

City of Fort Lauderdale, Florida

Fire Rescue Updated Assessment Program Memorandum

JUNE 2019

Presented by:
Government Services Group, Inc.
1500 Mahan Drive, Suite 250
Tallahassee, FL 32308
(850) 681-3717
(850) 224-7206 (fax)

Table of Contents

INTRODUCTION..... 1

SERVICE DELIVERY DESCRIPTION AND ASSESSABLE COST CALCULATIONS 2

DETERMINATION OF FIRE RESCUE SERVICES DEMAND 13

COMPUTATION OF FIRE RESCUE ASSESSMENTS 15

OUTSTANDING ISSUES 20

List of Tables

Table 1—City of Fort Lauderdale Fire Assessment Rates (FY 2018-19).....	1
Table 2—Fire Rescue Department Stations.....	2
Table 3—Fire Rescue Department Apparatus Inventory.....	3
Table 4—Fire Rescue Department Organizational Chart.....	4
Table 5—Fire Rescue Department Apparatus Minimum Staffing Requirements.....	5
Table 6—Fire Rescue Department Apparatus Fire Flow.....	5
Table 7—Fire Rescue Assessable Cost Calculations (FY 2019-20).....	8
Table 8—Fire Rescue Assessable Cost Calculations Proforma (FY 2019-20 thru FY 2023-24).....	12
Table 9—Fire Calls by Category (Calendar Years 2017 and 2018).....	14
Table 10—Cost Apportionment (FY 2019-20).....	15
Table 11—Parcel Apportionment within Property Use Categories.....	16
Table 12— Parcel Apportionment Residential Property Use Category.....	16
Table 13— Parcel Apportionment Non-Residential Property Use Categories.....	18
Table 14—Preliminary Fire Rescue Assessment Rates (FY 2019-20) (100% Funding).....	19
Table 15—Estimated Impact of Exemptions (FY 2019-20) (100% Funding).....	19

Appendices

- Appendix A—Proforma Rates FY 2020-21 through FY 2023-24 & 5-Year Average
- Appendix B—Situation Found Codes & Descriptions
- Appendix C—Fixed Property Use Codes & Descriptions

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 2019-20. 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 2018-19, the assessment program funded approximately \$40 million of the City’s total fire rescue costs. Table 1 lists the City’s current special assessment rates as implemented for Fiscal Year 2018-19.

Table 1
City of Fort Lauderdale Fire Assessment Rates (FY 2018-19)

Residential Property Use Categories	Rate Per Dwelling Unit			
Dwelling Unit	\$256			
Non-Residential Property Use Categories	Building Classification (in square foot ranges)	Commercial	Industrial/ Warehouse	Institutional
	≤ 1,999	\$413	\$62	\$596
	2,000 - 3,499	\$826	\$123	\$1,192
	3,500 - 4,999	\$1,446	\$214	\$2,085
	5,000 - 9,999	\$2,065	\$306	\$2,979
	10,000 - 19,999	\$4,130	\$611	\$5,958
	20,000 - 29,999	\$8,259	\$1,222	\$11,915
	30,000 - 39,999	\$12,389	\$1,833	\$17,872
	40,000 - 49,999	\$16,518	\$2,443	\$23,829
	50,000 - 59,999	\$20,648	\$3,054	\$29,786
	60,000 - 69,999	\$24,777	\$3,665	\$35,743
	70,000 - 79,999	\$28,907	\$4,275	\$41,700
	80,000 - 89,999	\$33,036	\$4,886	\$47,657
	90,000 - 99,999	\$37,165	\$5,497	\$53,615
	≥ 100,000	\$41,295	\$6,108	\$59,572

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 nd Street Fort Lauderdale, FL
Station 3	2801 SW 4 th Avenue Fort Lauderdale, FL
Station 13	2871 E Sunrise Boulevard Fort Lauderdale, FL
Station 16 (serves Wilton Manors)	533 NE 22 nd Street Wilton Manors, FL
Station 29	2002 NE 16 th Street Fort Lauderdale, FL
Station 35	1969 E Commercial Boulevard Fort Lauderdale, FL
Station 46	1515 NW 19 th Street Fort Lauderdale, FL
Station 47	1000 SW 27 th 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 nd 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**

