municipal government - Administration	3
8910	Municipal government - Public Works	3
8920	Municipal government - Police protection	-
8960	Municipal government - Fire protection	4
9000	Leasehold interest (government owned leases)	-
9100	Gas Utility	1
9110	Electric Utility	6
9120	Telephone Utility	1
9130	Cellular Tower -Telephone Utility	7
9140	Railroad Utility (locally assessed)	-
9150	Water and sewer Utility	17
9160	Cable TV Utility	-
9170	Radio/Television Utility	-
9300	Misc/ Subsurface Rights	62
9400	Right-of-way (Streets and roads, etc.)	29
9410	Right-of-way (Canals, Waterways, etc.)	-
9500	River or lake	2
9600	Solid waste	1
9620	Drainage reservoir	442
9625	Drainage reservoir - Myakkahatchee Creek Corridor	420
9630	Drainage Canals	71
9640	Marsh or Swamp	-
9650	Sand dunes	-

2.3 CALCULATION OF ASSESSMENTS

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

Administration – The Administration cost pool was used to calculate the administration fee per parcel of all properties benefitting from the Road and Drainage District.

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

Drainage – The Drainage cost pool, as allocated to 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 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 2020, the District will start to mow the swales of all properties requiring maintenance to ensure hydraulic function of 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 and obstruct the swales. When debris begins to fill the bottom of the swale, it is no longer able to properly function as a part of the drainage system. Due to the drainage issues that can stem from the unmaintained swales, the District will now mow areas in need, whether vacant or developed, 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 EDU's associated with the parcels assigned to receive benefit from that system component in order to derive a drainage cost per EDU, for 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 primary, secondary, and tertiary system components, the annual assessment for each parcel was calculated by multiplying the cost per EDU by the parcel's assigned EDUs for each system component from which the parcel receives benefit.

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 and drainage assessment. A comparative analysis was also prepared which presents a comparison of the proposed road 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 District administration, road, and drainage, and further to the sub-components for each, and 2) the resulting calculation of administration, road, and drainage 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 2020 Road and Drainage District Budget was used as the basis for allocating District costs to administration, road, 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 2019 to show the changes from FY 2019 to FY 2020 based upon the current allocation.

Table 5 – Cost Allocation Results

	Admin		Mowing		Road		Drainage				Total
	All	Admin	Mowing	Admin	Base	Enhanced	Admin	Primary	Secondary	Tertiary	
FY 2019	N/A	\$ 165,302	\$2,139,394	\$ 397,337	\$1,078,227	\$2,330,787	\$ 387,226	\$2,517,488	\$1,381,052	\$1,428,480	\$11,825,292
FY 2020	\$ 279,105	N/A	N/A	N/A	\$1,600,408	\$3,123,383	N/A	\$2,361,141	\$1,861,204	\$3,351,039	\$12,576,278

3.2 CALCULATION OF ASSESSMENT RATES

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 administrative, road, 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 2019 to show the changes from FY 2019 to FY 2020 based upon the current study.

Table 6 – Assessment Rates by Service Component

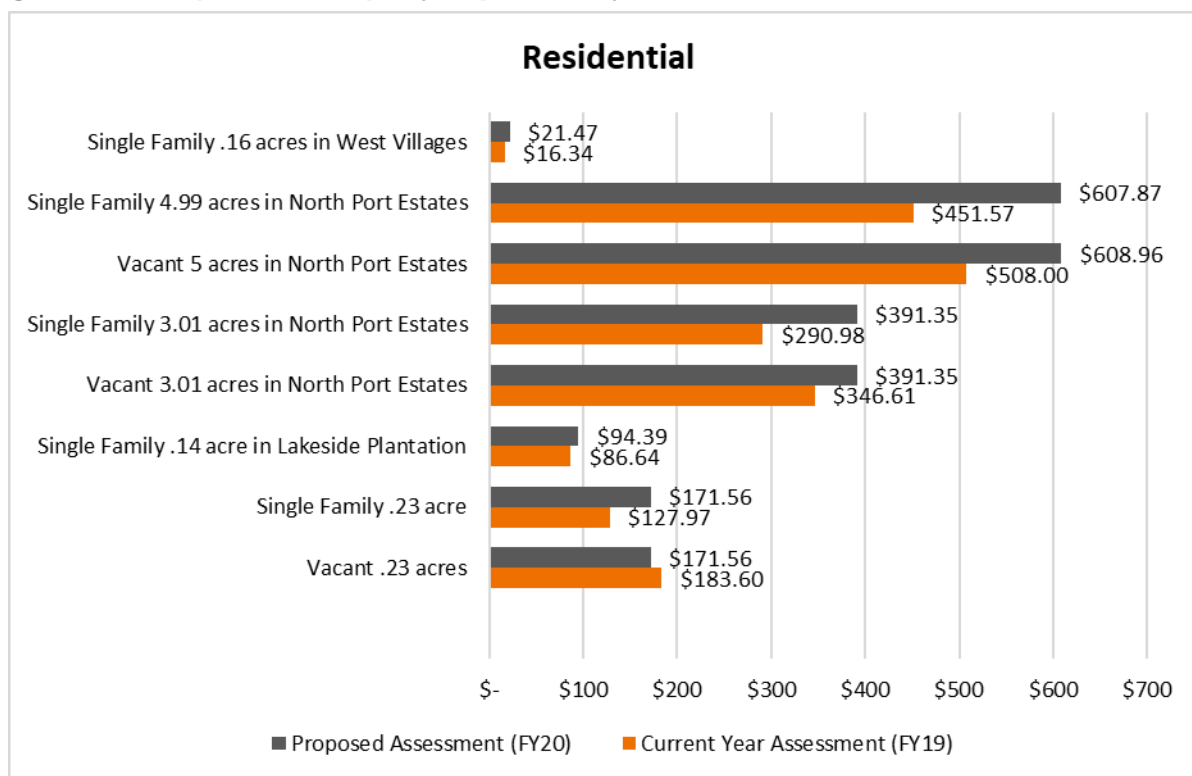
FY 2019 Assessments	ADMIN	ROAD ADMIN	BASE ROAD	ENH ROAD	DRAIN ADMIN	DRAIN I	DRAIN II	DRAIN III	MOW ADMIN	MOWING
Residential	\$0.00	\$4.40	\$11.94	\$30.53	\$5.27	\$34.50	\$20.04	\$21.29	\$3.99	\$51.64
Basis of Assessment	ERU	ERU	ERU	ERU	EDU	EDU	EDU	EDU	Parcel	Parcel

