

5
Fees
Assessment

RESOLUTION NO. 2005¹120

A RESOLUTION OF THE CITY OF TAMPA RELATING TO THE PROVISION OF STORMWATER MANAGEMENT SERVICES PROVIDED BY THE CITY OF TAMPA'S STORMWATER UTILITY; IMPOSING STORMWATER CHARGES AGAINST DEVELOPED PROPERTY LOCATED IN THE STORMWATER SERVICE AREA FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2005; APPROVING THE RATE OF STORMWATER CHARGES; APPROVING THE STORMWATER ROLL; DIRECTING THAT THE STORMWATER ROLL BE CERTIFIED TO THE HILLSBOROUGH COUNTY TAX COLLECTOR; APPROVING FUNDING FOR THE NOTIFICATION MAILINGS TO THE PUBLIC; PROVIDING AN EFFECTIVE DATE.

RECITALS

WHEREAS, pursuant to Ordinance No. 2003-0200, enacted by the City of Tampa (the "City") on August 7, 2003 (the "Stormwater Code"), the City is authorized to impose Stormwater Charges against real property specially benefited by the City's Stormwater Management Services; and

WHEREAS, pursuant to Resolution 2003-000937, adopted August 7, 2003 (the "Initial Assessment Resolution"), the City established the entire incorporated area of Tampa, Florida as the Stormwater Service Area,; and

WHEREAS, the City imposed Stormwater Charges within the Stormwater Service Area by Resolution 2003-001111, adopted September 11, 2003, and subsequently, pursuant to Resolution 2004-1147, adopted August 26, 2004, reimposed said Stormwater Charges for the Fiscal Year beginning on October 1, 2004 (the "Second Annual Assessment Resolution"); and

WHEREAS, such Stormwater Charges have been found to be inadequate to address the City's existing operation and maintenance costs; and

WHEREAS, in order to impose Stormwater Charges for the Fiscal Year beginning October 1, 2005, the Stormwater Code requires the City to adopt an Annual Stormwater Resolution during its budget adoption process for each Fiscal Year, which establishes the rate of Stormwater Charges and approves the Stormwater Roll for the upcoming Fiscal Year, with such amendments as the City deems appropriate, after hearing comments and objections from all interested parties; and

WHEREAS, the updated Stormwater Roll has heretofore been made available for inspection by the public at the City Clerk's Office, as required by the Stormwater Code; and

WHEREAS, as required by the terms of the Stormwater Code, notice of a public hearing has been published and mailed to each property owner proposed to be assessed notifying such property owner of the opportunity to be heard; the proof of publication and an affidavit of mailing are attached hereto as Appendices A and B, respectively; and

WHEREAS, it is therefore necessary for the City to allocate adequate funding for the mailing of such notices; and

WHEREAS, a public hearing has been duly held on August 25, 2005, and comments and objections of all interested persons have been heard and considered as required by the terms of the Stormwater Code.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF TAMPA, FLORIDA THAT:

SECTION 1. RECITALS. The above recitals are hereby ratified and confirmed as being true and correct and are hereby made a specific part of this Annual Assessment Resolution.

SECTION 2. AUTHORITY. This Annual Assessment Resolution is adopted pursuant to Chapter 166, Florida Statutes, the Stormwater Code, and other applicable provisions of law.

SECTION 3. DEFINITIONS. All capitalized terms used in this Annual Assessment Resolution shall have the meanings defined in the Stormwater Code and the Initial Assessment Resolution.

SECTION 4. INTERPRETATION. Unless the context indicates otherwise, words importing the singular number include the plural number, and vice versa; the terms "hereof," "hereby," "herein," "hereto," "hereunder" and similar terms refer to this resolution; and the term "hereafter" means after, and the term "heretofore" means before, the effective date of this resolution. Words of any gender include the correlative words of the other genders, unless the sense indicates otherwise.

SECTION 5. FINDINGS. It is hereby ascertained, determined and declared that:

(A) The Initial Assessment Resolution, Final Assessment Resolution (Resolution 2003-1111, adopted September 11, 2003), Second Annual Assessment Resolution and Preliminary Rate Resolution are hereby ratified and confirmed.

(B) Upon adoption of this Annual Assessment Resolution, that certain memorandum entitled, "City of Tampa Stormwater Funding," dated as of August 2005 and prepared by Government Services Group, Inc., which is attached hereto and incorporated herein by reference as Appendix C, is hereby adopted, which includes the assumptions, conclusions, and findings as to the determination that the current Stormwater Charges are inadequate for the operation and maintenance of the City's Stormwater Management System.

SECTION 6. CLASSIFICATION OF TAX PARCELS. Each Tax Parcel located within the Stormwater Service Area shall be assigned one of the classifications defined in Resolution 2003-000937 by the method set forth therein.

SECTION 7. MITIGATION POLICY. The Mitigation Credit Policy attached to Resolution 2003-000937 is hereby incorporated into this Annual Stormwater Resolution by reference.

SECTION 8. STORMWATER SERVICE AREA

(A) The City shall provide Stormwater Management Services to all Developed Properties within the Stormwater Service Area. All or any portion of the Stormwater Service Cost may be funded from the proceeds of the Stormwater Charges.

(B) The Stormwater Utility may also acquire and construct capital facilities to assist and facilitate the provision of Stormwater Management Services within the Stormwater Service Area.

SECTION 9. IMPOSITION OF STORMWATER CHARGES; APPROVAL OF STORMWATER ROLL. The Tax Parcels of Developed Property described in the Stormwater Roll, as updated, are hereby found to be specially benefited by the City's Stormwater Management Services in an amount exceeded by the Stormwater Charges set forth in the updated Stormwater Roll, a copy of which is incorporated herein by reference and has been maintained and available for public inspection at the City Clerk's Office as well as present or available for inspection at the above-referenced public hearing, are hereby approved. It is hereby ascertained, determined and declared that the estimated revenue to be derived from the imposition of Stormwater Charges at the rate of \$36.00 per Net ESFIA does not exceed the budgeted Stormwater Service Cost. Stormwater Charges in the amounts set forth in the Stormwater Roll (based upon the rate of \$36.00 per Net ESFIA), are hereby levied and imposed on all Tax Parcels described in the Stormwater Roll. Adoption of this Annual Stormwater Resolution constitutes a legislative determination that all real properties charged derive a special benefit from the City's Stormwater Management Services in a manner consistent with the legislative declarations, determinations and findings as set forth in the Stormwater Code, the Initial Assessment Resolution, and the Final

Assessment Resolution and a legislative determination that the Stormwater Charges are fairly and reasonably apportioned among the real properties that receive the special benefit.

