

The Villages Independent Fire Control & Rescue District



Fire Chief Edmund Cain
Deputy Chief Jim Goodworth

Does my vote *really* matter?



Only qualified electors residing within the proposed district may vote on the referendum — be an informed voter!

Heard at the Open House



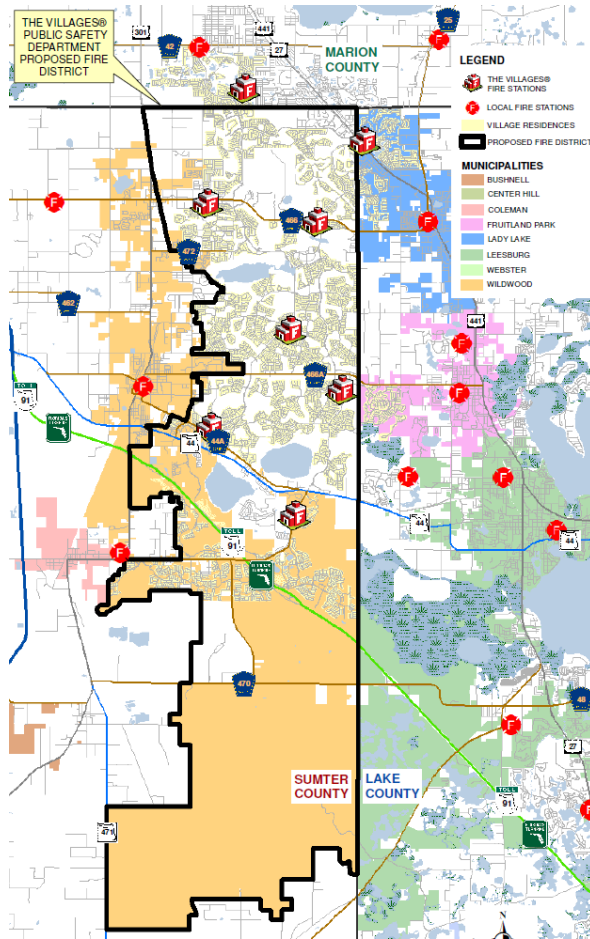
EDMUND CAIN
FIRE CHIEF

WHY an Independent Fire Control & Rescue District?

- A perpetual, sustainable and consistent model for Fire and EMS services in The Villages.
- Self-governance better focused on our planned community.
- Independent from county control – will be governed by residents of The Villages, elected by residents of The Villages, within the proposed boundaries of the District.
- Complete transparency as to the budget and costs of exactly what each resident will be paying.



What are the boundaries?



As vacant land is developed, Fire and EMS services, infrastructure and equipment needed within the boundary will continue to grow in an urbanized community.

As The Villages service area is unique and more dynamic compared to the surrounding areas, residents will benefit from having a dedicated Board of Supervisors with their best interest in mind to assist in the planning process.

Who will serve on the Board?

- Once the District is formed, the District shall be governed by a Board consisting of five (5) members.
- The initial appointment of the five (5) Board Members will be made by the Governor, and the members will serve in staggered terms.
- The Governor utilizes an online application process for individuals to apply for various positions.
- As the initial Board Member terms expire, the seats will transition to qualified elector seats and qualified voters within the boundaries of the Fire District will elect the Board.

How will the Fire District be funded?

- Both residential and commercial parcels (properties) will be charged in substantial part using the same methodology – known as **the ‘Simplified Funding’ approach**.
- This is a non-ad valorem assessment, which is not based on the taxable value of your property.
- While different methodologies exist, this one has been approved by the courts, and updates automatically each year as parcels reconfigure and change. This will be the primary funding source.

What do you currently pay?

CURRENT FUNDING METHOD—

- Each parcel is charged a special assessment of \$124 by the Sumter County BOCC on the non-ad valorem portion of the tax bill.
- In addition to the \$124, an estimated .71 mills of ad valorem property taxes per parcel is used to fund the Interlocal Agreement for VPSD from the Sumter County BOCC.
- **The current Sumter County BOCC and District budgets do not reflect the proposed Independent Fire Control and Rescue District funding or the prospective changes to the Interlocal Agreement. If approved, it would take effect in the next budget cycle beginning October 2023.**

What is being proposed?