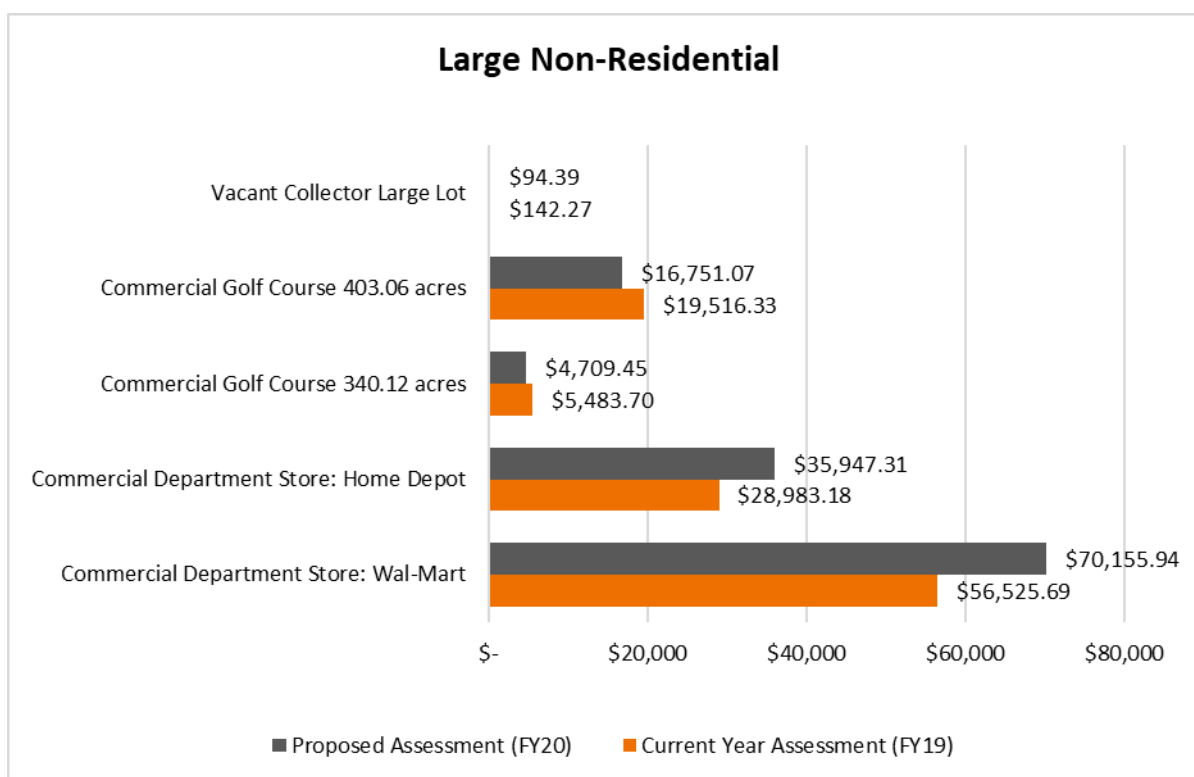
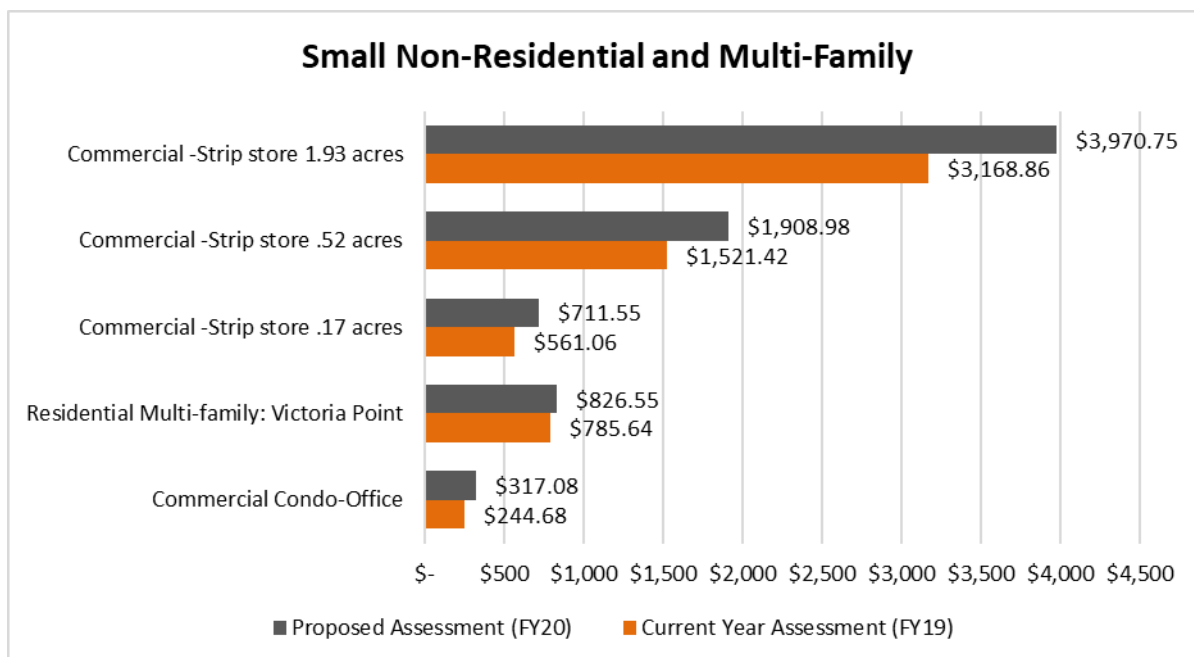
FY 2020 Assessments	ADMIN	ROAD ADMIN	BASE ROAD	ENH ROAD	DRAIN ADMIN	DRAIN I	DRAIN II	DRAIN III	MOW ADMIN	MOWING
Residential	\$3.77	\$0.00	\$17.70	\$40.74	\$0.00	\$32.18	\$27.09	\$50.08	\$0.00	\$0.00
Basis of Assessment	Parcel	ERU	ERU	ERU	EDU	EDU	EDU	EDU	EMU	EMU

3.3 PROPERTY IMPACT ANALYSIS

A comparative analysis was also prepared which presents a comparison of the proposed FY 2020 Road and Drainage Assessment to the current FY 2019 Road 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 1 below.

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

Figure 1 – Comparative Property Impact Analysis



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 road and drainage presented herein.
2. Adopt the proposed road and drainage cost apportionment methodology presented herein.
3. 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 year¹.
4. Adopt the proposed Road and Drainage Assessment Roll delivered under separate cover.

4.2 FINDING OF BENEFITS SUMMARY

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

- Benefit is conferred by the provision of road and drainage 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 safe and 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.

¹ An 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.

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 RATE STRUCTURE ANALYSIS – RECOMMENDATIONS

Based upon the review of the current networks maintained and services provided by the District we recommend the following:

- Develop one overall administration charge that is applied equally per parcel,
- Absorb all other administration costs into road and drainage service costs and assessments, and
- Absorb mowing services into road and drainage service costs and assessments.

4.4 COST APPORTIONMENT AND ASSESSMENT RATE DESIGN

We recommend adoption of the FY 2020 Road and Drainage Assessment rates presented below that were developed based upon the cost apportionment methodology described herein.

