



**CITY COUNCIL WORK SESSION MEETING
CITY OF NEW PORT RICHEY**

**NEW PORT RICHEY CITY HALL COUNCIL CHAMBERS
5919 MAIN STREET, NEW PORT RICHEY, FLORIDA**

**May 16, 2017
6:00 PM**

AGENDA

ANY PERSON DESIRING TO APPEAL ANY DECISION MADE BY THE CITY COUNCIL, WITH RESPECT TO ANY MATTER CONSIDERED AT ANY MEETING OR HEARING, WILL NEED A RECORD OF THE PROCEEDINGS AND MAY NEED TO ENSURE THAT A VERBATIM RECORD OF THE PROCEEDINGS IS MADE, WHICH INCLUDES THE TESTIMONY AND EVIDENCE UPON WHICH THE APPEAL IS TO BE BASED. THE LAW DOES NOT REQUIRE THE CITY CLERK TO TRANSCRIBE VERBATIM MINUTES; THEREFORE, THE APPLICANT MUST MAKE THE NECESSARY ARRANGEMENTS WITH A PRIVATE REPORTER (OR PRIVATE REPORTING FIRM) AND BEAR THE RESULTING EXPENSE. (F.S. 286.0105)

**ORDER OF
BUSINESS**

1. Call to Order - Roll Call

DISCUSSION ITEMS

2. Stormwater & Street Lighting Assessments Rate Studies - Page 2
3. Adjournment

Agendas may be viewed on the City's website: www.citynpr.org This meeting is open to the public. In accordance with the Americans with Disabilities Act of 1990 and Section 286.26, Florida Statutes, all persons with disabilities needing special accommodations to participate in this meeting should contact the City Clerk, 727-853-1024, not later than four days prior to said proceeding.



TO: City of New Port Richey City Council

FROM: Crystal S. Feast, Finance Director

DATE: 5/16/2017

RE: Stormwater & Street Lighting Assessments Rate Studies - Page 2

SUMMARY:

The City Council adopted ordinances establishing a Stormwater Utility Assessment and Street Lighting Assessment in September 2001 and 2003, respectively. The City has found that the use of a non-ad valorem assessment is the most equitable method of providing the necessary funding for providing street lighting services within the City and improvements and extensions of the City's stormwater utility system.

The rate studies used to support the current assessment rates for the Stormwater Utility Assessment and Street Lighting Assessment were performed in May 2012 by Government Service Group. Those rate studies covered a 5-year period ending FY2017. City staff has engaged Ayres Associates to perform updated rate studies to ensure that the current assessment rate is appropriate for continued support of the City's stormwater management program and street lighting program.

Ayres Associates will conduct a presentation on the results of these rate studies.

REQUESTED ACTION:

The City Council is asked to review the drafts of the rate studies for the Stormwater Utility and Street Lighting Assessments and provide feedback as to the results of the studies and any desired changes. A final draft of the rate studies will be presented at a future City Council meeting for approval and adoption.

ATTACHMENTS:

Description	Type
☐ Stormwater Utility Assessment Rate Study	Exhibit
☐ Street Lighting Assessment Rate Study	Exhibit

Storm Water Assessment Rate Study



Prepared for:

**City of New Port Richey
Florida**

May 4, 2017

Storm Water Assessment Rate Study



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Introduction

The City of New Port Richey has retained Ayres Associates to review and update the Storm Water Assessment Study utilized to determine the applicable assessment rates necessary to fund their Storm Water Utility. The previous Storm Water Assessment Rate Study was prepared by Government Services Group in May of 2012. That report covered a 5-year projection through Fiscal Year 2016-17.

Scope of Services: Study Update

- **Project Initiation** – Evaluate data and information regarding the provision of storm water services and facilities in the City including, but not limited to engineering information, public works data, existing legal documents and reports.
- **Review the Current Methodology** – Review documents and information relative to the current rate structure of the existing storm water assessment program and discuss with staff any problems or concerns with the current methodology; provide recommendations to update the current assessment rate methodology, if applicable.
- **Identify Full Costs (Revenue Requirements) of the Storm Water Program** – Evaluate the full cost of the storm water management system using the City's most current financial information and the storm water planning documents, which will include (i) the costs of maintaining and operating the City's storm water system based on the level of funding required by the City, (ii) the costs of capital projects, debt service and required reserves, (iii) indirect and/or administrative costs and (iv) billing and collection costs associated with the Uniform Method of collection; develop projections for annual revenue requirements for the City's storm water operations and maintenance, capital projects, debt service and required reserve and determine a method of increasing revenue and adjustments of assessment rates on an annual basis or as desired by the City.
- **Evaluate Vacant Lands** – Evaluate the magnitude that storm water generated by vacant lands is contributing to the storm water system. Based on that impact assign ERU's.
- **Calculate Preliminary Proforma Schedule of Rates** – Using the total units derived from the preliminary assessment roll developed by the City and the inclusion of the additional vacant land units, calculate a proforma schedule of rates based on the apportionment methodology and revenue requirements for the assessment program.
- **Address Issues** – Research and present recommendations on any outstanding issues that may arise from the assessment program.
- **Prepare and Present Assessment Report** – Prepare a draft report that includes documentation of the storm water costs and proforma rates; After City staff review, prepare and present the final version of the Assessment Report.

Overview of City's Existing Storm Water Rates and Apportionment Methodology

Existing Storm Water Assessment Rates

The City initially implemented a storm water utility fee in 2001 which was collected on the Tax Bill. The fees charged were based on an Equivalent Residential Unit (ERU) whereby an ERU equals an average number of square feet of impervious area.

The storm water assessment rates adopted in 2001 were \$40.32 per ERU. In Fiscal Year 2011-12, the storm water assessments generated approximately \$525,000 in revenue; however, the City's storm water expenditures for that year were approximately \$825,020 thus creating an operating deficit. If 100% of those expenses were funded by the storm water utility, the rate would have been \$61.35 per ERU.

In 2012 the City reviewed the utility rates and costs, and developed a 5 year projection of revenue and expenses, whereby the rate necessary to cover the projected costs was \$77.36 per ERU. That rate was adopted and has not changed since that time. In FY 2016-17 the revenue expected to be generated by this rate is \$1,047,099. The anticipated expenditures for budget year 2016-17 was \$1,238,380.

In addition to budgeted storm water assessments, additional revenues are sought through outside funding sources in order to be able to do large capital expenditure projects. The existing storm water budgets allocate an average of \$200,000 annually for infrastructure maintenance and betterment projects.

Existing Apportionment Methodology

The City's existing apportionment methodology consists of an impervious area model which is the most common rate model. The impervious area model is based on the observation that storm water runoff is largely related to the amount of impervious surface on a specific parcel. A given parcel's share of costs is proportionate to the impervious surface of the parcel relative to that generated by a typical base unit (i.e. Equivalent Residential Unit (ERU)). The impervious area model has a solid theoretical base - on most parcels the amount of impervious area is clearly the primary determinant regarding the quantity of runoff generated and, to a lesser degree, the potential amount of non-point source pollutants that could originate on that parcel. This methodology does not take into account that undeveloped parcels, though to a lesser degree than developed parcels, still contribute runoff and non-point source pollutants to the storm water system.

