

## **How did the City calculate each property's assessment rate?**

Analyzed four data components:

- Service Delivery – used to determine benefited properties
- Fire Department Budget – used to determine maximum amount fundable by assessments
- Ad Valorem Tax Roll – used to assign buildings to property categories and to determine number of billing units within each category
- Call/Incident Data – used to allocate the costs to the different property categories

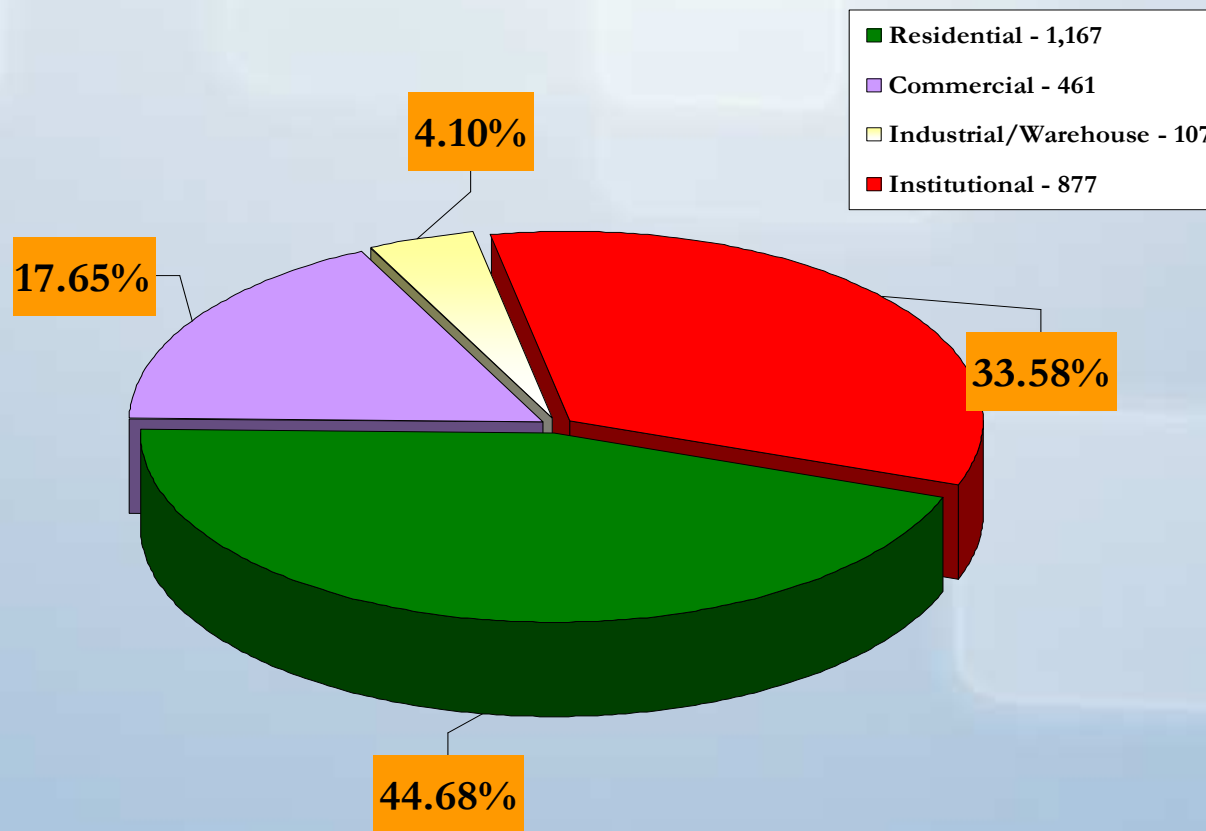
# Proforma Budget Summary

	<b>Five-Year Assessable Budget</b>	<b>Five-Year Assessable Budget (30%)</b>
Personnel Expenses	\$8,683,368	\$2,605,010
Operating Expenses	\$1,388,324	\$416,497
Capital Outlay Expenses	\$936,887	\$281,066
<b>Total Expenditures</b>	<b>\$11,008,579</b>	<b>\$3,302,574</b>
<b>Revenue</b>	<b>\$(620,860)</b>	<b>(\$186,258)</b>
<b>Total Revenue</b>	<b>\$(620,860)</b>	<b>(\$186,258)</b>
Collection Costs (Tax Collector)	\$224,769	\$67,431
Statutory Discount @ 5%	\$561,921	\$168,576
Implementation Costs	\$96,005	\$28,802
<b>Total Miscellaneous Expenditures</b>	<b>\$882,695</b>	<b>\$264,809</b>
<b>Total Assessable Funding Requirement</b>	<b>\$11,270,413</b>	<b>\$3,381,124</b>

# Property Categories

- City will use the tax bill to collect assessments so need to “piggyback” the data on the tax roll
- Tax roll categories determined by State Dept of Revenue for all property appraisers
- Tax roll categories “match” the types of properties and buildings on fire call database
- “Match” of calls to properties/buildings on tax roll helps meet legal test for “fair and reasonable”

# Cost Apportionment: Based On Historical Demand For Fire Services



# Billing Units

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**Category****Billing Units**

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**Residential Category**

Residential

Dwelling Unit

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**Non-Residential Categories**

Commercial

Industrial/Warehouse

Institutional

Square Foot

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# Assessment Rate Calculations

Category	Percentage of Calls	Percentage of Assessable Costs	Number of Billing Units	Rate per Billing Unit
Residential	44.68%	\$1,510,632	52,008	\$30.00
Commercial	17.65%	\$596,745	16,856,735	\$0.04
Industrial/Warehouse	4.10%	\$138,507	8,949,925	\$0.02
Institutional	33.58%	\$1,135,240	21,224,752	\$0.06
<b>Total</b>	<b>100%</b>	<b>\$3,381,124</b>		

# Estimated Impact of Non-Assessable Properties

<b>Financial Classification</b>	<b>Amount</b>
Estimated Assessable Costs	\$3,381,124
Estimated Buy-down for Non-Assessable University of Florida Property	(\$1,178,268)
Estimated Buy-down for Other Non-Assessable Property	(\$122,896)
<b>Estimated Revenue Generated</b>	<b>\$2,079,960</b>

# Potential Methodology Revisions

- Tiered rates for residential based on size of house
- Ability to provide adjustments for fire suppression systems