FY 2020 Assessments	ADMIN	BASE ROAD	ENH ROAD	DRAIN I	DRAIN II	DRAIN III
Residential	\$3.77	\$17.70	\$40.74	\$32.18	\$27.09	\$50.08
Basis of Assessment	Parcel	ERU	ERU	EDU	EDU	EDU

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 2020 Road and Drainage Assessment. The Roll is being delivered to the District electronically.

APPENDIX – COST ALLOCATION ANALYSIS

Schedule 1 – FY 2020 Projected Expenses

Schedule 2 – FY 2020 Allocation to Administration

Schedule 3 – FY 2020 Allocation to Services

Schedule 4 – Road Cost Apportionment

Schedule 5 – Drainage Cost Apportionment

Schedule 6 – FY 2020 Revenue Requirement Allocation Summary

FY 2020 Projected Expenses

Schedule 1

Sources: North Port Road and Drainage FY 2020 Personnel Allocation 05062019; North Port RD FY2020 Preliminary Budget 6-17-19

	FY 2020 Projections	% Asmt	FY 2020 Asmt.
PERSONNEL EXPENSES			
Roads Section Personnel Expenses	2,003,897	100%	2,003,897
Drainage Section Personnel Expenses	2,312,982	100%	2,312,982
Waterways Section Personnel Expenses	345,060	100%	345,060
Engineering Section Personnel Expenses	1,246,983	100%	1,246,983
Administration Personnel Expenses	996,556	100%	996,556
TOTAL PERSONNEL EXPENSES	6,905,478		6,905,478

OPERATING EXPENSES

Professional Services	18,000	100%	18,000
Legal Services	1,000	100%	1,000
Engineer-Architect	6,000	100%	6,000
Medical Services	3,000	100%	3,000
Other Profess Svc	123,580	100%	123,580
Water Quality Testing	11,500	100%	11,500
Npdes (Monitoring)	18,470	100%	18,470
Surveyor	100,000	100%	100,000
Other Contract Svc	14,900	100%	14,900
Travel & Per Diem	15,000	100%	15,000
Communication Svc	81,140	100%	81,140
Postage & Mailing	1,000	100%	1,000
Water & Sewer	10,000	100%	10,000
Electric	15,000	100%	15,000
Street Lights Electric	500,000	100%	500,000
Traffic Lights Electric	13,700	100%	13,700
Rentals & Leases	14,350	100%	14,350
Insurance	117,160	100%	117,160
R&M Office Equip	1,500	100%	1,500
R&M Veh & Equip	8,000	100%	8,000
R&M Buildings	10,800	100%	10,800
R&M Water Control Struc	100,000	100%	100,000

FY 2020 Projected Expenses

Schedule 1

Sources: North Port Road and Drainage FY 2020 Personnel Allocation 05062019; North Port RD FY2020 Preliminary Budget 6-17-19

	FY 2020 Projections	% Asmt	FY 2020 Asmt.
R&M Road & Drainage	105,000	100%	105,000
R&M Streelights	85,000	100%	85,000
R&M Traffic Signals	40,000	100%	40,000
Landscaping	1,582,550	100%	1,582,550
Road Maint Program	3,573,300	100%	3,573,300
Fleet - Admin	266,410	100%	266,410
Fleet - Labor	269,640	100%	269,640
Fleet - Parts	324,380	100%	324,380
Fleet - Outsourced	78,280	100%	78,280
Printing & Binding	1,500	100%	1,500
Promotional Activities	11,500	100%	11,500
Ads And Public Notices	1,000	100%	1,000
Tags, Fees, Licenses	3,290	100%	3,290
Tax Collector Fees	188,860	100%	188,860
Landfill Disp Charges	77,500	100%	77,500
Food	500	100%	500
Payment To Gen Fund	1,823,150	100%	1,823,150
Payment To Sw	9,000	100%	9,000
Office Supplies	7,300	100%	7,300
Other Oper Supplies	25,500	100%	25,500
Fuel	290,000	100%	290,000
Aquatic Weed Control	80,000	100%	80,000
Uniforms	15,430	100%	15,430
Drainage Supplies	50,000	100%	50,000
Street Signs (Includes Traffic Control Supplies)	71,000	100%	71,000
Minor Op Equip	56,930	100%	56,930
Road Materials & Supp	40,000	100%	40,000
Books, Public, Subs	10,440	100%	10,440
Training & Education	25,590	100%	25,590
Executive Salaries	88,920	0%	-
Regular Salaries	4,635,160	0%	-
Other Salaries & Wages	164,950	0%	-
Overtime	56,910	0%	-
Clothing/Cln Allow	9,670	0%	-

FY 2020 Projected Expenses

Schedule 1

Sources: North Port Road and Drainage FY 2020 Personnel Allocation 05062019; North Port RD FY2020 Preliminary Budget 6-17-19

	FY 2020 Projections	% Asmt	FY 2020 Asmt.
Fica	350,630	0%	-
Florida Retirement Sys	416,450	0%	-
Insurance-Health/Dental	869,440	0%	-
Vision	5,610	0%	-
Dental, Life Add	71,100	0%	-
Workers Comp	73,890	0%	-
Unemployment Comp	8,800	0%	-

Capital Outlay

Capital - Buildings	95,000	100%	95,000
Infrastructure	325,000	100%	325,000
R18SSM San Mateo Drive Sidewalks	160,500	100%	160,500
R20DSI Drainage System Improvements	701,400	100%	701,400
Machinery & Equip	312,670	100%	312,670

Interfund Transfers

To Cap Acquisition Fund	850,000	0%	-
-------------------------	---------	----	---

TOTAL OPERATING EXPENSES	19,493,250		11,891,720
---------------------------------	-------------------	--	-------------------

TOTAL PERSONNEL & OPERATING EXPENSES	26,398,728		18,797,198
---	-------------------	--	-------------------

TOTAL EXPENDITURE REQUIREMENTS	26,398,728		18,797,198
---------------------------------------	-------------------	--	-------------------

OFFSETTING REVENUES

County 9Th Cent Fuel Tax	302,680	100%	302,680
1St Local Opt Gas Tax	1,693,200	100%	1,693,200
2Nd Local Opt Gas Tax	1,282,210	100%	1,282,210
Municipal Gas Tax	628,930	100%	628,930
District Assessments	12,590,510	0%	-

FY 2020 Projected Expenses

Schedule 1

Sources: North Port Road and Drainage FY 2020 Personnel Allocation 05062019; North Port RD FY2020 Preliminary Budget 6-17-19

