

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

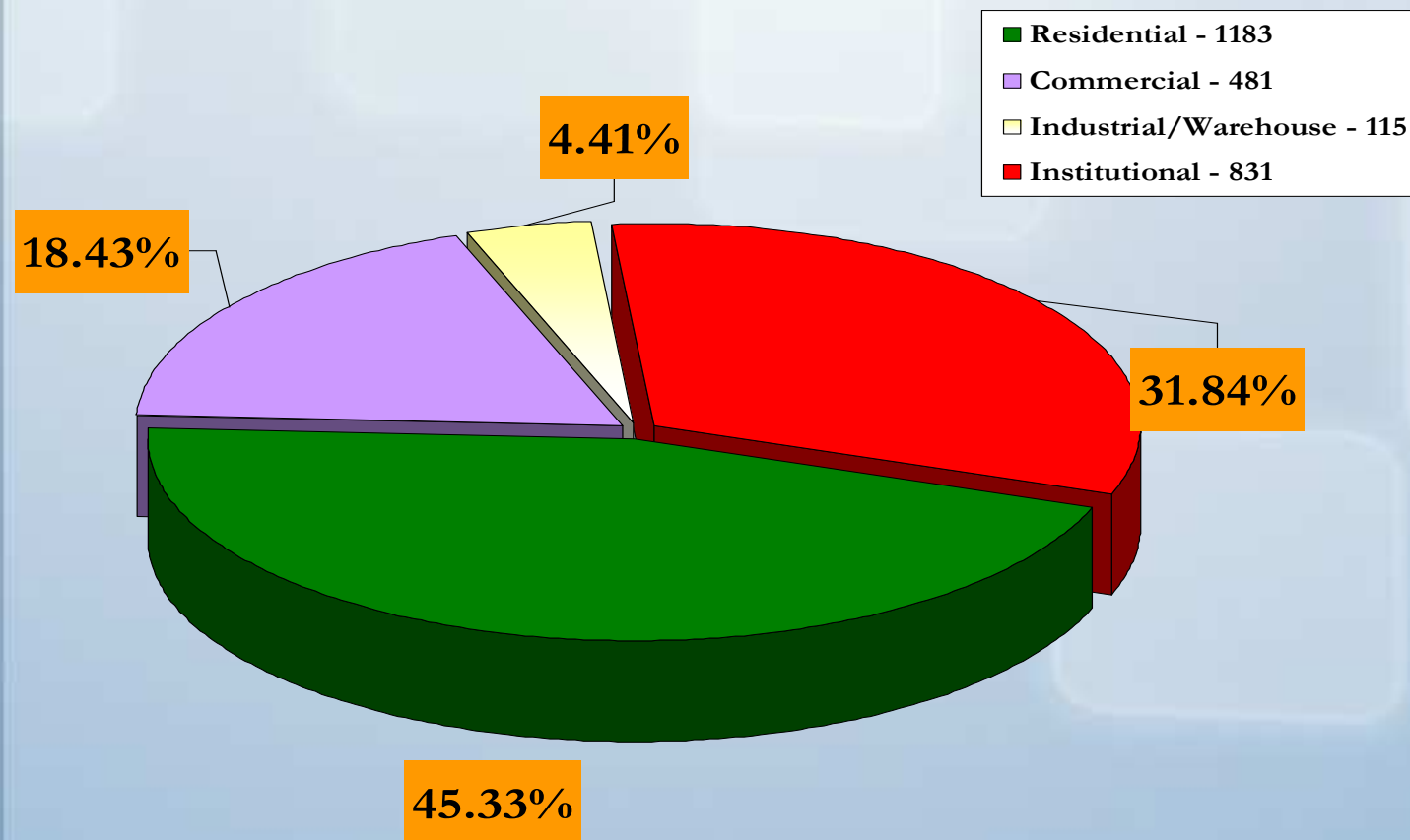
Proforma Budget Summary

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

Proforma Budget Summary

	FY 11 -12 Assessable Budget	FY 12-13 Assessable Budget	Five-Year Assessable Budget
Personnel Expenses	\$9,140,635	\$9,597,667	\$8,683,368
Operating Expenses	\$1,424,071	\$1,466,793	\$1,388,324
Capital Outlay Expenses	\$ 802,209	\$201,754	\$936,887
Total Expenditures	\$11,366,916	\$11,266,214	\$11,008,579
Revenue	\$(638,928)	\$(658,096)	\$(620,860)
Total Revenue	\$(638,928)	\$(658,096)	\$(620,860)
Collection Costs (Tax Collector)	\$231,570	\$228,992	\$224,769
Statutory Discount @ 5%	\$578,925	\$572,480	\$561,921
Implementation Costs	\$40,000	\$40,000	\$96,005
Total Miscellaneous Expenditures	\$850,495	\$841,472	\$882,695
Total Assessable Funding Requirement	\$11,578,484	\$11,449,590	\$11,270,413

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
Total	2,610	100%	\$11,270,413

Parcel Apportionment

Category	Parcel Apportionment
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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)**

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

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

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

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

Financial Classification	Amount
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
Estimated Revenue Generated	\$7,499,338

Estimated Impact of University of Florida Properties

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

Implementation Schedule

Event	Date
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 st Reading) at Public Hearing	April 28, 2008
City Publishes Notice of Second Reading of Ordinance	May 1, 2008
GSG attends: City Adopts Ordinance (2 nd 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