Existing Parcel Apportionment

The City's parcel apportionment is accomplished through the development of a base-billing unit, called an Equivalent Residential Unit (ERU). Based on URS, Inc.'s June 2001 Storm Water Utility Implementation Program, Technical Memorandum Change Order 1 Parcel Characterization (Technical Memorandum), the ERU value is equal to 2,629 square feet which represents the average amount of impervious area for single family parcels in the City.

Existing Rate Classes

Each property use within the City on the ad valorem tax roll was assigned by the City to a rate class based on its assignment of use by the Pasco County Property Appraiser or verification of use obtained through field research. A listing of Class Codes and associated property use category is provided as Appendix A.

Using the Class Codes, the specific methodology for the parcel apportionment within each category of property use is generally described below.

Single Family Residential Parcels – Single-family residential parcels, are parcels to which the Property Appraiser has assigned a Use Code 01, 02, 04, 09 or 28. All single family residential parcels are assigned one (1) ERU per dwelling unit. Mobile home and RV parks are assigned 1 ERU per individual site within the park.

General Parcels – General parcels are all other parcels with improvements which are not classified as single family residential parcels or undeveloped parcels. Impervious areas for all general parcels are computed as the sum of the structure area and the pavement area. The number of ERUs attributable to each General Parcel is determined by dividing the impervious area of the General Parcel by the ERU value identified in the Existing Parcel Apportionment section above.

Undeveloped Parcels – Undeveloped parcels are not currently being charged a storm water assessment unless there are impervious areas present on the parcel. If there are impervious surfaces on an undeveloped parcel, the parcel is then treated as a General Parcel for storm water purposes.

Storm Water Programs in Florida

Source: Florida Storm Water Association 2016 Storm Water Utility Report Narrative

“In 2016, Florida had 67 counties and over 410 cities. It is difficult to determine exactly how many storm water utilities exist in the state, but FSA’s best estimate is that there were approximately 165 local governments that established storm water utilities pursuant to Chapter 403, Florida Statutes, or their own home rule powers. One hundred and twenty-four storm water utilities responded to the 2016 survey questionnaire. FSA expects the number of storm water utilities to continue to increase for several reasons:

- *The Florida Supreme Court has consistently upheld the validity of such fees;*
- *There is (generally) more public support for funding programs with user fees as opposed to ad valorem or other general taxes; and,*
- *The process of implementing the multi-billion dollar Total Maximum Daily Loads and Numeric Nutrient Criteria programs in Florida is now beginning to take full effect.*

Also, to the extent that recently adopted measures reduce the amount of property tax revenues available in the city or county general fund, local governments will be more inclined to consider storm water user fees or increases therein as a way to fund water quality programs. As one might expect, service areas dedicated exclusively to the city constituted a significant majority of storm water utilities in part reflecting the relative ease of attaching a user charge onto an existing billing mechanism. Most storm

water utilities are located within a department of public works and have used impervious area as the basis for calculating the fee.

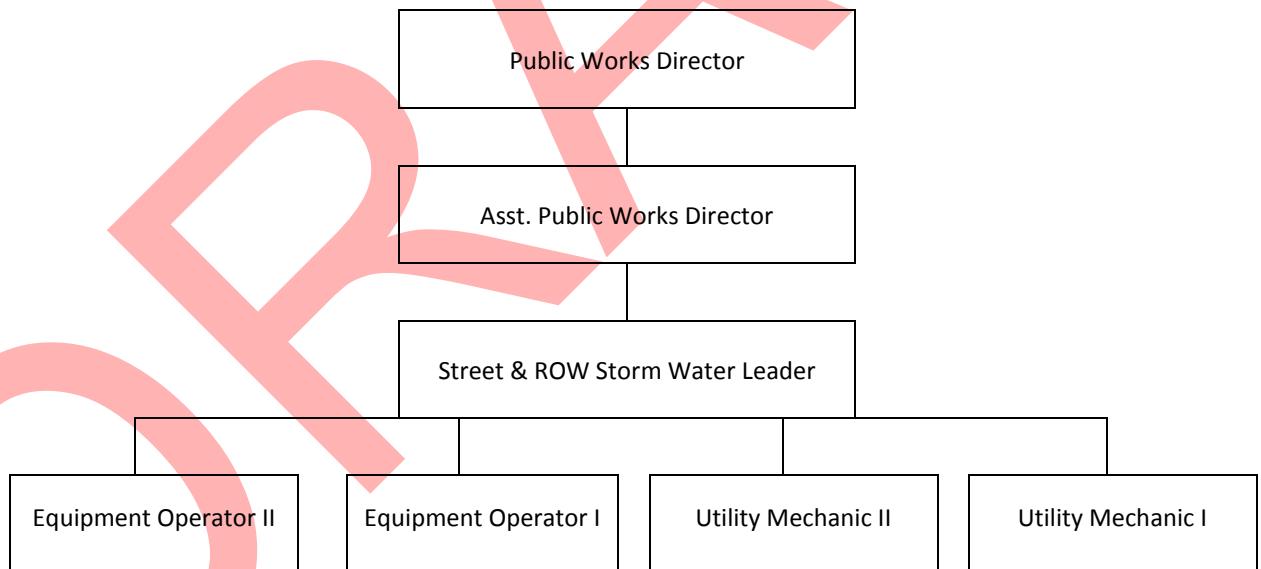
As in earlier surveys, revenue generated from storm water utilities represents a significant source of funds to address storm water pollution and flooding problems, but it still falls short of being able to address long-term, capital needs. Most jurisdictions report that utility charges are adequate to meet most administrative costs but not for needs associated with capital improvement programs. Whether storm water utility fees can be raised at a rate to keep pace with the costs of TMDLs remains to be seen."

The City, in order to comply with the new nutrient limitation mandates of the National Pollutant Discharge Elimination System (NPDES) permit, utilizes the storm water utility to administer the policies and ordinances necessary.

Service Description and Cost Calculations

Storm water services are currently provided to residential and non-residential properties within the City. Storm water services are provided through the City's Public Works Department and consists of five full-time employees dedicated to the provision of storm water services throughout the City. The following is an organizational chart for the City's Storm Water Utility.

City of New Port Richey, Florida Storm Water Utility Organizational Chart



Assessable Cost Calculations

To develop a 5-year proforma assessable budget, Ayres utilized the City's Fiscal Year 2016-2017 Storm Water Utility Fund Budget as well as the Capital Improvement Program Storm Water Utility Fund 5-year FY 2018 – FY 2022 Revenue and Expense Model.