	FY 2020 Projections	% Asmt	FY 2020 Asmt.
Dot Agreements	114,350	100%	114,350
Delinquent Assessments	175,000	100%	175,000
Constrctn Traffic Rd Fees	1,783,000	100%	1,783,000
Other Charges For Service	2,000	100%	2,000
City Wide Fee Ordinance	300,000	100%	300,000
Investment Income	125,000	100%	125,000
Rental Income	37,590	100%	37,590
Contributions & Donations	10,000	100%	10,000
Insurance Recoveries	4,000	0%	-
Dispose Of Fixed Assets	20,000	0%	-
Sale/Recycle of surplus	1,500	0%	-
Other - App Fund Balance	423,280	0%	-
Personnel Budget Offset	153,948	100%	153,948
		100%	-
TOTAL OFFSETTING REVENUES	19,647,198		6,607,908
COST OF SERVICE LESS OFFSETTING REVENUES	6,751,530		12,189,290
ADDITIONAL REVENUE REQUIREMENTS/ASSESSMENT GROSS-UPS			
Plus: Early Payment Discount / Non-Collection	208,810	3.0%	376,988
Plus: Retention Ponds/Credits	10,000	100.0%	10,000
TOTAL ADDITIONAL REVENUE REQUIREMENTS	218,810		386,988
NET REVENUE REQUIREMENT PER FY 20 BUDGET AS ADJUSTED	6,970,340		12,576,278

6/26/2019

FY 2020 Allocation To Administration

Schedule 2

	FY 2020 Projections	Admin % Alloc	Admin \$ Alloc	Svc \$ Alloc
PERSONNEL EXPENSES				
Roads Section Personnel Expenses	2,003,897		-	2,003,897
Drainage Section Personnel Expenses	2,312,982		-	2,312,982
Waterways Section Personnel Expenses	345,060		-	345,060
Engineering Section Personnel Expenses	1,246,983		-	1,246,983
Administration Personnel Expenses	996,556		72,358	924,198
TOTAL PERSONNEL EXPENSES	6,905,478		72,358	6,833,120

OPERATING EXPENSES

Professional Services	18,000	100%	18,000	-
Legal Services	1,000	0%	-	1,000
Engineer-Architect	6,000	0%	-	6,000
Medical Services	3,000	0%	-	3,000
Other Profess Svc	123,580	0%	-	123,580
Water Quality Testing	11,500	0%	-	11,500
Npdes (Monitoring)	18,470	0%	-	18,470
Surveyor	100,000	0%	-	100,000
Other Contract Svc	14,900	0%	-	14,900
Travel & Per Diem	15,000	0%	-	15,000
Communication Svc	81,140	0%	-	81,140
Postage & Mailing	1,000	0%	-	1,000
Water & Sewer	10,000	0%	-	10,000
Electric	15,000	0%	-	15,000
Street Lights Electric	500,000	0%	-	500,000
Traffic Lights Electric	13,700	0%	-	13,700
Rentals & Leases	14,350	0%	-	14,350
Insurance	117,160	0%	-	117,160
R&M Office Equip	1,500	0%	-	1,500
R&M Veh & Equip	8,000	0%	-	8,000
R&M Buildings	10,800	0%	-	10,800
R&M Water Control Struc	100,000	0%	-	100,000
R&M Road & Drainage	105,000	0%	-	105,000
R&M Streelights	85,000	0%	-	85,000
R&M Traffic Signals	40,000	0%	-	40,000
Landscaping	1,582,550	0%	-	1,582,550

FY 2020 Allocation To Administration

Schedule 2

	FY 2020 Projections	Admin % Alloc	Admin \$ Alloc	Svc \$ Alloc
Road Maint Program	3,573,300	0%	-	3,573,300
Fleet - Admin	266,410	0%	-	266,410
Fleet - Labor	269,640	0%	-	269,640
Fleet - Parts	324,380	0%	-	324,380
Fleet - Outsourced	78,280	0%	-	78,280
Printing & Binding	1,500	0%	-	1,500
Promotional Activities	11,500	100%	11,500	-
Ads And Public Notices	1,000	0%	-	1,000
Tags, Fees, Licenses	3,290	0%	-	3,290
Tax Collector Fees	188,860	100%	188,860	-
Landfill Disp Charges	77,500	0%	-	77,500
Food	500	0%	-	500
Payment To Gen Fund	1,823,150	0%	-	1,823,150
Payment To Sw	9,000	0%	-	9,000
Office Supplies	7,300	0%	-	7,300
Other Oper Supplies	25,500	0%	-	25,500
Fuel	290,000	0%	-	290,000
Aquatic Weed Control	80,000	0%	-	80,000
Uniforms	15,430	0%	-	15,430
Drainage Supplies	50,000	0%	-	50,000
Street Signs (Includes Traffic Control Supplies)	71,000	0%	-	71,000
Minor Op Equip	56,930	0%	-	56,930
Road Materials & Supp	40,000	0%	-	40,000
Books, Public, Subs	10,440	0%	-	10,440
Training & Education	25,590	0%	-	25,590
Capital Outlay				
Capital - Buildings	95,000	0%	-	95,000
Infrastructure	325,000	0%	-	325,000
R18SSM San Mateo Drive Sidewalks	160,500	0%	-	160,500
R20DSI Drainage System Improvements	701,400	0%	-	701,400
Machinery & Equip	312,670	0%	-	312,670
TOTAL OPERATING EXPENSES	11,891,720		218,360	11,673,360
TOTAL PERSONNEL & OPERATING EXPENSES	18,797,198		290,718	18,506,480

FY 2020 Allocation To Administration

Schedule 2

	FY 2020 Projections	Admin % Alloc	Admin \$ Alloc	Svc \$ Alloc
TOTAL EXPENDITURE REQUIREMENTS	18,797,198		290,718	18,506,480
OFFSETTING REVENUES				
County 9Th Cent Fuel Tax	302,680	0%	-	302,680
1St Local Opt Gas Tax	1,693,200	0%	-	1,693,200
2Nd Local Opt Gas Tax	1,282,210	0%	-	1,282,210
Municipal Gas Tax	628,930	0%	-	628,930
Dot Agreements	114,350	0%	-	114,350
Delinquent Assessments	175,000	0%	-	175,000
Constrctn Traffic Rd Fees	1,783,000	0%	-	1,783,000
Other Charges For Service	2,000	0%	-	2,000
City Wide Fee Ordinance	300,000	0%	-	300,000
Investment Income	125,000	0%	-	125,000
Rental Income	37,590	0%	-	37,590
Contributions & Donations	10,000	100%	10,000	-
Personnel Budget Offset	153,948	1.05%	1,613	152,335
	0	0%	-	-
TOTAL OFFSETTING REVENUES	6,607,908		11,613	6,596,295
COST OF SERVICE LESS OFFSETTING REVENUES	12,189,290		279,105	11,910,185
ADDITIONAL REVENUE REQUIREMENTS/ASSESSMENT GROSS-UPS				
Plus: Early Payment Discount / Non-Collection	376,988	0%	-	376,988
Plus: Retention Ponds/Credits	10,000	0%	-	10,000
TOTAL ADDITIONAL REVENUE REQUIREMENTS	386,988		-	386,988
NET REVENUE REQUIREMENT PER FY 20 BUDGET AS ADJUSTED	12,576,278		279,105	12,297,174