PROPOSED FUNDING METHOD—

Each parcel will be assessed by using two distinct tiers:

(1) \$0.75 per \$1,000 of *relative improvement value* as determined by the Sumter County Property Appraiser based upon the varying improvements on the parcel; and

(2) \$124 per parcel (both improved and vacant land)

Relative improvement value – Market or ‘Just’ value minus land value.

As a resident or business owner, the fire service is tasked with protecting your property improvements. The relative improvement value of your parcel ensures your assessment is based on the cost to repair or rebuild your home or business, excluding the value of the land.

What is being proposed?

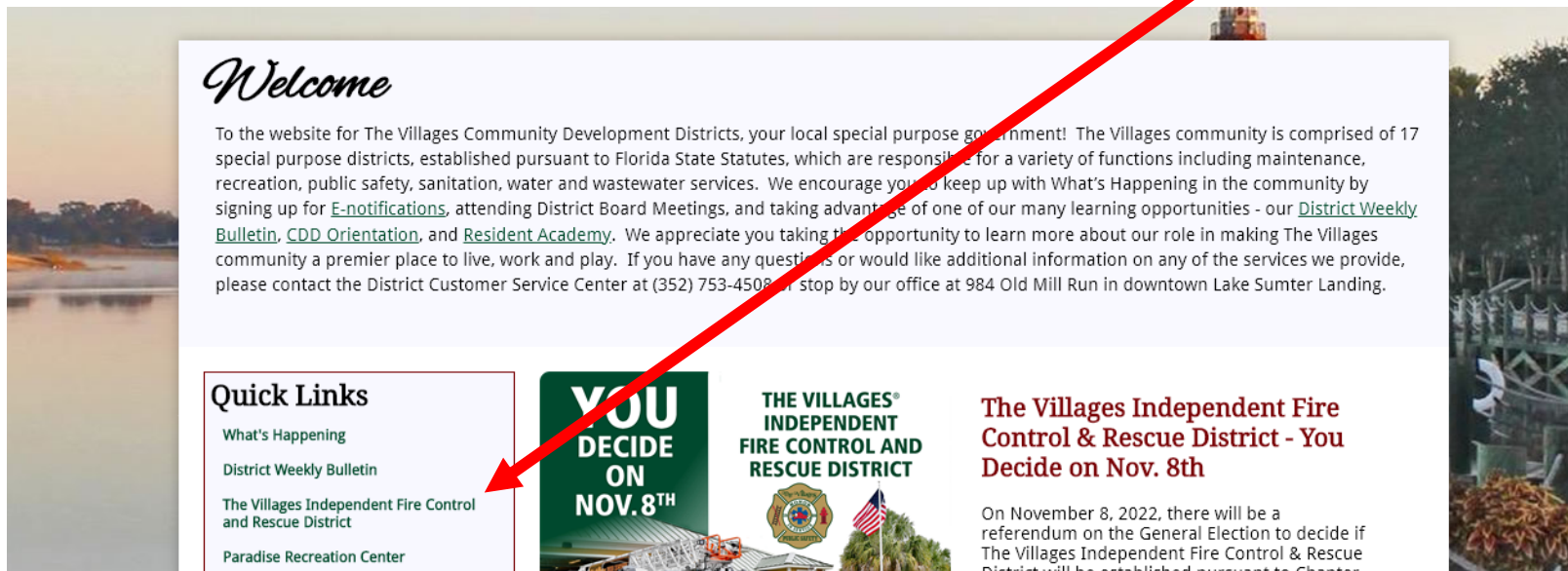
PROPOSED FUNDING METHOD—

- This two tiered ‘Simplified Funding’ approach has proven fair and successful in courts and communities elsewhere throughout Florida.
- In addition to the ‘Simplified Funding’, non-ad valorem special assessment, The Villages Independent Fire Control and Rescue District Board will have the legal ability to generate funding via limited millage, up to one (1) mil, which is an ad-valorem millage or tax, meaning that it is based on the taxable value of your home or business property.
- The Fire Board would be tasked each year with developing and adopting a budget via a Public Hearing. As a governmental entity, all meetings would be open to the public.

How much is this going to cost me?

The Assessment Rate Calculator is an interactive search engine designed to give you an *estimate* of what each Parcel in the Independent Fire Control & Rescue District might be asked to pay annually.

