

**Transportation for Economic Development - Financial Oversight Group**  
**Transportation Funding Options under Florida Law**

7/28/2014

Fully Utilized Transportation Funding Sources							
Municipality / Agency	Source	Authorization	Considerations	Estimated FY2014 Amount	Currently Used For	Stand-alone bondable source?	Potential new funds that could be made available for transportation annually without affecting existing governmental operations.
<b>Ad valorem Taxes</b>							
HART	Statutory Ad Valorem Taxes	Section 9, Article VII, Florida Constitution	HART has the current authority to levy up to 0.5 mills and is currently levying the full amount. This tax is not levied in Plant City as Plant City is not a member of HART.	\$28.4 million	Primarily Operations, can be used for non-operating grant matching as needed.	Yes	Currently levying full amount currently available.
<b>Fuel Taxes</b>							
Hillsborough County	Constitutional Fuel Tax (2 Cents)	s. 206.41(1)(a), F.S.	Used for acquisition, construction and maintenance of roads. The Constitutional Fuel Tax collected by the State on behalf of the County is first used to meet debt service, if any, of debt assumed by the State Board of Administration payable from this tax. Any remaining tax proceeds may be used by the County for the acquisition, construction, and maintenance of roads as defined by statute or as matching funds for grants specifically related to these purposes.	\$10.9 million	Deposited to County Transportation Trust Fund. Trust Fund expenditures consist of Public Works (\$54.9 million); Administration and Other (\$7.3 million); Capital Improvements (\$22.8 million); Intrafund Transfers including debt service (\$41.5 million) and reserves (\$5.7 million).	Yes	No revenue control by the County.
	County Fuel Tax (1 Cent)	s. 206.41(1)(b), F.S.	Used for transportation-related expenses	\$4.8 million		No	
	Fuel Tax Refunds and Credits	s. 206.41 (4)(d), F.S.	Generally used to fund construction, reconstruction and maintenance of roads.	de minimus		No	
	Motor Fuel and Diesel Fuel Taxes (Ninth-Cent)	s. 336.021, F.S.	Ninth-cent is 1 cent charged on every net gallon of motor and diesel fuel sold within the county. Use of the Ninth Cent Gasoline Tax is restricted by County ordinance to the road resurfacing program. Expires 12-31-2021.	\$6.4 million		Yes	Maximum amount is currently being levied.
Motor Fuel and Diesel Fuel Taxes (Local Option Fuel Taxes)	s. 336.025, F.S.	1 to 6 Cents Local Option Fuel Tax imposed on motor and diesel fuels. Hillsborough County levies the full 6 cents, shared between the county and the municipalities. Use of the Six Cent Local Option Gasoline Tax is limited to transportation expenditures for public transportation operations and maintenance; roadway and right-of-way maintenance and equipment and structures used primarily for the storage and maintenance of this equipment; roadway and right-of-way drainage; street lighting; traffic signs, traffic engineering, signalization and pavement markings; bridge maintenance and operation; debt service and current expenditures for transportation capital projects including construction or reconstruction of roads. Expires 12-31-42	\$24.4 million	Yes			
Tampa Plant City Temple Terrace	Motor Fuel and Diesel Fuel Taxes (Local Option Fuel Taxes)	s. 336.025, F.S.	1 to 6 Cents Local Option Fuel Tax imposed on motor and diesel fuels. Hillsborough County levies the full 6 cents, shared between the county and the municipalities	\$9.7 million; \$1.0 million \$0.7 million	Transportation-related items (repairs and maintenance) Street and Traffic Maintenance; Street Improvement Fund - Capital Outlay, Operations, Debt Service	Yes	No revenue control by the municipality.
Tampa Plant City Temple Terrace	Fuel Tax Refunds and Credits	s. 206.41 (4)(d), F.S.	Generally used to fund construction, reconstruction and maintenance of roads.	de minimus	N/A N/A Street Improvement Fund - Capital Outlay, Operations, Debt Service	No	No revenue control by the municipality.
