

City of Dunnellon Fire Assessment Study Overview

October 2016



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Project Initiation

- Identify project goals and strategies
- Data collection and review
- Kickoff Meeting

Data Components

Service Delivery

- Staffing
- Apparatus
- Service area
- Response protocol

Call/Incident Data

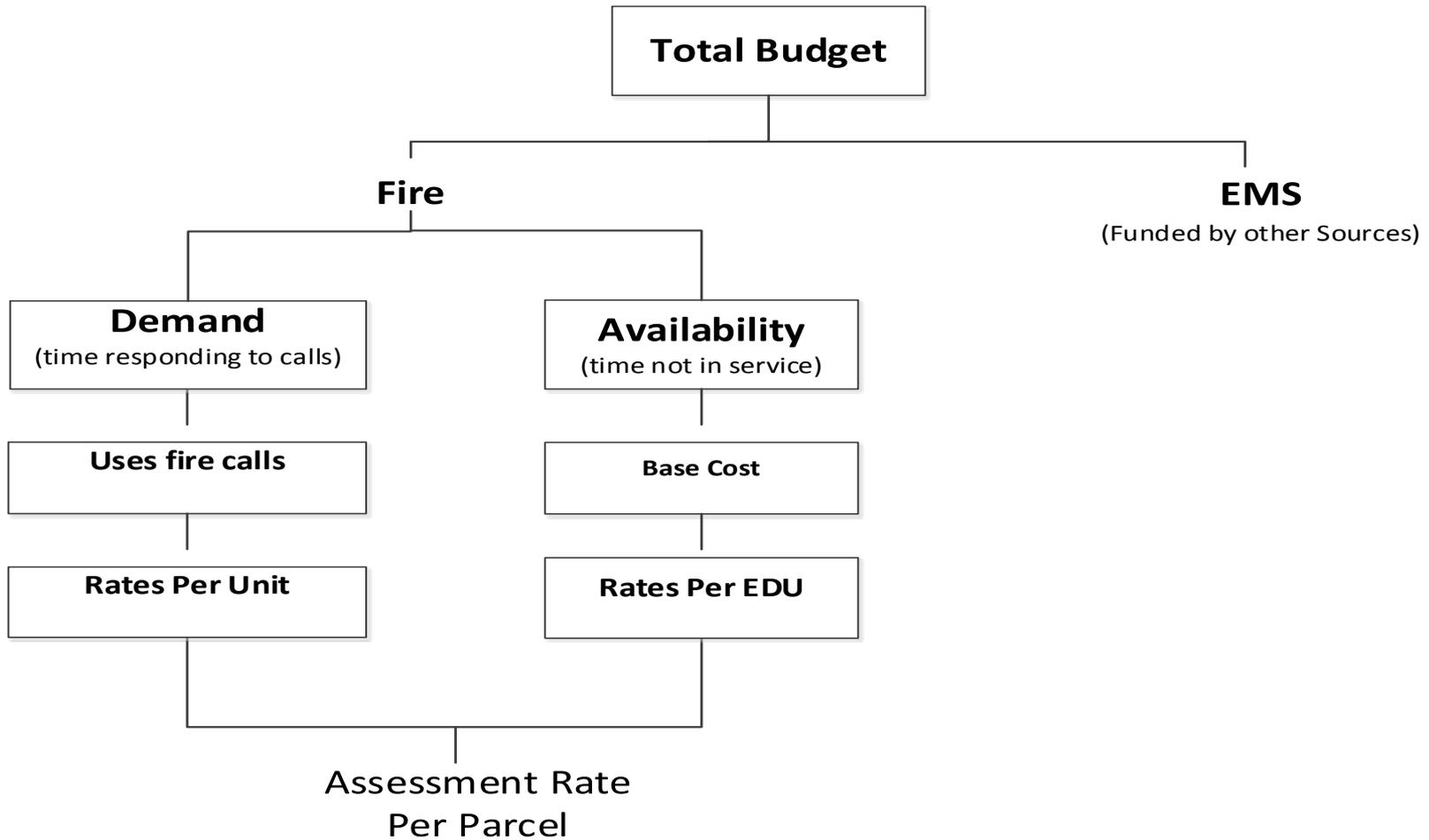
- Calls or Man Hours

Fire Department Budget

- Allocation between Fire and EMS

Ad Valorem Tax Roll Data

- Building/Property Use
- Dwelling Units and Square Footage or Ranges



Call Data Analysis

- NFIRS/FFIRS
- 1 – 3 Years of Data
- EMS versus Non-EMS Calls
- Allocate calls to property categories
- Time in Service

