

FISCAL YEAR 2014 BUDGET WORKSHOP

Tuesday, April 23, 2013



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**Leon County
Board of County Commissioners
Fiscal Year 2014 Budget Workshop**

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Leon County Board of County Commissioners

Budget Workshop Item #1

April 23, 2013

To: Honorable Chairman and Members of the Board

From: Vincent S. Long, County Administrator 

Title: Overview and Preliminary Analysis of Issues for Board Consideration for the Development of the FY 2014 Budget

County Administrator Review and Approval:	Vincent S. Long, County Administrator
Department/ Division Review:	Alan Rosenzweig, Deputy County Administrator
Lead Staff/ Project Team:	Scott Ross, Director, Office of Financial Stewardship

Fiscal Impact:

This item provides an overview and preliminary analysis of issues concerning the development of the FY 2014 budget, and offers the Board an opportunity to review these issues and provide additional guidance to staff prior to the July 8 Budget Workshop (July 9-10 if necessary).

Staff Recommendation:

Option #1: Accept staff's report on the preliminary budget.

Report and Discussion

Background:

The longest and deepest recession since the Great Depression, and the slow economic recovery has caused continuous reductions in property and sales tax revenues for five consecutive years, which has presented significant challenges for the Board to provide a balanced budget, while maintaining quality services. Due to the inflated prices of homes, often referred to as the “housing bubble,” and the dramatic impact on mortgage back securities when the “bubble” burst in 2007, the Country and much of the world entered what is now referenced as the “Great Recession.” The recession officially lasted until 2011, but the effects are still lingering. Unemployment is still above 7.5%, home values are just beginning to recover, and the price of fuel and quarterly jobs reports causes instability in the economic markets. While Leon County’s economy did not drop as dramatically as some other parts of Florida and the United States, the local recovery has been reciprocally slower.

Due to the slow economic recovery, the Board was deliberate in providing relief to citizens, during the toughest years as the economy was in decline and at its bottom, by not raising fees and passing on property tax savings to the community. While an increase in the millage rate up to the rolled-back rate would not have resulted in a tax increase, the Board elected to leave the millage rate constant for three years (FY 2010 to FY 2012); thereby, allowing property value reductions to result in corresponding tax savings to property owners for a combined total of \$14 million in property tax savings to the community. In FY 2013, in order to stem the tide of an eroding tax base and to preserve a quality level of services, the Board approved the rolled-back rate, which only ensured that the same amount of property taxes received in FY 2012 were collected in FY 2013. Even with only a constant level of property taxes being budgeted, the Board was able to appropriate the necessary funding to support increase costs associated with the newly consolidated dispatch agency and the new Public Safety Complex.

During this period, the County has continually evaluated the current level of services provided to the community. This has involved a thorough examination of all the services departments provide including: libraries, tourist development, stormwater maintenance, mosquito control, management information systems, building inspection, development support, environmental services, parks and recreations services, probation and pre-trial programs, and most recently solid waste services. Specific examples of reductions the Board has made since FY 2009 are:

- Reducing hours of the branch library system from 52 to 40 hours a week.
- Restructuring Library Administration and Collection Services and opening the expanded library branches without adding additional staff.
- Closing the Solid Waste Facility to the public for the disposal of Class III waste (generally, waste not expected to produce leachate) and contracting with a private vendor to recycle this waste stream.
- Significantly restructured the Public Works Department’s stormwater and mosquito control programs – specifically, stormwater maintenance previously performed by two divisions, is now being conducted by one division.
- Eliminated the contract with the Tallahassee Visitor and Convention Center to more efficiently manage tourism dollars within the Tourist Development Division.
- Restructuring Management Information Services.
- Reorganizing County Administration to increase efficiencies.

- Reevaluating and competitively bidding the County's insurance and reducing workers' compensation payments from departments to the Risk Management Fund.
- Eliminating 18 positions in the Development Support and Environmental Management Department over a two-year period, to reflect decreased staffing needs due to the significant downturn in the construction industry.
- Privatizing the Pre-trial GPS Monitoring Program.
- Reducing roadside maintenance through the elimination of an Operations crew
- Reduction the hours of operation of the Rural Waste Collection Centers from 50 to 40 hours a week to match the equivalent hours of the branch library system.

The County has fundamentally restructured how funding priorities are evaluated. This approach makes sure that not even the smallest reduction of things "we could live without" went unnoticed. This rigorous evaluation effort went so far as to eliminate the contract for plant watering in the Courthouse and reduced daytime custodial services in the Courthouse.

While the reductions bulleted above are not exhaustive, they represent the depth and span of efficiency efforts, big and small, necessary to address the revenue shortfall caused by the recession, which allowed the Board to maintain its fiscal policies and mitigate drastic service level impacts to our citizens. By reorganizing stormwater, transportation, development support services, tourist development and administrative functions over the past five years, the Board has reduced its budget by more than \$62 million and its workforce by more than 75 positions. This restructuring has allowed the Board to reduce costs while minimally effecting service levels to the community. The Board was able to achieve more than a five percent reduction in the County workforce with no layoffs. The Board intentionally avoided layoffs and furloughs over this time to avoid further harm the fragile local economy, but instead employed a Voluntary Separation Program and a realignment of staff whose positions were eliminated.

In addition to providing property tax relief to citizens over the past four years, the Board was also sensitive regarding increasing fees for services in other program area especially: stormwater management, solid waste management and transportation services. During the recession and slow economic recovery the Board maintained the existing assessment rates for stormwater and solid waste, and did not levy the available five-cent gas tax contrary to the Board's Guiding Principles that enterprise services should pay for themselves through dedicated fees and taxes (Attachment #1). By not increasing the non-ad valorem assessments or gas tax rates, the budget included increases in general revenue support for these programs. It should be noted, however, that in order to maintain adequate public safety through fire services, the Board did levy a fire service assessment in FY 2010 to pay for the approximately \$7.0 million annual Fire Services contract with the City of Tallahassee.

A direct effect of the reduced property taxes and maintaining the current non-ad valorem rates is the increased use of general revenue fund balance to support the County's operating budget. The continued increased reliance on fund balance to support recurring expenditures is not a long term sustainable budgetary practice. Since FY 2011, the Board has budgeted \$11.5 million dollars to balance its budgets.

Leon LEADs Impacts

Notwithstanding the County's significant efforts to mitigate the negative impacts cause by economic conditions, which were out of the County's control, the County Administrator implemented Leon LEADs in 2012. LEADs places rigorous focus on those things the County control as an organization. As a continuing part of LEADs, departments and divisions continue to identify opportunities for improvement throughout the organization. These range from consolidation of functions across departmental lines to privatization where it makes sense.

As previously presented to the Board, Leon LEADs is not a management philosophy or a planning exercise, but a strategic transformational approach of aligning the Board's guiding vision and strategic priorities with the optimized resources of the organization while instilling our people focused, performance driven culture throughout the organization. Leon LEADs is a continuous process of looking inward to strengthen what works (and to abandon what does not), looking outward to leverage community partnerships, and to receive systematic feedback from citizens while providing for ongoing adjustments as conditions change. LEADs has allowed the Board to be proactive and avoid costs where ever possible. Examples of this over the past two years include:

- Solving the long-term cost impacts of a consolidated Supervisor of Elections Office (SOE) and warehouse space. By working with the SOE, the Board was able to work within the existing SOE budget to consolidate all the warehouse and poll worker training spaces. This left the SOE with two locations, the downtown administrative offices and the centralized warehouse and training space on Capital Circle Southeast. This effort saved an estimated \$10 million in capital construction costs for a new facility.
- The County was also able to provide program improvements to the recycling program allowing for the transfer of two positions to Parks and Recreation (avoiding the cost of two newly needed positions) and another position to Community and Media Relations that will allow for a more coordinated media relations program, and avoided the need to request a new position in the Community and Media Relations Division.
- Through a two-year employee restructuring, was able to open three new branch libraries without adding additional staff. Originally, it was anticipated that four additional staff would be needed for the Woodville, Eastside and Northwest branch libraries.
- Refinancing previous debt service to take advantage of the low interest rate environment. By refinancing three bond issuances over the past two years will provide the County a net savings of \$2.9 million over eight years.
- In the area of Veteran's Services, to accommodate the increasing demand for claims assistance and other requests for service, an existing position in the Housing Division was be realigned to fortify Veteran's Services and staff the new Veterans Resource Center. Without this efficiency restructuring, a new position would have been required.
- Reallocated existing resources to support the creation of a dedicated Direct Emergency Assistance Program (DEAP) for Veterans. Based on a review of the historic usage of the County's Military Grant program (i.e. property tax relief), a portion of the annual budgeted funds was reallocated to support the creation of a dedicated DEAP-Veterans program.
- Created the County Real Estate Division. Previously, the County contracted for these services in order to lease available space at the Bank of America Building and the Huntington Oaks Plaza. By bringing a real estate professional on staff, the County now

continually markets its leasable space, saving on commissions paid to commercial real estate companies. In addition, this division focused on the existing County inventory of properties, continually looks for opportunities to achieve the maximum market potential or public good for this inventory.

- Board approval of a \$13 million fund balance sweep of general revenue related funds to the capital program. This effort is consistent with a prior sweep and has allowed the Board to maintain infrastructure without placing these efforts in competition with recurring operating demands. This, in addition to small annual transfers of general revenue to the capital project fund, will pay for the long-term capital maintenance needs of the County for the next five years
- Evaluated the efficacy of privatizing the County probation and pre-trial programs. The results determined that the private company could not provide the same level of service the County offered for the cost required to make a profit.

During this time and through the LEADs effort, the County has continued to lead in comparison to other Florida Counties. This has occurred even though Leon County is among the highest of counties having property exempt from taxation. Specifically, when compared to our peer Counties, Leon County has the lowest number of County employees at 6.0 employees per 1,000 residents. Leon County also has the lowest net budget per resident at \$724, which is 18% less than our closest peer (Lake County).

Economic Stimulus and Capital Construction

During this time of fiscal constraint and increased efficiency within the organization, Leon County deliberately investing in the community and creating jobs. In 2010 as part of the FY 2011 budget development process, the Board enacted a local economic capital funding program in the amount of \$14.3 million. Projects included funding for the completion of Buck Lake Road, Northeast and BL Perry Library branch expansions, and the Eastside and Lake Jackson Libraries. Additionally, the County funded \$23.2 million for the Public Safety Complex that will house joint dispatch, the County's Emergency Operations Center (EOC), the State's Regional Traffic Management Center and the headquarters for the functionally consolidated Fire/EMS Department. Based on an analysis performed through the Economic Development Council that took into consideration previously funded capital projects, the total construction job creation was in excess of 800 jobs.

Subsequent to the completion of these projects, the County has budgeted recurring operation and maintenance cost for these projects and buildings to ensure the maximum potential of the community investment in these projects is realized. As presented below, operating costs need to be added to the budget in FY 2014 for a full year of operation of the Public Safety Complex and the completion of Mahan Drive.

Analysis:

Over the past four years, Leon County along with the rest of the United States has weathered a recession that has turned into a slow economic recovery. The recession greatly affected the collection of property taxes. The effect was a decline in property values from 2007 – 2011 by \$2.4 billion (15%). Between FY 2009 and FY 2012, the Board kept the millage rate at 7.85 and passed \$14 million in property tax savings to the community. As specified above, to compensate for this loss of resources, the Board has made significant budget reductions, and utilized reserves

to fund the operating budget over the past three fiscal years. During this time, the Board has been extremely disciplined regarding the budget and has added few new discretionary operating expenses (e.g. the Consolidated Dispatch Center). To preserve an adequate level of County services for FY 2013, the Board implemented the rolled-back rate (8.3144 mills) for property taxes. This was not a tax increase, but an assurance that the same level of property taxes would be collected in FY 2013 as in FY 2012.

With the decline in property values and no adjustment to the millage rates for two years, implementing the rolled-back rate in FY 2013, and no increases to assessments or gas taxes, the Board has utilized \$11.5 million (an average of almost \$4 million each for the past three years) in general revenue reserves to balance the budget. This approach has correspondingly required the Board to subsidize the enterprise funds by \$6.3 million annually; which, with no change in rates, is projected to result in a subsidy of \$32.5 million over the next five years.

During this period of economic decline, the Board was sensitive to the taxpayer and intentionally passed along property tax relief, did not raise the solid waste assessment, stormwater assessment and gas taxes. Instead, the Board was deliberate in focusing on investing in the community and creating jobs. The County also focused on the things we can control: instituted a continuous effort to identify efficiencies, focused on cost avoidance, privatized when appropriate, leveraged partnerships, utilized technology and improved our performance. As the economy slowly recovers, maintaining these efforts will be of paramount importance. The same focus and deliberate approach in addressing the economic downturn is critical as the economy improves. This will ensure that we focus on the long term fiscal health of the County, while still being sensitive to the taxpayer. The balance of this analysis section provides the specific information necessary to support this deliberate effort.

Current FY 2013 Cost Avoidance and Efficiency Efforts

To manage anticipated significant budget shortfalls in support of the budget, through the County LEADS effort, staff continually performs evaluations in county departments and divisions to find efficiencies. As evidenced by this approach, and described in the background of this report, staff is repeatedly looking at ways to avoid costs and create efficiencies in the organization. Without this effort, the costs associated with these issues would have caused the shortfall to be much greater.

There are a number of recent examples of efforts at avoiding costs and increasing efficiencies. Beginning during the current fiscal year, the County implemented a Value Based Benefit Design program for health insurance. The purpose of this program is to slow the increase in annual premiums by making individuals more responsible for their own health decisions. Through the centralized printing and copying effort, the County is in the process of utilizing one vendor for all printer/copier needs, which will save costs; and also reduce the use of paper and toner. An additional effort being launched this year is the implementation of the pay for print at the libraries. Through this approach, users will have a set number of “free” pages and then a charge will commence. As with all of the County’s cost avoidance and efficiency efforts, there is nothing too large or too small to be considered.

FY 2014 (Future) Cost Avoidance

Similarly, LEADs identifies areas where future costs can be avoided or controlled. This approach is intended to create and foster an environment where “big ideas” can be brought forward for consideration which may fundamentally re-think how we have “always done it.” The most recent example includes evaluating solid waste services. Through this review, the County entered into a renegotiation with Waste Management for the hauling and disposal of the waste from the transfer station to the Springhill Landfill, which resulted in a reduced rate that will save the County and City a combined \$435,000 annually.

Also as part of this Solid Waste review, the County entered into a competitive bidding process for unincorporated area curbside collection. The bidding process reduced rates for the unincorporated with the commencement of the new contract in October 2013. A more detailed discussion of waste collection is provided in a separate budget discussion item. In addition, the County attempted to privatize the cost of the transfer station to see if the free market would allow for reduced operating costs at this facility. No firms bid on the proposed contract, which indicates that the County is managing the transfer station efficiently.

Even with these efforts to look for efficiencies and to avoid costs, a projected budget shortfall exists for the upcoming fiscal year. This in part is due to increased costs to the County through inflationary increases to contracts, health insurance, and other operating costs, offset by some property tax and other general revenue increases. This preliminary shortfall is discussed in detail in the following section. Moreover, Departments are currently reviewing additional ways to improve efficiencies in their work areas, and as the budget process moves forward to the July 8, 2013, budget workshop, additional efficiencies and cost savings efforts will be presented to the Board.

Preliminary 2014 Budget Overview

This is a very early stage in the budget process. Department budgets were submitted in late March and are currently under review. The Constitutional Officers have not yet submitted their budget to the County. The Sheriff, Supervisor of Elections, and the Clerk of Courts will submit their budget on May 1, 2013 and the Property Appraiser will submit their budget on July 1, 2013.

However, based on a preliminary review of revenue and expenditures, the following analysis gives a range of the projected FY 2014 preliminary budget shortfall. Final numbers related to property valuation will not be provided until July 1, 2013, health care rates will not be known until June, and Florida Retirement System rates will not be finalized until the end of the current legislative session in May.

Table #1 below, provides an overview that includes very preliminary estimates by the Property Appraiser. In a change from the past four years, the Property Appraiser’s Office has indicated that property valuations should not decline but remain level with last year’s values. The analysis provides a range of estimated revenue increases and normal increases in expenditures to maintain current service levels.

**Table #1
Preliminary Budget Analysis**

Revenues	In Millions
Property Taxes with current millage rate (8.3144)	\$1.4
Other Major Revenues ¹	\$1.4
Estimated Revenue Pick Up	\$2.8
Expenses	
Health Care	\$0.63 – \$1.2
Retirement	\$1.5 - \$2.8
Performance Merit Increase (3% or 4%) ²	\$2.6 – \$3.4
Contractual Service (e.g. custodial, software)	\$0.70 - \$0.90
SOE election cycle increase	\$.50
Full Year Public Safety Operating Expenses ³	\$0.31
Mahan Drive Right of Way Maintenance	\$0.29
Mandatory State Increase (e.g. Med Examiner)	\$0.13
Fuel and Utilities	\$0.10
Debt Service Savings (Refinancing)	(\$0.38)
Estimated Expense Increases ⁴	\$6.38 – \$9.25
Estimated Fund Balance (FB) Use ⁴	\$4.0
Est. Shortfall Range using FB (Rev. - Exp.)	\$3.58 – \$6.45
Shortfall without using FB	\$7.58 - \$10.45

1. Forecast includes projected increases to state revenue sharing, and public services tax. It does not include any new revenue under consideration by the Board i.e. stormwater and solid waste assessments and the five-cent gas tax.
2. Each percent of merit increase costs approximately \$860,000. Performance/merit increases could range from 0-5% with an average of 3% or 4%.
3. These expenses include funding to operate the building and information technology for a full year. The increase is net of the City of Tallahassee refunding the County half of the building and required information technology operating expenditures.
4. In 2012 the legislature passed legislation revising the county Medicaid payment system. Initial analysis by the state indicated Leon County's Medicaid payments would increase by \$1 million. The Board budgeted accordingly and appropriated an additional \$1 million in fund balance to cover this cost, for a total FY 2013 allocation of \$5 million in fund balance. Subsequent to the state reviewing and trueing-up the actual County Medicaid billings, it was revealed that there would be no additional impact to the County. The Board was informed in September 2012, that the additional appropriated fund balance would not be necessary for Medicaid and would be returned to fund balance at the end of FY 2013.

Revenues

The table shows that the preliminary budget shortfall will range from \$3.58 and \$6.45 million if \$4.0 in fund balance is used to assist in balancing the budget. If no fund balance were used to balance the budget, the range of budget shortfall is estimated at \$7.58 and \$10.45 million. Early indications show that the County general revenue will increase in the range of \$2.8 million dollars. This revenue pick up comes from three primary sources, property tax revenue, state revenue sharing and the public service tax.

Very preliminary indications from the Property Appraisers Office indicate that 2012 values will remain consistent with the final 2011 property values. FY 2011 property values were used to develop the FY 2013 budget. The 2011 valuation was \$13.2 billion; however, the final taxable values provided in October 2013, and the December certified values provided to the state subsequent to actions by the Valuation Adjustment Board were \$13.4 billion. The final adjusted

valuations were 1.32% higher than the valuations provided by the Property Appraise on July 1, 2012, which were used to develop the FY 2013 budget.

If the valuations remain level with the previous year, the County will realize a \$1.4 million increase in property tax revenue from FY 2013 with the current 8.3144 millage rate. In addition, initial forecasts indicate that the County will receive approximately \$1.4 million in additional general revenue through state revenue sharing and the public service tax.

Expenses

Estimated increased expenses include: health insurance; retirement; mandatory state payments; contractual services; utilities; full year of operating the new Public Safety Complex, performance/merit raises, a cyclical increase in the Supervisor of Elections budget (gubernatorial elections cycle); with an off-set in debt savings due to the recent refinancing of debt originally issued in 2005.

Health care increases are projected to range from four to eight percent, or \$625,000 to \$1.2 million. These percentage increases are based on the current employer/employee contribution rate and plan design, which is 87.5% and 12.5% for employees participating in the value based benefit design approved by the Board last year. Final rates will be provided by Capital Health Plan in June 2012, and used for the July budget workshops. In prior years the Board has shifted a greater percentage of the premium costs to employees, and last year changed the plan design which increased medical and pharmaceutical co-payments for employees.

The Florida Legislature has not determined final retirement rates for the upcoming fiscal year. The new rates are anticipated by the end of May. The current projected range shows the impacts if the rates are instituted similar to last year's increase (the lower range), or if the legislature approved rates that will eliminate the unfunded liability in the Florida Retirement System. The higher fiscal impact (\$2.8 million) reflects the current retirement bill filed in both the House and Senate.

Last year the Board provided a nominal Cost-of Living-Adjustment (COLAs) to employees. Employees received a 1% increase effective October 1, 2012 and an additional 1% effective on April 1, 2013. A COLA was not provided to all employees the previous year, and in prior years pay increases were used to off-set increase in health care costs and changes to the Florida Retirement System for some employees.

For FY 2014 an across the Board COLA is not recommended. Rather in conjunction with the LEADS process and revised performance criteria, merit pay increases are recommended. These increases would range from zero to five percent, and average three to four percent of existing payroll. The approximate impact of each percentage increase including constitutional officers is \$860,000.

Due to the County taking over the maintenance of the reconstructed and newly landscaped Mahan Drive (Buck Lake to Interstate 10) an additional \$290,000 will be required. Since the widening of Mahan Drive is an important gateway project for the community, the County invested an extra \$1.2 million in landscaping for this project and regular maintenance is required to ensure this investment flourishes. Since this is a primary gateway to the community, the

County funded the additional landscaping, augmenting the minimal plantings that would have occurred under the Florida Department of Transportation's original landscape plan, which did not meet the visual impact requirements for a gateway road.

Fund Balance

This analysis shows the impact to the preliminary budget shortfall of budgeting another \$4 million in fund balance. The Board has utilized \$11.5 million (an average of almost \$4 million each for the past three years) in general revenue reserves to balance the budget. Fund balances grow annually (typically \$3 to \$5 million) through the under spending of appropriations and the over-collection of forecasted revenues (mainly resulting from the statutory requirement to budget revenues at 95% of forecast). Current reserve policy requires the County to maintain at least 15% of what is currently budgeted for expenditure with the maximum reserve level established at 30%. At year end FY 2012, the general fund balance was \$29.5 million or a reserve level of 24.7%. Staff anticipates the year ending FY 2014 reserve level to be consistent with the previous year level. If the County did not continue to utilize this amount of fund balance, it would need to replace the use of fund balance with another source of recurring revenue or further reduce expenditures.

In future years it is anticipated that this need for using fund balance will decline. This is due to the Property Appraiser's Office in initial indication that as of December 31, 2012, property tax values appear to have stabilized. With the current increase in new construction activity, staff anticipates the total property valuation will show a net increase by the end of 2013. This means for FY 2015, with no change in the millage rate property tax revenue would increase, and the Board could reduce the amount of fund balance needed to balance the budget.

Workplace Efficiencies and Reductions

As stated as part of the LEADS process, Departments are currently looking for additional ways to achieve efficiencies through reductions, including looking for duplicative services, and county programs that are not core to the County's primary mission. Like most jurisdictions in Florida, Leon County has reduced services and expenses over the last five years. Expenditures have been reduced to the extent that further reductions need to be focused on services that are discretionary (e.g. parks, libraries, primary health care), and core services that could be reduced (e.g. rural waste collections centers, roadway and stormwater maintenance). With the State outlawing internet cafes during the current legislative session, the County will evaluate positions previously added to support our local enforcement. Staff will provide the Board a presentation of the information, regarding improved efficiencies or program changes obtained from this update effort, at the July workshops.

Current and Future Funding Needs

It is important to note that during these years of cut-backs and reductions, the County has acquired or built additional infrastructure without necessarily funding for its future upkeep. These amenities include greenways, roadways and associated landscaping/medians, libraries, and community centers.

Parks and Recreation

The County has acquired 1,185 acres of greenways (St. Marks Headwaters, Fallschase, Eight-Mile Pond, Alford Arm Goose Creek Connector, and the Fred George Sinkhole properties), and

passive parks (Pedric Pond and Trail, Martha Wellman, Lake Henrietta and Jackson View). In addition, the land management plan with the Florida Community Trust requires the County to make a park out of the recently completed Okeehoopkee stormwater retrofit project.

While Blueprint 2000 has provided funds to construct the required amenities at Fred George and St. Marks greenway purchases, future funding will be required to maintain these facilities in a manner acceptable to the community. Moreover, the Miccosukee and Alford Arm Greenways management plans are currently being revised. These plans will include additional amenities that will be expected by the public such as potable water sources for the Miccosukee Greenway and trail layout and design at Alford Arm.

Transportation and Mobility

Currently, the County resurfacing program is funded from the original local infrastructure sales tax. Revenue collected from gas taxes does not fund any road resurfacing. In January and February 2013, the Board approved updated resolutions at the required public hearings that now allow the County's ten percent share of the current infrastructure tax to be used for the resurfacing of major arterial and collector roads. No funding is contemplated for the resurfacing of local roads from this revenue source. This issue is currently being deliberated in detail at the citizens committee currently considering projects for the proposed second extension of the local option infrastructure sales tax.

The Board considered a workshop item on April 9, 2013, that detailed the current shortfall in funding for the sidewalk needs of the community. As presented the County has \$49.6 million of unmet sidewalk needs. One of these unfunded projects is sidewalks for South Magnolia with a projected cost of \$7.5 million.

In addition to the above, over the past five years, Public Works Operations staff has been reduced by six percent. During this time the division has taken on the responsibility of maintaining 40 more stormwater ponds, 14 miles of paved roads, 35 acres of landscaped areas, and 12.5 miles of road side ditches/swales. In addition to the extra right-of-way maintenance funding need in FY 2014 (\$290,000 for Mahan Drive), once the sections of Capital Circle NW and SW that are currently under construction, additional funding in the amount of \$750,000 in recurring operation will be needed to maintain these roadways (\$580,300) in recurring operating costs and \$169,700 in equipment costs.

At some point in the future, the Board must decide how to balance the requests for additional services continually requested by constituents with the revenue available to support them. Leon County is at a tipping point in its ability to provide quality services within an environment of constrained resources. The Board may decide to balance these demands by increasing revenues via ad valorem or gas taxes, and/or non-ad valorem assessments, or reducing funding in other service areas. The Board may also wish to consider not expanding programs in the near future until property values rebound, and sales tax collections return to pre-recession levels.

Summary

The County, and Country, is beginning to come out of the worse economic decline since the great depression. During the "great recession", the Board utilized a deliberate approach in ensuring tax payer relief, while maintaining the community's expectations for quality services.

The County focused on the things we can control: instituted a continuous effort to identify efficiencies, focused on cost avoidance, privatized when appropriate, leveraged partnerships, utilized technology and improved our performance. Through these efforts, the Board maintained the non-ad valorem fees and did not raise the gas taxes. However, the general revenue subsidy to the programs that should be self-supporting continued to grow. Now, during the economic recovery, the proposed deliberate approach going forward needs to focus on the long term fiscal viability of the County, while continuing to be sensitive to the tax payers.

The preliminary budget shortfall analysis is provided to give the Board the context, extent and range of the possible budget shortfall faced for FY 2014. As final expenses and property values rates are determined, the final shortfall will be provided at the July workshops. At this time, staff will provide the Board options to consider for providing a balanced tentative budget for public hearings in September. Prior to embarking on this path, staff is requesting Board direction in preparing materials for the July budget workshops. In considering going forward, it is important to consider the following:

What Leon County has Done

Over the past five years, in a difficult economy, the Board has used numerous strategies to balance the budget with each year becoming increasingly difficult, while being sensitive to the impacts on the citizens of the community. Specific Board actions resulted in \$14 million in property tax relief. The Board also utilized judiciously the County's cash balances to help offset the property value decline and to invest in the community through capital project construction. The County has fundamentally restructured how we approach decision making and analysis by instituting LEADs. During this time and through this effort, the Board has reduced the budget by approximately \$62 million, eliminated more than 75 positions from its workforce and made service level operating reductions. Through the utilization of reserves, the County was able to provide tax relief, not increase assessments and gas taxes and invest in capital projects.

Ensuring the Investment and Stewardship in What We Did

The County is currently in the posture of having to maintain its existing infrastructure and new facilities as they open. This includes ensuring that we maintain the significant capital investment through adequate annual funding of the operating expenses. This capital investment includes new athletic fields, an expanded greenway trail system, expanded branch library system, the Public Safety Complex, improvements to the transportation network, and other services relative to the quality of life for the citizens of Leon County. By properly maintaining the County's infrastructure this will protect the investment so people do not wonder why they are paying taxes if the facilities or roadways they use deteriorate.

What We Will Continue to Do

Through LEADs staff is continually looking for efficiencies and cost saving measure to either reduce current or avoid future costs. The County will continue to focus on the thing we can control: working to identify cost avoidance, leveraging partnerships, utilizing technology, creating efficiencies and improving performance. We will ask our customers what we are doing right, what can we do better and what we should not be doing at all. The County will continue to align the optimal resources of the organization with the top priorities of the Board.

Balancing Taxpayer & Community Needs and the Long Term Financial Viability for the Future

As the economy continues to improve and property values begin to increase, the County must continue to balance taxpayer sensitivities with community investment and long term financial responsibility. There are a number of policy considerations that will need to be considered moving forward to ensure the long term financial viability of the County, which the balance of the budget workshop items presented begin to address. These policy options take into consideration the level of general revenue subsidy versus assessment/tax revenue necessary to support enterprise functions while taking into consideration and being sensitive to taxpayers. The process continues to be deliberate in order to focus on the long term as the economy slowly improves.

Balance of Workshop Items

The following workshop items focus on the funding of the transportation, stormwater and solid waste programs. The current stormwater and solid waste assessments do not pay for the operation of these programs, and the current amount of gas taxes levied do not fund the operation and maintenance needs of the transportation system. Discrete workshop items will provide the context to the current funding for these service areas and the impact to taxpayers and the County budget if the current rates were changed. A summary item looks at the aggregate impact of implementing all or some to the increases at once or phasing the assessments and gas tax over time. Increasing the assessments and gas tax levels to more accurately reflect the cost of the programs, could assist the Board in redirecting general revenue away from these programs, reducing the budget shortfall and/or reducing the amount of fund balance necessary to balance the FY 2014 budget.

Options:

1. Accept staff's report on the preliminary budget.
2. Do not accept staff's report on the preliminary budget.

Recommendations:

Options #1

Attachment:

1. Guiding Principles

RESOLUTION NO. R08-01

WHEREAS, it is the mission of the Leon County Board of County Commissioners to preserve and enhance the outstanding quality of life in our community, and;

WHEREAS, Leon County strives to set the standard and best practice for other local governments in Florida and in the United States through strong and consistent fiscal policies and practices, and;

WHEREAS, Leon County has a long history of providing cost effective, superior services to our citizenry, and;

WHEREAS, Leon County has reduced or held constant the general property tax rates over each of the past 16 years, and;

WHEREAS, over the last two years the County millage rate has decreased by 16%, and;

WHEREAS, Leon County has controlled expenditures, maintaining the lowest budget per capita of any comparable county and currently has the 6th lowest budget per capita of all 67 counties, and;

WHEREAS, Leon County has been responsible in the building of reserves to healthy levels and has invested recurring revenues in infrastructure improvements, and;

WHEREAS, the Board of County Commissioners has been proactive in establishing policies such as Policy No. 93-44 "Fiscal Planning" and Policy No. 07-2 "Reserves" to provide guidance related to fiscal responsibility, and;

WHEREAS, Leon County maintains an investment quality credit rating of AA-, and;

WHEREAS, Leon County was the first county in the state to institute a hiring, capital projects and travel freeze in preparation for 2007 legislative property tax reforms, and;

WHEREAS, as pursuant to the 2007 legislation, Leon County was one of only 4 "non-fiscally constrained" counties to be placed in the least punitive 3% roll-back category (as opposed to the 5%, 7% or 9% categories) based on the County's conservative annual increases in budget per capita, and;

WHEREAS, due to roll-backs and capped future growth in property taxes imposed by the Legislature, combined with significant current and future challenges facing local government including those related to an aging population, a struggling housing market, rising health care costs, aging infrastructure, and a continued resistance to tax increases, there is a need to assess the long view and prepare for a more austere course for county government, and;

WHEREAS, as the level of government closest to the people, Leon County must make strategic decisions in order to be prepared and continue to deliver high quality services in the areas most critical to our citizenry, and;

WHEREAS, this will require a re-examination of core services, levels of services and a commitment to priority setting as Leon County continues to take a gradual business-like approach to determining the size of government its citizens can afford and the priority of the services we deliver to our citizens.

NOW, THEREFORE, BE IT RESOLVED by the Leon County Board of County Commissioners, Florida that the following guiding principles are adopted:

1. The Board of County Commissioners upholds the importance of the Leon County Home Rule Charter allowing citizen involvement and flexibility in shaping government to best meet the County's unique and changing needs.
2. The County budget will always be balanced, with available revenues equal to appropriations.
3. The County will strive to maintain the lowest dollars spent per County resident, as compared to like-size counties, while retaining the maximum level of service possible.
4. Through citizen input and Commission deliberation, core functions for County government will be identified and the dollars will be allocated accordingly during the budget process.
5. The County will continue to explore opportunities with its governmental counterparts for functional consolidation and/or shared efficiencies.
6. The County will continue to enhance our cooperation and coordination with our Universities and Community College to promote, strengthen, and sustain our community's intellectual capital.
7. The County Administrator will require Program Managers to conduct an annual review and scrutiny of their base budgets when preparing budgets for future years.
8. Consistent with best practices and the Florida Statutes, Leon County will retain an emergency reserve fund of not less than 5%, but not more than 10% of the general operating budget (Policy No. 07-2).
9. Consistent with best practices and the Florida Statutes, Leon County will retain an operating cash reserve fund of not less than 10% but not more than 20% of the general operating budget (Policy No. 07-2)
10. Cash reserves in excess of reserve policies will be utilized to support one time capital projects and/or other one-time expenditures to address unforeseen revenue shortfalls (Policy No. 07-2).
11. Leon County will continue to ensure the useable and safe life of existing infrastructure by providing funding for proper maintenance (Policy No. 93-44).

12. Provide that fees charged in enterprise operations will be calculated at a level which will support all direct and indirect costs of the enterprise (Policy No. 92-5).
13. Ensure that capital projects financed through the issuance of bonds will not be financed for a period that exceeds the useful life of the project or the life of the supporting revenue source (Policy No. 93-47), and support conduit financing to promote the economic health of the community.
14. Maintain accounting and reporting practices in conformance with the Uniform Accounting System of the State of Florida and Generally Accepted Accounting Principles (GAAP) (Policy No. 92-4).
15. Ensure that annual financial and compliance audit of the County's financial records is conducted by an independent firm of certified public accountants whose findings and opinions are published and available for public review (Policy No. 92-4).
16. Will optimize return on investments within the constraints of safety and liquidity through an adopted Investment Policy.
17. Shall establish formal policies and procedures to address amending the budget while allowing the organization to function and react to changing conditions (Policy No. 97-11).
18. The County shall provide a meaningful public input process during the annual budget review which shall, at a minimum, include at least one Board Workshop and two Public Hearings.
19. The County will fully research and employ technology to improve the personal and collective efficiency of county employees.
20. The County will continue to enhance our culture of performance, as we maintain a very low employee per 1,000 population and a "flat" organizational structure, and hold individual employees to high expectations and performance standards. Employees are entrusted with broad authority in their functional areas, expected to respond quickly to requests for service, explore and pursue alternatives to assist the citizenry, attempt to deliver more than what is expected, and are empowered to use professional discretion on the spot to resolve issues and reduce "bureaucracy". These employees are valued and compensation and benefits are commensurate with their responsibilities and competitive in the industry.
21. The County will continue to improve our efforts to promote employee innovation, through incentives, recognition and rewards for identifying and implementing program and process improvements that add value to services while producing cost savings.

22. The County will continue to leverage Leon County tax payer dollars to attract federal and state appropriations, reimbursements, and matching grants to realize revenue maximization for the purpose of funding priority projects and programs.

PASSED, AND DULY ADOPTED BY THE LEON COUNTY BOARD OF COUNTY COMMISSIONERS, FLORIDA THIS 15th DAY OF JANUARY, 2008.

LEON COUNTY, FLORIDA

BY: Jane G. Sauls
Jane G. Sauls, Chairman
Board of County Commissioners

ATTEST:
Bob Inzer, Clerk of the Court

BY: [Signature]

Approved as to Form:
Leon County Attorney's Office

BY: [Signature]
Herbert W.A. Thiele, Esq.
County Attorney



Leon County Board of County Commissioners

Budget Workshop Item # 2

April 23, 2013

To: Honorable Chairman and Members of the Board

From: Vincent S. Long, County Administrator



Title: Status of the Transportation Trust Fund

County Administrator Review and Approval:	Vincent S. Long, County Administrator
Department/ Division Review:	Alan Rosenzweig, Deputy County Administrator Tony Park, P.E., Director of Public Works and Community Development
Lead Staff/ Project Team:	Scott Ross, Director, Office of Financial Stewardship Timothy Barden, Principal Management and Budget Analyst Timothy Carlson, Sr. Management and Budget Analyst

Fiscal Impact:

Depending on Board direction, this item may have a fiscal impact. The general revenue subsidy for FY 2013 to the transportation trust fund is \$2,592,697. The FY 2014 subsidy is projected to be \$3,412,067. Implementation of the available 2nd local option fuel tax would decrease the amount of general revenue subsidy required to balance the transportation trust fund in out years. The out year subsidy for the remainder of the five-year budget shows that without any additional fuel taxes, the subsidy is projected to be \$22,150,316.

Staff Recommendation:

Option #1- Accept staff's report and consider action regarding the 5th cent gas tax as part of Budget Discussion #5.

Option #2: If the Board proceeds with levying the 5th cent gas tax then authorize the County Administrator to also negotiate with the City of Tallahassee the extension of the existing 6 cent gas tax which is set to expire August 31, 2015.

Report and Discussion

Background:

The Transportation Trust Fund is a special revenue fund established by Florida Statute 129.02. Major revenue sources for the Transportation Fund include proceeds from state and local gas taxes. The fund is used to account for revenues and expenditures restricted to the maintenance and construction of roads and bridges.

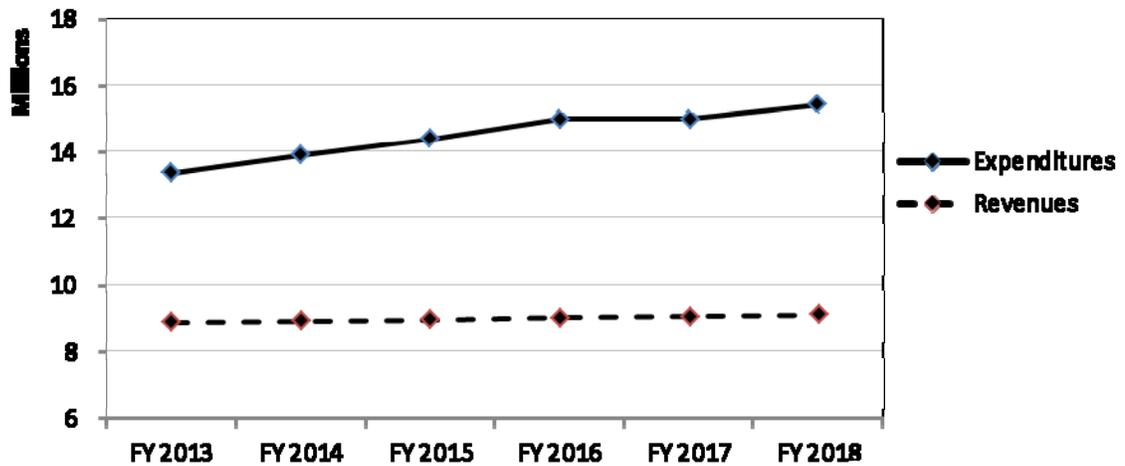
Until FY 2004, the Transportation Trust Fund was self-supporting with the revenues generated from State and local gas taxes; however, beginning in FY 2005 the fund received \$154,000 in general revenue support, which increased to \$1.9 million in FY 2007. For FY 2008, the Board was able to reduce the subsidy to the fund by \$897,955 largely due to the elimination of the Tarpe Street capital project, which allowed for the transfer of resurfacing projects from the transportation trust fund to the local option infrastructure sales tax. Also, this project cancellation allowed transportation fund dollars, previously used for capital projects, to fund maintenance, and allow for a reduction in the general revenue subsidy.

Due to declining gas tax revenues associated with a recession economy and the emphasis on fuel efficient cars, the subsidy was increased in FY 2009 to \$2.3 million, a level sustained in the FY 2010 budget. Through personnel cost savings from a Public Works department-wide reorganization and county-wide efforts to avoid operating cost increases, the general revenue subsidy has remained at a relatively consistent level since FY10.

However, over the past 3-5 years, demand for continuing road maintenance has increased due to Blueprint 2000 and FDOT road improvements, and widening projects such as: Capital Circle Southeast, Capital Circle Southwest, Capital Circle Northwest, and Mahan Road. The impact of these projects, with wider roads, newly constructed medians and aesthetic improvements to road shoulders, has placed a strain on the limited existing maintenance budget and will require an increase in the general revenue subsidy for the continuing maintenance of these projects.

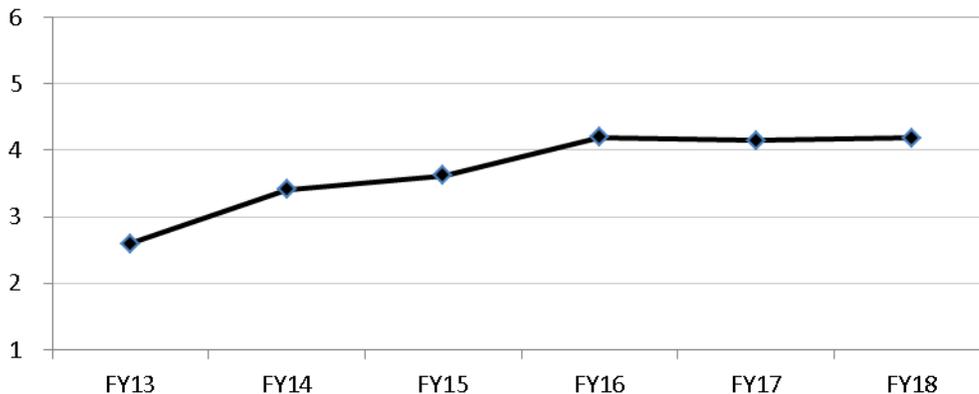
As reflected in Figure 1 below, revenues will not keep pace with expenditures projected from FY 2013 – FY 2018. The trend analysis shows gas tax revenues increasing on average 0.5% per year, and expenditures increasing on average by 3.0%. This disparity in growth rates is largely due to the gas taxes being based on consumption (volume) instead of cost; while, expenditure increases are directly associated with increasing recurring maintenance demands and rising costs of labor, materials and supplies due to inflation.

Figure 1
Comparison of Transportation Revenues and Expenditures FY 2013 – FY 2018



Without program changes, as reflected in **Figure 2**, it is projected that over the next 5 years, the general revenue subsidy will increase from the current \$2.6 to \$4.2 million by FY 2018 for a combined \$22.2 million over the next five years.

Figure 2
Projected General Revenue Transfer FY 2013 - FY 2018
In Millions



Over the past four years the Board has chosen not to implement the available five cents of the 2nd local option fuel tax. Implementing this tax is a way to reduce the general revenue subsidy to the transportation program, allowing general revenue to be used for alternative budgeting needs.

Analysis

Transportation Trust Fund Authorized Gas Taxes

Currently, the fund is supported by four of the five authorized state and local gas taxes. Section 336.025, Florida Statutes (2012), allows county governments to impose up to 12 cents in local option fuel taxes, of which 7 cents are levied in Leon County through the 9th cent and the 1st local option fuel tax (1-6 cent). Leon County keeps 100 percent of the 9th cent, but shares the 6 cents with the City of Tallahassee at a 53.33% (City): 46.67% (County) ratio. The 2nd local option tax is currently not imposed. Table 1 provides a summary of these taxes.

Table 1

Authorized Gas Taxes	Levy Rate	Authorization	FY13 Budget
Constitutional Fuel Tax	2 Cents	State Imposed	\$2.7 million
County Fuel Tax	1 Cents	State Imposed	\$1.1 million
1 st Local Option Fuel Tax	6 Cents	Locally imposed. Shared with the City through interlocal ending 8/31/2015.	\$3.5 million
Ninth Cent Fuel Tax	1 Cents	Locally imposed. 100% to the County.	\$1.3 million
2 nd Local Option Fuel Tax	Up to 5 Cents	Currently not imposed. Generates approximately \$1.1 million per penny. Shared with the City through interlocal agreement.	1 Cents: \$1.1 million 2 Cents: \$2.2 million 3 Cents: \$3.3 million 4 Cents: \$4.4 million 5 Cents: \$5.5 million

2nd Local Option Fuel Tax

One prospective means of reducing the general revenue subsidy to the Transportation Trust Fund would be to implement the 2nd local option tax, commonly referred to as the 1 to 5 cent fuel tax. All county governments are authorized to levy this tax. Of the 67 counties in Florida, 20 currently levy the 5 cent maximum allowed by law. An additional 4 counties have levied only a portion of the available 5 cents. Of the 6 counties that Leon County compares itself with based on population, Alachua and St. Lucie counties levy the full 5 additional cents.

The 1 to 5 cent fuel tax must be levied by an ordinance adopted by a majority plus one vote of the BCC, or by voter approval in a county-wide referendum. Like the 1 to 6 cent tax, the 1-5 cent tax also must be shared with the City of Tallahassee through an inter-local agreement. If an agreement cannot be reached, the state divides the tax through a statutory distribution formula. All tax impositions or tax rate changes must be levied before July 1st to be effective January 1st of the following year.

Projections indicate that the 1 to 5 cent local option fuel tax would generate approximately \$1.1 per levied cent. An inter-local agreement is required to be negotiated with the City of Tallahassee regarding the distribution of the additional revenue for transportation programs. Any additional revenue would allow for a substantial decrease in the current general revenue

subsidy in future years. If all 5 cents were levied for FY 2014, the tax would be in-place for 9 months (January 1, 2014 to September 30, 2014) resulting in the collection of \$4.12 million in additional revenue. Out year collections are currently projected to be \$5.5 million. The implementation of this unutilized tax, would allow general revenue to be allocated elsewhere in the budget.

If the Board chooses to implement any part of the available gas tax, a number of funding alternatives are available apart from lowering the general revenue subsidy to the transportation fund. As presented to the Board at the April 9th workshop, the County has an unmet need of approximately \$49.6 million for stand-alone sidewalks. Sidewalks and bike lanes serve as viable transportation mechanisms and not just recreational amenities. As expressed by some Commissioners at the workshop a portion of the available five cents could be designated to the meet the County sidewalk demands. Another funding alternative for the Board to consider is providing a mass transit option for the unincorporated areas of the County, such as extending existing bus routes to Leon County residents not currently served by Star Metro. As stated earlier, the actual revenue from the estimated \$1.1 million per penny of available gas tax the County would gain is dependent on a negotiated agreement with the city. Table 2 assumes that the five cent tax is split evenly with the City of Tallahassee.

Table 2
Phasing Option

Year	Cumulative Amount Levied	Additional Annual Revenue Collected	Cumulative Net Revenue Collected
2014	\$0.01	\$412,500	\$412,500
2015	\$0.02	\$550,000	\$1,100,000
2016	\$0.03	\$550,000	\$1,650,000
2017	\$0.04	\$550,000	\$2,200,000
2018	\$0.05	\$550,000	\$2,750,000

Notes: 1. Tax revenue in Fiscal Year 2014 would only include 9 months of collections due to a January 1, 2014 implementation date.
2. This revenue collection table assumes a 50/50 distribution ratio with the City of Tallahassee.

Instead of levying all 5 cents at one time, the Board could choose to phase in the increase over several years. The annual phasing of one penny per year is portrayed in Table 2.

Transportation Maintenance Needs and Utilization of Additional Gas Taxes

The county currently has a growing demand on road and sidewalk maintenance needs. Examples include:

- The widening of Mahan Drive and Buck Lake Road. Mahan Drive was an important gateway project for the community. With this in mind, an additional \$1.2 million dollars in landscaping beyond what was required by code was installed. After the maintenance warranty expires on the plantings in 2014, the County will be required to maintain the right-of-way and median landscaping. To properly maintain these roadway projects and preserve the million dollar investment in landscaping, an additional \$290,170 in recurring personnel and operating funding will be necessary for proper maintenance.

-
- The widening of Capital Circle Southwest and Northwest. Blueprint 2000 funded the improvements to these two critical sections of roadway in the County. However, beginning in FY16, the County will be required to maintain right-of-way and landscaping. Staff estimates an additional \$580,330 in recurring personnel and operating expenditures will be required to properly maintain the community investment.
 - Over the past several years, 17 miles of sidewalk have been constructed in the unincorporated area of the County. Most recently five miles of sidewalks were constructed in Killlearn Lakes. Additional maintenance dollars will be necessary to keep these sidewalks free from weeds, and to repair cracks to ensure the sidewalks will be safe and able to be used by all members of the community. As discussed by some Commissioners at the April 9, 2013 workshop on sidewalks, a portion of the five cent gas to assist with sidewalk construction.

Staff has determined that once the County is transferred responsibility for all the required transportation maintenance associated with Capital Circle and Mahan Road over the next 2-3 years, a minimum of an additional 84 acres will be added to Right-of-Way maintenance at an estimated cost of \$870,500 in recurring expenditures and \$254,500 in one time capital outlay.

In summary, increasing the gas tax at some level would generate approximately \$1.1 million to \$5.5 million new dollars to help the county meet the current transportation maintenance needs. The use of gas tax revenue to fund transportation maintenance requirements would allow the County to use general revenue to meet other needs to offset the decline in property taxes.

Impact on Stormwater Operations

The County stormwater program currently receives revenue from transportation fund gas taxes for expenditures related to stormwater maintenance along arterial and collector roads. A current analysis of the county road network in the unincorporated area indicates that \$800,000 in gas tax revenue would still need to be transferred to the stormwater program to fund stormwater issues related to arterial and collector roads. Since this is standard practice by other jurisdictions in Florida to use transportation revenues such as the gas tax to fund drainage maintenance expenses for major roads, staff recommends continued funding of these expenses from the transportation fund.

Impact on Fuel Consumers

By implementing this tax, the full cost of an increase would not be solely born by Leon County residents. The impact would be lessened to the local community by as much as 25% - 30% due to non-residents purchasing fuel in Leon County throughout the year. Staff analysis has determined the estimated average household impact per year to be an increase of almost \$50, should all 5 cents of the gas tax be enacted. However, the Board could choose to implement the tax in over a number of years. Table 3 shows the estimated impact on the average household per year if the 1 to 5 cent tax was phased in over 5 years.