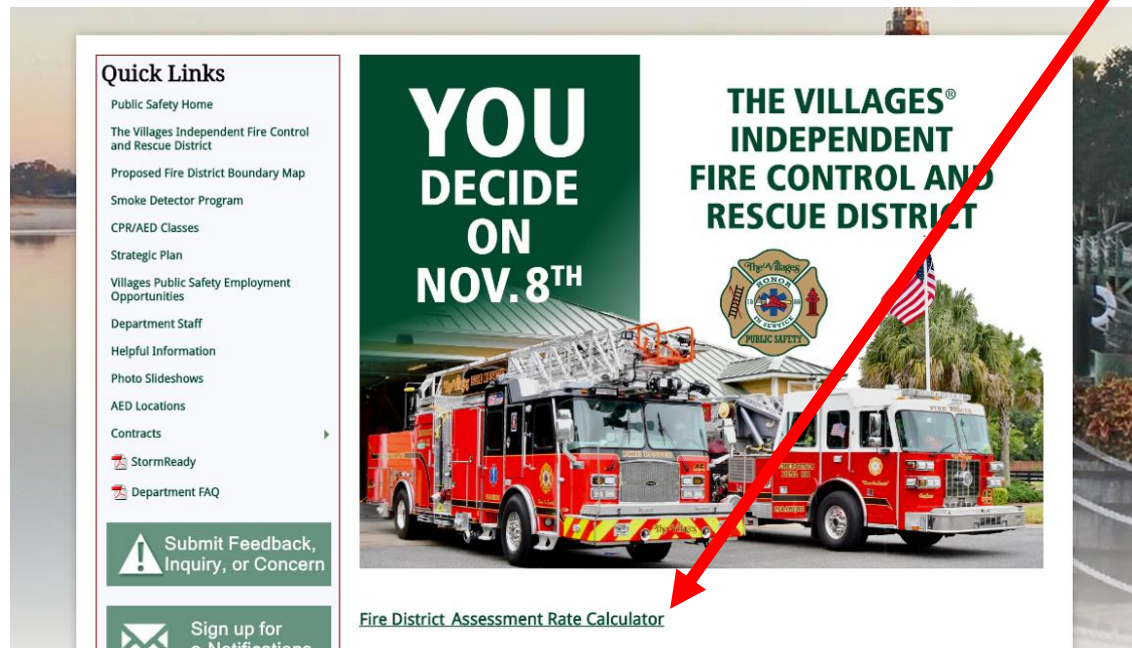
1. To locate the search engine, visit the District website at DistrictGov.org.
2. On the left-hand side of the page under Quick Links, click on [‘The Villages Independent Fire Control & Rescue District’](#).



Fire District Assessment Rate Calculator

Where can I find the Annual Assessment Rate Calculator for The Villages Independent Fire Control & Rescue District?

3. On the Independent Fire Control & Rescue District page, click on the link titled 'Fire District Assessment Rate Calculator'.



Fire District Assessment Rate Calculator

This will take you to the interactive search engine where you can search by owner name, street address or parcel number for all parcels in the proposed Independent Fire Control & Rescue District to get the *estimated* Annual Assessment Rate.

Please understand this information is using the best available data available at this time. What this interactive search engine does is give you an idea of what the share each property in the proposed Independent Fire Control and Rescue District might be asked to pay annually if the November 8 referendum passes. [click here to read the exact Ballot Question laid out by Legislature for November 8].

- The information used for this search is from data expected to be certified to the Florida Department of Revenue, and is for exemplary purposes only.
- The search engine shows Tier 1 and Tier 2 of the judicially vetted Simplified Approach for special assessments, which is fundamentally proportionate and is required to be re-calculated annually. The Simplified Approach has been repeatedly determined to be fair, reasonable, and proportionate by Florida courts and uses statutorily required data developed by the local property appraiser's office for another purpose, and is updated annually. Also — the search engine shows only the use of 1/10 of potential 1 mil of taxes. We do not know what a future Board of the new district will do, but this shows you a possibility. We do know, that the legislation creating the new district that you will vote on has a cap at 1 mil (compared to 3.75 mil in general law).
- You can search by owner name, street address, or parcel number for all parcels in the proposed new Independent Fire Control and Rescue District. For perspective, divide the annual amount by 360 to understand the daily cost of this availability for each property that the property owner is asked to share.

