



#070623

**CITY OF GAINESVILLE**

**FIRE DEPARTMENT**

**ASSESSMENT PROGRAM**

**WORKSHOP**

**April 7, 2008**

**Presented by:**

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# Topics of Discussion

- Special Assessments - Case Law Criteria
- Data Components
- Apportionment Methodology
- Schedule

# Case Law Requirements

- Special Benefit to Property  
and
- Fair and Reasonable Apportionment

# Examples of Special Benefit

- Fire Protection
- Street Improvements
- Parking Facilities
- Downtown Redevelopment
- Solid Waste
- Sewer Improvements
- Stormwater

# No Special Benefit

## Case Law:

- Public Hospitals
- Public Health Units
- Emergency Medical Services

## Not Litigated Yet:

- Law Enforcement
- Parks and Recreation

# **Fair and Reasonable Apportionment**

- Logically and factually driven method must be developed to spread the costs among the benefited properties.
- Does method of apportionment make sense in terms of what is being provided?
- Legislative determination receives judicial deference.

# Data Components of the Apportionment Methodology

- Service Delivery
- Fire Department Budget
- Call/Incident Data
- Ad Valorem Tax Roll

# Service Delivery

- Current fire department service levels
  - Fire Protection Services
  - First Response EMS provider at Advanced Life Support (ALS) level
- Total number of combat personnel
- Types of apparatus and fire flow capacity



