

# City of Fort Lauderdale, Florida

## Fire Rescue Updated Assessment Program Memorandum

JUNE 2022

**Presented by:**

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# Introduction

The City of Fort Lauderdale (City) has engaged the professional services and specialized assistance of Government Services Group, Inc. (GSG) to assist with updating the existing fire rescue assessment program for Fiscal Year 2022-23. GSG is a consulting firm that specializes in addressing and resolving local government finance and taxation issues by working with cities, counties, special districts, and state agencies to develop uniquely tailored funding and service delivery solutions for critical infrastructure and service needs.

This document is the City of Fort Lauderdale Fire Assessment Memorandum (Assessment Memorandum), which is one of the project deliverables specified by the agreed-to Scope of Services.

## BACKGROUND

In Fiscal Year 2021-22, the assessment program funded approximately \$50 million of the City's total fire rescue costs. Table 1 lists the City's current special assessment rates as implemented for Fiscal Year 2021-22.

**Table 1**  
**City of Fort Lauderdale Fire Assessment Rates (FY 2021-22)**

Residential Property Use Categories	Rate Per Dwelling Unit			
Dwelling Unit	\$311			
Non-Residential Property Use Categories	Building Classification (in square foot ranges)	Commercial	Industrial/ Warehouse	Institutional
	≤ 1,999	\$476	\$78	\$1,273
	2,000 - 3,499	\$951	\$156	\$2,546
	3,500 - 4,999	\$1,663	\$273	\$4,455
	5,000 - 9,999	\$2,376	\$390	\$6,364
	10,000 - 19,999	\$4,752	\$779	\$12,727
	20,000 - 29,999	\$9,503	\$1,558	\$25,453
	30,000 - 39,999	\$14,255	\$2,337	\$38,179
	40,000 - 49,999	\$19,006	\$3,115	\$50,905
	50,000 - 59,999	\$23,758	\$3,894	\$63,631
	60,000 - 69,999	\$28,509	\$4,673	\$76,357
	70,000 - 79,999	\$33,260	\$5,451	\$89,084
	80,000 - 89,999	\$38,012	\$6,230	\$101,810
	90,000 - 99,999	\$42,763	\$7,009	\$114,536
	≥ 100,000	\$47,515	\$7,787	\$127,262

Source: City of Fort Lauderdale

# Service Delivery Description and Assessable Cost Calculations

## SERVICE DELIVERY DESCRIPTION

The Fire Rescue Department provides standard fire suppression, emergency medical services (EMS), state disaster response, hazmat response, dive rescue, emergency management and disaster preparedness, fire prevention and safety education. The Fire Rescue Department’s rescue service component is certified at an Advanced Life Support (ALS) level of service.

The Fire Rescue Department also provides fire and EMS services to the City of Wilton Manors through an interlocal agreement between the City of Fort Lauderdale and the City of Wilton Manors. The fire and EMS services are provided by Station 16 located within the municipal boundaries of Wilton Manors.

The Fire Rescue Department operates eleven fire rescue stations. Table 2 identifies the Fire Rescue Department stations, as well as the corresponding physical location address.

**Table 2**  
**Fire Rescue Department Stations**

Station	Address
Station 2	528 NW 2 <sup>nd</sup> Street Fort Lauderdale, FL
Station 3	2801 SW 4 <sup>th</sup> Avenue Fort Lauderdale, FL
Station 8	1717 SW 1 <sup>st</sup> Avenue Fort Lauderdale, FL
Station 13	2871 E Sunrise Boulevard Fort Lauderdale, FL
Station 16 (serves Wilton Manors)	533 NE 22 <sup>nd</sup> Street Wilton Manors, FL
Station 29	2002 NE 16 <sup>th</sup> Street Fort Lauderdale, FL
Station 35	1969 E Commercial Boulevard Fort Lauderdale, FL
Station 46	1515 NW 19 <sup>th</sup> Street Fort Lauderdale, FL
Station 47	1000 SW 27 <sup>th</sup> Avenue Fort Lauderdale, FL
Station 49 (Water related emergencies)	1015 Seabreeze Boulevard Fort Lauderdale, FL
Station 53 (53 serves Executive Airport and serves as Training Facility)	2200 Executive Airport Way Fort Lauderdale, FL
Station 54	3211 NE 32 <sup>nd</sup> Street Fort Lauderdale, FL

Source: City of Fort Lauderdale

Table 3 identifies the Fire Rescue Department’s active response, as well as the corresponding station allocation for each identified vehicle.

**Table 3  
Fire Rescue Department Apparatus Inventory**

<b>Station</b>	<b>Apparatus</b>
Station 2	Asst. Fire Rescue Chief
	Engine 2
	Tower 2
	Support 29 (Heavy Rescue)
	Rescue 2
	Rescue 302
	Rescue 202 (Peak Hours Only)
Station 3	Engine 3
	Rescue 3
Station 8	Battalion 2
	Engine 8
	Rescue 8
Station 13	Engine 13
	Rescue 13
Station 16	Engine 16
	Rescue 16
Station 29	Battalion 13
	Squad 29 (Engine 29)
	Rescue 29
Station 35	Engine 35
	Ladder 35
	Rescue 35
Station 46	Battalion 46
	Engine 46
	Rescue 46
	Rescue 246
Station 47	Engine 47
	Rescue 47
	Rescue 247
Station 49	Engine 49
	Ladder 49
	Rescue 49
	Fire Boat 49
Station 53	Squad 53 (Engine 88)
	Truck 53
	Rescue 53
	HazMat 88
Station 54	Engine 54
	Rescue 54

Source: City of Fort Lauderdale

Tables 4 through 6 outline the Fire Rescue Department’s current service operations and service components. Table 4 outlines the Fire Rescue Department’s organizational structure.

**Table 4**  
**Fort Lauderdale Fire Rescue 2021 Administrative Organization Chart**

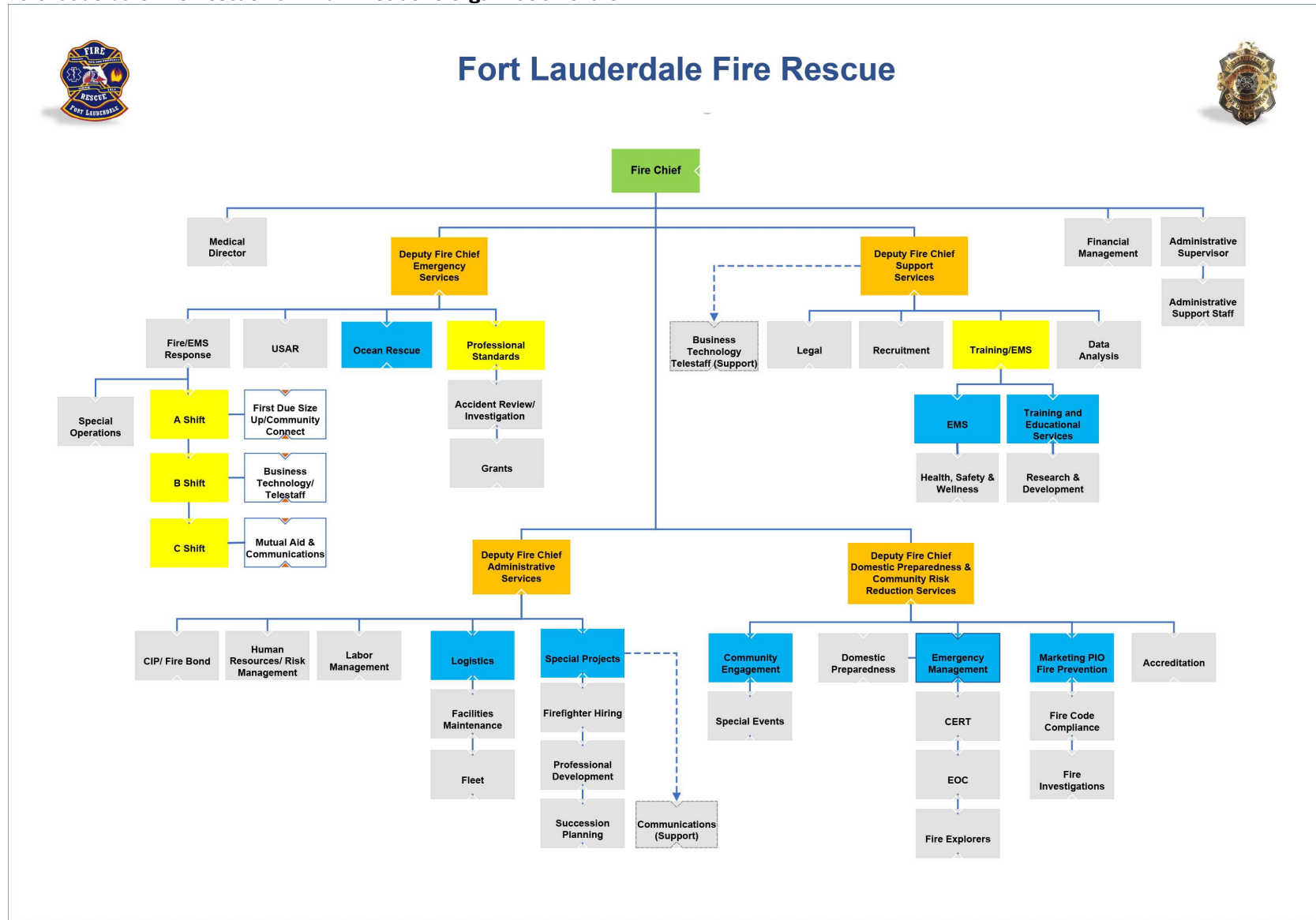


Table 5 describes the minimum staffing for each apparatus. This information is used with the development of the Administrative Factor, as further discussed in the “Development of Factors” section of this Updated Assessment Memorandum.