[AGREE AND CLOSE](#)

The Villages Public Safety Department Presents
Exemplary NAV Assessment Roll
For the Proposed Independent Fire Control & Rescue District

Search the database

Parcel Number	Owner Name	Location Address
<input type="text"/>	<input type="text"/>	<input type="text"/>

Fire District Assessment Rate Calculator

The Villages® Community Development Districts

The Villages Public Safety Department Presents
Exemplary NAV Assessment Roll
For the Proposed Independent Fire Control & Rescue District

Search the database

Parcel Number

Owner Name

Location Address

SUBMIT

Fire District Assessment Rate Calculator

PARCEL ID NO.	OWNER NAME	LOCATION	TIER 1 (\$0.75/\$1000 OF RELATIVE IMPROVEMENT VALUE)	TIER 2 (\$124.00 PER TAX PARCEL)	SUB-TOTAL (TIER 1 + TIER 2)	MILLAGE RATE (1/10 OF 1 MIL)	TOTAL
D03K001	SMEDEMA MARLA K ETAL	1301 OAK FOREST DR	\$163.55	\$124.00	\$287.55	\$10.17	\$297.72
D03K002	BICKING ORVEL D (LE)	1309 OAK FOREST DR	\$255.92	\$124.00	\$379.92	\$18.00	\$397.92
D03K003	BRONZI RONALD J (LE)	1317 OAK FOREST DR	\$188.37	\$124.00	\$312.37	\$12.90	\$325.27
D03K010	ENG RICHARD M & DAISY H	1333 OAK FOREST DR	\$276.06	\$124.00	\$400.06	\$21.89	\$421.95
D03K011	SHOEMAKER JAMES D & GWENDOLYN	1341 OAK FOREST DR	\$276.30	\$124.00	\$400.30	\$22.09	\$422.39

TIER 1	TIER 2	SUB-TOTAL (TIER 1 + TIER 2)	MILLAGE RATE (1/10 of 1 Mil)	TOTAL
\$163.55	\$124.00	\$287.55	\$10.17	\$297.72

Will I Pay Twice for Fire and Transport Services?



General Fund Proforma (New Fire Districts)

NO!!!!