SECTION 10. COLLECTION OF STORMWATER CHARGES.

(A) The Stormwater Service Assessments shall be collected pursuant to the Uniform Assessment Collection Act, as provided in Sections 21-132 and 21-133 of the Stormwater Code and the Final Assessment Resolution. The Director of the Stormwater Department is hereby authorized and directed to certify and deliver, or cause the certification and delivery of, the Stormwater Roll for the Stormwater Service Assessments to the Tax Collector by September 15, 2005, in the manner prescribed by the Uniform Assessment Collection Act. The Stormwater Roll for the Stormwater Service Assessments, as delivered to the Tax Collector, shall be accompanied by a Certificate to Non-Ad Valorem Assessment Roll in substantially the form attached hereto as Appendix D.

(B) The Stormwater Fees against Government Property included on the Stormwater Roll for Stormwater Fees shall be collected by a separate bill sent to each owner of Government Property by first class mail, as provided in Section 21-133 of the Stormwater Code. The Director of the Stormwater Department is hereby authorized and directed to prepare and mail, or cause the preparation and mailing of, the separate bill for Stormwater Fees to Government Property. The separate bill for Stormwater Fees shall be mailed no later than November 1, 2005.

SECTION 11. STORMWATER CHARGE LIENS. Such Stormwater Charges imposed within the Stormwater Service Area listed on the Stormwater Roll described in Section 9 hereof shall constitute a lien against assessed real property equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles and claims, until paid. The lien for Stormwater Charges shall be deemed perfected upon adoption of this Annual Stormwater Resolution. Upon perfection, the lien for Stormwater Service Assessments collected under the Uniform Assessment Collection Act shall attach to the real property included on the Stormwater Roll as of January 1, 2005, the lien date for ad valorem taxes.

SECTION 12. EFFECT OF ADOPTION OF ANNUAL STORMWATER RESOLUTION. The adoption of this Annual Stormwater Resolution shall be the final adjudication of the issues presented herein (including, but not limited to, the apportionment methodology, the rate of the fee for service to Government Property, the rate of assessment, the adoption of the Stormwater Roll and the levy and lien of Stormwater Charges), unless proper steps shall be initiated in a court of competent

jurisdiction to secure relief within 20 days from the effective date of this Annual Stormwater Resolution.

SECTION 13. CONFLICTS. All resolutions or parts thereof in conflict herewith are hereby repealed to the extent of such conflict.

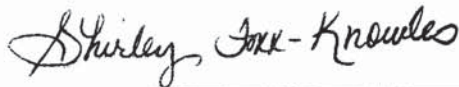
SECTION 14. SEVERABILITY. If any clause, section, other part or application of this Annual Stormwater Resolution is held by any court of competent jurisdiction to be unconstitutional or invalid, in part or application, it shall not affect the validity of the remaining portions or applications of this Annual Stormwater Resolution.

SECTION 15. EFFECTIVE DATE. This Annual Stormwater Resolution shall become effective immediately upon its adoption.

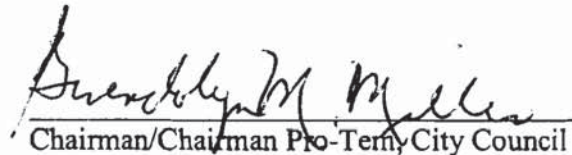
SECTION 16. NOTIFICATION MAILINGS. That funds in the amount of \$127,680.00 shall be made available in Account No. ST0117312/03401 for the mailing of public notices pertaining to this Annual Stormwater Resolution.

PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF TAMPA, FLORIDA, ON SEP 01 2005

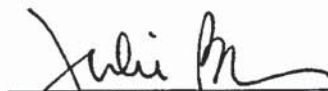
ATTEST:



City Clerk/Deputy City Clerk


Chairman/Chairman Pro-Term City Council

APPROVED AS TO FORM:



Julie Imanuel Brown
Assistant City Attorney

APPENDIX A
PROOF OF PUBLICATION

ATTACHED

THE TIMES

An edition of the *St. Petersburg Times*
Published Daily
Tampa, Hillsborough County, Florida

STATE OF FLORIDA } S.S.
COUNTY OF HILLSBOROUGH }


Before the undersigned authority personally appeared O. Gifford
who on oath says that he is Legal Clerk
of the The Times, an edition of the St. Petersburg Times
a daily newspaper published at Tampa in Hillsborough County, Florida: that the
attached copy of advertisement, being a Legal Notice
in the matter RE: Notice of Hearing

was published in said newspaper in the issues of July 27, 2005

Affiant further says the said The Times, an edition of the St. Petersburg Times
is a newspaper published at Tampa, in said Hillsborough County, Florida, and that the said
newspaper has heretofore been continuously published in said Hillsborough County, Florida,
each day and has been entered as second class mail matter at the post office in Tampa, in said
Hillsborough County, Florida, for a period of one year next preceding the first publication of
the attached copy of advertisement (the current second class permit has been issued to the
St. Petersburg Times for all regional editions of Hillsborough, Pinellas, Pasco, Citrus and
Hernando Counties), and affiant further says that he has neither paid nor promised any person,
firm, or corporation any discount, rebate, commission or refund for the purpose of securing this
advertisement for publication in the said newspaper.