The total assessable cost calculations were developed using the following assumptions:

Expenditures

- Begin with FY 2016-17 Storm Water Utility Fund Budget provided by the City.
 - Increase personnel services 2.5% annually.
 - Increase operating expenses 3% annually.
- The infrastructure maintenance and betterment projects are contingent upon the City's ability to obtain additional outside funding to help defray costs. This amount from the utility is budgeted at \$300,000 annually.
- Indirect Costs are transfers to the General Fund for costs due to administration, legal and other support services provided to the storm water utility by other City departments.
 - This cost is budgeted at \$130,000 annually.
- The City has no existing storm water utility debt service.
- The contingency reserves are set to resume in FY 18 and increase 2.5% annually.
- The Renewal & Replacement (R&R) reserve is based on the Equipment Purchases annualized costs in the Capital Improvement Program (CIP).

Revenues

- Revenues are shown as a reduction in the total assessable expenditures. Due to current and historic low interest rates, interest revenues are shown as remaining constant.
- The City has no recurring grants. Grants have historically been project specific. The following grants have been utilized to provide funding for capital projects: Penny for Pasco (P4P), and South West Florida Water Management District Cooperative Funding Grant (SWFWMD).

Miscellaneous Assessment Expenditures

- The Miscellaneous Assessment Expenditures portion of the budget include costs associated with this Rate Study, implementation costs and annual program maintenance. These costs are reimbursable through the assessment program.
- Pursuant to section 197.3632, Florida Statutes, the tax collector and property appraiser may each enter into an agreement with the local government for reimbursement of necessary administrative costs incurred from the collection of the non-ad valorem assessment. Accordingly, if any such fee(s) is charged, the fee may be recouped as an add-on to the total assessable costs for the year.
 - Collection Costs (TC) reflects reimbursement for the collection costs associated with the non-ad valorem assessment incurred by the Tax Collector (TC). Pursuant to section 197.3632, Florida Statutes, a municipal government shall only compensate the tax collector for the actual costs of collecting the non-ad valorem assessments, not to exceed 2%, on the amount of special assessments collected and remitted. We have assumed a 2% collection cost.
 - Property Appraiser Costs are the costs for services relating to providing notice of the storm water assessment in the annual TRIM notices.
- Statutory Discount reflects a 95% collection of the Storm Water Assessment to cover the 4% statutory discount allowed by the Uniform Method and 1% reserve for under collection. Accordingly, the statutory discount is budgeted at 5% of the total assessable costs.

Table 1 shows the City's Fiscal Year 2016-17 Storm Water Utility Operating Fund Budget.

Table 1 – Storm Water Utility Operating Fund FY 2016-2017 Budget

Expenditures		Budget FY 16-17
Code	Personnel Services	
12-99	Regular Full-Time Wages	137,230
14-11	Overtime Wages	12,160
15-11	Employee Incentives	250
15-16	Health Insurance Waiver Stipend	-
15-22	Education Incentive Pay	600
15-27	Standby Time	7,140
15-29	Meal Allowance	-
21-11	Social Security Matching	12,180
22-11	Florida Retirement System	11,770
23-11	Health Insurance	37,290
23-12	Life Insurance	250
23-13	Accidental Death & Disab Insurance	100
23-15	Net OPEB Obligation Expense	-
24-33	Workers Comp - Irrigation Workers/Oper/Drivers (0251)	8,470
Total Personnel Services		227,440
Operating Expenses		
31-29	Engineering Services - Misc	35,000
31-99	Professional Services - Misc	35,000
34-33	Lawn Maintenance	50,000
34-38	Lab Test	10,000
34-99	Contractual Services - Misc	35,000
40-11	Travel & Training	2,390
41-21	Telephone - Local	1,300
41-34	Data Lines	2,000
41-41	Pager Services	100
42-11	Postage	50
43-11	Electric - City Facilities	14,240
43-31	Trash Removal	12,500
43-73	Street Light Fee	40
43-81	Stormwater Assessment	80
44-19	Rent - Equipment/Software	5,000

Table 1 – Storm Water Utility Operating Fund FY 2016-2017 Budget (Continued)

	Operating Expenses	Budget FY 16-17
45-11	Liability Insurance - Comp. General	3,330
45-21	Building & Contents Insurance	3,300
45-22	Pollution Insurance	4,400
45-23	Automobile & Truck Insurance	750
46-11	Maintenance & Repairs - Bldg & Grounds	15,000
46-21	Maintenance & Repairs - Equipment	400
46-31	Maintenance & Repairs - Central Garage	7,500
49-83	Permit Fees	2,500
49-99	Other Current Charges - Misc	2,000
51-11	Office Supplies - General	1,000
51-21	Maps & Charts	300
51-41	Small Tools & Implements	7,000
52-11	Fuel	20,000
52-25	Software License Support	400
52-31	Clothing & Apparel	1,500
52-43	Computer/Operating Supply	1,400
52-47	First Aid Supplies	200
52-89	Automotive Parts	20,000
52-99	Operating Supplies - Misc	13,800
53-21	Signs & Sign Material	5,000
53-31	Pipe/Culvert Material	10,000
53-41	Sod/Seed	10,000
53-99	Road Materials - Misc	10,000
54-11	Dues & Memberships	200
54-61	Books & Publications	200
	Total Operating Expenses	140,180
	Transfers	
91-51	Transfer to General Fund	329,030
91-52	Transfer to Street Improvement Fund	56,030
91-53	Transfer to Capital Improvement Fund	283,000
	Total Transfer	668,060
	Total Stormwater Utility Fund	1,035,680

Table 2 shows the Five (5) Year Capital Improvement Program Summary for Fiscal Years 2017-18 through 2021-22.

Table 2 – Five (5) Year Capital Improvement Program Summary

	FY 18	FY 19	FY 20	FY 21	FY 22	5-Year Average
	FY 2017-18	FY 2018-19	FY2019-20	FY2020-21	FY 2021-22	
63-XX Flood Control						
Flood Control/Water Quality Projects	300,000	300,000	300,000	300,000	300,000	300,000
TOTAL	300,000	300,000	300,000	300,000	300,000	300,000
64-13 Data Processing Equipment						
Laptop Computer	-	-	-	2,400	-	480
Desktop Computer	-	-	2,800	-	-	560
Total	-	-	2,800	2,400	0	1,040
64-15 Trucks and Trailers						
(#114) Service Truck w/Crane (R&R)	5,000	5,000	5,000	5,000	5,000	5,000
(#110) Service Truck w/ Liftgate (R&R)	5,000	5,000	5,000	5,000	5,000	5,000
(#96) Flatbed (R&R)	5,000	5,000	5,000	5,000	5,000	5,000
Vacuum Line Cleaning Truck (R&R)	50,000	50,000	50,000	50,000	50,000	50,000
(#69) Water Tanker Truck (R&R)	7,000	7,000	7,000	7,000	7,000	7,000
Total	72,000	72,000	72,000	72,000	72,000	72,000
64-16 Heavy Equipment						
(#11) Clam Shell (R&R)	5,000	5,000	5,000	5,000	5,000	5,000
(#102) Street Sweeper (R&R)	17,500	17,500	17,500	17,500	17,500	17,500
Total	22,500	22,500	22,500	22,500	22,500	22,500
64-31 Special Purpose Equipment						
Portable Pumping System (R&R)	3,000	3,000	3,000	3,000	3,000	3,000
Total	3,000	3,000	3,000	3,000	3,000	3,000
TOTAL STORMWATER UTILITY CIP	397,500	397,500	400,300	399,900	397,500	398,540

Table 3 shows the five-year proforma assessable budget based on the above stated assumptions for the provision of storm water services in the City.

