

## REVENUE ESTIMATING CONFERENCE

**Tax:** Local Taxes and Fees

**Issue:** Prohibits local governments from requiring notices, applications, approvals, permits, fees, or mitigation for the pruning, trimming, or removal of trees on residential property if a property owner obtains specified documentation and prohibits local governments from requiring property owners to replant such trees.

**Bill Number(s):** CS/HB 1159 (ordered enrolled on April 26, 2019)

**Entire Bill**

**Partial Bill:**

**Sponsor(s):** State Affairs Committee and Representative La Rosa

**Month/Year Impact Begins:** July 1, 2019

**Date of Analysis:** May 22, 2019

### Section 1: Narrative

#### a. Current Law:

##### Local Tree Pruning, Trimming, and Removal Regulations

According to a recent House staff analysis, local governments may have tree ordinances that specify the species that must be used in a given area depending on the land use, require a permit prior to trimming or removing trees, or protect certain trees because they are considered an important community resource.<sup>1</sup>

The staff analysis cites several examples of local tree ordinances. In Broward County the removal of any historical tree without first obtaining approval from the Board of County Commissioners is prohibited. Additionally, the removal of any tree without first obtaining a tree removal license from the county's Environmental Protection and Growth Management Department is prohibited. Furthermore, municipalities within Broward County may adopt and enforce their own tree preservation regulations in addition to Broward County's tree regulations. County tree regulations may be suspended during emergency conditions caused by hurricanes or other natural disasters by the county administrator.<sup>2</sup>

Orange County requires a permit or authorization to remove a protected tree unless an exemption or exception applies. The law does not restrict tree trimming or maintenance but encourages property owners to practice proper trimming habits that avoid the need for "severe" trimming of any tree. Permits are not required for trees located on single-family residential lots equal to or less than two acres with an occupied residential dwelling. Permitting requirements are waived during county-declared emergencies.<sup>3</sup>

##### Mangrove Trimming and Preservation Act

According to the same House staff analysis, Florida has three native species of mangrove trees growing along its coastline, which can be harmed or killed if not trimmed properly. The "1996 Mangrove Trimming and Preservation Act" requires the Department of Environment Protection (DEP) to regulate the trimming and alteration of mangroves statewide, except where DEP has delegated its authority to local governments that meet certain requirements and request such delegation. The Act prohibits mangrove trimming or alteration without a permit issued by DEP or a delegated local government, unless the trimming or alteration falls within certain exceptions.

#### b. Proposed Change: The legislation creates s. 163.045, F.S., as follows:

##### 163.045 Tree pruning, trimming, or removal on residential property.—

(1) A local government may not require a notice, application, approval, permit, fee, or mitigation for the pruning, trimming, or removal of a tree on residential property if the property owner obtains documentation from an arborist certified by the International Society of Arboriculture or a Florida licensed landscape architect that the tree presents a danger to persons or property.

(2) A local government may not require a property owner to replant a tree that was pruned, trimmed, or removed in accordance with this section.

(3) This section does not apply to the exercise of specifically delegated authority for mangrove protection pursuant to ss. 403.9321-403.9333.

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<sup>1</sup> See House of Representatives Staff Analysis for CS/HB 1159 Private Property Rights, April 18, 2019, available at <https://www.myfloridahouse.gov/Sections/Documents/loadaddoc.aspx?FileName=h1159e.SAC.DOCX&DocumentType=Analysis&BillNumber=1159&Session=2019> (last visited May 1, 2019).

<sup>2</sup> Ch.27, art. XIV, ss. 404, 405, 406, and 407; Broward County Code of Ordinances.

<sup>3</sup> Ch.15, Art. VIII, ss. 278, 279(a), 279(b), 283, and 301(e); Orange County Code of Ordinances.

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**Section 2: Description of Data and Sources**

Results of EDR survey of county and municipal governments.

Reported Local Government AFR Revenues: Acct. 329.000 Other Permits, Fees, and Special Assessments.

Reported Local Government AFR Revenues: Acct. 354.000 Fines – Local Ordinance Violations.

**Section 3: Methodology (Include Assumptions and Attach Details)**

See attached spreadsheet.