O. Gifford
Signature of Affiant

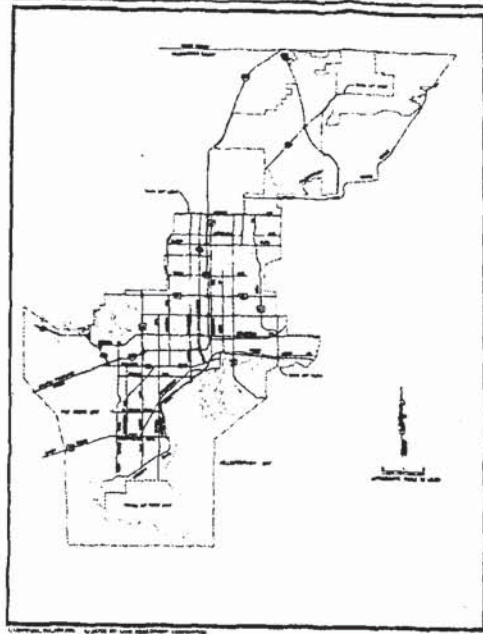
Sworn to and subscribed before
me this 10th day of
August A.D. 2005

 Kathleen J. Klase
My Commission D0319070
Expires June 20, 2008

Kathleen J. Klase
Notary Public

LEGAL NOTICE

LEGAL NOTICE



NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF NON-AD VALOREM ASSESSMENTS

Notice is hereby given that the City Council of the City of Tampa, Florida, will conduct a public hearing to consider imposing Stormwater Service Assessments and Stormwater Fees in the area receiving Stormwater Management Services from the City, as shown above. The hearing will be held August 25, 2005, at 9:30 am, in the Tampa City Council Chambers located at 315 E. Kennedy Blvd., Tampa, Florida. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the City Clerk at (813) 274-8211 at least 72 hours prior to the date of the hearing. If hearing impaired, telephone the Florida Relay Service Numbers, 1-800-955-8771 (TTY) or 1-800-955-8770 (Voice), for assistance. All affected property owners have a right to appear at the hearing and to file written objections with the City Council. All written objections to the non-ad valorem assessments and fees must be filed with the City Council of Tampa within twenty (20) days of this notice. Please include your name, parcel number, and the reason you object to the assessment on all written objections. Address all written objections as follows: Director of Stormwater Department; Objections to Non-ad Valorem Assessment; 315 E. Kennedy Boulevard, Tampa, Florida 33602. Any person wishing to appeal any decision of the City Council with respect to any matter considered will need a record of the proceedings and may wish to ensure that a verbatim record of the proceedings is made.

The Stormwater Service Assessments and Stormwater Fees have been proposed to fund the City's cost to provide Stormwater Management Services in the area shown above. The Stormwater Service Assessments and Stormwater Fees are based upon the estimated amount of stormwater runoff generated by impervious surfaces on the property. Impervious surfaces include the roof top, patios, driveways, parking lots and similar areas. The City has determined that the median single-family residence in the City includes 3,310 square feet of impervious surface, which is defined as the "equivalent stormwater unit value" or "ESFIA Value." The annual Stormwater Service Assessment rate for the upcoming Fiscal Year will be \$ 36.00 for each ESFIA. The annual Stormwater Fee rate for the upcoming Fiscal Year will be \$ 36.00 for each ESFIA on government property.

Generally, the number of ESFIAs were calculated individually for each parcel of property by dividing the impervious surface area by 3,310 square feet. Credit for privately maintained Stormwater management facilities and other factors affecting the quantity or quality of Stormwater runoff may also have been applied, resulting in an assignment of Net ESFIAs. A more specific description is set forth in the Initial Stormwater Resolution adopted by the City Council on August 7, 2003. Copies of Chapter 21 of the City Code relating to Stormwater Management, the Initial Stormwater Resolution and the preliminary stormwater roll are available for inspection at City Clerk's Office 315 E. Kennedy Boulevard, Tampa, Florida.

The Stormwater Service Assessments will be collected by the Hillsborough County Tax Collector and failure to pay the Stormwater Service Assessment will cause a tax certificate to be issued against the assessed property which may result in a loss of title to your property.

If you have any questions, please contact the Stormwater Department at (813) 274-8314.
THE CITY OF TAMPA, FLORIDA

APPENDIX B

AFFIDAVIT OF MAILING

ATTACHED

AFFIDAVIT OF MAILING

BEFORE ME, the undersigned authority, personally appeared **CHUCK WALTER, P.G., CAMILLE P. THARPE,** and **DAVID KRAUSE** who, after being duly sworn, depose and say:

1. Chuck Walter, Director of the Stormwater Department for the City of Tampa, Florida, ("City"), pursuant to the authority and direction received from the City Council, timely directed the preparation of the Assessment Roll and the preparation, mailing, and publication of notices in accordance with Sections 21-126 and 21-127 of the City of Tampa Code.

2. Camille P. Tharpe is Senior Vice President of GSG. GSG has caused the notices required by Sections 21-126 and 21-127 of the City of Tampa Code to be prepared. An exemplary form of such notice is attached hereto. GSG has caused such individual notices for each affected property owner to be prepared and each notice included the following information: the purpose of the assessment; the total amount proposed to be levied against each parcel; the unit of measurement to be applied against each parcel to determine the assessment; the number of such units contained within each parcel; the total revenue the City expects to collect by the assessment; a statement that failure to pay the stormwater fee may force the City to take alternative action to collect the stormwater fee; a statement that all affected property owners have a right to appear at the hearing and to file written objections with the local governing board within 20 days of the notice; and the date, time, and place of the hearing.

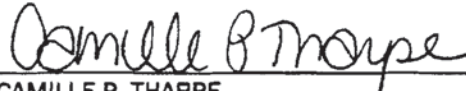
3. On or before August 4, 2005, GSG delivered and directed the mailing of the above-referenced notices by Modern Mailers, Inc. ("Modern Mailers"), in accordance with Sections 21-126 and 21-127 of the City of Tampa Code by First Class Mail to each affected owner, at the addresses then shown on the real property assessment tax roll database maintained by the Hillsborough County Property Appraiser for the purpose of the collection of stormwater fees. Notices to property owners receiving multiple individual notices were mailed, or caused to be mailed by GSG on or before August 4, 2005.