Table 3 – Storm Water Five – Year Proforma Assessable Budget FY 2017-18 through FY 2021-22

	FY 17 Budget FY 2016-17	FY 18 FY 2017-18	FY 19 FY 2018-19	FY 20 FY 2019-20	FY 21 FY 2020-21	FY 22 FY 2021-22	5-Year Average
Expenditure Summary							
Personal Services	227,440	233,126	238,954	244,928	251,051	257,327	245,077
Operating Expenses	342,880	353,166	363,761	374,674	385,914	397,492	375,002
Infrastructure Maintenance & Betterment	300,000	300,000	300,000	300,000	300,000	300,000	300,000
Indirect Costs	329,030	130,000	130,000	130,000	130,000	130,000	130,000
Existing Debt Service	-	-	-	-	-	-	-
Reserves	-	15,000	15,375	15,759	16,153	16,557	15,769
R&R Reserves	-	97,500	97,500	97,500	97,500	97,500	97,500
TOTAL EXPENDITURES	1,199,350	1,128,792	1,145,591	1,162,862	1,180,619	1,198,877	1,163,348
Revenue							
Interest S.B.A.	500	500	500	500	500	500	500
Interest FMIvt	450	450	450	450	450	450	450
TOTAL REVENUES	950	950	950	950	950	950	950
TOTAL EXPENDITURES	1,199,350	1,128,792	1,145,591	1,162,862	1,180,619	1,198,877	1,163,348
TOTAL REVENUES	950	950	950	950	950	950	950
TOTAL NET EXPENDITURES	1,198,400	1,127,842	1,144,641	1,161,912	1,179,669	1,197,927	1,162,398
Miscellaneous Assessment Expenditures							
Study Costs	19,420	-	-	-	-	-	-
Annual Assessment Roll Maintenance	2,500	2,500	2,500	2,500	2,500	2,500	2,500
First Class Notices	10,000	-	-	-	-	-	-
Collection Costs (TC)	26,462	24,312	24,673	25,044	25,426	25,819	25,055
Property Appraiser Costs	150	150	150	150	150	150	150
Statutory Discount (4% early payment & 1% non-collection)	66,154	60,779	61,682	62,611	63,566	64,547	62,637
Total Misc. Assessment Expenditures	124,686	87,741	89,005	90,305	91,642	93,016	90,342
TOTAL ASSESSABLE COSTS	1,323,086	1,215,583	1,233,646	1,252,217	1,271,311	1,290,943	1,252,740

Determination of Storm Water Services Demand

Special Assessment Benefit Assumptions

The following assumptions support a finding that the storm water services provided by the City provide a special benefit to the assessed parcels.

- The provision of storm water management services and the availability and use of facilities or improvements by owner and occupants of such property to properly and safely detain, retain, convey or treat storm water discharged from such property;
- Stabilization of or the increase of property values;
- Increased safety and better access to property;
- Improved appearance;
- Rendering property more adaptable to a current or reasonably foreseeable new and higher use;

- Alleviation of the burdens cause by storm water runoff and accumulation associated with the present or projected use of property; and
- Fostering the enhancement of environmentally responsible use and enjoyment of the natural resources within the City such as Pithlachascotee River and Orange Lake.

Cost Apportionment Assumptions

The cost apportionment exercise addresses two fundamental questions; Who pays; and for what services?

Defining the benefit or service area is a geographically precise process. Based on a parcel specific evaluation, it was determined that the entire geographic area of the City benefits from the storm water management services.

Parcel Apportionment Assumptions

Parcel apportionment focuses on the question, “How is each parcel’s share of recoverable costs to be determined?” The following assumptions support findings that the recommended parcel apportionment is fair, reasonable, and equitable.

- The amount of runoff generated by a parcel and sent to the storm water system represents that parcel’s proportionate share of the burden of creating and maintaining the storm water system.
 - The amount of runoff from a developed parcel is largely determined by the amount of impervious area (hard surfaces through which water does not easily pass) contained on a parcel – the more the impervious area, the more the runoff, the more the cost of treatment and the more the charge to the parcel.
 - The amount of runoff from an undeveloped parcel (though less than a developed parcel) is largely determined by the size of the parcel.
 - the larger the parcel, the more the runoff, the more the cost of treatment and the more the charge to the parcel.
- The value of the parcel does not determine the scope of the required storm water management services. The potential demand for storm water services by developed property is driven by either the amount of impervious area located on a developed parcel or the size of an undeveloped parcel.
- Apportioning the assessed costs for storm water services attributable to the single-family residential property use category on a per parcel basis is a fair and reasonable method of parcel apportionment based upon statistical data contained in the Technical Memorandum and in this study.

Proposed Developed Parcel Apportionment

Parcel apportionment is accomplished through the development of a base billing unit, called an Equivalent Residential Unit (ERU). An ERU is a measure that serves as a common index to compare runoff generated by different sized properties with different storm water generation characteristics. The ERU value for developed parcels of 2,629 square feet of impervious area as defined in the Technical Memorandum is still a valid measure and no change is proposed.

Proposed Undeveloped Parcel Apportionment

The City has recognized that undeveloped parcels also contribute to the storm water systems. This is to a lesser degree since the impervious area is less, but nonetheless, runoff and non-point source pollutants are still generated by undeveloped properties which the storm water utility must account for. A common nationwide recognized storm water software program HydroCAD, developed by HydroCAD Software Solutions, LLC, is based on the United States Department of Agriculture (USDA) Urban Hydrology for Small Watersheds Technical Release 55 (TR55). The following is an excerpt from the preface of this document – *“TR-55 presents simplified procedures to calculate storm runoff volume, peak rate of discharge, hydrographs, and storage volumes required for floodwater reservoirs. These procedures are applicable in small watersheds, especially urbanizing watersheds, in the United States. First issued by the Soil Conservation Service (SCS) in January 1975, TR-55 incorporates current SCS procedures”*. This document has been the standard for estimating runoff volumes and rates.

Utilizing the methodology of TR55, one can estimate the runoff for a typical single family residential parcel as well as from a undeveloped parcel. The following is a summary of that evaluation for the City of New Port Richey.

Average Residential Parcel Size – Utilizing the year end 2016 Pasco County tax roll database for the City of New Port Richey, the total number of single family residential parcels (see Rate Class category below for Use Codes) is 5,479 parcels. The tax roll shows that the total square footage of those parcels is 39,470,942 square feet. Dividing these two numbers shows that the average residential parcel size is **7,204 square feet**.

Dividing the average residential impervious area (see Developed Parcel Apportionment above) by the average residential parcel size equals 36.5% impervious.