Station	Apparatus
Station 2	Engine 2
	Engine 8
	Tower 2
	Rescue 2
	Rescue 8
	Rescue 302
	Rescue 202 (Peak Hours Only)
	Battalion 2
Station 3	Division 2
	Engine 3
Station 3	Rescue 3
	Engine 13
Station 13	Rescue 13
	Battalion 13
	Engine 16
Station 16	Rescue 16
	Battalion 16
	Engine 29
Station 29	Rescue 29
	Squad 29
	Engine 35
Station 35	Ladder 35
	Rescue 35
	Engine 46
Station 46	Rescue 46
	Rescue 246
	Engine 47
Station 47	Rescue 47
	Rescue 247
	Engine 49
Station 49	Ladder 49
	Rescue 49
	Fire Boat 49
	Engine 88
Station 53	Truck 53
	Rescue 53
	HazMat 88
	Engine 54
Station 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 2018 Administrative Organization Chart

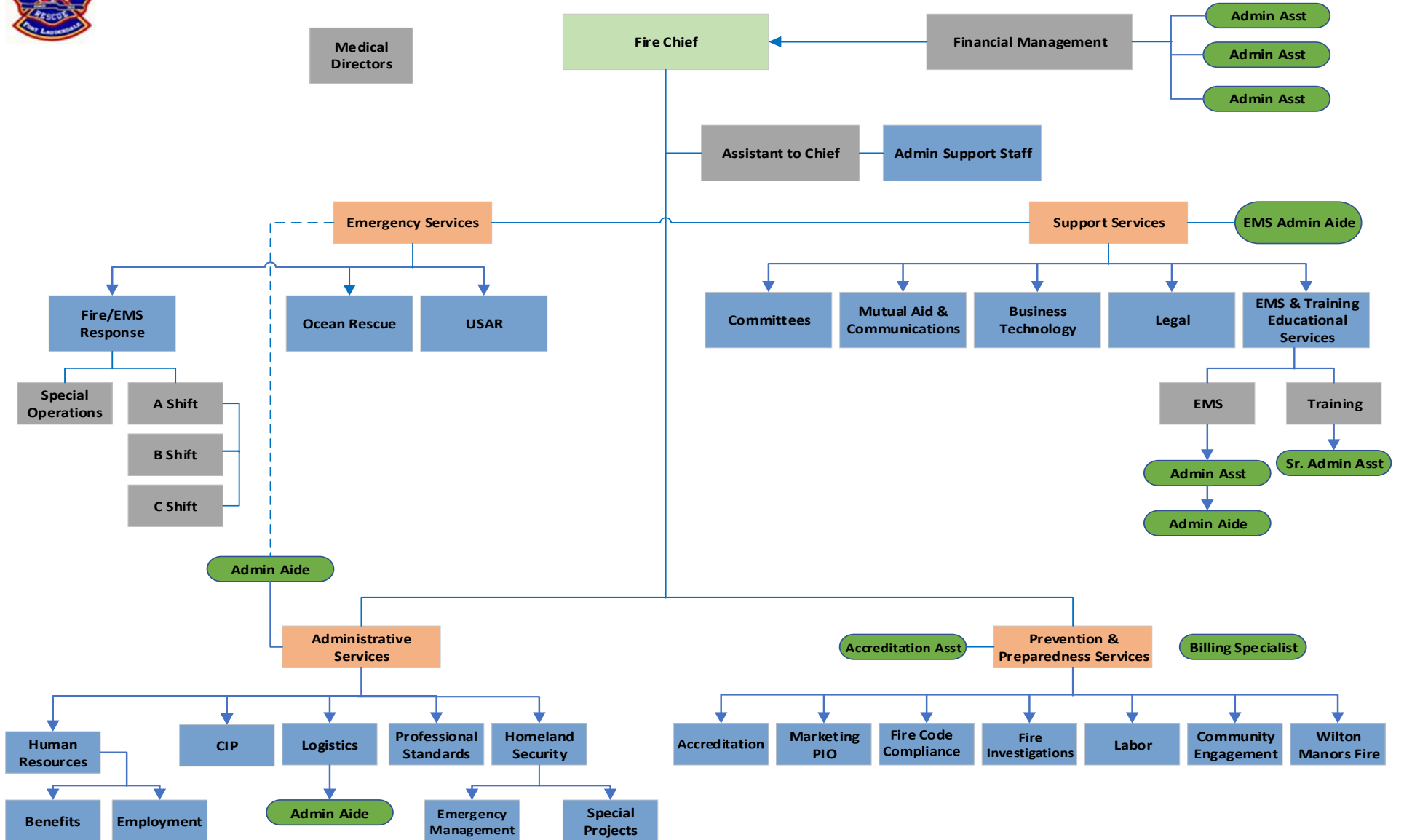


Table 5 describes the minimum staffing for each apparatus. This information is used with the development of the Administrative Factor, as further discussed in the “Development of Factors” section of this Updated Assessment Memorandum.

Table 5
Fire Rescue Department Apparatus Minimum Staffing Requirements

Apparatus	Apparatus Minimum Staffing
Engine	3 personnel
Rescue	2-3 personnel
Ladder	3 personnel
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

Station	Apparatus	Fire Flow
Station 2	Engine 2	1,500
	Engine 8	1,500
	Tower 2	1,500
Station 3	Engine 3	1,500
Station 13	Engine 13	1,500
Station 16	Engine 16	1,500
Station 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	Engine 88	1,500
Station 54	Engine 54	1,500
Total		22,500

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 projected Fiscal Year 2019-20 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 two-year period (Calendar Years 2017 and 2018). 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 2017 and 2018 calendar years, the City reported 102,825 total fire rescue incidents to FFIRS, of which 29,425 were non-EMS (i.e. fire) calls and 73,400 were EMS calls. This information results in a 28.62 percent non-EMS Operational Factor.