4. David Krause is General Manager of Modern Mailers. As directed above, Modern Mailers, mailed or caused to be mailed on or before August 4, 2005, the above-referenced notices delivered to Modern Mailers by GSG.

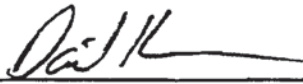
FURTHER AFFIANTS SAYETH NAUGHT.



Chuck Walter, P.G.
Affiant



CAMILLE P. THARPE
Affiant



DAVID KRAUSE
Affiant

STATE OF FLORIDA
COUNTY OF HILLSBOROUGH

The foregoing Affidavit of Mailing was sworn to and subscribed before me this 10TH day of August, 2005 by Chuck Walter, P.G., Stormwater Department Director for the City of Tampa, Florida. He is personally known to me or who has produced _____ as identification and did take an oath.



Printed Name: AIDA DIAZ

Notary Public, State of Florida

At Large

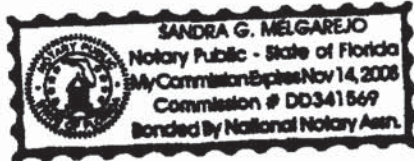
My Commission Expires: 1-4-08

Commission No.: DD 277517

AIDA DIAZ
Notary Public, State of Florida
My comm. exp. Jan. 4, 2008
Comm. No. DD 277517

STATE OF FLORIDA
COUNTY OF LEON

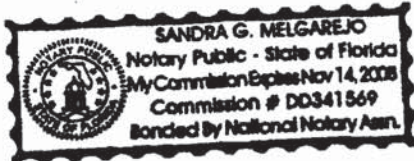
The foregoing Affidavit of Mailing was sworn to and subscribed before me this 10th day of August, 2005 by Camille P. Tharpe, Senior Vice President, Government Services Group, Inc., a Florida corporation. She is personally known to me or has produced _____ as identification and did take an oath.



SRT
Printed Name: _____
Notary Public, State of Florida
At Large
My Commission Expires: _____
Commission No.: _____

STATE OF FLORIDA
COUNTY OF LEON

The foregoing Affidavit of Mailing was sworn to and subscribed before me this 10th day of August, 2005 by David Krause, General Manager, Modern Mailers, Inc., a Florida corporation. He is personally known to me or has produced _____ as identification and did take an oath.



SRT
Printed Name: _____
Notary Public, State of Florida
At Large
My Commission Expires: _____
Commission No.: _____

APPENDIX C

MEMORANDUM FROM GOVERNMENT SERVICES GROUP, INC.

ATTACHED

City of Tampa Stormwater Funding Program Memorandum

August 2005

Prepared by:

Government Services Group, Inc.
1500 Mahan Drive, Suite 250
Tallahassee, Florida 32308
(850) 681-3717

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Appendix A	Hillsborough County Department of Revenue Use Codes
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INTRODUCTION

Government Services Group, Inc. (GSG) specializes in government finance and taxation issues, in working with cities, counties, special districts, and state agencies, to develop unique funding and service delivery solutions for critical infrastructure and service needs. The City of Tampa (City) has entered into a professional services agreement with GSG to provide specialized services in the annual update of the funding program to fund stormwater services within the incorporated area of the City (Stormwater Funding Project).

The objective of the Stormwater Funding Project is to update the stormwater assessment program to fund the City's provision of stormwater services to non-government property for Fiscal Year 2005-06 that will continue to be collected on the tax bill in November 2005 (Stormwater Assessment), and update the stormwater utility fee to continue to fund the City's provision of stormwater services to government property for Fiscal Year 2005-06 that will continue to be collected pursuant to a separate billing mechanism (Stormwater Fee; collectively the Stormwater Assessment and Stormwater Fee will be referred to as Stormwater Charges).

The work effort, documented by this memorandum, focused on the update of the calculation of assessment and fee rates and classifications required to fully fund the identified costs to provide stormwater services within the City for Fiscal Year 2005-06. However, the City has the choice of funding all or only a portion of these costs based on policy direction. In addition, the work effort recorded in this memorandum required the identification of the full costs of stormwater services (minus all revenues) and the allocation of those costs to properties that specially benefit from the provision of such stormwater services or demand such stormwater services from the City.

OBJECTIVES

The City retained GSG to update the annual recurring special assessment program for non-government property and a corresponding stormwater fee program that together are capable of funding all of the properly attributable costs associated with providing stormwater services, commencing for Fiscal Year 2005-06. Additionally, the stormwater assessment must be capable of being collected using the ad valorem collection process provided in section 197.3632, Florida Statutes (Uniform Method).

The Uniform Method requires the use of data that is available on the ad valorem tax roll. Accordingly, the challenge for the City is to develop a non-ad valorem assessment program which uses property information that is or will be on the ad valorem tax roll. To this end, GSG has been charged to fully cost the services to be provided by the City to non-government property, develop a fair and reasonable apportionment methodology for such assessable costs, and determine assessment rates and parcel classifications that are accurate, fair and reasonable.

The stormwater non-ad valorem assessments must 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 Stormwater Fees imposed against government property must meet the Florida case law for a valid stormwater utility fee. A stormwater utility may charge for the services and products it provides to its users, provided the charge must be reasonably related to the cost of the service or product and must be just and equitable. At the City's discretion, stormwater utility fees can be designed to recover both operations and maintenance costs and costs for anticipated future capital outlay that are properly attributable to government property within the City.

The work effort of this project required the evaluation of data obtained from the City to update the stormwater funding program that focuses upon the proposed Fiscal Year 2005-06 cost calculations.

The objectives of this initial effort were to:

- Determine the full costs of providing stormwater services within the incorporated area of the City.
- Review such final cost determination with the City to determine which elements provide the requisite special benefit to the assessed properties.
- Determine the relative benefit anticipated to be derived by properties within the City from the delivery of stormwater services.
- Recommend the fair and reasonable apportionment of costs among government and non-government properties.
- Recommend the fair and reasonable apportionment of costs among both government and non-government parcels that are benefited.
- Calculate assessment rates and parcel classifications for Fiscal Year 2005-06 based on the proposed Fiscal Year 2005-06 cost calculations.
- Calculate fee rates for Fiscal Year 2005-06 based on the proposed Fiscal Year 2005-06 cost calculations.
- Ensure that the recommended assessment rates and parcel classifications conform to the statutory requirements of the Uniform Method.