Assessable Budget Calculations

Fire Department 5-Year Proforma Budget

- Includes personnel, operating, capital, service improvements, etc.
- Includes other costs as appropriate
 - Study costs
 - TC and PA costs
 - 5% adjustment for uncollected assessments
- Net revenue



Assessable Budget Calculations

Allocation of Budget Between Fire and EMS

- Direct Allocation
- Administrative Factor Allocation
 - Based on Staffing (Primary Responsibility)
 - EMS
 - Fire
- Operational Factor Allocation
 - Based on Call Data
 - EMS incidents
 - Non-EMS incidents

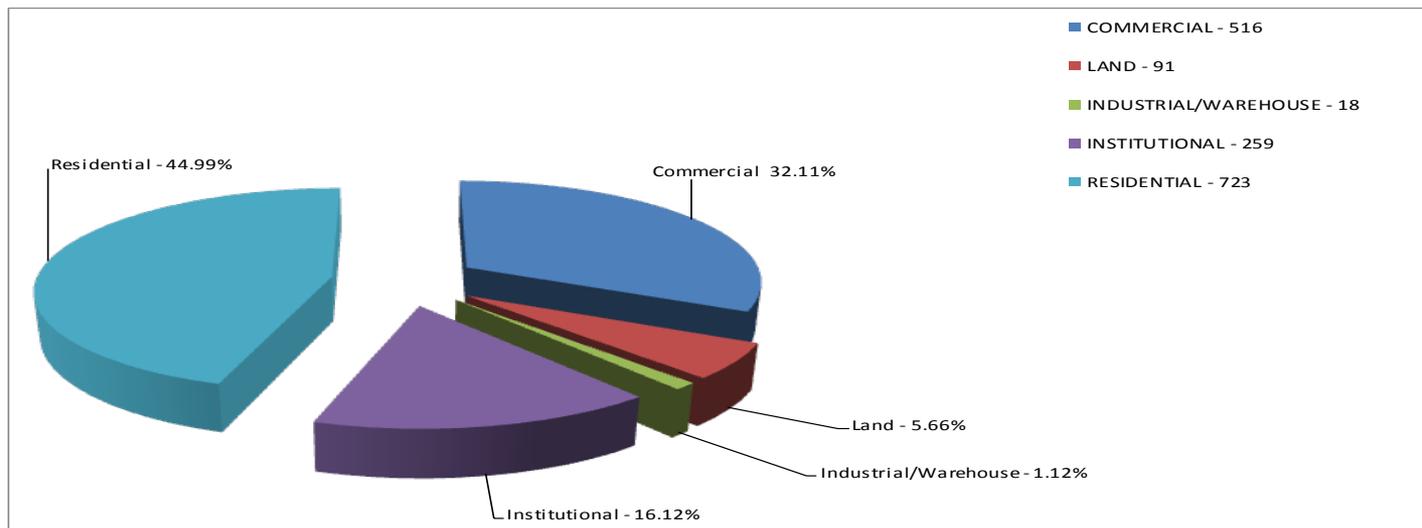
Cost Apportionment

- Utilizes net assessable budget
- Assessable Budget split between Demand and Availability
 - Demand– Based on Time in Service
 - Total Man-Hours on calls, training, et.
 - Availability – Based on Time Available (Not in Service)
 - Total remaining Man-Hours

Demand

Parcel Apportionment Methodology

- Apply percentages of calls per property category to net allocated assessable budget
- Divide the net allocated assessable budget per category by number of billing units in each category to calculate a rate per billing unit for each category
- Apply the rate per billing unit to each parcel based upon the classification of buildings on each parcel



Availability

- Converts all primary structures to an equivalent dwelling unit (EDU) based on the average size of a single family structure
- All residential dwelling units assigned 1 EDU
- All non-residential structure are assigned EDU value based on dividing square footage of building by average sized single family structure
- Divide the net allocated assessable budget by the total number of EDUs to get a rate per EDU
- Apply the rate per EDU to each parcel based upon the number of EDUs calculated for each building on each parcel
- Does not apply to miscellaneous buildings or land

Assessment Roll Database

- Utilize existing ad valorem tax roll data
- Identification of all benefitted parcels
- Determine number of billing units for each parcel
- Determine fair and reasonable apportionment
- Field work as necessary
- Top 100 reports
- Ad valorem comparisons