**Section 4: Proposed Fiscal Impact (Millions)**

**Alternative 1: 10% of Local Tree Ordinance-Related Fee & Fine Revenue Derived from Trees on Residential Property Certified to Present a Danger to Persons or Property**

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2019-20	(\$0.7)	(\$0.7)	(\$0.4)	(\$0.4)	(\$0.2)	(\$0.2)
2020-21	(\$0.8)	(\$0.8)	(\$0.4)	(\$0.4)	(\$0.2)	(\$0.2)
2021-22	(\$0.9)	(\$0.9)	(\$0.4)	(\$0.4)	(\$0.2)	(\$0.2)
2022-23	(\$1.0)	(\$1.0)	(\$0.5)	(\$0.5)	(\$0.3)	(\$0.3)
2023-24	(\$1.0)	(\$1.0)	(\$0.5)	(\$0.5)	(\$0.3)	(\$0.3)

**Alternative 2: 25% of Local Tree Ordinance-Related Fee & Fine Revenue Derived from Trees on Residential Property Certified to Present a Danger to Persons or Property**

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2019-20	(\$1.8)	(\$1.8)	(\$0.9)	(\$0.9)	(\$0.5)	(\$0.5)
2020-21	(\$2.0)	(\$2.0)	(\$1.0)	(\$1.0)	(\$0.5)	(\$0.5)
2021-22	(\$2.2)	(\$2.2)	(\$1.1)	(\$1.1)	(\$0.6)	(\$0.6)
2022-23	(\$2.4)	(\$2.4)	(\$1.2)	(\$1.2)	(\$0.6)	(\$0.6)
2023-24	(\$2.6)	(\$2.6)	(\$1.3)	(\$1.3)	(\$0.7)	(\$0.7)

**Alternative 3: 50% of Local Tree Ordinance-Related Fee & Fine Revenue Derived from Trees on Residential Property Certified to Present a Danger to Persons or Property**

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2019-20	(\$3.6)	(\$3.6)	(\$1.8)	(\$1.8)	(\$1.0)	(\$1.0)
2020-21	(\$4.0)	(\$4.0)	(\$2.0)	(\$2.0)	(\$1.1)	(\$1.1)
2021-22	(\$4.3)	(\$4.3)	(\$2.2)	(\$2.2)	(\$1.2)	(\$1.2)
2022-23	(\$4.8)	(\$4.8)	(\$2.4)	(\$2.4)	(\$1.3)	(\$1.3)
2023-24	(\$5.2)	(\$5.2)	(\$2.6)	(\$2.6)	(\$1.4)	(\$1.4)

**List of Affected Trust Funds:** Local funds

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**Section 5: Consensus Estimate (Adopted: 05/22/2019):** The Conference adopted the high of the Alternative 1 Scenario.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2019-20	0.0	0.0	0.0	0.0	(0.7)	(0.7)	(0.7)	(0.7)
2020-21	0.0	0.0	0.0	0.0	(0.8)	(0.8)	(0.8)	(0.8)
2021-22	0.0	0.0	0.0	0.0	(0.9)	(0.9)	(0.9)	(0.9)
2022-23	0.0	0.0	0.0	0.0	(1.0)	(1.0)	(1.0)	(1.0)
2023-24	0.0	0.0	0.0	0.0	(1.0)	(1.0)	(1.0)	(1.0)