STUDY METHODOLOGY

GSG performed the following tasks in accomplishing the project objectives:

- Analyzed the proposed Fiscal Year 2005-06 cost calculations, both expenditures and revenues;
- Compared the expenditure requirement with anticipated revenues to develop a funding requirement line item for the Fiscal Year 2005-06 budgets.
- Identified the stormwater billing database requirements and determined the actual base billing units; and
- Distributed the funding requirement for Fiscal Year 2005-06 based upon the recommended parcel apportionment to determine preliminary assessment rates for stormwater services against non-government property and preliminary Stormwater Fee rates to recover the cost of stormwater services provided to government property in the City for Fiscal Year 2005-06.

ASSESSABLE COST CALCULATIONS

Based on the Fiscal Year 2005-06 proposed budget, Table 1 shows the projection of the full cost of the Stormwater Funding Program for Fiscal Year 2005-06. These cost calculations are based on the City's proposed budget for the stormwater operating budget, the planning and environmental projects and city-wide maintenance costs. The cost calculations do not include capital improvement costs funded by the Utility Tax. The assessable cost calculations are used to develop the proforma rates and are not at this time, City Council approved budgets.

Table 1
Cost Calculations
City of Tampa Stormwater Department
Fiscal Year 2005-06

SUB-OBJ CODE	DESCRIPTION	FY2006
01201	SALARIES	5,552,494
01202	TERMINAL LEAVE	12,635
01230	PAY ADJUSTM	65,315
01231	RES FOR VAC	(166,575)
01400	OVERTIME	142,183
02996	FRINGE	0
TOTAL	PERSONNEL	5,606,062
03100	TRAINING	3,750
03401	CONTRACT SVCS	670,800
04000	TRAVEL	7,000
04001	MOTOR POOL	668,359
04002	MILEAGE REIMB	500
04100	TELEPHONE	17,300
04102	POSTAGE-INHOUSE	1,400
04103	POSTAGE-OUTSIDE	100
04104	POSTAGE-INDIR	6,678
04300	UTILITY-CITY	200
04301	ELECTRICITY	43,517
04302	DEBRIS DISPOSAL	195,000
04400	EQUIPMENT RENTAL	78,905
04402	ELECTRONICS	14,985
04502	INSURANCE-INTDEPT	54,705
04600	REPAIR-OUT	3,300
04602	COPIER MAINT	2,924
04700	PRINTING	3,500
04701	DUPL CHGS	500
04802	ADVERTISING	700
04906	LICENSES/FEES	4,200
04923	PW/UT SVCS ADM	0
04924	PARKING INTDPT	8,400
05100	OFF SUPPL-OUT	13,497
05201	CHEMICALS	1,000
05202	UNIFORMS	23,615
05204	MAT & SUPPLIES	34,900
05205	TOOLS	4,286

SUB-OBJ CODE	DESCRIPTION	FY2006
05220	AUTO-FUEL	1,000
05221	AUTO-CHEM	500
05222	AUTO-UNIFORM	1,908
05224	AUTO-OTHER	158,723
05225	AUTO-TOOLS	5,500
05400	DUES & SUBSCR	4,100
06400	VEHICLE REPL	0
06401	MACHINERY	0
06600	SOFTWARE	0
TOTAL	OPERATING	2,036,752
01201	PROGRAM STAFF AND ADMINISTRATION (4 STAFF)	282,645
01230	PAY ADJUSTMENTS	4,207
01231	RESERVE FOR VACANCIES	(16,202)
03100	FEMA TRAINING	1,000
03100	EMERGENCY MANAGEMENT TRAINING	1,000
03101	GIS PROGRAM	424,726
03101	UTILITY ASSESSMENT MAINTENANCE (GSG)	20,000
04923	PUBLIC WORKS ADMINISTRATIVE SUPPORT	49,884
06402	OFFICE RELOCATION	60,000
TOTAL	PLANNING AND ENVIRONMENTAL PROJECTS (ST0117312)	827,260
01201	INFRASTRUCTURE ASSESSMENT CREW (2 STAFF)	99,798
01201	VAC/JET CREW (2 STAFF)	92,713
03401	INLET TOP REPAIR PROGRAM	75,612
03401	POND VEGETATION REMOVAL	50,000
03401	POND / LOT / DITCH MOWING	225,000
04400	SWEEPER LEASE PROGRAM EXPANSION (4 UNITS plus Brooms)	180,000
04400	EMERGENCY PUMP AND GENERATOR RENTAL	50,000
04600	SWEEPER REPAIRS (Not Covered by Lease)	10,000
04600	SWEEPER BROOM MAINTENANCE	10,000
06401	EQUIPMENT REPLACEMENT	200,000
TOTAL	ZONE MAINTENANCE (ST0117313)	993,123
09905	UTAX TRANSFER	(741,000)
	GRAND TOTAL	8,721,187
	ANNUAL PROGRAM MAINTENANCE	35,000
	NOTIFICATION COSTS	128,000
	STATUTORY DISCOUNT	445,986
	COLLECTION COSTS	188,469
TOTAL	PROGRAM COSTS	797,456
TOTAL	ASSESSABLE COSTS	9,518,643

Source: City of Tampa

The cost calculations contain assumptions for the purpose of this Funding Report.

- The total operating budget for the Stormwater Department provides services to all geographic areas of the City.
- Within the “Program Costs” section of the budget, the following assumptions were made:
 - The line item “Annual Program Maintenance” reflects the costs for the City to engage outside consultants to assist in updating the stormwater roll each year. The City may decide to use City staff to conduct the update.
 - The line item “Notification Costs” are the costs associated with the first class mailed notices for affected property owners and are based on a cost of \$1.25 per parcel.
 - The line item “Statutory Discount” reflects the 95 percent collection of the stormwater revenues. The five percent discount also provides the funds to cover the statutory discount allowed by the tax bill collection method.
 - The line item “Collection Costs” reflects the two percent fee for the Tax Collector to collect the assessments on the tax bill and a two percent fee to recover the costs associated with the separate billing of the stormwater fees.