TR55 developed standard Curve Numbers (CN) for various land covers based on the specific hydrologic soil group (Type A – Type D) developed by the Soil Conservation Service (SCS). According to the SCS Soil Survey for Florida, The City of New Port Richey is predominately dominated by Type A soils. Fully Developed Urban Area Residential Districts with ¼ acre lot size, 38% imperviousness, Type A soils, have a CN of 61. Conversely, Fully Developed Urban Area Open Spaces with grass cover >75%, Type A soils, have a CN of 39.

Time of concentration is defined as the time required for runoff to travel from the most hydrologically distant point of an area to the point of collection. Conservatively assuming an average residential lot is approximately 120 feet deep, the time of concentration for sheet flow through mowed grass is 12 minutes.

Rainfall events typical for the region and storm intensity are then used to predict the runoff. In 2014, the National Oceanic and Atmospheric Association (NOAA) updated the rainfall tables to more accurately reflect the intensity and magnitude of the typical model storm (ATLAS14). For this evaluation, the ATLAS14 rainfall table for Pasco County Florida was used.

These curve numbers along with the time of concentration, the average residential parcel size, and the rainfall table are used in the HydroCAD model to predict the runoff from the average residential parcel and an equivalent size undeveloped parcel for various typical storm event. Table 4 below shows the comparison based on these storm events.

Table 4 - Stormwater Runoff Summary

Storm	1-Year	2-Year	5-Year	10-Year	25-Year	50-Year	100-Year	Total
Rainfall (Inches)	4.25	5.00	6.75	8.00	9.00	10.00	11.50	
Average Residential Runoff (cubic feet)	506	742	1386	1904	2343	2800	3511	13192
Average Undeveloped Runoff (cubic feet)	31	94	348	606	850	1122	1576	4627
Percent of Residential	6%	13%	25%	32%	36%	40%	45%	35%

Undeveloped Parcel Runoff Percentage – Based on the sum of all the storm events, an equivalent size undeveloped parcel will contribute approximately **35 percent** of the runoff of an average residential parcel.

Proposed Rate Classes

Using the data from the Pasco County Tax Rolls, there are approximately 7,481 parcels within the City, each with a unique property use code as assigned by the Pasco County Property Appraiser. The City has then assigned a Rate Class Code to each of the parcels based on that use code. A listing of Rate Class Codes and associated property use categories is provided as Appendix A.

Using the Rate Class Codes, the specific methodology for the parcel apportionment within each category of property use is generally described below.

Single-Family Residential Parcels – Single-family residential parcels are parcels to which the Property Appraiser has assigned a Use Code 01, 02, 04, 09 or 28. All single family residential parcels are assigned one (1) ERU per dwelling unit. Mobile home and RV parks are charged 1 ERU per individual site within the park.

General Parcels – General parcels are all other parcels not classified as single family residential parcel, undeveloped parcels or not charged parcels. Impervious areas for all general parcels are computed as the sum of the structure area and the pavement area. The number of ERUs attributable to each General Parcel is determined by dividing the impervious area of the General Parcel by the ERU value defined in the Proposed Developed Parcel Apportionment section above.

Undeveloped Parcels – Undeveloped parcels are vacant parcels to which the Property Appraiser has assigned a Use Code of 00, 10, 40, or 70. The number of ERUs attributable to each Undeveloped Parcel is determined by dividing the total area of the parcel by the Average Residential Parcel size and then multiplying that by the Undeveloped Parcel Runoff Percentage.

Not Charged – Not Charged parcels are those parcels to which the Property Appraiser has assigned a Use Code of 94, 95, 96, or 99. These codes will not be utilized in ERU calculations or stormwater assessments.

Based on the foregoing methodology, Table 5 provides the total number of ERUs by rate class.

Table 5 – Total Number of ERU's by Rate Class

Rate Class	Parcel Count	ERUs
Single Family Residential Parcels	5,479	6,355
General Parcels	1,319	7,050
Undeveloped Parcels	643	2,812
Not Charged	40	-
Total	7,481	16,216

Source: Utility Assessment Roll and Pasco County Parcel Data Roll

Preliminary Storm Water Assessment Rates

Based on the costs of providing storm water services and the number of ERUs, Table 6 summarizes the recommended storm water rates after application of the storm water methodology for Fiscal Year 2017-18 at 100 percent of the assessable costs.

Table 6 – Preliminary Rates Fiscal Year 2017-18

100% of Assessable Costs =	\$	1,215,583
Total Assessable Costs	\$	1,215,583
Total Number of ERU's		16,216
Rate Per ERU	\$	74.96

Table 7 reflects the annual rates at 100 percent of the 5 year average assessable costs.

Table 7 – Preliminary Rates 5-Year Average

100% of Assessable Costs =	\$	1,252,740
Total Assessable Costs	\$	1,252,740
Total Number of ERU's		16,216
Rate Per ERU	\$	77.25

Table 8 reflects the rates at 100 percent of Fiscal Years 2017-18 through 2021-22 assessable costs.

Table 8 – Preliminary Rates Fiscal Years 2017-18 through 2021-22

100% of Assessable Costs

	FY 17-18 Proforma Budget	FY 18-19 Proforma Budget	FY 19-20 Proforma Budget	FY 20-21 Proforma Budget	FY 21-22 Proforma Budget	5 Year Average Budget
Total Assessable Costs	\$ 1,215,583	\$ 1,233,646	\$ 1,252,217	\$ 1,271,311	\$ 1,290,943	\$ 1,252,740
Total Number of ERU's	16,216	16,216	16,216	16,216	16,216	16,216
Rate Per ERU	\$ 74.96	\$ 76.07	\$ 77.22	\$ 78.40	\$ 79.61	\$ 77.25

Computation of Storm Water Charges

Parcel charges are calculated on a two-step basis:

- ERU –
 - The amount of developed impervious area relative to the base-billing unit is calculated by dividing the impervious area on a developed parcel by the ERU impervious value defined in the Proposed Developed Parcel Apportionment above;
 - The undeveloped parcel size relative to the base-billing unit is calculated by dividing the square footage of an undeveloped parcel by the Average Residential Parcel Size and then multiplying that by the Undeveloped Parcel Runoff Percentage.
- Mitigation Credits – This is necessary where simple impervious area or undeveloped parcel size does not adequately account for relative runoff for a give parcel. It is applied as simple factors multiplied against the ERUs.

Mitigation Credit

Mitigation credits reflect the fact that given two identically situated parcels with identical improvements, the parcel with on-site private storm water treatment facilities will generate less volume of runoff, runoff at a slower rate, and/ or less polluted runoff than the parcel without comparable facilities.

The City's current mitigation policy is outlined in the City's Storm Water Utility Service Charge Credit Technical Manual.