Tampa Plant City Temple Terrace	Municipal Revenue Sharing Program - Municipal Fuel Tax	s. 206.605(1), F.S. s. 206.41(1)(c), F.S.	Includes portion of the sales and use tax collections and one-cent municipal fuel tax (25.74% of collections, which must be used for transportation-related expenditures)	<u>Fuel tax portion:</u> \$2.9 million; <u>Fuel tax portion:</u> \$0.3 million; <u>Fuel tax portion:</u> \$0.2 million.	\$3.4 million transferred to Right-of-Way Fund Street and Traffic Maintenance (\$2.8 million total budget) Street Improvement Fund - Capital Outlay, Operations, Debt Service	Up to 50%	No revenue control by the municipality.

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<b>General Purpose Fees and Taxes</b>							
Tampa	General Purpose Funding	Tampa had revenues of \$30.3 million for Right of Way Operations which included roadway and signal maintenance, repair and replacement. The Transportation Fund budget was \$28.3 million of which \$18.7 was for capital projects.					
Plant City		Plant City maintains a Street Fund funded primarily with gas taxes (\$1.4 million), cost allocation from the Water/Sewer and Sanitation Funds (\$0.23 million) and Interfund Transfers and Reappropriated Funds \$0.55 million). The total budget of \$2.3 million is used for street maintenance (\$1.7 million) and traffic maintenance (\$0.6 million). The FY2014-18 capital plan calls for \$0.9 million in capital improvements funded primarily by Transportation Impact Fees (\$0.5 million) and Street Funds (\$0.2 million).					
Temple Terrace		Temple Terrace budgeted \$3.6 million for transportation in the Street Improvement Fund, with \$1.8 million from transfers/reserves, \$0.75 million from County Grant, \$0.72 from the Local Option Gas Tax, \$0.22 million from sales taxes and \$0.1 million from County One Cent Gas Tax. Expenditures include \$3.0 million for capital outlay for roads, \$0.6 million for operating expenses including traffic management, stormwater management, and sidewalks, and a small amount (\$0.06 million) for debt service. The City also spends \$0.7 million out of Public Works for maintenance and repair of City streets, rights-of-way and City-owned paved areas and existing City sidewalks. The City has 76.13 miles of paved streets and 2,789 street lights.					
Hillsborough County	Local Government Half-Cent Sales Tax	s.202.18(2)(c_)	Available as general revenues of the County. Funds a variety of purposes including debt service for certain transportation projects.	\$87.3 million	General Governmental Purposes.	Yes	No revenue control by the County.
Tampa	Half-Cent Sales Tax	s. 212.20, F.S.	Revenues are available for any general governmental purpose	\$26.69 million;	General Governmental Purposes	Yes	No revenue control by the municipality
Plant City				\$7.2 million	General Governmental Purposes. Approximately \$0.5 million from the General Fund is transferred to the Street Fund.		
Temple Terrace				\$7.2 million.	General Governmental Purposes - \$1.8 million of General Fund monies transferred to the Street Improvement Fund		
Tampa	City of Tampa Electric Franchise Fee	City of Tampa Code of Ordinance Chapter 22, Article I, Division 1, Section 22-4	In FY2012 the City increased the Electric Franchise Fee from 4.6% to 6%.	\$34.7 million	General Governmental Purposes		Existing Franchise Fee agreement is in place at the maximum allowable level through 2033. No ability for the municipality to increase revenues.
Plant City	Franchise and Telecommunication Fees	s. 403.0893, F.S.	Revenues are available for any general governmental purpose. Franchise Fee generated \$3.4 million, telecommunication tax generated \$1.4 million.	\$4.8 million	General Governmental Purposes. Approximately \$0.5 million from the General Fund is transferred to the Street Fund.	Yes	Existing Franchise agreements in place, no ability to raise telecommunication tax. Limited, if any, ability to increase revenues.