**Table 5  
Fire Rescue Department Apparatus Minimum Staffing Requirements**

<b>Apparatus</b>	<b>Apparatus Minimum Staffing</b>
Engine	3 personnel
Rescue	2-3 personnel
Ladder	3 personnel
ARFF Truck	2 personnel
Battalion Vehicle	1 personnel

Source: City of Fort Lauderdale

The current pumping capacity is defined as the combined amount of water that all apparatus in the Fire Rescue Department can pump to a first alarm, non-residential fire. As outlined by Table 6, the pumping capacity of the Fire Rescue Department is 22,500 gallons per minute for all active apparatus. Accordingly, based on National Fire Protection Association firefighting standards for fire-flow, the Fire Rescue Department currently has sufficient fire-flow capacity to provide service coverage in the event of a fire involving significant to unlimited square footage.

**Table 6  
Fire Rescue Department Apparatus Fire Flow**

<b>Station</b>	<b>Apparatus</b>	<b>Fire Flow</b>
Station 2	Engine 2	1,500
	Tower 2	1,500
Station 3	Engine 3	1,500
Station 8	Engine 8	1,500
Station 13	Engine 13	1,500
Station 16	Engine 16	1,500
Station 29	Squad 29 (Engine 29)	1,500
Station 35	Engine 35	1,500
	Ladder 35	1,500
Station 46	Engine 46	1,500
Station 47	Engine 47	1,500
Station 49	Engine 49	1,500
	Ladder 49	1,500
Station 53	Squad 53 (Engine 88)	1,500
Station 54	Engine 54	1,500
<b>Total</b>		<b>22,500</b>

Source: City of Fort Lauderdale



## DEVELOPMENT OF FACTORS

### FIRE RESCUE V. EMERGENCY MEDICAL SERVICES

In June 2000, litigation over the City of North Lauderdale fire rescue assessment program resulted in a decision by the Fourth District Court of Appeals in the case of SMM Properties, Inc. v. City of North Lauderdale, (the “North Lauderdale” case). The Fourth District Court of Appeals concluded that Emergency Medical Services (EMS) did not provide a special benefit to property. The Court, however, reaffirmed that fire suppression, fire prevention, fire/building inspections and first responder medical services do provide a special benefit to property.

To address these concerns, GSG developed a revised methodology that removed the costs associated with emergency medical services. The revised apportionment methodology only utilized fire incident report data related to non-EMS calls. This change in the type of incident data that could be used in the apportionment methodology resulted in a change to the call incident profile. In August 2002, the Florida Supreme Court upheld the decision of the Fourth District Court of Appeals.

GSG used the proposed Fiscal Year 2022-23 departmental costs to allocate the costs between fire rescue and emergency medical services; this analysis was performed because of the Florida Supreme Court’s opinion in City of North Lauderdale v. SMM Properties that emergency medical services (above the level of first response) does not provide a special benefit to property. Accordingly, the fire rescue costs were split from emergency medical service costs based on the following general guidelines.

### DIRECT ALLOCATIONS

To the extent that certain line items could be allocated directly between fire and EMS, direct allocations were made. For example, all costs associated with the following Divisions were allocated entirely to Fire (except for the line item “Assignment Pay”): Fire Prevention, Fire Safety Inspections, Fire Plans Review, High Rise Sprinklers and ARFF/Crash Fire Divisions. Similarly, all costs associated with the EMS Administration and Ocean Rescue Divisions were allocated entirely to EMS.

### ADMINISTRATIVE FACTOR

Certain line items were allocated between fire and EMS based on an Administrative Factor. This Administrative Factor is derived by creating a ratio between non-EMS or fire personnel and total combat personnel. On average, under normal staffing, the City has 52 non-EMS personnel and 34 EMS personnel, for a total of 86 combat personnel. This normal staffing therefore yields a 60.47 percent non-EMS Administrative Factor.

This percentage was then applied to all applicable line items to allocate the costs that could not be directly allocated as fire costs or EMS costs, and that could not be operationally allocated. For example, the personnel expenditures for salaries and benefits for the following Divisions were allocated based on the Administrative Factor except for the line item “Assignment Pay”: Fire Rescue Administration, Domestic Preparedness, Financial Management, EMS & Training Special Operations, Support Services and Fire Rescue Support. Similarly, the Administrative Factor was applied to operating expenditures line items such as “Electricity” and “Office Supplies” to determine the fire service costs of these line items.

### OPERATIONAL FACTOR

Other assessable cost line items, not allocated based one of the factors above, may also be allocated between fire and EMS based on an Operational Factor. The Operational Factor is derived by creating a ratio between non-EMS (i.e. fire) calls and EMS calls, and this ratio, which is based on the Fire Rescue

Department's operations, was applied to certain budget line items such as "Gasoline" and "Servchg-Fleet O&M".

To develop the Operational Factor for the City, GSG obtained fire rescue incident data identifying the number of fire rescue calls made to property categories within the City over a one-year period (Calendar Year 2021). The City fire rescue incident data was used to determine the demand for fire rescue services.

The State Fire Marshal's office uses the Florida Fire Incident Reporting System (FFIRS). This system is a tool for fire rescue departments to report and maintain computerized records of fire rescue incidents and other department activities in a uniform manner. Under this system, a series of basic phrases with code numbers are used to describe fire rescue incidents. Appendix B provides a codes list for the "type of situation found" as recorded on the fire rescue incident reports used to identify EMS and non-EMS calls.

The ratio between non-EMS (i.e. fire) calls and EMS calls is then applied to all applicable line items to allocate the costs that could not be directly allocated as fire costs or EMS costs, and that could not be administratively allocated. For the 2021 calendar year, the City reported 52,169 total fire rescue incidents to FFIRS, of which 15,593 were non-EMS (i.e. fire) calls and 36,576 were EMS calls. This information results in a 29.89 percent non-EMS Operational Factor.

## **ASSESSABLE COST CALCULATIONS**

The fire rescue assessable cost calculations for Fiscal Year 2022-23 are based on the following assumptions for the purpose of this Fire Rescue Assessment Report.

- The City provided the projected Fiscal Year 2022-23 Fire Rescue Department budget. The Fire Rescue Department budget is divided into several divisions; each division was analyzed separately and then aggregated to a summary budget.
- The line items comprising "Revenues" are shown as a reduction of the total projected expenditures for each fiscal year, thereby reducing the total assessable costs for each respective year. "Revenues" are comprised of revenue directly received from or for the delivery of fire rescue services. Most revenues were able to be allocated between fire and EMS based on a Direct Factor allocation. No annual increase was applied across "Revenues".
- Pursuant to section 197.3632, Florida Statutes, the tax collector and property appraiser may each enter into an agreement with the local government for reimbursement of necessary administrative costs incurred from the collection of the non-ad valorem assessment. Accordingly, if any such fee(s) is charged, the fee may be recouped as an add-on to the total assessable costs for the year.
- The line item "Collection Costs @ 2% (Tax Collector)" under "Additional Costs" reflects reimbursement for the collection costs associated with the non-ad valorem assessment incurred by the Tax Collector. Pursuant to section 197.3632, Florida Statutes, a municipal or county government shall only compensate the tax collector for the actual costs of collecting the non-ad valorem assessment. Accordingly, the Tax Collector's collection costs are estimated to be 2% of the total assessable costs. The applied collection charge is estimated to be adequate to cover the Tax Collector's actual collection costs.

However, reimbursement for the costs incurred by the Property Appraiser associated with the non-ad valorem assessment roll are already included as a line-item within the Fire Rescue budget.

- The line item "Statutory Discount @ 5%" under "Additional Costs" reflects a 95% collection of the Fire Rescue Assessment to cover the 4% statutory discount allowed by the Uniform Method and 1% reserve for under collection. Accordingly, the statutory discount is budgeted at 5% of the total assessable costs.

Table 7 provides a calculation of the assessable costs for Fiscal Year 2022-23 based on an application of the above factors to the proposed Fiscal Year 2022-23 budget as provided by the City. The calculation yields an assessable cost of \$56,774,811 for Fiscal Year 2022-23.

**Table 7  
Fire Rescue Assessable Cost Calculations (FY 2022-23)**

<b>Expenses</b>	<b>FY 2022-23 Proposed Budget</b>	<b>FY 2022-23 Assessable Budget</b>
PERMANENT SALARIES	\$45,523,218	\$26,944,781
TEMPORARY SALARIES	\$420,780	\$0
PART-TIME SALARIES	\$465,710	\$0
SICK CONV TO CASH	\$200,000	\$120,930
VAC MGMT CONV	\$0	\$0
COMP ABSENCES	\$0	\$0
PAYROLL ACCRUAL	\$0	\$0
PAYROLL ATTRITION	\$0	\$0
OTHER REG SALARIES	\$733,036	\$458,887
LONGEVITY PAY	\$520,010	\$311,563
LONGEVITY ACCRUAL	\$0	\$0
ACADEMIC PAY (AIP)	\$0	\$0
ASSIGNMENT PAY (+EMT/PARA)	\$5,952,046	\$0
P&F INCENTIVE PAY (SSI ED ATT)	\$201,480	\$125,305
SHIFT DIFFERENTIAL	\$0	\$0
STANDBY PAY	\$9,800	\$9,800
UPGRADE PAY	\$1,357,130	\$825,774
CAR ALLOWANCES	\$66,000	\$35,626
CLOTHING ALLOWANCE	\$38,500	\$24,047
EXPENSE ALLOWANCES	\$12,960	\$871
CELLPHONE ALLOWANCES	\$2,880	\$1,741
OVERTIME 1.5X PAY	\$1,711,350	\$1,035,432
OVERTIME 1X PAY	\$71,090	\$44,708
DIRECT LABOR CHARGES	\$0	\$0
DIRECT LABOR CREDITS	\$0	\$0
RETIREMENT GIFTS	\$1,250	\$756
SICK TERMINATION PAY	\$0	\$0
VACATION TERM PAY	\$0	\$0
OTHER TERM PAY	\$193,990	\$145,987
CORE ADJUSTMENTS	\$0	\$0
BIRP SAVINGS	\$0	\$0
MILEAGE REIMBURSEMENT	\$100	\$60
MOVING EXPENSE	\$0	\$0
WELLNESS INCENTIVE	\$49,000	\$25,267
PENSION - GENERAL	\$211,970	\$51,922
PENSION - POLICE &	\$8,136,954	\$5,003,314
PENSION - FRS	\$181,189	\$11,559
PENSION - PPS	\$449,050	\$271,519
PENSION - OTHER	\$51,740	\$0
PENSION - DEF CONT	\$67,913	\$30,441
SOC SEC/MEDICARE	\$4,020,204	\$2,380,241
SUPPLEMENTAL FICA	\$204,180	\$98,152
YEAR END FICA ACCR	\$0	\$0
FICA ATTRITION	\$0	\$0
DISABILITY INSURANCE	\$2,410	\$1,080
LIFE INSURANCE	\$32,770	\$19,414
HEALTH INSURANCE	\$6,469,302	\$3,685,823
WORKERS' COMP	\$2,787,419	\$1,736,710
ACCT & AUDITING	\$0	\$0
FINANCE & BANK SERVICE	\$400,000	\$5,000
LEGAL SERVICES	\$0	\$0
MEDICAL SERVICES	\$186,000	\$0
BACKFLOW PERMIT COSTS	\$7,145	\$4,773
OTHER PROF SERV	\$276,000	\$21,163
AD/MARKETING	\$1,500	\$907
LAUNDRY SERVICES	\$0	\$0
CLERICAL SERVICES	\$2,500	\$1,512
COSTS/FEES/PERMITS	\$54,228	\$52,799
CUSTODIAL SERVICES	\$35,000	\$21,163
FOOD SERVICES	\$21,000	\$12,698
LAWN & TREE SERVIC	\$60,000	\$36,279
MGMT/OPER SERV	\$0	\$0
PRIZES & AWARDS	\$0	\$0