SPECIAL BENEFIT ASSUMPTIONS

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

- The provision of stormwater management services and the availability and use of facilities or improvements by owners and occupants of such property to properly and safely detain, retain, convey or treat stormwater 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 caused by stormwater runoff and accumulation attendant 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.

GOVERNMENT FEE ASSUMPTIONS

The following assumptions support a finding that government property within the City demands and uses the stormwater services provided by the City.

- The City's stormwater utility provides services and facilities to improved government property by treating and controlling contaminated stormwater generated by improvements constructed on government property.
- Government property creates a stormwater burden that must be managed by the City through the collection, storage, control, treatment, and conveyance of stormwater generated by such improved government property.
- The stormwater fee charged to government property as calculated pursuant to the methodology presented in this Funding Report bears a reasonable relationship to the City's cost of providing stormwater services to government property and is fair and equitable.

COST APPORTIONMENT ASSUMPTIONS

The cost apportionment exercise addresses two fundamental questions:

- Who pays?
- For what services?

Defining the benefit or service area is a geographically precise process. Using the hydrologic connection test, the City staff and GSG evaluated a map of the City and determined, at the parcel level of detail, which parcels are served by stormwater management services and which are not. Based on the evaluation, it was determined that the entire geographic area of the City benefits from the stormwater 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 stormwater system represents that parcel's proportionate share of the burden of creating and maintaining the stormwater system. The amount of runoff from a 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 value of the parcel does not determine the scope of the required stormwater management services. The potential demand for stormwater services by developed property is driven by the amount of impervious area located on the parcel.
- Apportioning the costs for stormwater services attributable to Government Property based on the amount of impervious area contained on each parcel of Government Property is a fair and

reasonable method of determining a reasonable and equitable fee for the stormwater services provided to and demanded by government property.

- Apportioning the assessed costs for stormwater services attributable to the single family residential property use category on a per ESFIA basis within tiers is required to avoid cost inefficiency and unnecessary administration and is a fair and reasonable method of parcel apportionment based upon statistical data.
- Apportioning the assessed costs for stormwater services attributable to duplexes, triplexes and quadraplexes with two or less buildings on a per ESFIA basis within tiers is required to avoid cost inefficiency and unnecessary administration and is a fair and reasonable method of parcel apportionment based upon statistical data.
- The building footprint of each single-family parcel constitutes a reasonable proxy for impervious area. It has been determined that one ESFIA of impervious area equates to a building footprint of approximately 1,667 square feet.

PARCEL APPORTIONMENT

Parcel apportionment is accomplished through the development of a base-billing unit, called an Equivalent Square Feet of Impervious Area (ESFIA). An ESFIA is a measure that serves as a common index to compare runoff generated by different sized properties with different stormwater generation characteristics. It is the stormwater billing unit equivalent of a kilowatt-hour.

The base-billing unit is defined as the runoff generated by the “typical” single-family residence in the community, measured in terms of the median square feet of impervious area. The ad valorem tax roll information and data collection efforts by the City indicated that the ESFIA value is 3,310 square feet of impervious area. For Tampa, four rate tiers for single-family residences were used. In addition, three rate tiers were used for all multi-family properties with DOR code 08, which contain no more than two buildings with no more than four dwelling units.

RATE CLASSES

Using the data from the most recent working files on the real property tax roll, there are approximately 102,000 parcels to be assessed within the incorporated area of the City on the real property ad valorem tax roll.

Each property use within the City on the ad valorem tax roll was assigned to a rate class based on its assignment of use by the Hillsborough County Property Appraiser or verification of use obtained through field research. The number used by the Property Appraiser assigns four digits based on the Florida Department of Revenue (DOR) property use codes reflected in Rule 12D-8.008, Florida Administrative Code; however, GSG used the first two digits to determine property use. A listing of DOR codes and associated property use categories is provided as Appendix A.

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

Single Family Parcels – Single-family residential parcels are parcels to which the Property Appraiser has assigned a DOR code 01. The City has computed the ESFIA value of 3,310 as the impervious area for the median single-family parcel within the City. However, since it is impossible to measure all of the single-family parcels within the City, the City has determined that an average single-family parcel with 3,310 square of impervious area typically has a building footprint of 1,667 square feet. Accordingly, the number of ESFIAs attributable to each Medium Single Family Parcel is one (1) ESFIA.

Single-family residential parcels can be categorized into one of four residential billing tiers based on the estimated amount of impervious area associated with each parcel (imputed by using the building footprint of the parcel).

- **Small Single Family Parcel** – means a single-family parcel with a building footprint between 100 and 1,300 square feet (inclusive). The City has computed an average building footprint of 1,023 square feet for the typical small single-family parcel within the City. The number of ESFIAs attributable to each Small Single Family Parcel is computed by dividing the average building footprint of a typical small single-family parcel (1,023 square feet) by the average building footprint of all single-family parcels (1,667 square feet). Therefore, the number of ESFIAs attributable to each Small Single Family Parcel is 0.61 ESFIAs.
- **Medium Single Family Parcel** – means a single-family parcel with a building footprint area between 1,301 and 2,200 square feet (inclusive). The number of ESFIAs attributable to each Medium Single Family Parcel is 1.0 ESFIA.
- **Large Single Family Parcel** – means a single-family parcel with a building footprint between 2,201 and 4,000 square feet (inclusive). The City has computed an average building footprint of 2,762 square feet for the typical large single-family parcel within the City. The number of ESFIAs attributable to each Large Single Family Parcel is computed by dividing the average building footprint of a typical large single-family parcel (2,762 square feet) by the average building footprint of all single-family parcels (1,667 square feet). Therefore, the number of ESFIAs attributable to each Large Single Family Parcel is 1.66 ESFIAs.
- **Very Large Single Family Parcel** – means a single-family parcel with a building footprint area greater than 4000 square feet. The City has computed an average building footprint of 4,701 square feet for the typical very large single-family parcel within the City. The number of ESFIAs attributable to each Very Large Single Family Parcel is computed by dividing the average building footprint of a typical very large single-family parcel (4,701 square feet) by the average building footprint of all single-family parcels (1,667 square feet). Therefore, the number of ESFIAs attributable to each Large Single Family Parcel is 2.82 ESFIAs.