Table 3
Estimated Average Household Impact per Year

Year	Cumulative Amount Levied	Average Vehicles	Gallons of Fuel Used	Net Impact
2014	\$0.01	1.9	518	\$7.38
2015	\$0.02	1.9	518	\$19.68
2016	\$0.03	1.9	518	\$29.53
2017	\$0.04	1.9	518	\$39.36
2018	\$0.05	1.9	518	\$49.21

*This table shows the impact for an average household. The impact on an average individual would be roughly half the net impact for a household or \$25.90 if all 5 cents were implemented.

Due to the consumption/usage nature of this tax, individual household impacts will vary. The more gallons of fuel used equates to more miles driven on County roads, therefore; a higher portion of the cost of maintenance is incurred by the individual household. In addition, this revenue source will likely be affected in the long-term with the continuing development of vehicles that obtain better gas mileage or rely on alternative fuel sources. The improved mileage per gallon lowers consumption and the amount of revenue collected to maintain roads. Even with population growth, this revenue source is expected to remain level or slowly increase in future years.

An alternative to adding additional gas tax or maintaining/increasing the general revenue subsidy, expenditure reductions could be considered. However, the Public Works department has already undergone a major reorganization. The alternative stabilization program was eliminated and duties were absorbed in other programs resulting in \$211,896 in recurring savings. The mosquito control program was merged with the operations division saving operating costs through efficiencies and water quality testing was moved in house resulting in an estimated \$100,000 in recurring savings. Additionally, a roadside maintenance crew was eliminated as part of expenditure reductions and an additional 4 FTEs within the transportation fund were moved to other county divisions to avoid adding needed personnel during a time of decreasing revenues due to the recession. Currently, the County is finding it difficult to maintain the maintenance schedule of existing infrastructure. Further cuts will only increase the amount of time for planned maintenance as emergency work will continue to take precedence.

Existing Six Cent Gas Tax

Though not directly effected by the proposed additional five cent gas tax, there is a timing issue related to the expiration of the existing six cent gas tax. As reflect in Table 1, the County and City currently share the six cent local option gas tax through an interlocal agreement: City 53.33% and County 46.67%. The six cent tax is set expire on August 31, 2015 and a new interlocal agreement would need to be negotiated to continue levying this tax. It may be appropriate that if the Board decides to proceed with the additional five cent gas tax, to also authorize the County Administrator to negotiate an extension to the six cent gas tax at the same time and same allocation (50/50 split). This approach allows for consistency in the allocation of the gas taxes (effective in FY2016) and for all of the gas taxes to be addressed at the same time.

Summary

As recently as FY 2004, the Transportation Trust Fund was self-supporting with revenues generated from State and local gas taxes. Since then, due to a recession economy, the high price of gas, and an emphasis on fuel efficient cars, revenues have struggled to keep pace with the rising costs of road maintenance materials and supplies and the increased additional continuing road maintenance demands. Furthermore, past strategies like the elimination of capital projects such as Tharpe Street and the utilizing the associated funding to support road repaving are no longer an option.

Today the Transportation fund is currently operating with a significant subsidy from general revenue and there are still unmet transportation maintenance needs that exist within the County. The transfer of Mahan Road, Capital Circle NW and SW road maintenance over the next 3 years will only increase the general revenue subsidy and the demand on the limited existing maintenance budget. An increase in the available dollars at a level the Board deems appropriate of the available five cent gas tax to the county through the 2nd local option gas tax would allow the County to address the road maintenance demands, but would not allow for the capital funding of roadway projects. However, as discussed at the April 9, 2013 workshop on sidewalks a portion of the gas tax be used for sidewalk and mobility improvements.

Discussion of implementing part or all of the 5th cent local option gas tax and possible funding purposes is suggested to be delayed until the final workshop summary, item #5, which includes the impact of increasing stormwater and solid waste non-ad valorem assessments, as well as the 5th cent local option gas tax.

NOTE: For the Board to implement the tax effective for the FY 2014 budget, the County would need to enter an inter-local agreement with the city, and adopt an ordinance by July 1, 2013. This would require holding a public hearing by June 14, 2013.

Options:

1. Accept staff's report on the status of the transportation trust fund and consider action regarding the 5th cent gas tax as part of Budget Discussion #5.
2. If the Board proceeds with levying the 5th cent gas tax then authorize the County Administrator to also negotiate with the City of Tallahassee the extension of the existing 6 cent gas tax which is set to expire August 31, 2015.
3. Board Direction.

Recommendations:

Option #1: Accept staff's report and consider action regarding the 5th cent gas tax as part of Budget Discussion #5.

Option #2: If the Board proceeds with levying the 5th cent gas tax then authorize the County Administrator to also negotiate with the City of Tallahassee the extension of the existing 6 cent gas tax which is set to expire August 31, 2015.

Leon County Board of County Commissioners

Budget Workshop Item # 3

April 23, 2013

To: Honorable Chairman and Members of the Board

From: Vincent S. Long, County Administrator

Title: Acceptance of Stormwater Assessment Study

County Administrator Review and Approval:	Vincent S. Long, County Administrator
Department/ Division Review:	Alan Rosenzweig, Deputy County Administrator Tony Park, P.E., Director of Public Works and Community Development
Lead Staff/ Project Team:	Scott Ross, Director, Office of Financial Stewardship Timothy Carlson, Senior Management and Budget Analyst Katherine Burke, P.E., Director, Engineering Services Theresa B. Heiker, P.E., Stormwater Management Coordinator

Fiscal Impact:

Depending on Board direction, this item may have a fiscal impact. The FY 2013 general revenue subsidy to the stormwater program is \$2,985,242. A rate adjustment to the stormwater assessment which reflects the costs associated with the enterprise would eliminate the general revenue subsidy to the program. Such an assessment could be phased over a period of years, which would correspondingly reduce the subsidy.

Staff Recommendation:

Option #1: Accept staff's and the consultant's report and consider action regarding the stormwater non-ad valorem assessment as part of Budget Discussion #5.

Report and Discussion

Background:

Local governments have established stormwater utilities to provide flood control, drainage and stormwater treatment financed with user charges, independent of ad valorem taxes. Stormwater utilities are used throughout Florida as a means to finance stormwater management program activities such as planning, project management & design, operation & maintenance of new and existing drainage infrastructure, and capital improvements. Users of the utility's services are the owners of properties that discharge to publicly maintained systems. Revenues from charges must be placed into restricted funds that are used only for stormwater programs.

The Stormwater Management Assessment was first adopted in September 1991, with a rate of \$20 per single-family unit, with a multiplier for commercial properties based on the amount of impervious area on a parcel. The Board modified the Stormwater Utility Ordinance in July 1995 to allow funding for operation and maintenance expenses, and for the purchase of wetlands and floodplains, with or without proposed structural improvements.

The Ordinance established two classes of property: residential development and non-residential development. Residential development property includes single-family units, mobile homes, and apartments. Under the existing Ordinance, each single-family unit is charged a single rate. On September 12, 1995, the current rate of \$20 per year was reaffirmed. The non-residential properties are assessed a multiplied rate, based on the impervious area on site including sidewalks and parking areas relative to the average 2,723 square feet per single family unit. In other words, each \$20 assessment per residential structure or single family unit equals a \$20 assessment for every 2,723 square feet of a non-residential parcels impervious area.

Currently, the total residential and non-residential ad valorem assessment does not generate enough revenue to fund the program. The stormwater program is subsidized by general revenue currently in the amount of \$2,985,242 (excluding capital costs). The FY2013 stormwater non ad valorem assessment is anticipated to collect \$1,004,150 and is anticipated to result in a shortfall or deficit of \$3 million. The Board's adopted guiding principles provides that fees charged in enterprise operations will be calculated at a level which will support all direct and indirect costs of the enterprise (Attachment #1).

During the development of the FY 2013 budget, two workshops were held which addressed the stormwater non-ad valorem assessments. The discussion during the November 11, 2011 workshop focused on the overall general revenue support for stormwater, solid waste and transportation programs. The Board requested further information regarding the impact to households if non-ad valorem assessments and the gas tax were increased. At the February 14, 2012 workshop, the Board directed staff to proceed with the issuance of a Request for Proposals for a stormwater assessment study to update the Stormwater Utility Ordinance, and consider raising the Stormwater Non-ad Valorem Assessment from \$20 to a maximum amount that will maintain the current level of service and eliminate the general revenue subsidy. The action was ratified at the February 28, 2012 meeting. A request for proposals was issued for this work and the project was awarded to CDM Smith. The contract was executed in September of 2012.

Analysis:

The current stormwater assessment rate does not meet the needs of the county's stormwater management program. General revenue is used annually to subsidize the program. In order to address this issue, the Board procured a contract with CDM Smith to prepare a Stormwater

Utility Update study in October 2012. The goal of the study was to prepare a Level of Service (LOS) analysis of the county’s stormwater programs, perform a rate structure analysis, and develop subsidy elimination scenarios.

The Stormwater Assessment Study was completed March 2013 (Attachment #2). The study first evaluated the level of service provided for drainage system operation and maintenance, program support, and capital project development and implementation. The non-ad valorem rate structure was analyzed to determine opportunities to update methodologies. Finally, a rate structure was developed to provide a self-supporting enterprise fund. The balance of the analysis section of this item will summarize the current Level of Service (LOS) analysis, funding for stormwater management, existing rate and capital project needs, recommended alternative rate scenarios for Board consideration. A phased-in approach and assessment methodologies are also presented should the Board desire to increase the current stormwater assessment.

Level of Service Analysis

The Stormwater Utility Program was evaluated against utilities throughout the country to determine the Level of Service (LOS) Leon County provides. The evaluation uses the traditional “A” through “F” grading scale. Overall, the County’s program was ranked as a C to D+. The services were organized into four categories for the evaluation: Engineering and Program Management; Operation and Maintenance (O&M); National Pollutant Discharge Elimination System (NPDES) Compliance; and Capital Improvements. The individual category evaluations with criteria are shown below from the consultant’s report:

Figure 2-2 illustrates the current LOS for the County based on this assessment. Overall, the County is assessed as being between a C and D+ for the LOS.

**Figure 2-2 Leon County, Florida
 Stormwater Utility Update**

Level of Service	Engineering & Permitting Activities	NPDES Compliance Activities	Operation and Maintenance Program Activities	CIP Implementation Period
A	Comprehensive Planning + Full Implementation Capabilities	Exemplary Permit Compliance	Fully Preventative/ 100% Routine	10-year Plan
B	Pro-Active Planning + Systematic CIP Implementation Capabilities	Pro-Active Permit Compliance	Mixture of Routine and Inspection Based	20-year Plan
C	Priority Planning + Partial CIP Implementation Capabilities	Minimal Permit Compliance	Inspection Based Only	40-year Plan
D	Reactionary Planning + Minimal CIP Implementation Capabilities	Below Minimum Permit Compliance	Mainly Responsive(Complaint-based)	50-year Plan
F	No Planning + No CIP Implementation Capabilities	Non-Compliance	Less than full response to all complaints	100-year Plan

Transportation Trust Funding

The County stormwater program currently receives revenue from transportation fund gas taxes for expenditures related to stormwater maintenance along arterial and collector roads. A current analysis of the county road network in the unincorporated area indicates that \$800,000 in gas tax

revenue would still need to be transferred to the stormwater program to fund stormwater issues related to arterial and collector roads. This is standard practice of other jurisdictions in Florida to use gas taxes to fund drainage maintenance expenses for major roads.

Existing Rate and Capital Projects Funding

Currently, the \$20 annual assessment does not provide any support for stormwater related capital projects. Stormwater capital projects are currently funded by general revenue, federal grants and special revenue sources (such as Leon County’s share of the Blueprint 2000 Sales Tax extension). The annual average funding over the past ten years has been \$4.6 million, of which \$1.7 million was general revenue. However, given the recent decline in County revenues and the limited share the County receives from the current sales tax, this level of funding is not anticipated to be sustainable for the foreseeable future.

The stormwater assessment ordinance does allow for capital expenses to be funded from the assessment. The assessment could provide a dedicated revenue source for the current LOS for capital projects, or increased to address a variety of flooding and water quality issues. Table 1 is a list of stormwater related capital projects costs that need to be addressed. This is not an exhaustive list but designed to be illustrative of a number of major capital expenditure needs. As shown below in the recommended rate analysis, if the fee were implemented to cover the average stormwater capital costs funded by general revenue, it would not generate enough revenue to fund many of the large projects noted in the table.

Table 1: Sample Capital Projects and Costs

Project	Cost (Millions)
Chaires Crossroad Bridge, Benjamin Chaires Rd., & Buck Lake Rd	\$37.8
Capitola Road network floodproofing	\$31.7
Robinson Road Flood Mitigation	\$0.4
Shadywood Trail Flood Mitigation	\$0.7
Crooked Road Flooded Property Acquisition	\$5.0
Woodville Basin Drainage Study	\$1.3
Pine Flats Trail (stormwater components)	\$10.4
Westside Student Corridor Enhancements & Flood Relief	\$7.1
Jet-Vac (maintenance equipment) purchase	\$0.5
Stormwater ponds retrofit	\$6.4
Boat ramps stormwater treatment retrofit	\$2.5
Killearn Lakes Plantation Master Plan implementation	\$2.0
Targeted Flooded Property Acquisition	\$93.0
Total	\$198.8

Recommended Rate

Several alternative scenarios were evaluated for the Board’s consideration, with the more significant alternatives outlined below in Table 2. The first alternative of \$85 per SFU is needed to cover the current Stormwater Utility Program and does not including capital improvements.

Under this alternative capital projects would still need to be funded from general revenue. The second alternative of \$140 per SFU, includes \$2 million per year for capital project implementation funded solely by the assessment, and would eliminate any general revenue support except for those who qualify for assessment credits (i.e. low income seniors and disabled veterans).

Table 2: Alternative Assessment Outcomes

	Current Service Level \$20 Assessment	Current Service Level \$85 Assessment	Fund Minor Capital \$140 Assessment
Resources			
Stormwater Assessment	\$1,004,150	\$3,190,000	\$5,190,000
General Revenue	\$3,701,460	\$1,800,705	\$163,305
Gas Taxes	\$1,146,277	\$800,000	\$800,000
Other	\$106,449	\$0	\$0
Total Resources	\$5,958,336	\$5,790,705	\$6,153,305
Expenses			
O & M	\$2,600,000	\$2,600,000	\$2,600,000
Engineering & Permitting	\$1,350,000	\$1,390,000	\$1,390,000
Capital Projects	\$1,700,000	\$1,700,000	\$2,000,000
Assessment Credits	\$0	\$100,705	\$163,305
Total Expenses	\$5,650,000	\$5,790,705	\$6,153,305

Notes:

1. Utility fee based on 95% collection
2. Program and O&M expenses based on 3-year average; Capital on 10-year average.
3. Additional Staff required for variable-rate assessment.
4. General revenue required to offset Capital for the \$20 and \$85 funding level and also Assessment Credits for the \$85 and \$140 fee rate.
5. Gas tax revenue supports collector and arterial road drainage maintenance.
6. Under the current level of service \$20 assessment rate, revenues and expenditures do not match due to the consultant using three-year average that used one year of actual revenue and expenditure data (FY11) and two years of budget data FY12 and FY13. If budgeted data had been used for all three years revenues and expenditures would match.

Phased-In Approach

The \$20 annual assessment for the service has remained the same since its inception in 1991. Staff analysis indicates that using the current single family equivalent methodology, the impact of raising the rate on residential and non-residential property owners could be minimized by the County adopting a phased-in approach. The costs were projected for ten years for rate stabilization.

Under the \$85 operation and maintenance alternative, the current \$20 fee would increase by \$13 annually until FY 2018, when the fee would reach \$85 or a cumulative increase of \$65 over five years. Alternatively, is the Board wishes to increase the fee based on the \$140 capital project alternative, the current \$20 fee would increase \$24 annually until FY 2018, when the fee reached \$140 or a cumulative increase of \$120 over five years. At this point, the adjusted fee would provide enough revenue for the stormwater program to be self-supporting at a minimum maintenance and capital project level.

Assessment Methodologies

In the intervening 22 years since the County enacted a stormwater utility assessment, numerous jurisdictions have established stormwater utilities. For comparison purposes, Table 3 shows the current stormwater assessment rates for the 10 Florida counties that have stormwater assessments and the City of Tallahassee.

Table 3: Comparable Stormwater Assessments for Jurisdictions in Florida

Jurisdictions	Annual Rate	Single Family Unit (SFU)
Bay County	\$39.96	N/A
Brevard County	\$36.00	2,500 sq. ft.
Charlotte County	\$128.52	per acre
Hillsborough County	\$12.00	1,800 sq. ft.
Leon County	\$20.00	2,723 sq. ft.
City of Tallahassee	\$95.40	1,990 sq. ft.
Marion County	\$15.00	2,275 sq. ft.
Miami-Dade County	\$48.00	1,548 sq. ft.
Pasco County	\$47.04	2,890 sq. ft.
Sarasota County	\$90.60	3,153 sq. ft.
Volusia County	\$72.00	2,775 sq. ft.

The growth in the use of these assessments by different jurisdictions, have led to different methodologies regarding the manner in which stormwater assessments are calculated. Methodologies focus on providing an equitable distribution of benefits in relation to the costs of the stormwater assessment.

Leon County non-residential parcels are assessed based on the amount of impervious area on site, which includes parking areas and sidewalks, etc. According to the 2011 Florida Stormwater Association (FSA) survey, 60 percent of the counties use this method, 20 percent assess based on the gross area of the parcel, and 20 percent use an intensity of development or some other method. Since Leon County has parcel specific impervious data, it remains the most appropriate methodology to assess based on the equivalent single-family unit (SFU). The updated SFU area of 3,272 square feet would be used for the multiplier if the Board chooses to approve the new assessment.

Single Family Residential Variable Rates

Currently, all Leon County residential units are assessed alike at 100% of the SFU, whether the residence is a large site-built home or a unit in a multi-family structure like a duplex. Most stormwater utilities throughout the United States use this method. According to the 2011 FSA survey, 7 of the 10 counties with stormwater fees or assessments use this basis. The current GIS data and Leon County Property Appraiser’s parcel data were examined to see whether all dwelling units should continue to be assessed alike, or if the statistics supported a different assessment for smaller homes.

The Geographic Information System (GIS) has data that can compare the impervious area for various residential classes of property. It was determined that the median impervious area per dwelling unit for a single site-built home in the unincorporated area of Leon County is 3,272 square feet. This is a 20 percent increase from the single-family unit area calculated in 1991.

GIS data showed that the dwelling unit size decreases if the dwelling is a mobile home or part of a multi-family structure with a corresponding decreasing in impervious area. Since these residential dwellings contain less impervious area and produce less stormwater runoff compared to a single family dwelling, an adjusted median impervious area was calculated as a percentage of the single family. This provides for a more equitable assessment. Available building data is available to allow adjusts to residential assessments for parcels as shown in Table 3 below.

Table 3: Variable Residential Rate Multiplier

Residential Parcel Type	Median Impervious Area (sq.ft.)	Percent of Median Single Family Impervious Area	SFU per Residential Type
Single Family/1 dwelling	3,272	100%	1.0
Single Family/multiple dwellings/other	2,610	80%	0.8
Multi-Family structures	2,141	65%	0.7
Mobile Homes	2,061	63%	0.6

Notes:

1. Multi-Family structures include duplexes through apartment buildings.
2. Other residential codes identify condominiums and townhouses.

Tables 4 and 5 below reflect the phased implementation of the \$85 operation and maintenance and the \$140 operation, maintenance and capital fee scenarios over five years and the differing impacts to other single family residences. Applying the multiplier to different dwelling types has a significant impact to the fee. Where a single family home has a rate of \$85 or \$140 for each fee scenario, a mobile home has a rate of \$59 to \$98.

Table 4: Variable Assessment Rate Phased-In (\$85) Operation and Maintenance

Residential Fee by Class	2014	2015	2016	2017	2018
Single Family/1 dwelling	\$33	\$46	\$59	\$72	\$85
Single Family/multiple dwellings/other	\$30	\$41	\$51	\$62	\$72
Multi-Family structures	\$29	\$38	\$47	\$56	\$66
Mobile Homes	\$28	\$36	\$43	\$51	\$59

Table 5: Variable Fee Phased-In (\$140) Operation, Maintenance and Capital

Residential Fee by Class	2014	2015	2016	2017	2018
Single Family/1 dwelling	\$44	\$68	\$92	\$116	\$140
Single Family/multiple dwellings/other	\$35	\$54	\$74	\$93	\$112
Multi-Family structures	\$31	\$48	\$64	\$81	\$98
Mobile Homes	\$26	\$41	\$55	\$70	\$84

Single Family Residential Exemptions

The Board previously directed staff to evaluate opportunities to assist property owners who qualify as low income senior citizens, or disabled veterans similar to those available through ad valorem homestead exemptions. The state law governing the non-ad valorem assessment method does not allow for exemptions by class. However, the Board could find that funding all or a portion of the assessment for these individuals from general revenue serves an important public purpose.

The standard residential assessment would appear on the tax bill with a credit indicated for the County share. For example, the potential fee of \$140 funded at a 50 percent share by grant of the County would show a \$70 credit from Leon County. The Property Appraiser’s Office reports that 2,865 parcels from the 2012 tax roll may qualify for this assistance.

The net result of phasing the fee increase to \$140 per SFU and providing credits to eligible homeowners is shown in Table 5:

Table 5: General Revenue Requirements

Fiscal Year	Assessment Revenue	Gas Tax Revenue	General Revenue Subsidy	Residential Credits Funded by General Revenue	Total Revenue
1	\$ 1,781,747	\$ 800,000	\$ 3,368,253	\$ 63,030	\$ 5,950,000
2	\$ 2,781,145	\$ 800,000	\$ 2,471,855	\$ 98,384	\$ 6,053,000
3	\$ 3,800,353	\$ 800,000	\$ 1,557,707	\$ 134,439	\$ 6,158,060
4	\$ 4,839,666	\$ 800,000	\$ 625,555	\$ 171,205	\$ 6,265,221
5	\$ 5,899,386	\$ 800,000	\$ 208,693	\$ 208,693	\$ 6,908,079

Commercial Property

The non-residential customer rates adopted for most stormwater utilities are related to the impervious area of the property. To determine the rates for non-residential, the impervious area of the parcel is measured, divided by the residential equivalent SFU and then multiplied by the annualized stormwater utility rate. Table #5 calculates the rate of three commercial parcels, an average, small and large. For demonstration purposes, the increased SFU 3,272 is applied using the \$85 rate which covers the current Stormwater Utility Program, not including CIP implementation as well as the \$140 includes \$2 million per year for CIP implementation to determine what impact each proposed rate will have on an average, small and large commercial property over the next five years if the Board considers phasing in of any new rate. The consultant’s analysis indicates that the average commercial property is 32,828 square feet. The total number of commercial properties affected is 931 or 2.6% of the total 35,551 parcels affected by the fee.

Table 6: Increase in Commercial Property Rates *

Commercial Property	2014	2015	2016	2017	2018
Small (10,224 Sq. Ft.)					
Current Fee - \$75**					
\$85 rate (O&M)	\$53	\$106	\$159	\$212	\$266
\$140 Rate (O&M & CIP)	\$87	\$175	\$262	\$350	\$437
Average (32,828 Sq. Ft.)					
Current Fee - \$241**					
\$85 rate (O&M)	\$171	\$341	\$512	\$682	\$853
\$140 Rate (O&M & CIP)	\$281	\$562	\$843	\$1,124	\$1,405
Large (100,000 Sq. Ft.)					
Current fee - \$734**					
\$85 rate (O&M)	\$520	\$1,039	\$1,559	\$2,078	\$2,598
\$140 Rate (O&M & CIP)	\$856	\$1,711	\$2,567	\$3,423	\$4,279

* The total number of commercial properties affected is 931 or 2.6% of the total 35,551 parcels affected by the fee.

** Current fee based on single family unit of 2,723 at \$20 per SFU. For example the average property of 32,828 square feet is currently equivalent to 12 SFUs. The small commercial property is 3.75 SFUs. At the new SFU of 3,272 the average commercial property is equivalent to 10 SFUs, and the small property 3.12.

An adjustment/credit to the commercial property assessment was reviewed. This adjustment would be for not discharging stormwater from the property to the County's stormwater system. On-site retention of runoff generated by a 100-year storm would be a significant and measurable reduction in the O&M and CIP services provided to a property. As a result, adjusting the fee by the O&M and CIP portion of the fee, but still charging the Engineering and Permitting portion, would represent a 75% reduction in the utility assessment.

The property owner would need to petition the County and provide competent substantial parcel specific evidence such as photographs or engineering drawings to demonstrate the on-site retention of 100% of the stormwater. This type of adjustment is currently available under the City's stormwater utility program, but City staff has indicated that no site has qualified for the adjustment to date. The rate models in this report do not take into account any on-site retention credits. However, staff would recommend including the credit as part of the overall program and if any are approved they would be contemplated as part of the annual budget process.

Uniform Method

On December 11, 2012, the Board conducted a public hearing to receive comments regarding the adoption of a Resolution of Intent to Use the Uniform Method of Levy, Collection, and Enforcement of Non-Ad Valorem Assessments. Public Notice was published in the local paper for four consecutive weeks as required by Section 197.3632. In order to utilize the Uniform Method of Collection and place a new stormwater special assessment on the 2013 tax roll, Section 197.3632, F.S., requires a Resolution of Intent be adopted prior to January 1. This requirement was met.

Assessment Process

In order to adopt a new stormwater assessment, the Board would need to schedule and conduct a public hearing as follows: In accordance with Florida Statute, separate first class notification to the property owners would be mailed 20 days prior to the required public hearing. The Board would then conduct a public hearing to consider the proposed new assessment.

Conclusion

The purpose of this workshop is for staff and the consultant to present the methodology and findings of the stormwater non-ad valorem assessment study. It is important for the Board to see the entire picture of all the non-ad valorem assessments and possible gas tax adjustments at the same time. Staff recommends that the Board consider a new stormwater assessment in conjunction with the Solid Waste non-ad valorem assessment and possibly the additional five cent gas tax; all of which can be phased in over a number of years.

Options:

1. Accept staff's and the consultant's report and consider action regarding the stormwater non-ad valorem assessment as part of Budget Discussion #5.
2. Do not accept staff's and the consultant's report and consider action regarding the stormwater non-ad valorem assessment as part of Budget Discussion #5
3. Direct staff to take no further action regarding the stormwater non-ad valorem assessment.
4. Board Direction.

Recommendation:

Option #1

Attachments:

1. Board Guiding Principles
2. Leon County, Florida 2012 Stormwater Utility Update Study

RESOLUTION NO. R08-01

WHEREAS, it is the mission of the Leon County Board of County Commissioners to preserve and enhance the outstanding quality of life in our community, and;

WHEREAS, Leon County strives to set the standard and best practice for other local governments in Florida and in the United States through strong and consistent fiscal policies and practices, and;

WHEREAS, Leon County has a long history of providing cost effective, superior services to our citizenry, and;

WHEREAS, Leon County has reduced or held constant the general property tax rates over each of the past 16 years, and;

WHEREAS, over the last two years the County millage rate has decreased by 16%, and;

WHEREAS, Leon County has controlled expenditures, maintaining the lowest budget per capita of any comparable county and currently has the 6th lowest budget per capita of all 67 counties, and;

WHEREAS, Leon County has been responsible in the building of reserves to healthy levels and has invested recurring revenues in infrastructure improvements, and;

WHEREAS, the Board of County Commissioners has been proactive in establishing policies such as Policy No. 93-44 "Fiscal Planning" and Policy No. 07-2 "Reserves" to provide guidance related to fiscal responsibility, and;

WHEREAS, Leon County maintains an investment quality credit rating of AA-, and;

WHEREAS, Leon County was the first county in the state to institute a hiring, capital projects and travel freeze in preparation for 2007 legislative property tax reforms, and;

WHEREAS, as pursuant to the 2007 legislation, Leon County was one of only 4 "non-fiscally constrained" counties to be placed in the least punitive 3% roll-back category (as opposed to the 5%, 7% or 9% categories) based on the County's conservative annual increases in budget per capita, and;

WHEREAS, due to roll-backs and capped future growth in property taxes imposed by the Legislature, combined with significant current and future challenges facing local government including those related to an aging population, a struggling housing market, rising health care costs, aging infrastructure, and a continued resistance to tax increases, there is a need to assess the long view and prepare for a more austere course for county government, and;

WHEREAS, as the level of government closest to the people, Leon County must make strategic decisions in order to be prepared and continue to deliver high quality services in the areas most critical to our citizenry, and;

WHEREAS, this will require a re-examination of core services, levels of services and a commitment to priority setting as Leon County continues to take a gradual business-like approach to determining the size of government its citizens can afford and the priority of the services we deliver to our citizens.

NOW, THEREFORE, BE IT RESOLVED by the Leon County Board of County Commissioners, Florida that the following guiding principles are adopted:

1. The Board of County Commissioners upholds the importance of the Leon County Home Rule Charter allowing citizen involvement and flexibility in shaping government to best meet the County's unique and changing needs.
2. The County budget will always be balanced, with available revenues equal to appropriations.
3. The County will strive to maintain the lowest dollars spent per County resident, as compared to like-size counties, while retaining the maximum level of service possible.
4. Through citizen input and Commission deliberation, core functions for County government will be identified and the dollars will be allocated accordingly during the budget process.
5. The County will continue to explore opportunities with its governmental counterparts for functional consolidation and/or shared efficiencies.
6. The County will continue to enhance our cooperation and coordination with our Universities and Community College to promote, strengthen, and sustain our community's intellectual capital.
7. The County Administrator will require Program Managers to conduct an annual review and scrutiny of their base budgets when preparing budgets for future years.
8. Consistent with best practices and the Florida Statutes, Leon County will retain an emergency reserve fund of not less than 5%, but not more than 10% of the general operating budget (Policy No. 07-2).
9. Consistent with best practices and the Florida Statutes, Leon County will retain an operating cash reserve fund of not less than 10% but not more than 20% of the general operating budget (Policy No. 07-2)
10. Cash reserves in excess of reserve policies will be utilized to support one time capital projects and/or other one-time expenditures to address unforeseen revenue shortfalls (Policy No. 07-2).
11. Leon County will continue to ensure the useable and safe life of existing infrastructure by providing funding for proper maintenance (Policy No. 93-44).

12. Provide that fees charged in enterprise operations will be calculated at a level which will support all direct and indirect costs of the enterprise (Policy No. 92-5).
13. Ensure that capital projects financed through the issuance of bonds will not be financed for a period that exceeds the useful life of the project or the life of the supporting revenue source (Policy No. 93-47), and support conduit financing to promote the economic health of the community.
14. Maintain accounting and reporting practices in conformance with the Uniform Accounting System of the State of Florida and Generally Accepted Accounting Principles (GAAP) (Policy No. 92-4).
15. Ensure that annual financial and compliance audit of the County's financial records is conducted by an independent firm of certified public accountants whose findings and opinions are published and available for public review (Policy No. 92-4).
16. Will optimize return on investments within the constraints of safety and liquidity through an adopted Investment Policy.
17. Shall establish formal policies and procedures to address amending the budget while allowing the organization to function and react to changing conditions (Policy No. 97-11).
18. The County shall provide a meaningful public input process during the annual budget review which shall, at a minimum, include at least one Board Workshop and two Public Hearings.
19. The County will fully research and employ technology to improve the personal and collective efficiency of county employees.
20. The County will continue to enhance our culture of performance, as we maintain a very low employee per 1,000 population and a "flat" organizational structure, and hold individual employees to high expectations and performance standards. Employees are entrusted with broad authority in their functional areas, expected to respond quickly to requests for service, explore and pursue alternatives to assist the citizenry, attempt to deliver more than what is expected, and are empowered to use professional discretion on the spot to resolve issues and reduce "bureaucracy". These employees are valued and compensation and benefits are commensurate with their responsibilities and competitive in the industry.
21. The County will continue to improve our efforts to promote employee innovation, through incentives, recognition and rewards for identifying and implementing program and process improvements that add value to services while producing cost savings.

22. The County will continue to leverage Leon County tax payer dollars to attract federal and state appropriations, reimbursements, and matching grants to realize revenue maximization for the purpose of funding priority projects and programs.

PASSED, AND DULY ADOPTED BY THE LEON COUNTY BOARD OF COUNTY COMMISSIONERS, FLORIDA THIS 15th DAY OF JANUARY, 2008.

LEON COUNTY, FLORIDA

BY: Jane G. Sauls
Jane G. Sauls, Chairman
Board of County Commissioners

ATTEST:

Bob Inzer, Clerk of the Court

BY: [Signature]

Approved as to Form:
Leon County Attorney's Office

BY: [Signature]
Herbert W.A. Thiele, Esq.
County Attorney



FINAL REPORT



**Leon County,
Florida**
***Stormwater Utility
Update***
April 2013





1715 North Westshore Boulevard, Suite 875
Tampa, Florida 33607
tel: 813 281-2900
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April 5, 2013

Ms. Theresa Heiker, P.E.
Stormwater Management Coordinator
Engineering Services Division
Leon County Public Works Department
2280 Miccosukee Road
Tallahassee, Florida 32398

Subject: Stormwater Utility Update Final Report

Dear Ms. Heiker:

CDM Smith is pleased to submit the Stormwater Utility Update Final Report (5 copies). The final report incorporates final comments and decisions CDM Smith received from the County on March 8, 2013 and early April via e-mail. Highlights from the report are presented below.

Level of Service Analysis

CDM Smith worked with County staff to define program activities and expenditures for Service Areas presented in Figure 1. The assessed level-of-service (LOS) for each program element is highlighted in blue. In general, the County’s program is between a LOS C and LOS D. This assessment is based upon services currently being provided by the County and the associated funding of those services as compared to other Florida communities.

Level of Service	Engineering & Permitting Activities	Operation and Maintenance Program Activities	CIP Implementation Period
A	Comprehensive Planning + Full Implementation Capabilities + Exemplary NPDES Permit Compliance	Fully Preventative/ 100% Routine	10-year Plan
B	Pro-Active Planning + Systematic CIP Implementation Capabilities + Proactive Permit Compliance	Mixture of Routine and Inspection Based	20-year Plan
C	Priority Planning + Partial CIP Implementation Capabilities + Minimal NPDES Permit Compliance	Inspection Based Only	40-year Plan
D	Reactionary Planning + Minimal CIP Implementation Capabilities + Below Minimum NPDES Permit Compliance	Mainly Responsive (Complaint-based)	50-year Plan
F	No Planning + No CIP Implementation Capabilities + NPDES Non-Compliance	Less than full response to all complaints	100-year Plan

Figure 1
LOS Analysis of County Stormwater Program Elements





Ms. Theresa Heiker, P.E.
April 5, 2013
Page 2

In order to maintain the current LOS being provided by the County, and the elimination of the transfer of general revenues to the stormwater utility fund, the updated stormwater utility would need to generate the revenue shown in Table 1. As an option, CDM Smith also considered at the request of the County an additional scenario to add \$2 million in annual revenue for capital improvements.

Table 1
Stormwater Program Costs

Program Element	Budget	% of Total
Engineering & Permitting, and NPDES	\$1,350,000	26.2%
Operations & Maintenance	\$1,800,000	35.0%
Capital Improvement Program	\$2,000,000	38.8%
Total	\$5,150,000	100.0%

Rate Structure Analysis

CDM Smith worked with County staff to define and evaluate various stormwater utility rate structure scenarios to generate the program costs. This included an

assessment of impervious area characteristics of parcels located in unincorporated Leon County and the selection of a “single family dwelling unit” (SFU) as the basis for assigning fees to parcel owners. Based on the input from County staff, the preferred rate structure includes tiered non-single family residential rates, non-residential rates based upon their equivalent number of SFU’s and the allowance of a credit adjustment. The analysis considered the cost of service within the defined Urban Service Area (USA). Also, the analysis showed that the rate for the USA would be only slightly different than the non-USA area, which may not support the need for different service areas.

Based on the number of SFU’s in the County, to generate \$5.15 million in annual stormwater program costs, the fee is estimated to be \$140 per SFU per year assuming a 95 percent collection. To fund the stormwater program costs using a graduated 5-year approach, the fee would start out at \$44 per year per SFU, and increase by \$24 per year per SFU for each of the next 4 years. After five years, the ultimate rate would be \$140 per year per SFU. These estimates are based on a 2 percent growth per year in revenue needs and a 1 percent growth per year (i.e., new construction) in revenues.

We appreciate working with the County on this very important project and look forward to future opportunities.

Sincerely,

Scott McClelland
Vice President
CDM Smith Inc.

cc: Brian Mack





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Section 1

Introduction

In October 2012, Leon County (the County) contracted with CDM Smith to prepare a Stormwater Utility Update Study (the 2012 Study). Procurement for these services was based upon the findings and recommendations from the Board of County Commissioner's Workshop on Stormwater and Solid Waste Non-Ad Valorem Assessments and Transportation Taxes held in February 2012. The original purpose of the 2012 Study was to identify the necessary funding to maintain adequate levels-of-service (LOS) for the County's stormwater management program and to determine the feasibility of eliminating the approximate \$2 to \$3 million subsidy from the County's general fund for stormwater services.

To accomplish this goal, CDM Smith prepared a LOS analysis of the County's stormwater programs (Section 2), performed a rate structure analysis (Sections 3 and 4), and developed subsidy elimination scenarios (Section 5). Also, as part of this work, CDM Smith developed a simple rate model using MS Excel ©, which has been provided to the County. This document summarizes the results and conclusions made for each of these tasks.

In order to compare the various rate structure options considered in Sections 3 and 4, the 2011 Stormwater Utility Survey (2011 Survey) prepared by the Florida Stormwater Association (FSA) was used. This survey included 81 respondents, of which 71 were cities and 10 were counties.



Section 2

Level of Service

2.1 Stormwater Levels of Service (LOS)

For the purposes of this evaluation, stormwater management services for the County have been organized into four categories as described below:

- **Engineering & Permitting Services (EPS)** – this area of service provides for the management and planning of the stormwater assets for the County. Included are program administration, planning, development review, total maximum daily load (TMDL) Engineering & Permitting, enforcement and monitoring. Also, this includes the National Pollutant Discharge Elimination System (NPDES) Municipal Separate Storm Sewer System (MS4) permit (FLS000033) compliance activities that are not otherwise accounted for in the other categories.
- **Operation and Maintenance Services (O&M)** – these services include the maintenance of the stormwater assets of the County including mowing, cleaning, litter control, and minor repair.
- **Capital Improvement Program (CIP)** – this includes major construction of new stormwater assets for the County. Projects are generally identified annually in the 5-year CIP program.

In an ideal world with unlimited funding, stormwater management activities would be completed at the highest level. This would result in routinely maintaining all systems, constructing facilities to control every storm, planning for all watersheds to ultimate build out, and performing award winning NPDES compliance. In reality, such funding is not available and thus, services must be provided at a reasonable level that balances services desired by the public with the limited funding available. This level of service (LOS) varies depending on the desires of the community and the issues that need to be addressed.

In order to define the stormwater services provided by the County to its citizens, this study will compare stormwater services provided by the County to a set of standards. The term “LOS” is used in this study to describe the magnitude of beneficial results gained by the community and the environment from the County’s stormwater program. A higher LOS will result in better flood control and protection, better control of erosion and sedimentation, and better water quality and stream habitat. This LOS concept is useful for assessing each of the four major stormwater program areas that have been described previously (Engineering & Permitting which includes NPDES Compliance, Operation and Maintenance, and Capital Improvements).

For the purposes of this study, different LOS have been defined and assigned standard letter grades, with “A” being the highest and “F” being the lowest. These standard definitions facilitate evaluation of the LOS currently being provided by the County’s stormwater program, and allow consideration of alternative LOS, with their associated benefits and costs. A LOS “F” is considered to be below the minimum regulatory requirements and expectations of the community.



A matrix has been developed to assist in understanding the different LOS as they relate to the four major program areas (**Figure 2-1**). Within this matrix, the first column contains the LOS letter grade identification ranging from “A” to “F.” Subsequent column headings are provided for the four program areas, and each box within the matrix contains a brief description of the key elements required to achieve the given LOS for each program area. Later in this section, the County’s current stormwater program is assigned a letter grade for each program area based on these LOS definitions. CDM Smith also evaluated the current cost of stormwater services as compared to other communities.

Level of Service	Engineering & Permitting Activities	Operation and Maintenance Program Activities	CIP Implementation Period
A	Comprehensive Planning + Full Implementation Capabilities + Exemplary NPDES Permit Compliance	Fully Preventative/ 100% Routine	10-year Plan
B	Pro-Active Planning + Systematic CIP Implementation Capabilities + Proactive NPDES Permit Compliance	Mixture of Routine and Inspection Based	20-year Plan
C	Priority Planning + Partial CIP Implementation Capabilities + Minimal NPDES Permit Compliance	Inspection Based Only	40-year Plan
D	Reactionary Planning + Minimal CIP Implementation Capabilities + Below Minimum NPDES Permit Compliance	Mostly Responsive (Complaint-based)	50-year Plan
F	No Planning + No CIP Implementation Capabilities + NPDES Non-compliance	Less than full response to all complaints	100-year Plan

Figure 2-1 Leon County, Florida Stormwater Utility Update

2.1.1 Engineering & Permitting Level of Service Descriptions

A high LOS related to Engineering & Permitting provides benefits to the community and environment through the following means:

- Comprehensive planning of stormwater management activities and practices increases the opportunity to implement recommendations prior to development or redevelopment occurring, thus decreasing the costs and improving the effectiveness of these best management practices.
- A proper staffing level of County personnel to oversee and manage other program areas (i.e., operation and maintenance and capital improvements) improves the cost-effectiveness and efficiency of these program areas.
- A proper staffing level of County personnel to monitor and enforce stormwater rules and regulations increases the level of compliance by the regulated community, better protecting the community and environment from unlawful activities.
- Full compliance with all state and federal regulatory programs allows the County to qualify and gain higher priority for potential funding opportunities when they are available to the County, and avoids potential fines and/or environmental damage that may result from non-compliance. The data and information gained from monitoring activities required by these programs allows the County to make better decisions as to where to apply resources to gain the most benefit and as to the effectiveness of past and ongoing activities in achieving desired benefits.



To a large degree, the LOS of the Engineering & Permitting area depends upon the corresponding LOS of the other two major program areas, operation and maintenance and capital improvements. This is because County staff members are required to oversee and manage these other program areas to ensure their cost-effectiveness and efficiency.

However, there are other elements within the Engineering & Permitting area that are not related to O&M or capital improvements. These include enforcement of County development and environmental regulations (e.g., plan review and inspections for soil and erosion control and floodplain regulation, and inspections of stormwater facilities controlling existing development). Other activities that would fall under the Engineering & Permitting category include public information and education about stormwater-related issues, and other supporting functions such as information management, finance, billing, and administration.

The County was first issued its NPDES MS4 permit by the Florida Department of Environmental Protection (FDEP) in 1997 (Permit No. FLS000033). The permit was reissued in 2003 and again on November 1, 2011. Under this permit, the County is required to accomplish and report on various stormwater management activities. Currently, these activities are managed and funded under engineering and permitting services. Compliance is measured by the State using annual reports prepared by the permittee documenting all of the permit related activities accomplished during the permit year.

The various LOS for Engineering & Permitting are described below:

- **LOS A:** Watershed planning completed or scheduled dealing with existing and future stormwater problems (drainage and water quality); complete inventory of stormwater system in a geographic information system (GIS) database. Includes exemplary and/potentially award winning compliance with State and Federal NPDES permit requirements.
- **LOS B:** Increased planning for the watershed considering not only existing problems but also future problems that may be caused by growth; partial stormwater system inventory and sufficient management to administer the program and complete limited CIP projects. Provides proactive NPDES compliance with permit conditions and represents activities that are better than simply a minimal compliance with the letter of the permit, no substantive comments or requests from the annual report review and associated FDEP inspection.
- **LOS C:** Partial planning of watershed, limited stormwater system inventory and some ability to manage capital improvement projects; planning focused on dealing with major or significant existing problems. Middle-of-the-road and minimal accepted LOS with adequate compliance with NPDES permit conditions, some comments received during the annual review, but no major compliance issues are received from FDEP.
- **LOS D:** Poor management characterized by minimal or no planning; some ability to perform project management for capital projects; poor inventory of stormwater system and limited staff to administer the program. Not complying with NPDES permit conditions, characterized by substantive comments on the annual report and during the annual inspection.
- **LOS F:** No management or planning, no system inventory, and no ability to accomplish CIP projects or planning. Non-compliance with major NPDES permit conditions, with the permittee subject to potential fines from the state for noncompliance.



2.1.2 Operation and Maintenance Level of Service Descriptions

A high LOS related to operation and maintenance provides benefits to the community and environment through the following means:

- The useful life of the County’s stormwater infrastructure is extended through proper operation and routine maintenance of these assets. This results in cost savings by delaying the need for major rehabilitation or replacement of these assets
- Cleaning of swales, catch basins, culverts, and ditches maintains the hydraulic capacity of these items, thus decreasing the frequency of flooding that may occur upstream of and in the vicinity of these areas.
- Regular removal of trash, debris, sediment, and excess vegetation from the stormwater system improves water quality of streams and downstream waterways as well as the aesthetic value of these areas to the community. Regular street sweeping and greenway maintenance achieves similar benefits.

The LOS for O&M are described below:

- **LOS A:** Highest O&M service level that is fully preventative – all maintenance is completed routinely, addressing every stormwater facility once or more each year.
- **LOS B:** Mixture of routine and inspection based maintenance. Critical structures are routinely maintained, both periodically during each year and possibly before each storm event, and non-critical structures are maintained based on inspection.
- **LOS C:** Inspection based maintenance whereby all structures are routinely inspected by management and maintenance is scheduled according to the inspection.
- **LOS D:** Complaint-based maintenance – all maintenance is done based on citizen complaints; generally characterized by work order based activities resulting from citizen call in complaints.
- **LOS F:** Less than complaint-based maintenance, with limited or no ability to even respond to complaints.

Once achieved, a LOS “A” may be less costly than lower LOS because it should reduce the frequency of high-cost capital expenditures such as repairs to failed facilities, unscheduled labor overtime, and high administrative costs. The challenge, however, is that the transition from a lower LOS to a LOS “A” cannot be achieved immediately.

2.1.3 Capital Improvements Level of Service Descriptions

A high LOS related to capital improvements provides benefits to the community and environment through the following means:

- Construction of stormwater system conveyance improvements reduces flooding in known problem areas, thus better protecting public and private property from flood damage.
- Protection and/or improvement of existing lakes, ponds, and wetlands supports downstream water quality objectives by providing treatment of stormwater runoff entering these waters.



- Acquiring and preserving stream buffers and other environmentally sensitive areas provides water quality improvement, increased habitat opportunities, and improved aesthetic value of the surrounding environment.
- Restoration and/or stabilization of streams and other areas subject to erosion reduces sediment transport, thus decreasing the need for downstream maintenance and improving downstream habitat.

Alternate LOS associated with capital improvements primarily distinguishes between the level of funding and rate of implementation for identified capital improvement needs. LOS “F” through “A” were assumed to correspond to an implementation period of 100 years to 10 years, respectively. The implementation schedule for capital improvements under any of these LOS could be accelerated through the issuance of revenue debt, with annual stormwater utility fees servicing the debt. It should be noted, however, that deferred implementation of some capital improvements would likely increase the costs of the required improvements, thus further delaying the schedule for full implementation.

2.2 Description of Current County Stormwater Program

2.2.1 Engineering Services Division

The goal of the Engineering Services Division “is to provide the public with professional services for the construction and maintenance of cost-effective infrastructure to enhance the community’s quality of life”. Within the Engineering Services Division are four full time employees dedicated to the County’s stormwater management program. There are other staff within the Engineering Services Division that dedicate a portion of their time to stormwater management services. The appropriation of stormwater related costs is discussed later in this document. In general, the stormwater services provided by the Engineering Services Division include:

In-house Design Services

For small CIP projects, the Engineering Services Division provides in-house design services.

Project Management Services for CIP

For stormwater CIP projects, the Engineering Services Division provides project management services. This includes oversight of the technical aspects of the project during both design and construction.

Review of Development Plans

The Engineering Service Division is also periodically asked to review the stormwater elements of development plans submitted to the County. The review includes the associated stormwater management systems intended to meet local, state, and federal requirements. Support is also provided on wetland planting plans or review of environmental impacts.

Inspections of New Construction Sites

In addition to review of development plans, the Engineering Services Division is responsible for construction inspection activities that include enforcing erosion and sediment best management practices for County construction projects.

Stormwater Engineering & Permitting and Planning

These activities primarily focus on staff time associated with the continued management and planning of the County’s stormwater services. Increased Engineering & Permitting services may be needed to



address the regulatory changes affecting how the County manages new mandates related to improved water quality. The County also represents County interests with the BluePrint 2000 program.

Stormwater Master Planning

Under the direction of the Engineering Services Division, a stormwater master plan was completed in 1995 for the County's Primary Stormwater Management System (PSMS). Since the completion of the study, the County has been implementing CIP projects to address identified problem areas as funding becomes available. In recent years, funding of CIP projects has been accomplished with grant monies and other sources. No CIP funding has come from the existing stormwater utility.

CIP Program

On an annual basis, the County updates and prioritizes its CIP needs and then implements the project as funding becomes available. CIP prioritization is based upon previous master planning efforts and flooding complaints from the community. Priority has been given to flood complaint based projects. As a result of aging infrastructure, it is expected that the CIP needs will increase, and thus will require additional funding. Currently, the existing stormwater utility is not used for funding of the County's CIP program. Since 2003, the County has averaged approximately \$4.6 million in expenditures in its stormwater CIP.

Grant Funding Pursuits

The Engineering Services Department look for opportunities for grant funding of stormwater related services. The most recent example is grant monies secured as a result of Tropical Storm Faye to mitigate flooding problems that occurred as a result of the storm.

Total Maximum Daily Load (TMDL) Engineering & Permitting

The TMDL program requires governments to reduce pollutant loads to impaired waters as identified by the Florida Department of Environmental Protection (FDEP) and/or the Environmental Protection Agency (EPA). As a result of TMDL regulations, the County may be required to reduce pollutant loads leaving its stormwater system into waters of the United States. The County has a list of waters deemed impaired by FDEP and the EPA. It is expected that the County will have to look at opportunities to reduce nutrients in several of the basins.