SECURITY SERVICES	\$2,200	\$1,330
SOLID WASTE DISP	\$9,130	\$5,520
OTHER SERVICES	\$91,500	\$58,977
OFFICE EQUIP RENT	\$17,550	\$11,205
VEHICLE RENTAL	\$0	\$0
OTHER EQUIPMENT RENTAL	\$1,300	\$786
LAND LEASES	\$0	\$0
BUILDING LEASES	\$0	\$0
OTHER FACIL RENT	\$0	\$0
COMPUTER MAINT	\$155,686	\$94,136
COMPONENTS/PARTS	\$10,500	\$6,047
EQUIP REP & MAINT	\$359,000	\$109,220
RADIO REP & MAINTENANCE	\$0	\$0
BLDG REP MATERIALS	\$500	\$302
BLDG REP & MAINT	\$32,500	\$15,116
IMP REP MATERIALS	\$1,000	\$605
IMP REP & MAINTENANCE	\$0	\$0
DUAL PAPER/SUPPLIES	\$0	\$0
PHOTOGRAPHY	\$0	\$0
PRINTING SERV - EX	\$0	\$0
ELECTRICITY	\$329,300	\$225,837
NATURAL/PROPANE GAS	\$29,300	\$18,428
SPECIAL DELIVERY	\$500	\$250
POSTAGE	\$0	\$0
TELEPHONE/CABLE TV	\$125,700	\$77,021
WATER/SEW/STORM	\$121,400	\$76,607
OTHER CHEMICALS	\$30,000	\$30,000
GASOLINE	\$133,395	\$78,378
DIESEL FUEL	\$338,422	\$101,607
OIL & LUBRICANTS	\$5,020	\$1,540
BOOKS & MANUALS	\$4,450	\$3,877
DATA PROC SUPPLIES	\$40,881	\$24,916
ELECTRICAL SUPPLIES	\$1,000	\$605
HORTICULTURAL SUPPLIES	\$0	\$0
JANITORIAL SUPPLIES	\$65,350	\$39,453
MEDICAL SUPPLIES	\$480,000	\$0
OFFICE EQUIP < \$1000	\$98,400	\$59,184
FURNITURE	\$0	\$0
OFFICE SUPPLIES	\$28,800	\$18,344
PROCUREMENT CARD	\$0	\$0
PERIODICALS & MAG	\$1,500	\$1,105
SAFETY/TRAINING MATERIALS	\$0	\$0
SAFETY SHOES	\$15,500	\$15,302
TOOLS & EQUIPMENT < \$1000	\$244,558	\$142,320
TOOLS & EQUIPMENT > \$1000 < \$5000	\$0	\$0
UNIFORMS	\$754,590	\$450,613
OTHER SUPPLIES	\$119,400	\$66,137
CERTIFICATION TRAINING	\$0	\$0
CONFERENCES	\$0	\$0
INVESTIGATIVE TRIPS	\$0	\$0
MEETINGS	\$0	\$0
MEMBERSHIPS/DUES	\$0	\$0
SCHOOLS	\$0	\$0
TRAINING	\$0	\$0
TRAINING & TRAVEL	\$105,400	\$52,042
PROMOTIONAL CONTRIBUTION	\$726,235	\$0
SOCIAL CONTRACT	\$0	\$0
PPS - POST RETIREMENT STEP	\$0	\$0
OTHER CONTRIBUTIONS	\$4,160,153	\$4,160,153
INDIRECT ADMIN SERVICES CHARGES	\$5,018,675	\$2,925,320
OVERHEAD-FLEET	\$1,141,492	\$365,713
SERVCHG-AIRPORT	\$34,905	\$21,105
SERVCHG-ITS	\$4,760,299	\$2,743,327
SERVCHG-PARKING SERVICES	\$0	\$0
SERVCHG-PRINT SHOP	\$6,000	\$4,505
SERVCHG-PUBLIC WORKS	\$20,000	\$12,093
SERVCHG-RADIO SHOP	\$0	\$0
SERVCHG-FLEET REPL	\$2,741,489	\$1,655,308
SERVCHG - FLEET O&M	\$2,480,323	\$786,727
SERVCHG - NON-FLEET	\$32,000	\$9,781
SERVCHG-MISC GRANT	\$0	\$0
SERVCHG-OTHER FUNDS	\$0	\$0
AUTO LIABILITY	\$146,443	\$90,462

FIDELITY BONDS	\$2,583	\$1,562
EMP PROCEEDINGS	\$135,165	\$83,479
GENERAL LIABILITY	\$770,208	\$436,036
OTHER INSURANCE CHARGES	\$261,654	\$148,707
POL/FIRE AD&D	\$12,589	\$7,128
FIREFIGHTER LIABILITY	\$77,914	\$44,109
PROP/FIRE INSURANCE	\$363,820	\$205,968
PUB OFFICIALS LIAB	\$0	\$0
WRITEOFF ACCTS RECEIVABLES	\$0	\$0
INTEREST ON DEPOSITS	\$0	\$0
COMMUNICATION EQUIPMENT	\$0	\$0
COMPUTER EQUIPMENT	\$0	\$0
COMPUTER SOFTWARE	\$0	\$0
OFFICE FURNITURE & EQUIPMENT	\$0	\$0
VEHICLES	\$11,770	\$0
OTHER EQUIPMENT	\$229,739	\$0
LOAN PRINCIPAL	\$0	\$0
CAP LEASE PRINCIPAL	\$0	\$0
LOAN INTEREST	\$0	\$0
CAP LEASE INTEREST	\$0	\$0
OPEB TRUST CONTRIBUTION	\$0	\$0
DEBT SERVICE - POB'S - 2204	\$3,941,195	\$2,289,055
DEBT SERVICE - POB'S - 2207	\$1,041,552	\$604,935
FIRE STATION CAPITAL FUNDING	\$4,075,604	\$2,464,319
<b>Total Expenses</b>	<b>\$117,134,343</b>	<b>\$64,404,605</b>

<b>Revenues</b>		
FIREFIGHTERS PENSION INSURANCE PREM TAX	\$4,160,153	\$4,160,153
FIRE TRAINING SURCHARGE	\$1,000	\$1,000
FIREFIGHTERS SUPPLEMENTAL COMPENSATION	\$201,480	\$121,825
PHOTOS COPIES & PRINT SALES	\$100	\$100
ALARM RESPONSE FEES	\$315,000	\$315,000
FIRE INSPECTION FEES	\$750,000	\$750,000
FIRE HI-RISE TEST FEES	\$15,000	\$15,000
FIRE PLAN REVIEW FEES	\$650,000	\$650,000
FIRE REINSPECTION FEES	\$850,000	\$850,000
SPECIAL FIRE TEST FEES	\$10,000	\$10,000
HAZARDOUS MATERIALS FEES	\$90,000	\$90,000
WILTON MANORS - FIRE/EMS	\$15,000	\$15,000
MISCELLANEOUS FIRE FEES	\$4,097,306	\$2,477,441
MISCELLANEOUS FIRE FEES (FIR010401)	\$0	\$0
EMS SERVICE FEES (FIR010102)	\$4,000	\$4,000
EMS SERVICE FEES (FIR010501)	\$4,000	\$0
EMS SERVICE FEES (FIR030101)	\$4,000	\$0
LAZY LAKES - FIRE/EMS	\$392,000	\$0
FIRE/RESCUE TRANSPORT FEE	\$3,908	\$2,363
FIRE/RESCUE INTERFACILITY TRANSPORT FEES	\$6,200,000	\$0
PUBLIC EMERGENCY MEDICAL TRANSPORTATION	\$0	\$0
PUBLIC EMERGENCY MEDICAL TRANSPORTATION - MCO - PEMT	\$1,100,000	\$0
CREDIT CARD DISCOUNT & FEES	\$1,863,548	\$0
FIRE/RESCUE ASSESSMENT FEE	\$0	\$0
FIRE/RESCUE CITY ASSESSMENT FEE	\$0	\$0
HAZ MAT DONATIONS	\$0	\$0
AIR SHOW REVENUES (FIR010102)	\$454,211	\$454,211
AIR SHOW REVENUES (FIR010402)	\$17,000	\$0
AIR SHOW REVENUES (FIR010501)	\$0	\$0
AIR SHOW REVENUES (FIR030101)	\$2,000	\$0
FIRE/AIRPORT-INTERFUND SVC CHG	\$45,000	\$0
CHGS TO OTHER FDS	\$1,705,431	\$1,705,431
MISCELLANEOUS INCOME (FIR010102)	\$1,179,204	\$0
MISCELLANEOUS INCOME (FIR010501)	\$15,000	\$0
MISCELLANEOUS INCOME (FIR030102)	\$250	\$151
TRI-COUNTY PAV REIMBURSEMENTS	\$12,000	\$7,256
<b>Total Revenues</b>	<b>\$24,156,591</b>	<b>\$11,628,931</b>

<b>Total Expenses</b>	<b>\$117,134,343</b>	<b>\$64,404,605</b>
<b>Total Revenues</b>	<b>\$24,156,591</b>	<b>\$11,628,931</b>
<b>Total Net Expenditure</b>	<b>\$92,977,752</b>	<b>\$52,775,675</b>

<b>Additional Expenditure</b>	
<b>Study Costs</b>	<b>\$24,900</b>
<b>Collection costs @ 2% (Tax Collector)</b>	<b>\$1,135,496.23</b>
<b>Statutory Discount @ 5%</b>	<b>\$2,838,740.57</b>
<b>Total Additional Costs</b>	<b>\$3,999,137</b>
<hr/>	
<b>Total Assessable Costs</b>	<b>\$56,774,811</b>

Source: City of Fort Lauderdale

The fire rescue assessable cost calculations for Fiscal Years 2023-24 through 2026-27 are based on the following assumptions for the purpose of this Fire Rescue Assessment Report.