6/26/2019

FY 2020 Allocation to Services

Schedule 3

	FY 2020 Asmt.	Allocation Basis/Factor	Roads % Allocation	Drainage % Allocation	Roads \$ Allocation	Drainage \$ Allocation
PERSONNEL EXPENSES						
Roads Section Personnel Expenses	2,003,897				1,340,758	663,139
Drainage Section Personnel Expenses	2,312,982				14,996	2,297,986
Waterways Section Personnel Expenses	345,060				48,307	296,754
Engineering Section Personnel Expenses	1,246,983				611,342	635,642
Administration Personnel Expenses	924,198				462,099	462,099
TOTAL PERSONNEL EXPENSES	6,833,120				2,477,501	4,355,619

OPERATING EXPENSES

Professional Services	-	Asmt Revenue	38%	62%	-	-
Legal Services	1,000	Asmt Revenue	38%	62%	384	616
Engineer-Architect	6,000	Staff Override	100%	0%	6,000	-
Medical Services	3,000	Total PS	36%	64%	1,088	1,912
Other Profess Svc	123,580	Staff Override	95%	5%	117,401	6,179
Water Quality Testing	11,500	Staff Override	0%	100%	-	11,500
Npdes (Monitoring)	18,470	Staff Override	0%	100%	-	18,470
Surveyor	100,000	Staff Override	0%	100%	-	100,000
Other Contract Svc	14,900	Staff Override	50%	50%	7,450	7,450
Travel & Per Diem	15,000	Total PS	36%	64%	5,439	9,561
Communication Svc	81,140	Total PS	36%	64%	29,419	51,721
Postage & Mailing	1,000	Ops PS	30%	70%	301	699
Water & Sewer	10,000	Total PS	36%	64%	3,626	6,374
Electric	15,000	Total PS	36%	64%	5,439	9,561
Street Lights Electric	500,000	Staff Override	100%	0%	500,000	-
Traffic Lights Electric	13,700	Staff Override	100%	0%	13,700	-
Rentals & Leases	14,350	Non Admin PS	34%	66%	4,894	9,456
Insurance	117,160	Total PS	36%	64%	42,479	74,681
R&M Office Equip	1,500	Tot. PS & Op Exp	57%	43%	857	643
R&M Veh & Equip	8,000	Staff Override	50%	50%	4,000	4,000
R&M Buildings	10,800	Total PS	36%	64%	3,916	6,884
R&M Water Control Struc	100,000	Staff Override	0%	100%	-	100,000
R&M Road & Drainage	105,000	Staff Override	100%	0%	105,000	-
R&M Streelights	85,000	Staff Override	100%	0%	85,000	-
R&M Traffic Signals	40,000	Staff Override	100%	0%	40,000	-
Landscaping	1,582,550	Staff Override	81.00%	19.00%	1,281,866	300,685
Road Maint Program	3,573,300	Staff Override	100%	0%	3,573,300	-
Fleet - Admin	266,410	Ops PS	30%	70%	80,236	186,174
Fleet - Labor	269,640	Ops PS	30%	70%	81,209	188,431
Fleet - Parts	324,380	Ops PS	30%	70%	97,695	226,685
Fleet - Outsourced	78,280	Ops PS	30%	70%	23,576	54,704
Printing & Binding	1,500	Admin PS	50%	50%	750	750
Promotional Activities	-	Asmt Revenue	38%	62%	-	-
Ads And Public Notices	1,000	Staff Override	50%	50%	500	500

FY 2020 Allocation to Services

Schedule 3

	FY 2020 Asmt.	Allocation Basis/Factor	Roads % Allocation	Drainage % Allocation	Roads \$ Allocation	Drainage \$ Allocation
Tags, Fees, Licenses	3,290	Staff Override	50%	50%	1,645	1,645
Tax Collector Fees	-	Asmt Revenue	38%	62%	-	-
Landfill Disp Charges	77,500	Staff Override	100%	0%	77,500	-
Food	500	Total PS	36%	64%	181	319
Payment To Gen Fund	1,823,150	Staff Override	60%	40%	1,093,890	729,260
Payment To Sw	9,000	Staff Override	75%	25%	6,750	2,250
Office Supplies	7,300	Total PS	36%	64%	2,647	4,653
Other Oper Supplies	25,500	Total PS	36%	64%	9,246	16,254
Fuel	290,000	Ops PS	30%	70%	87,341	202,659
Aquatic Weed Control	80,000	Staff Override	25%	75%	20,000	60,000
Uniforms	15,430	Non Admin PS	34%	66%	5,263	10,167
Drainage Supplies	50,000	Staff Override	0%	100%	-	50,000
Street Signs (Includes Traffic Control Supplies)	71,000	Staff Override	100%	0%	71,000	-
Minor Op Equip	56,930	Total PS	36%	64%	20,641	36,289
Road Materials & Supp	40,000	Staff Override	100%	0%	40,000	-
Books, Public, Subs	10,440	Total PS	36%	64%	3,785	6,655
Training & Education	25,590	Total PS	36%	64%	9,278	16,312

Capital Outlay

Capital - Buildings	95,000	Staff Override	50%	50%	47,500	47,500
Infrastructure	325,000	Staff Override	50%	50%	162,500	162,500
R18SSM San Mateo Drive Sidewalks	160,500	Staff Override	100%	0%	160,500	-
R20DSI Drainage System Improvements	701,400	Staff Override	0%	100%	-	701,400
Machinery & Equip	312,670	Staff Override	50%	50%	156,335	156,335

TOTAL OPERATING EXPENSES	11,673,360				8,091,526	3,581,834
---------------------------------	-------------------	--	--	--	------------------	------------------

TOTAL PERSONNEL & OPERATING EXPENSES	18,506,480				10,569,027	7,937,453
---	-------------------	--	--	--	-------------------	------------------

TOTAL EXPENDITURE REQUIREMENTS	18,506,480				10,569,027	7,937,453
---------------------------------------	-------------------	--	--	--	-------------------	------------------

OFFSETTING REVENUES

County 9Th Cent Fuel Tax	302,680	Staff Override	100%	0%	302,680	-
1St Local Opt Gas Tax	1,693,200	Staff Override	100%	0%	1,693,200	-
2Nd Local Opt Gas Tax	1,282,210	Staff Override	100%	0%	1,282,210	-
Municipal Gas Tax	628,930	Staff Override	100%	0%	628,930	-
Dot Agreements	114,350	Staff Override	100%	0%	114,350	-
Delinquent Assessments	175,000	Asmt Revenue	38%	62%	67,224	107,776
Constrctn Traffic Rd Fees	1,783,000	Staff Override	100%	0%	1,783,000	-
Other Charges For Service	2,000	Asmt Revenue	38%	62%	768	1,232
City Wide Fee Ordinance	300,000	Staff Override	0%	100%	-	300,000
Investment Income	125,000	Asmt Revenue	38%	62%	48,017	76,983
Rental Income	37,590	Asmt Revenue	38%	62%	14,440	23,150