NPDES MS4 Compliance & Reporting

The County has been meeting the requirements for their NPDES MS4 since first being issued (Permit No. FLS000033). In 2011, FDEP has renewed the permit, which requires the County to expand their stormwater program moving forward. Under the new permit, the County is now responsible for several new/enhanced activities. These activities will require additional funding to be compliant with the permit conditions.

Stormwater Utility Program

The Engineering Services Division is responsible for the administration of the Stormwater Utility Program.

2.2.2 Operation Services Division

Following a reorganization effort in 2008, the Operation Services Division of Public Works became responsible for the following services areas:

- Transportation Maintenance;



- Right-of-Way Management; and,
- Stormwater Maintenance.

Each of these three functions involves O&M services for stormwater management systems as described in the paragraphs below.

Transportation Maintenance

The goal of the Division of Operations Transportation Program is to “provide for the safety, comfort, and convenience of the public by creating, maintaining, and managing infrastructure and programs supporting transportation, roadside beautification, and stormwater maintenance”. Activities related to stormwater management provided under transportation maintenance services include dirt road grading, stabilization and ditch maintenance.

Based upon Tallahassee Leon County GIS street segment data, there are 1,365 lane-miles that are currently being maintained by the Operations Services Division. Approximately, 51 percent of these roads are located within the Urban Service Area (USA). The County also estimated that 628 of the 1,365 lane-miles (46 percent) have a greater functional designation than “local road”. For these roads, the expenses associated with transportation and stormwater O&M activities should be shared between transportation and stormwater funding sources. Sharing of these costs is common practices throughout Florida municipalities.

For the unpaved roads, the County provides grading services, including the adjacent roadside ditches on an approximate 14 day cycle. The County has 2 excavation crews available for this purpose. Additionally, the County maintains approximately 107 lane-miles within the City of Tallahassee limits. Approximately 46 percent of the lane-miles within the City limits are served by curb and gutter and closed systems (pipes) for stormwater management. The remainder is served by open systems (e.g. swales).

Right-of-Way Management

The goal of the Division of Operations Right-of-Way Management is to “provide for the safety, comfort, and convenience of the public by managing programs that support transportation, roadside beautification, and stormwater maintenance”. Activities related to stormwater management under Right-of-Way management include:

- Mowing in landscape areas of County rights-of-way; and,
- Maintenance of vegetation in County maintained stormwater facilities.

The County mows approximately 500 miles of road Right-of-Way, five times each year (2,500 miles of roadway mowing annually). In addition, the County maintains approximately 42 acres of landscaped areas 11 times each year. The County expects more landscaped stormwater facilities in the future as a result of increased interests in green infrastructure for water quality improvement, and therefore, the demand for O&M services will increase.

Operations – Stormwater Maintenance

The goal of the Division of Operations Stormwater Maintenance Program is to “provide for the safety, comfort, and convenience of the public by creating, maintaining, and managing infrastructure and



programs supporting transportation, roadside beautification, and stormwater maintenance”. Activities related to stormwater management under Stormwater Maintenance include:

- Maintaining open and closed County owned drainage systems;
- Protect citizens from stormwater runoff (flooding);
- Provide silt removal from open and closed stormwater systems;
- Provide erosion protection through sod and hydromulch of ditches;
- Respond to stormwater issues identified by citizens;
- Construction and/or repair of stormwater structures (i.e., swale ditch blocks, inlets, etc.);
- Conduct routine maintenance to stormwater ponds and ditches (i.e., mowing, fence repair, etc.);
- Remove silt from County owned ponds and replace stormwater filter systems;
- Provide pond stabilization for erosion protection; and,
- Conduct inspections of stormwater ponds and conveyance systems for permit compliance.

As indicated above, the majority of stormwater services are provided by the Division of Operations under Stormwater Maintenance. It should be noted that approximately 75 percent of stormwater services are complaint based. The County maintains approximately 300 stormwater ponds. All but 10 of the stormwater ponds are “dry” ponds and require mowing. Mowing of the County-owned ponds is inspection-based and not complaint-based. Aquatic weed control is provided as necessary.

The County provides operation and maintenance services for approximately 60 miles of ditches, broken into 60 maintenance segments. Approximately 25 percent of the segments receive O&M annually. Pond maintenance also includes debris removal and mowing of the banks of Lake Henrietta. Two County crews are used to provide approximately 150,000 linear feet of ditch maintenance annually (28 miles per year). A third crew was eliminated during the last reorganization of the Operations Division.

2.3 Current County Stormwater Program Funding Summary

Based upon review of the Fiscal Year 2012/2013 Annual Budget Five-Year Financial Plan (Budget Document), and the information provided by the Leon County Office of Management and Budget, CDM Smith compiled a stormwater service funding and appropriation table (**See Table 2-1**). As can be seen from the table, the average budget for stormwater services for Fiscal Year 2011 through Fiscal Year 2013 is approximately \$4.8 million. Of the \$4.8 million, approximately \$1 million comes from the non-ad valorem assessment (stormwater utility fees), \$1.2 million from the Transportation Trust Fund, \$2.5 million from the non-countywide fund, and the balance from miscellaneous sources. To account for the funding to pay for related stormwater and engineering services, funds are transferred between stormwater and transportation funds. It is important to note that both of these funds are supported by General Revenue. \$1.2 million in transportation funds are transferred to the stormwater program to fund the maintenance of stormwater systems associated with roadways. The County's engineering services, including stormwater engineering costs, are accounted for in the Transportation Trust Fund. \$1.6 million in revenue from the Stormwater Fund is paid back to the Transportation Trust Fund to pay for related engineering and operating services. Additionally, it is the goal of the County to

Table 2-1
Leon County, Florida
Stormwater Utility Update - Stormwater Management and Operations Budgets and Costs
As Shown in the Leon County Annual Budget, 5-Year Financial Plan and CIP, FY12/13

Revenue Sources for Stormwater Utility Fund	FY 2011 Actual Revenue	FY 2012 Adopted Revenue	FY 2013 Budget Revenue	3-Year Average
Non Ad-valorem Assessment	\$1,006,742	\$1,021,250	\$1,004,150	\$1,010,714
City Permit Water Atlas	\$18,750	\$25,000	\$0	\$14,583
Pooled Interest Allocation	\$37,644	\$35,625	\$44,745	\$39,338
Other Sources	\$137,245	\$0	\$0	\$45,748
Transfer from 106 (Transp. Trust)	\$1,179,177	\$1,248,251	\$1,072,112	\$1,166,513
Transfer from 126 (non- countywide)	\$1,890,951	\$2,618,647	\$2,985,242	\$2,498,280
Miscellaneous	\$0	\$290,000	\$0	\$96,667
	\$4,270,508	\$5,238,773	\$5,106,249	\$4,871,843
Actual Expenses or Budgeted Expenses for Stormwater Utility Fund	FY 2011 Actual Expenses	FY 2012 Adopted Budget	FY 2013 Requested Budget	3-Year Average
Stormwater Maintenance ¹	\$2,241,834	\$2,774,701	\$2,748,500	\$2,588,345
MIS Automation - Stormwater	\$626	\$568	\$500	\$565
Stormwater Utility Risk	\$35,769	\$32,231	\$19,644	\$29,215
Indirect Costs - Stormwater	\$549,016	\$619,399	\$425,552	\$531,322
Tax Collector	\$20,849	\$17,910	\$18,447	\$19,069
Water Quality & TMDL Sampling	\$37,500	\$59,940	\$0	\$32,480
Transfers to Account 106	\$1,067,204	\$1,699,024	\$1,886,104	\$1,550,777
Budgeted Reserves - Stormwater	\$0	\$35,000	\$35,000	\$23,333
	\$3,952,798	\$5,238,773	\$5,133,747	\$4,775,106



eliminate the transfer of the approximate \$2.5 million of Non-Countywide funds with revenue generated from the updated stormwater utility rate structure.

The County expends \$4.8 million for various stormwater related activities. Approximately \$2.6 million is spent on stormwater O&M, \$1.6 million is transferred back for engineering services, and the remaining \$600,000 is spent on various other stormwater functions located in the stormwater fund.

It is a common practice for other County stormwater programs in Florida to fund the O&M for major roads using transportation funds. Consistent with this practice, in future years, the County has identified \$800,000 in the Transportation Trust Fund for stormwater O&M on major roads. The County estimated this cost using the assumption that 46% of County roads are classified as greater than “local” and that 67% of O&M budget (\$2.6 million) is spent on roadway stormwater maintenance (\$2.6 million x 67% x 46%= \$800,000). As a result, the stormwater utility will only need to fund \$1.8 million for stormwater facility and conveyance O&M and not the full \$2.6 million (\$2,600,000 - \$800,000). Therefore, the actual funds that will be appropriated from the stormwater utility fund will be \$3.15 million.

Historically, the County has spent an average of \$4.6 million on its CIP program (FY2003 – FY2012). The majority of the dollars were secured from revenue sources other than what is generated by the County’s current stormwater assessment fee. Moving forward, the County anticipates using approximately \$2.0 million for its stormwater CIP program as a minimum amount. This is based upon the last 10 years of stormwater CIP appropriations from the County’s CIP program, Gas Tax, and Local Options Sales Tax. A summary of the historical CIP expenditures by fund is presented in **Table 2-2**.

Based on a review of the existing County stormwater program by CDM Smith, discussions with county staff, and the LOS definitions provided previously, the following LOS ratings are provided for the current County stormwater program.

2.3.1 Current Engineering & Permitting LOS

The County’s currently provides a LOS C for Engineering & Permitting. While the County completed a stormwater master plan in 1995, it has not been updated nor have basin plans related to water quality protection been completed. Also, the County continues to inventory of stormwater facilities.

2.3.2 Current NPDES Compliance LOS

Based on this assessment of the compliance activities for the County, the existing program has achieved adequate compliance so would be designated a LOS C. The County does additional stormwater monitoring above what is required for permit compliance.

2.3.3 Current Operation and Maintenance LOS

The existing O&M LOS is primarily complaint based. There are limited inspection based O&M practices related to pond mowing. Based upon the LOS criteria previously defined in Figure 2-1, the current LOS provided by the County is D. This LOS rating is indicative of resource limitations and not effort.

2.3.4 Current Capital Improvements LOS

The current LOS provided by the County related to capital improvements associated with stormwater management is LOS D+. Projects are completed based upon need and fiscal resources. It should be noted that the currently, the stormwater utility does not fund the County’s stormwater CIP.

Table 2-2
Leon County, Florida
Stormwater Utility Update - Capital Expenditures and Source of Funding

Capital Improvement Projects - Funding Source	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	10-Year Average
Grants - 125	\$0	\$508,671	\$21,391	\$0	\$1,641,670	\$110,057	\$200,000	\$308,021	\$1,097,013	\$2,086,385	\$597,321
Capital Improvements Fund - 305	\$509,975	\$1,361,643	\$1,388,050	\$2,021,548	\$1,838,855	\$615,355	\$1,350,106	\$2,171,559	\$2,098,912	\$2,306,180	\$1,566,218
Transportation Fund - 306	\$0	\$1,863	\$9,722	\$294,483	\$35,616	\$32,677	\$37,486	\$80,172	\$199,875	\$49,759	\$74,165
Sales Tax Fund - 308	\$10,914	\$161,000	\$118,891	\$326,234	\$0	\$0	\$0	\$0	\$0	\$0	\$61,704
Sales Tax Extension Fund - 309	\$71,778	\$2,753	\$937,510	\$6,857,166	\$1,185,613	\$1,997,770	\$1,796,482	\$1,812,261	\$653,984	\$2,593,600	\$1,790,892
Bond Series - 318	\$1,474,768	\$2,733,623	\$581,544	\$261,867	\$37,382	\$0	\$0	\$0	\$0	\$0	\$508,918
Totals	\$2,067,435	\$4,769,553	\$3,057,108	\$9,761,298	\$4,739,136	\$2,755,859	\$3,384,074	\$4,372,013	\$4,049,784	\$7,035,924	\$4,599,218

Capital Improvement Projects - Funding Source	10-Year Average
Capital Improvements Fund - 305	\$1,566,218
Transportation Fund - 306	\$74,165
Sales Tax Fund - 308	\$61,704
Totals	\$1,702,088



Figure 2-2 illustrates the current LOS for the County based on this assessment. Overall, the County is assessed as being between a C and D+ for the LOS.

Level of Service	Engineering & Permitting Activities	Operation and Maintenance Program Activities	CIP Implementation Period
A	Comprehensive Planning + Full Implementation Capabilities + Exemplary NPDES Permit Compliance	Fully Preventative/ 100% Routine	10-year Plan
B	Pro-Active Planning + Systematic CIP Implementation Capabilities + Proactive NPDES Permit Compliance	Mixture of Routine and Inspection Based	20-year Plan
C	Priority Planning + Partial CIP Implementation Capabilities + Minimal NPDES Permit Compliance	Inspection Based Only	40-year Plan
D	Reactionary Planning + Minimal CIP Implementation Capabilities + Below Minimum NPDES Permit Compliance	Mainly Responsive(Complaint-based)	50-year Plan
F	No Planning + No CIP Implementation Capabilities + NPDES Non-compliance	Less than full response to all complaints	100-year Plan

Figure 2-2 Leon County, Florida Stormwater Utility Update

2.4 Existing Program Cost Comparison

CDM Smith used a “top-down” approach to establish a base line for varying levels of service. This approach uses standard unit costs to estimate the total program cost. Typically, costs are related to population (i.e., cost per capita) or to road or lane mile, with the latter tending to relate best to O&M costs and the former relating to total and Engineering & Permitting costs. **Table 2-3** shows the results for a number of communities in Florida and other states for which population, funding, road miles and level of service were available. Based on these data, the top-down costs for the different LOS above the current LOS for the County was estimated.

Table 2-3 Leon County, Florida Stormwater Utility Update LOS Costs

Population Based Level of Service (EPS, O&M, CIP)	Average	Minimum	Maximum
A	\$61	\$59	\$63
B	\$44	\$27	\$60
C	\$25	\$17	\$43
D	\$21	\$12	\$28
Lane Mile Based Level of Service (O&M only)	Average	Minimum	Maximum
A	\$12,201	\$6,550	\$17,852
B	\$8,044	\$3,148	\$11,104
C	\$6,079	\$2,698	\$10,090
D	\$2,442	\$1,216	\$3,216

As previously shown in Table 2-1, the County spends approximately \$3.95 million on its stormwater program, including the \$800,000 from the Transportation Trust Fund. Using a population estimate of 95,000 (2011 Census Estimate), this is an equivalent cost of \$42 per capita for stormwater services. Using the benchmark data presented in Table 2-3, this is between a LOS C and LOS B. When you consider the County appropriates a portion of its stormwater budget on stormwater maintenance activities associated with roadways within the City of Tallahassee limits, the result would move the benchmark LOS closer to LOS C. This result is consistent with the LOS determination using County specific data (see Section 2.3).



A comparison of the O&M LOS based upon the lane miles of County road currently being maintained was also performed. Currently, the County maintains approximately 1365 lane-miles of roadway. As previously discussed, approximately 694 lane-miles are within the USA and 107 lane-miles are within the City of Tallahassee limits. Because the County maintains roads inside city limits and the costs for this work is included in the overall expenses recorded here, the LOS is identified with Table 2-3 is slightly lower than it is in reality. Based upon the \$2.6 million appropriation for stormwater O&M (see Table 2-1), the County spends approximately \$1,904 per roadway lane-mile on stormwater O&M services. Based upon the benchmark information presented in Table 2-3, this equates to a LOS D, which is consistent with the LOS determination using County specific data (see Section 2.3).

2.5 Stormwater Program Level of Service Improvements

The cost of the County’s stormwater program at the current LOS is \$3.95 million. As previously discussed, approximately \$800,000 will come from the Transportation Trust Fund to maintain arterial and collector roadways ,leaving \$3.15 million to be funded by the stormwater assessment, annually. The recommended allocation of the \$3.15 million is presented in **Table 2-4**. In order to provide \$2 million for its CIP program into the stormwater utility fund, the total revenue needed from the stormwater utility fee would be \$5.15 million.

**Table 2-4 Leon County, Florida
Stormwater Utility Update – Stormwater Management and
Operation Estimated Budgets Excluding and Including CIP**

Revenue Sources for Stormwater Utility Fund	Existing Budget
Engineering & Permitting Services	\$1,350,000
Stormwater Maintenance	\$1,800,000
Total	\$3,150,000

Revenue Sources for Stormwater Utility Fund	Future Budget
Engineering & Permitting Services	\$1,350,000
Stormwater Maintenance	\$1,800,000
Capital Improvement Projects	\$2,000,000
Total	\$5,150,000



Section 3

Parcel Analysis

A stormwater utility program includes a utility fee that is generally based upon the amount of impervious area on a fee payer's land. Generally, the greater the amount of impervious area, the greater amount of stormwater runoff and, subsequently, the greater the effort local cities and counties have to expend to control the runoff. While there are a number of parameters related to runoff, the best parameter is the amount of impervious area. Therefore, to understand the stormwater assessment for Leon County (the County), this project included a study of impervious area as well as other parcel-based information that may be pertinent to the utility assessment.

Based on CDM Smith experience, it has been found in Florida and other parts of the country that there tend to be two distinct categories of parcels which need study: residential and non-residential. Generally, the impervious areas of residential parcels represent relatively uniform classes while the impervious areas for non-residential parcels vary significantly.

Provided in this section is a discussion of the parcels in the study area. The data used in the analysis were obtained from Tallahassee-Leon County GIS (GIS). A brief description of the data and techniques used is provided prior to the consideration of the results for each general parcel type.

3.1 Tallahassee-Leon County GIS and Leon County Appraisal Data

The GIS staff provided CDM Smith with parcel specific GIS and database information. From these records and conversations with the GIS staff, a dataset of parcel information was obtained, a summary of which is provided below.

3.2 Results of Parcel Assessment

A summary of the 2012 parcel data for the Unincorporated County as defined by GIS & LCPA data is provided in **Table 3-1**. The table lists the parcel types, number of parcels encountered in the dataset, number of estimated dwelling units, the impervious areas used for the assessment and the assessment revenues. The data are separated into residential, non-residential and vacant categories. The percentages are rounded to the nearest 10th percent. Also included in these tables are the relative percent of the County each category represents. It should be noted that there are a number of "vacant" parcels as defined by the GIS datasets (1,289 to be precise). These parcels, although coded as if they have no development (i.e., vacant), were considered in the analysis as they did have onsite improvements such as mobile homes or parking areas. For the purposes of the summary the 100 Department of Revenue Codes were categorized as follows:



**Table 3-1 Leon County, Florida
Stormwater Utility Update
Summary of Unincorporated County Parcel Data FY 2011-2012**

Parcel Type	No. of Parcels	% of Total	Estimated Dwelling Units	% of Total	Impervious Area (sq ft)	% of Total	SWU Assessment	% of Total
Residential								
Single Family ¹	27,130	73.6%	27,130	73.4%	107,177,177	64.3%	\$542,600	58.4%
SFR with > 1 DU	769	2.1%	1,900	5.1%	4,958,171	3.0%	\$38,020	4.1%
Mobile Home	5,652	15.3%	5,652	15.3%	12,031,183	7.2%	\$113,040	12.2%
Mobile Home with >1 DU	451		1,091		1,944,451		\$21,820	
Condominium								
Multifamily 2-9 DUs	264	0.7%	669	1.8%	929,558	0.6%	\$13,380	1.4%
Multifamily >9 DUs	3	0.0%	332	0.9%	1,091,838	0.7%	\$1,060	0.1%
Misc. Residential	204	0.6%	204	0.6%	508,874	0.3%	\$4,780	0.5%
Subtotal Residential	34,473	93.6%	36,978	100.0%	128,641,252	77.1%	\$734,700	79.0%
Nonresidential								
Commercial	477	1.3%			15,650,717	9.4%	\$71,918	7.7%
Industrial	253	0.7%			7,876,516	4.7%	\$39,704	4.3%
Agricultural	1	0.0%			61,734	0.0%	\$40	0.0%
Institutional	50	0.1%			1,748,510	1.0%	\$9,134	1.0%
Churches	138	0.4%			2,736,354	1.6%	\$17,406	1.9%
City/County	45	0.1%			1,224,439	0.7%	\$5,384	0.6%
Governmental	25	0.1%			1,738,624	1.0%	\$1,776	0.2%
Public Schools	9	0.0%			2,491,003	1.5%	\$2,206	0.2%
Miscellaneous	80	0.2%			750,427	0.4%	\$6,964	0.7%
Subtotal Nonresidential	1,078	2.9%			34,278,324	20.6%	\$154,532	16.6%
Vacant								
Vacant Residential	1,171	3.2%	1,275		2,330,028	1.4%	\$29,360	3.2%
Vacant Commercial	72	0.2%			1,085,112	0.7%	\$9,372	1.0%
Vacant Industrial	33	0.1%			97,222	0.1%	\$1,000	0.1%
Vacant Institutional	13	0.0%			360,289	0.2%	\$906	0.1%
Subtotal Vacant	1,289	3.5%			3,872,651	2.3%	\$40,638	4.4%
Total Unincorporated	36,840	100.0%	38,253		166,792,227	100.0%	\$929,870	100.0%
Total Developed	35,551		36,978		162,919,576			
Estimated Unincorporated Population ²			89,895					
Estimated 2011 Population (2010 Census Estimate)			95,006					

Notes:

- 1 Based on NAV Database, some SFU (DOR Code 01) have more than 1 DU.
- 2 Estimated population based on 2.35 persons per DU (2010 Census)



<u>DOR Code</u>	<u>Category</u>
00	Vacant Residential
01	Single Family
02	Mobile Homes
03, 08	Multifamily
04	Condominiums (none in record)
05, 06, 07, 09	Miscellaneous Residential
10	Vacant Commercial
11 - 39	Commercial
40	Vacant Industrial
41 - 49	Industrial
50 - 69	Agricultural
70	Vacant Institutional
71	Churches
72 - 79	Institutional
80, 81, 82, 84, 85, 87 - 89	Governmental
83, 86	City/County
90 - 99	Miscellaneous

For the purposes of this analysis, the term “Single Family” refers only to those parcels in DOR Code 01. Mobile homes, even though only one family may reside in them, and Multifamily are considered Non-Single Family Residential.

Also, for this analysis, “Miscellaneous Residential” includes parcels in DOR Codes 05, 06, 07 and 09. According to the GIS data, the Unincorporated County has 204 parcels identified as DOR Code 07, which according to the Department of Revenue means “Miscellaneous Residential (migrant camps, boarding houses, etc.)”. How the County assigns billing units to these types of parcels is subject to County policy and in Florida, there is no standard of practices for this issue. For the purposes of this analysis, each parcel in DOR Code 07 was assigned 1 billing unit.

In total, there are 36,840 assessed parcels in the Unincorporated County, of which 34,473 are residential in nature (94 percent). The majority of the residential parcels are single family units (73 percent). The second largest number of residential parcels is Mobile Homes at 15.3 percent. Of the 1,078 non-residential parcels, 477 (44.2 percent) are commercial, 253 (23.5 percent) are industrial and 138 (12.8 percent) are churches. Of the parcels identified as vacant, most are vacant residential.

From the NAV records, the impervious area for each category is also shown in Table 3-1. Residential parcels represent 77.1 percent of the impervious area, nonresidential parcels represent 18.6 percent and vacant parcels represent 4.4 percent of the total. Also, of the estimated \$929,870 in revenue, 79.0 percent comes from residential parcels, 16.6 percent comes from nonresidential parcels and 4.4 percent comes from vacant parcels.

3.3 Estimated Dwelling Units

To consider rate structure options, an estimate of the number of dwelling units was needed. For single family units, normally it is assumed that each parcel is one dwelling unit. From the NAV dataset, about 770 parcels have more than one dwelling unit located on the parcel. These parcels are separately listed in Table 3.1. This is also true of mobile homes: one dwelling unit per parcel is normally assumed. There are 451 mobile home parcels with more than one dwelling unit – these are also listed separately. Finally for multifamily, the NAV record was used to identify the number of



dwelling units associated with each parcel type including vacant residential. In total, about 38,250 dwelling units were identified, the majority of which are single family units (71 percent).

3.4 Estimated Parcels for USA

One of the considerations of this study was the potential for service areas. Service areas, for the purpose of this study, are areas in the County where differential levels of service may be offered by the County. Upon discussion with County staff, it was suggested that one such separation may be parcels in the Urban Services Area (USA) and those without. Staff believed that the O&M component of the stormwater program may be less in the non-USA area. To test this, the parcels within and without of the USA (in the Unincorporated County) were separated.

Using the GIS information, parcels within the USA were identified.. Of the 36,840 assessed parcels in the Unincorporated County, 23,568 (64 percent) are in the USA. **Table 3-2** summarizes the number of parcels, number of estimated dwelling units, impervious areas and assessment revenues for the Unincorporated County portion of the USA. Residential parcels comprise 23,495 (94 percent) of the parcels, most of which are single family units (84 percent). There are 786 nonresidential parcels in the unincorporated portion of the USA representing 3.3 percent of the total number of parcels. The rest of the parcels (2.3 percent) are coded as vacant by the Property Appraiser's Office. Using the same methods noted above for impervious area, the USA has 110.4 million square feet of impervious area of which only 73.9 percent is residential.



**Table 3-2 Leon County, Florida
Stormwater Utility Update
Summary of Parcel Data FY 2011-2012 – Urban Services Area**

Parcel Type	No. of Parcels	% of Total	DU/ Parcel	Estimated Dwelling Units	% of Total	Imperv Area (sq ft)	% of Total	Avg. Imperv per DU (sq ft)	SWU Assessment	% of Total
Residential										
Single Family	19,700	83.6%	1	19,700	83.8%	73,476,092	66.5%	3,730	\$394,000	64.6%
SFR with > 1 DU	298	1.3%	2.5	749	3.2%	1,978,666	1.8%	2,642	\$14,980	2.5%
Mobile Home	1,866	7.9%	1	1,866	7.9%	3,769,349	3.4%	2,020	\$37,320	6.1%
Mobile Home with >1 DU	92	0.4%	2.53	233	1.0%	355,264	0.3%	1,525	\$4,660	0.8%
Condominium										
Multifamily	240	1.0%	3.75	902	3.8%	1,896,532	1.7%		\$12,460	2.0%
Misc. Residential	45	0.2%	1	45	0.2%	121,989	0.1%	2,711	\$1,220	0.2%
Subtotal Residential	22,241	94.4%		23,495	100.0%	81,597,892	73.9%	3,473	\$464,640	76.1%
Nonresidential										
Commercial	385	1.6%				13,870,197	12.6%		\$60,172	9.9%
Industrial	228	1.0%				7,194,140	6.5%		\$36,808	6.0%
Agricultural		0.0%					0.0%			0.0%
Institutional	27	0.1%				1,224,995	1.1%		\$7,324	1.2%
Churches	80	0.3%				2,069,605	1.9%		\$12,066	2.0%
City/County	25	0.1%				752,559	0.7%		\$2,584	0.4%
Governmental	18	0.1%				310,697			\$1,216	
Public Schools	4	0.0%				876,030			\$806	
Miscellaneous	19	0.1%				156,896			\$2,080	
Subtotal Nonresidential	786	3.3%				26,455,119	24.0%		\$123,056	20.2%
Vacant										
Vacant Residential	437	1.9%		437		904,299	0.8%		\$12,220	2.0%
Vacant Commercial	66	0.3%				1,071,164	1.0%		\$9,132	1.5%
Vacant Industrial	31	0.1%				96,185			\$960	
Vacant Institutional	7	0.0%				291,715			\$366	
Subtotal Vacant	541	2.3%				2,363,363	2.1%		\$22,678	3.7%
Total Unincorporated	23,568	100.0%		23,495		110,416,374	100.0%		\$610,374	100.0%
Total Developed	23,027			23,495		108,053,011				

The table also identifies the stormwater utility revenue from the USA, about 65.6 percent of the total revenue.



Section 4

Rate Structure Analysis

As part of this assessment of the Leon County Stormwater Utility, a number of potential rate structures were considered. For this section, the rate structure options are considered independent from the fee. In the next section, the annual fee is varied to consider the current stormwater utility fund subsidy.

4.1 Purpose

In the previous section, information related to the potential customers within the unincorporated County was gathered including number of parcels, number of dwelling units, and impervious areas for various different parcel types. These data were collected to develop a rate model for the stormwater assessment, which is intended to estimate the potential rates and revenues depending on rate structure options. Also, to consider the potential rates for differing rates in the USA, a rate model was prepared for just the parcels in the USA.

4.2 Rate Model

The rate model for the County is a series of worksheets within spreadsheets that provide the following:

- A ten-year estimate of program costs for Management, Compliance and Implementation, Operation and Maintenance (O&M); and Capital Improvement Program (CIP). The CIP costs are separated so that a Pay-As-You-Go funding can be compared to a bonded program. Costs are assumed to increase at 2% per year while revenue (i.e., number of SFU's) is assumed to increase at 1% per year.
- An ad valorem tax worksheet estimates the ad valorem tax rate (millage or \$ per \$1000) that would generate an equivalent total program. In this spreadsheet, the millage needed to generate a specified revenue need can be estimated as well as to estimate the revenue for a given tax rate.
- An options worksheet allows the user to identify whether or not a rate structure option is to be simulated. Options include single family unit equivalence or residential equivalence; billing unit based on single family units only or all residential units; potential credits and the amount of credits (percent reduction in fee); various adjustments that might be offered; and tiered non-single family residential rates. This spreadsheet also accumulates the number of extra staff needed to administer the rate structure options.
- A worksheet showing the resultant annual revenue from the options selected for rates in \$5 increments from \$10 per year per SFU to \$100 per year per SFU.
- A worksheet with a 10-year projection of rates and program needs is provided with the ability to test the effect of a pay-as-you-go CIP program compared to a bonded program with annual debt service. For the 10-year bonded CIP, two bonds are simulated for each of the 5 years (20-year repayment, 7 percent loan rate, 25 percent coverage and 12 percent financing costs.



- A worksheet with the highest 25 parcels based on the 2012 Assessment record and the effects the chosen rate structure options may have on their assessment.
- The final worksheet in the file is the summary of data used for the other worksheets. This table is shown in **Table 4-1** for the data from this study.

**Table 4-1 Leon County, Florida Stormwater Utility Update
Summary of Parcel Data (October 2012)**

Parcel Type	No. of Parcels	No. of Dwelling Units	2012 Imperv. Area (sq ft)	2012 Total Parcel Area (sq ft)	Imperv./ DU or Parcel	Billing Unit Equivalent	SFUs Based on Equivalent	SFUs for Subsidy	% Affected by Credits (Estimated)	Fraction of SFUs	Total SFUs with Options
Residential(1)											
Single Family - Small	2,426	2,426	2,861,836		1,055		2,426		5%	100%	2,426
Single Family - Medium	19,412	19,412	60,546,853		3,272		19,412		5%	100%	18,733
Single Family - Large	1,547	1,547	22,686,379		9,115		1,547		5%	100%	1,547
Single Family - Very Large	880	880	11,707,829		13,304	3,272	880		5%	100%	880
Single Family w/>1 SFU	769	1,900	4,900,177		2,610		1,900		5%	100%	1,900
Multifamily (2)	267	1,001	2,143,522		2,141		1,001		5%	100%	1,001
Mobile Home	6,103	6,743	13,894,287		2,061		6,743		5%	100%	6,743
Misc. Residential	204	204	508,874		2,494		204		5%	100%	204
Single Family w/Exemption	2,865	2,865	9,374,280		3,272		2,865		5%	100%	2,865
Subtotal Residential	34,473	36,978	128,624,037		3,482		36,978				36,978
Nonresidential											
Commercial	477		15,650,717		32,828	3,272	4,786		5%		4,786
Industrial	253		7,876,516		31,132	3,272	2,407		5%		2,407
Agricultural	1		61,734		61,734	3,272	19		5%		19
Institutional w/o Churches	50		1,748,510		34,970	3,272	534		5%		516
Churches	138		2,736,354		19,829	3,272	836	836	5%		836
Governmental w/o Schools	25		1,738,624		69,545	3,272	531	531	5%		531
City/County	45		1,224,439		27,210	3,272	374	374	5%		374
Schools	9		2,491,003		276,778	3,272	761	761	5%		761
Miscellaneous	80		750,427		9,380	3,272	229		5%		229
Subtotal Nonresidential	1,078		34,286,393		31,806		10,479	2,503			10,479
Vacant											
Vacant Residential	1,171	1,275	3,634,878			3,272	1,111	1,111	5%		1,111
Vacant Commercial	72		1,200,027			3,272	367	367	5%		367
Vacant Industrial	33		119,907			3,272	37	37	5%		37
Vacant Institutional	13		360,612			3,272	110	110	5%		110
Subtotal Vacant	1,289	1,275	5,315,424								1,568
Total Developed	35,551	36,978	162,910,430				47,457	4,128			47,457
Total Parcels	36,840	38,253	168,225,854								49,081

Note:

- (1) Small SF is 10th percentile and below; Large is 90th percentile and above. Very large is greater than 10,000 square feet.
- (2) Multifamily includes parcels with DOR Codes 03 and 08.
- (3) For Residential, column represents impervious per Dwelling Unit.
For Nonresidential, column represents impervious per Parcel.

Type	SFUs	%
Residential	38,089	77.6%
Nonresidential	10,992	22.4%



It should be noted that for the rate model, single family parcels were split into tiers based on impervious areas. Separately, parcels owned by disabled veterans or low income exemptions were quantified for credit calculations. It was assumed that all of these parcels came from the Single Family - Medium category and were moved to a separate category called “Single Family w/ Exemption” solely to consider the effects of rate structure options on this category. Also, the average impervious area per dwelling unit for Single Family – Small and Single Family – Large were based on the 20th and 80th percentile, respectively. Also, the parcel database included single family parcels (DOR Code 01) with more than one dwelling unit (usually a home with one or more mobile home). These parcels were separated in Table 4-1.

A snapshot of each of the worksheets (tabs in an Excel file) is provided in the **Appendix**.

4.3 Stormwater Program Needs

Table 4-2 Leon County, Florida Stormwater Utility Update Summary of FY13 Program Costs

Program Element	Future Budget	% of Total
Engineering & Permitting	\$1,350,000	26.2%
Operations & Maintenance	\$1,800,000	35.0%
Capital Improvement Program	\$2,000,000	38.8%
Total	\$5,150,000	100.0%

With the help of County staff, the program costs for the County were estimated and projected for potential future levels of service scenarios. **Table 4-2** provides a summary of the existing stormwater

program needs for the management and O&M costs for the County. The costs were separated in this fashion to allow various revenue sources to pay for various components of the program. In the lower part of the table, as an alternative, an additional \$2 million has been included at the request of the County staff to consider the funding of capital projects independent of the general fund, grants or sales taxes.

4.4 Rate Structure Alternatives – Unincorporated County

As noted previously, most of the stormwater utilities in the United States are based on the impervious area of the customer’s property. Actually, the majority of stormwater utilities have a uniform rate for all residential and nonresidential parcels, with the residential customer’s fee based on the number of dwelling units and the nonresidential customer’s fee based on the impervious area. The purpose of this section is to discuss the alternatives for the stormwater utility rate structure. Alternatives include uniform and variable rates for both residential and non-residential customers, exemptions, and credits.

To compare the fiscal consequences of each alternative considered, the option was compared to the results for the existing rate structure. This structure includes 1 billing unit (known as an SFU, see below) for each dwelling unit associated with residential parcels and a calculated number of billing units for non-residential parcels based on their respective impervious areas. Using the current rate structure, the estimated number of billing units (or SFUs) is 49,081 based on an updated average single family unit impervious area (see below).



4.4.1 Equivalent Units

In order to provide an equitable measure of impervious areas for both residential and non-residential developed parcels, stormwater utilities have used an equivalent or base unit to measure the impervious areas by a uniform basis. Similar to other types of utilities, the equivalent unit for a stormwater utility is the relative amount of contribution of a fee payer compared to a residential unit. In other words, the residential unit is the base for the utility fee.

Two methods of defining the equivalent or base unit have been employed in Florida. The first is named the Single Family Unit Equivalent, or SFU. As expected by the name, a SFU is defined as the average or median impervious area for single family detached residences within the county. The current value used as the SFU is 2,723 square feet, based on an analysis completed prior to the adoption of the original ordinance in 1991. From the recent information obtained from the County, this method results in a median value of 3,272 square feet for the County. The second method, known as Equivalent Residential Unit or ERU, is based upon the average or median impervious area for all residential unit types including single family, multifamily, apartments and mobile homes. For Leon County, the average impervious area for all residential parcels is 3,553 sq. feet, not significantly different than the SFU value (9 percent increase).

From the rate model, the number of SFUs is 49,081 billing units, while, for the ERU method, there are 48,420 billing units (a 1.3 percent decrease). The difference is because, while the residential SFUs stay the same, the nonresidential billing units are based on a slightly larger denominator.

It should be emphasized that the choice of the SFU or ERU base is subject to the policy decisions of the County and that different communities around the U.S. have chosen differently. In Florida, the 2011 FSA Survey, within which all 10 counties were respondents, reports that 50 percent of the 10 counties with assessments or fees use the SFU base and 30 percent use the ERU base (20 percent use some other equivalent). For all cities and counties (81 respondents), 61 percent use the SFU, 30 percent use the ERU and 9 percent use another method. In the case of Leon County, 73.4 percent of the dwelling units are single family which leads to the result that an SFU Equivalent seems appropriate.

4.4.2 Uniform or Tiered Residential Rates

Many utilities have the residential customer pay in relation to the number of dwelling units for the customer. A single family unit is assigned 1 SFU and a duplex is assigned 2 SFUs, for example. In Florida, 70 percent of counties use this method. Two other options are possible: variable single family rates and uniform rates by residential type. Each of these is considered below.

Tiered Single Family Rates. For this alternative, single family (and for that matter all residential customers) would be assigned a fee based on the impervious area of their property in the same manner as the nonresidential properties. The purpose of this would be to have a fee directly related to amount of impervious area on each customer's property. Most stormwater assessment datasets do not have the impervious area readily available – the Leon County GIS does. That is, using the footprint plus appurtenances and some extra features, a value for impervious area for single family can be defined. The driveway is excluded but can be added as a unit average number. Therefore, impervious area data for each single family parcel is not a significant limitation in the County.

There are some stormwater utilities that have a tiered structure for single family units to recognize that some single family properties are very small and some are extremely large. If each is assigned a fee based on 1 SFU, then the small properties may appear to pay too much and the large properties appear to pay too little. Previous studies in the US have shown that when the ratio of the 90th



percentile to the 10th percentile is greater than 2.5, a tiered structure can be justified. In the case of Leon County, the ratio of the 90th percentile and 10th percentile is 4.05, a value which suggests a tiered methodology.

**Table 4-3 Leon County, Florida Stormwater Utility Update
Potential Tiered Single Family Rate Structure**

Category	Minimum Impervious Area (sq ft)	Maximum Impervious Area (sq ft)	No. of Parcels	Total Impervious Area (sq ft)
Small	0	1,629	2,426	2,861,836
Medium	1,629	7,096	19,412	60,546,853
Potential Special Adjustment - Medium	1,629	7,096	2,865	9,274,280
Large	7,097	9,999	1,547	22,686,379
Very Large	10,000	53,930	880	11,707,829
Total			27,130	107,177,177

To use a tiered structure, the impervious area of every single family unit would be needed. A possible structure is shown below based on the median, Small (10th percentile) and Large (90th percentile) values of the measured properties. The Very Large Single Family parcels are those with impervious areas equal to or

greater than 10,000 square feet. The SFUs for the each tier is the midpoint impervious area in the range divided by the median value (3,246 square feet), and the SFUs for the large tier is recommended to be based on impervious area divided by the median value, in the same manner as is non-residential parcels. Also, because many of the public tend to believe that very large home need to pay more, homes greater than 10,000 square feet can be billed as a commercial property is (i.e., based on impervious area). **Table 4-3** shows a potential tiered structure using the 10th and 90th percentile values. It should be noted that the Disabled Veterans or Low Income Senior SF that may receive a special adjustment (see below) were assumed to be within the Medium Category.

If a tiered structure with Small, Medium and Large SF parcels is used, there would a 5.5 percent increase in revenue as the large single family parcels generally generate revenue to compensate for the small ones. If the very large single family tier is considered, additional SFUs are generated (an 8.5 percent increase in revenue).

Table 4-1 summarizes the information for SF (single-family) parcels with either a disabled veterans or senior low income credits. The rate model simulated the revenue consequences if such parcels had reduced fees. While the rate model can be modified for various percentages, for the rate structure analysis, a reduction of 50 percent (that is, the parcels are assigned 50 percent of the other SF fees) was used. Since parcels cannot be exempted from a non-ad valorem assessment other than provided in state law, these fees can only be offset by a credit from the County through another revenue source such as the General Revenue. The overall rate would stay the same for all other parcels and the credited SF parcels would be funded by a subsidy based on 1,432 SFUs times the chosen rate.

Non-Single Family Residential Fees Based on Impervious Areas. As an alternative to the non-SF residential parcels which in this report refers to Multifamily, Mobile Homes and Miscellaneous Residential to be based on dwelling unit (the most administratively simple alternative), the non-SF residential parcels may be addressed in the same manner as the nonresidential; that is, tiered based on total impervious area. According to the parcel dataset summarized in Table 4-1, there are estimated to be 7,948 non-SF dwelling units in the unincorporated County (22% of the total residential dwelling units) excluding Single Family with more than 1 dwelling unit. Using the average impervious areas for each non-SF type, the ratio to that for Single Family is as follows:



**Table 4-4 Leon County, Florida Stormwater Utility Update
Potential Tiered Residential Rates**

Average Residential Type	Percent of Impervious	SFU's Single Family	Per DU
Single Family	3,272	100%	1.0*
Single Family w/>1 DU	2,610	80%	1.0*
Multifamily	2,141	65%	0.7
Mobile Homes	2,061	63%	0.6
Misc. Residential	2,494	76%	0.8

*Note: this can be 1 SFU per unit or tiered.

For this option, Single Family would be assigned 1 SFU or based on a tiered structure and other non-SF parcels would be assigned less than one SFU per DU. For example, a multifamily parcel with 10 dwelling units would be assigned 10 times 0.7 or 7 SFU's.

According to the FSA 2011 Survey, 70 percent of the counties and 58 percent of all SWU in Florida have a rate structure with multifamily customers assigned the same number of billing units as the single family customers (i.e., 1 SFU per dwelling unit).

4.4.3 Nonresidential Rates

Nonresidential customer rates for adopted stormwater utilities in the United States are almost always related to the impervious area of the property. For most utilities, the actual impervious area is measured or inferred for each nonresidential parcel, and the ERU assignment is the parcel's impervious area divided by the residential equivalent. An alternative to this is to assign nonresidential property types a percent imperviousness based on literature values or a statistically measured sample of imperviousness. However, in the case of the County, all of the non-residential parcels have impervious area measured and these data are already part of the assessment database; therefore, other less accurate rate structures (e.g., percent imperviousness assigned) are not supported.

The FSA 2011 Survey shows that 83 percent of the respondents use an impervious area for fee setting, 7 percent use pervious and impervious area, and 10 percent use other methods (such as intensity of development). For counties, 60 percent use impervious area, 20 percent use the gross area, and 20 percent use either intensity of development or other methods

4.4.4 Adjustments and Credits

Exemptions and credits are related to a reduction in the fee for a customer due to a reduction of the services provided to the customer. For an exemption, all or some of the fee is eliminated because of special circumstances, such as a reduction in imperviousness due to a portion of the property not draining to the County's stormwater system. A credit on the other hand is related to the reduction in fees due to special action taken by the fee payer to reduce the need for stormwater services such as the design, construction and maintenance of a stormwater pond that reduces both stormwater flows and pollutants associated with runoff. In both cases, however, the amount of the reduction can depend on the services being provided the customer.

As noted in Section 2, the three basic services of any stormwater program are Engineering & Permitting which includes NPDES compliance, operation and maintenance (O&M), and capital improvements (CIP). For a total LOS C recommended program costing \$5,150,000 annually (see Table 4-2), the portions of each component are as follows:



<u>Program Component</u>	<u>Cost</u>	<u>Percent</u>
Engineering & Permitting	\$1,350,000	26.2%
Operation & Maintenance	\$1,800,000	35.0%
Capital Improvement Program	\$2,000,000	38.8%

The Engineering & Permitting costs for any particular customer would be the same regardless of the presence of private BMPs on the property because these costs relate to general services received by all; thus for an example, the maximum potential credit allowed could be about 73.8 percent (the sum of percentages for O&M and CIP). For this program, this value has been rounded up to 75 percent. If a customer has a stormwater facility that reduces the runoff and treats stormwater pollutants, the O&M and CIP services provided by the County would be reduced. For this reason, the amount of the reduction for credits should be related to the reduced services provided to the property based on 75 percent for the stormwater utility fee.

Adjustment Based on Control of Stormwater Volume

One of the adjustments that can be considered is related to the reduction of stormwater runoff to the County’s stormwater system. For many stormwater utilities, the only circumstance in which a reduction is meaningful to the overall stormwater system is for the 100-year storm event, a major stormwater quantity level of service measure. The control of stormwater for the 100-year storm event can be accomplished for two characteristics of the event: rate and volume. Rate control allows the total amount of runoff to be discharged to the stormwater system over a prolonged period of time, but does not decrease the volume of runoff. Volume control reduces the total amount of runoff ultimately discharged to the stormwater system.

For the utilities with an adjustment for volume controls, many are related to the 100-year storm event. Control of the volume for a 100-year storm event would be a significant and measurable reduction in the O&M and CIP services provided to a property. As a result, an adjustment based on the control of the 100-year storm volume can be assigned an adjustment for the O&M and CIP portion of the fee, which represents 75 percent for the utility.

It should be noted that these adjustments are related to specific characteristics of the customer’s property. An adjustment for the control of the 100-year storm event and the discharge of property runoff to non-municipal stormwater systems requires site specific information. If adjustments for these conditions are allowed by the County, then the customer must petition the County by providing parcel specific, competent and substantial evidence such as photographs or engineering drawings.

Adjustments for Stormwater Facilities Without Volume Controls

These adjustments are for customers who, except for mitigating circumstances, would have to pay the whole fee. Mitigating circumstances include onsite stormwater facilities that attenuate and treat stormwater runoff. For example, compare three properties: one built with no detention ponds, one built with a detention pond that is not maintained, and the last with a maintained pond. In the first case, stormwater runs off the land uncontrolled and untreated to the County’s stormwater system. In the second, while the runoff was originally controlled, due to lack of maintenance, runoff is no longer controlled and is no better than the first case. In the last example, runoff is controlled and treated, thereby reducing the burden on the County’s system. Of these three cases, the third clearly has reduced the services that the County needs to provide and deserves a reduction in fee (credit).



There are a number of methods used to adjust the fees for credits. The most common methods include a percentage reduction and relative reduction. In the percentage reduction, if the customer designs, builds and maintains an on-site stormwater facility, then a straight percentage reduction on the fee based on the O&M and CIP budget components of the revenue needs. For the second, the reduction is relative to an ideal stormwater facility. For example, assuming that to treat stormwater runoff, a property needs 0.1 acre-feet (ac-ft) of storage for every acre of impervious land. The ideal with this assumption for a 10-acre site with 50 percent imperviousness would be 0.5 ac-ft of storage. If this parcel constructs a pond with 0.5 ac-ft, then the site gets the maximum credit. If the actual pond is smaller, then the credit is relative to the ratio of the actual size and the ideal. Clearly, the first method is easier to administer but the second is more site-specific.

Either of the credit methods can be administered by County staff. However, to keep the program simple initially, the percentage reduction should be allowed if credits are authorized. Also, it is important that facilities are maintained annually to retain the credit. Therefore, the credit should require annual certification of maintenance via competent and substantial evidence and should be checked periodically by County staff through random and unannounced site inspection. Furthermore, since the County wishes to encourage the construction and maintenance of private stormwater ponds according to County standards, the 75 percent credit for detention ponds should be allowed only if the pond meets current County code.

A second type of adjustment for stormwater treatment would be for an incentive to reduce stormwater runoff and treat stormwater on site. For example, if a property owner uses Low Intensity Development (LID) techniques (e.g., Directly Connected Impervious Area or DCIA reduction, vegetative buffers, rain gardens, cisterns, etc.) both the runoff volume and the runoff pollutants are reduced, decreasing the effort required by the County to deal with the volume and pollutants. Since on-site stormwater facilities and LID techniques reduce the capital needs of the County, the adjustment should be no more than 33 percent of the separate utility fee. The County is in the process of developing specific LID protocols and methods; it is recommended that this credit should be re-evaluated as part of the rate structure after a standard protocol has been approved.

4.5 Consequences of Rate Structure Options

Using the rate model, the number of billing units (a.k.a., SFU) changes depending on the rate structure options chosen. **Table 4-5** provides the revenue consequences for each of the general rate structure options in comparison to the existing rate structure (i.e., single family-defined billing unit, 1 billing unit defined for each dwelling unit for all residential parcels, and 1 SFU defined for each 3,272 square feet of impervious area on nonresidential parcels). Each of the options is compared to the SFUs for the existing rate structure.



**Table 4-5 Leon County, Florida Stormwater Utility Update
Summary of Consequences for Rate Structure Options**

Option	Total SFU	% Change in SFU from Current
Current Rate Structure	49,081	
ERU Based Fee	48,420	1.4%
Tiered Single Family	51,772	-5.2%
Tiered Single Family w/Large SF Extra	53,223	-7.8%
Variable Non-Single Family	45,663	7.5%
Credit for Pond at 75%	47,348	3.7%
Vacant Parcel is Excluded	47,457	3.4%
Disabled Vets & Low Income Senior	48,365	-2.9%

Most alternative rate structure options increase the fee required to fund the existing program from 1 to 7 percent. The Tiered Single Family alternative slightly decreases the rate and the Tiered Single Family with Extra Large Single Family treated like nonresidential parcels would decrease the fee by almost 7 percent. Also, for the Disabled Veterans and Low Income

Senior parcels, a 50 percent reduction in fee would slightly decrease the number of SFUs.

4.6 Urban Services Area Options

During the consideration of the level of service (LOS) for stormwater services, the LOS for properties within the USA and that for properties outside of the USA was considered. Based on discussions with the County staff, it was concluded that the LOS inside and outside the USA were the same for Engineering & Permitting and CIP activities. However, the LOS for O&M services may be less for properties outside of the USA. As noted in Table 4-2, the total existing O&M program costs \$1,800,000. According to County staff, 67 percent of the stormwater facilities are in the USA; assuming the O&M is consistent with the percent of facilities then the O&M costs in the USA are \$1,206,000 and outside the USA the costs are \$594,000. **Table 4-6** below results from using the parcel data from Section 3 (the distribution of SFUs is based on the ratio of total revenues from Tables 3-1 and 3-2).