- A five percent annual increase was applied across all Salaries, Wages, and Benefits.
- A three percent annual increase was applied across all other Expenses (except for Debt Services), unless otherwise directed by the City.
- No annual increase was applied to “Revenues”.

Table 8 shows the calculation of the full cost of the Fire Rescue Assessment Program for Fiscal Year 2023-24 through Fiscal Year 2026-27 as well as the five-year average budget for Fiscal Years 2022-23 through 2026-27.

**Table 8**  
**Fire Rescue Assessable Cost Calculations Proforma (FY 2023-24 thru FY 2026-27)**

<b>Expenses</b>	<b>FY 2023-24 Assessable Budget</b>	<b>FY 2024-25 Assessable Budget</b>	<b>FY 2025-26 Assessable Budget</b>	<b>FY 2026-27 Assessable Budget</b>	<b>5-Year Average Assessable Budget</b>
<b>Total Expenses</b>	<b>\$64,638,216</b>	<b>\$67,463,411</b>	<b>\$70,422,004</b>	<b>\$73,520,431</b>	<b>\$68,089,734</b>
<b>Total Revenues</b>	<b>\$11,628,931</b>	<b>\$11,628,931</b>	<b>\$11,628,931</b>	<b>\$11,628,931</b>	<b>\$11,628,931</b>
<b>Total Net Expenditure</b>	<b>\$53,009,285</b>	<b>\$55,834,480</b>	<b>\$58,793,073</b>	<b>\$61,891,500</b>	<b>\$56,460,803</b>
<b>Total Additional Costs</b>	<b>\$3,989,946</b>	<b>\$4,202,595</b>	<b>\$4,425,285</b>	<b>\$4,658,500</b>	<b>\$4,255,093</b>
<b>Total Assessable Costs</b>	<b>\$56,999,232</b>	<b>\$60,037,075</b>	<b>\$63,218,358</b>	<b>\$66,550,000</b>	<b>\$60,715,895</b>

Source: City of Fort Lauderdale

# Determination of Fire Rescue Services Demand

## INCIDENT DATA

GSG obtained information from the City in an electronic format, identifying the number and type of fire rescue incident responses by City fire rescue vehicles for the calendar year 2021.

The City uses the Florida Fire Incident Reporting System (FFIRS) to record its fire rescue incidents. The FFIRS is a tool for fire rescue departments to report and maintain computerized records of fire rescue incidents and other department activities in a uniform manner.

Under this system, a series of basic phrases with code numbers are used to describe fire rescue incidents. A data field in the FFIRS, “type of situation found,” identifies the incident as an EMS or non-EMS type of call for each incident. Appendix B provides a codes list for the “type of situation found” as recorded on the fire rescue incident reports used to identify EMS and non-EMS calls.

Another data field in the FFIRS, “fixed property use,” identifies the type of property that fire rescue departments respond to for each fire rescue incident. The fixed property uses correlate to property uses determined by the Broward County Property Appraiser on the ad valorem tax roll. Appendix C provides a codes list for the “fixed property use” as recorded on the fire rescue incident reports.

GSG analyzed the City’s calendar year 2021 fire rescue incident data from the FFIRS files to evaluate trends and determine if aberrations were present. City fire rescue incident data for the 2021 calendar years represents 52,169 total fire rescue incidents.

Of the 52,169 fire rescue incidents, there were 36,576 incidents classified as EMS type incidents based on the type of situation found indicated on the incident report. The 36,576 EMS type incidents were not included in the analysis.

There are certain fire rescue incidents that could not be assigned to a specific property or parcel. These calls represent non-specific type incidents, which are incidents that either could not be correlated to a specific parcel or calls that involved auto accidents and other types of incidents along roads and highways.

Of the 15,593 remaining fire type incidents, 9,960 were calls to specific property uses. Accordingly, 5,633 incidents were considered non-specific type incidents. Because of the inability to correlate these non-specific type incidents to specific property categories, the call analysis does not include these 5,633 incidents.

Because of the urbanized character of the City, the suppression of fires on vacant land and agricultural property primarily benefits adjacent property by containing the spread of fire rather than preserving the integrity of the vacant parcel. Thus, incidents to vacant and agricultural property were not included in the final analysis of the fire call database. The 86 calls to these properties were removed.

Using the fixed property use codes, the remaining 9,874 fire type incidents corresponding to specific properties were assigned to the following property use categories: residential, commercial, industrial/warehouse, and institutional.

Table 9 outlines the property use category assignment of fire type incidents based on the analysis conducted.

**Table 9**  
**Fire Calls by Category (Calendar Year 2021)**

<b>Property Category</b>	<b>Number of Calls</b>	<b>Percentage of Calls</b>
Residential	5,863	59.38%
Commercial	2,871	29.08%
Industrial/Warehouse	276	2.80%
Institutional	864	8.75%
<b>Total</b>	<b>9,874</b>	<b>100.00%</b>

Source: City of Fort Lauderdale

## **PROPERTY DATA**

The City provided GSG with information from the special assessment roll maintained by the Broward County Property Appraiser’s office. For parcels assigned to the residential property use category, the City provided GSG with a listing of the total number of dwelling units. For parcels within the non-residential property use categories of commercial, industrial/warehouse, and institutional, the City provided the amount of square footage of the non-residential structures from the building files on the ad valorem tax roll with a cap of 100,000 square feet per building.



# Computation of Fire Rescue Assessments

## SPECIAL BENEFIT ASSUMPTIONS

The following assumptions support a finding that the fire rescue services, facilities, and programs provided by the City provide a special benefit to the assessed parcels.

- Fire rescue services, facilities, and programs possess a logical relationship to the use and enjoyment of property by: (i) protecting the value and integrity of improvements, structures and land through the availability and provision of comprehensive fire rescue services; (ii) protecting the life and safety of intended occupants in the use and enjoyment of property; and (iii) lowering the cost of fire insurance by the presence of a professional and comprehensive fire rescue program.
- The availability and provision of comprehensive fire rescue services enhance and strengthen the relationship of such services to the use and enjoyment of the parcels of property, the market perception of the area and, ultimately, the property values within the assessable area.

## APPORTIONMENT METHODOLOGY

The following section describes the assessment apportionment methodology for fire rescue services based on: (i) the fire rescue assessable cost calculations; (ii) the ad valorem tax roll maintained by the property appraiser; and (iii) the fire rescue incident data.

## COST APPORTIONMENT

The Fiscal Year 2022-23 assessable costs were apportioned among property use categories based upon the historical demand for fire rescue services reflected by the fire incident data for calendar year 2021. This apportionment is illustrated in Table 10.

**Table 10**  
**Cost Apportionment (FY 2022-23)**

Property Category	Number of Calls	Percentage of Calls	Portion of Budget
Residential	5,863	59.38%	\$36,051,984
Commercial	2,871	29.08%	\$17,653,974
Industrial/Warehouse	276	2.80%	\$1,697,143
Institutional	864	8.75%	\$5,312,795
<b>Total</b>	<b>9,874</b>	<b>100.00%</b>	<b>\$60,715,895</b>

Source: City of Fort Lauderdale

## PARCEL APPORTIONMENT

The share of the assessable costs apportioned to each property use category was further apportioned among the individual buildings of property within each property use category in the manner described in Table 11.

**Table 11**  
**Parcel Apportionment within Property Use Categories**

Category	Parcel Apportionment
Residential	Per Dwelling Unit
Non-Residential	
Commercial	Improvement Area Per Building
Industrial/Warehouse	Within Square Footage Ranges
Institutional	

## RESIDENTIAL PARCEL APPORTIONMENT ASSUMPTIONS

The following assumptions support findings that the parcel apportionment applied in the Residential Property Use Category is fair and reasonable. The Residential Property Use Category includes such properties as single-family dwelling units, multi-family dwelling units, and mobile homes.

- The size or the value of the residential parcel does not determine the scope of the required fire services. The potential demand for fire services is driven by the existence of a dwelling unit and the anticipated average occupant population.
- Apportioning the assessed costs for fire services attributable to the residential property use category on a per dwelling unit basis is required to avoid cost inefficiency and unnecessary administration and is a fair and reasonable method of parcel apportionment based upon historical fire call data.

## RESIDENTIAL PARCEL APPORTIONMENT CALCULATION

Based upon the historical demand for fire services, the percentage of assessable costs attributable to each residential property use category was calculated. The amount of the assessable costs allocable to each residential property use category was divided by the number of dwelling units in each category in the City to compute the fire assessment to be imposed against each dwelling unit. For each residential parcel, the actual number of dwelling units located on the parcel will be multiplied by the residential dwelling unit rate to compute the residential fire assessment amount for the parcel.

Table 12 illustrates the assignment of dwelling units under this apportionment methodology to the Residential Property Use Category.

**Table 12**  
**Parcel Apportionment Residential Property Use Category**

Property Use Category	Number of Dwelling Units
Residential	105,288

Source: City of Fort Lauderdale

## NON-RESIDENTIAL PARCEL APPORTIONMENT ASSUMPTIONS

The parcel apportionment for each Non-Residential Property Use Classification includes both minimum building classifications and an additional classification of all other improved buildings based upon the assumed square footage of structures and improvements within the improved parcel. The Non-Residential Property Use Classifications include Commercial, Industrial/Warehouse and Institutional property uses. The following describes the Non-Residential Property parcel apportionment calculation and the classification for Commercial, Industrial/Warehouse and Institutional categories.