FY 2020 Allocation to Services

Schedule 3

	FY 2020 Asmt.	Allocation Basis/Factor	Roads % Allocation	Drainage % Allocation	Roads \$ Allocation	Drainage \$ Allocation
Contributions & Donations	0	Asmt Revenue	38%	62%	-	-
Personnel Budget Offset	152,335	Total PS	36%	64%	55,232	97,102
		Staff Override	0%	0%	-	-
TOTAL OFFSETTING REVENUES	6,596,295				5,990,051	606,244
COST OF SERVICE LESS OFFSETTING REVENUES	11,910,185				4,578,976	7,331,210
ADDITIONAL REVENUE REQUIREMENTS/ASSESSMENT GROSS-UPS						
Plus: Early Payment Discount / Non-Collection	376,988	Asmt Revenue	38%	62%	144,815	232,173
Plus: Retention Ponds/Credits	10,000	Staff Override	0%	100%	-	10,000
TOTAL ADDITIONAL REVENUE REQUIREMENTS	386,988				144,815	242,173
NET REVENUE REQUIREMENT PER FY 20 BUDGET AS ADJUSTED	12,297,174				4,723,790	7,573,383

6/26/2019

FY 2020 Road Cost Apportionment

Schedule 5

	FY 2020 Asmt.	Allocation Basis/Factor	Base % Allocation	Enhanced % Allocation	Base \$ Allocation	Enhanced \$ Allocation
PERSONNEL EXPENSES						
Roads Section Personnel Expenses	1,340,758				329,645	1,011,113
Drainage Section Personnel Expenses	14,996				10,347	4,649
Waterways Section Personnel Expenses	48,307				14,492	33,815
Engineering Section Personnel Expenses	611,342				291,115	320,227
Administration Personnel Expenses	462,099				78,324	383,775
TOTAL PERSONNEL EXPENSES	2,477,501				723,923	1,753,578

OPERATING EXPENSES

Professional Services	-	Asmt Revenue	34%	66%	-	-
Legal Services	384	Asmt Revenue	34%	66%	130	254
Engineer-Architect	6,000	Ops PS	25%	75%	1,515	4,485
Medical Services	1,088	Miles of Roads	17%	83%	184	903
Other Profess Svc	117,401	Miles of Roads	17%	83%	19,899	97,502
Water Quality Testing	-	Miles of Roads	17%	83%	-	-
Npdes (Monitoring)	-	Miles of Roads	17%	83%	-	-
Surveyor	-	Miles of Roads	17%	83%	-	-
Other Contract Svc	7,450	Total PS	29%	71%	2,177	5,273
Travel & Per Diem	5,439	Total PS	29%	71%	1,589	3,849
Communication Svc	29,419	Ops PS	25%	75%	7,427	21,992
Postage & Mailing	301	Total PS	29%	71%	88	213
Water & Sewer	3,626	Total PS	29%	71%	1,059	2,566
Electric	5,439	Miles of Roads	17%	83%	922	4,517
Street Lights Electric	500,000	Staff Override	100%	0%	500,000	-
Traffic Lights Electric	13,700	Miles of Roads	17%	83%	2,322	11,378
Rentals & Leases	4,894	Total PS	29%	71%	1,430	3,464
Insurance	42,479	Non Admin PS	32%	68%	13,607	28,872
R&M Office Equip	857	Tot. PS & Op Exp	34%	66%	290	567
R&M Veh & Equip	4,000	Tot. PS & Op Exp	34%	66%	1,353	2,647
R&M Buildings	3,916	Admin PS	17%	83%	664	3,252
R&M Water Control Struc	-	Staff Override	90%	10%	-	-
R&M Road & Drainage	105,000	Streetlights	73%	27%	76,290	28,710
R&M Streelights	85,000	Staff Override	73%	27%	61,759	23,241
R&M Traffic Signals	40,000	Staff Override	97%	3%	38,800	1,200
Landscaping	1,281,866	Miles of Roads	17%	83%	217,271	1,064,595
Road Maint Program	3,573,300	Non Admin PS	32%	68%	1,144,645	2,428,655
Fleet - Admin	80,236	Ops PS	25%	75%	20,257	59,979
Fleet - Labor	81,209	Ops PS	25%	75%	20,503	60,706

FY 2020 Road Cost Apportionment

Schedule 5

	FY 2020 Asmt.	Allocation Basis/Factor	Base % Allocation	Enhanced % Allocation	Base \$ Allocation	Enhanced \$ Allocation
Fleet - Parts	97,695	Ops PS	25%	75%	24,665	73,030
Fleet - Outsourced	23,576	Admin PS	17%	83%	3,996	19,580
Printing & Binding	750	Admin PS	17%	83%	127	623
Promotional Activities	-	Weighted Miles	23%	77%	-	-
Ads And Public Notices	500	Ops PS	25%	75%	126	374
Tags, Fees, Licenses	1,645	Eng PS	48%	52%	783	862
Tax Collector Fees	-	Miles of Roads	17%	83%	-	-
Landfill Disp Charges	77,500	Admin PS	17%	83%	13,136	64,364
Food	181	Miles of Roads	17%	83%	31	151
Payment To Gen Fund	1,093,890	Non Admin PS	32%	68%	350,409	743,481
Payment To Sw	6,750	Non Admin PS	32%	68%	2,162	4,588
Office Supplies	2,647	Non Admin PS	32%	68%	848	1,799
Other Oper Supplies	9,246	Ops PS	25%	75%	2,334	6,911
Fuel	87,341	Weighted Miles	23%	77%	20,471	66,870
Aquatic Weed Control	20,000	Non Admin PS	32%	68%	6,407	13,593
Uniforms	5,263	Non Admin PS	32%	68%	1,686	3,577
Drainage Supplies	-	Miles of Roads	17%	83%	-	-
Street Signs (Includes Traffic Control Supplies)	71,000	Non Admin PS	32%	68%	22,744	48,256
Minor Op Equip	20,641	Miles of Roads	17%	83%	3,499	17,143
Road Materials & Supp	40,000	Non Admin PS	32%	68%	12,813	27,187
Books, Public, Subs	3,785	Non Admin PS	32%	68%	1,213	2,573
Training & Education	9,278	Non Admin PS	32%	68%	2,972	6,306

Capital Outlay

Capital - Buildings	47,500	Weighted Miles	23%	77%	11,133	36,367
Infrastructure	162,500	Weighted Miles	23%	77%	38,087	124,413
R18SSM San Mateo Drive Sidewalks	160,500	Direct Base	100%	0%	160,500	-
R20DSI Drainage System Improvements	-	Weighted Miles	23%	77%	-	-
Machinery & Equip	156,335	Weighted Miles	23%	77%	36,642	119,693