	A	B	C	D	E	F	G	H	I	J	K	L
1	<b>Fiscal Impact Analysis of CS/HB 1159 - Private Property Rights</b>											
2	<b>Issue: Prohibits Local Governments from Requiring a Permit, Application, Notice, Fee, Approval, or Mitigation for the Pruning, Trimming, or Removal of a Tree on Residential Property That Has Been Certified to Present a Danger to Persons or Property</b>											
3												
4	<b>I. EDR Survey of County and Municipal Governments</b>											
5	<b>County</b>		<b>2018 Population Estimate</b>	<b>Local Ordinance?</b>	<b>Local Fee?</b>	<b>Local Fine?</b>	<b>Fee and/or Fine Revenue in FY 2017-18</b>	<b>Comment</b>				
6	Brevard		583,563	Yes	No	No	\$ -	Current ordinance already provides such an exemption so no anticipated fiscal impact.				
7	Broward		1,897,976	No info	No info	No info	\$ -	Legislation will likely have no fiscal impact to the county.				
8	Calhoun		15,093	No	No	No	\$ -					
9	Citrus		145,721	Yes	Yes	Yes	\$ 52,000					
10	Franklin		12,009	No	No	No	\$ -					
11	Glades		13,002	No	No	No	\$ -					
12	Hillsborough		1,408,864	Yes	Yes	Yes	\$ 262,912					
13	Indian River		151,825	Yes	No	No	\$ -	Current ordinance already provides such an exemption so no anticipated fiscal impact.				
14	Marion		353,898	No	No	No	\$ -					
15	Martin		155,556	No	No	No	\$ -					
16	Osceola		352,496	No	No	No	\$ -					
17	Pinellas		970,532	Yes	Yes	Yes	No info	Fee and fine revenues are not readily available.				
18	Polk		673,028	No	No	No	\$ -					
19	Sarasota		417,442	Yes	Yes	Yes	\$ 435,435					
20	St. Johns		238,742	Yes	No	No	\$ -	Current ordinance already provides such an exemption so no anticipated fiscal impact.				
21	St. Lucie		302,432	Yes	Yes	Yes	\$ 41,100					
22	Sumter		124,935	No	No	No	\$ -					
23	Suwannee		44,879	No	No	No	\$ -					
24	<b>Total Survey</b>		<b>7,861,993</b>				<b>\$ 791,447</b>					
25	<b>Statewide County Pop. Less Duval</b>		<b>19,887,707</b>									
26	<b>Survey % of Statewide</b>		<b>40%</b>									
27												
28	<b>Estimated Statewide County Fiscal Impact</b>				<b>\$ 2,002,045</b>	<b>Methodology: Extrapolated survey responders' fiscal impact / population ratio to statewide county population (less Duval).</b>						
29												
30												
31	<b>Municipality</b>	<b>Respective County</b>	<b>2018 Population Estimate</b>	<b>Local Ordinance?</b>	<b>Local Fee?</b>	<b>Local Fine?</b>	<b>Fee and/or Fine Revenue in FY 2017-18</b>	<b>Comment</b>				
32	Alachua	Alachua	10,155	Yes	No	No	\$ -					
33	Belle Glade	Palm Beach	17,589	No	No	No	\$ -					
34	Belleair	Pinellas	3,977	Yes	Yes	Yes	\$ 20,723					
35	Blountstown	Calhoun	2,498	No	No	No	\$ -					
36	Campbellton	Jackson	215	No	No	No	\$ -					
37	Casselberry	Seminole	29,778	Yes	Yes	Yes	\$ -	Current ordinance already provides such an exemption so no anticipated fiscal impact.				
38	Center Hill	Sumter	1,101	No	No	No	\$ -					
39	Cloud Lake	Palm Beach	137	No	No	No	\$ -					
40	Coral Springs	Broward	128,757	Yes	Yes	Yes	\$ 180					
41	Deerfield Beach	Broward	78,573	Yes	Yes	Yes	\$ 3,070					
42	Dunedin	Pinellas	37,054	Yes	Yes	Yes	\$ 60,000					
43	Fort Lauderdale	Broward	182,827	Yes	Yes	Yes	\$ 279,789					
44	Fort Walton Beach	Okaloosa	20,830	Yes	Yes	Yes	\$ 86					
45	Frostproof	Polk	3,130	No	No	No	\$ -					
46	Glen Ridge	Palm Beach	223	No	No	No	\$ -					
47	Golf	Palm Beach	257	No	No	No	\$ -					
48	Gulfport	Pinellas	12,544	Yes	No	Yes	\$ 300					