The following assumptions support findings that the parcel apportionment applied in the Non-Residential Property Use Classification is fair and reasonable.

- The risk of loss and demand for fire rescue service availability is substantially the same for structures below a certain minimum size. Because the value and anticipated occupancy of structures below a certain minimum size is less, it is fair, reasonable, and equitable to provide a lesser assessment burden on such structures by the creation of specific property parcel classifications for those parcels.
- The separation of non-residential buildings into square footage classifications is fair and reasonable for the purposes of parcel apportionment because: (i) the absence of a need for precise square footage data within the ad valorem tax records maintained by the property appraiser undermines the use of actual square footage of structures and improvements within each improved building as a basis for parcel apportionment; (ii) the administrative expense and complexity created by an on-site inspection to determine the actual square footage of structures and improvements within each improved building assessed is impractical; (iii) the demand for fire rescue availability is not precisely determined or measured by the actual square footage of structures and improvements within benefited parcels; and (iv) the classification of buildings within square footage ranges is a fair and reasonable method to classify benefited buildings and to apportion costs among benefited buildings that create similar demand for the availability of fire rescue services.
- The demand for the availability of fire rescue services diminishes at the outer limit of structure size since a fire occurring in a structure greater than a certain size is not capable of being suppressed under expected conditions and the fire control activities under such circumstances are directed to avoid the spread of the fire event to adjacent structures. Therefore, it is fair and reasonable to place a cap on the square footage classification of benefited buildings within the non-residential property use categories based on the current pumping capacity. As outlined by Table 6, the pumping capacity of the Fire Rescue Department is 22,500 gallons per minute for all active apparatus. Accordingly, based on National Fire Protection Association firefighting standards for fire-flow, the Fire Rescue Department currently has sufficient fire-flow capacity to provide service coverage in the event of a fire involving significant to unlimited square footage. However, the City has made the policy decision to limit the cap on non-residential square footage at 100,000 square feet.

## NON-RESIDENTIAL PROPERTY PARCEL APPORTIONMENT CALCULATION AND CLASSIFICATION

Based upon the historical demand for fire rescue services, property in the Non-Residential Property Use Classification will be responsible for funding a percentage of the City's total fire rescue assessable costs segregated by Commercial, Industrial/Warehouse and Institutional categories. The amount of the assessable costs allocable to buildings within each of the Non-Residential Property Use Classification was calculated based upon the following classifications:

Buildings with square footage of non-residential improvements less than 1,999 square feet were assigned an improvement area of 1,000 square feet per building. Buildings with square footage of non-residential improvements between 2,000 square feet and 3,499 square feet were assigned an improvement area of 2,000 square feet per building. Buildings with non-residential improvements between 3,500 square feet and 4,999 square feet were assigned an improvement area of 3,500 square feet per building. Buildings with non-residential improvement areas between 5,000 square feet and 9,999 square feet were assigned an improvement area of 5,000 square feet per building. For parcels containing non-residential improvements greater than 10,000 square feet and less than 100,000 square feet, assignments of improvement area were made in 10,000 square foot increments. Buildings with non-residential improvements equal to or greater than 100,000 square feet were assigned an improvement area of 100,000 square feet.

Table 13 illustrates the assignment of buildings under this apportionment methodology in the Non-Residential Property Use Category.

**Table 13**  
**Parcel Apportionment Non-Residential Property Use Category**

<b>Property Category</b>	<b>Square Foot Tier</b>	<b>Number of Buildings</b>
Commercial	≤ 1,999	1,492
Commercial	2,000 - 3,499	849
Commercial	3,500 - 4,999	431
Commercial	5,000 - 9,999	624
Commercial	10,000 - 19,999	318
Commercial	20,000 - 29,999	118
Commercial	30,000 - 39,999	77
Commercial	40,000 - 49,999	38
Commercial	50,000 - 59,999	44
Commercial	60,000 - 69,999	30
Commercial	70,000 - 79,999	14
Commercial	80,000 - 89,999	20
Commercial	90,000 - 99,999	8
Commercial	≥ 100,000	81
Industrial/Warehouse	≤ 1,999	365
Industrial/Warehouse	2,000 - 3,499	272
Industrial/Warehouse	3,500 - 4,999	218
Industrial/Warehouse	5,000 - 9,999	347
Industrial/Warehouse	10,000 - 19,999	232
Industrial/Warehouse	20,000 - 29,999	89
Industrial/Warehouse	30,000 - 39,999	50
Industrial/Warehouse	40,000 - 49,999	44
Industrial/Warehouse	50,000 - 59,999	24
Industrial/Warehouse	60,000 - 69,999	18
Industrial/Warehouse	70,000 - 79,999	15
Industrial/Warehouse	80,000 - 89,999	13
Industrial/Warehouse	90,000 - 99,999	11
Industrial/Warehouse	≥ 100,000	87
Institutional	≤ 1,999	75
Institutional	2,000 - 3,499	82
Institutional	3,500 - 4,999	32
Institutional	5,000 - 9,999	67
Institutional	10,000 - 19,999	72
Institutional	20,000 - 29,999	29
Institutional	30,000 - 39,999	15
Institutional	40,000 - 49,999	14
Institutional	50,000 - 59,999	5
Institutional	60,000 - 69,999	4
Institutional	70,000 - 79,999	9
Institutional	80,000 - 89,999	6
Institutional	90,000 - 99,999	4
Institutional	≥ 100,000	48

Source: City of Fort Lauderdale

## COMPUTATION OF FIRE RESCUE ASSESSMENT RATES

Applying the parcel apportionment methodology, fire rescue assessment rates were computed for each specified property use category. Based on the assessable costs of providing fire rescue services, the number of fire calls apportioned to specific property categories and the number of billing units within the specified property categories, Table 14 illustrates the preliminary assessment rates after application of the assessment methodology based on 100 percent funding of the total assessable costs for Fiscal Year 2022-23 with the current square footage cap of 100,000 square feet.

**Table 14**  
**Preliminary Fire Rescue Assessment Rates (FY 2022-23) (100% Funding)**

Residential Property Use Categories	Rate Per Dwelling Unit			
Dwelling Unit	\$321			
Non-Residential Property Use Categories	Building Classification (in square foot ranges)	Commercial	Industrial/Warehouse	Institutional
	≤ 1,999	\$507	\$64	\$510
	2,000 - 3,499	\$1,014	\$128	\$1,019
	3,500 - 4,999	\$1,773	\$224	\$1,783
	5,000 - 9,999	\$2,533	\$320	\$2,547
	10,000 - 19,999	\$5,066	\$640	\$5,093
	20,000 - 29,999	\$10,132	\$1,279	\$10,185
	30,000 - 39,999	\$15,197	\$1,918	\$15,277
	40,000 - 49,999	\$20,263	\$2,557	\$20,369
	50,000 - 59,999	\$25,329	\$3,197	\$25,461
	60,000 - 69,999	\$30,394	\$3,836	\$30,554
	70,000 - 79,999	\$35,460	\$4,475	\$35,646
	80,000 - 89,999	\$40,525	\$5,114	\$40,738
	90,000 - 99,999	\$45,591	\$5,753	\$45,830
	≥ 100,000	\$50,657	\$6,393	\$50,922

\*Estimated Gross Revenue: \$56,774,811; Estimated Exempt Buy-down: \$5,382,569; Estimated Net Revenue: \$51,392,242.

## EXEMPTIONS AND IMPACT OF EXEMPTIONS

GSG has identified the aggregate cost for the fire services that are available to institutional tax-exempt and governmental parcels within the City. If the City decides to exempt institutional tax-exempt and governmental properties, they must fund the proportional assessed costs allocated to such exemptions from the other legally available sources because the financial burden of such exemptions cannot be apportioned to non-exempt parcels. Table 15 summarizes the estimated impact for Fiscal Year 2022-23 of exempting institutional, wholly tax-exempt and governmental, wholly tax-exempt property.

**Table 15**  
**Estimated Impact of Exemptions (FY 2022-23) (100% Funding)**

Financial Classification	Amount
Estimated Assessable Costs	\$56,774,811
Estimated Buy-down for Institutional, Tax-Exempt and Government	\$5,382,569
<b>Estimated Revenue Generated</b>	<b>\$51,392,242</b>

# Outstanding Issues

## EXEMPTION OF INSTITUTIONAL, TAX-EXEMPT PARCELS (NON-GOVERNMENTAL)

The aggregate cost for the fire rescue services that are available to institutional, wholly tax-exempt properties was estimated as part of the Institutional Property Use Category based on an analysis of each parcel's use. The fair apportionment concepts in the methodology provided within this Assessment Report require an identification of the calls for service to these properties and, therefore, their respective costs. In the event that a policy decision is made to exempt institutional, tax-exempt property, the proportional assessed costs allocated to such exemptions must be funded from other legally available sources because the financial burden of such exemption cannot be apportioned to non-exempt parcels. With any exemption, care should be taken to craft and ensure a non-discriminatory exemption class based upon valid public purpose concepts.

## EXEMPTION OF GOVERNMENTAL PARCELS

In addition to the institutional, wholly tax-exempt properties, the aggregate cost for fire rescue services provided to schools and governmental properties (municipalities, county, state, federal and any sovereign state or nation) was also estimated as part of the Institutional Property Use Category based on an analysis of each parcel's use. The fair apportionment concepts in the methodology provided within this Assessment Report require an identification of the calls for service to these properties and, therefore, their respective costs. In the event that a policy decision is made to exempt governmental property, the proportional assessed costs allocated to such exemptions must be funded from other legally available sources because the financial burden of such exemption cannot be apportioned to non-exempt parcels.

## NON-SPECIFIC CALLS

In the fire call analysis, certain fire related calls were classified as non-property specific, because of the location of occurrence in the incident report. These calls represent non-specific incidents that either could not be correlated to a specific parcel or involved auto accidents or other types of incidents along roads and highways. These calls are excluded from the analysis that determines the percentage of calls for service to respective property types and therefore, are not considered in the determination of the extent of budget required to fund the department. Because the budget is established based on the ability of the department to adequately protect structures, no adjustment has been made to the budget due to non-property specific calls. Further, even if such calls did affect the cost of the department's operations, there are sufficient non-assessment revenues available to offset any impact upon the budget.