Temple Terrace	Franchise Fees	s. 403.0893, F.S.	5.8% on Electric and 5.4% on Natural Gas	\$1.9 million	General Governmental Purposes - \$1.8 million of General Fund monies transferred to the Street Improvement Fund		Existing Franchise agreements in place. Limited, if any, ability to increase revenues.
Tampa	Public Service Tax	s. 166.231-235, F.S.	Public service tax on the purchase of electricity, natural gas, LP gas and water. Taxes are considered general revenues of the municipality. All three cities currently levy this tax at the full rate.	\$8.1 million of the utility taxes to the Right-of-Way Fund	Road and traffic signal maintenance	Yes	None. Currently levied the full rate.
Plant City				\$3.5 million	General Governmental Purposes. Approximately \$0.5 million from the General Fund is transferred to the Street Fund.		
Temple Terrace				\$4.0 million	General Governmental Purposes - \$1.8 million of General Fund monies transferred to the Street Improvement Fund		

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<b>Voter-approved Taxes</b>							
Local Governments: (Hillsborough County, City of Plant City, City of Tampa, City of Temple Terrace)	Local Government Infrastructure Surtax (CIT)	s. 212.055(2), F.S.	Hillsborough has enacted a 0.5% tax (C.I.T.) that expires November 30, 2026. The revenue is shared with local governments (Hillsborough County, Plant City, Tampa and Temple Terrace), the school district and the Tampa Sports Authority.  The municipalities use the CIT for a variety of purposes. Plant City specifically identified CIT as a source of funds used a portion of the CIT for Street Resurfacing. Plant City has also used CIT funds for rail road crossing improvements.	Generates approximately \$100 million annually and supports a variety of infrastructure needs	Plant City currently uses a portion for Street Resurfacing.	Yes	No revenue control by the municipality
<b>Grants</b>							
HART	Operating Grants	s. 163.568, F.S.	Federal - \$10.6 million; State - \$4.8 million, Local - \$0.7 million	\$16.1 million	Operations	No	HART has no control over Grant funding or availability.
	Capital Grants	s. 163.568, F.S.	Federal - \$9.8 million, \$0.3 million HART reserves	\$10.1 million	Capital		
TIA	AIP Grants			\$0.7 million	General Aviation Projects - runway, fencing rehab	No	No Control by the Authority
	FDOT Grants			\$0.8 million	General Aviation Projects - Various projects		
	TSA Grants			\$58.0 million	Checked baggage system upgrades and optimization		
Hillsborough County Tampa Plant City Temple Terrace	Community Development Block Grants	Title 1 of the Housing and Community Development Act of 1974	The main objective of the Act is the development of viable urban communities. These viable communities are achieved by providing the following, principally for persons of low and moderate income: decent housing, a suitable living environment, and expanded economic activities. The County has eight Community Development Block Grant Target Areas: Causeway, Dover, East Lake Orient Park, Gibsonton, Palm River, Ruskin, USF and Wimauma.	N/A \$0.175 million N/A N/A	HUD did not identify any Hillsborough County CDBG transportation funding in Program Year 2010 Sidewalks Project-specific funding Project-specific funding	No	Federally funded. No revenue control by the County.
Plant City Temple Terrace	Transportation Capital Grants		County, State and Federal Capital grants	N/A \$0.7 million	Project-specific funding County Transportation Grant	No	No revenue control by the municipality.