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1	<b>Fiscal Impact Analysis of CS/HB 1159 - Private Property Rights</b>											
2	<b>Issue: Prohibits Local Governments from Requiring a Permit, Application, Notice, Fee, Approval, or Mitigation for the Pruning, Trimming, or Removal of a Tree on Residential Property That Has Been Certified to Present a Danger to Persons or Property</b>											
3												
49	Hampton	Bradford	465	No	No	No	\$ -					
50	Havana	Gadsden	1,800	No	No	No	\$ -					
51	Horseshoe Beach	Dixie	171	Yes	Yes	Yes	\$ -					
52	Indialantic	Brevard	2,842	No info	No info	No info	\$ -	Legislation will have no fiscal impact to the town.				
53	Jacob City	Jackson	242	No	No	No	\$ -					
54	Key West	Monroe	24,509	Yes	No	Yes	\$ 40,000					
55	Kissimmee	Osceola	72,369	Yes	Yes	Yes	\$ 11,000					
56	Lake Park	Palm Beach	8,829	Yes	Yes	Yes	\$ 500					
57	Lake Wales	Polk	15,791	Yes	No	Yes	\$ -					
58	Lake Worth	Palm Beach	38,257	Yes	Yes	Yes	\$ 2,500					
59	Lantana	Palm Beach	11,397	Yes	Yes	Yes	\$ -					
60	Largo	Pinellas	83,526	Yes	Yes	Yes	\$ 10,000					
61	Laurel Hill	Okaloosa	551	No	No	No	\$ -					
62	Maitland	Orange	18,612	Yes	Yes	Yes	\$ 7,000					
63	Mary Esther	Okaloosa	3,971	Yes	Yes	Yes	\$ 1,000					
64	McIntosh	Marion	453	Yes	No	Yes	\$ 100					
65	Melbourne Village	Brevard	673	Yes	Yes	Yes	\$ 1,570					
66	Miami	Miami-Dade	481,333	Yes	Yes	Yes	\$ 27,896					
67	Micanopy	Alachua	605	No	No	No	\$ -					
68	Naples	Collier	20,344	Yes	Yes	Yes	\$ 65,075					
69	New Port Richey	Pasco	15,863	Yes	Yes	Yes	\$ 6,040					
70	Ocean Ridge	Palm Beach	1,827	Yes	Yes	Yes	\$ -					
71	Orange Park	Clay	8,630	Yes	Yes	No	\$ -					
72	Orchid	Indian River	423	No info	No info	No info	\$ -	Legislation will have no or very little fiscal impact to the town.				
73	Palm Springs	Palm Beach	23,448	Yes	Yes	Yes	\$ -					
74	Penney Farms	Clay	766	No	No	No	\$ -					
75	Pinellas Park	Pinellas	53,144	Yes	Yes	Yes	\$ 6,292					
76	Plant City	Hillsborough	38,938	Yes	No	Yes	\$ -					
77	Plantation	Broward	89,595	Yes	Yes	Yes	\$ 72,818					
78	Ponce Inlet	Volusia	3,111	Yes	Yes	Yes	\$ -	No current fee for removal of trees that present a danger to persons to property.				
79	Port St. Lucie	St. Lucie	185,843	Yes	Yes	Yes	\$ 35					
80	Punta Gorda	Charlotte	19,487	Yes	No	No	\$ -					
81	Safety Harbor	Pinellas	17,470	Yes	Yes	Yes	\$ 45,685					
82	Sanford	Seminole	59,033	Yes	Yes	Yes	\$ -					
83	Sarasota	Sarasota	55,832	Yes	Yes	Yes	\$ 60,000					
84	Sebastian	Indian River	24,630	Yes	Yes	Yes	\$ 5,875					
85	Sopchoppy	Wakulla	473	No	No	No	\$ -					
86	St. Augustine Beach	St. Johns	6,713	Yes	Yes	Yes	\$ 2,500					
87	St. Leo	Pasco	1,319	Yes	Yes	Yes	\$ -					
88	St. Petersburg	Pinellas	266,076	Yes	Yes	Yes	\$ 84,370					
89	Surfside	Miami-Dade	5,934	Yes	No	No	\$ -	Town is subject to Miami-Dade County's landscape ordinance.				
90	Umatilla	Lake	4,081	Yes	Yes	Yes	\$ 1,170					
91	Vernon	Washington	751	No	No	No	\$ -					
92	Weston	Broward	66,972	Yes	Yes	Yes	\$ 59,183					
93	Winter Haven	Polk	42,828	No	No	No	\$ -					
94	Yankeetown	Levy	504	Yes	Yes	Yes	\$ 850					
95	Zolfo Springs	Hardee	1,796	No	No	No	\$ -					
96	<b>Total Survey</b>		<b>2,311,872</b>				<b>\$ 875,607</b>					
97	<b>Statewide Municipal</b>		<b>10,556,970</b>									