Outstanding Issues

Issue 1: Acceptance of Undeveloped Parcel Methodology

Issue 2: Treating Use Code 87 Other State as General instead of Not Charged

Implementation Schedule

To implement the updated stormwater assessment rates and methodology presented in this Rate Study beginning in Fiscal Year 2017-18, the City of New Port Richey must complete the following tasks:

Critical Events Schedule

Event	Date
Workshop Re: Methodology and Rates	May 16, 2017
City Provides Direction on Rates	May 16, 2017
First Reading of Updated Ordinance	June 20, 2017
City Advertises Updated Ordinance	(due to paper by noon) June 24, 2017
City Adopts Updated Ordinance	July 5, 2017
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City Publishes Notice of Public Hearing to adopt Final Assessment Resolution	X
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City Exports/Transmits Final Assessment Roll to Pasco County Tax Collector	X
City Certifies Non-Ad Valorem Assessment Roll to Pasco County Tax Collector	X

Appendix A
Pasco County Use Codes vs Rate Class Codes

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Pasco County Use Codes vs Rate Class Codes

Use Code	Description	Rate Class Code
00	Vacant Residential	Undeveloped
01	Single Family	Residential
02	Mobile Homes	Residential
03	Multi-Family - 5 or more units	General
04	Condominium	Residential
08	Multi-Family - less than 5 units	General
09	Residential Common Elements/Areas	Residential
10	Vacant Commercial	Undeveloped
11	Retail Stores, One Story, All Types	General
12	Stores, Office, SFR	General
13	Department Stores	General
14	Supermarket	General
16	Shopping Center Community	General
17	1 Story Office	General
18	Multi-Story Office	General
19	Professional Service Building	General
21	Restaurants	General
22	Drive-In Restaurants	General
23	Financial Institutions	General
25	Service Shops Non-Automotive	General
26	Service Stations	General
27	Auto Sales, Service, etc.	General
28	Rental MH/RV Park	Residential
29	Wholesale MFG., etc.	General
30	Florist, Greenhouses	General
32	Theaters, Enclosed	General
33	Night Clubs, Bars, etc.	General
39	Hotels, Motels	General
40	Vacant Industrial	Undeveloped
41	Light Manufacturing	General
48	Warehousing (Block or Metal)	General
70	Vacant Institutional	Undeveloped
71	Churches	General
72	Schools, Colleges, Private	General
73	Hospitals, Private	General
74	Homes for the Aged	General
76	Mortuaries, Cemeteries, etc.	General
77	Clubs, Lodges, Halls	General
78	Out Patient Clinics	General
82	Forests, Parks, etc.	General
83	Schools, Public	General
85	Hospitals, Public	General
86	Other County	General
87	Other State	General
88	Other Federal	General
89	Other Municipal	General
91	Utilities	General
94	Right-of-Way, Streets, Ditch	Not Charged
95	Rivers and Lakes, Submerged Lands	Not Charged
96	Sewage Disposal, Waste Lands, Swamp	Not Charged
99	Acreage not zoned agricultural – with/without extra features	Not Charged

Street Lighting Assessment Rate Study



Prepared for:

City of New Port Richey, Florida

May 4, 2017

Street Lighting Assessment Rate Study



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Introduction

The City of New Port Richey has retained Ayres Associates to review and update the Street Lighting Assessment Study utilized to determine the applicable assessment rates necessary to fund the Street Lighting Utility. The previous Street Lighting Assessment Rate Study was performed by Government Services Group in May of 2012. That report covered a 5-year projection through Fiscal Year 2016-17.

Scope of Services: Study Update

- **Project Initiation** – Obtain and evaluate data and information regarding the provision of street lighting services and facilities in the City.
- **Review of Current Methodology** – Review documents and information relative to the current rate structure of the existing street lighting assessment program and discuss with staff any problems or concerns with the current methodology; provide recommendations to update the current assessment rate methodology, if applicable.
- **Identify Full Costs (Revenue Requirements) of the Street lighting Program** – Evaluate the full cost of the street lighting services using the City's most current financial information, which will include (i) the costs of maintaining and operating the City's street lighting system based on the level of funding required by the City, (ii) indirect and/or administrative costs and (iii) billing and collection costs associated with the Uniform Method of collection; develop projections for annual revenue requirements for the City's street lighting operations and maintenance and determine a method of increasing revenue and adjustments of assessment rates on an annual basis or as desired by the City.
- **Evaluate Vacant Lands** – Evaluate the benefit received by vacant lands from the street lighting system. Based on that benefit assign ERU's.
- **Calculate Preliminary Proforma Schedule of Rates** – Using the total units derived from the preliminary assessment roll developed by the City, calculate a proforma schedule of rates based on the apportionment methodology and revenue requirements for the assessment program.
- **Address Issues** - Research and present recommendations on any outstanding issues that may arise from the assessment program.
- **Prepare and Present Assessment Report** – Prepare a draft report that includes documentation of the street lighting costs and proforma rates; after City staff review, prepare and present the final version of the Assessment Report.

Service Description and Cost Calculations

Street lighting services are currently provided to residential and non-residential properties within the City and the City's Utility Service area. Duke Energy (formerly Progress Energy) owns and installs the lighting fixtures, performs the maintenance, pays the power consumption, and then leases them back to the City. Services include several different types of luminaires and poles throughout the City and the services are consistent throughout the City. The Florida Department of Transportation (FDOT) provides a portion of the funding for street lights abutting US HWY 19.

Overview of City's Existing Street Lighting Assessment Program

In 2003, the City implemented a street lighting assessment program based on the apportionment methodology identified in Burton & Associates August 2003 Street Lighting Services Assessment Program Final Report (Burton's Report). The street lighting assessment was imposed on all developed properties and established rates for residential and non-residential rate categories.

The Fiscal Year 2011-12 adopted street lighting assessment rate was \$26.07 per ERU and generated approximately \$244,122 in revenue. This created an operating deficit of approximately \$68,044. If the City would have funded 100% of the street lighting assessable costs for Fiscal Year 2011-12, the street lighting assessment rate would have been \$33.34 per ERU.

The analysis conducted by Burton established an Equivalent Residential Unit (ERU) based on the average single family residence in the City. The ERU value established by Burton was 1,860 square feet. Based on that ERU value, tiers were developed for residential parcels (which includes single family, mobile homes, condominiums, and multi-family) and non-residential parcels (non-church and church) with a non-residential cap of 300,001 square feet. Vacant parcels were not charged a street lighting assessment.

City staff felt the tier structure was complicated and confusing to explain to property owners in that there were seven (7) residential rate tiers and 33 non-residential tiers with varying progression of tier sizes. Primarily due to the complexity of the tier structure, City staff also found that it was very difficult and time consuming to maintain the street lighting assessment roll.

In 2012, the City reviewed the utility rates, costs and structure and developed a 5-year projection of revenue and expenses whereby the rate necessary to cover the projected costs was **\$36.24 per ERU**. Also, the tier structure was condensed to a Single Family Residential unit and a General unit. Undeveloped Parcels are not being charged. That rate and structure was adopted and has not changed since that time. In FY 2016-17 the revenue expected to be generated by this rate is \$392,198. The anticipated expenditures for budget year 2016-17 was \$371,900. The anticipated expenditures did not account for administrative, legal and other support services provided to the street lighting utility by other City departments.