In this example, while the revenue requirements for the non-USA areas are smaller than for the USA, there are fewer SFU in the non-USA area. This results in a slightly larger fee in the USA area.

**Table 4-6 Leon County, Florida Stormwater Utility Update
O&M Rate for USA and Non-USA Areas**

Area	Total SFU	Total Revenue Need	Resultant O&M Fee (\$/year/SFU)
USA Parcels	32,303	\$1,206,000	\$39.30
Non-USA Parcels.	16,778	\$594,000	\$37.27



Section 5

Rate Alternatives

As noted in the level of service (LOS) analysis, the County is subsidizing the stormwater management program each year using general fund revenues. According to County records, the actual subsidy for FY11 was approximately \$1.891 million; the subsidy budget for FY12 was \$2.619 million; projected subsidy budget for FY13 was \$2.985 million. These represent a 38 percent and 14 percent increase over these years.

The purpose of this Section is to show the fiscal and rate consequences to fund the stormwater program (or at least, components of it) over the next 10 years. As noted previously, the County is interested in considering the rate needed to fund the Engineering & Permitting, O&M and CIP programs at levels of \$1.35 million, \$1.8 million and \$2.0 million, respectively, totaling \$5.15 million. One option to fund this program is to authorize a sufficient rate in the first year. Another option is to amortize the rate over a period of 5 years. In either case, the subsidy would be eliminated.

Rate Model

For the purposes of this analysis, the following rate structure options have been included in the model to consider the rates needed to fund the program defined above:

- Single Family Unit equivalent (SFU);
- Tiered Non-Single Family Residential;
- “Vacant” parcels with impervious area included;
- Disabled Veterans and Low Income Senior Adjustment of 50 percent; and,
- Credits for Stormwater Facilities (75 percent reduction).

For this rate structure, the estimated number of SFU’s is 42,686.

Rate Scenario Results

Based on the number of SFU’s, to generate \$5.15 million, the fee would be estimated to be \$140 per SFU per year assuming a 95 collection. If the reduction in fee is offered for Disabled Veterans and Low Income Senior exemptions, the General Fund subsidy required would be \$200,480 (1,432 SFUs times \$140).

To fund the \$5.15 million in 5 years accounting for a 95 percent collection, the fee would start out at \$44 per year per SFU, and increase by \$24 per year per SFU for each of the next 4 years. After 5 years, the ultimate rate would be about \$140 per year per SFU. The rates vary with time since the rate model includes an increase of 1 percent per year in the number of SFU’s and a 2 percent increase per year in costs.



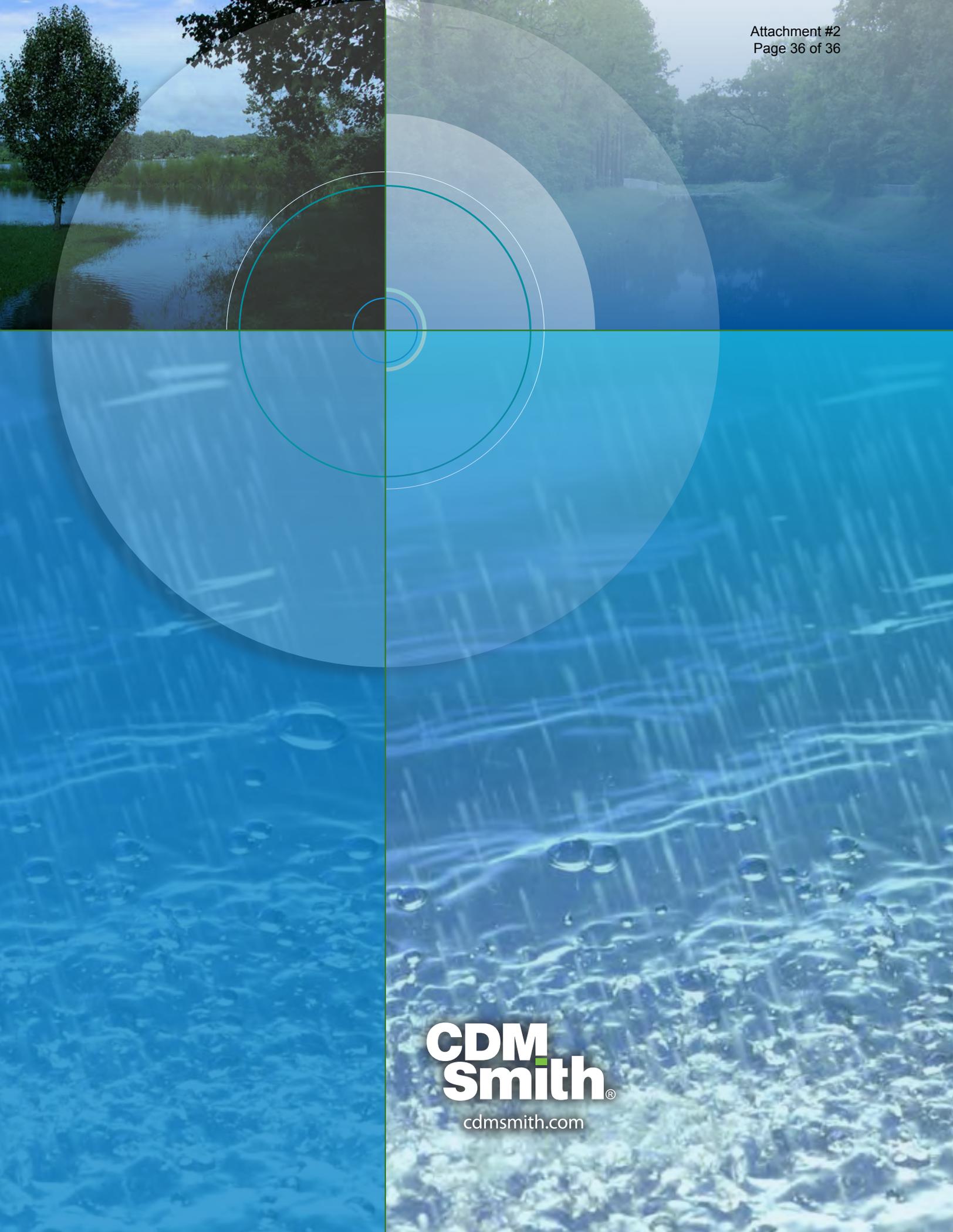
A summary of the rate options is provided in **Table 5-1** and **Table 5-2**.

**Table 5-1 Leon County, Florida Stormwater Utility Update Study
Rate Alternatives to Fund \$3.15 Million Annually**

Year	Revenue	Rate
FY13	\$1,336,310	\$33.33
FY14	\$1,881,363	\$46.00
FY15	\$2,437,183	\$59.00
FY16	\$3,003,931	\$72.00
FY17	\$3,581,770	\$85.00
FY18	\$3,617,588	\$85.00
FY19	\$3,653,764	\$85.00
FY20	\$3,690,302	\$85.00
FY21	\$3,727,205	\$85.00
FY22	\$3,764,477	\$85.00

**Table 5-2 Leon County, Florida Stormwater Utility Update Study
Rate Alternatives to Fund \$5.15 Million Annually**

Year	Revenue	Rate
FY13	\$1,781,747	\$44.00
FY14	\$2,781,145	\$68.00
FY15	\$3,800,353	\$92.00
FY16	\$4,839,666	\$116.00
FY17	\$5,899,386	\$140.00
FY18	\$5,958,380	\$140.00
FY19	\$6,017,964	\$140.00
FY20	\$6,078,144	\$140.00
FY21	\$6,138,925	\$140.00
FY22	\$6,200,314	\$140.00



Leon County Board of County Commissioners

Budget Workshop Item # 4

April 23, 2013

To: Honorable Chairman and Members of the Board

From: Vincent S. Long, County Administrator 

Title: Acceptance the Solid Waste Non- Ad Valorem Assessment Study

County Administrator Review and Approval:	Vincent S. Long, County Administrator
Department/ Division Review:	Alan Rosenzweig, Deputy County Administrator
Lead Staff/ Project Team:	Scott Ross, Director, Office of Financial Stewardship Maggie Theriot, Director, Office of Resource Stewardship Robert Mills, Director, Solid Waste

Fiscal Impact:

This item may have a fiscal impact. For FY 2014, a general subsidy in the amount of \$1 million is projected for the solid waste enterprise program to fund the operation of the rural waste collection centers. If the Board were to adopt any one of the scenarios presented in the assessment study, the subsidy to the program would be reduced allowing general revenue to support other county programs and balance the FY 2014 budget.

Staff Recommendation:

- Option #1: Accept staff's and the consultant's report and consider action regarding the solid waste non-ad valorem assessment as part of Budget Discussion #5.
- Option #2: Direct staff to continue to work with Marpan Recycling to seek alternative options for disposal of non-recyclable items with the intent of ceasing to accept waste from Marpan Recycling in the summer of 2014 thereby allowing for a complete closure of the landfill.
- Option #3: Direct staff to prepare the appropriate fee resolution for approval by the Board to implement a reduced tip fee at the transfer station.

Report and Discussion

Background:

Assessment

During the February 14, 2012 Workshop on Stormwater & Solid Waste Non ad Valorem Assessments and Transportation Taxes, the Board authorized issuance of a Request for Proposals (RFP) to conduct a Solid Waste Assessment Study (Study). This action was ratified at the Board's regularly scheduled meeting on February 28, 2012.

The County's Solid Waste operations are established as an Enterprise Fund (Fund). The Fund is to be sustained by tipping fees, revenues from interest rates on cash balance, miscellaneous receipts, and a solid waste assessment. In January 2008, the Board of County Commissioners adopted a "Guiding Principles" Resolution, which states, in part, that the Board will

"Provide that fees charged in enterprise operations will be calculated at a level which will support all direct and indirect costs of the enterprise."

Since the adoption of this Resolution, the Board has been successful in reducing the general revenue support to the enterprise operations through service reductions, but has not been able to eliminate the subsidy. The County currently collects \$1.5 million in solid waste fees, while transferring approximately \$1 million of general revenue to support the operation of the rural waste collection centers.

The Leon County non-ad valorem Solid Waste Assessment is set forth in the Leon County Code, Solid Waste Ordinance (Ord. No. 95-11), Article V, Section 18-161 – 18-171. All occupied single-family residences in the unincorporated area are levied the non-ad valorem solid waste assessment. The assessment was established in 1994, set at \$40, and was intended to cover the cost of waste disposal and the operation of the rural waste collection centers. There has been no increase in the rate of the assessment since 1994, and the assessment no longer covers the cost of operating the rural waste collection centers and the cost of disposal.

During the June 26, 2012 meeting, the Board approved Government Services Group, Inc. (GSG) to conduct a solid waste assessment study. The primary scope of work was to calculate an assessment rate that would eliminate the subsidy in a one-year period or in equal increments over five years. The study also calculates a rate that would be sufficient to support the cost of collection and disposal if the Board were to implement mandatory collection in all or in a portion of the unincorporated area (Attachment #1).

Waste System: Collection

As a component of the July 10, 2012 Budget Workshop, the Board directed staff to proceed with addressing the three significant components of the solid waste management system with the intent of decreasing costs while increasing the overall recycling efforts in Leon County. The three areas addressed are collection, processing, and disposal.

Regarding curbside collection, the current residential waste collection Franchise Agreement with Waste Management, Inc. initially commenced April 21, 1987 for a period of ten years. Since April 1987, the Board extended the Waste Management Agreement four times with the last extension expiring on September 30, 2013. As a component of the July 10, 2012 Budget Workshop, the Board authorized the fourth extension thus, allowing the County to have the new

collection contract to begin with the fiscal year. This provides the Board an opportunity to have any changes, related to costs of the curbside collection, contemplated as part of any changes to the non-ad valorem assessment as part of the Fiscal Year 2014 budget process.

During the December 11, 2012 meeting, the Board approved issuance of an Invitation to Bid (ITB) for the Exclusive Franchise to Provide Waste Collection Services in Unincorporated Leon County. The ITB was developed with a deliberate effort to provide the greatest level of service, increasing recycling efforts, and, at the same time, reducing the cost to current residential subscription customers. The rate bid by Waste Pro is approximately 31% lower than that paid by current subscribers. Should the County assume billing for residential customers, the new Waste Pro rate will be 38-42% lower than the rate paid by current subscribers or save as much as \$97 annually.

Three different options related to the service area were included in the bid document. These options were included in an effort to provide the greatest flexibility to the Board in selecting the level of service that best meets the needs of residents. During the February 12, 2013 meeting the Board authorized staff to negotiate with Waste Pro as the lowest responsive and responsible bidder for each of the three service options below.

- **Option 1 – Subscription Service**

The County would maintain the current model, in which Residential Collection Service is provided through subscription only. The rural waste collection centers would continue to operate. The entire service area has approximately 38,024 residential units. Approximately 15,000 customers do not receive curbside service.

- **Option 2 – Subscription Service in Rural Service Area and Universal Service in Urban Service Area.**

Residential Collection Service would be universal in the Urban Service Area (USA), meaning all residential units would pay for and receive collection service. Residential Collection Service would continue to be provided on a subscription basis in the Rural Service Area (RSA), and the Rural Waste Service Centers (RWSC). The USA includes approximately 23,823 residential units of which 17,946 currently subscribe for curbside service and 5,877 do not receive service; and the RSA has approximately 14,195 residential units, of which 4,610 receive curbside service and 9,585 do not receive service.

- **Option 3 – Universal Service.**

Residential Collection Service would be universal throughout the entire Service Area, which includes approximately 38,024 residential units.

During the July 10, 2012 Budget Workshop, the Board requested information regarding how many other counties in Florida utilize universal collection. As requested, Kessler Consulting has prepared information, which shows 20 of the 25 largest counties operate under some form of a universal collection waste program. Leon County is one of the five that does not currently utilize universal collection, with Pinellas County being another (Attachment #2).

Waste System: Processing

Related to the processing portion of the solid waste system, which takes place at the Transfer Station, the objective was to develop new opportunities and expanded recycling programs, while

correspondingly reducing costs. During the Budget Workshop, Kessler Consulting recommended that the County consider privatization of the Transfer Station in order to reduce costs and increase recycling rates. It was anticipated that the private sector would be able to operate the Transfer Station more cost-effectively than the County. As a result, staff developed a RFP and draft Agreement for processing services at the Transfer Station. The RFP was developed with a deliberate effort to incentivize the highest level of waste diversion through on-site material recovery efforts, while at the same time reducing the current cost to operate the Transfer Station. However, no proposals were submitted. The lack of response to the RFP is construed to be a clear statement that the private sector is unable to exceed current productivity at a reasonably lower cost. Although the Solid Waste Division efficiently operates the Transfer Station, staff will continue to optimize services and embark on material recovery efforts to achieve the State 75% recycling goal.

Waste System: Disposal

Leon County contracts with Waste Management, Inc. for waste hauling and disposal services. Waste that is delivered to the Transfer Station is loaded into long-haul trailers and hauled to the Springhill Landfill located in Jackson County. Given the favorable existing term for disposal services with Waste Management Inc. and the inability to identify a cost effective alternative disposal option, staff recommended extension of the current agreement for hauling and disposal services during the September 18, 2012 Board meeting. At that time, the Board authorized staff to finalize negotiations with Waste Management Inc. for an extension to the existing agreement.

Staff concluded successful negotiations with Waste Management, Inc. for hauling and disposal services. The per ton rate will be reduced by 10%. Effective May 1, 2013, the per ton rate will be reduced from \$26.69 to \$24.04, a reduction of \$2.65. Based on existing volume processed at the Transfer Station, the amended agreement will result in an estimated annual savings of \$435,000 to the City and County collectively. The amended agreement was approved by the Board on December 11, 2012.

Authorization to negotiate the Agreement for the curbside collection services and disposal services is an essential component of the following FY2012 & FY2013 Strategic Initiative that the Board approved during its January 29, 2012 meeting:

“Develop and implement strategies for 75% recycling goal by 2020, including seek competitive solicitations for single stream curbside recycling and comprehensively reassess solid waste fees with goals of reducing costs and increasing recycling.”

This particular Strategic Initiative aligns with the Board’s Strategic Priority – Environment, “*Reduce our carbon footprint, realize energy efficiencies, and be a catalyst for renewable energy, including solar.*” (EN4)

Analysis:

In order to calculate the assessment rate, GSG developed four scenarios containing the following factors:

Scenario 1: Unincorporated area disposal only included in the assessment. Unincorporated area subscription service for curbside collection and a user fee to support the RWSCs. (For purposes of rate stabilization, the assessment rate is based on a ten year average, where the user would pay slightly more than the actual cost in years one through five, and less than the actual cost for years five through ten.)

Scenario 2: Unincorporated disposal assessment and the cost to operate the RWSCs included in the assessment. Unincorporated area subscription service for curbside collection. (For purposes of rate stabilization, the assessment rate is based on a ten year average, where the user would pay slightly more than the actual cost in years one through five, and less than the actual cost for years five through ten.)

Scenario 3: Entire unincorporated area disposal assessment. Inside the USA would have universal collection included in the assessment and outside of the USA would include the cost of the RWSCs.

Scenario 4: Entire unincorporated area would include the cost of disposal and have universal collection included in the assessment. The RWSCs would be closed.

The County currently offers solid waste collection and disposal services for the residences of the unincorporated area that ranges from \$40 to \$272. Single-family residences in the unincorporated area have the option to subscribe to curbside solid waste collection services at a cost of \$231.96 per year (paid directly to the County vendor, Waste Management), or they may use one of the Rural Waste Service Centers (RWSC) for drop-off services at no cost. In addition, both subscribers and non-subscribers pay a mandatory \$40 non-ad valorem assessment, which is supposed to cover the cost of solid waste disposal and the operation of the rural waste collection centers.

Assessment rates for each of these four scenarios have been calculated. For purposes of calculation, 38,024 unincorporated dwelling units were utilized.

Table 1: Total Cost Impacts for Curbside and RWSC Users

	Current Unincorporated Area	Scenario #1 Unincorporated Area	Scenario #2 Unincorporated Area	Scenario #3		Scenario #4 Unincorporated Area
				USA	Non-USA	
Curbside						
Non Ad Valorem	40.00	63.75	90.75	212.00	120.25	202.25
Subscriber Fee	<u>231.96</u>	<u>160.80</u>	<u>160.80</u>	<u>0.00</u>	<u>159.60</u>	<u>0.00</u>
TOTAL Curbside	271.96	224.55	251.55	212.00	279.85	202.25
RWSC User						
Non Ad Valorem	40.00	63.75	90.75	n/a	120.25	n/a
RWSC Fee	<u>0.00</u>	<u>184.36</u>	<u>0.00</u>	<u>n/a</u>	<u>0.00</u>	<u>n/a</u>
TOTAL RWSC User	40.00	248.11	90.75	n/a	120.25	n/a

Table 2: Costs Changes Compared to Current Charges

	Scenario #1	Scenario #2	Scenario #3		Scenario #4
			USA	Non-USA	
Subscriber	(\$47.41)	(\$20.41)	(\$59.96)	\$7.89	(\$69.71)
RWSC User	\$208.11	\$51.00	\$172.00	\$80.14	\$162.25

As reflected in Tables 1 and 2, there significant difference in the rates and level of service provided in each of the differing scenarios:

- Current: Subscribers pay \$231.96 for curbside service. No fee is charged for the use of the RWSC centers. \$40 is charged as a non-ad valorem assessment for disposal to all unincorporated area households. General revenues provide a subsidy of approximately \$1.0 million annually to support the RWSC.
- Scenario 1: Status quo in terms of service. Curbside service is provided under subscription and the RWSC remain open. The non-ad valorem assessment for all unincorporated residents would be \$63.75 to cover the cost of disposal. A per bag fee would be established for the users of the RWSC. Based on an average usage per household the estimated annual cost for the RWSC would be \$184.36. Subscribers would see a reduced rate of \$160.80 for collection services.
 - Subscriber: \$224.55 total cost; savings of \$20.41.
 - RWSC User: \$248.11 total estimated cost; increase of \$208.11
- Scenario 2: Subscription service and all residents of the unincorporated area share equally in the cost of operating the RWSC regardless of use. For purposes of rate stabilization, the assessment rate is based on a ten year average, where the user would pay slightly more than the actual cost in years one through five, and less than the actual cost for years five through ten All residents would have a \$90.75 non-ad valorem assessment to cover the cost of disposal and the operation of the RWCS. Subscribers would see a reduced rate of \$160.80 for collection services.
 - Subscriber: \$251.55 total costs, savings of \$30.16.
 - RWSC User: \$90.75 total cost; increase of \$50.75.
- Scenario 3: Universal collection for all residents inside of the USA. Residents outside of the USA would have subscription service. The cost of the RWSC would be borne by residents outside of the USA through the non-ad valorem assessment. This is the only scenario were a current curbside subscriber would see an overall increase in cost.
 - Subscriber-inside USA: \$212.00 total costs, savings of \$59.96.
 - Subscriber-outside USA: \$279.85 total costs, increase of \$7.89
 - Current RWSC User-inside USA: \$212.00 total costs, increase of \$172.00
 - RWSC User-outside USA: \$120.25 total costs, increase of \$79.58
- Scenario 4: Universal collection throughout the entire unincorporated area with Leon County billing for the added discount on collection services.
 - Subscriber: \$201.87 total costs; savings of \$70.09.
 - Current RWSC User: \$201.87 current costs; increase of \$162.25.

The recommended disposal rate of \$63.75 takes into consideration programs and services that provide benefit to all unincorporated residents:

- Tipping fee – Hauling and disposal cost of \$24.04 as recently renegotiated with Waste Management for the Springhill landfill; Transfer Station operations, Household Hazardous Waste operations.
- Recycling – Education program operations, recycling service to County facilities and unincorporated schools.
- Yard Waste – Debris collected from unincorporated subscribers and RWSCs.
- Bulky Waste – Debris collected from unincorporated subscribers and RWSCs.
- Compliance – Contract compliance program operations.

The development of the proposed non-ad valorem fee also takes into consideration the status of the landfill. Although the Leon County Solid Waste Management Facility's (SWMF) landfill is functionally closed to the public for Class I household waste, almost \$1.9 million is spent annually to operate and maintain the facility. Approximately half of the expenditures are related to required maintenance such as operation of the landfill gas system, environmental compliance, DEP permit renewal, mowing and stormwater ponds, and related personnel and equipment. The remaining half of the \$1.9 million is expended on functions related to burying residual material from the County's Class III recycling partner, Marpan Recycling. The resources used to support the overall operation include annual payments from Marpan Recycling, transfer station tip fee revenue and uncommitted fund balance.

County staff and representatives from Marpan have been evaluating alternative options for disposal of items that cannot be recycled by Marpan, which are currently being buried at the landfill. Based on these discussions, it appears that other viable alternatives are available, and a transition to these options could be implemented by summer of 2014. The scenarios proposed in the agenda item reflect the cost savings associated with a complete closure of the landfill. If this does not occur, a significant subsidy or increase in the tip fee at the transfer station would be required to support maintaining the landfill. Unless otherwise directed by the Board, staff intends to continue to working with Marpan Recycling with an intended full closure of the landfill in the summer of 2014.

Included in the disposal rate, is a projected reduction of the tip fee at the Transfer Station. This reduction is based on the reduced costs related to hauling and disposal, as well as operating efficiencies. Also, the tip fee currently provides a significant portion of funding necessary to operate and maintain the landfill. With the anticipated closure of the landfill, the tip fee can correspondingly be reduced as reflected in the analysis prepared by the consultant. As part of the ratification, staff recommends adopting the reduced tip fee. The previous fee resolution was approved April 12, 2009 and needs to be updated to reflect the reduced costs.

Public Notice

Current curbside subscribers will experience a change in vendor beginning October 1, 2013. A seamless transition will occur from Waste Management to Waste Pro. Waste Pro will begin to notify current Waste Management subscribers in the month of August, with new waste and recycling carts being distributed and old carts collected throughout September. Participants will experience a new form of recycling, known as single stream, as all recyclable materials can be placed in a single roll-cart rather than distributed in two open totes by material type. In addition

to the vendor, the County will implement a widespread information campaign for single stream recycling.

Assessment Process

In order to adopt a new solid waste assessment, the Board would need to schedule and conduct a public hearing regarding the solid waste ordinance and levying the new assessment. In addition, the Board would need to adopt the assessment study by resolution, and in accordance with Florida Law, a separate first class notification to each property owner in the unincorporated area would be mailed at least 20 days prior to the required public hearing

Should the Board pursue Scenario 4, Universal Curbside Collection throughout the entire unincorporated area, in order to provide Waste Pro enough lead time to implement Universal Collection by October 1, 2013, staff will prepare a first class notice to be mailed to each unincorporated resident, and conduct a public hearing regarding the Solid Waste Ordinance and levying the new assessment no later than May 28, 2013. Additionally educational material will be supplied regarding the waste disposal and recycling process.

In addition to the considering the increase to the assessment, two other items were discussed. The first is the closure of the landfill, and the second is adopting an updated tipping fee reflective of the new disposal hauling rate. As stated, staff is working with its Class III waste vendor to find alternative means to dispose of the residual waste that comes from the Marpan facility. Regarding the updating the solid waste fee resolution, staff would bring back an agenda item to adjust the tipping fee resolution and any other solid waste fees (e.g. tire disposal) that need be modified.

Subsequent to the acceptance of this report and study, final consideration of implementing the findings of the study will be considered during the final workshop item. The final item will discuss the aggregate impacts of the proposed stormwater and solid waste assessments, and the implementation of the five-cent gas tax.

Options:

1. Accept staff's and the consultant's report and consider action regarding the solid waste non-ad valorem assessment as part of Budget Discussion #5.
2. Direct staff to continue to work with Marpan Recycling to seek alternative options for disposal of non-recyclable items with the intent of ceasing to accept waste from Marpan Recycling in the summer of 2014 thereby allowing for a complete closure of the facility.
3. Direct staff to prepare the appropriate fee resolution for approval by the Board to implement a reduced tip fee at the Transfer Station.
4. Do not accept staff's and the consultant's report and consider action regarding the solid waste non-ad valorem assessment as part of Budget Discussion #5.
5. Board direction.

Recommendation:

Options #1 through #3

Attachments:

1. Government Services Group, Inc. Solid Waste Assessment Study
2. Table of Florida's 25 Largest Counties Comparing Collection Methods

Leon County, Florida

Solid Waste Management Services Assessment Report

APRIL 2013

Presented by:
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EXECUTIVE SUMMARY

Leon County (County) engaged Government Services Group, Inc. (GSG) to assist the County and its staff with updating the County's current solid waste assessment program for Fiscal Year 2013-14 (Solid Waste Assessment Program). GSG was assisted in this project by Kessler Consulting, Inc. (KCI).

The County's current Solid Waste Assessment Program includes only the residential dwelling units in the unincorporated area of the County. Each residential dwelling unit is charged an annual assessment of \$40.00 for the solid waste disposal assessment. Under the current solid waste management system, residents in the unincorporated area may subscribe for solid waste collection and recycling services (Subscription Services) or utilize one of the five drop-off convenience centers (Rural Waste Service Centers or RWSC). Subscription customers pay for solid waste collection services directly to the solid waste hauler and also pay the \$40.00 annual solid waste disposal assessment. Non-subscribers also pay the \$40.00 annual solid waste disposal assessment. There is no charge for using the RWSC. Non-residential properties are charged a \$41.80 per ton tipping fee for solid waste disposal services.

In July 2012, the Board of County Commissioners (Board) directed staff to proceed with addressing three significant components of the solid waste management system with the intent of decreasing costs while increasing the overall recycling efforts in the County. The three areas being addressed include collection, processing and disposal services. GSG was engaged to assist the County in developing several assessment rate scenarios based on alternative service delivery components in addition to the elimination of the general revenue subsidy as described in subsequent sections of this Assessment Report.

During the December 11, 2012 meeting, the Board approved issuance of an RFP for processing services at the Transfer Station. Despite eight companies attending the pre-bid, there were three no-bid responses. In addition, on December 19, 2012, the County executed a Second Amendment to the Agreement for Solid Waste Management Services with Waste Management, Inc. pursuant to the original Agreement for Solid Waste Management Services signed on November 19, 1998; this agreement provides for the transfer and disposal of the solid waste processed at the Transfer Station.

On December 14, 2012, the County issued an Invitation to Bid (ITB) for the Exclusive Franchise to Provide Waste Collection Services in the unincorporated area of the County. Waste Pro was the lowest responsive and responsible bidder for each of the three service delivery options requested in the ITB and their rate was significantly lower than that being paid by current subscribers. The three different options related to the services and service areas were as follows:

Option 1: Subscription Service

This option would maintain the current service delivery approach in which the residential solid waste collection service would be provided through a subscription only.

Option 2: Universal Service in Urban Service Area (USA) and Subscription Service Outside of the USA

Residential solid waste collection service would be universal in the USA meaning all residential dwelling units in the USA would pay for and receive solid waste collection services. Residential solid waste collection services would continue to be provided on a subscription basis outside of the USA.

Option 3: Universal Service

Residential solid waste collection service would be universal in the entire unincorporated area meaning all residential dwelling units in the unincorporated area would pay for and receive solid waste collection services.

After review and analysis of multiple service delivery scenarios, the County directed GSG to prepare four separate assessment rate scenarios for both the USA and the area outside of the USA as follows:

- Scenario One: Unincorporated Area Disposal Assessment Only (Collection and RWSC not included in assessment)
- Scenario Two: Unincorporated Area Disposal Assessment PLUS Unincorporated area RWSC Assessment (Collection not included in assessment)
- Scenario Three: Unincorporated Area Disposal Assessment PLUS Universal Collection Assessment Inside of USA and RWSC Assessment Outside of USA
- Scenario Four: Unincorporated Area Disposal Assessment PLUS Universal Unincorporated Area Collection Assessment

Solid waste collection and disposal services assessment rates were computed for each dwelling unit within the unincorporated area of the County for each of the four scenarios for Fiscal Year 2013-14 as applicable. In addition, based on assumptions provided by the County, assessment rates were calculated for Fiscal Year 2014-15 through Fiscal Year 2022-23, with the Fiscal Year 2022-23 assessment rates constituting the Maximum Annual assessment rates.

Table ES-1 provides the recommended Fiscal Year 2013-14 and Maximum Annual assessment rates rounded up to the nearest quarter (25 cents).

**Table ES-1
Recommended Assessment Rates (Fiscal Year 2013-14 and Maximum)**

	Scenario 1		Scenario 2		Scenario 3		Scenario 4	
	USA	Non-USA	USA	Non-USA	USA	Non-USA	USA	Non-USA
Fiscal Year 2013-14 Rates	\$57.50	\$57.50	\$81.00	\$81.00	\$212.00	\$120.25	\$202.25	\$202.25
Maximum Rates	\$69.25	\$69.25	\$99.75	\$99.75	\$308.75	\$151.25	\$293.75	\$293.75

Source: Leon County

Another viable option for the County to consider would be the imposition of the 10 year average rates for Scenario 1 or 2. The imposition of a 10 year average rate for scenario 3 and 4 would not be practicable due to the potential volatility of the solid waste collection costs included in these scenarios.

Table ES-2 provides the recommended 10 year average (Fiscal Year 2013-14 through Fiscal Year 2022-23) assessment rates rounded up to the nearest quarter (25 cents).

**Table ES-2
Recommended 10 Year Average Assessment Rates (Fiscal Year 2013-14 through Fiscal Year 2022-23)**

	Scenario 1		Scenario 2	
	USA	Non-USA	USA	Non-USA
10 Year Average Rates	\$63.75	\$63.75	\$90.75	\$90.75

Source: Leon County

INTRODUCTION

Leon County (County) engaged Government Services Group, Inc. (GSG) to assist the County and its staff with updating the County's current solid waste assessment program for Fiscal Year 2013-14 (Solid Waste Assessment Program). The County's current Solid Waste Assessment Program funds solid waste disposal services for residential properties within the unincorporated area of the County. This document

is the Solid Waste Assessment Report (Assessment Report) as specified in the agreement between the County and GSG.

GSG is a consulting firm that specializes in addressing and resolving local government finance and taxation issues by working with cities, counties, special districts, and state agencies to develop uniquely tailored funding and service delivery solutions for critical infrastructure and service needs. GSG was assisted in this project by Kessler Consulting, Inc. (KCI); KCI provides a wide range of solid waste consulting services in the areas of strategic planning and technical assistance with developing innovative collection, processing and disposal solutions for local governments.

OBJECTIVES

The objective of the Solid Waste Assessment Program is to update the County's current Solid Waste Assessment Program based on public policy established by the County within the constraints of readily available data and in accordance with legal precedent. The following steps were utilized in the update of the methodology used to calculate the non-ad valorem assessment for solid waste services for the residential property use category:

- Evaluation of the County's current legal documents, franchise agreements, property appraiser parcel data information and other data pertaining to the provision of solid waste services;
- Evaluation of solid waste collection and disposal services delivery components, as well as related issues pertaining to assessable costs and apportionment methodology; and,
- Evaluation and determination of the total revenue requirements for solid waste collection and disposal services to ensure calculation and recovery of the assessable costs, including (a) service costs and expenditures and (b) non-ad valorem assessment collection costs.

To this end, GSG has been charged to use the County's estimated costs of the services to be provided on a unit basis and to develop a simple, fair and reasonable apportionment methodology for such assessable costs.

STUDY METHODOLOGY

Solid waste non-ad valorem assessments are required to meet the Florida case law requirements for a valid special assessment. These requirements are:

- The service provided must confer a special benefit to the property being assessed; and
- The costs assessed must be fairly and reasonably apportioned among the properties that receive the special benefit.

The calculation of assessment rates for a solid waste non-ad valorem assessment depends on two separate, but interconnected pieces of data. The first data component is a comprehensive analysis of the parcel information to determine which parcels receive a special benefit from the provision of solid waste collection and disposal services.

The second data component is the identification and determination of the total assessable costs associated with providing solid waste collection and disposal services within the assessable area.

After these reviews and determinations are achieved, a fair and reasonable method of apportioning assessable costs is applied among all benefited parcels.

BACKGROUND

Chapter 403.706 Florida Statutes and Leon County Ordinance No. 95-11 provides the legal authority for the County's current Solid Waste Assessment Program. The current Solid Waste Assessment Program includes only the residential dwelling units in the unincorporated area of the County. Each residential dwelling unit is charged an annual assessment of \$40.00 for the solid waste disposal assessment.

Under the current solid waste management system, residents in the unincorporated area may subscribe for solid waste collection and recycling services (Subscription Services) or utilize one of the five drop-off convenience centers (Rural Waste Service Centers or RWSC). Subscription customers pay for solid waste collection services directly to the solid waste hauler and also pay the \$40.00 annual solid waste disposal assessment. Non-subscribers also pay the \$40.00 annual solid waste disposal assessment. There is no charge for using the RWSC. Non-residential properties are charged a \$41.80 per ton tipping fee for solid waste disposal services.

The County's solid waste system is established as an Enterprise Fund funded by the current Solid Waste Assessments, tipping fees, revenues from interest on cash balance and miscellaneous receipts. The Enterprise Fund is subsidized by general revenue funds equaling approximately \$1.0 million from unincorporated area sources.

Additional solid waste services include:

1. Operation of a solid waste transfer station with disposal at an out-of-county regional landfill.
2. Operation of a landfill that only accepts residuals from a private materials recovery facility.
3. County-wide hazardous waste and electronics collection center.
4. Recycling and public education program.
5. County-wide yard debris and waste tire recycling program.

In July 2012, the Board of County Commissioners (Board) directed staff to proceed with addressing three significant components of the solid waste management system with the intent of decreasing costs while increasing the overall recycling efforts in the County. The three areas being addressed include collection, processing and disposal services.

GSG was engaged to assist the County in developing several assessment rate scenarios based on alternative service delivery components in addition to the elimination of the general revenue subsidy as described in subsequent sections of this Assessment Report.

PROPERTY DATA ANALYSIS

GSG obtained information from the Leon County Property’s Appraiser’s office in order to develop the assessment roll. Additionally, the County provided the 2012 certified Solid Waste Assessment roll.

The Leon County Property Appraiser assigns a four-digit code based on the Florida Department of Revenue (DOR) property use codes reflected in Rule 12D-8.008, Florida Administrative Code. Each parcel within the unincorporated area of the County was reviewed based on their DOR property use code assigned by the Leon County Property Appraiser. The DOR codes in Table 1 were used to initially identify assessable properties. The 2012 certified Solid Waste Assessment roll was then used to verify and confirm those parcels already charged for disposal services.

Table 1
DOR Codes for Assessable Properties

DOR CODE	DESCRIPTION
0000	VACANT RESIDENTIAL (Tagged Mobile Homes)
0100	SINGLE FAMILY IMPROVED
0101	TOWNHOUSE
0200	MOBILE HOME
0700	MISC RESIDENTIAL
0800	MULTI FAMILY 2-9 UNITS (Only 4 units or less are included in assessment)
1200	MIXED USE STORE/OFFICE/RES
1700	OFFICE NON-PROF 1 STORY
5000	IMPROVED AGRICULTURAL
7100	CHURCHES

Source: Leon County

Using the findings obtained from this analysis of the property appraiser’s parcel data information and the certified assessment roll, it was determined that there are approximately 35,864 total assessable parcels within the unincorporated area of the County, and approximately 38,024 total assessable dwelling units between and among those parcels, with 22,895 parcels and 23,823 dwelling units in the Urban Service Area (USA) and 12,969 parcels and 14,201 dwelling units outside of the USA.

SOLID WASTE GENERATION INFORMATION

The below assumptions/estimates, based on KCI’s analysis and Leon County solid waste data, were used for calculating rates in this Assessment Report.

- An estimate of 164,000 tons was used as the annual amount of solid waste passing through the transfer station for purposes of calculating the tipping fee in this Assessment Report.
- An estimated 14,614 tons of yard waste was used as the annual amount of yard waste handled by the County for purposes of this Assessment Report.
- For the purposes of this Report it is estimated that 50% of the yard waste handled by the County on an annual basis will be “clean” and 50% will be “dirty or bagged”.
- Residential Class I solid waste was estimated to be 1.0 ton per household annually.
- Residential yard waste was estimated to be 0.28 tons per household annually.

SOLID WASTE MANAGEMENT SERVICES COMPONENTS

As directed by the Board in July 2012, the solid waste management services components were addressed by County staff as follows:

DISPOSAL SERVICES

Class I solid waste generated within the unincorporated County is delivered to the County-owned and operated Gum Road Transfer Station and is transferred for disposal at the Springhill Landfill in Jackson County. Solid waste disposal services also include the handling and disposal of hazardous waste and electronics as well as tires. The County charges a tipping fee per ton at the Transfer Station for disposal services.

On September 14, 2010, the Board conducted a solid waste workshop to discuss issues related to the State-mandated 75% recycling goal. As part of the workshop, the Board adopted a number of initial steps to evaluate options available to meet the 75% recycling goal, including a waste composition study. Per Board authorization on December 13, 2011, staff obtained the services of Kessler Consulting, Inc. (KCI) to assist with the strategic planning process for the solid waste program. The primary purpose of the study was to assess various elements of the solid waste program and develop a proposed strategy for pursuing the 75% recycling goal in a fiscally prudent manner. A report of the consultant's findings was presented to the Board for consideration as part of the July 10, 2012 Budget Workshop. During the Budget Workshop, the consultant recommended that the County consider privatization of the Transfer Station in order to reduce costs and increase recycling rates. It was anticipated that the private sector may be able to operate the Transfer Station more cost-effectively than the County. As a result, staff developed a RFP and draft Agreement for processing services at the Transfer Station.

During the December 11, 2012 meeting, the Board approved issuance of the RFP. On December 14, 2012, the RFP was advertised locally. A total of 445 vendors were notified through the automated procurement system. Of these, 17 vendors requested bid packages, with a mandatory pre-bid meeting held December 21, 2012. Despite 8 companies attending the pre-bid, there were three no-bid responses on January 23, 2013. Reasons noted included not being versed in both transfer station and material recovery; and the inability to be certain that profit could be made after operational overhead was taken into account.

The lack of response to the RFP is construed to be a clear statement that the private sector is unable to exceed current productivity at a reasonably lower cost. Although Solid Waste efficiently operates the Transfer Station, staff will continue to optimize services and embark on material recovery efforts to achieve the State 75% recycling goal.

On December 19, 2012, the County executed a Second Amendment to the Agreement for Solid Waste Management Services with Waste Management, Inc. pursuant to the original Agreement for Solid Waste Management Services signed on November 19, 1998; this agreement provides for the transfer and disposal of the solid waste processed at the Transfer Station. The agreement is effective May 1, 2013 through April 30, 2018 and provides an initial rate of \$24.04 per ton plus fuel adjustment with annual rate adjustments beginning May 1, 2015.

Additional solid waste disposal components include recycling services, yard waste and bulky waste processing and compliance costs. Recycling services include education as well as the processing of recyclables.

Table 2 provides a breakdown of the proposed costs of disposal services per dwelling unit for Fiscal Year 2013-14 based on the continuance of the County-owned and operated Transfer Station, updated

agreement with Waste Management for transfer and disposal of the solid waste and the net expenditures for recycling, yard waste and bulky waste services.

Table 2
Solid Waste Disposal Rates (Fiscal Year 2013-14)

Disposal	Rate/Dwelling Unit
Tipping Fee ¹	\$36.48
Recycling ²	\$3.95
Yard Waste ³	\$8.99
Bulky Waste ⁴	\$1.98
Compliance ⁵	\$1.94
Total Disposal	\$53.34

Source: Leon County

¹ Tipping Fee = Transfer Station Operations net expenditures (\$1,371,919.96) including line item for fuel adjustment, Tires net expenditures (\$57,545.01) and HHW net expenditures (\$609,701.24) divided by 164,000 tons plus Hauling and Disposal contract cost of \$24.04 per ton multiplied by 1.0 tons per dwelling unit.

² Recycling = Recycling net expenditures (\$149,895.41) divided by the total unincorporated area dwelling units (38,024).

³ Yard Waste = Yard Waste net expenditures (\$188,462.64) divided by 14,614 tons plus blended clean/dirty rate per ton of \$19.21 multiplied by 0.28 tons per dwelling unit.

⁴ Bulky Waste = Bulky Waste net expenditures (\$74,983.65) divided by the total unincorporated area dwelling units (38,024).

⁵ Compliance = Compliance net expenditures (\$73,514.71) divided by unincorporated area dwelling units (38,024).

COLLECTION SERVICES

Under the current solid waste management system, residents in the unincorporated area may subscribe for solid waste collection and recycling services (Subscription Services) or utilize one of the five drop-off convenience centers (RWSC). There is no charge for using the RWSC.

On December 14, 2012, the County issued an Invitation to Bid (ITB) for the Exclusive Franchise to Provide Waste Collection Services in the unincorporated area of the County. Three different options related to the services and service areas were included in the ITB as follows:

Option 1: Subscription Service

This option would maintain the current service delivery approach in which the residential solid waste collection service would be provided through a subscription only.

Option 2: Universal Service in USA and Subscription Service Outside of the USA

Residential solid waste collection service would be universal in the USA meaning all residential dwelling units in the USA would pay for and receive solid waste collection services. Residential solid waste collection services would continue to be provided on a subscription basis outside of the USA.

Option 3: Universal Service

Residential solid waste collection service would be universal in the entire unincorporated area meaning all residential dwelling units in the unincorporated area would pay for and receive solid waste collection services.

Features of the ITB included:

- Once per week garbage, recycling and yard debris collection.
- On-Call bulky waste collection
- Single stream recycling

- Debagging of yard debris at the curb
- Opportunity for customers to voluntarily decrease size of waste cart from 96 gallons to 65 gallons upon request
- Utilization of Radio Frequency Identification technology in the carts
- Requirement for carts to be branded with Leon County information
- Joint partnership with the vendor for education of customers
- Alignment with the City of Tallahassee waste collection holidays
- Use of Compressed Natural Gas collection vehicles
- Free commercial collection at prescribed County parks and facilities
- Maintaining a five-percent franchise fee

The ITB required the bidders to bid on each of the three options and also identify cost savings if universal collection was implemented and the County collected the solid waste collection charges on the tax bill as part of the Solid Waste Assessment.

Additionally, the ITB grants the contractor the exclusive commercial solid waste collection services and though not exclusive, the contractor will offer single stream recyclable collection services to commercial customers. The ITB provides a not-to-exceed rate the vendor may charge for commercial accounts, which is consistent with current market rates.

By the January 23, 2013 deadline, the County received two bids and one no-bid in response to the ITB. Waste Pro was the lowest responsive and responsible bidder for each of the three service delivery options and their rate is significantly lower than that being paid by current subscribers. Table 3 provides the monthly and annual solid waste collection charges per dwelling unit provided by Waste Pro; the current solid waste collection charge is \$57.99 quarterly and \$231.96 annually.

**Table 3
Solid Waste Collection Services (Fiscal Year 2013-14)**

Annual Charges		
Option	Base Bid	Base Bid with Leon County Billing
Option 1: Subscription	\$160.80	N/A
Option 2: Hybrid	\$159.60	\$143.64
Option 3: Universal	\$158.40	\$134.64

Source: Waste Pro Response to ITB

At their February 12, 2013 meeting, the Board authorized the County Administrator to execute the Waste Collection Agreement in a form approved by the County Attorney upon selection of the service option by the Board at its April 23, 2013 workshop.

SPECIAL BENEFIT ASSUMPTIONS

GSG was engaged to assist the County in developing several assessment rate scenarios based on alternative service delivery components. The following assumptions support a finding that the provision of solid waste collection and disposal services provides a special benefit to the assessed parcels.

- The provision of solid waste collection and disposal services possesses a logical relationship to the use and enjoyment of improved residential property by: (i) properly and safely disposing of solid waste generated on improved property, (ii) enhancing improved property through the environmentally responsible use of and enjoyment of the property, and (iii) potentially increasing and preserving the value of property due to the proper disposal of waste within the unincorporated area of the County.
- The provision of solid waste collection and disposal services protects property values and the health and safety of the owners or occupants of all property resulting from the delivery and availability of such services.
- All improved residential properties produce solid waste or are capable of generating solid waste that requires disposal.
- All improved residential properties produce approximately the same amount of solid waste annually.

APPORTIONMENT METHODOLOGY

The following section describes the recommended apportionment methodology for the County's solid waste collection and disposal services assessment.

All parcels within the unincorporated area of the County receiving solid waste collection and disposal services benefit from those services based upon each parcel's classification and the number of dwelling units contained on such parcels.

The assessable costs of the solid waste collection and disposal services assessment are proposed to be apportioned based on the number of dwelling units on each parcel of property. Each resultant dwelling unit within the unincorporated area of the County is expected to benefit equally.

An assessment for any given parcel will be calculated by multiplying the number of dwelling units assigned to the parcel by the rate per dwelling unit to determine the total assessment amount.

ASSESSMENT RATE SCENARIOS

After review and analysis of multiple service delivery scenarios, the County directed GSG to prepare four separate assessment rate scenarios for both the USA and the area outside of the USA as follows:

- Scenario One: Unincorporated Area Disposal Assessment Only (Collection and RWSC not included in assessment)
- Scenario Two: Unincorporated Area Disposal Assessment PLUS Unincorporated area RWSC Assessment (Collection not included in assessment)
- Scenario Three: Unincorporated Area Disposal Assessment PLUS Universal Collection Assessment Inside of USA and RWSC Assessment Outside of USA
- Scenario Four: Unincorporated Area Disposal Assessment PLUS Universal Unincorporated Area Collection Assessment

After applying the parcel apportionment methodology, solid waste collection and disposal services assessment rates were computed for each dwelling unit within the unincorporated area of the County for each of the four scenarios for Fiscal Year 2013-14 as applicable.

The assessable cost calculations also include the following costs:

- Collection Costs are estimated to recover the Tax Collector's collection costs using two-percent of the total assessable costs. Section 197.3632, Florida Statutes, provides that a county government shall compensate the tax collector for the actual costs of collecting non-ad valorem assessments.
- Statutory Discount reflects an adjustment to cover the statutorily permissible four-percent discount allowed under the Uniform Method plus one-percent for non-collection.

Table 4 provides the preliminary assessment rate components for each scenario for Fiscal Year 2013-14. Appendix A summarizes the proforma assessment rates for each scenario for Fiscal Years 2014-15 through 2022-23 based on the assumptions provided in Appendix A.

**Table 4
Preliminary Solid Waste Assessment Rate Components (Fiscal Year 2013-14)**

Disposal	Scenario 1 ¹		Scenario 2		Scenario 3		Scenario 4	
	USA	Non-USA	USA	Non-USA	USA	Non-USA	USA	Non-USA
Tipping Fee ²	\$36.48	\$36.48	\$36.48	\$36.48	\$36.48	\$36.48	\$36.48	\$36.48
Recycling ³	\$3.95	\$3.95	\$3.95	\$3.95	\$3.95	\$3.95	\$3.95	\$3.95
Yard Waste ⁴	\$8.99	\$8.99	\$8.99	\$8.99	\$8.99	\$8.99	\$8.99	\$8.99
Bulky Waste ⁵	\$1.98	\$1.98	\$1.98	\$1.98	\$1.98	\$1.98	\$1.98	\$1.98
Compliance ⁶	\$1.94	\$1.94	\$1.94	\$1.94	\$1.94	\$1.94	\$1.94	\$1.94
Total Disposal	\$53.34	\$53.34	\$53.34	\$53.34	\$53.34	\$53.34	\$53.34	\$53.34
Collection	USA	Non-USA	USA	Non-USA	USA	Non-USA	USA	Non-USA
RWSC ⁷	NA	NA	\$21.81	\$21.81	NA	\$58.38	NA	NA
Curbside Collection ⁸	NA	NA	NA	NA	\$143.64	NA	\$134.64	\$134.64
Total Collection	NA	NA	\$21.81	\$21.81	\$143.64	\$58.38	\$134.64	\$134.64
Additional Costs	USA	Non-USA	USA	Non-USA	USA	Non-USA	USA	Non-USA
Collection Costs @ 2% (Tax Collector)	\$1.15	\$1.15	\$1.62	\$1.62	\$4.24	\$2.41	\$4.05	\$4.05
Statutory Discount @ 5% (4% early payment/1% non-collection)	\$2.87	\$2.87	\$4.05	\$4.05	\$10.60	\$6.01	\$10.11	\$10.11
Total Additional Costs	\$4.02	\$4.02	\$5.67	\$5.67	\$14.84	\$8.42	\$14.16	\$14.16
Total Assessment Costs	\$57.36	\$57.36	\$80.82	\$80.82	\$211.82	\$120.14	\$202.14	\$202.14

Source: Leon County

¹ Scenario 1 assumes a user fee per bag (not included in the assessment) to eliminate the general revenue subsidy. This would be based on the RWSC net expenditures (\$828,999.33) divided by an estimated 4,496 tons = \$184.38/ton. The resulting \$184.38/ton is then divided by 44 bags per household (estimated bags per year of household trash per dwelling unit) = \$4.19 cost per bag.