## EXTENSION OF RATES

To accurately calculate the rates for this fiscal year, GSG apportioned the assessable cost amongst properties using a particular methodology as detailed in this Updated Assessment Memorandum. In order to ensure that the special assessment program is not compromised, the person/persons that prepare the assessment roll and extend the rates to particular properties should do so in the same manner as the rates were calculated in this Updated Assessment Memorandum. Failure to do so may result in inconsistencies between the methodology used to calculate rates for a specific property and the rates that a specific property is billed and may also result in an overall revenue shortfall.

# Appendix A

PROFORMA RATES FY 2022-23 THROUGH FY 2026-27, 3-Year Average, & 5-Year  
Average

The following table illustrates the preliminary assessment rates after application of the assessment methodology based on 100 percent funding of the total assessable costs for Fiscal Year 2023-24 with the current square footage cap of 100,000 square feet.

**Preliminary Fire Rescue Assessment Rates (FY 2023-24) (100% Funding)**

<b>Residential Property Use Categories</b>	<b>Rate Per Dwelling Unit</b>			
Dwelling Unit	\$322			
<b>Non-Residential Property Use Categories</b>	<b>Building Classification (in square foot ranges)</b>	<b>Commercial</b>	<b>Industrial/Warehouse</b>	<b>Institutional</b>
	≤ 1,999	\$509	\$65	\$512
	2,000 - 3,499	\$1,018	\$129	\$1,023
	3,500 - 4,999	\$1,780	\$225	\$1,790
	5,000 - 9,999	\$2,543	\$321	\$2,557
	10,000 - 19,999	\$5,086	\$642	\$5,113
	20,000 - 29,999	\$10,172	\$1,284	\$10,225
	30,000 - 39,999	\$15,257	\$1,926	\$15,337
	40,000 - 49,999	\$20,343	\$2,567	\$20,450
	50,000 - 59,999	\$25,429	\$3,209	\$25,562
	60,000 - 69,999	\$30,514	\$3,851	\$30,674
	70,000 - 79,999	\$35,600	\$4,493	\$35,787
	80,000 - 89,999	\$40,686	\$5,134	\$40,899
	90,000 - 99,999	\$45,771	\$5,776	\$46,011
	≥ 100,000	\$50,857	\$6,418	\$51,124

\*Estimated Gross Revenue: \$56,999,232; Estimated Exempt Buy-down: \$5,403,476; Estimated Net Revenue: \$51,595,756.

The following table illustrates the preliminary assessment rates after application of the assessment methodology based on 100 percent funding of the total assessable costs for Fiscal Year 2024-25 with the current square footage cap of 100,000 square feet.

**Preliminary Fire Rescue Assessment Rates (FY 2024-25) (100% Funding)**

<b>Residential Property Use Categories</b>	<b>Rate Per Dwelling Unit</b>			
Dwelling Unit	\$339			
<b>Non-Residential Property Use Categories</b>	<b>Building Classification (in square foot ranges)</b>	<b>Commercial</b>	<b>Industrial/Warehouse</b>	<b>Institutional</b>
	≤ 1,999	\$536	\$68	\$539
	2,000 - 3,499	\$1,072	\$136	\$1,077
	3,500 - 4,999	\$1,875	\$237	\$1,885
	5,000 - 9,999	\$2,679	\$338	\$2,693
	10,000 - 19,999	\$5,357	\$676	\$5,385
	20,000 - 29,999	\$10,714	\$1,352	\$10,770
	30,000 - 39,999	\$16,071	\$2,028	\$16,155
	40,000 - 49,999	\$21,427	\$2,704	\$21,540
	50,000 - 59,999	\$26,784	\$3,380	\$26,924
	60,000 - 69,999	\$32,141	\$4,056	\$32,309
	70,000 - 79,999	\$37,497	\$4,732	\$37,694
	80,000 - 89,999	\$42,854	\$5,408	\$43,079
	90,000 - 99,999	\$48,211	\$6,084	\$48,464
	≥ 100,000	\$53,567	\$6,760	\$53,848

\*Estimated Gross Revenue: \$60,037,075; Estimated Exempt Buy-down: \$5,691,239; Estimated Net Revenue: \$54,345,836.



The following table illustrates the preliminary assessment rates after application of the assessment methodology based on 100 percent funding of the total assessable costs for Fiscal Year 2025-26 with the current square footage cap of 100,000 square feet.

**Preliminary Fire Rescue Assessment Rates (FY 2025-26) (100% Funding)**

Residential Property Use Categories	Rate Per Dwelling Unit			
Dwelling Unit	\$357			
Non-Residential Property Use Categories	Building Classification (in square foot ranges)	Commercial	Industrial/Warehouse	Institutional
	≤ 1,999	\$565	\$72	\$568
	2,000 - 3,499	\$1,129	\$143	\$1,135
	3,500 - 4,999	\$1,975	\$250	\$1,985
	5,000 - 9,999	\$2,821	\$356	\$2,836
	10,000 - 19,999	\$5,641	\$712	\$5,671
	20,000 - 29,999	\$11,282	\$1,424	\$11,341
	30,000 - 39,999	\$16,922	\$2,136	\$17,011
	40,000 - 49,999	\$22,563	\$2,848	\$22,681
	50,000 - 59,999	\$28,203	\$3,559	\$28,351
	60,000 - 69,999	\$33,844	\$4,271	\$34,021
	70,000 - 79,999	\$39,484	\$4,983	\$39,691
	80,000 - 89,999	\$45,125	\$5,695	\$45,361
	90,000 - 99,999	\$50,765	\$6,406	\$51,032
	≥ 100,000	\$56,406	\$7,118	\$56,702

\*Estimated Gross Revenue: \$63,218,358; Estimated Exempt Buy-down: \$5,992,861; Estimated Net Revenue: \$57,225,497.

The following table illustrates the preliminary assessment rates after application of the assessment methodology based on 100 percent funding of the total assessable costs for Fiscal Year 2026-27 with the current square footage cap of 100,000 square feet.

**Preliminary Fire Rescue Assessment Rates (FY 2026-27) (100% Funding)**

Residential Property Use Categories	Rate Per Dwelling Unit			
Dwelling Unit	\$376			
Non-Residential Property Use Categories	Building Classification (in square foot ranges)	Commercial	Industrial/Warehouse	Institutional
	≤ 1,999	\$594	\$75	\$597
	2,000 - 3,499	\$1,188	\$150	\$1,194
	3,500 - 4,999	\$2,079	\$263	\$2,090
	5,000 - 9,999	\$2,969	\$375	\$2,985
	10,000 - 19,999	\$5,938	\$750	\$5,969
	20,000 - 29,999	\$11,876	\$1,499	\$11,938
	30,000 - 39,999	\$17,814	\$2,248	\$17,907
	40,000 - 49,999	\$23,752	\$2,998	\$23,876
	50,000 - 59,999	\$29,689	\$3,747	\$29,845
	60,000 - 69,999	\$35,627	\$4,496	\$35,814
	70,000 - 79,999	\$41,565	\$5,245	\$41,783
	80,000 - 89,999	\$47,503	\$5,995	\$47,752
	90,000 - 99,999	\$53,440	\$6,744	\$53,721
	≥ 100,000	\$59,378	\$7,493	\$59,690

\*Estimated Gross Revenue: \$66,550,000; Estimated Exempt Buy-down: \$6,308,944; Estimated Net Revenue: \$60,241,056.

The following table illustrates the preliminary assessment rates after application of the assessment methodology based on 100 percent funding of the total assessable costs for the Five-Year Average Budget with the current square footage cap of 100,000 square feet.

**Preliminary Fire Rescue Assessment Rates (5-Year Average Budget) (100% Funding)**

Residential Property Use Categories	Rate Per Dwelling Unit			
Dwelling Unit	\$343			
Non-Residential Property Use Categories	Building Classification (in square foot ranges)	Commercial	Industrial/ Warehouse	Institutional
	≤ 1,999	\$542	\$69	\$545
	2,000 - 3,499	\$1,084	\$137	\$1,090
	3,500 - 4,999	\$1,897	\$240	\$1,906
	5,000 - 9,999	\$2,709	\$342	\$2,723
	10,000 - 19,999	\$5,418	\$684	\$5,446
	20,000 - 29,999	\$10,835	\$1,368	\$10,892
	30,000 - 39,999	\$16,252	\$2,051	\$16,338
	40,000 - 49,999	\$21,669	\$2,735	\$21,783
	50,000 - 59,999	\$27,087	\$3,418	\$27,229
	60,000 - 69,999	\$32,504	\$4,102	\$32,675
	70,000 - 79,999	\$37,921	\$4,786	\$38,120
	80,000 - 89,999	\$43,338	\$5,469	\$43,566
	90,000 - 99,999	\$48,756	\$6,153	\$49,012
	≥ 100,000	\$54,173	\$6,836	\$54,457

\*Estimated Gross Revenue: \$60,715,895; Estimated Exempt Buy-down: \$5,755,818; Estimated Net Revenue: \$54,960,077.

The following table illustrates the preliminary assessment rates after application of the assessment methodology based on 100 percent funding of the total assessable costs for the Three-Year Average Budget with the current square footage cap of 100,000 square feet.