TOTAL OPERATING EXPENSES	8,091,526				2,850,965	5,240,560
---------------------------------	------------------	--	--	--	------------------	------------------

TOTAL PERSONNEL & OPERATING EXPENSES	10,569,027				3,574,888	6,994,138
---	-------------------	--	--	--	------------------	------------------

TOTAL EXPENDITURE REQUIREMENTS	10,569,027				3,574,888	6,994,138
---------------------------------------	-------------------	--	--	--	------------------	------------------

OFFSETTING REVENUES

County 9Th Cent Fuel Tax	302,680	Tot. PS & Op Exp	34%	66%	102,379	200,301
--------------------------	---------	------------------	-----	-----	---------	---------

FY 2020 Road Cost Apportionment

Schedule 5

	FY 2020 Asmt.	Allocation Basis/Factor	Base % Allocation	Enhanced % Allocation	Base \$ Allocation	Enhanced \$ Allocation
1St Local Opt Gas Tax	1,693,200	Tot. PS & Op Exp	34%	66%	572,711	1,120,489
2Nd Local Opt Gas Tax	1,282,210	Tot. PS & Op Exp	34%	66%	433,697	848,513
Municipal Gas Tax	628,930	Tot. PS & Op Exp	34%	66%	212,731	416,199
Dot Agreements	114,350	Tot. PS & Op Exp	34%	66%	38,678	75,672
Delinquent Assessments	67,224	Tot. PS & Op Exp	34%	66%	22,738	44,486
Constrctn Traffic Rd Fees	1,783,000	Tot. PS & Op Exp	34%	66%	603,085	1,179,915
Other Charges For Service	768	Tot. PS & Op Exp	34%	66%	260	508
City Wide Fee Ordinance	0	Tot. PS & Op Exp	34%	66%	-	-
Investment Income	48,017	Tot. PS & Op Exp	34%	66%	16,241	31,776
Rental Income	14,440	Tot. PS & Op Exp	34%	66%	4,884	9,556
Contributions & Donations	0	Weighted Miles	23%	77%	-	-
Personnel Budget Offset	55,232	Total PS	29%	71%	16,139	39,094
TOTAL OFFSETTING REVENUES	5,990,051				2,023,544	3,966,508
COST OF SERVICE LESS OFFSETTING REVENUES	4,578,976				1,551,345	3,027,631
ADDITIONAL REVENUE REQUIREMENTS/ASSESSMENT GROSS-UPS						
Plus: Early Payment Discount / Non-Collection	144,815	Asmt Revenue	34%	66%	49,063	95,752
Plus: Retention Ponds/Credits	-	Asmt Revenue	34%	66%	-	-
TOTAL ADDITIONAL REVENUE REQUIREMENTS	144,815				49,063	95,752
NET REVENUE REQUIREMENT PER FY 20 BUDGET AS ADJUSTED	4,723,790				1,600,408	3,123,383

6/26/2019

FY 2020 Drainage Cost Apportionment

Schedule 6

	FY 2020 Asmt.	Allocation Basis/Factor	Primary % Allocation	Secondary % Allocation	Tertiary % Allocation	Primary \$ Allocation	Secondary \$ Allocation	Tertiary \$ Allocation
PERSONNEL EXPENSES								
Roads Section Personnel Expenses	663,139					44,655	290,634	327,849
Drainage Section Personnel Expenses	2,297,986					764,195	533,973	999,818
Waterways Section Personnel Expenses	296,754					259,484	37,269	-
Engineering Section Personnel Expenses	635,642					195,162	161,954	278,526
Administration Personnel Expenses	462,099					152,250	146,404	163,444
TOTAL PERSONNEL EXPENSES	4,355,619					1,415,747	1,170,235	1,769,637

OPERATING EXPENSES

Professional Services	-	Asmt Revenue	31%	25%	44%	-	-	-
Legal Services	616	Asmt Revenue	31%	25%	44%	192	151	273
Engineer-Architect	-	Staff Override	33%	33%	33%	-	-	-
Medical Services	1,912	Non Admin PS	32%	26%	41%	621	503	789
Other Profess Svc	6,179	Asmt Revenue	31%	25%	44%	1,926	1,519	2,734
Water Quality Testing	11,500	Staff Override	100%	0%	0%	11,500	-	-
Npdes (Monitoring)	18,470	Staff Override	100%	0%	0%	18,470	-	-
Surveyor	100,000	Staff Override	0%	0%	100%	-	-	100,000
Other Contract Svc	7,450	Asmt Revenue	31%	25%	44%	2,323	1,831	3,296
Travel & Per Diem	9,561	Non Admin PS	32%	26%	41%	3,103	2,514	3,944
Communication Svc	51,721	Non Admin PS	32%	26%	41%	16,784	13,600	21,336
Postage & Mailing	699	Non Admin PS	32%	26%	41%	227	184	288
Water & Sewer	6,374	Non Admin PS	32%	26%	41%	2,069	1,676	2,630
Electric	9,561	Non Admin PS	32%	26%	41%	3,103	2,514	3,944
Street Lights Electric	-	Non Admin PS	32%	26%	41%	-	-	-
Traffic Lights Electric	-	Non Admin PS	32%	26%	41%	-	-	-
Rentals & Leases	9,456	Non Admin PS	32%	26%	41%	3,068	2,486	3,901
Insurance	74,681	Non Admin PS	32%	26%	41%	24,235	19,638	30,808
R&M Office Equip	643	Non Admin PS	32%	26%	41%	209	169	265
R&M Veh & Equip	4,000	Non Admin PS	32%	26%	41%	1,298	1,052	1,650
R&M Buildings	6,884	Non Admin PS	32%	26%	41%	2,234	1,810	2,840
R&M Water Control Struc	100,000	Staff Override	100%	0%	0%	100,000	-	-
R&M Road & Drainage	-	Admin PS	33%	32%	35%	-	-	-
R&M Streelights	-	Admin PS	33%	32%	35%	-	-	-
R&M Traffic Signals	-	Admin PS	33%	32%	35%	-	-	-
Landscaping	300,685	Staff Override	0%	8%	92%	-	24,055	276,630
Road Maint Program	-	Admin PS	33%	32%	35%	-	-	-
Fleet - Admin	186,174	Ops PS	33%	26%	41%	61,051	49,253	75,871
Fleet - Labor	188,431	Ops PS	33%	26%	41%	61,791	49,850	76,790
Fleet - Parts	226,685	Ops PS	33%	26%	41%	74,335	59,970	92,380
Fleet - Outsourced	54,704	Ops PS	33%	26%	41%	17,939	14,472	22,293
Printing & Binding	750	Admin PS	33%	32%	35%	247	238	265
Promotional Activities	-	Admin PS	33%	32%	35%	-	-	-
Ads And Public Notices	500	Admin PS	33%	32%	35%	165	158	177
Tags, Fees, Licenses	1,645	Ops PS	33%	26%	41%	539	435	670
Tax Collector Fees	-	Asmt Revenue	31%	25%	44%	-	-	-
Landfill Disp Charges	-	Ops PS	33%	26%	41%	-	-	-
Food	319	Admin PS	33%	32%	35%	105	101	113
Payment To Gen Fund	729,260	Tot. PS & Op Exp	31%	25%	44%	226,846	179,650	322,764
Payment To Sw	2,250	Non Admin PS	32%	26%	41%	730	592	928
Office Supplies	4,653	Non Admin PS	32%	26%	41%	1,510	1,224	1,920