² Tipping Fee = Transfer Station Operations net expenditures (\$1,371,919.96) including line item for fuel adjustment, Tires net expenditures (\$57,545.01) and HHW net expenditures (\$609,701.24) divided by 164,000 tons plus Hauling and Disposal contract cost of \$24.04 per ton multiplied by 1.0 tons per dwelling unit.

³ Recycling = Recycling net expenditures (\$149,895.41) divided by the total unincorporated area dwelling units (38,024).

⁴ Yard Waste = Yard Waste net expenditures (\$188,462.64) divided by 14,614 tons plus blended clean/dirty rate per ton of \$19.21 multiplied by 0.28 tons per dwelling unit.

⁵ Bulky Waste = Bulky Waste net expenditures (\$74,983.65) divided by the total unincorporated area dwelling units (38,024).

⁶ Compliance = Compliance net expenditures (\$73,514.71) divided by unincorporated area dwelling units (38,024).

⁷ RWSC = RWSC net expenditures (\$828,999.33) divided by either the total unincorporated area dwelling units (38,024) or outside USA dwelling units (14,201) for Scenario 2 - 4.

⁸ Curbside Collection = Contract Costs for Scenario 2 - 4.

Table 5 provides the recommended Fiscal Year 2013-14 and Maximum Annual assessment Rates rounded up to the nearest quarter (25 cents).

Table 5
Recommended Assessment Rates (Fiscal Year 2013-14 and Maximum)

	Scenario 1		Scenario 2		Scenario 3		Scenario 4	
	USA	Non-USA	USA	Non-USA	USA	Non-USA	USA	Non-USA
Fiscal Year 2013-14 Rates	\$57.50	\$57.50	\$81.00	\$81.00	\$212.00	\$120.25	\$202.25	\$202.25
Maximum Rates	\$69.25	\$69.25	\$99.75	\$99.75	\$308.75	\$151.25	\$293.75	\$293.75

Source: Leon County

Another viable option for the County to consider would be the imposition of the 10 year average rates for Scenario 1 or 2. The imposition of a 10 year average rate for scenario 3 and 4 would not be practicable due to the potential volatility of the solid waste collection costs included in these scenarios.

Table 6 provides the recommended 10 year average (Fiscal Year 2013-14 through Fiscal Year 2022-23) assessment rates rounded up to the nearest quarter (25 cents).

Table 6
Recommended 10 Year Average Assessment Rates (Fiscal Year 2013-14 through Fiscal Year 2022-23)

	Scenario 1		Scenario 2	
	USA	Non-USA	USA	Non-USA
10 Year Average Rates	\$63.75	\$63.75	\$90.75	\$90.75

Source: Leon County

Appendix A

PRELIMINARY ASSESSMENT RATES
FISCAL YEAR 2014-15 THROUGH 2022-23

FISCAL YEAR 2014-15 THROUGH 2022-23 TOTAL ASSESSMENT RATES

The following table provides a summary of the total assessment rates for Fiscal Year 2014-15 through 2022-23. Detailed information about these rates are provided in the subsequent tables.

Preliminary Assessment Rate Summary (Fiscal Year 2014-15 through 2022-23)

	Scenario 1		Scenario 2		Scenario 3		Scenario 4	
	USA	Non-USA	USA	Non-USA	USA	Non-USA	USA	Non-USA
Fiscal Year 2014-15 Rates	\$59.25	\$59.25	\$83.50	\$83.50	\$221.50	\$124.00	\$211.25	\$211.25
Fiscal Year 2015-16 Rates	\$61.00	\$61.00	\$86.00	\$86.00	\$231.50	\$127.75	\$220.75	\$220.75
Fiscal Year 2016-17 Rates	\$62.25	\$62.25	\$87.75	\$87.75	\$241.00	\$130.75	\$229.75	\$229.75
Fiscal Year 2017-18 Rates	\$63.25	\$63.25	\$89.75	\$89.75	\$251.00	\$134.00	\$239.25	\$239.25
Fiscal Year 2018-19 Rates	\$64.25	\$64.25	\$91.50	\$91.50	\$261.50	\$137.25	\$249.25	\$249.25
Fiscal Year 2019-20 Rates	\$65.50	\$65.50	\$93.50	\$93.50	\$272.50	\$140.50	\$259.50	\$259.50
Fiscal Year 2020-21 Rates	\$66.75	\$66.75	\$95.50	\$95.50	\$284.00	\$144.00	\$270.50	\$270.50
Fiscal Year 2021-22 Rates	\$68.00	\$68.00	\$97.75	\$97.75	\$296.25	\$147.50	\$281.75	\$281.75
Fiscal Year 2022-23 Rates (Maximum)	\$69.25	\$69.25	\$99.75	\$99.75	\$308.75	\$151.25	\$293.75	\$293.75

FISCAL YEAR 2014-15 THROUGH 2022-23 ASSUMPTIONS

The assessment rates calculations for Fiscal Year 2014-15 through 2022-23 are based on the following assumptions:

- Tipping Fee = Transfer Station Operations net expenditures (including line item for fuel adjustment), Tires net expenditures and HHW net expenditures divided by 164,000 tons plus Hauling and Disposal contract cost per ton multiplied by 1.0 tons per dwelling unit.
- Recycling = Recycling net expenditures divided by the total unincorporated area dwelling units (38,024).
- Yard Waste = Yard Waste net expenditures divided by 14,614 tons plus blended clean/dirty rate per ton multiplied by 0.28 tons per dwelling unit.
- Bulky Waste = Bulky Waste net expenditures divided by the total unincorporated area dwelling units (38,024).
- Compliance = Compliance net expenditures divided by unincorporated area dwelling units (38,024).
- RWSC = RWSC net expenditures divided by either the total unincorporated area dwelling units (38,024) or outside USA dwelling units (14,201).
- Curbside Collection = Contract Costs
- An annual increase of 5% was applied to the solid waste collection services contract rates.
- An annual increase of 3% was applied to the transport and disposal services contract rates.
- An annual increase of 5% was applied to the transport and disposal services fuel adjustment.
- An annual increase of 3% was applied to both the clean and dirty yard waste contract rates.

- Unless more accurate information was available, a 3% annual increase was applied to all expenditures.
- Unless more accurate information was available, a 0% annual increase was applied to all revenues.
- Collection Costs are estimated to recover the Tax Collector's collection costs using two-percent of the total assessable costs. Section 197.3632, Florida Statutes, provides that a county government shall compensate the tax collector for the actual costs of collecting non-ad valorem assessments.
- Statutory Discount reflects an adjustment to cover the statutorily permissible four-percent discount allowed under the Uniform Method plus one-percent for non-collection.

FISCAL YEAR 2014-15 THROUGH 2022-23 ASSESSMENT RATE COMPONENTS

Preliminary Solid Waste Assessment Rates (Fiscal Year 2014-15)

	Scenario 1		Scenario 2		Scenario 3		Scenario 4	
	USA	Non-USA	USA	Non-USA	USA	Non-USA	USA	Non-USA
Disposal								
Tipping Fee	\$37.59	\$37.59	\$37.59	\$37.59	\$37.59	\$37.59	\$37.59	\$37.59
Recycling	\$4.10	\$4.10	\$4.10	\$4.10	\$4.10	\$4.10	\$4.10	\$4.10
Yard Waste	\$9.26	\$9.26	\$9.26	\$9.26	\$9.26	\$9.26	\$9.26	\$9.26
Bulky Waste	\$2.04	\$2.04	\$2.04	\$2.04	\$2.04	\$2.04	\$2.04	\$2.04
Compliance	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00
Total Disposal	\$54.99	\$54.99	\$54.99	\$54.99	\$54.99	\$54.99	\$54.99	\$54.99
Collection								
RWSC	NA	NA	\$22.46	\$22.46	NA	\$60.13	NA	NA
Curbside Collection	NA	NA	NA	NA	\$150.83	NA	\$141.38	\$141.38
Total Collection	NA	NA	\$22.46	\$22.46	\$150.83	\$60.13	\$141.38	\$141.38
Additional Costs								
Collection Costs @ 2% (Tax Collector)	\$1.19	\$1.19	\$1.67	\$1.67	\$4.43	\$2.48	\$4.23	\$4.23
Statutory Discount @ 5% (4% early payment/1% non-collection)	\$2.96	\$2.96	\$4.17	\$4.17	\$11.07	\$6.19	\$10.56	\$10.56
Total Additional Costs	\$4.15	\$4.15	\$5.84	\$5.84	\$15.50	\$8.67	\$14.79	\$14.79
Total Assessment	\$59.14	\$59.14	\$83.29	\$83.29	\$221.32	\$123.79	\$211.16	\$211.16
Total Assessment (Rounded)	\$59.25	\$59.25	\$83.50	\$83.50	\$221.50	\$124.00	\$211.25	\$211.25

Preliminary Solid Waste Assessment Rates (Fiscal Year 2015-16)

	Scenario 1		Scenario 2		Scenario 3		Scenario 4	
	USA	Non-USA	USA	Non-USA	USA	Non-USA	USA	Non-USA
Disposal								
Tipping Fee	\$38.73	\$38.73	\$38.73	\$38.73	\$38.73	\$38.73	\$38.73	\$38.73
Recycling	\$4.26	\$4.26	\$4.26	\$4.26	\$4.26	\$4.26	\$4.26	\$4.26
Yard Waste	\$9.54	\$9.54	\$9.54	\$9.54	\$9.54	\$9.54	\$9.54	\$9.54
Bulky Waste	\$2.10	\$2.10	\$2.10	\$2.10	\$2.10	\$2.10	\$2.10	\$2.10
Compliance	\$2.06	\$2.06	\$2.06	\$2.06	\$2.06	\$2.06	\$2.06	\$2.06
Total Disposal	\$56.69	\$56.69	\$56.69	\$56.69	\$56.69	\$56.69	\$56.69	\$56.69
Collection								
RWSC	NA	NA	\$23.13	\$23.13	NA	\$61.94	NA	NA
Curbside Collection	NA	NA	NA	NA	\$158.37	NA	\$148.45	\$148.45
Total Collection	NA	NA	\$23.13	\$23.13	\$158.37	\$61.94	\$148.45	\$148.45
Additional Costs								
Collection Costs @ 2% (Tax Collector)	\$1.22	\$1.22	\$1.72	\$1.72	\$4.63	\$2.56	\$4.42	\$4.42
Statutory Discount @ 5% (4% early payment/1% non-collection)	\$3.05	\$3.05	\$4.30	\$4.30	\$11.57	\$6.38	\$11.03	\$11.03
Total Additional Costs	\$4.27	\$4.27	\$6.02	\$6.02	\$16.20	\$8.94	\$15.45	\$15.45
Total Assessment	\$60.96	\$60.96	\$85.84	\$85.84	\$231.26	\$127.57	\$220.59	\$220.59
Total Assessment (Rounded)	\$61.00	\$61.00	\$86.00	\$86.00	\$231.50	\$127.75	\$220.75	\$220.75

Preliminary Solid Waste Assessment Rates (Fiscal Year 2016-17)

	Scenario 1		Scenario 2		Scenario 3		Scenario 4	
	USA	Non-USA	USA	Non-USA	USA	Non-USA	USA	Non-USA
Disposal								
Tipping Fee	\$39.15	\$39.15	\$39.15	\$39.15	\$39.15	\$39.15	\$39.15	\$39.15
Recycling	\$4.43	\$4.43	\$4.43	\$4.43	\$4.43	\$4.43	\$4.43	\$4.43
Yard Waste	\$9.83	\$9.83	\$9.83	\$9.83	\$9.83	\$9.83	\$9.83	\$9.83
Bulky Waste	\$2.16	\$2.16	\$2.16	\$2.16	\$2.16	\$2.16	\$2.16	\$2.16
Compliance	\$2.12	\$2.12	\$2.12	\$2.12	\$2.12	\$2.12	\$2.12	\$2.12
Total Disposal	\$57.69	\$57.69	\$57.69	\$57.69	\$57.69	\$57.69	\$57.69	\$57.69
Collection								
RWSC	NA	NA	\$23.83	\$23.83	NA	\$63.79	NA	NA
Curbside Collection	NA	NA	NA	NA	\$166.29	NA	\$155.87	\$155.87
Total Collection	NA	NA	\$23.83	\$23.83	\$166.29	\$63.79	\$155.87	\$155.87
Additional Costs								
Collection Costs @ 2% (Tax Collector)	\$1.25	\$1.25	\$1.76	\$1.76	\$4.82	\$2.62	\$4.60	\$4.60
Statutory Discount @ 5% (4% early payment/1% non-collection)	\$3.11	\$3.11	\$4.39	\$4.39	\$12.05	\$6.54	\$11.49	\$11.49
Total Additional Costs	\$4.36	\$4.36	\$6.15	\$6.15	\$16.87	\$9.16	\$16.09	\$16.09
Total Assessment	\$62.05	\$62.05	\$87.67	\$87.67	\$240.85	\$130.64	\$229.65	\$229.65
Total Assessment (Rounded)	\$62.25	\$62.25	\$87.75	\$87.75	\$241.00	\$130.75	\$229.75	\$229.75

Preliminary Solid Waste Assessment Rates (Fiscal Year 2017-18)

	Scenario 1		Scenario 2		Scenario 3		Scenario 4	
	USA	Non-USA	USA	Non-USA	USA	Non-USA	USA	Non-USA
Disposal								
Tipping Fee	\$39.57	\$39.57	\$39.57	\$39.57	\$39.57	\$39.57	\$39.57	\$39.57
Recycling	\$4.60	\$4.60	\$4.60	\$4.60	\$4.60	\$4.60	\$4.60	\$4.60
Yard Waste	\$10.12	\$10.12	\$10.12	\$10.12	\$10.12	\$10.12	\$10.12	\$10.12
Bulky Waste	\$2.22	\$2.22	\$2.22	\$2.22	\$2.22	\$2.22	\$2.22	\$2.22
Compliance	\$2.18	\$2.18	\$2.18	\$2.18	\$2.18	\$2.18	\$2.18	\$2.18
Total Disposal	\$58.69	\$58.69	\$58.69	\$58.69	\$58.69	\$58.69	\$58.69	\$58.69
Collection								
RWSC	NA	NA	\$24.54	\$24.54	NA	\$65.71	NA	NA
Curbside Collection	NA	NA	NA	NA	\$174.60	NA	\$163.66	\$163.66
Total Collection	NA	NA	\$24.54	\$24.54	\$174.60	\$65.71	\$163.66	\$163.66
Additional Costs								
Collection Costs @ 2% (Tax Collector)	\$1.27	\$1.27	\$1.80	\$1.80	\$5.02	\$2.68	\$4.79	\$4.79
Statutory Discount @ 5% (4% early payment/1% non-collection)	\$3.16	\$3.16	\$4.48	\$4.48	\$12.55	\$6.69	\$11.96	\$11.96
Total Additional Costs	\$4.43	\$4.43	\$6.28	\$6.28	\$17.57	\$9.37	\$16.75	\$16.75
Total Assessment	\$63.12	\$63.12	\$89.51	\$89.51	\$250.86	\$133.77	\$239.10	\$239.10
Total Assessment (Rounded)	\$63.25	\$63.25	\$89.75	\$89.75	\$251.00	\$134.00	\$239.25	\$239.25

Preliminary Solid Waste Assessment Rates (Fiscal Year 2018-19)

	Scenario 1		Scenario 2		Scenario 3		Scenario 4	
	USA	Non-USA	USA	Non-USA	USA	Non-USA	USA	Non-USA
Disposal								
Tipping Fee	\$40.01	\$40.01	\$40.01	\$40.01	\$40.01	\$40.01	\$40.01	\$40.01
Recycling	\$4.77	\$4.77	\$4.77	\$4.77	\$4.77	\$4.77	\$4.77	\$4.77
Yard Waste	\$10.42	\$10.42	\$10.42	\$10.42	\$10.42	\$10.42	\$10.42	\$10.42
Bulky Waste	\$2.29	\$2.29	\$2.29	\$2.29	\$2.29	\$2.29	\$2.29	\$2.29
Compliance	\$2.25	\$2.25	\$2.25	\$2.25	\$2.25	\$2.25	\$2.25	\$2.25
Total Disposal	\$59.74	\$59.74	\$59.74	\$59.74	\$59.74	\$59.74	\$59.74	\$59.74
Collection								
RWSC	NA	NA	\$25.28	\$25.28	NA	\$67.68	NA	NA
Curbside Collection	NA	NA	NA	NA	\$183.33	NA	\$171.84	\$171.84
Total Collection	NA	NA	\$25.28	\$25.28	\$183.33	\$67.68	\$171.84	\$171.84
Additional Costs								
Collection Costs @ 2% (Tax Collector)	\$1.29	\$1.29	\$1.83	\$1.83	\$5.23	\$2.75	\$4.99	\$4.99
Statutory Discount @ 5% (4% early payment/1% non-collection)	\$3.22	\$3.22	\$4.58	\$4.58	\$13.07	\$6.86	\$12.46	\$12.46
Total Additional Costs	\$4.51	\$4.51	\$6.41	\$6.41	\$18.30	\$9.61	\$17.45	\$17.45
Total Assessment	\$64.25	\$64.25	\$91.43	\$91.43	\$261.37	\$137.03	\$249.03	\$249.03
Total Assessment (Rounded)	\$64.25	\$64.25	\$91.50	\$91.50	\$261.50	\$137.25	\$249.25	\$249.25

Preliminary Solid Waste Assessment Rates (Fiscal Year 2019-20)

	Scenario 1		Scenario 2		Scenario 3		Scenario 4	
	USA	Non-USA	USA	Non-USA	USA	Non-USA	USA	Non-USA
Disposal								
Tipping Fee	\$40.46	\$40.46	\$40.46	\$40.46	\$40.46	\$40.46	\$40.46	\$40.46
Recycling	\$4.96	\$4.96	\$4.96	\$4.96	\$4.96	\$4.96	\$4.96	\$4.96
Yard Waste	\$10.74	\$10.74	\$10.74	\$10.74	\$10.74	\$10.74	\$10.74	\$10.74
Bulky Waste	\$2.36	\$2.36	\$2.36	\$2.36	\$2.36	\$2.36	\$2.36	\$2.36
Compliance	\$2.31	\$2.31	\$2.31	\$2.31	\$2.31	\$2.31	\$2.31	\$2.31
Total Disposal	\$60.83	\$60.83	\$60.83	\$60.83	\$60.83	\$60.83	\$60.83	\$60.83
Collection								
RWSC	NA	NA	\$26.04	\$26.04	NA	\$69.71	NA	NA
Curbside Collection	NA	NA	NA	NA	\$192.50	NA	\$180.44	\$180.44
Total Collection	NA	NA	\$26.04	\$26.04	\$192.50	\$69.71	\$180.44	\$180.44
Additional Costs								
Collection Costs @ 2% (Tax Collector)	\$1.31	\$1.31	\$1.87	\$1.87	\$5.45	\$2.81	\$5.19	\$5.19
Statutory Discount @ 5% (4% early payment/1% non-collection)	\$3.28	\$3.28	\$4.68	\$4.68	\$13.62	\$7.02	\$12.98	\$12.98
Total Additional Costs	\$4.59	\$4.59	\$6.55	\$6.55	\$19.07	\$9.83	\$18.17	\$18.17
Total Assessment	\$65.42	\$65.42	\$93.42	\$93.42	\$272.40	\$140.37	\$259.44	\$259.44
Total Assessment (Rounded)	\$65.50	\$65.50	\$93.50	\$93.50	\$272.50	\$140.50	\$259.50	\$259.50

Preliminary Solid Waste Assessment Rates (Fiscal Year 2020-21)

	Scenario 1		Scenario 2		Scenario 3		Scenario 4	
	USA	Non-USA	USA	Non-USA	USA	Non-USA	USA	Non-USA
Disposal								
Tipping Fee	\$40.93	\$40.93	\$40.93	\$40.93	\$40.93	\$40.93	\$40.93	\$40.93
Recycling	\$5.14	\$5.14	\$5.14	\$5.14	\$5.14	\$5.14	\$5.14	\$5.14
Yard Waste	\$11.06	\$11.06	\$11.06	\$11.06	\$11.06	\$11.06	\$11.06	\$11.06
Bulky Waste	\$2.43	\$2.43	\$2.43	\$2.43	\$2.43	\$2.43	\$2.43	\$2.43
Compliance	\$2.38	\$2.38	\$2.38	\$2.38	\$2.38	\$2.38	\$2.38	\$2.38
Total Disposal	\$61.94	\$61.94	\$61.94	\$61.94	\$61.94	\$61.94	\$61.94	\$61.94
Collection								
RWSC	NA	NA	\$26.82	\$26.82	NA	\$71.80	NA	NA
Curbside Collection	NA	NA	NA	NA	\$202.12	NA	\$189.46	\$189.46
Total Collection	NA	NA	\$26.82	\$26.82	\$202.12	\$71.80	\$189.46	\$189.46
Additional Costs								
Collection Costs @ 2% (Tax Collector)	\$1.34	\$1.34	\$1.91	\$1.91	\$5.68	\$2.88	\$5.41	\$5.41
Statutory Discount @ 5% (4% early payment/1% non-collection)	\$3.34	\$3.34	\$4.78	\$4.78	\$14.20	\$7.20	\$13.52	\$13.52
Total Additional Costs	\$4.68	\$4.68	\$6.69	\$6.69	\$19.88	\$10.08	\$18.93	\$18.93
Total Assessment	\$66.62	\$66.62	\$95.45	\$95.45	\$283.94	\$143.82	\$270.33	\$270.33
Total Assessment (Rounded)	\$66.75	\$66.75	\$95.50	\$95.50	\$284.00	\$144.00	\$270.50	\$270.50

Preliminary Solid Waste Assessment Rates (Fiscal Year 2021-22)

	Scenario 1		Scenario 2		Scenario 3		Scenario 4	
	USA	Non-USA	USA	Non-USA	USA	Non-USA	USA	Non-USA
Disposal								
Tipping Fee	\$41.40	\$41.40	\$41.40	\$41.40	\$41.40	\$41.40	\$41.40	\$41.40
Recycling	\$5.33	\$5.33	\$5.33	\$5.33	\$5.33	\$5.33	\$5.33	\$5.33
Yard Waste	\$11.39	\$11.39	\$11.39	\$11.39	\$11.39	\$11.39	\$11.39	\$11.39
Bulky Waste	\$2.50	\$2.50	\$2.50	\$2.50	\$2.50	\$2.50	\$2.50	\$2.50
Compliance	\$2.45	\$2.45	\$2.45	\$2.45	\$2.45	\$2.45	\$2.45	\$2.45
Total Disposal	\$63.07	\$63.07	\$63.07	\$63.07	\$63.07	\$63.07	\$63.07	\$63.07
Collection								
RWSC	NA	NA	\$27.62	\$27.62	NA	\$73.95	NA	NA
Curbside Collection	NA	NA	NA	NA	\$212.23	NA	\$198.93	\$198.93
Total Collection	NA	NA	\$27.62	\$27.62	\$212.23	\$73.95	\$198.93	\$198.93
Additional Costs								
Collection Costs @ 2% (Tax Collector)	\$1.36	\$1.36	\$1.96	\$1.96	\$5.93	\$2.95	\$5.64	\$5.64
Statutory Discount @ 5% (4% early payment/1% non-collection)	\$3.40	\$3.40	\$4.88	\$4.88	\$14.81	\$7.37	\$14.09	\$14.09
Total Additional Costs	\$4.76	\$4.76	\$6.84	\$6.84	\$20.74	\$10.32	\$19.73	\$19.73
Total Assessment	\$67.83	\$67.83	\$97.53	\$97.53	\$296.04	\$147.34	\$281.73	\$281.73
Total Assessment (Rounded)	\$68.00	\$68.00	\$97.75	\$97.75	\$296.25	\$147.50	\$281.75	\$281.75

Preliminary Solid Waste Assessment Rates (Fiscal Year 2022-23)

	Scenario 1		Scenario 2		Scenario 3		Scenario 4	
	USA	Non-USA	USA	Non-USA	USA	Non-USA	USA	Non-USA
Disposal								
Tipping Fee	\$41.90	\$41.90	\$41.90	\$41.90	\$41.90	\$41.90	\$41.90	\$41.90
Recycling	\$5.53	\$5.53	\$5.53	\$5.53	\$5.53	\$5.53	\$5.53	\$5.53
Yard Waste	\$11.73	\$11.73	\$11.73	\$11.73	\$11.73	\$11.73	\$11.73	\$11.73
Bulky Waste	\$2.58	\$2.58	\$2.58	\$2.58	\$2.58	\$2.58	\$2.58	\$2.58
Compliance	\$2.53	\$2.53	\$2.53	\$2.53	\$2.53	\$2.53	\$2.53	\$2.53
Total Disposal	\$64.27	\$64.27	\$64.27	\$64.27	\$64.27	\$64.27	\$64.27	\$64.27
Collection								
RWSC	NA	NA	\$28.45	\$28.45	NA	\$76.17	NA	NA
Curbside Collection	NA	NA	NA	NA	\$222.84	NA	\$208.88	\$208.88
Total Collection	NA	NA	\$28.45	\$28.45	\$222.84	\$76.17	\$208.88	\$208.88
Additional Costs								
Collection Costs @ 2% (Tax Collector)	\$1.39	\$1.39	\$2.00	\$2.00	\$6.18	\$3.03	\$5.88	\$5.88
Statutory Discount @ 5% (4% early payment/1% non-collection)	\$3.46	\$3.46	\$4.99	\$4.99	\$15.44	\$7.56	\$14.69	\$14.69
Total Additional Costs	\$4.85	\$4.85	\$6.99	\$6.99	\$21.62	\$10.59	\$20.57	\$20.57
Total Assessment	\$69.12	\$69.12	\$99.71	\$99.71	\$308.73	\$151.03	\$293.72	\$293.72
Total Assessment (Rounded)	\$69.25	\$69.25	\$99.75	\$99.75	\$308.75	\$151.25	\$293.75	\$293.75

LEON COUNTY, FL
UNIVERSAL SOLID WASTE COLLECTION IN LARGEST COUNTIES

	County	Population*	Universal Collection	
			Yes	No
1	Miami-Dade	2,496,435	x	
2	Broward	1,748,066	x	
3	Palm Beach	1,320,134	x	
4	Hillsborough	1,229,226	x	
5	Orange	1,145,956	x	
6	Pinellas	916,542		x
7	Duval	864,263	x	
8	Lee	618,754	x	
9	Polk	602,095	x	
10	Brevard	543,376	x	
11	Volusia	494,593	x	
12	Pasco	464,697		x
13	Seminole	422,718	x	
14	Sarasota	379,448	x	
15	Marion	331,298		x
16	Manatee	322,833	x	
17	Collier	321,520	x	
18	Escambia	297,619		x
19	Lake	297,052	x	
20	St. Lucie	277,789	USA**	RSA**
21	Leon	275,487		x
22	Osceola	268,685	x	
23	Alachua	247,336	USA**	RSA**
24	Clay	190,865	x	
25	St. Johns	190,039	x	

* Population based on DEP 2010 annual report

** USA = Urban Service Area RSA = Rural Service Area

Leon County Board of County Commissioners

Cover Sheet

Workshop Item # 5

April 23, 2013

To: Honorable Chairman and Members of the Board

From: Vincent S. Long, County Administrator 

Title: Consideration of Stormwater and Solid Waste Non-ad Valorem Assessments and Transportation Taxes and the Associated Budget Impacts

County Administrator Review and Approval:	Vincent S. Long, County Administrator
Department/ Division Review:	Alan Rosenzweig, Deputy County Administrator
Lead Staff/ Project Team:	Scott Ross, Director, Office of Financial Stewardship Timothy Barden, Principal Management and Budget Analyst Timothy Carlson, Senior Management and Budget Analyst

Fiscal Impact:

In the FY 2013 budget, Leon County allocated \$6,237,638 in general revenue to support the transportation, stormwater and solid waste programs. If the current fee and tax structure is left in place, current out-year projections reflect an additional \$32.5 million in general revenue support for these programs for the balance of the Board's adopted five-year County budget (FY 2013 – FY 2016). Any additional revenue raised by these fees could be utilized to off-set the use of reserves to balance the budget and/or keep property tax rates stable.

Staff Recommendation:

Board Direction

Report and Discussion

Background:

During and immediately following the recession, the County has been deliberate in maintaining and not raising the fees and taxes noted throughout the budget discussion items. Additionally, the County has passed on over \$14 million in property tax savings associated with the decline in property values. To partially address these revenue declines, the County has reduced the overall budget by \$62 million and its workforce by 75 positions. The reductions have come through a continuous examination of all department service levels, privatization when appropriate, the utilization of technology and overall operational reorganizations to optimize efficiency.

The final aspect of the Board's budget balancing strategy was a deliberate utilization of fund balance. A portion of the fund balance for the previous three years has been allocated to balance the annual operating budget. The amount, approximately \$4 million annually, has been reasonable given the typical growth in fund balance related to under expenditure of appropriation and the statutory requirement to budget at 95% of anticipated revenue. However, also during this time, the County made a concerted effort to focus existing resources in the investment of capital projects. This effort supported over 800 construction related jobs, provided needed improvements to the community's infrastructure, and has created a lasting investment in our libraries, roads and public safety facilities.

As the County moves out of the post-recession period, it is important to continue to remain deliberate in the financial actions being taken. As noted previously, the capital improvements constructed have begun to require additional maintenance. Citizens have and still deserve a high quality of services from the County. Although significant efforts have already occurred, County departments and divisions continue to utilize LEADS to align the optimal resources of the organization with the top strategic priorities of the Board and evaluate opportunities for efficiencies, including exploring opportunities for privatization when appropriate, leveraging technology, fostering partnerships and improving performance.

The same deliberate approach used by the Board of County Commissioners in the years during the economic decline to ensure sensitivity to the taxpayer should be considered during this recovery to ensure the longer term fiscal stability of the County. Annually, the County, like any government or business faces increased costs of operations related to inflation, employee compensation (healthcare, retirement and pay), as well as new activities related to maintenance demands. Based on very early estimates, the anticipated increase in the cost of operating the government is between \$3.58 and \$6.45 million (this presumes the continued use of approximately \$4.0 million fund balance). Over time, the County should reduce the use of fund balance to support the operating budget and again allocate these resources to capital projects. County policy also states that enterprise funds should be self-supporting and in effect, operate like businesses; wherein, the fees support the operation. In moving towards this goal, general revenues currently supporting the enterprise funds can be reallocated to non-fee supported activity and thereby help pay for the increased operating budget.

While moving towards this goal of having the County enterprise operations become more self-supporting, it is essential that the County continue to be sensitive to the impact to the tax and rate payers. The scenarios reflected in this item provide that sensitivity by showing phased in approaches to mitigate large annual increases while also showing corresponding reduced impacts related to cost savings.

The following provides a brief summarization of the current status related to the stormwater, solid waste and transportation funds.

- The current solid waste non-ad valorem assessment is \$40 annually and is levied on all residential units in the unincorporated area. The fee was established in 1994 and has never been raised (20 years). The fee generates approximately \$1.5 million annually and general revenues are subsidizing the solid waste system approximately \$1.0 million annually.
- The current stormwater non-ad valorem assessment is \$20 per SFU. The fee is \$20 per residential unit and for commercial property is based on equivalent amount of impervious area. The fee was established in 1991 and has never been raised (23 years). The fee generates approximately \$1.0 million annually and general revenues are subsidizing the stormwater operating budget approximately \$2.7 million annually.
- The transportation trust fund is supported by two of three authorized local gas taxes or seven of the allowable twelve cents. Six of the seven cents currently levied are shared with the City of Tallahassee at a 53.33% (City) and 46.7% (County) ratio. In FY 2013, Leon County has budgeted to collect \$4.7 million in local gas taxes. For FY 2013, the general revenue support for the transportation fund is just under \$2.6 million.

Table 1 provides a summary of the current and estimated general revenue subsidies presuming no changes in the non-ad valorem assessments and gas taxes. Including this fiscal year, the current fee structures require an estimated \$32 million in general revenue support to these programs (stormwater, solid waste and transportation) over the next five years.

Table 1

Programmed General Revenue Support for Stormwater, Solid Waste and Transportation Programs

Program Fund	FY13	FY14	FY15	FY16	FY17	Total
Stormwater	\$2,985,242	\$2,994,242	\$3,015,674	\$3,037,536	\$3,041,624	\$12,374,318
Solid Waste	689,699	\$1,018,622	1,024,935	1,578,914	1,495,254	5,807,424
Transportation	2,592,697	2,514,099	2,704,526	2,704,267	2,630,244	14,310,727
Total	\$6,267,638	\$6,526,963	\$6,745,135	\$7,320,717	\$7,167,122	\$32,492,469

Note: The above subsidies presume inflationary costs and the impacts of additional capital project maintenance.

Analysis:

To facilitate the Board's decision making process in addressing the numerous combinations of scenarios that maybe considered, staff has presented a series of policy questions for the Board to consider during the workshop. This approach is intended to assist the Board in collectively providing policy direction upon consideration of the fiscal impact associated with the options before the Board.

Attachment # 1 reflects different decision making options, and the net fiscal impact of levying various combinations of the five cent gas tax and the stormwater and solid waste assessments outlined below. These scenarios are presented in the context of the following funding policy questions. In addition, Attachment #2 details the fiscal and taxpayer impact if the stormwater assessment were increased to \$140 to cover the cost of the capital program. Attachments #3, #4, and #5 show the revenue and taxpayer impacts if the five cent gas tax, and the stormwater and the solid waste assessments were not increased, respectively.

Policy Question 1: Does the Board wish to reduce or eliminate the general revenue subsidy supporting the Transportation Trust Fund through the imposition of the available five cent local option gas tax and to support a possible increase in funding for the County’s multimodal infrastructure(including sidewalks), and if so, over what period of time should this occur?

Option #1: Phase in the additional five cent gas tax over a period of five years by levying one additional cent per year and authorize the County Administrator to negotiate an interlocal agreement with the City of Tallahassee presuming a 50/50 split, schedule a public hearing for June 18, 2013 and provide any other policy direction with respect to the negotiation and utilization. (Table #2 presumes a 50/50 revenue share with the City of Tallahassee.)

Table 2: Five Cent Gas Tax – Five Year Phase in Annual Fiscal Impacts

	FY2014*	FY2015	FY2016	FY2017	FY2018
Additional Gas Tax Levy	\$0.01	\$0.02	\$0.03	\$0.04	\$0.05
Estimated Taxpayer Impact**	\$7.38	\$19.68	\$29.53	\$39.36	\$49.21
Revenue Increase to the County	\$412,50	\$1,100,000	\$1,650,000	\$2,200,000	\$2,750,000

**Based on Florida law, if the Board implemented the tax by July 1, 2013, it would go into effect January 1, 2014 which is three-quarters of a fiscal year.*

*** Based on average gasoline consumption per household.*

OR

Option #2: Implement the entire five cent gas tax in one year and authorize the County Administrator to negotiate an interlocal agreement with the City of Tallahassee presuming a 50/50 split, schedule a public hearing for June 18, 2013 and provide any other policy direction with respect to the negotiation and utilization. (Table #3 presumes a 50/50 revenue share with the City of Tallahassee.)

Table 3: Five Cent Gas Tax – One Year Implementation Annual Fiscal Impacts

	FY2014*	FY2015
Additional Gas Tax Levy	\$0.05	\$0.05
Estimated Taxpayer Impact	\$36.91	\$49.21
Revenue Increase to the County	\$2,062,000	\$2,750,000

**Based on Florida law, if the Board implemented the tax by July 1, 2013, it would go into effect January 1, 2014 which is three-quarters of a fiscal year.*

Table 4: 5 Cent Gas Tax Option Comparison/Summary Table

Summary	Option 1	Option 2
<ul style="list-style-type: none"> • Acts as a user fee – those using the road network pay for the maintenance • 25% to 30% paid by non-residents • Allows general revenue to be redirected to non-user fee supported programs • Requires super majority vote of Board (at least five Commissioners) • Must have interlocal agreement with the City of Tallahassee 	<ul style="list-style-type: none"> • Slower general revenue subsidy relief • Taxpayer fiscal impact over longer period of time 	<ul style="list-style-type: none"> • Subsidy relief accomplished more quickly • Greater general revenue available for FY2014 budget • Total taxpayer fiscal impact immediate

Policy Question #2: Does the Board wish to reduce or eliminate the general revenue subsidy supporting the operating portion of the Stormwater Utility with the stormwater non-ad valorem assessment, and if so, over what period of time should this occur?

Option #1: Phase in over five years an annual stormwater non-ad valorem assessment of \$85.00 per equivalent single family unit utilizing the variable fee by residential class.

**Table 5: Five Year Phase in of Stormwater Non Ad Valorem Assessment Annual Fiscal Impacts
(Amounts reflect increases over current \$20.00 assessment)**

	FY2014	FY2015	FY2016	FY2017	FY2018
Single Family/1 dwelling	\$13	\$26	\$39	\$52	\$65
Single Family/multiple dwellings/other	\$10	\$21	\$31	\$42	\$52
Multi-Family structures	\$9	\$18	\$27	\$36	\$46
Mobile Homes	\$8	\$16	\$23	\$31	\$39
Commercial - Small	\$53	\$106	\$159	\$212	\$266
Commercial - Average	\$171	\$341	\$512	\$682	\$853
Commercial - Large	\$520	\$1,309	\$1,559	\$2,078	\$2,598
Additional Revenue to the County	\$0.6 mil	\$1.2 mil	\$1.8 mil	\$2.4 mil	\$3.0 mill

OR

Option #2: Fully implement the \$85.00 per equivalent single family unit stormwater non-ad valorem assessment in FY2014 utilizing, the variable fee by residential class.

**Table 6: Stormwater Non-Ad Valorem Assessment Annual Fiscal Impact
(Amounts reflect increases over current \$20.00 assessment)**

	FY2014
Single Family/1 dwelling	\$65
Single Family/multiple dwellings/other	\$52
Multi-Family structures	\$46
Mobile Homes	\$39
Commercial - Small	\$266
Commercial - Average	\$853
Commercial - Large	\$2,598
Additional Revenue to the County	\$3.0 mil

Table 7: Stormwater Non-Ad Valorem Assessment Option Comparison/Summary Table

Summary	Option 1	Option 2
<ul style="list-style-type: none"> • Requires public hearing to be noticed through a first class mailing to all effected properties for implementation • Has a maximum rate less than comparable jurisdictions • Does not provide any funding towards stormwater capital projects • Provides recognition for differing amounts of impervious service by residential type • Updates the amount of impervious service for a single family equivalent for commercial purposes 	<ul style="list-style-type: none"> • Slower general revenue subsidy relief • Taxpayer fiscal impact slowly implemented • Single family increases \$13.00 per year for five years • Other residential structures increase at lower amounts • First year changes from \$20.00 to \$33.00. • Commercial changes parcel specific • Maximum rate set at \$85.00. 	<ul style="list-style-type: none"> • Subsidy relief accomplished quickly • Greater general revenue available for FY2014 budget process • Single family increases from \$20.00 to \$85.00 (maximum rate) • Other residential structures increase at lower amount • Commercial increases parcel specific

Note: Due to the significant increased fiscal impact on property taxpayers, staff is not recommending in any of the specific options to raise the stormwater non-ad valorem assessment to cover the cost of both operating and current capital improvements as specified in the rate study; this would require an assessment of \$140 annually for a single family dwelling unit. However, if the Board wishes to consider this approach, Attachment #2 provides the fiscal impacts to the taxpayer and the County.

Policy Question #3: Does the Board wish to reduce or eliminate the general revenue subsidy to the Solid Waste Enterprise and if so over what period of time? The following presents options which require Board direction with respect to collection service and rural waste service centers (RWSC).

Option #1: Subscription service and RWSC supported through user fee implemented in FY2014. Offer subscription service to the entire unincorporated area and keep the rural waste service centers (RWSC) open. Support the RWSC through a user fee. The non-ad valorem assessment would be set at \$63.75 versus the current \$40.00.

OR

Option #2: Subscription service and RWSC supported through user fee phased in over five years. Offer subscription service to the entire unincorporated area and keep the rural waste service centers (RWSC) open. Support the RWSC through a user fee. The non-ad valorem assessment would be set at \$63.75 versus the current \$40.00 and phased-in over five years.

**Table 8: Solid Waste Non-Ad Valorem Assessment Fiscal Impacts
(Amounts reflect increases/decreases over current assessment/charges)**

	Option 1: Full First Yr.	Option 2: Phased in over Five Years				
		FY2014	FY2015	FY2016	FY2017	FY2018
Subscriber*	(\$47.41)	(\$98.41)	(\$85.66)	(\$72.91)	(60.16)	(\$47.41)
Rural Waste Service Center User**	\$208.11	\$41.62	\$83.24	\$124.87	\$166.49	\$208.11
General Revenue Reduced Subsidy	\$1.0 mil	\$200,000	\$400,000	\$600,000	\$800,000	\$1,000,000

* Includes the cost savings associated with the reduced cost of curbside collection.

** This estimate is based on the assumption that the County implements a per bag charge for disposal at the RWSC and that each household generates a consistent level of tonnage. Unfortunately, it is anticipated that all residents would not utilize the service properly and would either continue to utilize their own bags and place the waste at the RWSC when it is not open; and/or, not use the RWSC's at all and liter would increase substantially; and/or would place waste in commercial dumpsters illegally. Based on actual experience, the fee may need to be adjusted and a general revenue subsidy may still be required until such time as the centers become self-supporting.

OR

Option #3: Subscription Service and RWSC Supported by All Unincorporated Residents implemented in FY2014. Offer subscription service to the entire unincorporated area and keep the rural waste service centers (RWSC) open. The non-ad valorem assessment would be set at \$90.75 versus the current \$40.00.

OR

Option #4: Subscription Service and RWSC Supported by All Unincorporated Residents phased in over five years. Offer subscription service to the entire unincorporated area and keep the rural waste service centers (RWSC) open. The non-ad valorem assessment would be set at \$90.75 versus the current \$40.00 and phased in over five years.

Table 9: Non Ad Valorem Assessment – Five Year Phase in Fiscal Impacts
(Amounts reflect increases/decreases over current assessment/charges)

	Option 3 Full First Yr.	Option 4 Phased in over Five Years				
		FY2014	FY2015	FY2016	FY2017	FY2018
Subscriber*	(\$20.41)	(\$71.41)	(\$58.66)	(\$45.91)	(\$33.16)	(\$20.41)
Rural Waste Service Center User	\$50.75	\$10.15	\$20.30	\$30.45	\$40.60	\$50.75
General Revenue Reduced Subsidy	\$1.0 mil	\$200,000	\$400,000	\$600,000	\$800,000	\$1,000,000

* Includes the cost savings associated with the reduced cost of curbside collection.

OR

Option #5: Universal collection and the RWSC closed. Provide universal collection for the entire unincorporated area. Close the rural waste service centers (RWSC). The total non-ad valorem assessment would be adjusted in FY2014 to \$202.25 to address the cost of the collection service and disposal. (Note: No phase-in option is offered as the County will be required to make the full annual payment to Waste Pro for the collection service, which based on universal collection is in excess of \$6.0 million annually. The annual rate would increase based on the provisions of the solid waste contract with a maximum rate estimated to not exceed \$293.75 at the end of 10 years.)

Table 10: FY2014 Solid Waste Non-Ad Valorem Assessment Fiscal Impacts
(Amounts reflect increases/decreases over current assessment/charges)

	Non-Ad Valorem Assessment
Subscriber	(\$69.71)
Rural Waste Service Center User	\$162.25
Estimated Net Impact to General Revenue	\$1,000,000

Table 11: Solid Waste Non-Ad Valorem Assessment Option Comparison/Summary Table

Summary	Option 1	Option 2	Option 3
<ul style="list-style-type: none"> In all scenarios, current subscribers will see cost savings In all scenarios, current RWSC users will see a cost increase as the current system is subsidized through general revenues Increase in the non-ad valorem assessment requires public hearing to be noticed through a first class mailing to all effected properties for implementation 	<ul style="list-style-type: none"> RWSC stay open User fee set for RWSC; anticipate non-compliance and litter issues General revenue possibly eliminated; non-compliance of RWSC user fee anticipated One year implementation from \$40.00 to \$63.75. 5 year phase-in \$4.75 annual increase. 	<ul style="list-style-type: none"> RWSC stay open All unincorporated area residents pay to support RWSC through non-ad valorem One year implementation from \$40.00 to \$90.75. 5 year phase-in \$10.15 annual increase. 	<ul style="list-style-type: none"> RWSC closed All residents receive curbside collection General revenue subsidy eliminated completely FY2014 non-ad valorem assessment set at \$202.25 Annual increases to support curbside contract.

Implementation, Public Information and Community Outreach:

Based on the options presented, the Board may wish to finalize policy direction related to the non-ad valorem assessments and the fifth cent gas tax at this time. Alternatively, the Board may wish to further refine the options available, request additional information, provide other policy guidance and conduct a Budget Workshop on May 14, 2013 to consider this information. In either situation, the following provides the proposed timeline for implementation of the gas tax and the non-ad valorem assessments if the Board directs to move forward.

May 14, 2013: If directed by the Board, schedule a follow-up workshop to refine and finalize fifth cent gas tax and non-ad valorem assessment implementation.

May 20 to May 24, 2013: Staff mails statutorily required first class letters of proposed increases in solid waste and/or stormwater non-ad valorem assessment with a public hearing date of July 9, 2013. Letter also includes phase-in approach, community meetings and other relevant information.

June 3 to June 21, 2013: Three community meetings conducted as part of overall Public Information and Community Outreach effort.

June 18, 2013: Approve interlocal agreement with the City of Tallahassee regarding the distribution of the fifth cent gas tax and conduct the necessary public hearing to levy the gas tax. (Note: Must be adopted by July 1, 2013 by a super majority vote of the Board, for implementation January 1, 2014.)

July 8, 2013: Budget Workshop to tentatively balance the FY2014 Budget

July 9, 2013: Budget Workshop to tentatively balance the FY2014 Budget (if necessary)

July 9, 2013: Conducted the statutorily required non-ad valorem assessment public hearing and corresponding ordinance modifications.

July 10, 2013: Budget Workshop to tentatively balance the FY2014 Budget (if necessary)

Depending upon final Board action, the Board may wish to provide direction to staff to proceed with a Public Information and Community Outreach effort. Any of the options for implementing the additional five cent gas tax or either of the non-ad valorem assessments have statutory requirements for noticing the public. Should the Board decide that additional outreach is necessary regarding Board direction on the tax and assessment proposals, then staff has developed a preliminary *Public Information and Community Outreach Plan* which includes the following basic elements:

- Development of a one-page quick fact sheet for posting on the web; to be utilized by Commissioners and distributed to the public
- Publishing of a “My View” in the *Tallahassee Democrat*
- Staff to conduct three community informational meetings to provide a greater level of interaction than would normally occur at a formal public hearing. These meetings would be in geographically diverse areas of the County. Staff presentation could include Commissioner participation, if desired

- Include additional information with the statutory first-class letter regarding the non-ad valorem assessment, including the quick fact sheet and notification of additional community meetings
- Publication of information in the *County Link*
- Distribution of printed one-page fact sheet and notice at public spaces such as the Leon County main library downtown, all library branches, and community centers
- Provide a focused area on the website for detailed information (i.e. workshop packet, community meeting information, quick fact sheet)
- Archive all formal communication on website (news releases, advisories, public notices) for public access
- Create a front-page website graphic to direct website visitors to further information (Spotlight)
- Utilization of the County's social media outlets such as Facebook and Twitter
- Utilization of the County's government access channel
- Utilization of the County's E-Subscribe to share information
- Active engagement of all media partners throughout the process
- Active engagement of community partners and local businesses throughout the process

Option #1: Direct staff to schedule a Budget Workshop for 9:00 AM on May 14, 2013 for the purpose of providing final policy direction related to the fifth cent gas tax and non-ad valorem assessments.

OR

Option #2: Based on previous action taken by the Board on the policy issues presented, direct staff to schedule the appropriate Public Hearings for July 9, 2013 and proceed with mailing the statutorily required letters to provide notice of the Public Hearing.

Option #3: Direct staff to proceed with the proposed Public Information and Community Outreach effort including any additional guidance and input by the Board.

Summary

During and immediately following the recession, the County has been deliberate in maintaining and not raising the fees and taxes noted throughout the budget discussion items. Additionally, the County has passed on over \$14 million in property tax savings associated with the decline in property values. To partially address these revenue declines, the County has reduced the overall budget by \$62 million and its workforce by 75 positions. The reductions have come through a continuous examination of all department service levels, privatization when appropriate, the utilization of technology and overall operational reorganizations to optimize efficiency. Correspondingly, the County during this time also made significant investment in our community's infrastructure which in turn created much need construction related jobs.

As the County moves out of the post-recession period, it is important to continue to remain deliberate in the financial actions being taken. As noted previously, the capital improvements constructed have begun to require additional maintenance. Citizens have and still deserve a high quality of services from the County. Although significant efforts have already occurred, County departments and divisions continue to utilize LEADS to align the optimal resources of the organization with the top strategic priorities of the Board and evaluate opportunities for efficiencies, including exploring opportunities for privatization when appropriate, leveraging technology, fostering partnerships and improving performance.

The same deliberate approach used by the Board of County Commissioners in the years during the economic decline to ensure sensitivity to the taxpayer should be considered during this recovery to ensure the longer term fiscal stability of the County. Based on very early estimates, the anticipated increase in the cost of operating the government is between \$3.58 and \$6.45 million (this presumes the continued use of approximately \$4.0 million fund balance). Over time, the County should reduce the use of fund balance to support the operating budget and again allocate these resources to capital projects. County policy also states that enterprise funds should be self-supporting and in effect, operate like businesses; wherein, the fees support the operation. In moving towards this goal, general revenues currently supporting the enterprise funds can be reallocated to non-fee supported activity and thereby help pay for the increased operating budget.

While moving towards this goal of having the County enterprise operations become more self-supporting, it is essential that the County continue to be sensitive to the impact to the tax and rate payers. The scenarios reflected in this item provide that sensitivity by showing phased in approaches to mitigate large annual increases while also showing corresponding reduced impacts related to cost savings.