Multi-Family Parcels – Multi-family residential parcels are parcels to which the Property Appraiser has assigned a DOR code 08 which contain no more than two buildings with no more than four dwelling units per building. However, it is impossible to measure all of the multi-family parcels within the City. Accordingly, the number of ESFIAs attributable to each Multi-Family Parcel will be based on the building footprint of the parcel.

Multi-family residential parcels can be categorized into one of three billing tiers based on the estimated amount of impervious area associated with each parcel (imputed by using the building footprint of the parcel).

- **Small Multi-Family Parcel** – means a multi-family parcel with a building footprint between 100 and 1,000 square feet (inclusive). The City has computed an average building footprint of 727 square feet for the typical small multi-family parcel within the City. The number of ESFIAs attributable to each Small Multi-Family Parcel is computed by dividing the average building footprint of a typical small multi-family parcel (727 square feet) by the average building footprint

of all single-family parcels (1,667 square feet). Therefore, the number of ESFIAs attributable to each Small Multi-Family Parcel is 0.44 ESFIAs.

- **Medium Multi-Family Parcel** - means a multi-family parcel with a building footprint between 1,001 and 3,000 square feet (inclusive). The City has computed an average building footprint of 1,685 square feet for the typical medium multi-family parcel within the City. The number of ESFIAs attributable to each Medium Multi-Family Parcel is computed by dividing the average building footprint of a typical medium multi-family parcel (1,685 square feet) by the average building footprint of all single-family parcels (1,667 square feet). Therefore, the number of ESFIAs attributable to each Medium Multi-Family Parcel is 1.01 ESFIAs.
- **Large Multi-Family Parcel** - means a multi-family parcel with a building footprint greater than 3,001 square feet (inclusive). The City has computed an average building footprint of 3,744 square feet for the typical large multi-family parcel within the City. The number of ESFIAs attributable to each Large Multi-family Parcel is computed by dividing the average building footprint of a typical large multi-family parcel (3,744 square feet) by the average building footprint of all single-family parcels (1,667 square feet). Therefore, the number of ESFIAs attributable to each Large Multi-family Parcel is 2.25 ESFIAs.

The remaining Multi-Family Parcels (i.e., all other parcels to which the Property Appraiser has assigned a DOR code 03 or 08, and not described above) will be treated as General Parcels in the manner described subsequently.

Condominium Parcels - Condominium parcels are parcels to which the Property Appraiser has assigned a DOR code of 04 or 05. The number of ESFIAs attributable to each Condominium Parcel is determined by dividing the impervious area of the condominium complex by the ESFIA value and dividing the result by the total number of Condominium Parcels.

General Parcels - General parcels are all other parcels not classified as (1) single family residential, (2) duplexes, triplexes or quadraplexes with two or less buildings, or (3) condominium parcels. General parcels include other multi-family properties not previously described. The number of ESFIAs attributable to each General Parcel is determined by dividing the impervious area of the General Parcel by the ESFIA value.

Based on the foregoing methodology, Table 2 provides the total number of ESFIAs by rate class.

Table 2
Total Number of ESFIAs by Rate Class

Rate Class	Parcel County	ESFIA Total
Small Single Family	23,808	14,450.40
Medium Single Family	42,547	42,289.36
Large Single Family	12,536	20,056.48
Very Large Single Family	1,078	2,772.12
Small Multi-Family	237	104.28
Medium Multi-Family	2,448	2,742.48
Large Multi-Family	246	553.50
Residential Condominiums	8,088	3,027.52
General Parcels	11,272	103,186.12
Total	102,260	189,182.26

Source: City of Tampa Preliminary Assessment Roll

PRELIMINARY RATES

Based on the costs of providing stormwater services and the number of ESFIAs, Table 3 summarizes the recommended stormwater rates after application of the proposed stormwater methodology for Fiscal Year 2005-06 at 100 percent of the costs.

Table 3
Preliminary Rates
Fiscal Year 2005-06
100% of Costs = \$9,518,643

Total Assessable Costs	\$	9,518,643.00
Total Number of ESFIAs		189,182.26
Rate Per ESFIA	\$	50.31

Source: City of Tampa and Preliminary Assessment Roll

Table 4 depicts the proposed stormwater rates for Fiscal Year 2005-06, if the City Council decides to charge \$3 per month per ESFIA (or \$36 per year) for the medium single-family residential properties. These rates generate approximately 71.55 percent of the cost calculations.

Table 4
Preliminary Rates
Fiscal Year 2005-06
71.55% of Costs = \$6,810,590

Total Assessable Costs	\$	6,810,590.00
Total Number of ESFIAs		189,182.26
Rate Per ESFIA	\$	36.00

Source: City of Tampa Preliminary Assessment Roll

COMPUTATION OF STORMWATER CHARGES

Parcel charges are calculated on a two-step basis:

- ESFIA - The amount of impervious area relative to the base-billing unit is calculated by dividing the impervious area on a parcel by the constant base billing unit amount; and
- Mitigation credits - This may be necessary where simple impervious area does not adequately account for relative runoff for a given parcel. It is applied as simple factors multiplied against the ESFIAs.

Mitigation Credit

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

Eligibility:

Parcels subject to a stormwater charge may be granted a mitigation credit based on one of the following factors:

1. No portion of the parcel drains to City right-of-way or any part of a stormwater system over which the City has maintenance responsibility.
2. Owner of parcel contributes monetarily to a Community Development District, Civic Association (Homeowners Association or Property Owners Association), or Special District which provides maintenance to non-City owned stormwater management facilities which accept drainage from City rights-of-way.
3. Parcel has a properly maintained and functional onsite stormwater management system which treats and/or attenuates stormwater prior to discharge to the City right-of-way or stormwater system. Proof of proper operation and maintenance may be required on a periodic basis.