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1	<b>Fiscal Impact Analysis of CS/HB 1159 - Private Property Rights</b>											
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3												
98	Survey % of Statewide		21.9%									
99												
100	Estimated Statewide Municipal Fiscal Impact				\$ 3,998,386	Methodology: Extrapolated survey responders' fiscal impact / population ratio to statewide municipal population.						
101												
102	<b>II. Select Fee and Fine Revenue Collections Reported in County and Municipal Governments' Annual Financial Reports (Post-Great Recession)</b>											
103												
104		Revenue Acct. 329.000			Revenue Acct. 354.000							
105		Other Permits, Fees, and Special Assessments			Fines - Local Ordinance Violations			Combined Totals				
106	FY	Counties	Municipalities		Counties	Municipalities		Counties	Municipalities			
107	2009-10	\$ 70,216,512	\$ 42,372,886		\$ 17,400,767	\$ 58,031,172		\$ 87,617,279	\$ 100,404,058			
108	2010-11	\$ 73,679,230	\$ 59,167,938		\$ 13,503,591	\$ 52,592,259		\$ 87,182,821	\$ 111,760,197			
109	2011-12	\$ 98,324,282	\$ 68,956,342		\$ 17,334,865	\$ 61,722,781		\$ 115,659,147	\$ 130,679,123			
110	2012-13	\$ 75,739,103	\$ 87,614,447		\$ 19,076,176	\$ 63,679,575		\$ 94,815,279	\$ 151,294,022			
111	2013-14	\$ 92,645,808	\$ 75,537,473		\$ 24,161,916	\$ 61,006,980		\$ 116,807,724	\$ 136,544,453			
112	2014-15	\$ 103,199,849	\$ 94,565,641		\$ 28,233,502	\$ 68,870,080		\$ 131,433,351	\$ 163,435,721			
113	2015-16	\$ 115,768,236	\$ 117,029,683		\$ 29,160,463	\$ 70,530,517		\$ 144,928,699	\$ 187,560,200			
114	2016-17	\$ 113,756,392	\$ 135,971,268		\$ 29,264,782	\$ 69,189,798		\$ 143,021,174	\$ 205,161,066			
115	Data Source: Compiled from Annual Financial Reports (AFR) submitted by counties and municipalities to the Department of Financial Services.											
116												
117	<b>III. Projected FY 2017-18 Extrapolated Statewide and Survey Responder Fiscal Impacts into the Forecast Period Using a Compound Annual Growth Rate (CAGR) Calculated from Historical Revenue Collections</b>											
118												
119	CAGR:	Counties	Municipalities									
120	2009-10 to 2016-17	7.3%	10.7%									
121		HIGH			MIDDLE			LOW				
122		Extrapolated Statewide			50% OF HIGH			Survey Responders				
123	FY	Counties	Municipalities	Counties	Municipalities	Counties	Municipalities					
124	2017-18	\$ 2,002,045	\$ 3,998,386	\$ 1,001,023	\$ 1,999,193	\$ 791,447	\$ 875,607					
125	2018-19	\$ 2,147,214	\$ 4,428,122	\$ 1,073,607	\$ 2,214,061	\$ 848,835	\$ 969,715					
126	2019-20	\$ 2,302,910	\$ 4,904,044	\$ 1,151,455	\$ 2,452,022	\$ 910,385	\$ 1,073,937	\$ 7,206,954	\$ 3,603,477	\$ 1,984,322		
127	2020-21	\$ 2,469,895	\$ 5,431,117	\$ 1,234,947	\$ 2,715,559	\$ 976,397	\$ 1,189,361	\$ 7,901,012	\$ 3,950,506	\$ 2,165,758		
128	2021-22	\$ 2,648,988	\$ 6,014,839	\$ 1,324,494	\$ 3,007,419	\$ 1,047,196	\$ 1,317,190	\$ 8,663,826	\$ 4,331,913	\$ 2,364,386		
129	2022-23	\$ 2,841,067	\$ 6,661,297	\$ 1,420,533	\$ 3,330,648	\$ 1,123,128	\$ 1,458,758	\$ 9,502,364	\$ 4,751,182	\$ 2,581,886		
130	2023-24	\$ 3,047,074	\$ 7,377,235	\$ 1,523,537	\$ 3,688,617	\$ 1,204,567	\$ 1,615,541	\$ 10,424,308	\$ 5,212,154	\$ 2,820,108		
131												
132	<b>IV. Proposed Fiscal Impact Alternatives</b>											
133												
134	Methodologies:											
135	High: Sum of statewide fiscal impacts extrapolated from county and municipal survey responders.											
136	Middle: 50% of the High											
137	Low: Sum of fiscal impacts from county and municipal survey responders.											
138												
139												