Options:

Implementation of Five Cent Gas Tax:

Option #1: Phase in the additional five cent gas tax over a period of five years by levying one additional cent per year and authorize the County Administrator to negotiate an interlocal agreement with the City of Tallahassee presuming a 50/50 split, schedule a public hearing for June 18, 2013 and provide any other policy direction with respect to the negotiation and utilization.

OR

Option #2: Implement the entire five cent gas tax in one year and authorize the County Administrator to negotiate an interlocal agreement with the City of Tallahassee presuming a 50/50 split, schedule a public hearing for June 18, 2013 and provide any other policy direction with respect to the negotiation and utilization.

Stormwater Non-Ad Valorem Assessment

Option #1: Phase in over five years an annual stormwater non-ad valorem assessment of \$85.00 per equivalent single family unit utilizing the variable fee by residential class.

OR

Option #2: Implement the \$85.00 per equivalent single family unit stormwater non-ad valorem assessment in FY2014 utilizing, the variable fee by residential class.

Solid Waste Non-Ad Valorem Assessment

Option #1: Subscription service and RWSC supported through user fee implemented in FY2014. Offer subscription service to the entire unincorporated area and keep the rural waste service centers (RWSC) open. Support the RWSC through a user fee. The non-ad valorem assessment would be set at \$63.75 versus the current \$40.00.

OR

Option #2: Subscription service and RWSC supported through user fee phased in over five years. Offer subscription service to the entire unincorporated area and keep the rural waste service centers (RWSC) open. Support the RWSC through a user fee. The non-ad valorem assessment would be set at \$63.75 versus the current \$40.00 and phased-in over five years.

OR

Option #3: Subscription Service and RWSC Supported by All Unincorporated Residents implemented in FY2014. Offer subscription service to the entire unincorporated area and keep the rural waste service centers (RWSC) open. The non-ad valorem assessment would be set at \$90.75 versus the current \$40.00.

OR

Option #4: Subscription Service and RWSC Supported by All Unincorporated Residents phased in over five years. Offer subscription service to the entire unincorporated area and keep the rural waste service centers (RWSC) open. The non-ad valorem assessment would be set at \$90.75 versus the current \$40.00 and phased in over five years.

OR

Option #5: Universal collection and the RWSC closed. Provide universal collection for the entire unincorporated area. Close the rural waste service centers (RWSC). The total non-ad valorem assessment would be adjusted in FY 2014 to \$202.25 to address the cost of the collection service and disposal. (Note: No phase-in option is offered as the County will be required to make the full annual payment to Waste Pro for the collection service, which based on universal collection is in excess of \$6.0 million annually. The annual rate would potentially increase based on the provisions of the solid waste contract with a maximum rate estimated to not exceed \$293.75 at the end of 10 years.)

Implementation, Public Information and Community Outreach:

Option #1: Direct staff to schedule a Budget Workshop for 9:00 AM on May 14, 2013 for the purpose of providing final policy direction related to the fifth cent gas tax and non-ad valorem assessments.

OR

Option #2: Based on previous action taken by the Board on the policy issues presented, direct staff to schedule the appropriate Public Hearings for July 9, 2013 and proceed with mailing the statutorily required letters to provide notice of the Public Hearing.

Option #3: Direct staff to proceed with the proposed Public Information and Community Outreach effort including any additional guidance and input by the Board.

Recommendation:

Board Direction

Attachments:

1. Five-Cent Gas Tax, and Stormwater and Solid Waste Non-Ad Valorem Assessment Implementation Scenarios – Revenues and Taxpayer Impacts
2. Revenue and Taxpayer Fiscal Impacts of the \$140.00 Stormwater Non-Ad Valorem Assessment
3. Revenue and Taxpayer Fiscal Impacts if the Five Cent Gas Tax is not Levied
4. Revenue and Taxpayer Fiscal Impacts if the Stormwater Assessment is left at the Current \$20 Rate
5. Revenue and Taxpayer Fiscal Impacts if the Solid Waste Assessment is left at the Current \$40 Rate



Attachment #1
Net Fiscal Impact of Policy Options

Scenarios 1 – 8:

- Imposition of the 5th Cent Gas Tax
- Increase the Stormwater Non-Ad Valorem Assessment
- Solid Waste subscription service and the Rural Waste Service Centers (RWSC) supported through a fee
- Eliminates general revenue subsidy completely to all enterprises

Scenarios 9 – 16:

- Imposition of the 5th Cent Gas Tax
- Increase the Stormwater Non-Ad Valorem Assessment
- Solid Waste subscription service and the Rural Waste Service Centers (RWSC) supported by all unincorporated area residents
- Eliminates general revenue subsidy completely to all enterprises

Scenarios 17 – 20:

- Imposition of the 5th Cent Gas Tax
- Increase the Stormwater Non-Ad Valorem Assessment
- Universal Collection and RWSC closed
- Eliminates general revenue subsidy completely to all enterprises

Scenarios	Fiscal Impacts		
	Subscriber	RWSC User	County
<p><u>Scenarios 1 through 8:</u></p> <ul style="list-style-type: none"> • Imposition of the 5th Cent Gas Tax • Increase the Stormwater Non-Ad Valorem Assessment • Solid Waste subscription service and the Rural Waste Service Centers (RWSC) supported through a fee 	<ul style="list-style-type: none"> • Fiscal impact of \$66.80 over the five year period • Lower annual impacts in the earlier years in phase-in scenarios • Depending upon scenario, FY2014 impact ranges from savings of (\$46.03) to increase of \$54.50 	<ul style="list-style-type: none"> • Greatest fiscal impact to the RWSC user • Fiscal impact of \$322.32 over the five year period • Lower annual impacts in the earlier years in phase-in scenarios • Depending upon scenario, FY2014 impact ranges from increase of \$62.00 to \$310.02 	<ul style="list-style-type: none"> • The total general revenue subsidy is completely eliminated over the five year period • FY2014 subsidy reduction ranges from \$1.2 million to \$6.0 million
<p><u>Scenarios 9 through 16:</u></p> <ul style="list-style-type: none"> • Imposition of the 5th Cent Gas Tax • Increase the Stormwater Non-Ad Valorem Assessment • Solid Waste subscription service and the Rural Waste Service Centers (RWSC) supported by all unincorporated area residents 	<ul style="list-style-type: none"> • Greatest fiscal impact to the subscriber • Fiscal impact of \$93.80 over the five year period • Lower annual impacts in the earlier years in phase-in scenarios • Depending upon scenario, FY2014 impact ranges from savings of (\$40.63) to increase of \$81.50 	<ul style="list-style-type: none"> • Least fiscal impact to the RWSC user • Fiscal impact of \$164.96 over the five year period • Lower annual impacts in the earlier years in phase-in scenarios • Depending upon scenario, FY2014 impact ranges from increase of \$30.53 to \$152.66 	<ul style="list-style-type: none"> • The total general revenue subsidy is completely eliminated over the five year period. • FY2014 subsidy reduction ranges from \$1.2 million to \$6.0 million
<p><u>Scenarios 17 through 20:</u></p> <ul style="list-style-type: none"> • Imposition of the 5th Cent Gas Tax • Increase the Stormwater Non-Ad Valorem Assessment • Universal Collection and RWSC closed 	<ul style="list-style-type: none"> • Least fiscal impact to the subscriber • Fiscal impact of \$44.50 over the five year period • Lower annual impacts in the earlier years in phase-in scenarios • Depending upon scenario, FY2014 impact ranges from savings of (\$49.33) to increase of \$32.20 	<ul style="list-style-type: none"> • Fiscal impact of \$276.46 over the five year period • Lower annual impacts in the earlier years in phase-in scenarios • Depending upon scenario, FY2014 impact ranges from increase of \$182.63 to \$264.16 	<ul style="list-style-type: none"> • The total general revenue subsidy is completely eliminated over the five year period. • FY2014 subsidy reduction ranges from \$2.0 million to \$6.0 million

Scenario 1:**Gas Tax:** Option 2, FY2014 Full Implementation**Stormwater:** Option 2, FY2014 Full Implementation**Solid Waste:** Option 1, FY2014 Full Implementation, Subscription Service and RWSCs supported by Fee

Scenario Legend	FY14 Full Implementation	Five Year Phase-In
Five Cent Gas Tax	X	
Stormwater Non-Ad Valorem Assessment	X	
Solid Waste: Subscription Service and RWSCs supported by Fee	X	
Solid Waste: Subscription Service and RWSCs supported by all Unincorporated Residents		
Solid Waste: Universal Collection and RWSCs Closed		

County General Revenue Subsidy Reduction

	FY 2014	FY 2015
Five Cent Gas Tax	\$2,062,500	\$2,750,000
Stormwater Non-Ad Valorem Assessment	\$3,000,000	\$3,000,000
Solid Waste Assessment and Fees	\$1,000,000	\$1,000,000
County Total Reduced Subsidy	\$6,062,500	\$6,750,000

Subscriber Fiscal Impact

	Current Rate	Proposed Rate	FY 2014	FY 2015
Five Cent Gas Tax	\$0	5 cents	\$36.91	\$49.21
Stormwater Non-Ad Valorem Assessment	\$20	\$85.00	\$65.00	\$65.00
Solid Waste: Assessment	\$40	\$63.75	\$23.75	\$23.75
Solid Waste Subscription Collection Services	\$231.96	\$160.80	(\$71.16)	(\$71.16)
Subscriber: Net Fiscal Impact	N/A	N/A	\$54.50	\$66.80

Rural Waste Service Center User

	Current Rate	Proposed Rate	FY 2014	FY 2015
Five Cent Gas Tax	0	5 cents	\$36.91	\$49.21
Stormwater Non-Ad Valorem Assessment	\$20	\$85.00	\$65.00	\$65.00
Solid Waste: Assessment	\$40	\$63.75	\$23.75	\$23.75
Solid Waste RWSC User Fee	0	\$184.36	\$184.36	\$184.36
RWSC User: Net Fiscal Impact	N/A	N/A	\$310.02	\$322.32

Scenario 2:**Gas Tax:** Option 1, Phase-In Implementation**Stormwater:** Option 1, Phase-In Implementation**Solid Waste:** Option 2, Phase-In Implementation, Subscription Service and RWSCs supported by Fee

Scenario Legend	FY14 Full Implementation	Five Year Phase-In
Five Cent Gas Tax		X
Stormwater Non-Ad Valorem Assessment		X
Solid Waste: Subscription Service and RWSCs supported by Fee		X
Solid Waste: Subscription Service and RWSCs supported by all Unincorporated Residents		
Solid Waste: Universal Collection and RWSCs Closed		

County General Revenue Subsidy Reduction

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	\$412,500	\$962,500	\$1,512,500	\$2,062,500	\$2,612,500
Stormwater Assessment	\$600,000	\$1,200,000	\$1,800,000	\$2,400,000	\$3,000,000
Solid Waste Assessment and Fees	\$200,000	\$400,000	\$600,000	\$800,000	\$1,000,000
County Total Reduced Subsidy	\$1,212,500	\$2,562,500	\$3,912,500	\$4,462,500	\$6,612,500

Subscriber Fiscal Impact

	Current Rate	Proposed Rate	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	0	5 cents	\$7.38	\$19.68	\$29.53	\$39.37	\$49.21
Stormwater Non-Ad Valorem Assessment	\$20	\$85.00	\$13.00	\$26.00	\$39.00	\$52.00	\$65.00
Solid Waste: Assessment	\$40	\$63.75	\$4.75	\$9.50	\$14.25	\$19.00	\$23.75
Solid Waste Subscription Collection Services	\$231.96	\$160.80	(\$71.16)	(\$71.16)	(\$71.16)	(\$71.16)	(\$71.16)
Subscriber: Net Fiscal Impact	N/A	N/A	(\$46.03)	(\$15.98)	\$11.62	\$39.21	\$66.80

Rural Waste Service Center User

	Current Rate	Proposed Rate	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	0	5 cents	\$7.38	\$19.68	\$29.53	\$39.37	\$49.21
Stormwater Non-Ad Valorem Assessment	\$20	\$85.00	\$13.00	\$26.00	\$39.00	\$52.00	\$65.00
Solid Waste: Assessment	\$40	\$63.75	\$4.75	\$9.50	\$14.25	\$19.00	\$23.75
Solid Waste RWSC User Fee	0	\$184.36	\$36.87	\$73.74	\$110.62	\$147.49	\$184.36
RWSC User: Net Fiscal Impact	N/A	N/A	\$62.00	\$128.92	\$193.40	\$257.86	\$322.32

Scenario 3:**Gas Tax:** Option 1, Phase-In Implementation**Stormwater:** Option 2, FY2014 Full Implementation**Solid Waste:** Option 1, FY2014 Full Implementation, Subscription Service and RWSCs supported by Fee

Scenario Legend	FY14 Full Implementation	Five Year Phase-In
Five Cent Gas Tax		X
Stormwater Non-Ad Valorem Assessment	X	
Solid Waste: Subscription Service and RWSCs supported by Fee	X	
Solid Waste: Subscription Service and RWSCs supported by all Unincorporated Residents		
Solid Waste: Universal Collection and RWSCs Closed		

County General Revenue Subsidy Reduction

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	\$412,500	\$962,500	\$1,512,500	\$2,062,500	\$2,612,500
Stormwater Assessment	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000
Solid Waste Assessment and Fees	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
County Total Reduced Subsidy	\$4,412,500	\$4,962,500	\$5,512,500	\$6,062,500	\$6,612,500

Subscriber Fiscal Impact

	Current Rate	Proposed Rate	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	0	5 cents	\$7.38	\$19.68	\$29.53	\$39.37	\$49.21
Stormwater Non-Ad Valorem Assessment	\$20	\$85.00	\$65.00	\$65.00	\$65.00	\$65.00	\$65.00
Solid Waste: Assessment	\$40	\$63.75	\$23.75	\$23.75	\$23.75	\$23.75	\$23.75
Solid Waste Subscription Collection Services	\$231.96	\$160.80	(\$71.16)	(\$71.16)	(\$71.16)	(\$71.16)	(\$71.16)
Subscriber: Net Fiscal Impact	N/A	N/A	\$24.97	\$37.27	\$47.12	\$56.96	\$66.80

Rural Waste Service Center User

	Current Rate	Proposed Rate	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	0	5 cents	\$7.38	\$19.68	\$29.53	\$39.37	\$49.21
Stormwater Non-Ad Valorem Assessment	\$20	\$85.00	\$65.00	\$65.00	\$65.00	\$65.00	\$65.00
Solid Waste: Assessment	\$40	\$63.75	\$23.75	\$23.75	\$23.75	\$23.75	\$23.75
Solid Waste RWSC User Fee	0	\$184.36	\$184.36	\$184.36	\$184.36	\$184.36	\$184.36
RWSC User: Net Fiscal Impact	N/A	N/A	\$280.49	\$292.79	\$302.64	\$312.48	\$322.32

Scenario 4:**Gas Tax:** Option 2, FY2014 Full Implementation**Stormwater:** Option 1, Phase-In Implementation**Solid Waste:** Option 1, FY2014 Full Implementation Subscription Service and RWSCs supported by Fee

Scenario Legend	FY14 Full Implementation	Five Year Phase-In
Five Cent Gas Tax	X	
Stormwater Non-Ad Valorem Assessment		X
Solid Waste: Subscription Service and RWSCs supported by Fee	X	
Solid Waste: Subscription Service and RWSCs supported by all Unincorporated Residents		
Solid Waste: Universal Collection and RWSCs Closed		

County General Revenue Subsidy Reduction

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	\$2,062,500	\$2,750,000	\$2,750,000	\$2,750,000	\$2,750,000
Stormwater Assessment	\$600,000	\$1,200,000	\$1,800,000	\$2,400,000	\$3,000,000
Solid Waste Assessment and Fees	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
County Total Reduced Subsidy	\$5,262,500	\$6,150,000	\$6,350,000	\$6,550,000	\$6,750,000

Subscriber Fiscal Impact

	Current Rate	Proposed Rate	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	0	5 cents	\$36.91	\$49.21	\$49.21	\$49.21	\$49.21
Stormwater Non-Ad Valorem Assessment	\$20	\$85.00	\$13.00	\$26.00	\$39.00	\$52.00	\$65.00
Solid Waste: Assessment	\$40	\$63.75	\$23.75	\$23.75	\$23.75	\$23.75	\$23.75
Solid Waste Subscription Collection Services	231.96	\$160.80	(\$71.16)	(\$71.16)	(\$71.16)	(\$71.16)	(\$71.16)
Subscriber: Net Fiscal Impact	N/A	N/A	\$2.50	\$27.80	\$40.80	\$53.80	\$66.80

Rural Waste Service Center User

	Current Rate	Proposed Rate	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	0	5 cents	\$36.91	\$49.21	\$49.21	\$49.21	\$49.21
Stormwater Non-Ad Valorem Assessment	\$20	\$85.00	\$13.00	\$26.00	\$39.00	\$52.00	\$65.00
Solid Waste: Assessment	\$40	\$63.75	\$23.75	\$23.75	\$23.75	\$23.75	\$23.75
Solid Waste RWSC User Fee	0	\$184.36	\$184.36	\$184.36	\$184.36	\$184.36	\$184.36
RWSC User: Net Fiscal Impact	N/A	N/A	\$258.02	\$283.32	\$296.32	\$309.32	\$322.32

Scenario 5:**Gas Tax:** Option 2, FY2014 Full Implementation**Stormwater:** Option 2, FY2014 Full Implementation**Solid Waste:** Option 2, Phase-In Implementation, Subscription Service and RWSCs supported by Fee

Scenario Legend	FY14 Full Implementation	Five Year Phase-In
Five Cent Gas Tax	X	
Stormwater Non-Ad Valorem Assessment	X	
Solid Waste: Subscription Service and RWSCs supported by Fee		X
Solid Waste: Subscription Service and RWSCs supported by all Unincorporated Residents		
Solid Waste: Universal Collection and RWSCs Closed		

County General Revenue Subsidy Reduction

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	\$2,062,500	\$2,750,000	\$2,750,000	\$2,750,000	\$2,750,000
Stormwater Assessment	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000
Solid Waste Assessment and Fees	\$200,000	\$400,000	\$600,000	\$800,000	\$1,000,000
County Total Reduced Subsidy	\$5,262,500	\$6,150,000	\$6,350,000	\$6,550,000	\$6,750,000

Subscriber Fiscal Impact

	Current Rate	Proposed Rate	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	0	5 cents	\$36.91	\$49.21	\$49.21	\$49.21	\$49.21
Stormwater Non-Ad Valorem Assessment	\$20	\$85.00	\$65.00	\$65.00	\$65.00	\$65.00	\$65.00
Solid Waste: Assessment	\$40	\$63.75	\$4.75	\$9.50	\$14.25	\$19.00	\$23.75
Solid Waste Subscription Collection Services	\$231.96	\$160.80	(\$71.16)	(\$71.16)	(\$71.16)	(\$71.16)	(\$71.16)
Subscriber: Net Fiscal Impact	N/A	N/A	\$35.50	\$52.55	\$57.30	\$62.05	\$66.80

Rural Waste Service Center User

	Current Rate	Proposed Rate	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	0	5 cents	\$36.91	\$49.21	\$49.21	\$49.21	\$49.21
Stormwater Non-Ad Valorem Assessment	\$20	\$85.00	\$65.00	\$65.00	\$65.00	\$65.00	\$65.00
Solid Waste: Assessment	\$40	\$63.75	\$4.75	\$9.50	\$14.25	\$19.00	\$23.75
Solid Waste RWSC User Fee	0	\$184.36	\$36.87	\$73.74	\$110.62	\$147.49	\$184.36
RWSC User: Net Fiscal Impact	N/A	N/A	\$143.53	\$197.45	\$239.08	\$280.70	\$322.32

Scenario 6:**Gas Tax:** Option 1, Phase-In Implementation**Stormwater:** Option 1, Phase-In Implementation**Solid Waste:** Option 1, FY2014 Full Implementation, Subscription Service and RWSCs supported by Fee

Scenario Legend	FY14 Full Implementation	Five Year Phase-In
Five Cent Gas Tax		X
Stormwater Non-Ad Valorem Assessment		X
Solid Waste: Subscription Service and RWSCs supported by Fee	X	
Solid Waste: Subscription Service and RWSCs supported by all Unincorporated Residents		
Solid Waste: Universal Collection and RWSCs Closed		

County General Revenue Subsidy Reduction

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	\$412,500	\$962,500	\$1,512,500	\$2,062,500	\$2,612,500
Stormwater Assessment	\$600,000	\$1,200,000	\$1,800,000	\$2,400,000	\$3,000,000
Solid Waste Assessment and Fees	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
County Total Reduced Subsidy	\$2,012,500	\$3,162,500	\$4,312,500	\$5,462,500	\$6,612,500

Subscriber Fiscal Impact

	Current Rate	Proposed Rate	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	0	5 cents	\$7.38	\$19.68	\$29.53	\$39.37	\$49.21
Stormwater Non-Ad Valorem Assessment	\$20	\$85.00	\$13.00	\$26.00	\$39.00	\$52.00	\$65.00
Solid Waste: Assessment	\$40	\$63.75	\$23.75	\$23.75	\$23.75	\$23.75	\$23.75
Solid Waste Subscription Collection Services	\$231.96	\$160.80	(\$71.16)	(\$71.16)	(\$71.16)	(\$71.16)	(\$71.16)
Subscriber: Net Fiscal Impact	N/A	N/A	(\$27.03)	(\$1.73)	\$21.12	\$43.96	\$66.80

Rural Waste Service Center User

	Current Rate	Proposed Rate	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	0	5 cents	\$7.38	\$19.68	\$29.53	\$39.37	\$49.21
Stormwater Non-Ad Valorem Assessment	\$20	\$85.00	\$13.00	\$26.00	\$39.00	\$52.00	\$65.00
Solid Waste: Assessment	\$40	\$63.75	\$23.75	\$23.75	\$23.75	\$23.75	\$23.75
Solid Waste RWSC User Fee	0	\$184.36	\$184.36	\$184.36	\$184.36	\$184.36	\$184.36
RWSC User: Net Fiscal Impact	N/A	N/A	\$228.49	\$253.79	\$276.64	\$299.48	\$322.32

Scenario 7:**Gas Tax:** Option 1, Phase-In Implementation**Stormwater:** Option 2, FY2014 Full Implementation**Solid Waste:** Option 2, Phase-In Implementation, Subscription Service and RWSCs supported by Fee

Scenario Legend	FY14 Full Implementation	Five Year Phase-In
Five Cent Gas Tax		X
Stormwater Non-Ad Valorem Assessment	X	
Solid Waste: Subscription Service and RWSCs supported by Fee		X
Solid Waste: Subscription Service and RWSCs supported by all Unincorporated Residents		
Solid Waste: Universal Collection and RWSCs Closed		

County General Revenue Subsidy Reduction

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	\$412,500	\$962,500	\$1,512,500	\$2,062,500	\$2,612,500
Stormwater Assessment	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000
Solid Waste Assessment and Fees	\$200,000	\$400,000	\$600,000	\$800,000	\$1,000,000
County Total Reduced Subsidy	\$3,612,500	\$4,362,500	\$5,112,500	\$5,062,500	\$6,612,500

Subscriber Fiscal Impact

	Current Rate	Proposed Rate	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	0	5 cents	\$7.38	\$19.68	\$29.53	\$39.37	\$49.21
Stormwater Non-Ad Valorem Assessment	\$20	\$85.00	\$65.00	\$65.00	\$65.00	\$65.00	\$65.00
Solid Waste: Assessment	\$40	\$63.75	\$4.75	\$9.50	\$14.25	\$19.00	\$23.75
Solid Waste Subscription Collection Services	\$231.96	\$160.80	(\$71.16)	(\$71.16)	(\$71.16)	(\$71.16)	(\$71.16)
Subscriber: Net Fiscal Impact	N/A	N/A	\$5.97	\$23.02	\$37.62	\$52.21	\$66.80

Rural Waste Service Center User

	Current Rate	Proposed Rate	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	0	5 cents	\$7.38	\$19.68	\$29.53	\$39.37	\$49.21
Stormwater Non-Ad Valorem Assessment	\$20	\$85.00	\$65.00	\$65.00	\$65.00	\$65.00	\$65.00
Solid Waste: Assessment	\$40	\$63.75	\$4.75	\$9.50	\$14.25	\$19.00	\$23.75
Solid Waste RWSC User Fee	0	\$184.36	\$36.87	\$73.74	\$110.62	\$147.49	\$184.36
RWSC User: Net Fiscal Impact	N/A	N/A	\$114.00	\$167.92	\$219.40	\$270.86	\$322.32

Scenario 8:**Gas Tax:** Option 2, FY2014 Full Implementation**Stormwater:** Option 1, Phase-In Implementation**Solid Waste:** Option 2, Phase-In Subscription Service and RWSCs supported by Fee

Scenario Legend	FY14 Full Implementation	Five Year Phase-In
Five Cent Gas Tax	X	
Stormwater Non-Ad Valorem Assessment		X
Solid Waste: Subscription Service and RWSCs supported by Fee		X
Solid Waste: Subscription Service and RWSCs supported by all Unincorporated Residents		
Solid Waste: Universal Collection and RWSCs Closed		

County General Revenue Subsidy Reduction

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	\$2,062,500	\$2,750,000	\$2,750,000	\$2,750,000	\$2,750,000
Stormwater Assessment	\$600,000	\$1,200,000	\$1,800,000	\$2,400,000	\$3,000,000
Solid Waste Assessment and Fees	\$200,000	\$400,000	\$600,000	\$800,000	\$1,000,000
County Total Reduced Subsidy	\$2,862,500	\$4,350,000	\$5,150,000	\$5,950,000	\$6,750,000

Subscriber Fiscal Impact

	Current Rate	Proposed Rate	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	0	5 cents	\$36.91	\$49.21	\$49.21	\$49.21	\$49.21
Stormwater Non-Ad Valorem Assessment	\$20	\$85.00	\$13.00	\$26.00	\$39.00	\$52.00	\$65.00
Solid Waste: Assessment	\$40	\$63.75	\$4.75	\$9.50	\$14.25	\$19.00	\$23.75
Solid Waste Subscription Collection Services	231.96	\$160.80	(\$71.16)	(\$71.16)	(\$71.16)	(\$71.16)	(\$71.16)
Subscriber: Net Fiscal Impact	N/A	N/A	(\$16.50)	\$13.55	\$31.30	\$49.05	\$66.80

Rural Waste Service Center User

	Current Rate	Proposed Rate	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	0	5 cents	\$36.91	\$49.21	\$49.21	\$49.21	\$49.21
Stormwater Non-Ad Valorem Assessment	\$20	\$85.00	\$13.00	\$26.00	\$39.00	\$52.00	\$65.00
Solid Waste: Assessment	\$40	\$63.75	\$4.75	\$9.50	\$14.25	\$19.00	\$23.75
Solid Waste RWSC User Fee	0	\$184.36	\$36.87	\$73.74	\$110.62	\$147.49	\$184.36
RWSC User: Net Fiscal Impact	N/A	N/A	\$91.53	\$158.45	\$213.08	\$267.70	\$322.32

Scenario 9:

Gas Tax: Option 2, FY2014 Full Implementation
Stormwater: Option 2, FY2014 Full Implementation

Solid Waste: Option 3, FY2014 Full Implementation, Subscription Service and RWSCs supported by all Unincorporated Residents

Scenario Legend	FY14 Full Implementation	Five Year Phase-In
Five Cent Gas Tax	X	
Stormwater Non-Ad Valorem Assessment	X	
Solid Waste: Subscription Service and RWSCs supported by Fee		
Solid Waste: Subscription Service and RWSCs supported by all Unincorporated Residents	X	
Solid Waste: Universal Collection and RWSCs Closed		

County General Revenue Subsidy Reduction

	FY 2014	FY 2015
Five Cent Gas Tax	\$2,062,500	2,750,000
Stormwater Non-Ad Valorem Assessment	\$3,000,000	3,000,000
Solid Waste Assessment and Fees	\$1,000,000	\$1,000,000
County Total Reduced Subsidy	\$6,062,500	\$6,750,000

Subscriber Fiscal Impact

	Current Rate	Proposed Rate	FY 2014	FY 2015
Five Cent Gas Tax	\$0	5 cents	\$36.91	\$49.21
Stormwater Non-Ad Valorem Assessment	\$20	\$85.00	\$65.00	\$65.00
Solid Waste: Assessment	\$40	\$90.75	\$50.75	\$50.75
Solid Waste Subscription Collection Services	\$231.96	\$160.80	(\$71.16)	(\$71.16)
Subscriber: Net Fiscal Impact	N/A	N/A	\$81.50	\$93.80

Rural Waste Service Center User

	Current Rate	Proposed Rate	FY 2014	FY 2015
Five Cent Gas Tax	0	5 cents	\$36.91	\$49.21
Stormwater Non-Ad Valorem Assessment	\$20	\$85.00	\$65.00	\$65.00
Solid Waste: Assessment	\$40	\$90.75	\$50.75	\$50.75
Solid Waste RWSC User Fee	0	0	0	0
RWSC User: Net Fiscal Impact	N/A	N/A	\$152.66	\$164.96

Scenario 10:**Gas Tax:** Option 1, Phase-In Implementation**Stormwater:** Option 1, Phase-In Implementation**Solid Waste:** Option 4, Phase-In Implementation, Subscription Service and RWSCs supported by all Unincorporated Residents

Scenario Legend	FY14 Full Implementation	Five Year Phase-In
Five Cent Gas Tax		X
Stormwater Non-Ad Valorem Assessment		X
Solid Waste: Subscription Service and RWSCs supported by Fee		
Solid Waste: Subscription Service and RWSCs supported by all Unincorporated Residents		X
Solid Waste: Universal Collection and RWSCs Closed		

County General Revenue Subsidy Reduction

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	\$412,500	\$962,500	\$1,512,500	\$2,062,500	\$2,612,500
Stormwater Assessment	\$600,000	\$1,200,000	\$1,800,000	\$2,400,000	\$3,000,000
Solid Waste Assessment and Fees	\$200,000	\$400,000	\$600,000	\$800,000	\$1,000,000
County Total Reduced Subsidy	\$1,212,500	\$2,562,500	\$3,912,500	\$4,462,500	\$6,612,500

Subscriber Fiscal Impact

	Current Rate	Proposed Rate	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	0	5 cents	\$7.38	\$19.68	\$29.53	\$39.37	\$49.21
Stormwater Non-Ad Valorem Assessment	\$20	\$85.00	\$13.00	\$26.00	\$39.00	\$52.00	\$65.00
Solid Waste: Assessment	\$40	\$90.75	\$10.15	\$20.30	\$30.45	\$40.60	\$50.75
Solid Waste Subscription Collection Services	\$231.96	\$160.80	(\$71.16)	(\$71.16)	(\$71.16)	(\$71.16)	(\$71.16)
Subscriber: Net Fiscal Impact	N/A	N/A	(\$40.63)	(\$5.18)	\$27.82	\$60.81	\$93.80

Rural Waste Service Center User

	Current Rate	Proposed Rate	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	0	5 cents	\$7.38	\$19.68	\$29.53	\$39.37	\$49.21
Stormwater Non-Ad Valorem Assessment	\$20	\$85.00	\$13.00	\$26.00	\$39.00	\$52.00	\$65.00
Solid Waste: Assessment	\$40	\$90.75	\$10.15	\$20.30	\$30.45	\$40.60	\$50.75
Solid Waste RWSC User Fee	0	0	0	0	0	0	0
RWSC User: Net Fiscal Impact	N/A	N/A	\$30.53	\$65.98	\$98.98	\$131.97	\$164.96

Scenario 11:**Gas Tax:** Option 1, Phase-In Implementation**Stormwater:** Option 2, FY2014 Full Implementation**Solid Waste:** Option 3, FY2014 Full Implementation, Subscription Service and RWSCs supported by Unincorporated Residents

Scenario Legend	FY14 Full Implementation	Five Year Phase-In
Five Cent Gas Tax		X
Stormwater Non-Ad Valorm Assessment	X	
Solid Waste: Subscription Service and RWSCs supported by Fee		
Solid Waste: Subscription Service and RWSCs supported by all Unincorporated Residents	X	
Solid Waste: Universal Collection and RWSCs Closed		

County General Revenue Subsidy Reduction

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	\$412,500	\$962,500	\$1,512,500	\$2,062,500	\$2,612,500
Stormwater Assessment	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000
Solid Waste Assessment and Fees	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
County Total Reduced Subsidy	\$4,412,500	\$4,962,500	\$5,512,500	\$6,062,500	\$6,612,500

Subscriber Fiscal Impact

	Current Rate	Proposed Rate	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	0	5 cents	\$7.38	\$19.68	\$29.53	\$39.37	\$49.21
Stormwater Non-Ad Valorem Assessment	\$20	\$85.00	\$65.00	\$65.00	\$65.00	\$65.00	\$65.00
Solid Waste: Assessment	\$40	\$90.75	\$50.75	\$50.75	\$50.75	\$50.75	\$50.75
Solid Waste Subscription Collection Services	\$231.96	\$160.80	(\$71.16)	(\$71.16)	(\$71.16)	(\$71.16)	(\$71.16)
Subscriber: Net Fiscal Impact	N/A	N/A	\$51.97	\$64.27	\$74.12	\$83.96	\$93.80

Rural Waste Service Center User

	Current Rate	Proposed Rate	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	0	5 cents	\$7.38	\$19.68	\$29.53	\$39.37	\$49.21
Stormwater Non-Ad Valorem Assessment	\$20	\$85.00	\$65.00	\$65.00	\$65.00	\$65.00	\$65.00
Solid Waste: Assessment	\$40	\$90.75	\$50.75	\$50.75	\$50.75	\$50.75	\$50.75
Solid Waste RWSC User Fee	0	0	0	0	0	0	0
RWSC User: Net Fiscal Impact	N/A	N/A	\$123.13	\$135.43	\$145.28	\$155.12	\$164.96

Scenario 12:**Gas Tax:** Option 2, FY2014 Full Implementation**Stormwater:** Option 1, Phase-In Implementation**Solid Waste:** Option 3, FY2014 Full Implementation Subscription Service and RWSCs supported by all Unincorporated Residents

Scenario Legend	FY14 Full Implementation	Five Year Phase-In
Five Cent Gas Tax	X	
Stormwater Non-Ad Valorem Assessment		X
Solid Waste: Subscription Service and RWSCs supported by Fee		
Solid Waste: Subscription Service and RWSCs supported by all Unincorporated Residents	X	
Solid Waste: Universal Collection and RWSCs Closed		

County General Revenue Subsidy Reduction

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	\$2,062,500	\$2,750,000	\$2,750,000	\$2,750,000	\$2,750,000
Stormwater Assessment	\$600,000	\$1,200,000	\$1,800,000	\$2,400,000	\$3,000,000
Solid Waste Assessment and Fees	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
County Total Reduced Subsidy	\$3,662,500	\$4,950,000	\$5,550,000	\$6,150,000	\$6,750,000

Subscriber Fiscal Impact

	Current Rate	Proposed Rate	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	0	5 cents	\$36.91	\$49.21	\$49.21	\$49.21	\$49.21
Stormwater Non-Ad Valorem Assessment	\$20	\$85.00	\$13.00	\$26.00	\$39.00	\$52.00	\$65.00
Solid Waste: Assessment	\$40	\$90.75	\$50.75	\$50.75	\$50.75	\$50.75	\$50.75
Solid Waste Subscription Collection Services	231.96	\$160.80	(\$71.16)	(\$71.16)	(\$71.16)	(\$71.16)	(\$71.16)
Subscriber: Net Fiscal Impact	N/A	N/A	\$29.50	\$54.80	\$67.80	\$80.80	\$93.80

Rural Waste Service Center User

	Current Rate	Proposed Rate	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	0	5 cents	\$36.91	\$49.21	\$49.21	\$49.21	\$49.21
Stormwater Non-Ad Valorem Assessment	\$20	\$85.00	\$13.00	\$26.00	\$39.00	\$52.00	\$65.00
Solid Waste: Assessment	\$40	\$90.75	\$50.75	\$50.75	\$50.75	\$50.75	\$50.75
Solid Waste RWSC User Fee	0	0	0	0	0	0	0
RWSC User: Net Fiscal Impact	N/A	N/A	\$100.66	\$125.96	\$138.96	\$151.96	\$164.96

Scenario 13:**Gas Tax:** Option 2, FY2014 Full Implementation**Stormwater:** Option 2, FY2014 Full Implementation**Solid Waste:** Option 4, Phase-In Implementation, Subscription Service and RWSCs supported by all Unincorporated Residents

Scenario Legend	FY14 Full Implementation	Five Year Phase-In
Five Cent Gas Tax	X	
Stormwater Non-Ad Valorem Assessment	X	
Solid Waste: Subscription Service and RWSCs supported by Fee		
Solid Waste: Subscription Service and RWSCs supported by all Unincorporated Residents		X
Solid Waste: Universal Collection and RWSCs Closed		

County General Revenue Subsidy Reduction

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	\$2,062,500	\$2,750,000	\$2,750,000	\$2,750,000	\$2,750,000
Stormwater Assessment	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000
Solid Waste Assessment and Fees	\$200,000	\$400,000	\$600,000	\$800,000	\$1,000,000
County Total Reduced Subsidy	\$5,262,500	\$6,150,000	\$6,350,000	\$6,550,000	\$6,750,000

Subscriber Fiscal Impact

	Current Rate	Proposed Rate	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	0	5 cents	\$36.91	\$49.21	\$49.21	\$49.21	\$49.21
Stormwater Non-Ad Valorem Assessment	\$20	\$85.00	\$65.00	\$65.00	\$65.00	\$65.00	\$65.00
Solid Waste: Assessment	\$40	\$90.75	\$10.15	\$20.30	\$30.45	\$40.60	\$50.75
Solid Waste Subscription Collection Services	\$231.96	\$160.80	(\$71.16)	(\$71.16)	(\$71.16)	(\$71.16)	(\$71.16)
Subscriber: Net Fiscal Impact	N/A	N/A	\$40.90	\$63.35	\$73.50	\$83.65	\$93.80

Rural Waste Service Center User

	Current Rate	Proposed Rate	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	0	5 cents	\$36.91	\$49.21	\$49.21	\$49.21	\$49.21
Stormwater Non-Ad Valorem Assessment	\$20	\$85.00	\$65.00	\$65.00	\$65.00	\$65.00	\$65.00
Solid Waste: Assessment	\$40	\$90.75	\$10.15	\$20.30	\$30.45	\$40.60	\$50.75
Solid Waste RWSC User Fee	0	0	0	0	0	0	0
RWSC User: Net Fiscal Impact	N/A	N/A	\$112.06	\$134.51	\$144.66	\$154.81	\$164.96

Scenario 14:**Gas Tax:** Option 1, Phase-In Implementation**Stormwater:** Option 1, Phase-In Implementation**Solid Waste:** Option 3, FY2014 Full Implementation, Subscription Service and RWSCs supported by all Unincorporated Residents

Scenario Legend	FY14 Full Implementation	Five Year Phase-In
Five Cent Gas Tax		X
Stormwater Non-Ad Valorem Assessment		X
Solid Waste: Subscription Service and RWSCs supported by Fee		
Solid Waste: Subscription Service and RWSCs supported by all Unincorporated Residents	X	
Solid Waste: Universal Collection and RWSCs Closed		

County General Revenue Subsidy Reduction

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	\$412,500	\$962,500	\$1,512,500	\$2,062,500	\$2,612,500
Stormwater Assessment	\$600,000	\$1,200,000	\$1,800,000	\$2,400,000	\$3,000,000
Solid Waste Assessment and Fees	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
County Total Reduced Subsidy	\$2,012,500	\$3,162,500	\$4,312,500	\$5,462,500	\$6,612,500

Subscriber Fiscal Impact

	Current Rate	Proposed Rate	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	0	5 cents	\$7.38	\$19.68	\$29.53	\$39.37	\$49.21
Stormwater Non-Ad Valorem Assessment	\$20	\$85.00	\$13.00	\$26.00	\$39.00	\$52.00	\$65.00
Solid Waste: Assessment	\$40	\$90.75	\$50.75	\$50.75	\$50.75	\$50.75	\$50.75
Solid Waste Subscription Collection Services	\$231.96	\$160.80	(\$71.16)	(\$71.16)	(\$71.16)	(\$71.16)	(\$71.16)
Subscriber: Net Fiscal Impact	N/A	N/A	(\$0.03)	\$25.27	\$48.12	\$70.96	\$93.80

Rural Waste Service Center User

	Current Rate	Proposed Rate	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	0	5 cents	\$7.38	\$19.68	\$29.53	\$39.37	\$49.21
Stormwater Non-Ad Valorem Assessment	\$20	\$85.00	\$13.00	\$26.00	\$39.00	\$52.00	\$65.00
Solid Waste: Assessment	\$40	\$90.75	\$50.75	\$50.75	\$50.75	\$50.75	\$50.75
Solid Waste RWSC User Fee	0	0	0	0	0	0	0
RWSC User: Net Fiscal Impact	N/A	N/A	\$71.13	\$96.43	\$119.28	\$142.12	\$164.96

Scenario 15:**Gas Tax:** Option 1, Phase-In Implementation**Stormwater:** Option 2, FY2014 Full Implementation**Solid Waste:** Option 4, Phase-In Implementation, Subscription Service and RWSCs supported by Unincorporated Residents

Scenario Legend	FY14 Full Implementation	Five Year Phase-In
Five Cent Gas Tax		X
Stormwater Non-Ad Valorm Assessment	X	
Solid Waste: Subscription Service and RWSCs supported by Fee		
Solid Waste: Subscription Service and RWSCs supported by all Unincorporated Residents		X
Solid Waste: Universal Collection and RWSCs Closed		

County General Revenue Subsidy Reduction

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	\$412,500	\$962,500	\$1,512,500	\$2,062,500	\$2,612,500
Stormwater Assessment	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000
Solid Waste Assessment and Fees	\$200,000	\$400,000	\$600,000	\$800,000	\$1,000,000
County Total Reduced Subsidy	\$3,612,500	\$4,362,500	\$5,112,500	\$5,062,500	\$6,612,500

Subscriber Fiscal Impact

	Current Rate	Proposed Rate	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	0	5 cents	\$7.38	\$19.68	\$29.53	\$39.37	\$49.21
Stormwater Non-Ad Valorem Assessment	\$20	\$85.00	\$65.00	\$65.00	\$65.00	\$65.00	\$65.00
Solid Waste: Assessment	\$40	\$90.75	\$10.15	\$20.30	\$30.45	\$40.60	\$50.75
Solid Waste Subscription Collection Services	\$231.96	\$160.80	(\$71.16)	(\$71.16)	(\$71.16)	(\$71.16)	(\$71.16)
Subscriber: Net Fiscal Impact	N/A	N/A	\$11.37	\$33.82	\$53.82	\$73.81	\$93.80

Rural Waste Service Center User

	Current Rate	Proposed Rate	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	0	5 cents	\$7.38	\$19.68	\$29.53	\$39.37	\$49.21
Stormwater Non-Ad Valorem Assessment	\$20	\$85.00	\$65.00	\$65.00	\$65.00	\$65.00	\$65.00
Solid Waste: Assessment	\$40	\$90.75	\$10.15	\$20.30	\$30.45	\$40.60	\$50.75
Solid Waste RWSC User Fee	0	0	0	0	0	0	0
RWSC User: Net Fiscal Impact	N/A	N/A	\$82.53	\$104.98	\$124.98	\$144.97	\$164.96

Scenario 16:

Gas Tax: Option 2, FY2014 Full Implementation
Stormwater: Option 1, Phase-In Implementation
Solid Waste: Option 4, Phase-In Subscription Service and RWSCs supported by all Unincorporated Residents

Scenario Legend	FY14 Full Implementation	Five Year Phase-In
Five Cent Gas Tax	X	
Stormwater Non-Ad Valorem Assessment		X
Solid Waste: Subscription Service and RWSCs supported by Fee		
Solid Waste: Subscription Service and RWSCs supported by all Unincorporated Residents		X
Solid Waste: Universal Collection and RWSCs Closed		

County General Revenue Subsidy Reduction

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	\$2,062,500	\$2,750,000	\$2,750,000	\$2,750,000	\$2,750,000
Stormwater Assessment	\$600,000	\$1,200,000	\$1,800,000	\$2,400,000	\$3,000,000
Solid Waste Assessment and Fees	\$200,000	\$400,000	\$600,000	\$800,000	\$1,000,000
County Total Reduced Subsidy	\$2,862,500	\$4,350,000	\$5,150,000	\$5,950,000	\$6,750,000

Subscriber Fiscal Impact

	Current Rate	Proposed Rate	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	0	5 cents	\$36.91	\$49.21	\$49.21	\$49.21	\$49.21
Stormwater Non-Ad Valorem Assessment	\$20	\$85.00	\$13.00	\$26.00	\$39.00	\$52.00	\$65.00
Solid Waste: Assessment	\$40	\$90.75	\$10.15	\$20.30	\$30.45	\$40.60	\$50.75
Solid Waste Subscription Collection Services	231.96	\$160.80	(\$71.16)	(\$71.16)	(\$71.16)	(\$71.16)	(\$71.16)
Subscriber: Net Fiscal Impact	N/A	N/A	(\$11.10)	\$24.35	\$47.50	\$70.65	\$93.80

Rural Waste Service Center User

	Current Rate	Proposed Rate	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	0	5 cents	\$36.91	\$49.21	\$49.21	\$49.21	\$49.21
Stormwater Non-Ad Valorem Assessment	\$20	\$85.00	\$13.00	\$26.00	\$39.00	\$52.00	\$65.00
Solid Waste: Assessment	\$40	\$90.75	\$10.15	\$20.30	\$30.45	\$40.60	\$50.75
Solid Waste RWSC User Fee	0	0	0	0	0	0	0
RWSC User: Net Fiscal Impact	N/A	N/A	\$60.06	\$95.51	\$118.66	\$141.81	\$164.96

Scenario 17:**Gas Tax:** Option 2, FY2014 Full Implementation**Stormwater:** Option 2, FY2014 Full Implementation**Solid Waste:** Option 5, FY2014 Full Implementation Universal Collection and RWSCs Closed

Scenario Legend	FY14 Full Implementation	Five Year Phase-In
Five Cent Gas Tax	X	
Stormwater Non-Ad Valorem Assessment	X	
Solid Waste: Subscription Service and RWSCs supported by Fee		
Solid Waste: Subscription Service and RWSCs supported by all Unincorporated Residents		
Solid Waste: Universal Collection and RWSCs Closed	X	

County General Revenue Subsidy Reduction

	FY 2014	FY 2015
Five Cent Gas Tax	\$2,062,500	\$2,750,000
Stormwater Non-Ad Valorem Assessment	\$3,000,000	\$3,000,000
Solid Waste Assessment and Fees	\$1,000,000	\$1,000,000
County Total Reduced Subsidy	\$6,062,500	\$6,750,000

Subscriber Fiscal Impact

	Current Rate	Proposed Rate	FY 2014	FY 2015
Five Cent Gas Tax	\$0	5 cents	\$36.91	\$49.21
Stormwater Non-Ad Valorem Assessment	\$20	\$85.00	\$65.00	\$65.00
Solid Waste: Assessment	\$40	\$202.25	\$162.25	\$162.25
Solid Waste Subscription Collection Services	\$231.96	0	(\$231.96)	(\$231.96)
Subscriber: Net Fiscal Impact	N/A	N/A	\$32.20	\$44.50

Rural Waste Service Center User

	Current Rate	Proposed Rate	FY 2014	FY 2015
Five Cent Gas Tax	\$0	5 cents	\$36.91	\$49.21
Stormwater Non-Ad Valorem Assessment	\$20	\$85.00	\$65.00	\$65.00
Solid Waste: Assessment	\$40	\$202.25	\$162.25	\$162.25
Solid Waste Subscription Collection Services	0	0	0	0
RWSC User: Net Fiscal Impact	N/A	N/A	\$264.16	\$276.46

Scenario 18:**Gas Tax:** Option 1, Phase-In Implementation**Stormwater:** Option 1, Phase-In Implementation**Solid Waste:** Option 5, FY2014 Full Implementation, Universal Collection and RWSCs Closed

Scenario Legend	FY14 Full Implementation	Five Year Phase-In
Five Cent Gas Tax		X
Stormwater Non-Ad Valorem Assessment		X
Solid Waste: Subscription Service and RWSCs supported by Fee		
Solid Waste: Subscription Service and RWSCs supported by all Unincorporated Residents		
Solid Waste: Universal Collection and RWSCs Closed	X	

County General Revenue Subsidy Reduction

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	\$412,500	\$962,500	\$1,512,500	\$2,062,500	\$2,612,500
Stormwater Assessment	\$600,000	\$1,200,000	\$1,800,000	\$2,400,000	\$3,000,000
Solid Waste Assessment and Fees	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
County Total Reduced Subsidy	\$2,012,500	\$3,162,500	\$4,312,500	\$5,462,500	\$6,612,500

Subscriber Fiscal Impact

	Current Rate	Proposed Rate	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	0	5 cents	\$7.38	\$19.68	\$29.53	\$39.37	\$49.21
Stormwater Non-Ad Valorem Assessment	\$20	\$85.00	\$13.00	\$26.00	\$39.00	\$52.00	\$65.00
Solid Waste: Assessment	\$40	\$202.25	\$162.25	\$162.25	\$162.25	\$162.25	\$162.25
Solid Waste Subscription Collection Services	\$231.96	0	(\$231.96)	(\$231.96)	(\$231.96)	(\$231.96)	(\$231.96)
Subscriber: Net Fiscal Impact	N/A	N/A	(\$49.33)	(\$24.03)	(\$1.18)	\$21.66	\$44.50

Rural Waste Service Center User

	Current Rate	Proposed Rate	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	0	5 cents	\$7.38	\$19.68	\$29.53	\$39.37	\$49.21
Stormwater Non-Ad Valorem Assessment	\$20	\$85.00	\$13.00	\$26.00	\$39.00	\$52.00	\$65.00
Solid Waste: Assessment	\$40	\$202.25	\$162.25	\$162.25	\$162.25	\$162.25	\$162.25
Solid Waste RWSC User Fee	0	0	0	0	0	0	0
RWSC User: Net Fiscal Impact	N/A	N/A	\$182.63	\$207.93	\$230.78	\$253.62	\$276.46

Scenario 19:**Gas Tax:** Option 1, Phase-In Implementation**Stormwater:** Option 2, FY2014 Implementation**Solid Waste:** Option 5, FY2014 Full Implementation, Universal Collection and RWSCs Closed