**Preliminary Fire Rescue Assessment Rates (3-Year Average Budget) (100% Funding)**

Residential Property Use Categories	Rate Per Dwelling Unit			
Dwelling Unit	\$327			
Non-Residential Property Use Categories	Building Classification (in square foot ranges)	Commercial	Industrial/ Warehouse	Institutional
	≤ 1,999	\$517	\$66	\$520
	2,000 - 3,499	\$1,034	\$131	\$1,040
	3,500 - 4,999	\$1,810	\$229	\$1,819
	5,000 - 9,999	\$2,585	\$327	\$2,599
	10,000 - 19,999	\$5,170	\$653	\$5,197
	20,000 - 29,999	\$10,339	\$1,305	\$10,393
	30,000 - 39,999	\$15,508	\$1,957	\$15,590
	40,000 - 49,999	\$20,678	\$2,610	\$20,786
	50,000 - 59,999	\$25,847	\$3,262	\$25,983
	60,000 - 69,999	\$31,016	\$3,914	\$31,179
	70,000 - 79,999	\$36,186	\$4,567	\$36,376
	80,000 - 89,999	\$41,355	\$5,219	\$41,572
	90,000 - 99,999	\$46,524	\$5,871	\$46,768
	≥ 100,000	\$51,694	\$6,524	\$51,965

\*Estimated Gross Revenue: \$57,937,039; Estimated Exempt Buy-down: \$5,491,970; Estimated Net Revenue: \$52,445,069

# Appendix B

## SITUATION FOUND CODES & DESCRIPTIONS

<b>Situation Found</b>	<b>Description</b>	<b>EMS/Non-EMS</b>
1	Fire	Non-EMS
100	Fire, Other	Non-EMS
1000	Fire Call 0 No Hazards Found	Non-EMS
11	Structure Fire	Non-EMS
111	Building Fire	Non-EMS
112	Fires in structures other than in a building	Non-EMS
113	Cooking fire, confined to a container	Non-EMS
1131	Cooking Fire/"Confined to Oven"	Non-EMS
114	Chimney or flue fire, confined to chimney or flue	Non-EMS
115	Incinerator overload or malfunction, fire confined	Non-EMS
116	Fuel burner/boiler malfunction, fire confined	Non-EMS
117	Commercial compactor fire, confined to rubbish	Non-EMS
118	Trash or rubbish fire, contained	Non-EMS
120	Fire in mobile property used as a fixed structure, other	Non-EMS
121	Fire in mobile home used as a fixed residence	Non-EMS
123	Fire in portable building, fixed location	Non-EMS
130	Mobile property (vehicle) fire, other	Non-EMS
131	Passenger vehicle fire	Non-EMS
132	Road freight or transport vehicle fire	Non-EMS
134	Water vehicle fire	Non-EMS
138	Off Road vehicle or heavy equipment fire	Non-EMS
140	Natural vegetation fire	Non-EMS
142	Brush, or brush and grass mixture fire	Non-EMS
143	Grass fire	Non-EMS
150	Outside rubbish fire, other	Non-EMS
151	Outside rubbish, trash or waste fire	Non-EMS
154	Dumpster or other outside trash receptacle fire	Non-EMS
160	Special outside fire, other	Non-EMS
161	Outside storage fire	Non-EMS
162	Outside equipment fire	Non-EMS
163	Outside gas or vapor combustion explosion	Non-EMS
170	Cultivated vegetation, crop fire, other	Non-EMS
200	Overpressure rupture, explosion, overheat, other	Non-EMS
212	Overpressure rupture of steam boiler	Non-EMS
213	Steam rupture of pressure or process vessel	Non-EMS
220	Overpressure rupture from air or gas, other	Non-EMS
221	Overpressure rupture of air or gas pipe/pipeline	Non-EMS
240	Explosion (no fire), other	Non-EMS
243	Fireworks explosion (no fire)	Non-EMS
251	Excessive heat, scorch burns with no ignition	Non-EMS
300	Rescue, EMS call, other	EMS
3000	EMS Call - No Patient Contact	EMS
300H	Assisted Homeless	Non-EMS
300I	Inter-Facility Transports	EMS
300S	EMS Call - Sentinel Event	EMS

<b>Situation Found</b>	<b>Description</b>	<b>EMS/Non-EMS</b>
31	Inhalator call	EMS
311	Medical assist, assist EMS crew	EMS
311M	Medical = MedUSA report	EMS
32	Emergency medical call	EMS
320	Allergic reaction	EMS
321	EMS call, excluding vehicle accident with injury	EMS
322	Vehicle accident with injuries	EMS
322H	Highway vehicle accident with injuries	EMS
323	Motor vehicle/pedestrian accident (MV Ped)	EMS
323B	Motor Vehicle/Bicycle	EMS
324	Motor Vehicle Accident, No Injuries	Non-EMS
324H	Highway Vehicle with No Injuries	Non-EMS
331	Lock-in (if lock out, use 511)	Non-EMS
340	Search, other	Non-EMS
341	Search for person on land	Non-EMS
342	Search for person in water	Non-EMS
350	Extrication, rescue, other	Non-EMS
350T	TRT Response	Non-EMS
352	Extrication of victim(s) from vehicle	Non-EMS
353	Removal of victim(s) from stalled elevator	Non-EMS
356	High angle rescue	Non-EMS
357	Extrication of victim(s) from machinery	Non-EMS
360	Water & ice related rescue, other	Non-EMS
360D	Dive Rescue	Non-EMS
361	Swimming/recreational water areas rescue	Non-EMS
364	Surf rescue	Non-EMS
365	Watercraft rescue	Non-EMS
370	Electrical rescue	Non-EMS
381	Rescue or EMS standby	EMS
381S	Rescue or EMS Standby Special	EMS
400	Hazardous condition, other	Non-EMS
410	Flammable gas or liquid condition, other	Non-EMS
411	Gasoline or other flammable liquid spill	Non-EMS
412	Gas leak	Non-EMS
413	Oil or other combustible liquid spill	Non-EMS
420	Toxic condition, other	Non-EMS
421	Chemical hazard ( no spill or leak )	Non-EMS
422	Chemical spill or leak	Non-EMS
424	Carbon monoxide incident	Non-EMS
431	Radiatin leak, radioactive material	Non-EMS
440	Electrical wiring/equipment problem, other	Non-EMS
441	Heat from short circuit (wiring), defective/worn	Non-EMS
442	Overheated motor	Non-EMS
443	Light ballast breakdown	Non-EMS
444	Power line down	Non-EMS

<b>Situation Found</b>	<b>Description</b>	<b>EMS/Non-EMS</b>
445	Arcing, shorted electrical equipment	Non-EMS
451	Police Assist	Non-EMS
460	Accident, potential accident, other	Non-EMS
461	Building or structure weakened or collapsed	Non-EMS
462	Aircraft standby	Non-EMS
4621	Aircraft standby (ARFF) Alert 1	Non-EMS
4622	Aircraft standby (ARFF) Alert 2	Non-EMS
4623	Aircraft standby (ARFF) Alert 3	Non-EMS
4624	Aircraft standby (ARFF) Refueling	Non-EMS
463	Vehicle accident, general cleanup	Non-EMS
4631	Vehicle accident Assisting other Jurisdiction	Non-EMS
471	Explosive, bomb removal (for bomb scare, use 721)	Non-EMS
480	Attempted burning, illegal action, other	Non-EMS
481	Attempt to burn	Non-EMS
482	Threat to burn	Non-EMS
500	Service call, other	Non-EMS
500S		Non-EMS
510	Person in distress, other	Non-EMS
511	Lock-out	Non-EMS
5110	Lock-In no medical need	Non-EMS
512	Ring or jewelry removal	Non-EMS
520	Water problem, other	Non-EMS
522	Water or steam leak	Non-EMS
531	Smoke or odor removal	Non-EMS
540	Animal problem, other	Non-EMS
541	Animal problem	Non-EMS
542	Animal rescue	Non-EMS
551	Assist police or other governmental agency	Non-EMS
551S	Standby for PD, No Medical Need	Non-EMS
554	Assist invalid	Non-EMS
555	Defective elevator	Non-EMS
561	Unauthorized burning	Non-EMS
571	Cover assignment, standby, moveup	Non-EMS
6	Good Intent Call	Non-EMS
611	Dispatched & canceled en route	Non-EMS
621	Wrong location	Non-EMS
631	Authorized controlled burning	Non-EMS
632	Prescribed fire	Non-EMS
641	Vicinity alarm (incident in other location)	Non-EMS
650	Steam, other gas mistaken for smoke, other	Non-EMS
651	Smoke scare, odor of smoke	Non-EMS
652	Steam, vapor, fog or dust thought to be smoke	Non-EMS
653	Barbecue, tar kettle	Non-EMS
671	Hazmat release investigation w/no hazmat	Non-EMS
672	Biological hazard investigation, none found	Non-EMS

<b>Situation Found</b>	<b>Description</b>	<b>EMS/Non-EMS</b>
7	False Alarm & False Call	Non-EMS
700	False alarm or false call, other	Non-EMS
7005	Single Unit Alarm Response	Non-EMS
710	Malicious, mischievous false call, other	Non-EMS
711	Municipal alarm system, malicious false alarm	Non-EMS
712	Direct tie to FD, malicious/false alarm	Non-EMS
713	Telephone, malicious false alarm	Non-EMS
714	Central station, malicious false alarm	Non-EMS
715	Local alarm system, malicious false alarm	Non-EMS
721	Bomb scare - no bomb	Non-EMS
730	System malfunction	Non-EMS
731	Sprinkler activation due to malfunction	Non-EMS
732	Extinguishing system activation due to malfunction	Non-EMS
733	Smoke detector activation due to malfunction	Non-EMS
734	Heat detector activation due to malfunction	Non-EMS
735	Alarm system sounded due to malfunction	Non-EMS
736	CO detector activation due to malfunction	Non-EMS
740	Unintentional transmission of alarm, other	Non-EMS
741	Sprinkler activation, no fire - unintentional	Non-EMS
742	Extinguishing system activation	Non-EMS
743	Smoke detector activation, no fire - unintentional	Non-EMS
744	Detector activation, no fire - unintentional	Non-EMS
745	Alarm system sounded, no fire - unintentional	Non-EMS
746	Carbon monoxide detector activation, no CO	Non-EMS
812	Flood assessment	Non-EMS
814	Lightning strike (no fire)	Non-EMS
9002	Community Outreach	Non-EMS
9005	Special Detail	EMS
9006	Baby Sleep Safe	EMS
9007	Tactical Survey	Non-EMS
911	Citizen complaint	Non-EMS