Top 100

1	Residential												
2	PID	AltKey	Owner Name	Situs	Taxable Value	Market Value	Exemption	BldgNum	BUC	Category	Units	Unit Type	Asmt Amt
3	251924000400020200	3528018	LAKE PORT SQUARE LLC	624 LAKE PORT BLVD	7,747,881	11,297,881	Non-Exempt Parcel	1	003C - APARTMENTS	Residential	205	DU	\$31,775.00
4	251924000400011600	2813091	LAKE PORT SQUARE LLC	600 LAKE PORT BLVD	9,285,619	12,260,619	Non-Exempt Parcel	8	003C - APARTMENTS	Residential	200	DU	\$31,000.00
5	151924000400002202	1809631	RANGE PROPERTIES LLC	102 TOPPER LN	3,418,925	3,418,925	Non-Exempt Parcel	2003	MHPK - MOBILE HOME PARK UNITS	Residential	185	DU	\$28,675.00
6	231924000100000200	1700523	LAKESHORE MHC LLC	56 ELAINES DR	3,094,968	3,094,968	Non-Exempt Parcel	2004	MHPK - MOBILE HOME PARK UNITS	Residential	166	DU	\$25,730.00
7	281924000400005300	1774381	COACHWOOD COLONY MHP LLC	2609 AZALEA PL	1,526,721	1,526,721	Non-Exempt Parcel	2002	MHPK - MOBILE HOME PARK UNITS	Residential	112	DU	\$17,360.00
8	281924000100001600	1800854	COACHWOOD COLONY MHP LLC	500 ALEXANDER RD	940,165	940,165	Non-Exempt Parcel	2003	MHPK - MOBILE HOME PARK UNITS	Residential	70	DU	\$10,850.00
9	161924000100002800	1756022	LEESBURG LANDING COMMUNITY LLC		1,184,938	1,211,328	Non-Exempt Parcel	2002	MHPK - MOBILE HOME PARK UNITS	Residential	66	DU	\$10,230.00
10	151924000100001100	1699886	TRSTE LLC TRUSTEE	1911 CITRUS BLVD	572,867	572,867	Non-Exempt Parcel	2008	MHPK - MOBILE HOME PARK UNITS	Residential	66	DU	\$10,230.00
11	241924000300004300	1773679	LAKE GRIFFIN MOBILE HOME PARK LLC	700 BASS ST	641,514	641,514	Non-Exempt Parcel	2003	MHPK - MOBILE HOME PARK UNITS	Residential	60	DU	\$9,300.00
12	151924000200010100	3826561	CHPC LEESBURG SILVER POINTE LTD	2400 SILVER POINT CIR	2,252,195	2,252,195	Non-Exempt Parcel	4	003C - APARTMENTS	Residential	46	DU	\$7,130.00
13	151924000200010100	3826561	CHPC LEESBURG SILVER POINTE LTD	2400 SILVER POINT CIR	2,252,195	2,252,195	Non-Exempt Parcel	2	003C - APARTMENTS	Residential	46	DU	\$7,130.00
14	151924000200010100	3826561	CHPC LEESBURG SILVER POINTE LTD	2400 SILVER POINT CIR	2,252,195	2,252,195	Non-Exempt Parcel	3	003C - APARTMENTS	Residential	46	DU	\$7,130.00
15	151924000400004700	2512792	RANGE PROPERTIES LLC	1514 FLORA LEE DR	758,170	758,170	Non-Exempt Parcel	2001	MHPK - MOBILE HOME PARK UNITS	Residential	42	DU	\$6,510.00
16	231924000400005600	1773504	LAKE GRIFFIN MOBILE HOME PARK LLC	200 LOWE RD	330,960	330,960	Non-Exempt Parcel	2001	MHPK - MOBILE HOME PARK UNITS	Residential	38	DU	\$5,890.00
17	151924000400002201	1699860	RANGE PROPERTIES LLC		683,620	683,620	Non-Exempt Parcel	2001	MHPK - MOBILE HOME PARK UNITS	Residential	38	DU	\$5,890.00
18	151924000200007200	2615648	LEESBURG LANDING COMMUNITY LLC	80 DOCKSIDE DR	827,554	827,554	Non-Exempt Parcel	2004	MHPK - MOBILE HOME PARK UNITS	Residential	34	DU	\$5,270.00
19	201925000400007300	3861358	SLEEPY HOLLOW APARTMENTS LTD	131 BAYOU CIR	3,290,160	3,290,160	Non-Exempt Parcel	6	003C - APARTMENTS	Residential	24	DU	\$3,720.00
20	221924000300035000	3815864	CYPRESS OAKS COMMUNITY LTD	336 SANDY OAK CIR	2,782,847	2,782,847	Non-Exempt Parcel	2	003C - APARTMENTS	Residential	24	DU	\$3,720.00
21	221924000300035000	3815864	CYPRESS OAKS COMMUNITY LTD	336 SANDY OAK CIR	2,782,847	2,782,847	Non-Exempt Parcel	5	003C - APARTMENTS	Residential	24	DU	\$3,720.00
22	221924000300035000	3815864	CYPRESS OAKS COMMUNITY LTD	336 SANDY OAK CIR	2,782,847	2,782,847	Non-Exempt Parcel	6	003C - APARTMENTS	Residential	24	DU	\$3,720.00
23	201925000400007400	3866004	SLEEPY HOLLOW APARTMENTS II LTD	115 BAYOU CIR	2,452,414	2,452,414	Non-Exempt Parcel	1	003C - APARTMENTS	Residential	24	DU	\$3,720.00
24	201925000400007400	3866004	SLEEPY HOLLOW APARTMENTS II LTD	115 BAYOU CIR	2,452,414	2,452,414	Non-Exempt Parcel	3	003C - APARTMENTS	Residential	24	DU	\$3,720.00
25	201925000400007300	3861358	SLEEPY HOLLOW APARTMENTS LTD	131 BAYOU CIR	3,290,160	3,290,160	Non-Exempt Parcel	5	003C - APARTMENTS	Residential	24	DU	\$3,720.00
26	221924000300035000	3815864	CYPRESS OAKS COMMUNITY LTD	336 SANDY OAK CIR	2,782,847	2,782,847	Non-Exempt Parcel	4	003C - APARTMENTS	Residential	24	DU	\$3,720.00
27	221924000300035000	3815864	CYPRESS OAKS COMMUNITY LTD	336 SANDY OAK CIR	2,782,847	2,782,847	Non-Exempt Parcel	3	003C - APARTMENTS	Residential	24	DU	\$3,720.00
28	201925000400007400	3866004	SLEEPY HOLLOW APARTMENTS II LTD	115 BAYOU CIR	2,452,414	2,452,414	Non-Exempt Parcel	4	003C - APARTMENTS	Residential	24	DU	\$3,720.00