<b>Other</b>							
HART	Other Income	s. 163.568, F.S.	Advertising, interest and other income	\$1 million	Operations	No	De minimus
TIA	Passenger Facility Charges (PFCs)	PFCs are authorized by 49 United States Code (U.S.C.) §40117	\$4.50 per enplaned passenger, for which the Authority receives \$4.39. The remitting airline retains \$0.11 for administrative processing costs.	Approx \$33 million	Debt service on PFC backed bonds and pay-as-you-go PFC eligible capital projects.	Yes	At maximum
Tampa	Tampa Historical Streetcar Special Assessment	s. 197.3632, F.S. and City of Tampa Resolution 2000-0290	Tampa Historical Streetcar is funded primarily through farebox revenues (27%), CRA contributions (21%), Special Assessments (20%) HART FTA (9%), prior year's CRA contributions (7%); endowment (5%), Tampa Port Authority (5%) and HART FDOT (5%).	\$0.5 million	Operating Costs	No	Assessments in place. No ability to increase revenues
	Downtown Special Service District	s. 197.3632, F.S. and City of Tampa Resolution	Restricted to specific downtown area.	\$1.6 million	Operating Costs, marketing, security		
	Westshore Business Area Special Service District	s. 197.3632, F.S. and City of Tampa Resolution 2003-0268	Restricted to specific Westshore area.	\$0.4 million	Transportation improvements, marketing and security services		

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**Transportation Funding Sources with Available Capacity**

Municipality / Agency	Source	Authorization	Considerations	Estimated FY2014 Amount	Currently Used For	Stand-alone bondable source?	Potential new funds that could be made available for transportation annually without affecting existing governmental operations.
<b>Ad Valorem Taxes</b>							
Hillsborough County	Ad Valorem Taxes	Section 9, Article VII, Florida Constitution	Counties can levy up to 10 mils. In addition, Counties can levy an additional 10 mils within the BOCC Municipal Service Area. The FY14 Budget calls for the County to levy 5.7356 mils for county purposes plus 0.5583 mils for the library and 4.3745 mils within the Municipal Service Area.	Countywide 5.7356 mils provides approximately \$366 million; Unincorporated 4.3745 provided approximately \$170 million.	General Governmental Purposes. Unincorporated Av Valorem taxes of \$16.7 million and \$6.9 million in Unincorporated Area general funds were transferred to the County Transportation Trust Fund.	No	Each County-wide mill raises approx. \$63.8 million; Each Unincorporated mill raises approx. \$38.9 million; Significant increases could have a negative affect on credit ratings. The County currently has no intention of increasing its millage rate.
Tampa			Cities can levy up to 10 mils. 2013 Tampa levies are 5.7326 mils	\$128.9 million;	General Governmental Purposes	Yes	Each mill raises approx. \$22.5 million; Significant increases could have a negative affect on credit ratings. The City currently has no intention of increasing its millage rate.
Plant City			Cities can levy up to 10 mils. 2013 Plant City levies are 4.7157 mils.	\$6.8 million	General Governmental Purposes. Approximately \$0.5 million from the General Fund is transferred to the Street Fund.	No	Each mill raises approx. \$1.4 million; Significant increases could have a negative affect on credit ratings. The City currently has no intention of increasing its millage rate.
Temple Terrace			Cities can levy up to 10 mils. 2013 Temple Terrace levies are 6.430 mils	\$7.2 million	General Governmental Purposes - \$1.8 million of General Fund monies transferred to the Street Improvement Fund	No	Temple Terrace - each mill raises approx. \$1.1 million. Significant increases could have a negative affect on credit ratings. The City currently has no intention of increasing its millage rate.
<b>Fuel Taxes</b>							
Hillsborough County	Motor Fuel and Diesel Fuel Taxes (Local Option Fuel Taxes)	s. 336.025, F.S.	1 to 5 Cents Local Option Fuel Tax imposed on Motor Fuel only. Hillsborough County does not levy this tax. Requires majority plus one vote of the BOCC or voter approval in a referendum. The proceeds are used for transportation expenditures needed to meet the requirements of the capital improvements element of an adopted local government comprehensive plan. Current fuel tax distributions are Hillsborough County - 66.95%; Plant City - 2.79%; Tampa - 28.27%; Temple Terrace 1.99%.	N/A	Not Levied. Requires a vote by the BOCC. Proceeds are shared with Municipalities via interlocal.	Yes	Based on current interlocals: levy of 1 cent would raise \$3.4 million for the County, levy of 5 cents would raise \$16.8 million for the County.
Tampa							Tampa's Share, based on current interlocals: 1 cent - \$1.4 million / 5 cents - \$7.1 million;
Plant City							Plant City's share, based on current interlocals: 1 cent - \$0.1 million / 5 cents - \$0.7 million;
Temple Terrace							Temple Terrace's share, based on current interlocals: 1 cent - \$0.1 million / 5 cents - \$0.5 million.