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2	<b>Issue: Prohibits Local Governments from Requiring a Permit, Application, Notice, Fee, Approval, or Mitigation for the Pruning, Trimming, or Removal of a Tree on Residential Property That Has Been Certified to Present a Danger to Persons or Property</b>											
3												
140	<b>Alternative 1: 10% of Local Tree Ordinance-Related Fees &amp; Fine Revenue Derived from Trees on Residential Property Certified to Present a Danger to Persons or Property</b>											
141												
142		<b>High</b>			<b>Middle</b>			<b>Low</b>				
143	<b>State FY</b>	<b>Cash</b>	<b>Recurring</b>	<b>Cash</b>	<b>Recurring</b>	<b>Cash</b>	<b>Recurring</b>	<b>Cash</b>	<b>Recurring</b>			
144	2019-20	\$ (720,695)	\$ (720,695)	\$ (360,348)	\$ (360,348)	\$ (198,432)	\$ (198,432)					
145	2020-21	\$ (790,101)	\$ (790,101)	\$ (395,051)	\$ (395,051)	\$ (216,576)	\$ (216,576)					
146	2021-22	\$ (866,383)	\$ (866,383)	\$ (433,191)	\$ (433,191)	\$ (236,439)	\$ (236,439)					
147	2022-23	\$ (950,236)	\$ (950,236)	\$ (475,118)	\$ (475,118)	\$ (258,189)	\$ (258,189)					
148	2023-24	\$ (1,042,431)	\$ (1,042,431)	\$ (521,215)	\$ (521,215)	\$ (282,011)	\$ (282,011)					
149												
150	<b>Alternative 2: 25% of Local Tree Ordinance-Related Fees &amp; Fine Revenue Derived from Trees on Residential Property Certified to Present a Danger to Persons or Property</b>											
151												
152		<b>High</b>			<b>Middle</b>			<b>Low</b>				
153	<b>State FY</b>	<b>Cash</b>	<b>Recurring</b>	<b>Cash</b>	<b>Recurring</b>	<b>Cash</b>	<b>Recurring</b>					
154	2019-20	\$ (1,801,738)	\$ (1,801,738)	\$ (900,869)	\$ (900,869)	\$ (496,080)	\$ (496,080)					
155	2020-21	\$ (1,975,253)	\$ (1,975,253)	\$ (987,626)	\$ (987,626)	\$ (541,439)	\$ (541,439)					
156	2021-22	\$ (2,165,957)	\$ (2,165,957)	\$ (1,082,978)	\$ (1,082,978)	\$ (591,096)	\$ (591,096)					
157	2022-23	\$ (2,375,591)	\$ (2,375,591)	\$ (1,187,795)	\$ (1,187,795)	\$ (645,472)	\$ (645,472)					
158	2023-24	\$ (2,606,077)	\$ (2,606,077)	\$ (1,303,039)	\$ (1,303,039)	\$ (705,027)	\$ (705,027)					
159												
160												
161	<b>Alternative 3: 50% of Local Tree Ordinance-Related Fees &amp; Fine Revenue Derived from Trees on Residential Property Certified to Present a Danger to Persons or Property</b>											
162												
163		<b>High</b>			<b>Middle</b>			<b>Low</b>				
164	<b>State FY</b>	<b>Cash</b>	<b>Recurring</b>	<b>Cash</b>	<b>Recurring</b>	<b>Cash</b>	<b>Recurring</b>					
165	2019-20	\$ (3,603,477)	\$ (3,603,477)	\$ (1,801,738)	\$ (1,801,738)	\$ (992,161)	\$ (992,161)					
166	2020-21	\$ (3,950,506)	\$ (3,950,506)	\$ (1,975,253)	\$ (1,975,253)	\$ (1,082,879)	\$ (1,082,879)					
167	2021-22	\$ (4,331,913)	\$ (4,331,913)	\$ (2,165,957)	\$ (2,165,957)	\$ (1,182,193)	\$ (1,182,193)					
168	2022-23	\$ (4,751,182)	\$ (4,751,182)	\$ (2,375,591)	\$ (2,375,591)	\$ (1,290,943)	\$ (1,290,943)					
169	2023-24	\$ (5,212,154)	\$ (5,212,154)	\$ (2,606,077)	\$ (2,606,077)	\$ (1,410,054)	\$ (1,410,054)					