Scenario Legend	FY14 Full Implementation	Five Year Phase-In
Five Cent Gas Tax		X
Stormwater Non-Ad Valorem Assessment	X	
Solid Waste: Subscription Service and RWSCs supported by Fee		
Solid Waste: Subscription Service and RWSCs supported by all Unincorporated Residents		
Solid Waste: Universal Collection and RWSCs Closed	X	

County General Revenue Subsidy Reduction

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	\$412,500	\$962,500	\$1,512,500	\$2,062,500	\$2,612,500
Stormwater Assessment	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000
Solid Waste Assessment and Fees	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
County Total Reduced Subsidy	\$4,412,500	\$4,962,500	\$5,512,500	\$6,062,500	\$6,612,500

Subscriber Fiscal Impact

	Current Rate	Proposed Rate	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	0	5 cents	\$7.38	\$19.68	\$29.53	\$39.37	\$49.21
Stormwater Non-Ad Valorem Assessment	\$20	\$85.00	\$65.00	\$65.00	\$65.00	\$65.00	\$65.00
Solid Waste: Assessment	\$40	\$202.25	\$162.25	\$162.25	\$162.25	\$162.25	\$162.25
Solid Waste Subscription Collection Services	\$231.96	0	(\$231.96)	(\$231.96)	(\$231.96)	(\$231.96)	(\$231.96)
Subscriber: Net Fiscal Impact	N/A	N/A	\$2.67	\$14.97	\$24.82	\$34.66	\$44.50

Rural Waste Service Center User

	Current Rate	Proposed Rate	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	0	5 cents	\$7.38	\$19.68	\$29.53	\$39.37	\$49.21
Stormwater Non-Ad Valorem Assessment	\$20	\$85.00	\$65.00	\$65.00	\$65.00	\$65.00	\$65.00
Solid Waste: Assessment	\$40	\$202.25	\$162.25	\$162.25	\$162.25	\$162.25	\$162.25
Solid Waste RWSC User Fee	0	0	0	0	0	0	0
RWSC User: Net Fiscal Impact	N/A	N/A	\$234.63	\$246.93	\$256.78	\$266.62	\$276.46

Scenario 20:**Gas Tax:** Option 2, FY2014 Full Implementation**Stormwater:** Option 1, Phase-In Implementation**Solid Waste:** Option 5, FY2014 Full Implementation, Universal Collection and RWSCs Closed

Scenario Legend	FY14 Full Implementation	Five Year Phase-In
Five Cent Gas Tax	X	
Stormwater Non-Ad Valorem Assessment		X
Solid Waste: Subscription Service and RWSCs supported by Fee		
Solid Waste: Subscription Service and RWSCs supported by all Unincorporated Residents		
Solid Waste: Universal Collection and RWSCs Closed	X	

County General Revenue Subsidy Reduction

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	\$2,062,500	\$2,750,000	\$2,750,000	\$2,750,000	\$2,750,000
Stormwater Assessment	\$600,000	\$1,200,000	\$1,800,000	\$2,400,000	\$3,000,000
Solid Waste Assessment and Fees	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
County Total Reduced Subsidy	\$3,662,500	\$4,950,000	\$5,550,000	\$6,150,000	\$6,750,000

Subscriber Fiscal Impact

	Current Rate	Proposed Rate	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	0	5 cents	\$36.91	\$49.21	\$49.21	\$49.21	\$49.21
Stormwater Non-Ad Valorem Assessment	\$20	\$85.00	\$13.00	\$26.00	\$39.00	\$52.00	\$65.00
Solid Waste: Assessment	\$40	\$202.25	\$162.25	\$162.25	\$162.25	\$162.25	\$162.25
Solid Waste Subscription Collection Services	231.96	0	(\$231.96)	(\$231.96)	(\$231.96)	(\$231.96)	(\$231.96)
Subscriber: Net Fiscal Impact	N/A	N/A	(\$19.80)	\$5.50	\$18.50	\$31.50	\$44.50

Rural Waste Service Center User

	Current Rate	Proposed Rate	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	0	5 cents	\$36.91	\$49.21	\$49.21	\$49.21	\$49.21
Stormwater Non-Ad Valorem Assessment	\$20	\$85.00	\$13.00	\$26.00	\$39.00	\$52.00	\$65.00
Solid Waste: Assessment	\$40	\$202.25	\$162.25	\$162.25	\$162.25	\$162.25	\$162.25
Solid Waste RWSC User Fee	0	0	0	0	0	0	0
RWSC User: Net Fiscal Impact	N/A	N/A	\$212.16	\$237.46	\$250.46	\$263.46	\$276.46

Attachment #2
Net Fiscal Impact of Policy Options

Scenarios 1 – 8:

- Imposition of the 5th Cent Gas Tax
- Increase the Stormwater Non-Ad Valorem Assessment to cover capital (\$140)
- Solid Waste subscription service and the Rural Waste Service Centers (RWSC) supported through a fee
- Eliminates general revenue subsidy completely to all enterprises

Scenarios 9 – 16:

- Imposition of the 5th Cent Gas Tax
- Increase the Stormwater Non-Ad Valorem Assessment to cover capital (\$140)
- Solid Waste subscription service and the Rural Waste Service Centers (RWSC) supported by all unincorporated area residents
- Eliminates general revenue subsidy completely to all enterprises

Scenarios 17 – 20:

- Imposition of the 5th Cent Gas Tax
- Increase the Stormwater Non-Ad Valorem Assessment to cover capital (\$140)
- Universal Collection and RWSC closed
- Eliminates general revenue subsidy completely to all enterprises

Scenarios	Fiscal Impacts		
	Subscriber	RWSC User	County
<p><u>Scenarios 1 through 8:</u></p> <ul style="list-style-type: none"> • Imposition of the 5th Cent Gas Tax • Increase the Stormwater Non-Ad Valorem Assessment • Solid Waste subscription service and the Rural Waste Service Centers (RWSC) supported through a fee 	<ul style="list-style-type: none"> • Fiscal impact of \$121.80 over the five year period • Lower annual impacts in the earlier years in phase-in scenarios • Depending upon scenario, FY2014 impact ranges from savings of (\$35.03) to increase of \$109.50 	<ul style="list-style-type: none"> • Greatest fiscal impact to the RWSC user • Fiscal impact of \$377.32 over the five year period • Lower annual impacts in the earlier years in phase-in scenarios • Depending upon scenario, FY2014 impact ranges from increase of \$73.00 to \$365.02 	<ul style="list-style-type: none"> • The total general revenue subsidy is completely eliminated over the five year period • FY 2014 subsidy reduction ranges from \$1.6 million to \$8.2 million (additional \$2 million covers capital funded by general revenue)
<p><u>Scenarios 9 through 16:</u></p> <ul style="list-style-type: none"> • Imposition of the 5th Cent Gas Tax • Increase the Stormwater Non-Ad Valorem Assessment • Solid Waste subscription service and the Rural Waste Service Centers (RWSC) supported by all unincorporated area residents 	<ul style="list-style-type: none"> • Greatest fiscal impact to the subscriber • Fiscal impact of \$148.80 over the five year period • Lower annual impacts in the earlier years in phase-in scenarios • Depending upon scenario, FY2014 impact ranges from savings of (\$29.63) to increase of \$136.50 	<ul style="list-style-type: none"> • Least fiscal impact to the RWSC user • Fiscal impact of \$219.96 over the five year period • Lower annual impacts in the earlier years in phase-in scenarios • Depending upon scenario, FY2014 impact ranges from increase of \$41.53 to \$207.66 	<ul style="list-style-type: none"> • The total general revenue subsidy is completely eliminated over the five year period. • FY2014 subsidy reduction ranges from \$1.6 million to \$8.2 million (additional \$2 million covers capital funded by general revenue)
<p><u>Scenarios 17 through 20:</u></p> <ul style="list-style-type: none"> • Imposition of the 5th Cent Gas Tax • Increase the Stormwater Non-Ad Valorem Assessment • Universal Collection and RWSC closed 	<ul style="list-style-type: none"> • Least fiscal impact to the subscriber • Fiscal impact of \$99.50 over the five year period • Lower annual impacts in the earlier years in phase-in scenarios • Depending upon scenario, FY2014 impact ranges from savings of (\$38.33) to increase of \$87.20 	<ul style="list-style-type: none"> • Fiscal impact of \$331.46 over the five year period • Lower annual impacts in the earlier years in phase-in scenarios • Depending upon scenario, FY2014 impact ranges from increase of \$193.63 to \$319.16 	<ul style="list-style-type: none"> • The total general revenue subsidy is completely eliminated over the five year period. • FY2014 subsidy reduction ranges from \$2.4 million to \$8.2 million (additional \$2 million covers capital funded by general revenue)

Scenario 1:**Gas Tax:** Option 2, FY2014 Full Implementation**Stormwater:** Option 2, FY2014 Full Implementation**Solid Waste:** Option 1, FY2014 Full Implementation, Subscription Service and RWSCs supported by Fee

Scenario Legend	FY14 Full Implementation	Five Year Phase-In
Five Cent Gas Tax	X	
Stormwater Non-Ad Valorem Assessment	X	
Solid Waste: Subscription Service and RWSCs supported by Fee	X	
Solid Waste: Subscription Service and RWSCs supported by all Unincorporated Residents		
Solid Waste: Universal Collection and RWSCs Closed		

County General Revenue Subsidy Reduction

	FY 2014	FY 2015
Five Cent Gas Tax	\$2,062,500	\$2,750,000
Stormwater Non-Ad Valorem Assessment	\$5,100,000	\$5,100,000
Solid Waste Assessment and Fees	\$1,000,000	\$1,000,000
County Total Reduced Subsidy	\$8,162,500	\$8,850,000

Subscriber Fiscal Impact

	Current Rate	Proposed Rate	FY 2014	FY 2015
Five Cent Gas Tax	\$0	5 cents	\$36.91	\$49.21
Stormwater Non-Ad Valorem Assessment	\$20	\$140.00	\$120.00	\$120.00
Solid Waste: Assessment	\$40	\$63.75	\$23.75	\$23.75
Solid Waste Subscription Collection Services	\$231.96	\$160.80	(\$71.16)	(\$71.16)
Subscriber: Net Fiscal Impact	N/A	N/A	\$109.50	\$121.80

Rural Waste Service Center User

	Current Rate	Proposed Rate	FY 2014	FY 2015
Five Cent Gas Tax	0	5 cents	\$36.91	\$49.21
Stormwater Non-Ad Valorem Assessment	\$20	\$140.00	\$120.00	\$120.00
Solid Waste: Assessment	\$40	\$63.75	\$23.75	\$23.75
Solid Waste RWSC User Fee	0	\$184.36	\$184.36	\$184.36
RWSC User: Net Fiscal Impact	N/A	N/A	\$365.02	\$377.32

Scenario 2:

Gas Tax: Option 1, Phase-In Implementation

Stormwater: Option 1, Phase-In Implementation

Solid Waste: Option 2, Phase-In Implementation, Subscription Service and RWSCs supported by Fee

Scenario Legend	FY14 Full Implementation	Five Year Phase-In
Five Cent Gas Tax		X
Stormwater Non-Ad Valorem Assessment		X
Solid Waste: Subscription Service and RWSCs supported by Fee		X
Solid Waste: Subscription Service and RWSCs supported by all Unincorporated Residents		
Solid Waste: Universal Collection and RWSCs Closed		

County General Revenue Subsidy Reduction

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	\$412,500	\$962,500	\$1,512,500	\$2,062,500	\$2,612,500
Stormwater Assessment	\$1,020,000	\$2,040,000	\$3,060,000	\$4,080,000	\$5,100,000
Solid Waste Assessment and Fees	\$200,000	\$400,000	\$600,000	\$800,000	\$1,000,000
County Total Reduced Subsidy	\$1,632,500	\$3,402,500	\$5,172,500	\$6,942,500	\$8,712,500

Subscriber Fiscal Impact

	Current Rate	Proposed Rate	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	0	5 cents	\$7.38	\$19.68	\$29.53	\$39.37	\$49.21
Stormwater Non-Ad Valorem Assessment	\$20	\$140.00	\$24.00	\$48.00	\$72.00	\$96.00	\$120.00
Solid Waste: Assessment	\$40	\$63.75	\$4.75	\$9.50	\$14.25	\$19.00	\$23.75
Solid Waste Subscription Collection Services	\$231.96	\$160.80	(\$71.16)	(\$71.16)	(\$71.16)	(\$71.16)	(\$71.16)
Subscriber: Net Fiscal Impact	N/A	N/A	(\$35.03)	\$6.02	\$44.62	\$83.21	\$121.80

Rural Waste Service Center User

	Current Rate	Proposed Rate	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	0	5 cents	\$7.38	\$19.68	\$29.53	\$39.37	\$49.21
Stormwater Non-Ad Valorem Assessment	\$20	\$140.00	\$24.00	\$48.00	\$72.00	\$96.00	\$120.00
Solid Waste: Assessment	\$40	\$63.75	\$4.75	\$9.50	\$14.25	\$19.00	\$23.75
Solid Waste RWSC User Fee	0	\$184.36	\$36.87	\$73.74	\$110.62	\$147.49	\$184.36
RWSC User: Net Fiscal Impact	N/A	N/A	\$73.00	\$150.92	\$226.40	\$301.86	\$377.32

Scenario 3:**Gas Tax:** Option 1, Phase-In Implementation**Stormwater:** Option 2, FY2014 Full Implementation**Solid Waste:** Option 1, FY2014 Full Implementation, Subscription Service and RWSCs supported by Fee

Scenario Legend	FY14 Full Implementation	Five Year Phase-In
Five Cent Gas Tax		X
Stormwater Non-Ad Valorem Assessment	X	
Solid Waste: Subscription Service and RWSCs supported by Fee	X	
Solid Waste: Subscription Service and RWSCs supported by all Unincorporated Residents		
Solid Waste: Universal Collection and RWSCs Closed		

County General Revenue Subsidy Reduction

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	\$412,500	\$962,500	\$1,512,500	\$2,062,500	\$2,612,500
Stormwater Assessment	\$5,100,000	\$5,100,000	\$5,100,000	\$5,100,000	\$5,100,000
Solid Waste Assessment and Fees	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
County Total Reduced Subsidy	\$6,512,500	\$7,062,500	\$7,612,500	\$8,162,500	\$8,712,500

Subscriber Fiscal Impact

	Current Rate	Proposed Rate	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	0	5 cents	\$7.38	\$19.68	\$29.53	\$39.37	\$49.21
Stormwater Non-Ad Valorem Assessment	\$20	\$140.00	\$120.00	\$120.00	\$120.00	\$120.00	\$120.00
Solid Waste: Assessment	\$40	\$63.75	\$23.75	\$23.75	\$23.75	\$23.75	\$23.75
Solid Waste Subscription Collection Services	\$231.96	\$160.80	(\$71.16)	(\$71.16)	(\$71.16)	(\$71.16)	(\$71.16)
Subscriber: Net Fiscal Impact	N/A	N/A	\$79.97	\$92.27	\$102.12	\$111.96	\$121.80

Rural Waste Service Center User

	Current Rate	Proposed Rate	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	0	5 cents	\$7.38	\$19.68	\$29.53	\$39.37	\$49.21
Stormwater Non-Ad Valorem Assessment	\$20	\$140.00	\$120.00	\$120.00	\$120.00	\$120.00	\$120.00
Solid Waste: Assessment	\$40	\$63.75	\$23.75	\$23.75	\$23.75	\$23.75	\$23.75
Solid Waste RWSC User Fee	0	\$184.36	\$184.36	\$184.36	\$184.36	\$184.36	\$184.36
RWSC User: Net Fiscal Impact	N/A	N/A	\$335.49	\$347.79	\$357.64	\$367.48	\$377.32

Scenario 4:**Gas Tax:** Option 2, FY2014 Full Implementation**Stormwater:** Option 1, Phase-In Implementation**Solid Waste:** Option 1, FY2014 Full Implementation Subscription Service and RWSCs supported by Fee

Scenario Legend	FY14 Full Implementation	Five Year Phase-In
Five Cent Gas Tax	X	
Stormwater Non-Ad Valorem Assessment		X
Solid Waste: Subscription Service and RWSCs supported by Fee	X	
Solid Waste: Subscription Service and RWSCs supported by all Unincorporated Residents		
Solid Waste: Universal Collection and RWSCs Closed		

County General Revenue Subsidy Reduction

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	\$2,062,500	\$2,750,000	\$2,750,000	\$2,750,000	\$2,750,000
Stormwater Assessment	\$1,020,000	\$2,040,000	\$3,060,000	\$4,080,000	\$5,100,000
Solid Waste Assessment and Fees	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
County Total Reduced Subsidy	\$7,362,500	\$8,250,000	\$8,450,000	\$8,650,000	\$8,850,000

Subscriber Fiscal Impact

	Current Rate	Proposed Rate	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	0	5 cents	\$36.91	\$49.21	\$49.21	\$49.21	\$49.21
Stormwater Non-Ad Valorem Assessment	\$20	\$140.00	\$24.00	\$48.00	\$72.00	\$96.00	\$120.00
Solid Waste: Assessment	\$40	\$63.75	\$23.75	\$23.75	\$23.75	\$23.75	\$23.75
Solid Waste Subscription Collection Services	231.96	\$160.80	(\$71.16)	(\$71.16)	(\$71.16)	(\$71.16)	(\$71.16)
Subscriber: Net Fiscal Impact	N/A	N/A	\$13.50	\$49.80	\$73.80	\$97.80	\$121.80

Rural Waste Service Center User

	Current Rate	Proposed Rate	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	0	5 cents	\$36.91	\$49.21	\$49.21	\$49.21	\$49.21
Stormwater Non-Ad Valorem Assessment	\$20	\$140.00	\$24.00	\$48.00	\$72.00	\$96.00	\$120.00
Solid Waste: Assessment	\$40	\$63.75	\$23.75	\$23.75	\$23.75	\$23.75	\$23.75
Solid Waste RWSC User Fee	0	\$184.36	\$184.36	\$184.36	\$184.36	\$184.36	\$184.36
RWSC User: Net Fiscal Impact	N/A	N/A	\$269.02	\$305.32	\$329.32	\$353.32	\$377.32

Scenario 5:**Gas Tax:** Option 2, FY2014 Full Implementation**Stormwater:** Option 2, FY2014 Full Implementation**Solid Waste:** Option 2, Phase-In Implementation, Subscription Service and RWSCs supported by Fee

Scenario Legend	FY14 Full Implementation	Five Year Phase-In
Five Cent Gas Tax	X	
Stormwater Non-Ad Valorem Assessment	X	
Solid Waste: Subscription Service and RWSCs supported by Fee		X
Solid Waste: Subscription Service and RWSCs supported by all Unincorporated Residents		
Solid Waste: Universal Collection and RWSCs Closed		

County General Revenue Subsidy Reduction

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	\$2,062,500	\$2,750,000	\$2,750,000	\$2,750,000	\$2,750,000
Stormwater Assessment	\$5,100,000	\$5,100,000	\$5,100,000	\$5,100,000	\$5,100,000
Solid Waste Assessment and Fees	\$200,000	\$400,000	\$600,000	\$800,000	\$1,000,000
County Total Reduced Subsidy	\$7,362,500	\$8,250,000	\$8,450,000	\$8,650,000	\$8,850,000

Subscriber Fiscal Impact

	Current Rate	Proposed Rate	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	0	5 cents	\$36.91	\$49.21	\$49.21	\$49.21	\$49.21
Stormwater Non-Ad Valorem Assessment	\$20	\$140.00	\$120.00	\$120.00	\$120.00	\$120.00	\$120.00
Solid Waste: Assessment	\$40	\$63.75	\$4.75	\$9.50	\$14.25	\$19.00	\$23.75
Solid Waste Subscription Collection Services	\$231.96	\$160.80	(\$71.16)	(\$71.16)	(\$71.16)	(\$71.16)	(\$71.16)
Subscriber: Net Fiscal Impact	N/A	N/A	\$90.50	\$107.55	\$112.30	\$117.05	\$121.80

Rural Waste Service Center User

	Current Rate	Proposed Rate	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	0	5 cents	\$36.91	\$49.21	\$49.21	\$49.21	\$49.21
Stormwater Non-Ad Valorem Assessment	\$20	\$140.00	\$120.00	\$120.00	\$120.00	\$120.00	\$120.00
Solid Waste: Assessment	\$40	\$63.75	\$4.75	\$9.50	\$14.25	\$19.00	\$23.75
Solid Waste RWSC User Fee	0	\$184.36	\$36.87	\$73.74	\$110.62	\$147.49	\$184.36
RWSC User: Net Fiscal Impact	N/A	N/A	\$198.53	\$252.45	\$294.08	\$335.70	\$377.32

Scenario 6:**Gas Tax:** Option 1, Phase-In Implementation**Stormwater:** Option 1, Phase-In Implementation**Solid Waste:** Option 1, FY2014 Full Implementation, Subscription Service and RWSCs supported by Fee

Scenario Legend	FY14 Full Implementation	Five Year Phase-In
Five Cent Gas Tax		X
Stormwater Non-Ad Valorem Assessment		X
Solid Waste: Subscription Service and RWSCs supported by Fee	X	
Solid Waste: Subscription Service and RWSCs supported by all Unincorporated Residents		
Solid Waste: Universal Collection and RWSCs Closed		

County General Revenue Subsidy Reduction

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	\$412,500	\$962,500	\$1,512,500	\$2,062,500	\$2,612,500
Stormwater Assessment	\$1,020,000	\$2,040,000	\$3,060,000	\$4,080,000	\$5,100,000
Solid Waste Assessment and Fees	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
County Total Reduced Subsidy	\$2,432,500	\$4,002,500	\$5,572,500	\$7,142,500	\$8,712,500

Subscriber Fiscal Impact

	Current Rate	Proposed Rate	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	0	5 cents	\$7.38	\$19.68	\$29.53	\$39.37	\$49.21
Stormwater Non-Ad Valorem Assessment	\$20	\$140.00	\$24.00	\$48.00	\$72.00	\$96.00	\$120.00
Solid Waste: Assessment	\$40	\$63.75	\$23.75	\$23.75	\$23.75	\$23.75	\$23.75
Solid Waste Subscription Collection Services	\$231.96	\$160.80	(\$71.16)	(\$71.16)	(\$71.16)	(\$71.16)	(\$71.16)
Subscriber: Net Fiscal Impact	N/A	N/A	(\$16.03)	\$20.27	\$54.12	\$87.96	\$121.80

Rural Waste Service Center User

	Current Rate	Proposed Rate	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	0	5 cents	\$7.38	\$19.68	\$29.53	\$39.37	\$49.21
Stormwater Non-Ad Valorem Assessment	\$20	\$140.00	\$24.00	\$48.00	\$72.00	\$96.00	\$120.00
Solid Waste: Assessment	\$40	\$63.75	\$23.75	\$23.75	\$23.75	\$23.75	\$23.75
Solid Waste RWSC User Fee	0	\$184.36	\$184.36	\$184.36	\$184.36	\$184.36	\$184.36
RWSC User: Net Fiscal Impact	N/A	N/A	\$239.49	\$275.79	\$309.64	\$343.48	\$377.32

Scenario 7:**Gas Tax:** Option 1, Phase-In Implementation**Stormwater:** Option 2, FY2014 Full Implementation**Solid Waste:** Option 2, Phase-In Implementation, Subscription Service and RWSCs supported by Fee

Scenario Legend	FY14 Full Implementation	Five Year Phase-In
Five Cent Gas Tax		X
Stormwater Non-Ad Valorem Assessment	X	
Solid Waste: Subscription Service and RWSCs supported by Fee		X
Solid Waste: Subscription Service and RWSCs supported by all Unincorporated Residents		
Solid Waste: Universal Collection and RWSCs Closed		

County General Revenue Subsidy Reduction

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	\$412,500	\$962,500	\$1,512,500	\$2,062,500	\$2,612,500
Stormwater Assessment	\$5,100,000	\$5,100,000	\$5,100,000	\$5,100,000	\$5,100,000
Solid Waste Assessment and Fees	\$200,000	\$400,000	\$600,000	\$800,000	\$1,000,000
County Total Reduced Subsidy	\$5,712,500	\$6,462,500	\$7,212,500	\$7,962,500	\$8,712,500

Subscriber Fiscal Impact

	Current Rate	Proposed Rate	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	0	5 cents	\$7.38	\$19.68	\$29.53	\$39.37	\$49.21
Stormwater Non-Ad Valorem Assessment	\$20	\$140.00	\$120.00	\$120.00	\$120.00	\$120.00	\$120.00
Solid Waste: Assessment	\$40	\$63.75	\$4.75	\$9.50	\$14.25	\$19.00	\$23.75
Solid Waste Subscription Collection Services	\$231.96	\$160.80	(\$71.16)	(\$71.16)	(\$71.16)	(\$71.16)	(\$71.16)
Subscriber: Net Fiscal Impact	N/A	N/A	\$60.97	\$78.02	\$92.62	\$107.21	\$121.80

Rural Waste Service Center User

	Current Rate	Proposed Rate	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	0	5 cents	\$7.38	\$19.68	\$29.53	\$39.37	\$49.21
Stormwater Non-Ad Valorem Assessment	\$20	\$140.00	\$120.00	\$120.00	\$120.00	\$120.00	\$120.00
Solid Waste: Assessment	\$40	\$63.75	\$4.75	\$9.50	\$14.25	\$19.00	\$23.75
Solid Waste RWSC User Fee	0	\$184.36	\$36.87	\$73.74	\$110.62	\$147.49	\$184.36
RWSC User: Net Fiscal Impact	N/A	N/A	\$169.00	\$222.92	\$274.40	\$325.86	\$377.32

Scenario 8:**Gas Tax:** Option 2, FY2014 Full Implementation**Stormwater:** Option 1, Phase-In Implementation**Solid Waste:** Option 2, Phase-In Subscription Service and RWSCs supported by Fee

Scenario Legend	FY14 Full Implementation	Five Year Phase-In
Five Cent Gas Tax	X	
Stormwater Non-Ad Valorem Assessment		X
Solid Waste: Subscription Service and RWSCs supported by Fee		X
Solid Waste: Subscription Service and RWSCs supported by all Unincorporated Residents		
Solid Waste: Universal Collection and RWSCs Closed		

County General Revenue Subsidy Reduction

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	\$2,062,500	\$2,750,000	\$2,750,000	\$2,750,000	\$2,750,000
Stormwater Assessment	\$1,020,000	\$2,040,000	\$3,060,000	\$4,080,000	\$5,100,000
Solid Waste Assessment and Fees	\$200,000	\$400,000	\$600,000	\$800,000	\$1,000,000
County Total Reduced Subsidy	\$3,282,500	\$5,190,000	\$6,410,000	\$7,630,000	\$8,850,000

Subscriber Fiscal Impact

	Current Rate	Proposed Rate	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	0	5 cents	\$36.91	\$49.21	\$49.21	\$49.21	\$49.21
Stormwater Non-Ad Valorem Assessment	\$20	\$140.00	\$24.00	\$48.00	\$72.00	\$96.00	\$120.00
Solid Waste: Assessment	\$40	\$63.75	\$4.75	\$9.50	\$14.25	\$19.00	\$23.75
Solid Waste Subscription Collection Services	231.96	\$160.80	(\$71.16)	(\$71.16)	(\$71.16)	(\$71.16)	(\$71.16)
Subscriber: Net Fiscal Impact	N/A	N/A	(\$5.50)	\$35.55	\$64.30	\$93.05	\$121.80

Rural Waste Service Center User

	Current Rate	Proposed Rate	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	0	5 cents	\$36.91	\$49.21	\$49.21	\$49.21	\$49.21
Stormwater Non-Ad Valorem Assessment	\$20	\$140.00	\$24.00	\$48.00	\$72.00	\$96.00	\$120.00
Solid Waste: Assessment	\$40	\$63.75	\$4.75	\$9.50	\$14.25	\$19.00	\$23.75
Solid Waste RWSC User Fee	0	\$184.36	\$36.87	\$73.74	\$110.62	\$147.49	\$184.36
RWSC User: Net Fiscal Impact	N/A	N/A	\$102.53	\$180.45	\$246.08	\$311.70	\$377.32

Scenario 9:**Gas Tax:** Option 2, FY2014 Full Implementation**Stormwater:** Option 2, FY2014 Full Implementation**Solid Waste:** Option 3, FY2014 Full Implementation, Subscription Service and RWSCs supported by all Unincorporated Residents

Scenario Legend	FY14 Full Implementation	Five Year Phase-In
Five Cent Gas Tax	X	
Stormwater Non-Ad Valorem Assessment	X	
Solid Waste: Subscription Service and RWSCs supported by Fee		
Solid Waste: Subscription Service and RWSCs supported by all Unincorporated Residents	X	
Solid Waste: Universal Collection and RWSCs Closed		

County General Revenue Subsidy Reduction

	FY 2014	FY 2015
Five Cent Gas Tax	\$2,062,500	2,750,000
Stormwater Non-Ad Valorem Assessment	\$5,100,000	5,100,000
Solid Waste Assessment and Fees	\$1,000,000	\$1,000,000
County Total Reduced Subsidy	\$8,162,500	\$8,850,000

Subscriber Fiscal Impact

	Current Rate	Proposed Rate	FY 2014	FY 2015
Five Cent Gas Tax	\$0	5 cents	\$36.91	\$49.21
Stormwater Non-Ad Valorem Assessment	\$20	\$140.00	\$120.00	\$120.00
Solid Waste: Assessment	\$40	\$90.75	\$50.75	\$50.75
Solid Waste Subscription Collection Services	\$231.96	\$160.80	(\$71.16)	(\$71.16)
Subscriber: Net Fiscal Impact	N/A	N/A	\$136.50	\$148.80

Rural Waste Service Center User

	Current Rate	Proposed Rate	FY 2014	FY 2015
Five Cent Gas Tax	0	5 cents	\$36.91	\$49.21
Stormwater Non-Ad Valorem Assessment	\$20	\$140.00	\$120.00	\$120.00
Solid Waste: Assessment	\$40	\$90.75	\$50.75	\$50.75
Solid Waste RWSC User Fee	0	0	0	0
RWSC User: Net Fiscal Impact	N/A	N/A	\$207.66	\$219.96

Scenario 10:**Gas Tax:** Option 1, Phase-In Implementation**Stormwater:** Option 1, Phase-In Implementation**Solid Waste:** Option 4, Phase-In Implementation, Subscription Service and RWSCs supported by all Unincorporated Residents

Scenario Legend	FY14 Full Implementation	Five Year Phase-In
Five Cent Gas Tax		X
Stormwater Non-Ad Valorem Assessment		X
Solid Waste: Subscription Service and RWSCs supported by Fee		
Solid Waste: Subscription Service and RWSCs supported by all Unincorporated Residents		X
Solid Waste: Universal Collection and RWSCs Closed		

County General Revenue Subsidy Reduction

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	\$412,500	\$962,500	\$1,512,500	\$2,062,500	\$2,612,500
Stormwater Assessment	\$1,020,000	\$2,040,000	\$3,060,000	\$4,080,000	\$5,100,000
Solid Waste Assessment and Fees	\$200,000	\$400,000	\$600,000	\$800,000	\$1,000,000
County Total Reduced Subsidy	\$1,632,500	\$3,402,500	\$5,172,500	\$6,942,500	\$8,712,500

Subscriber Fiscal Impact

	Current Rate	Proposed Rate	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	0	5 cents	\$7.38	\$19.68	\$29.53	\$39.37	\$49.21
Stormwater Non-Ad Valorem Assessment	\$20	\$140.00	\$24.00	\$48.00	\$72.00	\$96.00	\$120.00
Solid Waste: Assessment	\$40	\$90.75	\$10.15	\$20.30	\$30.45	\$40.60	\$50.75
Solid Waste Subscription Collection Services	\$231.96	\$160.80	(\$71.16)	(\$71.16)	(\$71.16)	(\$71.16)	(\$71.16)
Subscriber: Net Fiscal Impact	N/A	N/A	(\$29.63)	\$16.82	\$60.82	\$104.81	\$148.80

Rural Waste Service Center User

	Current Rate	Proposed Rate	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	0	5 cents	\$7.38	\$19.68	\$29.53	\$39.37	\$49.21
Stormwater Non-Ad Valorem Assessment	\$20	\$140.00	\$24.00	\$48.00	\$72.00	\$96.00	\$120.00
Solid Waste: Assessment	\$40	\$90.75	\$10.15	\$20.30	\$30.45	\$40.60	\$50.75
Solid Waste RWSC User Fee	0	0	0	0	0	0	0
RWSC User: Net Fiscal Impact	N/A	N/A	\$41.53	\$87.98	\$131.98	\$175.97	\$219.96

Scenario 11:**Gas Tax:** Option 1, Phase-In Implementation**Stormwater:** Option 2, FY2014 Full Implementation**Solid Waste:** Option 3, FY2014 Full Implementation, Subscription Service and RWSCs supported by Unincorporated Residents

Scenario Legend	FY14 Full Implementation	Five Year Phase-In
Five Cent Gas Tax		X
Stormwater Non-Ad Valorm Assessment	X	
Solid Waste: Subscription Service and RWSCs supported by Fee		
Solid Waste: Subscription Service and RWSCs supported by all Unincorporated Residents	X	
Solid Waste: Universal Collection and RWSCs Closed		

County General Revenue Subsidy Reduction

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	\$412,500	\$962,500	\$1,512,500	\$2,062,500	\$2,612,500
Stormwater Assessment	\$5,100,000	\$5,100,000	\$5,100,000	\$5,100,000	\$5,100,000
Solid Waste Assessment and Fees	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
County Total Reduced Subsidy	\$6,512,500	\$7,062,500	\$7,612,500	\$8,162,500	\$8,712,500

Subscriber Fiscal Impact

	Current Rate	Proposed Rate	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	0	5 cents	\$7.38	\$19.68	\$29.53	\$39.37	\$49.21
Stormwater Non-Ad Valorem Assessment	\$20	\$140.00	\$120.00	\$120.00	\$120.00	\$120.00	\$120.00
Solid Waste: Assessment	\$40	\$90.75	\$50.75	\$50.75	\$50.75	\$50.75	\$50.75
Solid Waste Subscription Collection Services	\$231.96	\$160.80	(\$71.16)	(\$71.16)	(\$71.16)	(\$71.16)	(\$71.16)
Subscriber: Net Fiscal Impact	N/A	N/A	\$106.97	\$119.27	\$129.12	\$138.96	\$148.80

Rural Waste Service Center User

	Current Rate	Proposed Rate	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	0	5 cents	\$7.38	\$19.68	\$29.53	\$39.37	\$49.21
Stormwater Non-Ad Valorem Assessment	\$20	\$140.00	\$120.00	\$120.00	\$120.00	\$120.00	\$120.00
Solid Waste: Assessment	\$40	\$90.75	\$50.75	\$50.75	\$50.75	\$50.75	\$50.75
Solid Waste RWSC User Fee	0	0	0	0	0	0	0
RWSC User: Net Fiscal Impact	N/A	N/A	\$178.13	\$190.43	\$200.28	\$210.12	\$219.96

Scenario 12:**Gas Tax:** Option 2, FY2014 Full Implementation**Stormwater:** Option 1, Phase-In Implementation**Solid Waste:** Option 3, FY2014 Full Implementation Subscription Service and RWSCs supported by all Unincorporated Residents

Scenario Legend	FY14 Full Implementation	Five Year Phase-In
Five Cent Gas Tax	X	
Stormwater Non-Ad Valorem Assessment		X
Solid Waste: Subscription Service and RWSCs supported by Fee		
Solid Waste: Subscription Service and RWSCs supported by all Unincorporated Residents	X	
Solid Waste: Universal Collection and RWSCs Closed		

County General Revenue Subsidy Reduction

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	\$2,062,500	\$2,750,000	\$2,750,000	\$2,750,000	\$2,750,000
Stormwater Assessment	\$1,020,000	\$2,040,000	\$3,060,000	\$4,080,000	\$5,100,000
Solid Waste Assessment and Fees	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
County Total Reduced Subsidy	\$4,082,500	\$5,790,000	\$6,810,000	\$7,830,000	\$8,850,000

Subscriber Fiscal Impact

	Current Rate	Proposed Rate	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	0	5 cents	\$36.91	\$49.21	\$49.21	\$49.21	\$49.21
Stormwater Non-Ad Valorem Assessment	\$20	\$140.00	\$24.00	\$48.00	\$72.00	\$96.00	\$120.00
Solid Waste: Assessment	\$40	\$90.75	\$50.75	\$50.75	\$50.75	\$50.75	\$50.75
Solid Waste Subscription Collection Services	231.96	\$160.80	(\$71.16)	(\$71.16)	(\$71.16)	(\$71.16)	(\$71.16)
Subscriber: Net Fiscal Impact	N/A	N/A	\$40.50	\$76.80	\$100.80	\$124.80	\$148.80

Rural Waste Service Center User

	Current Rate	Proposed Rate	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	0	5 cents	\$36.91	\$49.21	\$49.21	\$49.21	\$49.21
Stormwater Non-Ad Valorem Assessment	\$20	\$140.00	\$24.00	\$48.00	\$72.00	\$96.00	\$120.00
Solid Waste: Assessment	\$40	\$90.75	\$50.75	\$50.75	\$50.75	\$50.75	\$50.75
Solid Waste RWSC User Fee	0	0	0	0	0	0	0
RWSC User: Net Fiscal Impact	N/A	N/A	\$111.66	\$147.96	\$171.96	\$195.96	\$219.96

Scenario 13:**Gas Tax:** Option 2, FY2014 Full Implementation**Stormwater:** Option 2, FY2014 Full Implementation**Solid Waste:** Option 4, Phase-In Implementation, Subscription Service and RWSCs supported by all Unincorporated Residents

Scenario Legend	FY14 Full Implementation	Five Year Phase-In
Five Cent Gas Tax	X	
Stormwater Non-Ad Valorem Assessment	X	
Solid Waste: Subscription Service and RWSCs supported by Fee		
Solid Waste: Subscription Service and RWSCs supported by all Unincorporated Residents		X
Solid Waste: Universal Collection and RWSCs Closed		

County General Revenue Subsidy Reduction

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	\$2,062,500	\$2,750,000	\$2,750,000	\$2,750,000	\$2,750,000
Stormwater Assessment	\$5,100,000	\$5,100,000	\$5,100,000	\$5,100,000	\$5,100,000
Solid Waste Assessment and Fees	\$200,000	\$400,000	\$600,000	\$800,000	\$1,000,000
County Total Reduced Subsidy	\$7,362,500	\$8,250,000	\$8,450,000	\$8,650,000	\$8,850,000

Subscriber Fiscal Impact

	Current Rate	Proposed Rate	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	0	5 cents	\$36.91	\$49.21	\$49.21	\$49.21	\$49.21
Stormwater Non-Ad Valorem Assessment	\$20	\$140.00	\$120.00	\$120.00	\$120.00	\$120.00	\$120.00
Solid Waste: Assessment	\$40	\$90.75	\$10.15	\$20.30	\$30.45	\$40.60	\$50.75
Solid Waste Subscription Collection Services	\$231.96	\$160.80	(\$71.16)	(\$71.16)	(\$71.16)	(\$71.16)	(\$71.16)
Subscriber: Net Fiscal Impact	N/A	N/A	\$95.90	\$118.35	\$128.50	\$138.65	\$148.80

Rural Waste Service Center User

	Current Rate	Proposed Rate	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	0	5 cents	\$36.91	\$49.21	\$49.21	\$49.21	\$49.21
Stormwater Non-Ad Valorem Assessment	\$20	\$140.00	\$120.00	\$120.00	\$120.00	\$120.00	\$120.00
Solid Waste: Assessment	\$40	\$90.75	\$10.15	\$20.30	\$30.45	\$40.60	\$50.75
Solid Waste RWSC User Fee	0	0	0	0	0	0	0
RWSC User: Net Fiscal Impact	N/A	N/A	\$167.06	\$189.51	\$199.66	\$209.81	\$219.96

Scenario 14:**Gas Tax:** Option 1, Phase-In Implementation**Stormwater:** Option 1, Phase-In Implementation**Solid Waste:** Option 3, FY2014 Full Implementation, Subscription Service and RWSCs supported by all Unincorporated Residents

Scenario Legend	FY14 Full Implementation	Five Year Phase-In
Five Cent Gas Tax		X
Stormwater Non-Ad Valorem Assessment		X
Solid Waste: Subscription Service and RWSCs supported by Fee		
Solid Waste: Subscription Service and RWSCs supported by all Unincorporated Residents	X	
Solid Waste: Universal Collection and RWSCs Closed		

County General Revenue Subsidy Reduction

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	\$412,500	\$962,500	\$1,512,500	\$2,062,500	\$2,612,500
Stormwater Assessment	\$1,020,000	\$2,040,000	\$3,060,000	\$4,080,000	\$5,100,000
Solid Waste Assessment and Fees	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
County Total Reduced Subsidy	\$2,432,500	\$4,002,500	\$5,572,500	\$7,142,500	\$8,712,500

Subscriber Fiscal Impact

	Current Rate	Proposed Rate	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	0	5 cents	\$7.38	\$19.68	\$29.53	\$39.37	\$49.21
Stormwater Non-Ad Valorem Assessment	\$20	\$140.00	\$24.00	\$48.00	\$72.00	\$96.00	\$120.00
Solid Waste: Assessment	\$40	\$90.75	\$50.75	\$50.75	\$50.75	\$50.75	\$50.75
Solid Waste Subscription Collection Services	\$231.96	\$160.80	(\$71.16)	(\$71.16)	(\$71.16)	(\$71.16)	(\$71.16)
Subscriber: Net Fiscal Impact	N/A	N/A	\$10.97	\$47.27	\$81.12	\$114.96	\$148.80

Rural Waste Service Center User

	Current Rate	Proposed Rate	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	0	5 cents	\$7.38	\$19.68	\$29.53	\$39.37	\$49.21
Stormwater Non-Ad Valorem Assessment	\$20	\$140.00	\$24.00	\$48.00	\$72.00	\$96.00	\$120.00
Solid Waste: Assessment	\$40	\$90.75	\$50.75	\$50.75	\$50.75	\$50.75	\$50.75
Solid Waste RWSC User Fee	0	0	0	0	0	0	0
RWSC User: Net Fiscal Impact	N/A	N/A	\$82.13	\$118.43	\$152.28	\$186.12	\$219.96

Scenario 15:**Gas Tax:** Option 1, Phase-In Implementation**Stormwater:** Option 2, FY2014 Full Implementation**Solid Waste:** Option 4, Phase-In Implementation, Subscription Service and RWSCs supported by Unincorporated Residents

Scenario Legend	FY14 Full Implementation	Five Year Phase-In
Five Cent Gas Tax		X
Stormwater Non-Ad Valorm Assessment	X	
Solid Waste: Subscription Service and RWSCs supported by Fee		
Solid Waste: Subscription Service and RWSCs supported by all Unincorporated Residents		X
Solid Waste: Universal Collection and RWSCs Closed		

County General Revenue Subsidy Reduction

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	\$412,500	\$962,500	\$1,512,500	\$2,062,500	\$2,612,500
Stormwater Assessment	\$5,100,000	\$5,100,000	\$5,100,000	\$5,100,000	\$5,100,000
Solid Waste Assessment and Fees	\$200,000	\$400,000	\$600,000	\$800,000	\$1,000,000
County Total Reduced Subsidy	\$5,712,500	\$6,462,500	\$7,212,500	\$7,962,500	\$8,712,500

Subscriber Fiscal Impact

	Current Rate	Proposed Rate	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	0	5 cents	\$7.38	\$19.68	\$29.53	\$39.37	\$49.21
Stormwater Non-Ad Valorem Assessment	\$20	\$140.00	\$120.00	\$120.00	\$120.00	\$120.00	\$120.00
Solid Waste: Assessment	\$40	\$90.75	\$10.15	\$20.30	\$30.45	\$40.60	\$50.75
Solid Waste Subscription Collection Services	\$231.96	\$160.80	(\$71.16)	(\$71.16)	(\$71.16)	(\$71.16)	(\$71.16)
Subscriber: Net Fiscal Impact	N/A	N/A	\$66.37	\$88.82	\$108.82	\$128.81	\$148.80

Rural Waste Service Center User

	Current Rate	Proposed Rate	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	0	5 cents	\$7.38	\$19.68	\$29.53	\$39.37	\$49.21
Stormwater Non-Ad Valorem Assessment	\$20	\$140.00	\$120.00	\$120.00	\$120.00	\$120.00	\$120.00
Solid Waste: Assessment	\$40	\$90.75	\$10.15	\$20.30	\$30.45	\$40.60	\$50.75
Solid Waste RWSC User Fee	0	0	0	0	0	0	0
RWSC User: Net Fiscal Impact	N/A	N/A	\$137.53	\$159.98	\$179.98	\$199.97	\$219.96

Scenario 16:

Gas Tax: Option 2, FY2014 Full Implementation
Stormwater: Option 1, Phase-In Implementation
Solid Waste: Option 4, Phase-In Subscription Service and RWSCs supported by all Unincorporated Residents

Scenario Legend	FY14 Full Implementation	Five Year Phase-In
Five Cent Gas Tax	X	
Stormwater Non-Ad Valorem Assessment		X
Solid Waste: Subscription Service and RWSCs supported by Fee		
Solid Waste: Subscription Service and RWSCs supported by all Unincorporated Residents		X
Solid Waste: Universal Collection and RWSCs Closed		

County General Revenue Subsidy Reduction

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	\$2,062,500	\$2,750,000	\$2,750,000	\$2,750,000	\$2,750,000
Stormwater Assessment	\$1,020,000	\$2,040,000	\$3,060,000	\$4,080,000	\$5,100,000
Solid Waste Assessment and Fees	\$200,000	\$400,000	\$600,000	\$800,000	\$1,000,000
County Total Reduced Subsidy	\$3,282,500	\$5,190,000	\$6,410,000	\$7,630,000	\$8,850,000

Subscriber Fiscal Impact

	Current Rate	Proposed Rate	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	0	5 cents	\$36.91	\$49.21	\$49.21	\$49.21	\$49.21
Stormwater Non-Ad Valorem Assessment	\$20	\$140.00	\$24.00	\$48.00	\$72.00	\$96.00	\$120.00
Solid Waste: Assessment	\$40	\$90.75	\$10.15	\$20.30	\$30.45	\$40.60	\$50.75
Solid Waste Subscription Collection Services	231.96	\$160.80	(\$71.16)	(\$71.16)	(\$71.16)	(\$71.16)	(\$71.16)
Subscriber: Net Fiscal Impact	N/A	N/A	(\$0.10)	\$46.35	\$80.50	\$114.65	\$148.80

Rural Waste Service Center User

	Current Rate	Proposed Rate	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	0	5 cents	\$36.91	\$49.21	\$49.21	\$49.21	\$49.21
Stormwater Non-Ad Valorem Assessment	\$20	\$140.00	\$24.00	\$48.00	\$72.00	\$96.00	\$120.00
Solid Waste: Assessment	\$40	\$90.75	\$10.15	\$20.30	\$30.45	\$40.60	\$50.75
Solid Waste RWSC User Fee	0	0	0	0	0	0	0
RWSC User: Net Fiscal Impact	N/A	N/A	\$71.06	\$117.51	\$151.66	\$185.81	\$219.96

Scenario 17:**Gas Tax:** Option 2, FY2014 Full Implementation**Stormwater:** Option 2, FY2014 Full Implementation**Solid Waste:** Option 5, FY2014 Full Implementation Universal Collection and RWSCs Closed

Scenario Legend	FY14 Full Implementation	Five Year Phase-In
Five Cent Gas Tax	X	
Stormwater Non-Ad Valorem Assessment	X	
Solid Waste: Subscription Service and RWSCs supported by Fee		
Solid Waste: Subscription Service and RWSCs supported by all Unincorporated Residents		
Solid Waste: Universal Collection and RWSCs Closed	X	

County General Revenue Subsidy Reduction

	FY 2014	FY 2015
Five Cent Gas Tax	\$2,062,500	\$2,750,000
Stormwater Non-Ad Valorem Assessment	\$5,100,000	\$5,100,000
Solid Waste Assessment and Fees	\$1,000,000	\$1,000,000
County Total Reduced Subsidy	\$8,162,500	\$8,850,000

Subscriber Fiscal Impact

	Current Rate	Proposed Rate	FY 2014	FY 2015
Five Cent Gas Tax	\$0	5 cents	\$36.91	\$49.21
Stormwater Non-Ad Valorem Assessment	\$20	\$140.00	\$120.00	\$120.00
Solid Waste: Assessment	\$40	\$202.25	\$162.25	\$162.25
Solid Waste Subscription Collection Services	\$231.96	0	(\$231.96)	(\$231.96)
Subscriber: Net Fiscal Impact	N/A	N/A	\$87.20	\$99.50

Rural Waste Service Center User

	Current Rate	Proposed Rate	FY 2014	FY 2015
Five Cent Gas Tax	\$0	5 cents	\$36.91	\$49.21
Stormwater Non-Ad Valorem Assessment	\$20	\$140.00	\$120.00	\$120.00
Solid Waste: Assessment	\$40	\$202.25	\$162.25	\$162.25
Solid Waste Subscription Collection Services	0	0	0	0
RWSC User: Net Fiscal Impact	N/A	N/A	\$319.16	\$331.46

Scenario 18:**Gas Tax:** Option 1, Phase-In Implementation**Stormwater:** Option 1, Phase-In Implementation**Solid Waste:** Option 5, FY2014 Full Implementation, Universal Collection and RWSCs Closed

Scenario Legend	FY14 Full Implementation	Five Year Phase-In
Five Cent Gas Tax		X
Stormwater Non-Ad Valorem Assessment		X
Solid Waste: Subscription Service and RWSCs supported by Fee		
Solid Waste: Subscription Service and RWSCs supported by all Unincorporated Residents		
Solid Waste: Universal Collection and RWSCs Closed	X	

County General Revenue Subsidy Reduction

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	\$412,500	\$962,500	\$1,512,500	\$2,062,500	\$2,612,500
Stormwater Assessment	\$1,020,000	\$2,040,000	\$3,060,000	\$4,080,000	\$5,100,000
Solid Waste Assessment and Fees	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
County Total Reduced Subsidy	\$2,432,500	\$4,002,500	\$5,572,500	\$7,142,500	\$8,712,500