<b>General Purpose Fees and Taxes</b>							
Hillsborough County	Public Service Tax	s. 166.231-235, F.S.	Public service tax on the purchase of electricity, natural gas, LP gas and water in the unincorporated area of the county. Taxes are considered general revenues of the county. Hillsborough County does not currently levy this tax.	N/A	Not Levied	Yes	Depends on amount levied.
	Communications Services Tax	Chapter 202, F.S.	Tax on telecommunications, cable television, direct-to-home satellite and related services. Each local jurisdiction can levy up to 5.12%. Hillsborough County currently levies 4.0%. This tax only applied to the unincorporated area.	4% generates \$24.4 million	General governmental purposes	Bonding would not free up general fund revenues.	Additional 1.12% would generate \$6.8 million
<b>User Fees and Charges</b>							
HART	Fares / Passes	s. 163.568, F.S.	Fares - \$5.0 million; Passes \$11.1 million. It is assumed that farebox revenues are generally in balance - i.e. an increase in fares would be partially or fully offset by a decrease in ridership and would not provide substantial revenue increases.	\$16.1 million	Operations	No	N/A. 10% increase in gross farebox revenues would provide an additional \$1.6 million but it is assumed that farebox revenues are generally in balance - i.e. an increase in fares would be partially or fully offset by a decrease in ridership and would not provide substantial revenue increases.

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TIA	Net Available Revenues (defined as Operating Revenues less Operating Expenses and Debt Service paid from Operating Revenues)	Enabling Act: Chapter 23339, Laws of Florida, Acts of 1945, as amended, supplemented and codified April 13, 2012 by Chapter 2012-234, Laws of Florida	Net Available Revenues are used to pay Revenue Sharing as defined under the Airport-Airline Use and Lease Agreement and to fund the Airline Service Incentive Program. After these obligations are met, the amount remaining is used to fund capital equipment and capital projects.	\$23 million	FY14 Capital Program	Yes, operating revenues are pledged to existing bonds. New revenue bonds may be issued if financially feasible and additional bonds tests are met.	Operating revenues which include landing fees, rentals and concession agreements have been negotiated with the airlines, tenants, vendors and concessionaires. Revenues are dependent on passenger traffic but are also influenced by enhancements to concession programs that include retail merchandise and food and beverage.
TIA	Rental Car Customer Facility Charges (CFC)	Enabling Act and Authority Policy	\$2.50 per rental day.	\$9.9 million	Pay as you go rental car related capital projects. May also be used for debt service related to rental car capital projects.	Yes	Subject to Authority Board Approval, the CFC rate may be adjusted.
Tampa Hillsborough Expressway Authority	Toll Revenues	s. 348.50, F.S.	THEA is funded primarily through user fees (toll collections). It is assumed that toll revenues are generally in balance - i.e. an increase in tolls would be partially or fully offset by a decrease in traffic and would not provide substantial revenue increases.	Operating Income: Tolls - \$41.8 million;	Operations - \$8.6 million; Maint. & R&R - \$4.2 million; Debt Service - \$19.8 million; Current/Future Capital - \$9.2 million	Revenues are currently bonded and all current and future revenues are controlled by existing bond indentures.	N/A. 10% increase in <u>gross toll revenues</u> would provide an additional \$4.2 million but it is assumed that toll revenues are generally in balance - i.e. an increase in tolls would be partially or fully offset by a decrease in traffic and would not provide substantial revenue increases.
<b>Impact Fees and Assessment</b>							
	<b>Impact Fees</b>	s. 163.31801, F.S.	Should be a reasonable connection between the anticipated need for additional capital facilities and the population growth generated by the new development. There should also be a reasonable connection between the local government's expenditure of impact fee proceeds and the benefits accruing to the new development.				