Rationale:

Mitigation credits may be granted to parcels whose offsite stormwater impacts on the City system are non-existent, are mitigated by a properly functioning and permitted stormwater system, or the parcel owner contributes to the maintenance of a private system which provides stormwater treatment and attenuation for runoff from public right-of-way. The basis for these credits is as follows:

1. Parcels which do not discharge to the City system do not impose direct stormwater maintenance burdens on the City's system.
2. Parcel owners which contribute to the maintenance of privately held stormwater management facilities that manage runoff from public rights-of-way offset some costs which might otherwise be borne by the City.
3. The City and the receiving waters receive benefits from privately-owned and maintained stormwater management facilities.
4. It is in the City's interest to encourage the proper operation and maintenance and continued existence of onsite stormwater management facilities.

A complete description of the City's mitigation policy has been included in the Initial Assessment Resolution adopted in 2003.

Appendix A

HILLSBOROUGH COUNTY DEPARTMENT OF REVENUE USE CODES

DOR Code	Description
00	VACANT RESIDENTIAL
01	SINGLE FAMILY IMPROVED
02	MOBILE HOME
03	MULTI FAMILY 10 OR MORE UNITS
04	CONDOMINIUM
05	COOPERATIVES
06	RETIREMENT HOMES
07	MISCELLANEOUS RESIDENTIAL
08	MULTI FAMILY LESS THAN 10 UNITS
09	UNDEFINED
10	VACANT COMMERCIAL
11	STORES 1 STORY
12	MIXED USE STORE/OFFICE/SFR
13	DEPARTMENT STORES
14	SUPERMARKETS
15	REGIONAL SHOPPING CTRS
16	COMMUNITY SHOPPING CTR
17	OFFICE 1 STORY
18	OFFICE MULTI-STORY
19	PROFESSIONAL SERVICES
20	AIRPORTS
21	RESTAURANTS
22	DRIVE-IN RESTAURANT
23	FINANCIAL INSTITUTIONS
24	INSURANCE COMPANIES
25	REPAIRS SVC
26	SERVICE STATIONS
27	AUTO SALES/SERVICE/RENTAL
28	PARKING LOTS
29	WHOLESALE OUTLETS
30	FLORIST/GREENHOUSE
31	DRIVE-IN THEATERS, STADIUMS
32	THEATER/AUDITORIUM (ENCL)
33	NIGHTCLUBS
34	BOWLING ALLEY, SKATING RINK
35	TOURIST ATTRACTION
36	CAMPS/CAMPGROUNDS
37	RACE TRACK; HORSE/DOG/AUTO

DOR Code	Description
38	GOLF COURSE, DRIVING RANGE
39	HOTELS/MOTELS
40	VACANT INDUSTRIAL
41	LT MFG/SM MACH SHOP/PRINT
42	HEAVY IND
43	LUMBER YARD
44	PACK PLANT
45	CANNERIES
46	FOOD PROCESSING
47	MINERAL PROCESSING
48	WAREHOUSING
49	OPEN STORAGE
50	IMPROVED AGRICULTURAL
51	CROPLAND
52	CROPLAND
53	CROPLANDS
54	TIMBERLAND
55	TIMBERLAND
56	TIMBERLAND
57	TIMBERLAND
58	TIMBERLAND
59	TIMBERLAND
60	GRAZING LAND
61	PASTURES NATIVE
62	PASTURES SEMI-IMPROVED
63	GRAZING LAND
64	PASTURES HORSES
65	PASTURES SWINE-SHEEP-GOATS
66	ORCHARD GROVES, CITRUS
67	POULTRY, BEES, TROPICAL FISH
68	DAIRIES
69	ORNAMENTALS, NURSERIES
70	VACANT INSTITUTIONAL
71	CHURCHES
72	PRIVATE SCHOOLS & COLLEGE
73	PRIVATE HOSPITALS
74	HOMES FOR THE AGED
75	ORPHANAGES

DOR Code	Description
76	MORTUARIES/CEMETERIES
77	CLUBS, LODGES, UNION HALLS
78	SANITARIUMS
79	CULTURAL ORGANIZATIONS
80	UNDEFINED
81	MILITARY
82	FOREST/PARKS/RECREATIONAL
83	PUBLIC COUNTY SCHOOLS
84	COLLEGES
85	HOSPITALS
86	COUNTY
87	STATE
88	FEDERAL
89	MUNICIPAL NOT PARKS
90	LEASEHOLD INTERESTS
91	UTILITIES
92	MINING LANDS
93	SUBSURFACE RIGHTS
94	RIGHT-OF-WAY, STREETS, ROADS, DITCHES, ETC
95	RIVERS & LAKES, SUBMERGED
96	SEWAGE DISP, BORROW PITS
97	OUTDOOR REC OR PARK
98	CENTRALLY ASSESSED
99	ACREAGE NON AGRICULTURAL

FORM OF CERTIFICATE TO NON-AD VALOREM ASSESSMENT ROLL

APPENDIX D

CERTIFICATE TO NON-AD VALOREM ASSESSMENT ROLL

I HEREBY CERTIFY that, I am the Chairman of the City Council of the City of Tampa, Florida (the "City"); as such I have satisfied myself that all real property included or includable on the non ad valorem assessment roll for stormwater management services (the "Non-Ad Valorem Assessment Roll") for the City is properly assessed so far as I have been able to ascertain; and that all required extensions on the above described roll to show the non-ad valorem assessments attributable to the real property listed therein have been made pursuant to law.

I FURTHER CERTIFY that, in accordance with the Uniform Assessment Collection Act, this certificate and the herein described Non-Ad Valorem Assessment Roll will be delivered to the Hillsborough County Tax Collector by September 15, 2005.

IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the Hillsborough County Tax Collector and made part of the above described Non-Ad Valorem Assessment Roll this ____ day of _____, 2005.

CITY OF TAMPA, FLORIDA

By: _____