Proposed Budget Summary
SUMTER COUNTY, FLORIDA - FISCAL YEAR 22/23

GENERAL FUND	5.5936 (Board directed 5.59)				
ESTIMATED REVENUES	GENERAL FUND FY22/23	GENERAL FUND FY23/24	GENERAL FUND FY24/25	GENERAL FUND FY25/26	GENERAL FUND FY26/27
TAXES:	Millage per \$1,000				
Ad Valorem Taxes	5.5936 \$ 95,067,767	\$ 81,443,336	\$ 83,473,155	\$ 84,757,747	\$ 85,440,461
Sales and Use Taxes	\$ 20,244,953	\$ 21,144,076	\$ 22,044,096	\$ 22,941,273	\$ 23,877,208
Charges for Services	\$ 5,256,206	\$ 5,287,325	\$ 5,339,140	\$ 5,371,633	\$ 5,405,121
Intergovernmental Revenue	\$ 1,152,554	\$ 1,153,513	\$ 1,154,472	\$ 1,155,431	\$ 1,156,405
Fines & Forfeitures	\$ 21,540	\$ 21,540	\$ 21,540	\$ 21,540	\$ 21,540
Miscellaneous Revenues	\$ 160,560	\$ 160,560	\$ 160,560	\$ 160,540	\$ 160,540
Licenses And Permits	\$ 9,278,565	\$ 100	\$ 100	\$ 100	\$ 100
Other Financing Sources	\$ 4,833,439	\$ 5,084,512	\$ 5,302,293	\$ 5,855,955	\$ 6,421,710
TOTAL SOURCES	\$ 136,015,584	\$ 114,294,962	\$ 117,495,356	\$ 120,264,219	\$ 122,483,085
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balances/Reserves/Net Assets	\$ 44,168,955	\$ 16,379,804	\$ 16,755,850	\$ 12,200,018	\$ 12,364,027
TOTAL REVENUES, TRANSFERS & BALANCES	\$ 180,184,539	\$ 130,674,766	\$ 134,251,206	\$ 132,464,237	\$ 134,847,112
EXPENDITURES					
Public Safety					
Public Safety - Fire	\$ 41,525,750	\$ 3,353,050	\$ 2,949,142	\$ 2,969,332	\$ 2,886,139
Public Safety - Sheriff	\$ 47,719,527	\$ 48,702,212	\$ 49,705,265	\$ 50,729,113	\$ 51,774,191
Public Safety - Other	\$ 8,647,709	\$ 8,407,847	\$ 8,585,014	\$ 8,797,092	\$ 8,972,735
General Government					
General Government Services	\$ 15,014,627	\$ 15,068,814	\$ 16,100,754	\$ 15,975,152	\$ 16,534,283
General Government - Clerk of Court	\$ 2,285,421	\$ 2,331,129	\$ 2,377,752	\$ 2,425,306	\$ 2,473,813
General Government - Property Appraiser	\$ 2,375,911	\$ 2,423,429	\$ 2,471,898	\$ 2,521,336	\$ 2,571,762
General Government - Supervisor of Elections	\$ 2,299,642	\$ 2,345,635	\$ 2,392,547	\$ 2,440,398	\$ 2,489,207
General Government - Tax Collector	\$ 2,924,052	\$ 2,982,533	\$ 3,042,184	\$ 3,103,027	\$ 3,165,088
Physical Environment	\$ 11,233,482	\$ 4,463,351	\$ 4,857,986	\$ 2,610,280	\$ 2,030,913
Transportation	\$ 8,686,459	\$ 8,325,616	\$ 8,713,348	\$ 8,811,499	\$ 9,369,752
Economic Environment	\$ 3,768,769	\$ 4,273,676	\$ 4,470,088	\$ 2,485,692	\$ 2,427,952
Human Services	\$ 7,100,099	\$ 7,262,333	\$ 7,461,268	\$ 7,689,496	\$ 7,889,222
Culture & Recreation	\$ 5,172,832	\$ 4,698,762	\$ 4,766,756	\$ 5,373,962	\$ 5,309,883
Court Operations	\$ 808,930	\$ 796,829	\$ 789,204	\$ 793,709	\$ 798,345
Other Uses	\$ 4,241,525	\$ 3,361,609	\$ 3,367,982	\$ 3,374,816	\$ 3,382,152
TOTAL EXPENDITURES	\$ 163,804,735	\$ 118,796,825	\$ 122,051,188	\$ 120,100,210	\$ 122,075,437
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balances/Reserves/Net Assets	\$ 16,379,804	\$ 11,877,941	\$ 12,200,018	\$ 12,364,027	\$ 12,771,675
TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES & BALANCES	\$ 180,184,539	\$ 130,674,766	\$ 134,251,206	\$ 132,464,237	\$ 134,847,112

The tentative, adopted, and/or final budgets are on file in the office of the above referenced taxing authority as a public record.

The proposed Sumter County Budget Summary reflects a reduction of over 13 million dollars in the Ad Valorem Taxes General Fund for FY23/24 if The Independent Fire Control and Rescue District is approved.

Proposed Ad Valorem Taxes for FY22/23: **\$95,067,767**

Proposed Ad Valorem Taxes for FY23/24: **\$81,443,336**

\$95,067,767 - \$81,443,336 = \$13,624,431



Community Development Districts

DistrictGov.org | Customer Service 352-753-4508

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What happens if the Fire District fails?

- If the Fire District were to fail, Village Center CDD would need to negotiate a new agreement with Sumter County allowing VPSD to provide services past September 30, 2023.
- Funding would have to be requested, reviewed, approved and allocated annually by Sumter County.
- If the Fire District passes, the Fire District Board will approve such appropriations to fund growth within its legal authority as to the funding as approved by the voters. As an independent legal entity, the Board would focus only on managing fire assessment funds and the services associated with that funding.

Key Takeaways

- Why do I want an Independent Fire District?
- How much will this cost compared to what I pay now?
- Will I pay twice for fire and transport services?
- How will the Board initially be selected and operate?
- What happens if it fails?

What Now??

**YOU
DECIDE
ON
NOV. 8TH**

THE VILLAGES[®] INDEPENDENT FIRE CONTROL AND RESCUE DISTRICT



House Bill 995 will appear on the General Election Ballot on November 8th for the voters to decide on the creation of The Villages Independent Fire Control and Rescue District.

Your VPSD and County Commission have been preparing, working together, and are ready for the transition resulting from a “YES” vote.

The Villages[®]

Community Development Districts

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For More Information

**VISIT DISTRICTGOV.ORG
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Thank You!
Questions?