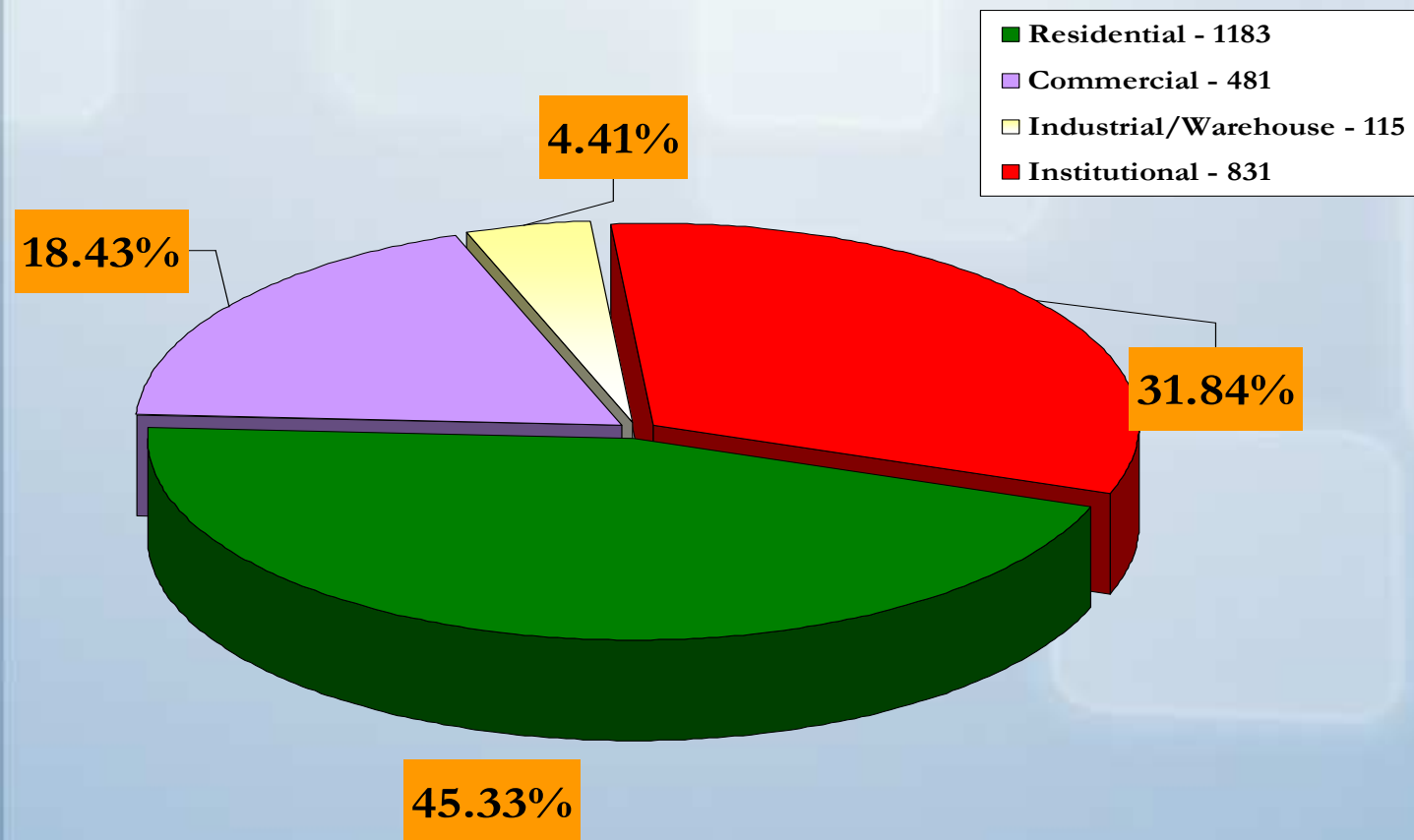
# Proforma Budget Summary

	<b>FY 08 - 09 Assessable Budget</b>	<b>FY 09 - 10 Assessable Budget</b>	<b>FY 10 - 11 Assessable Budget</b>
<b>Personnel Expenses</b>	\$7,682,347	\$8,290,826	\$8,705,367
<b>Operating Expenses</b>	\$1,325,838	\$1,342,324	\$1,382,593
<b>Capital Outlay Expenses</b>	\$ 952,723	\$1,413,967	\$1,313,780
<b>Total Expenditures</b>	<b>\$9,960,908</b>	<b>\$11,047,117</b>	<b>\$11,401,740</b>
<b>Revenue</b>	\$(584,709)	\$(602,251)	\$(620,318)
<b>Total Revenue</b>	\$(584,709)	\$(602,251)	\$(620,318)
<b>Collection Costs (Tax Collector)</b>	\$205,080	\$225,482	\$232,719
<b>Statutory Discount @ 5%</b>	\$512,700	\$563,703	\$581,797
<b>Implementation Costs</b>	\$160,005	\$40,000	\$40,000
<b>Total Miscellaneous Expenditures</b>	<b>\$877,785</b>	<b>\$829,185</b>	<b>\$854,516</b>
<b>Total Assessable Funding Requirement</b>	<b>\$10,253,984</b>	<b>\$11,274,052</b>	<b>\$11,635,939</b>

# Proforma Budget Summary

	<b>FY 11 -12 Assessable Budget</b>	<b>FY 12-13 Assessable Budget</b>	<b>Five-Year Assessable Budget</b>
<b>Personnel Expenses</b>	\$9,140,635	\$9,597,667	\$8,683,368
<b>Operating Expenses</b>	\$1,424,071	\$1,466,793	\$1,388,324
<b>Capital Outlay Expenses</b>	\$ 802,209	\$20,627	\$936,887
<b>Total Expenditures</b>	<b>\$11,366,916</b>	<b>\$3,931,771</b>	<b>\$11,008,579</b>
<b>Revenue</b>	\$(638,928)	\$(201,753)	\$(620,860)
<b>Total Revenue</b>	\$(638,928)	\$(201,753)	\$(620,860)
<b>Collection Costs (Tax Collector)</b>	\$231,570	\$228,992	\$224,769
<b>Statutory Discount @ 5%</b>	\$578,925	\$572,480	\$561,921
<b>Implementation Costs</b>	\$40,000	\$40,000	\$96,005
<b>Total Miscellaneous Expenditures</b>	<b>\$850,495</b>	<b>\$841,472</b>	<b>\$882,695</b>
<b>Total Assessable Funding Requirement</b>	<b>\$11,578,484</b>	<b>\$11,449,590</b>	<b>\$11,270,413</b>