Assessable Cost Calculations

To develop a 5-year proforma assessable budget, Ayres utilized the City's Fiscal Year 2016-17 Street Lighting Fund Budget.

The total assessable cost calculations were developed using the following assumptions:

- Begin with FY 2016-17 street lighting fund budget provided by the City:
 - Increase electricity costs by 4% annually.
 - Increase the street light rental and maintenance costs by 4% annually.
 - Include an annual Renewal & Replacement (R&R) reserve for streets lighting, equipment, and installation of additional street lights.
 - Increase the US HWY 19 street light operation and maintenance costs by 4% annually.

- Added Indirect Costs. These are transfers to the General Fund for costs due to administration, legal and other support services provided to the street lighting utility by other City departments. Increase indirect costs 2.5% annually.
- Revenues are shown as a reduction in the total assessable expenditures. The revenues remained constant since they are established by Florida Department of Transportation (FDOT).
- The Miscellaneous Assessment Expenditures portion of the budget includes costs associated with this Rate Study, implementation costs, and annual program maintenance. These costs are reimbursable through the assessment program.
- Pursuant to section 197.3632, Florida Statutes, the tax collector and property appraiser may each enter into an agreement with the local government for reimbursement of necessary administrative costs incurred from the collection of the non-ad valorem assessment. Accordingly, if any such fee(s) is charged, the fee may be recouped as an add-on to the total assessable costs for the year.
 - Collection Costs (TC) reflects reimbursement for the collection costs associated with the non-ad valorem assessment incurred by the Tax Collector (TC). Pursuant to section 197.3632, Florida Statutes, a municipal government shall only compensate the tax collector for the actual costs of collecting the non-ad valorem assessments, not to exceed 2%, on the amount of special assessments collected and remitted. We have assumed a 2% collection cost.
 - Property Appraiser Costs are the costs for services relating to providing notice of the street lighting assessment in the annual TRIM notices.
- Statutory Discount reflects a 95% collect of the Street Lighting Assessment to cover the 4% statutory discount allowed by the Uniform Method and 1% reserve for under collection. Accordingly, the statutory discount is budgeted at 5% of the total assessable costs.

Table 1 shows the City's Fiscal Year 2016-17 street lighting budget.

Table 1 – FY 2016-17 Street Lighting Budget

Code	Expenditures	Budget FY 16-17
43-11	Electricity - City Facilities	70,000
43-72	Street Light Rental & Maintenance	250,000
43-74	US-19 Street Lighting O&M	50,000
52-52	Misc. Lighting Elements	15,000
	Total Expenditures	385,000
	Reserves	
94-21	Reserves - Contingency	23,150
	Total Reserves	23,150
	Revenues	
334-50	St. Hwy Lighting & Main Agreement	(35,000)
361-10 & 35	Interest	(1,250)
	Total Revenues	(36,250)
	Total Net Street Lighting Fund	371,900

Table 2 shows the 5-year proforma assessable budget based on the above stated assumption for the provision of street lighting services in the City.

Table 2 – 5-Year Proforma Assessable Budget FYI 2017-18 through FY 2021-22

	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	
	BUDGET						5-Year
	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	Average
Expenditure Summary							
Electricity - City street Lights	70,000	72,800	75,712	78,740	81,890	85,166	78,862
Street Light Rental & Maintenance	250,000	260,000	270,400	281,216	292,465	304,163	281,649
R&R Reserves	10,000	10,000	10,000	10,000	10,000	10,000	10,000
US 19 Street Light Operation & Maintenance	50,000	52,000	54,080	56,243	58,493	60,833	56,330
Indirect Costs		50,000	51,250	52,531	53,845	55,191	52,563
TOTAL EXPENDITURES	380,000	444,800	461,442	478,731	496,692	515,352	479,403
Revenue							
Interest	1,250	1,250	1,250	1,250	1,250	1,250	1,250
FDOT Reimbursement	35,000	35,000	35,000	35,000	35,000	35,000	35,000
TOTAL REVENUES	36,250	36,250	36,250	36,250	36,250	36,250	36,250
TOTAL EXPENDITURES	380,000	444,800	461,442	478,731	496,692	515,352	479,403
TOTAL REVENUES	36,250	36,250	36,250	36,250	36,250	36,250	36,250
TOTAL NET EXPENDITURES	343,750	408,550	425,192	442,481	460,442	479,102	443,153
Miscellaneous Assessment Expenditures							
Study Costs	14,550	-	-	-	-	-	-
Legal Costs	-	-	-	-	-	-	-
Annual Assessment Roll Maintenance	717	717	717	717	717	717	717
First Class Notices	10,000	-	-	-	-	-	-
Collection Costs (TC)	7,939	8,805	9,163	9,534	9,921	10,322	9,549
Property Appraiser Costs	150	150	150	150	150	150	150
Statutory Discount (4% early payment & 1% non-collection)	19,848	22,012	22,906	23,836	24,802	25,805	23,872
Total Misc. Assessment Expenditures	53,204	31,683	32,936	34,237	35,589	36,994	34,288
TOTAL ASSESSABLE COSTS	396,954	440,233	458,128	476,718	496,031	516,096	477,441

Determination of Street Lighting Services Demand

Special Assessment Benefit Assumptions

The following assumptions and legislative declarations support a finding that the Street Lighting Assessment Program confers a special benefit on all parcels in the City.

- The provision of streetlights specially benefits all parcels, whether residential or non-residential, developed or undeveloped property uses, by protecting and enhancing their value, use and enjoyment.
- The provision of streetlights and the operation and maintenance of those lights provides better property identification and recognition, and enhanced safety access to property.

Cost Apportionment Assumptions

The cost apportionment exercise address two fundamental questions: Who pays; and for what services?

Defining the benefit or service area is a geographically precise process. Based on a parcel-specific evaluation conducted by the City, it was determined that the entire geographic area of the City benefits from the street lighting services.

Proposed Developed Parcel Apportionment

Parcel apportionment is accomplished through the development of a base billing unit, called an Equivalent Residential Unit (ERU). The base billing unit is defined as the size of the average single-family residence in the City. An ERU is a measure that serves as a common index to compare each parcel's benefit of use derived from the availability of street lighting services. Generally, developed parcels of property that have a larger building area, receive proportionately more benefit than developed parcels with smaller building areas. As identified in Burton 's Report, the **ERU value is 1,860 square feet of building area**. This is still a valid measure and no change is proposed.

Proposed Undeveloped Parcel Apportionment

The City has recognized that undeveloped parcels also benefit from street lighting systems. Generally, larger undeveloped parcels of property receive proportionately more benefit than smaller undeveloped parcels and undeveloped parcels of property receive less of a benefit than developed parcels of property because there are no improvement values to protect, just the land values.