Hillsborough County	Residential Transportation and Right-of-Way Impact Fees	Hillsborough County Ordinance 96-29, as amended	<u>Assessed on residential new construction. Varies by zone and type of home:</u> SF detached (\$770.28 to \$1,950.11) Mobile Home (\$387.16 to \$980.15); SF Attached (\$471.67 to \$1,194.11); Multi-Family (\$533.65 to \$1,351.02)	Transportation Impact fees budgeted at \$2.4 million for the County Transportation Trust Fund	Deposited to County Transportation Trust Fund (see above)	No	\$0 unless fees are raised.
	Commercial Transportation and Right-of-Way Impact Fees	Hillsborough County Ordinance 96-29, as amended	Assessed on commercial, non-residential new construction and rehab. Varies by business type and zone.			No	
Tampa	City of Tampa Transportation Impact Fee	City of Tampa Ordinance 9362A	The City of Tampa Ordinance 9362A, passed in 1986, imposes an impact fee on land development in the city. Fees are based upon the type of development, the development capacity (i.e. increased square feet, number of students, etc.) or other traffic trip generation measure created by the development, and the district in which the development resides. Revenues are used to provide roadway improvements and related infrastructure necessitated by new development. Certain areas of the City are exempt from impact fees.	\$1.7 million	Transportation Capital Projects	No, based on development	\$0 unless fees are raised
Plant City	City of Plant City Transportation Mobility Fee	Plant City Code Chapter 86, Article IV.	Fees based on type of building/business, lot size and zone. Five zones in the City. The City enacted a moratorium on transportation mobility fees between July 1, 2012 and September 30, 2014.	\$0	Moratorium in effect	No	\$0 unless moratorium is lifted
Temple Terrace	City of Temple Terrace Mobility Fee		In 2009, the City of Temple Terrace established the first city-wide Multimodal Transportation District. Improvements are partially paid for by mobility fees from new developments.	N/A	N/A	No, based on development	Depends on amount of fees and base upon it is charged.
Hillsborough County	Stormwater Assessments	s. 403.0893, F.S.	The County funds \$3.9 million in stormwater capital projects through Stormwater Fees and CIT financing. Stormwater fees generated approx. \$6.3 million. They are applied in the unincorporated area and have not been increased since 1991.	Stormwater Special Assessments	Stormwater capital projects	Possibly	Would require a significant increase to generate significant additional funds for transportation; applicability for general transportation may be limited.

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<b>Ad valorem Taxes</b>							
HART	Voter-approved Ad Valorem Taxes	Section 9, Article VII, Florida Constitution.	With approval of the voters, HART could levy an additional 2.5 mills for a total millage rate of 3 mills.	N/A	Not currently being levied.	Yes	Each mill would raise \$56.8 million. Levying the full 2.5 mills available would raise \$142 million. <b>Requires referendum</b>
<b>General Obligation Bonds</b>							
Hillsborough County	General Obligation Bonds	s. 125.013	After approval by voters and the issuance of general obligation bonds, a special tax is levied annually upon all taxable property within the County, over and above all other taxes sufficient to pay such principal and interest.	N/A	N/A	Yes	Depends on amount approved by voters. Significant increases could have a negative impact on credit ratings. <b>Requires Referendum.</b>
Tampa		s. 166.121, F.S.	After approval by voters and the issuance of general obligation bonds, a special tax is levied annually upon all taxable property within the City, over and above all other taxes sufficient to pay such principal and interest.				