FY 2020 Drainage Cost Apportionment

Schedule 6

	FY 2020 Asmt.	Allocation Basis/Factor	Primary % Allocation	Secondary % Allocation	Tertiary % Allocation	Primary \$ Allocation	Secondary \$ Allocation	Tertiary \$ Allocation
Other Oper Supplies	16,254	Non Admin PS	32%	26%	41%	5,275	4,274	6,705
Fuel	202,659	Non Admin PS	32%	26%	41%	65,765	53,291	83,603
Aquatic Weed Control	60,000	Ops PS	33%	26%	41%	19,675	15,873	24,452
Uniforms	10,167	Non Admin PS	32%	26%	41%	3,299	2,674	4,194
Drainage Supplies	50,000	Non Admin PS	32%	26%	41%	16,226	13,148	20,626
Street Signs (Includes Traffic Control Supplies)	-	Non Admin PS	32%	26%	41%	-	-	-
Minor Op Equip	36,289	Non Admin PS	32%	26%	41%	11,776	9,542	14,970
Road Materials & Supp	-	Non Admin PS	32%	26%	41%	-	-	-
Books, Public, Subs	6,655	Non Admin PS	32%	26%	41%	2,160	1,750	2,745
Training & Education	16,312	Non Admin PS	32%	26%	41%	5,293	4,289	6,729
Capital Outlay								
Capital - Buildings	47,500	Non Admin PS	32%	26%	41%	15,414	12,490	19,595
Infrastructure	162,500	Non Admin PS	32%	26%	41%	52,733	42,731	67,036
R18SSM San Mateo Drive Sidewalks	-	Total PS	24%	22%	54%	-	-	-
R20DSI Drainage System Improvements	701,400	Staff Override	24%	22%	54%	168,336	154,308	378,756
Machinery & Equip	156,335	Non Admin PS	32%	26%	41%	50,733	41,109	64,493
TOTAL OPERATING EXPENSES	3,581,834					1,053,305	785,124	1,743,405
TOTAL PERSONNEL & OPERATING EXPENSES	7,937,453					2,469,052	1,955,359	3,513,042
TOTAL EXPENDITURE REQUIREMENTS	7,937,453					2,469,052	1,955,359	3,513,042
OFFSETTING REVENUES								
County 9Th Cent Fuel Tax	0	Asmt Revenue	31%	25%	44%	-	-	-
1St Local Opt Gas Tax	0	Asmt Revenue	31%	25%	44%	-	-	-
2Nd Local Opt Gas Tax	0	Asmt Revenue	31%	25%	44%	-	-	-
Municipal Gas Tax	0	Asmt Revenue	31%	25%	44%	-	-	-
Dot Agreements	0	Asmt Revenue	31%	25%	44%	-	-	-
Delinquent Assessments	107,776	Asmt Revenue	31%	25%	44%	33,601	26,487	47,688
Constrctn Traffic Rd Fees	0	Asmt Revenue	31%	25%	44%	-	-	-
Other Charges For Service	1,232	Asmt Revenue	31%	25%	44%	384	303	545
City Wide Fee Ordinance	300,000	Asmt Revenue	31%	25%	44%	93,530	73,727	132,743
Investment Income	76,983	Asmt Revenue	31%	25%	44%	24,001	18,919	34,063
Rental Income	23,150	Asmt Revenue	31%	25%	44%	7,218	5,689	10,243
Contributions & Donations	0	Asmt Revenue	31%	25%	44%	-	-	-
Personnel Budget Offset	97,102	Total PS	33%	27%	41%	31,562	26,089	39,452
0	0	Non Admin PS	32%	26%	41%	-	-	-
TOTAL OFFSETTING REVENUES	606,244					190,296	151,213	264,734
COST OF SERVICE LESS OFFSETTING REVENUES	7,331,210					2,278,756	1,804,146	3,248,308
						2,303,336	1,602,485	2,693,545
ADDITIONAL REVENUE REQUIREMENTS/ASSESSMENT GROSS-UPS								
Plus: Early Payment Discount / Non-Collection	232,173	Asmt Revenue	31%	25%	44%	72,384	57,058	102,731
Plus: Retention Ponds/Credits	10,000	Staff Override	100%	0%	0%	10,000	-	-
TOTAL ADDITIONAL REVENUE REQUIREMENTS	242,173					82,384	57,058	102,731
NET REVENUE REQUIREMENT PER FY 20 BUDGET AS ADJUSTED	7,573,383					2,361,141	1,861,204	3,351,039

6/26/2019

FY 2020 Revenue Requirement Allocation Summary

Schedule 7

Summary of FY 2019 Gross
Assessment Revenue

	Admin	Mowing	Road	Drainage	Total
	All	All	All	All	All
FY 2019 Gross Asmt Rev. Per Roll	N/A	\$ 2,304,695	\$ 3,806,351	\$ 5,714,246	\$ 11,825,292
FY 2020 Cost Allocation Amount	\$ 279,105	\$ -	\$ 4,723,790	\$ 7,573,383	\$ 12,576,278
Variance (Allocation - Asmt)		\$ (2,304,695)	\$ 917,440	\$ 1,859,137	\$ 750,987

Reset
No

Breakdown of Gross
Assessment Revenue

	Admin	Mowing		Road			Drainage			
	All	Admin	Mowing	Admin	Base	Enhanced	Admin	Primary	Secondary	Tertiary
FY 2019 Gross Asmt Rev. Per Roll	N/A	\$ 165,302	\$ 2,139,394	\$ 397,337	\$ 1,078,227	\$ 2,330,787	\$ 387,226	\$ 2,517,488	\$ 1,381,052	\$ 1,428,480
FY 2020 Allocation of Asmt. Rev. Req.	\$ 279,105	\$ -	\$ -	\$ -	\$ 1,600,408	\$ 3,123,383	\$ -	\$ 2,361,141	\$ 1,861,204	\$ 3,351,039
Variance (Allocation - Asmt)		\$ (165,302)	\$ (2,139,394)	\$ (397,337)	\$ 522,180	\$ 792,596	\$ (387,226)	\$ (156,347)	\$ 480,152	\$ 1,922,558

Gross Asmt. Rev. Requirement

\$ 12,576,278