# Cost Apportionment: Based On Historical Demand For Fire Services



# Cost Apportionment

Category	Number of Incidents	Percentage of Calls	Percentage of Assessable Costs
Residential	1,183	45.33%	\$5,108,390
Commercial	481	18.43%	\$2,077,038
Industrial/Warehouse	115	4.41%	\$496,589
Institutional	831	31.84%	\$3,588,396
<b>Total</b>	<b>2,610</b>	<b>100%</b>	<b>\$11,270,413</b>

# Parcel Apportionment

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<b>Category</b>	<b>Parcel Apportionment</b>
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**Residential Category**

Residential

Dwelling Unit

**Non-Residential Categories**

Commercial

Industrial/Warehouse

Institutional

Square Foot

# Preliminary Fire Assessment Rates

**(Five Year Average Funding Generates \$11,270,413  
Gross Revenues)**

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**Residential Property  
Use Categories****Rate Per Dwelling Unit**

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Residential	\$99.00
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**Non-Residential Property  
Use Categories****Rate Per Square Foot**

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Commercial	\$0.13
Industrial/Warehouse	\$0.06
Institutional	\$0.17

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# **Typical Rates and Associated Revenue Generation**

# City Fire Assessment Rate and Revenue Range Examples

- Residential (Per dwelling unit): \$94 - \$323
- Commercial (Per building - 10,000 sq ft.): \$1,548 - \$5,531
  - \$0.1548 to \$0.5531 per sq foot
- Industrial (Per building - 10,000 sq ft.): \$256 - \$1,680
  - \$0.0256 to \$0.1680 per sq foot
- Institutional (Per building - 10,000 sq ft.): \$1,590 - \$13,184
  - \$0.1590 to \$1.3184 per sq foot
- Estimated Net Revenues: \$4,118,022 - \$14,480,842



# Estimated Impact of Non-Assessable Properties

<b>Financial Classification</b>	<b>Amount</b>
Estimated Assessable Costs	\$11,270,413
Estimated Buy-down for Non-Assessable University of Florida Property	\$2,797,829
Estimated Buy-down for Other Non-Assessable Property	\$973,246
<b>Estimated Revenue Generated</b>	<b>\$7,499,338</b>

# Estimated Impact of University of Florida Properties

<b>Residential Property Use Category</b>	<b>Estimated Fire Assessment</b>
Residential	\$121,572
Sub Total Residential	\$121,572
<b>Non-Residential Property Use Categories</b>	<b>Estimated Fire Assessment</b>
Total Commercial	\$34,758
Total Industrial/Warehouse	\$130,656
Total Institutional	\$2,510,843
Sub Total Non-Residential	\$2,676,257
<b>Estimated Total University of Florida</b>	<b>\$2,797,829</b>

# Implementation Schedule

<b>Event</b>	<b>Date</b>
GSG meets with City to discuss briefings (11 am to 3pm)	April 3, 2008
GSG conducts workshop (6 pm)	April 7, 2008
GSG provides Final Assessment Report to City	April 14, 2008
City Reads Ordinance (1 <sup>st</sup> Reading) at Public Hearing	April 28, 2008
City Publishes Notice of Second Reading of Ordinance	May 1, 2008
GSG attends: City Adopts Ordinance (2 <sup>nd</sup> Reading) & Initial Assessment Resolution	May 12, 2008
GSG Mails First Class Notices to Affected Property Owners	May 19, 2008
City Publishes Public Hearing to Adopt Final Assessment Resolution	May 19, 2008
City Staffs phone bank	May 19- June 18, 2008
Public Hearing - City Adopts Final Assessment Resolution (6 pm)	June 16, 2008
GSG certifies assessment roll to Alachua County Tax Collector	By August 29, 2008
City executes Certificate to Non-Ad Valorem Assessment Roll & Sends to Tax Collector	By September 1, 2008