Assessment Rate Calculations

- Infinite Number of Scenarios
- Millage Offset
- Parcel Specific Impacts
- Winners and Losers

Assessment-Millage Rate Comparison

- Interactive Rate/Revenue Database
 - Shows impact of assessment and ad valorem rates for each parcel based on various rate scenarios

Sample Rate Table for Interactive Database		
Fire Funding Options		
Fire MSTU Millage Rate		1
1 Mill generates approximately \$XXX		
Fire Assessment - MSBU Rates		Rate
Residential		\$226.75
Non-Residential		
Commercial		\$0.11
Industrial/Warehouse		\$0.02
Institutional		\$0.52
		Unit Type
		dwelling unit
		square foot
Total MSTU Revenue		\$875,376.04
Total MSBU Revenue		\$3,966,283.25
Combined Revenue		\$4,841,659.29
Residential MSTU Revenue		\$464,590.15
Residential MSBU Revenue		\$2,500,145.50
Commercial MSTU Revenue		\$402,836.57
Commercial MSBU Revenue		\$873,623.85
Industrial/Warehouse MSTU Revenue		\$72,168.11
Industrial/Warehouse MSBU Revenue		\$60,754.10
Institutional MSTU Revenue		\$25,899.13
Institutional MSBU Revenue		\$531,759.80

Sample Assessment Roll Database

PID	Owner Name	Situs	Taxable Value	Bldg Count	Total MSTU	Total MSBU	MSBU Charge by Category				Units by Category			
							Residential	Commercial	Industrial/Warehouse	Institutional	Residential	Commercial	Industrial/Warehouse	Institutional
XXXXXX	Jim Jones		\$3,885,138.00	16	\$3,885.14	\$27,469.71	\$27,210.00	\$259.71	\$0.00	\$0.00	120	2,361	0	0
XXXXXX	Mike Smith		\$303,156.00	1	\$303.16	\$335.28	\$0.00	\$335.28	\$0.00	\$0.00	0	3,048	0	0
XXXXXX	Jill Small		\$531,003.00	1	\$531.00	\$883.30	\$0.00	\$883.30	\$0.00	\$0.00	0	8,030	0	0

Sample Timeline

Event	Date
PHASE I	
Notice to Proceed	October 2016
Data Collection and Analysis	October – November 2016
Develop Apportionment Methodology	October – November 2016
Proforma Assessment Rates	November – December 2016
Draft Assessment Report	November – December 2016
PHASE II	
Resolution of Intent	By January 1, 2017
Ordinance	January – February 2017
Initial Assessment Resolution	January – February 2017
Notices	February – March 2017
Final Assessment Resolution	March – April 2017
Certify Fire Assessment Roll to Tax Collector	By September 15, 2017
Tax Bills Mailed	November 2017