Subscriber Fiscal Impact

	Current Rate	Proposed Rate	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	0	5 cents	\$7.38	\$19.68	\$29.53	\$39.37	\$49.21
Stormwater Non-Ad Valorem Assessment	\$20	\$140.00	\$24.00	\$48.00	\$72.00	\$96.00	\$120.00
Solid Waste: Assessment	\$40	\$202.25	\$162.25	\$162.25	\$162.25	\$162.25	\$162.25
Solid Waste Subscription Collection Services	\$231.96	0	(\$231.96)	(\$231.96)	(\$231.96)	(\$231.96)	(\$231.96)
Subscriber: Net Fiscal Impact	N/A	N/A	(\$38.33)	(\$2.03)	\$31.82	\$65.66	\$99.50

Rural Waste Service Center User

	Current Rate	Proposed Rate	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	0	5 cents	\$7.38	\$19.68	\$29.53	\$39.37	\$49.21
Stormwater Non-Ad Valorem Assessment	\$20	\$140.00	\$24.00	\$48.00	\$72.00	\$96.00	\$120.00
Solid Waste: Assessment	\$40	\$202.25	\$162.25	\$162.25	\$162.25	\$162.25	\$162.25
Solid Waste RWSC User Fee	0	0	0	0	0	0	0
RWSC User: Net Fiscal Impact	N/A	N/A	\$193.63	\$229.93	\$263.78	\$297.62	\$331.46

Scenario 19:**Gas Tax:** Option 1, Phase-In Implementation**Stormwater:** Option 2, FY2014 Implementation**Solid Waste:** Option 5, FY2014 Full Implementation, Universal Collection and RWSCs Closed

Scenario Legend	FY14 Full Implementation	Five Year Phase-In
Five Cent Gas Tax		X
Stormwater Non-Ad Valorem Assessment	X	
Solid Waste: Subscription Service and RWSCs supported by Fee		
Solid Waste: Subscription Service and RWSCs supported by all Unincorporated Residents		
Solid Waste: Universal Collection and RWSCs Closed	X	

County General Revenue Subsidy Reduction

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	\$412,500	\$962,500	\$1,512,500	\$2,062,500	\$2,612,500
Stormwater Assessment	\$5,100,000	\$5,100,000	\$5,100,000	\$5,100,000	\$5,100,000
Solid Waste Assessment and Fees	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
County Total Reduced Subsidy	\$6,512,500	\$7,062,500	\$7,612,500	\$8,162,500	\$8,712,500

Subscriber Fiscal Impact

	Current Rate	Proposed Rate	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	0	5 cents	\$7.38	\$19.68	\$29.53	\$39.37	\$49.21
Stormwater Non-Ad Valorem Assessment	\$20	\$140.00	\$120.00	\$120.00	\$120.00	\$120.00	\$120.00
Solid Waste: Assessment	\$40	\$202.25	\$162.25	\$162.25	\$162.25	\$162.25	\$162.25
Solid Waste Subscription Collection Services	\$231.96	0	(\$231.96)	(\$231.96)	(\$231.96)	(\$231.96)	(\$231.96)
Subscriber: Net Fiscal Impact	N/A	N/A	\$57.67	\$69.97	\$79.82	\$89.66	\$99.50

Rural Waste Service Center User

	Current Rate	Proposed Rate	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	0	5 cents	\$7.38	\$19.68	\$29.53	\$39.37	\$49.21
Stormwater Non-Ad Valorem Assessment	\$20	\$140.00	\$120.00	\$120.00	\$120.00	\$120.00	\$120.00
Solid Waste: Assessment	\$40	\$202.25	\$162.25	\$162.25	\$162.25	\$162.25	\$162.25
Solid Waste RWSC User Fee	0	0	0	0	0	0	0
RWSC User: Net Fiscal Impact	N/A	N/A	\$289.63	\$301.93	\$311.78	\$321.62	\$331.46

Scenario 20:**Gas Tax:** Option 2, FY2014 Full Implementation**Stormwater:** Option 1, Phase-In Implementation**Solid Waste:** Option 5, FY2014 Full Implementation, Universal Collection and RWSCs Closed

Scenario Legend	FY14 Full Implementation	Five Year Phase-In
Five Cent Gas Tax	X	
Stormwater Non-Ad Valorem Assessment		X
Solid Waste: Subscription Service and RWSCs supported by Fee		
Solid Waste: Subscription Service and RWSCs supported by all Unincorporated Residents		
Solid Waste: Universal Collection and RWSCs Closed	X	

County General Revenue Subsidy Reduction

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	\$2,062,500	\$2,750,000	\$2,750,000	\$2,750,000	\$2,750,000
Stormwater Assessment	\$1,020,000	\$2,040,000	\$3,060,000	\$4,080,000	\$5,100,000
Solid Waste Assessment and Fees	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
County Total Reduced Subsidy	\$4,082,500	\$5,790,000	\$6,810,000	\$7,830,000	\$8,850,000

Subscriber Fiscal Impact

	Current Rate	Proposed Rate	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	0	5 cents	\$7.38	\$19.68	\$29.53	\$39.37	\$49.21
Stormwater Non-Ad Valorem Assessment	\$20	\$140.00	\$24.00	\$48.00	\$72.00	\$96.00	\$120.00
Solid Waste: Assessment	\$40	\$202.25	\$162.25	\$162.25	\$162.25	\$162.25	\$162.25
Solid Waste Subscription Collection Services	231.96	0	(\$231.96)	(\$231.96)	(\$231.96)	(\$231.96)	(\$231.96)
Subscriber: Net Fiscal Impact	N/A	N/A	(\$38.33)	(\$2.03)	\$31.82	\$65.66	\$99.50

Rural Waste Service Center User

	Current Rate	Proposed Rate	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Five Cent Gas Tax	0	5 cents	\$36.91	\$49.21	\$49.21	\$49.21	\$49.21
Stormwater Non-Ad Valorem Assessment	\$20	\$140.00	\$24.00	\$48.00	\$72.00	\$96.00	\$120.00
Solid Waste: Assessment	\$40	\$202.25	\$162.25	\$162.25	\$162.25	\$162.25	\$162.25
Solid Waste RWSC User Fee	0	0	0	0	0	0	0
RWSC User: Net Fiscal Impact	N/A	N/A	\$223.16	\$259.46	\$283.46	\$307.46	\$331.46

Attachment #3
Net Fiscal Impact of Policy Options

Scenarios 1 – 8:

- No Imposition of the 5th Cent Gas Tax
- Increase the Stormwater Non-Ad Valorem Assessment
- Solid Waste subscription service and the Rural Waste Service Centers (RWSC) supported through a fee
- Continue general revenue to transportation fund and eliminate subsidy completely to stormwater and solid waste enterprises

Scenarios 9 – 16:

- No Imposition of the 5th Cent Gas Tax
- Increase the Stormwater Non-Ad Valorem Assessment
- Solid Waste subscription service and the Rural Waste Service Centers (RWSC) supported by all unincorporated area residents
- Continue general revenue to transportation fund and eliminate subsidy completely to stormwater and solid waste enterprises

Scenarios 17 – 20:

- No Imposition of the 5th Cent Gas Tax
- Increase the Stormwater Non-Ad Valorem Assessment
- Universal Collection and RWSC closed
- Continue general revenue to transportation fund and eliminate subsidy completely to stormwater and solid waste enterprises

Attachment #3 Overview

Scenarios	Fiscal Impacts		
	Subscriber	RWSC User	County
<p><u>Scenarios 1 through 8:</u></p> <ul style="list-style-type: none"> • No Imposition of the 5th Cent Gas Tax • Increase the Stormwater Non-Ad Valorem Assessment • Solid Waste subscription service and the Rural Waste Service Centers (RWSC) supported through a fee 	<ul style="list-style-type: none"> • Fiscal impact of \$17.59 over the five year period • Lower annual impacts in the earlier years in phase-in scenarios • Depending upon scenario, FY2014 impact ranges from savings of (\$53.41) to increase of \$17.59 	<ul style="list-style-type: none"> • Greatest fiscal impact to the RWSC user • Fiscal impact of \$273.11 over the five year period • Lower annual impacts in the earlier years in phase-in scenarios • Depending upon scenario, FY2014 impact ranges from increase of \$54.62 to \$273.11 	<ul style="list-style-type: none"> • The total general revenue subsidy is completely eliminated over the five year period • FY2014 subsidy reduction ranges from \$0.8 million to \$4.0 million
<p><u>Scenarios 9 through 16:</u></p> <ul style="list-style-type: none"> • No Imposition of the 5th Cent Gas Tax • Increase the Stormwater Non-Ad Valorem Assessment • Solid Waste subscription service and the Rural Waste Service Centers (RWSC) supported by all unincorporated area residents 	<ul style="list-style-type: none"> • Greatest fiscal impact to the subscriber • Fiscal impact of \$44.59 over the five year period • Lower annual impacts in the earlier years in phase-in scenarios • Depending upon scenario, FY2014 impact ranges from savings of (\$48.01) to increase of \$44.59 	<ul style="list-style-type: none"> • Least fiscal impact to the RWSC user • Fiscal impact of \$115.75 over the five year period • Lower annual impacts in the earlier years in phase-in scenarios • Depending upon scenario, FY2014 impact ranges from increase of \$23.15 to \$115.75 	<ul style="list-style-type: none"> • The total general revenue subsidy is completely eliminated over the five year period. • FY2014 subsidy reduction ranges from \$0.8 million to \$4.0 million
<p><u>Scenarios 17 through 20:</u></p> <ul style="list-style-type: none"> • No Imposition of the 5th Cent Gas Tax • Increase the Stormwater Non-Ad Valorem Assessment • Universal Collection and RWSC closed 	<ul style="list-style-type: none"> • Least fiscal impact to the subscriber • Fiscal impact of \$(4.71) over the five year period • Lower annual impacts in the earlier years in phase-in scenarios • Depending upon scenario, FY2014 impact ranges from savings of (\$56.71) to increase of (\$4.71) 	<ul style="list-style-type: none"> • Fiscal impact of \$227.25 over the five year period • Lower annual impacts in the earlier years in phase-in scenarios • Depending upon scenario, FY2014 impact ranges from increase of \$175.25 to \$227.25 	<ul style="list-style-type: none"> • The total general revenue subsidy is completely eliminated over the five year period. • FY2014 subsidy reduction ranges from \$1.6 million to \$4.0 million

Scenario 1:

Gas Tax: No Change

Stormwater: Option 2, FY2014 Full Implementation

Solid Waste: Option 1, FY2014 Full Implementation, Subscription Service and RWSCs supported by Fee

	FY 2014	FY 2015
County Total Reduced Subsidy	\$4,000,000	\$4,000,000
Subscriber: Net Fiscal Impact	\$17.59	\$17.59
RWSC User: Net Fiscal Impact	\$273.13	\$273.13

Scenario 2:

Gas Tax: No Change

Stormwater: Option 1, Phase-In Implementation

Solid Waste: Option 2, Phase-In Implementation, Subscription Service and RWSCs supported by Fee

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
County Total Reduced Subsidy	\$800,000	\$1,600,000	\$2,400,000	\$3,200,000	\$4,000,000
Subscriber: Net Fiscal Impact	(\$53.41)	(\$35.66)	(\$17.91)	(\$0.16)	\$17.59
RWSC User: Net Fiscal Impact	\$54.62	\$109.24	\$163.87	\$218.49	\$273.11

Scenario 3:

Gas Tax: No Change

Stormwater: Option 2, FY2014 Full Implementation

Solid Waste: Option 1, FY2014 Full Implementation, Subscription Service and RWSCs supported by Fee

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
County Total Reduced Subsidy	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000
Subscriber: Net Fiscal Impact	\$17.59	\$17.59	\$17.59	\$17.59	\$17.59
RWSC User: Net Fiscal Impact	\$273.11	\$273.11	\$273.11	\$273.11	\$273.11

Scenario 4:

Gas Tax: No Change

Stormwater: Option 1, Phase-In Implementation

Solid Waste: Option 1, FY2014 Full Implementation Subscription Service and RWSCs supported by Fee

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
County Total Reduced Subsidy	\$1,600,000	\$2,200,000	\$2,800,000	\$3,400,000	\$4,000,000
Subscriber: Net Fiscal Impact	(\$34.41)	(\$21.41)	(\$8.41)	\$4.59	\$17.59
RWSC User: Net Fiscal Impact	\$221.11	\$234.11	\$247.11	\$260.11	\$273.11

Scenario 5:

Gas Tax: No Change

Stormwater: Option 2, FY2014 Full Implementation

Solid Waste: Option 2, Phase-In Implementation, Subscription Service and RWSCs supported by Fee

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
County Total Reduced Subsidy	\$3,200,000	\$3,400,000	\$3,600,000	\$3,800,000	\$4,000,000
Subscriber: Net Fiscal Impact	(\$1.41)	\$3.34	\$8.09	\$12.84	\$17.59
RWSC User: Net Fiscal Impact	\$106.62	\$148.24	\$189.87	\$231.49	\$273.11

Scenario 6:

Gas Tax: No Change

Stormwater: Option 1, Phase-In Implementation

Solid Waste: Option 1, FY2014 Full Implementation, Subscription Service and RWSCs supported by Fee

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
County Total Reduced Subsidy	\$1,600,000	\$2,200,000	\$2,800,000	\$3,400,000	\$4,000,000
Subscriber: Net Fiscal Impact	(\$34.41)	(\$21.41)	(\$8.41)	\$4.59	\$17.59
RWSC User: Net Fiscal Impact	\$221.11	\$234.11	\$247.11	\$260.11	\$273.11

Scenario 7:

Gas Tax: No Change

Stormwater: Option 2, FY2014 Full Implementation

Solid Waste: Option 2, Phase-In Implementation, Subscription Service and RWSCs supported by Fee

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
County Total Reduced Subsidy	\$3,200,000	\$3,400,000	\$3,600,000	\$3,800,000	\$4,000,000
Subscriber: Net Fiscal Impact	(\$1.41)	\$3.34	\$8.09	\$12.84	\$17.59
RWSC User: Net Fiscal Impact	\$106.62	\$148.24	\$189.87	\$231.49	\$273.11

Scenario 8:

Gas Tax: No Change

Stormwater: Option 1, Phase-In Implementation

Solid Waste: Option 2, Phase-In Subscription Service and RWSCs supported by Fee

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
County Total Reduced Subsidy	\$800,000	\$1,600,000	\$2,400,000	\$3,200,000	\$4,000,000
Subscriber: Net Fiscal Impact	(\$53.41)	(\$35.66)	(\$17.91)	(\$0.16)	\$17.59
RWSC User: Net Fiscal Impact	\$54.62	\$109.24	\$163.87	\$218.49	\$273.11

Scenario 9:

Gas Tax: No Change

Stormwater: Option 2, FY2014 Full Implementation

Solid Waste: Option 3, FY2014 Full Implementation, Subscription Service and RWSCs supported by all Unincorporated Residents

	FY 2014	FY 2015
County Total Reduced Subsidy	\$4,000,000	\$4,000,000
Subscriber: Net Fiscal Impact	\$44.59	\$44.59
RWSC User: Net Fiscal Impact	\$115.75	\$115.75

Scenario 10:

Gas Tax: No Change

Stormwater: Option 1, Phase-In Implementation

Solid Waste: Option 4, Phase-In Implementation, Subscription Service and RWSCs supported by all Unincorporated Residents

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
County Total Reduced Subsidy	\$800,000	\$1,600,000	\$2,400,000	\$3,200,000	\$4,000,000
Subscriber: Net Fiscal Impact	(\$48.01)	(\$24.86)	(\$1.71)	\$21.44	\$44.59
RWSC User: Net Fiscal Impact	\$23.15	\$46.30	\$69.45	\$92.60	\$115.75

Scenario 11:

Gas Tax: No Change

Stormwater: Option 2, FY2014 Full Implementation

Solid Waste: Option 3, FY2014 Full Implementation, Subscription Service and RWSCs supported by all Unincorporated Residents

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
County Total Reduced Subsidy	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000
Subscriber: Net Fiscal Impact	\$44.59	\$44.59	\$44.59	\$44.59	\$44.59
RWSC User: Net Fiscal Impact	\$115.75	\$115.75	\$115.75	\$115.75	\$115.75

Scenario 12:

Gas Tax: No Change

Stormwater: Option 1, Phase-In Implementation

Solid Waste: Option 3, FY2014 Full Implementation Subscription Service and RWSCs supported by all Unincorporated Residents

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
County Total Reduced Subsidy	\$1,600,000	\$2,200,000	\$2,800,000	\$3,400,000	\$4,000,000
Subscriber: Net Fiscal Impact	(\$7.41)	\$5.59	\$18.59	\$31.59	\$44.59
RWSC User: Net Fiscal Impact	\$63.75	\$76.75	\$89.75	\$102.75	\$115.75

Scenario 13:

Gas Tax: No Change

Stormwater: Option 2, FY2014 Full Implementation

Solid Waste: Option 4, Phase-In Implementation, Subscription Service and RWSCs supported by all Unincorporated Residents

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
County Total Reduced Subsidy	\$3,200,000	\$3,400,000	\$3,600,000	\$3,800,000	\$4,000,000
Subscriber: Net Fiscal Impact	\$3.99	\$14.14	\$24.29	\$34.44	\$44.59
RWSC User: Net Fiscal Impact	\$75.15	\$85.30	\$95.45	\$105.60	\$115.75

Scenario 14:

Gas Tax: No Change

Stormwater: Option 1, Phase-In Implementation

Solid Waste: Option 3, FY2014 Full Implementation, Subscription Service and RWSCs supported by all Unincorporated Residents

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
County Total Reduced Subsidy	\$1,600,000	\$2,200,000	\$2,800,000	\$3,400,000	\$4,000,000
Subscriber: Net Fiscal Impact	(\$7.41)	\$5.59	\$18.59	\$31.59	\$44.59
RWSC User: Net Fiscal Impact	\$63.75	\$76.75	\$89.75	\$102.75	\$115.75

Scenario 15:

Gas Tax: No Change

Stormwater: Option 2, FY2014 Full Implementation

Solid Waste: Option 4, Phase-In Implementation, Subscription Service and RWSCs supported by all Unincorporated Residents

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
County Total Reduced Subsidy	\$3,200,000	\$3,400,000	\$3,600,000	\$3,800,000	\$4,000,000
Subscriber: Net Fiscal Impact	\$3.99	\$14.14	\$24.29	\$34.44	\$44.59
RWSC User: Net Fiscal Impact	\$75.15	\$85.30	\$95.45	\$105.60	\$115.75

Scenario 16:

Gas Tax: No Change

Stormwater: Option 1, Phase-In Implementation

Solid Waste: Option 4, Phase-In Subscription Service and RWSCs supported by all Unincorporated

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
County Total Reduced Subsidy	\$800,000	\$1,600,000	\$2,400,000	\$3,200,000	\$4,000,000
Subscriber: Net Fiscal Impact	(\$48.01)	(\$24.86)	(\$1.71)	\$21.44	\$44.59
RWSC User: Net Fiscal Impact	\$23.15	\$46.30	\$69.45	\$92.60	\$115.75

Scenario 17:

Gas Tax: No Change

Stormwater: Option 2, FY2014 Full Implementation

Solid Waste: Option 5, FY2014 Full Implementation Universal Collection and RWSCs Closed

	FY 2014	FY 2015
County Total Reduced Subsidy	\$4,000,000	\$4,000,000
Subscriber: Net Fiscal Impact	(\$4.71)	(\$4.71)
RWSC User: Net Fiscal Impact	\$227.25	\$227.25

Scenario 18:

Gas Tax: No Change

Stormwater: Option 1, Phase-In Implementation

Solid Waste: Option 5, FY2014 Full Implementation, Universal Collection and RWSCs Closed

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
County Total Reduced Subsidy	\$1,600,000	\$2,200,000	\$2,800,000	\$3,400,000	\$4,000,000
Subscriber: Net Fiscal Impact	(\$56.71)	(\$43.71)	(\$30.71)	(\$17.71)	(\$4.71)
RWSC User: Net Fiscal Impact	\$175.25	\$188.25	\$201.25	\$214.25	\$227.25

Scenario 19:

Gas Tax: No Change

Stormwater: Option 2, FY2014 Full Implementation

Solid Waste: Option 5, FY2014 Full Implementation, Universal Collection and RWSCs Closed

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
County Total Reduced Subsidy	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000
Subscriber: Net Fiscal Impact	(\$4.71)	(\$4.71)	(\$4.71)	(\$4.71)	(\$4.71)
RWSC User: Net Fiscal Impact	\$227.25	\$227.25	\$227.25	\$227.25	\$227.25

Scenario 20:

Gas Tax: No Change

Stormwater: Option 1, Phase-In Implementation

Solid Waste: Option 5, FY2014 Full Implementation, Universal Collection and RWSCs Closed

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
County Total Reduced Subsidy	\$1,600,000	\$2,200,000	\$2,800,000	\$3,400,000	\$4,000,000
Subscriber: Net Fiscal Impact	(\$56.71)	(\$43.71)	(\$30.71)	(\$17.71)	(\$4.71)
RWSC User: Net Fiscal Impact	\$175.25	\$188.25	\$201.25	\$214.25	\$227.25



Attachment #4

Net Fiscal Impact of Policy Options

Scenarios 1 – 8:

- Imposition of the 5th Cent Gas Tax
- No Increase to the Stormwater Non-Ad Valorem Assessment
- Solid Waste subscription service and the Rural Waste Service Centers (RWSC) supported through a fee
- Continue general revenue subsidy to stormwater fund and eliminate subsidy completely to transportation and solid waste enterprises

Scenarios 9 – 16:

- Imposition of the 5th Cent Gas Tax
- No Increase to the Stormwater Non-Ad Valorem Assessment
- Solid Waste subscription service and the Rural Waste Service Centers (RWSC) supported by all unincorporated area residents
- Continue general revenue subsidy to stormwater fund and eliminate subsidy completely to transportation and solid waste enterprises

Scenarios 17 – 20:

- Imposition of the 5th Cent Gas Tax
- No Increase to the Stormwater Non-Ad Valorem Assessment
- Universal Collection and RWSC closed
- Continue general revenue subsidy to stormwater fund and eliminate subsidy completely to transportation and solid waste enterprises

Attachment #4 Overview

Scenarios	Fiscal Impacts		
	Subscriber	RWSC User	County
<p><u>Scenarios 1 through 8:</u></p> <ul style="list-style-type: none"> • Imposition of the 5th Cent Gas Tax • No Increase to the Stormwater Non-Ad Valorem Assessment • Solid Waste subscription service and the Rural Waste Service Centers (RWSC) supported through a fee 	<ul style="list-style-type: none"> • Fiscal impact of \$1.80 over the five year period • Lower annual impacts in the earlier years in phase-in scenarios • Depending upon scenario, FY2014 impact ranges from savings of (\$59.03) to increase of (\$10.50) 	<ul style="list-style-type: none"> • Greatest fiscal impact to the RWSC user • Fiscal impact of \$257.34 over the five year period • Lower annual impacts in the earlier years in phase-in scenarios • Depending upon scenario, FY2014 impact ranges from increase of \$49.00 to \$245.02 	<ul style="list-style-type: none"> • The total general revenue subsidy is completely eliminated over the five year period • FY2014 subsidy reduction ranges from \$0.6 million to \$3.06 million
<p><u>Scenarios 9 through 16:</u></p> <ul style="list-style-type: none"> • Imposition of the 5th Cent Gas Tax • No Increase to the Stormwater Non-Ad Valorem Assessment • Solid Waste subscription service and the Rural Waste Service Centers (RWSC) supported by all unincorporated area residents 	<ul style="list-style-type: none"> • Greatest fiscal impact to the subscriber • Fiscal impact of \$28.80 over the five year period • Lower annual impacts in the earlier years in phase-in scenarios • Depending upon scenario, FY2014 impact ranges from savings of (\$53.63) to increase of \$16.50 	<ul style="list-style-type: none"> • Least fiscal impact to the RWSC user • Fiscal impact of \$99.96 over the five year period • Lower annual impacts in the earlier years in phase-in scenarios • Depending upon scenario, FY2014 impact ranges from increase of \$17.53 to \$87.66 	<ul style="list-style-type: none"> • The total general revenue subsidy is completely eliminated over the five year period. • FY2014 subsidy reduction ranges from \$0.6 million to \$3.06 million
<p><u>Scenarios 17 through 20:</u></p> <ul style="list-style-type: none"> • Imposition of the 5th Cent Gas Tax • No Increase to the Stormwater Non-Ad Valorem Assessment • Universal Collection and RWSC closed 	<ul style="list-style-type: none"> • Least fiscal impact to the subscriber • Fiscal impact of (\$20.50) over the five year period • Lower annual impacts in the earlier years in phase-in scenarios • Depending upon scenario, FY2014 impact ranges from savings of (\$62.33) to increase of \$(32.80) 	<ul style="list-style-type: none"> • Fiscal impact of \$211.46 over the five year period • Lower annual impacts in the earlier years in phase-in scenarios • Depending upon scenario, FY2014 impact ranges from increase of \$169.63 to \$199.16 	<ul style="list-style-type: none"> • The total general revenue subsidy is completely eliminated over the five year period. • FY2014 subsidy reduction ranges from \$1.4 million to \$3.06 million

Scenario 1:

Gas Tax: Option 2, FY2014 Full Implementation

Stormwater: No Change

Solid Waste: Option 1, FY2014 Full Implementation, Subscription Service and RWSCs supported by Fee

	FY 2014	FY 2015
County Total Reduced Subsidy	\$3,062,500	\$3,750,000
Subscriber: Net Fiscal Impact	(\$10.50)	\$1.80
RWSC User: Net Fiscal Impact	\$245.02	\$257.34

Scenario 2:

Gas Tax: Option 1, Phase-In Implementation

Stormwater: No Change

Solid Waste: Option 2, Phase-In Implementation, Subscription Service and RWSCs supported by Fee

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
County Total Reduced Subsidy	\$612,500	\$1,362,500	\$2,112,500	\$2,862,500	\$3,612,500
Subscriber: Net Fiscal Impact	(\$59.03)	(\$41.98)	(\$27.38)	(\$12.79)	\$1.80
RWSC User: Net Fiscal Impact	\$49.00	\$102.92	\$154.40	\$205.86	\$257.32

Scenario 3:

Gas Tax: Option 1, Phase-In Implementation

Stormwater: No Change

Solid Waste: Option 1, FY2014 Full Implementation, Subscription Service and RWSCs supported by Fee

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
County Total Reduced Subsidy	\$1,412,500	\$1,962,500	\$2,512,500	\$3,062,500	\$3,612,500
Subscriber: Net Fiscal Impact	(\$40.03)	(\$27.73)	(\$17.88)	(\$8.04)	\$1.80
RWSC User: Net Fiscal Impact	\$215.49	\$227.79	\$237.64	\$247.48	\$257.32

Scenario 4:

Gas Tax: Option 2, FY2014 Full Implementation

Stormwater: No Change

Solid Waste: Option 1, FY2014 Full Implementation Subscription Service and RWSCs supported by Fee

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
County Total Reduced Subsidy	\$3,062,500	\$3,750,000	\$3,750,000	\$3,750,000	\$3,750,000
Subscriber: Net Fiscal Impact	(\$10.50)	\$1.80	\$1.80	\$1.80	\$1.80
RWSC User: Net Fiscal Impact	\$245.02	\$257.32	\$257.32	\$257.32	\$257.32

Scenario 5:

Gas Tax: Option 2, FY2014 Full Implementation

Stormwater: No Change

Solid Waste: Option 2, Phase-In Implementation, Subscription Service and RWSCs supported by Fee

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
County Total Reduced Subsidy	\$2,262,500	\$3,150,000	\$3,350,000	\$3,550,000	\$3,750,000
Subscriber: Net Fiscal Impact	(\$29.50)	(\$12.45)	(\$7.70)	(\$2.95)	\$1.80
RWSC User: Net Fiscal Impact	\$78.53	\$132.45	\$174.08	\$215.70	\$257.32

Scenario 6:

Gas Tax: Option 1, Phase-In Implementation

Stormwater: No Change

Solid Waste: Option 1, FY2014 Full Implementation, Subscription Service and RWSCs supported by Fee

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
County Total Reduced Subsidy	\$1,412,500	\$1,962,500	\$2,512,500	\$3,062,500	\$3,612,500
Subscriber: Net Fiscal Impact	(\$40.03)	(\$27.73)	(\$17.88)	(\$8.04)	\$1.80
RWSC User: Net Fiscal Impact	\$215.49	\$227.79	\$237.64	\$247.48	\$257.32

Scenario 7:

Gas Tax: Option 1, Phase-In Implementation

Stormwater: No Change

Solid Waste: Option 2, Phase-In Implementation, Subscription Service and RWSCs supported by Fee

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
County Total Reduced Subsidy	\$612,500	\$1,362,500	\$2,112,500	\$2,862,500	\$3,612,500
Subscriber: Net Fiscal Impact	(\$59.03)	(\$41.98)	(\$27.38)	(\$12.79)	\$1.80
RWSC User: Net Fiscal Impact	\$49.00	\$102.92	\$154.40	\$205.86	\$257.32

Scenario 8:

Gas Tax: Option 2, FY2014 Full Implementation

Stormwater: No Change

Solid Waste: Option 2, Phase-In Subscription Service and RWSCs supported by Fee

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
County Total Reduced Subsidy	\$2,262,500	\$3,150,000	\$3,350,000	\$3,550,000	\$3,750,000
Subscriber: Net Fiscal Impact	(\$29.50)	(\$12.45)	(\$7.70)	(\$2.95)	\$1.80
RWSC User: Net Fiscal Impact	\$78.53	\$132.45	\$174.08	\$215.70	\$257.32

Scenario 9:

Gas Tax: Option 2, FY2014 Full Implementation

Stormwater: No Change

Solid Waste: Option 3, FY2014 Full Implementation, Subscription Service and RWSCs supported by all Unincorporated Residents

	FY 2014	FY 2015
County Total Reduced Subsidy	\$3,062,500	\$3,750,000
Subscriber: Net Fiscal Impact	\$16.50	\$28.80
RWSC User: Net Fiscal Impact	\$87.66	\$99.96

Scenario 10:

Gas Tax: Option 1, Phase-In Implementation

Stormwater: No Change

Solid Waste: Option 4, Phase-In Implementation, Subscription Service and RWSCs supported by all Unincorporated Residents

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
County Total Reduced Subsidy	\$612,500	\$1,362,500	\$2,112,500	\$2,862,500	\$3,612,500
Subscriber: Net Fiscal Impact	(\$53.63)	(\$31.18)	(\$11.18)	\$8.81	\$28.80
RWSC User: Net Fiscal Impact	\$17.53	\$39.98	\$59.98	\$79.97	\$99.96

Scenario 11:

Gas Tax: Option 1, Phase-In Implementation

Stormwater: No Change

Solid Waste: Option 3, FY2014 Full Implementation, Subscription Service and RWSCs supported by all Unincorporated Residents

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
County Total Reduced Subsidy	\$1,412,500	\$1,962,500	\$2,512,500	\$3,062,500	\$3,612,500
Subscriber: Net Fiscal Impact	(\$13.03)	(\$0.73)	\$9.12	\$18.96	\$28.80
RWSC User: Net Fiscal Impact	\$58.13	\$70.43	\$80.28	\$90.12	\$99.96

Scenario 12:

Gas Tax: Option 2, FY2014 Full Implementation

Stormwater: No Change

Solid Waste: Option 3, FY2014 Full Implementation Subscription Service and RWSCs supported by all Unincorporated Residents

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
County Total Reduced Subsidy	\$3,062,500	\$3,750,000	\$3,750,000	\$3,750,000	\$3,750,000
Subscriber: Net Fiscal Impact	\$16.50	\$28.80	\$28.80	\$28.80	\$28.80
RWSC User: Net Fiscal Impact	\$87.66	\$99.96	\$99.96	\$99.96	\$99.96

Scenario 13:

Gas Tax: Option 2, FY2014 Full Implementation

Stormwater: No Change

Solid Waste: Option 4, Phase-In Implementation, Subscription Service and RWSCs supported by all Unincorporated Residents

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
County Total Reduced Subsidy	\$2,262,500	\$3,150,000	\$3,350,000	\$3,550,000	\$3,750,000
Subscriber: Net Fiscal Impact	(\$24.10)	(\$1.65)	\$8.50	\$18.65	\$28.80
RWSC User: Net Fiscal Impact	\$47.06	\$69.51	\$79.66	\$89.81	\$99.96

Scenario 14:

Gas Tax: Option 1, Phase-In Implementation

Stormwater: No Change

Solid Waste: Option 3, FY2014 Full Implementation, Subscription Service and RWSCs supported by all Unincorporated Residents

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
County Total Reduced Subsidy	\$1,412,500	\$1,962,500	\$2,512,500	\$3,062,500	\$3,612,500
Subscriber: Net Fiscal Impact	(\$13.03)	(\$0.73)	\$9.12	\$18.96	\$28.80
RWSC User: Net Fiscal Impact	\$58.13	\$70.43	\$80.28	\$90.12	\$99.96

Scenario 15:

Gas Tax: Option 1, Phase-In Implementation

Stormwater: No Change

Solid Waste: Option 4, Phase-In Implementation, Subscription Service and RWSCs supported by all Unincorporated Residents

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
County Total Reduced Subsidy	\$612,500	\$1,362,500	\$2,112,500	\$2,862,500	\$3,612,500
Subscriber: Net Fiscal Impact	(\$53.63)	(\$31.18)	(\$11.18)	\$8.81	\$28.80
RWSC User: Net Fiscal Impact	\$17.53	\$39.98	\$59.98	\$79.97	\$99.96

Scenario 16:

Gas Tax: Option 2, FY2014 Full Implementation

Stormwater: No Change

Solid Waste: Option 4, Phase-In Subscription Service and RWSCs supported by all Unincorporated

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
County Total Reduced Subsidy	\$2,262,500	\$3,150,000	\$3,350,000	\$3,550,000	\$3,750,000
Subscriber: Net Fiscal Impact	(\$24.10)	(\$1.65)	\$8.50	\$18.65	\$28.80
RWSC User: Net Fiscal Impact	\$47.06	\$69.51	\$79.66	\$89.81	\$99.96

Scenario 17:

Gas Tax: Option 2, FY2014 Full Implementation

Stormwater: No Change

Solid Waste: Option 5, FY2014 Full Implementation Universal Collection and RWSCs Closed

	FY 2014	FY 2015
County Total Reduced Subsidy	\$3,062,500	\$3,750,000
Subscriber: Net Fiscal Impact	(\$32.80)	(\$20.50)
RWSC User: Net Fiscal Impact	\$199.16	\$211.46

Scenario 18:

Gas Tax: Option 1, Phase-In Implementation

Stormwater: No Change

Solid Waste: Option 5, FY2014 Full Implementation, Universal Collection and RWSCs Closed

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
County Total Reduced Subsidy	\$1,412,500	\$1,962,500	\$2,512,500	\$3,062,500	\$3,612,500
Subscriber: Net Fiscal Impact	(\$62.33)	(\$50.03)	(\$40.18)	(\$30.34)	(\$20.50)
RWSC User: Net Fiscal Impact	\$169.63	\$181.93	\$191.78	\$201.62	\$211.46

Scenario 19:

Gas Tax: Option 1, Phase-In Implementation

Stormwater: No Change

Solid Waste: Option 5, FY2014 Full Implementation, Universal Collection and RWSCs Closed

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
County Total Reduced Subsidy	\$1,412,500	\$1,962,500	\$2,512,500	\$3,062,500	\$3,612,500
Subscriber: Net Fiscal Impact	(\$62.33)	(\$50.03)	(\$40.18)	(\$30.34)	(\$20.50)
RWSC User: Net Fiscal Impact	\$169.63	\$181.93	\$191.78	\$201.62	\$211.46

Scenario 20:

Gas Tax: Option 2, FY2014 Full Implementation

Stormwater: No Change

Solid Waste: Option 5, FY2014 Full Implementation, Universal Collection and RWSCs Closed

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
County Total Reduced Subsidy	\$3,062,500	\$3,750,000	\$3,750,000	\$3,750,000	\$3,750,000
Subscriber: Net Fiscal Impact	(\$32.80)	(\$20.50)	(\$20.50)	(\$20.50)	(\$20.50)
RWSC User: Net Fiscal Impact	\$199.16	\$211.46	\$211.46	\$211.46	\$211.46



Attachment #5

Net Fiscal Impact of Policy Options

Scenarios 1 – 8:

- Imposition of the 5th Cent Gas Tax
- Increase the Stormwater Non-Ad Valorem Assessment
- Solid Waste subscription service and no change to the solid waste assessment
- Continue general revenue subsidy to solid waste fund and eliminate subsidy completely to transportation and stormwater enterprises

Scenarios 9 – 16:

- Imposition of the 5th Cent Gas Tax
- Increase the Stormwater Non-Ad Valorem Assessment
- Solid Waste subscription service and no change to the solid waste assessment
- Continue general revenue subsidy to solid waste fund and eliminate subsidy completely to transportation and stormwater enterprises

Scenarios 17 – 20:

- Not applicable – Universal Collection would require placing an assessment on the property tax bill

Attachment #5 Overview

Scenarios	Fiscal Impacts		
	Subscriber	RWSC User	County
<p><u>Scenarios 1 through 8:</u></p> <ul style="list-style-type: none"> • Imposition of the 5th Cent Gas Tax • Increase the Stormwater Non-Ad Valorem Assessment • Solid Waste subscription service and no change to the solid waste assessment 	<ul style="list-style-type: none"> • Fiscal impact the same as scenarios 9 - 16 • Fiscal impact of \$43.05 over the five year period • Lower annual impacts in the earlier years in phase-in scenarios • Depending upon scenario, FY2014 impact ranges from savings of (\$50.78) to increase of \$30.75 	<ul style="list-style-type: none"> • Fiscal impact the same as scenarios 9 - 16 • Fiscal impact of \$114.21 over the five year period • Lower annual impacts in the earlier years in phase-in scenarios • Depending upon scenario, FY2014 impact ranges from increase of \$20.38 to \$101.91 	<ul style="list-style-type: none"> • The total general revenue subsidy is completely eliminated over the five year period • FY2014 subsidy reduction ranges from \$1 million to \$5.06 million
<p><u>Scenarios 9 through 16:</u></p> <ul style="list-style-type: none"> • Imposition of the 5th Cent Gas Tax • Increase the Stormwater Non-Ad Valorem Assessment • Solid Waste subscription service and no change to the solid waste assessment 	<ul style="list-style-type: none"> • Fiscal impact of \$43.05 over the five year period • Lower annual impacts in the earlier years in phase-in scenarios • Depending upon scenario, FY2014 impact ranges from savings of (\$50.78) to increase of \$30.75 	<ul style="list-style-type: none"> • Fiscal impact of \$114.21 over the five year period • Lower annual impacts in the earlier years in phase-in scenarios • Depending upon scenario, FY2014 impact ranges from increase of \$20.38 to \$101.91 	<ul style="list-style-type: none"> • The total general revenue subsidy is completely eliminated over the five year period. • FY2014 subsidy reduction ranges from \$1 million to \$3.4 million
<p><u>Scenarios 17 through 20:</u></p> <ul style="list-style-type: none"> • Not applicable – Under Universal Collection Non Ad Valorem would need to be placed on the tax bill 			

Scenario 1:

Gas Tax: Option 2, FY2014 Full Implementation
Stormwater: Option 2, FY2014 Full Implementation
Solid Waste: No Change

	FY 2014	FY 2015
County Total Reduced Subsidy	\$5,062,500	\$5,750,000
Subscriber: Net Fiscal Impact	\$30.75	\$43.05
RWSC User: Net Fiscal Impact	\$101.91	\$114.21

Scenario 2:

Gas Tax: Option 1, Phase-In Implementation
Stormwater: Option 1, Phase-In Implementation
Solid Waste: No Change

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
County Total Reduced Subsidy	\$1,012,500	\$2,162,500	\$3,312,500	\$4,462,500	\$5,612,500
Subscriber: Net Fiscal Impact	(\$50.78)	(\$25.48)	(\$2.63)	\$20.21	\$43.05
RWSC User: Net Fiscal Impact	\$20.38	\$45.68	\$68.53	\$91.37	\$114.21

Scenario 3:

Gas Tax: Option 1, Phase-In Implementation
Stormwater: Option 2, FY2014 Full Implementation
Solid Waste: No Change

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
County Total Reduced Subsidy	\$3,412,500	\$3,962,500	\$4,512,500	\$5,062,500	\$5,612,500
Subscriber: Net Fiscal Impact	\$1.22	\$13.52	\$23.37	\$33.21	\$43.05
RWSC User: Net Fiscal Impact	\$72.38	\$84.68	\$94.53	\$104.37	\$114.21

Scenario 4:

Gas Tax: Option 2, FY2014 Full Implementation
Stormwater: Option 1, Phase-In Implementation
Solid Waste: No Change

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
County Total Reduced Subsidy	\$2,662,500	\$3,950,000	\$4,550,000	\$5,150,000	\$5,750,000
Subscriber: Net Fiscal Impact	(\$21.25)	\$4.05	\$17.05	\$30.05	\$43.05
RWSC User: Net Fiscal Impact	\$49.91	\$75.21	\$88.21	\$101.21	\$114.21

Scenario 5:

Gas Tax: Option 2, FY2014 Full Implementation
Stormwater: Option 2, FY2014 Full Implementation
Solid Waste: No Change

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
County Total Reduced Subsidy	\$5,062,500	\$5,750,000	\$5,750,000	\$5,750,000	\$5,750,000
Subscriber: Net Fiscal Impact	\$30.75	\$43.05	\$43.05	\$43.05	\$43.05
RWSC User: Net Fiscal Impact	\$101.91	\$114.21	\$114.21	\$114.21	\$114.21

Scenario 6:

Gas Tax: Option 1, Phase-In Implementation
Stormwater: Option 1, Phase-In Implementation
Solid Waste: No Change

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
County Total Reduced Subsidy	\$1,012,500	\$2,162,500	\$3,312,500	\$4,462,500	\$5,612,500
Subscriber: Net Fiscal Impact	(\$50.78)	(\$25.48)	(\$2.63)	\$20.21	\$43.05
RWSC User: Net Fiscal Impact	\$20.38	\$45.68	\$68.53	\$91.37	\$114.21

Scenario 7:

Gas Tax: Option 1, Phase-In Implementation
Stormwater: Option 2, FY2014 Full Implementation
Solid Waste: No Change

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
County Total Reduced Subsidy	\$3,412,500	\$3,962,500	\$4,512,500	\$5,062,500	\$5,612,500
Subscriber: Net Fiscal Impact	\$1.22	\$13.52	\$23.37	\$33.21	\$43.05
RWSC User: Net Fiscal Impact	\$72.38	\$84.68	\$94.53	\$104.37	\$114.21

Scenario 8:

Gas Tax: Option 2, FY2014 Full Implementation
Stormwater: Option 1, Phase-In Implementation
Solid Waste: No Change

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
County Total Reduced Subsidy	\$2,662,500	\$3,950,000	\$4,550,000	\$5,150,000	\$5,750,000
Subscriber: Net Fiscal Impact	(\$21.25)	\$4.05	\$17.05	\$30.05	\$43.05
RWSC User: Net Fiscal Impact	\$49.91	\$75.21	\$88.21	\$101.21	\$114.21

Scenario 9:

Gas Tax: Option 2, FY2014 Full Implementation
Stormwater: Option 2, FY2014 Full Implementation
Solid Waste: No Change

	FY 2014	FY 2015
County Total Reduced Subsidy	\$5,062,500	\$5,750,000
Subscriber: Net Fiscal Impact	\$30.75	\$43.05
RWSC User: Net Fiscal Impact	\$101.91	\$114.21

Scenario 10:

Gas Tax: Option 1, Phase-In Implementation
Stormwater: Option 1, Phase-In Implementation
Solid Waste: No Change

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
County Total Reduced Subsidy	\$1,012,500	\$2,162,500	\$3,312,500	\$4,462,500	\$5,612,500
Subscriber: Net Fiscal Impact	(\$50.78)	(\$25.48)	(\$2.63)	\$20.21	\$43.05
RWSC User: Net Fiscal Impact	\$20.38	\$45.68	\$68.53	\$91.37	\$114.21

Scenario 11:

Gas Tax: Option 1, Phase-In Implementation
Stormwater: Option 2, FY2014 Full Implementation
Solid Waste: No Change

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
County Total Reduced Subsidy	\$3,412,500	\$3,962,500	\$4,512,500	\$5,062,500	\$5,612,500
Subscriber: Net Fiscal Impact	\$1.22	\$13.52	\$23.37	\$33.21	\$43.05
RWSC User: Net Fiscal Impact	\$72.38	\$84.68	\$94.53	\$104.37	\$114.21

Scenario 12:

Gas Tax: Option 2, FY2014 Full Implementation
Stormwater: Option 1, Phase-In Implementation
Solid Waste: No Change

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
County Total Reduced Subsidy	\$2,662,500	\$3,950,000	\$4,550,000	\$5,150,000	\$5,750,000
Subscriber: Net Fiscal Impact	(\$21.25)	\$4.05	\$17.05	\$30.05	\$43.05
RWSC User: Net Fiscal Impact	\$62.21	\$75.21	\$88.21	\$101.21	\$114.21

Scenario 13:

Gas Tax: Option 2, FY2014 Full Implementation
Stormwater: Option 2, FY2014 Full Implementation
Solid Waste: No Change

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
County Total Reduced Subsidy	\$5,062,500	\$5,750,000	\$5,750,000	\$5,750,000	\$5,750,000
Subscriber: Net Fiscal Impact	\$30.75	\$43.05	\$43.05	\$43.05	\$43.05
RWSC User: Net Fiscal Impact	\$101.91	\$114.21	\$114.21	\$114.21	\$114.21

Scenario 14:

Gas Tax: Option 1, Phase-In Implementation
Stormwater: Option 1, Phase-In Implementation
Solid Waste: No Change

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
County Total Reduced Subsidy	\$1,012,500	\$2,162,500	\$3,312,500	\$4,462,500	\$5,612,500
Subscriber: Net Fiscal Impact	(\$50.78)	(\$25.48)	(\$2.63)	\$20.21	\$43.05
RWSC User: Net Fiscal Impact	\$20.38	\$45.68	\$68.53	\$91.37	\$114.21

Scenario 15:

Gas Tax: Option 1, Phase-In Implementation
Stormwater: Option 2, FY2014 Full Implementation
Solid Waste: No Change

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
County Total Reduced Subsidy	\$3,412,500	\$3,962,500	\$4,512,500	\$5,062,500	\$5,612,500
Subscriber: Net Fiscal Impact	\$1.22	\$13.52	\$23.37	\$33.21	\$43.05
RWSC User: Net Fiscal Impact	\$72.38	\$84.68	\$94.53	\$104.37	\$114.21

Scenario 16:

Gas Tax: Option 2, FY2014 Full Implementation
Stormwater: Option 1, Phase-In Implementation
Solid Waste: No Change

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
County Total Reduced Subsidy	\$2,662,500	\$3,950,000	\$4,550,000	\$5,150,000	\$5,750,000
Subscriber: Net Fiscal Impact	(\$21.25)	\$4.05	\$17.05	\$30.05	\$43.05
RWSC User: Net Fiscal Impact	\$62.21	\$75.21	\$88.21	\$101.21	\$114.21

Scenarios 17 - 20:

Scenario not applicable, Universal collection option requires placing the non-ad valorem assessment on the tax bill.

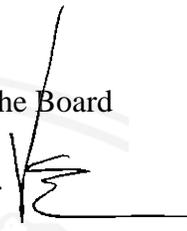


Leon County Board of County Commissioners

Budget Workshop Item #6

April 23, 2013

To: Honorable Chairman and Members of the Board

From: Vincent S. Long, County Administrator 

Title: Consideration to Send a Letter to the Constitutional Officers Requesting Program Budget Reductions

County Administrator Review and Approval:	Vincent S. Long, County Administrator
Department/ Division Review:	Alan Rosenzweig, Deputy County Administrator
Lead Staff/ Project Team:	Scott Ross, Director, Office of Financial Stewardship

Fiscal Impact:

This item has a fiscal impact. Reductions submitted by the Constitutionals may be used as a balancing strategy for the FY 2014 budget.

Staff Recommendation:

Option #1: Authorize the Chairman to send a letter to the Constitutional Officers requesting program reductions for the FY 2014 budget.

Report and Discussion

Background:

Preliminary indications from the Property Appraiser's office estimate that this year's valuations will remain consistent with last year's property valuations. In anticipation of level funding from this revenue source, in conjunction with additional costs increase identified earlier in the workshop, the County Administrator has requested Board Departments submit possible program reductions that may be taken into consideration to balance the FY 2014 budget.

Analysis:

Given the current budget shortfall, staff recommends the Board authorize the Chairman to send a letter to the Constitutional Officers requesting they develop program budget reductions for the FY 2014 budget. During past budget years, each Constitutional Officer has been supportive of the Board's efforts to reduce expenditures, while still providing the quality services that citizens expect.

The Constitutionals' reductions, along with those submitted by Board departments, may be used as one strategy for balancing the budget for the July workshops.

Options:

1. Authorize the Chairman to send a letter to the Constitutional Officers requesting program budget reductions for the FY 2014 budget.
2. Do not authorize the Chairman to send a letter to the Constitutional Officers.
3. Board direction.

Recommendation:

Option #1

Attachments:

1. Draft Letter to Constitutionals

April 24, 2013

Dear *Honorable Constitutional Officer*:

On April 23, 2013, the Board of County Commissioners conducted a workshop in an effort to address the preliminary FY 2014 budget shortfall and provide direction to staff for the development of the budget. Given the fiscal realities and potential impacts associated with current legislative priorities such as the Florida Retirement System, the Board has requested that Constitutional Officers submit program budget reductions for FY 2014 as one strategy for balancing the budget. The County Administrator has instructed Board Departments to do the same, and to focus reductions on program specific areas not considered a core function of the Board of County Commissioners.

No specific budget target is provided. This request is made that attention be provided to specific program areas within your jurisdiction; functions that may not be considered core services within the office. The Board will consider these reduction alternatives as part of the July budget workshops.

The Board has always had an excellent working relationship with your office. During past year budget processes, every Constitutional Officer has participated willingly in our efforts to reduce the budget. This year will be a much more difficult process given the magnitude of the projected shortfall estimate of \$7.58 to \$10.45 million.

As part of this process, the Office of Management and Budget will be providing additional information relating to the specific manner and format in which to submit your reductions. I appreciate your willingness to participate in this process. Please do not hesitate to contact me if you have any concerns or questions.

Sincerely,

Nicholas Maddox
Chairman

CC: Board of County Commissioners
Vincent S. Long, County Administrator
Alan Rosenzweig, Deputy County Administrator
Scott Ross, Director, Office of Financial Stewardship