Plant City							
Temple Terrace							
<b>Voter-Approved Taxes</b>							
Hillsborough County	Local Government Infrastructure Surtax (Community Investment Tax)	s. 212.055(2), F.S.	Subject to referendum, a county can enact 0.5% or 1%. Hillsborough has enacted a 0.5% tax (Community Investment Tax). Can be used to fund "public facilities that have a life expectancy of 5 or more years". Revenues are shared with other governmental entities via interlocal agreement. School District receives 25%. Expires November 30, 2026.  In 2007 Board amended the adopted FY 08 – FY 13 Transportation CIP to provide additional CIT funding for four active projects and 23 new projects totaling \$489.4 million. Due to unfavorable revenue performance and financing conditions since the 2008-2009 recession, the CIT allocation for the program was reduced by \$307.1 million in FY 10 and an additional \$75.9 million in FY 12. The FY 12 deferred projects are shown with possible funding in FY 16 at BOCC discretion, future determinations of alternate funding for specific projects will be based on prioritization and available options.	Current 0.5% = \$102.1 million in gross collections.	Portion funds Transportation CIP (Community Investment Tax)	Yes	Maximum total local discretionary sales surtaxes in Hillsborough County for Local Government Infrastructure Surtax, Indigent Care/Trama Center Surtax and Voter-Approved Indigent Care Surtax limited to 1%. County currently levies full 1% (1/2% for CIT and 1/2% for Indigent Care/Trauma Center Surtaxes). CIT could be extended but would not generate any additional funds until 2027 as the current CIT expires in 2026. Additional 0.5% = \$102.1 million, net \$76.6 million for the County and municipalities if 25% allocated to the School District.  <b>Extension requires Referendum and would not generate new funds until 2027</b>
Hillsborough County	Charter County and Regional Transportation System Surtax	s. 212.055(1), F.S.	Subject to referendum, a qualifying county can enact up to 1%	N/A	Not Levied.	Yes	Total local option sales taxes limited to 3%. County has total capacity of 2% remaining for all local option sale taxes. Levy of 0.5% would raise \$102 million; Levy of 1% would raise \$204.1 million.  <b>Requires Referendum</b>

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<b>Impact Fees and Special Assessments</b>							
Hillsborough County	Mobility Impact Fee	s. 163.31801, F.S.; Ordinance	Should be a reasonable connection between the anticipated need for additional capital facilities and the population growth generated by the new development. There should also be a reasonable connection between the local government's expenditure of impact fee proceeds and the benefits accruing to the new development.	N/A	Not Levied	No	Not levied. Requires vote by Board of County Commissioners
Hillsborough County	Special Assessments	Chapter 170, F.S.	Assessed property must derive a special benefit from the improvement or service provided and the assessment must be fairly and resonably apportioned among the properties that receive the special benefit.			Possibly, depending on the particular district and assessment	Depends on amount of assessment and value of area assessed.
Tampa	Special Assessments	Chapter 170, F.S.	Assessed property must derive a special benefit from the improvement or service provided and the assessment must be fairly and resonably apportioned among the properties that receive the special benefit.				Depends on amount of assessment and value of area assessed.
	Stormwater Assessments		Funded by Stormwater Assessments and Fees (\$6.3 million) and transfers from Utility Tax (\$3.0 million) and Water Fund (\$6.0 million)	Tampa transferred \$4.9 million to Right-of-Way Fund	Maintain stormwater conveyance system	No, based on development	None unless assessments and fees are raised
Plant City Temple Terrace	Special Assessments	Chapter 170, F.S.	Assessed property must derive a special benefit from the improvement or service provided and the assessment must be fairly and resonably apportioned among the properties that receive the special benefit.	N/A	N/A	Possible	Depends on amount of assessment and value of area assessed.
<b>Public Private Partnerships</b>							
Hillsborough County HART Tampa Plant City Temple Terrace	Public Private Partnerships	s. 287.05712, F.S.	Requires revenue-producing asset or available governmental support.	N/A		Possible	Depends on revenues available.
<b>Other</b>							
Hillsborough County Tampa	Green Utility Fee	s. 369.255, F.S.	Counties with a population of 500,00 or more and municipalities with a population of 200,000 or more are authorized to create one or more green utilities or adopt fees sufficient to plan, restore, and manage urban forest resources, <u>greenways</u> , forest preserves, wetlands and other aquatic zone and may create a stewardship grant program for private natural areas.	Could be eligible for greenway funding projects. Might also be able to use this fee to free up General Fund revenues currently supporting these purposes.	Not Levied	No	County/City would have to establish a Green Utility. Limited applicability for transportation. May have collection/enforcement issues.