# Appendix C

## FIXED PROPERTY USE CODES & DESCRIPTIONS



<b>Fixed Property Use</b>	<b>Description</b>	<b>Category Assigned</b>
000	FIXED PROP USE UNDETERMINED	NON-SPECIFIC
100	UNKNOWN OTHER	NON-SPECIFIC
110	FIXED USE RECREATION, OTHER	COMMERCIAL
111	BOWLING ESTABLISHMENT	COMMERCIAL
112	BILLIARD CENTER	COMMERCIAL
113	AMUSEMENT CENTER	COMMERCIAL
115	ROLLER RINK	COMMERCIAL
116	SWIMMING FACILITY	COMMERCIAL
120	VARIABLE USE AMUSEMENT/RECREATION	COMMERCIAL
121	BALLROOM,GYMNASIUM	COMMERCIAL
122	EXHIBITION HALL	COMMERCIAL
123	ARENA/STADIUM	COMMERCIAL
124	PLAYGROUND	COMMERCIAL
129	AMUSEMENT CENTER INDOOR/OUTDOOR	COMMERCIAL
130	PLACES OF WORSHIP,CHURCH,FUNERAL PARLOR	INSTITUTIONAL
131	CHURCH/CHAPEL	INSTITUTIONAL
134	FUNERAL PARLOR/CHAPEL	INSTITUTIONAL
140	CLUBS, OTHER	COMMERCIAL
141	ATHLETIC CLUB/YMCA	INSTITUTIONAL
142	CLUB HOUSE	COMMERCIAL
143	YACHT CLUB	COMMERCIAL
150	PUBLIC, GOVT, OTHER	INSTITUTIONAL
151	LIBRARY	INSTITUTIONAL
152	MUSEUM, ART GALLERY	INSTITUTIONAL
154	MEMORIAL STRUCTURE,MONUMENT	INSTITUTIONAL
155	COURT ROOM	INSTITUTIONAL
156	LEGISLATIVE HALL	INSTITUTIONAL
160	EATING/DRINKING PLACES	COMMERCIAL
161	RESTAURANT	COMMERCIAL
162	NIGHTCLUB	COMMERCIAL
170	TERMINALS OTHER	COMMERCIAL
171	AIRPORT TERMINAL	COMMERCIAL
173	BUS TERMINAL	COMMERCIAL
174	STREET LEVEL RAIL TERMINAL	COMMERCIAL
180	THEATER, STUDIO OTHER	COMMERCIAL
181	PERFORMANCE THEATER	COMMERCIAL
183	MOVIE THEATER	COMMERCIAL
200	EDUCATIONAL PROPERTY OTHER	INSTITUTIONAL
210	SCHOOLS NON-ADULT OTHER	INSTITUTIONAL
211	PRE-SCHOOL	INSTITUTIONAL
213	ELEMENTARY SCHOOL	INSTITUTIONAL
215	HIGH SCHOOL/JR HIGH/MIDDLE SCHOOL	INSTITUTIONAL
241	COLLEGE/UNIVERSITY	INSTITUTIONAL
254	DAY CARE-IN COMMERCIAL PROPERTY	COMMERCIAL
255	DAY CARE-IN RESIDENCE-LICENSED	COMMERCIAL

<b>Fixed Property Use</b>	<b>Description</b>	<b>Category Assigned</b>
300	HEALTHCARE/DETENTION OTHER	INSTITUTIONAL
311	CARE OF THE AGED/NURSING STAFF	INSTITUTIONAL
321	MENTAL RETARDATION/DEVELOPMENT DISABILITY FACILITY	INSTITUTIONAL
322	ALCOHOL/SUBSTANCE ABUSE RECOVERY CENTER	INSTITUTIONAL
323	ASYLUM/MENTAL INSTITUTION	INSTITUTIONAL
331	HOSPITAL-MEDICAL/PSYCHIATRIC	INSTITUTIONAL
332	HOSPICES	INSTITUTIONAL
340	CLINICS, OTHER	INSTITUTIONAL
341	CLINIC, CLINIC-TYPE INFIRMARY	INSTITUTIONAL
342	DOCTOR/DENTIST/SURGEONS OFFICE	COMMERCIAL
343	HEMODIALYSIS UNIT	INSTITUTIONAL
361	JAIL/PRISON - NOT JUVENILE	INSTITUTIONAL
363	REFORMATORY, JUVENILE DETENTION CENTER	INSTITUTIONAL
365	POLICE STATION	INSTITUTIONAL
400	RESIDENTIAL OTHER	RESIDENTIAL
419	ONE- AND TWO-FAMILY DWELLING	RESIDENTIAL
429	MULTI-FAMILY DWELLINGS	RESIDENTIAL
439	ROOMING, BOARDING, RESIDENTIAL HOTELS	RESIDENTIAL
449	HOTELS, MOTELS, INNS, LODGES	COMMERCIAL
459	RESIDENTIAL BOARD AND CARE	INSTITUTIONAL
460	DORMITORIES OTHER	INSTITUTIONAL
464	MILITARY BARRACKS/DORMITORY	RESIDENTIAL
50		
500	MERCANTILE PROPERTIES OTHER	COMMERCIAL
511	CONVENIENCE STORE	COMMERCIAL
5111		
519	FOOD, BEVERAGE SALES, GROCERY STORE	COMMERCIAL
529	TEXTILE, WEARING APPAREL SALES	COMMERCIAL
539	HOUSEHOLD GOODS SALES, REPAIRS	COMMERCIAL
549	SPECIALTY SHOPS	COMMERCIAL
557	BARBER, BEAUTY SHOP, PERSONAL SERVICES	COMMERCIAL
559	RECREATIONAL, HOBBY, HOME SALES, PET STORE	COMMERCIAL
564	SELF-SERVICE LAUNDRY/DRY CLEANING	COMMERCIAL
569	PROFESSIONAL SUPPLIES	COMMERCIAL
571	SERVICE STATION	COMMERCIAL
5711		
579	MOTOR VEHICLE, BOAT SALES/SERVICE/REPAIRS	COMMERCIAL
580	GENERAL ITEM STORES, OTHER	COMMERCIAL
581	DEPARTMENT STORE	COMMERCIAL
592	BANK W/FIRST STORY BANKING FACILITY	COMMERCIAL
593	MEDICAL, RESEARCH, SCIENTIFIC OFFICE	COMMERCIAL
596	POST OFFICE OR MAILING FORMS	INSTITUTIONAL
599	BUSINESS OFFICES	COMMERCIAL
600	BASIC INDUSTRY, UTILITY, DEFENSE OTHER	INDUSTRIAL/WAREHOUSE
610	ENERGY PRODUCTION, OTHER	INDUSTRIAL/WAREHOUSE

<b>Fixed Property Use</b>	<b>Description</b>	<b>Category Assigned</b>
629	LABORATORIES	INDUSTRIAL/WAREHOUSE
631	NATIONAL DEFENSE SITE/MILITARY SITE	INSTITUTIONAL
640	UTILITY, ENERGY DISTRIBUTION CNTR OTHER	INDUSTRIAL/WAREHOUSE
644	GAS DISTRIBUTION SYSTEM, PIPELINE	INDUSTRIAL/WAREHOUSE
647	WATER UTILITY	INDUSTRIAL/WAREHOUSE
648	SANITARY SERVICE	INDUSTRIAL/WAREHOUSE
655	CROPS, ORCHARDS	LAND
669	FOREST, TIMBERLAND	LAND
700	MANUFACTURING PROPERTY, PROCESSING	INDUSTRIAL/WAREHOUSE
800	STORAGE PROPERTY OTHER	INDUSTRIAL/WAREHOUSE
807	OUTSIDE MATERIAL STORAGE AREA	NON-SPECIFIC
819	LIVESTOCK, POULTRY STORAGE	LAND
880	VEHICLE STORAGE; OTHER	INDUSTRIAL/WAREHOUSE
881	RESIDENTIAL PARKING STORAGE	INDUSTRIAL/WAREHOUSE
882	GENERAL VEHICLE PARKING GARAGE	INDUSTRIAL/WAREHOUSE
888	FIRE STATIONS	INSTITUTIONAL
891	GENERAL WAREHOUSE	INDUSTRIAL/WAREHOUSE
898	WHARF, PIER	INDUSTRIAL/WAREHOUSE
899	RESIDENTIAL OR SELF STORAGE UNITS	INDUSTRIAL/WAREHOUSE
900	OUTSIDE, SPECIAL PROPERTIES; OTHER	NON-SPECIFIC
919	DUMP SANITARY LANDFILL	NON-SPECIFIC
921	BRIDGE, TRESTLE	NON-SPECIFIC
922	TUNNEL	NON-SPECIFIC
926	OUTBUILDING, EXCLUDING GARAGE	NON-SPECIFIC
931	OPEN LAND, FIELD	LAND
935	CAMPSITE WITH UTILITIES	COMMERCIAL
936	VACANT LOT	LAND
937	BEACH	NON-SPECIFIC
938	GRADED AND CARED FOR PLOTS OF LAND	LAND
940	WATER AREAS, OTHER	NON-SPECIFIC
941	IN OPEN SEA, TIDAL WATERS	NON-SPECIFIC
946	LAKE/RIVER/STREAM	NON-SPECIFIC
951	RAILROAD RIGHT OF WAY	NON-SPECIFIC
952	SWITCH YARD, MARSHALLING YARD	NON-SPECIFIC
960	STREET, OTHER	NON-SPECIFIC
961	DIVIDED HIGHWAY, HIGHWAY	NON-SPECIFIC
962	PAVED PUBLIC STREET, RESIDENTIAL	NON-SPECIFIC
963	PAVED PRIVATE STREET, COMMERCIAL	NON-SPECIFIC
965	UNCOVERED PARKING AREA	NON-SPECIFIC
972	AIRCRAFT RUNWAY	COMMERCIAL
973	TAXIWAY/UNCOV PARK/MAINT AREA	COMMERCIAL
974	AIRCRAFT LOADING AREA	COMMERCIAL
981	CONSTRUCTION SITE	NON-SPECIFIC
983	PIPELINE, POWER LINE RIGHT OF WAY	NON-SPECIFIC
984	INDUSTRIAL PLANT YARD	INDUSTRIAL/WAREHOUSE

<b>Fixed Property Use</b>	<b>Description</b>	<b>Category Assigned</b>
NNN	NONE	NON-SPECIFIC
UUU	UNDETERMINED	NON-SPECIFIC