Utilizing the year end 2016 Pasco County tax roll database for the City of New Port Richey, the average number of single family residential parcels (see Rate Class category below for Use Codes) is 5,479 parcels. The tax rolls show the total value of those parcels to be \$356,575,524, the total land value of those parcels to be \$92,780,985 and the total square footage of those parcels to be 39,470,942 square feet. Using the total value and dividing by the total number of parcels shows the average single family residential developed parcel value to be \$65,080. Using the total land value and dividing by the total number of parcels shows the average single family developed parcel land value is \$16,934. Dividing the average land value by the average parcel value yields an **Average Single Family Land Value Ratio of 26%** of the average total value. Dividing the total square footage by the total number of parcels shows the average single family residential parcel size is **7,204 square feet**.

In order to calculate a uniform benefit for undeveloped parcels, it is proposed to take the total undeveloped parcel square footage and divide it by the average single family residential parcel size and then multiply it by the land value to total value percentage ratio.

Rate Classes

Using the data from the Pasco County Tax Rolls, there are approximately 7,481 parcels within the City, each with a unique property use codes as assigned by the Property Appraiser. The City has then assigned a Rate Class Code to each of the parcels based on that use code. A listing of Rate Class Codes and associated property use categories is provided as Appendix A.

Using the Rate Class Codes, the specific methodology for the parcel apportionment within each category or property use is generally described below.

Single Family Residential Parcels – Single Family residential parcels are parcels to which the Property Appraiser has assigned a Use Code 01, 02, 04, 09, or 28. All single family residential parcels are assigned 1 ERU per dwelling unit. Mobile home and RV parks are assigned 1 ERU per individual site within the park.

General Parcels – General parcels are all other developed parcels not classified as single family residential parcels, as Undeveloped Parcels or as not charged parcels. The number of ERUs attributable to each general parcel is determined by dividing the sum of the building square footage for each parcel by the ERU value identified above.

Undeveloped Parcels – Undeveloped parcels are vacant parcels to which the Property Appraiser has assigned a Use Code of 00, 10, 40, or 70. The number of ERUs attributable to each Undeveloped Parcel is determined by dividing the total area of the parcel by the Average Residential Parcel size and then multiplying that by the Average Single Family Land Value Ratio defined in the section above.

Not Charged – Not charged parcels are those parcels to which the Property Appraiser has assigned a Use Code of 94, 95, 96, or 99. These codes will not be utilized in ERU calculations or lighting assessments.

Based on the foregoing methodology, Table 3 provides the total number of ERUs by rate class.

Table 3 – Total Number of ERUs by Rate Class Code

Rate Class	Parcel Count	ERUs
Residential Parcels	5,479	6,371
General Parcels	1,319	4,416
Undeveloped Parcels	643	2,090
Not Charged	40	-
Total	7,481	12,878

Source: Utility Assessment Roll

Calculation of Assessment Rates

Based on the costs of providing the street lighting services and the number of ERUs in the city, Table 4 summarizes the recommended assessment rates after application of the proposed assessment methodology for Fiscal Year 2017-18 at 100 percent of the assessable costs.

Table 4 – Preliminary Rates Fiscal Year 2017-18

100% of Assessable Costs =	\$	440,233
Total Assessable Costs	\$	440,233
Total Number of ERU's		12,878
Rate Per ERU	\$	34.19

Table 5 reflects the annual rates at 100 percent of the 5-year average assessable costs.

Table 5 – Preliminary Rates 5-Year Average

100% of Assessable Costs = \$ 477,441

Total Assessable Costs	\$	477,441
Total Number of ERU's		12,878
Rate Per ERU	\$	37.08

Table 6 reflects the rates at 100 percent of Fiscal Years 2017-18 through 2021-22 assessable costs and an annual comparison of total revenue excess or (shortfall) by year based on the 5-year average rate and the current assessment rate.

Table 6 – Preliminary Rates Fiscal Years 2017-18 through 2021-22

	FY 17-18 Proforma Budget	FY 18-19 Proforma Budget	FY 19-20 Proforma Budget	FY 20-21 Proforma Budget	FY 21-22 Proforma Budget	5 Year Average Budget
Total Assessable Costs	\$ 440,233	\$ 458,128	\$ 476,718	\$ 496,031	\$ 516,096	\$ 477,441
Total Number of ERU's	12,878	12,878	12,878	12,878	12,878	12,878
Rate Per ERU	\$ 34.19	\$ 35.58	\$ 37.02	\$ 38.52	\$ 40.08	\$ 37.08

Collections	Total					
Over/(Under) @ \$37.08	\$ 37,269	\$ 19,374	\$ 784	\$ (18,529)	\$ (38,594)	\$ 305
Over/(Under) @ \$36.24	\$ 26,452	\$ 8,557	\$ (10,033)	\$ (29,346)	\$ (49,411)	\$ (53,781)

Outstanding Issues

Issue 1: Acceptance of Undeveloped Parcel Methodology

Issue 2: Acceptance of Adding Indirect Costs

Issue 3: Treating Use Code 87 Other State as General instead of Not Charged

Implementation Schedule

To implement the update street lighting assessment rates and methodology presented in this Rate Study beginning in Fiscal Year 2017-18, the City of New Port Richey must complete the following tasks:

Critical Events Schedule

Event	Date
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City Advertises Updated Ordinance	(Due to paper by noon) – June 24, 2017
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04	Condominium	Residential
08	Multi-Family - less than 5 units	General
09	Residential Common Elements/Areas	Residential
10	Vacant Commercial	Undeveloped
11	Retail Stores, One Story, All Types	General
12	Stores, Office, SFR	General
13	Department Stores	General
14	Supermarket	General
16	Shopping Center Community	General
17	1 Story Office	General
18	Multi-Story Office	General
19	Professional Service Building	General
21	Restaurants	General
22	Drive-In Restaurants	General
23	Financial Institutions	General
25	Service Shops Non-Automotive	General
26	Service Stations	General
27	Auto Sales, Service, etc.	General
28	Rental MH/RV Park	Residential
29	Wholesale MFG., etc.	General
30	Florist, Greenhouses	General
32	Theaters, Enclosed	General
33	Night Clubs, Bars, etc.	General
39	Hotels, Motels	General
40	Vacant Industrial	Undeveloped
41	Light Manufacturing	General
48	Warehousing (Block or Metal)	General
70	Vacant Institutional	Undeveloped
71	Churches	General
72	Schools, Colleges, Private	General
73	Hospitals, Private	General
74	Homes for the Aged	General
76	Mortuaries, Cemeteries, etc.	General
77	Clubs, Lodges, Halls	General
78	Out Patient Clinics	General
82	Forests, Parks, etc.	General
83	Schools, Public	General
85	Hospitals, Public	General
86	Other County	General
87	Other State	General
88	Other Federal	General
89	Other Municipal	General
91	Utilities	General
94	Right-of-Way, Streets, Ditch	Not Charged
95	Rivers and Lakes, Submerged Lands	Not Charged
96	Sewage Disposal, Waste Lands, Swamp	Not Charged
99	Acreage not zoned agricultural – with/without extra features	Not Charged