ASSESSABLE COST CALCULATIONS

The fire rescue assessable cost calculations for Fiscal Year 2019-20 are based on the following assumptions for the purpose of this Fire Rescue Assessment Report.

- The City provided the projected Fiscal Year 2019-20 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% (4% Early Payment/1% Non-Collection)” 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 2019-20 based on an application of the above factors to the projected Fiscal Year 2019-20 budget as provided by the City. The calculation yields an assessable cost of \$52,862,062 for Fiscal Year 2019-20.

**Table 7
Fire Rescue Assessable Cost Calculations (FY 2019-20)**

		FY 19 - 20 Projected Budget	FY 19 - 20 Assessable Budget
EXPENDITURES			
10 SALARIES & WAGES			
1101	PERMANENT SALARIES	\$40,858,003	\$23,961,800
1104	TEMPORARY SALARIES	\$368,718	\$0
1107	PART TIME SALARIES	\$408,102	\$0
1199	OTHER REGULAR SALARIES	\$726,220	\$448,153
1201	LONGEVITY PAY	\$561,061	\$331,130
1304	ASSIGNMENT PAY	\$5,318,497	\$9,485
1307	P&F INCENTIVE PAY	\$195,360	\$120,134
1313	STANDBY PAY	\$9,000	\$9,000
1316	UPGRADE PAY	\$1,189,104	\$723,518
1401	CAR ALLOWANCES	\$109,080	\$64,473
1404	CLOTHING ALLOWANCES	\$41,300	\$25,681
1407	EXPENSE ALLOWANCES	\$13,920	\$1,451
1413	CELLPHONE ALLOWANCE	\$1,200	\$726
1501	OVERTIME 1.5X PAY	\$1,468,377	\$861,149
1504	OVERTIME 1X PAY	\$534,969	\$324,978
1701	RETIREMENT GIFTS	\$750	\$453
1799	OTHER TERM PAY	\$94,298	\$69,469
1801	CORE ADJUSTMENTS	\$1,037,439	\$775,550
Character 10 Totals		\$52,935,398	\$27,727,150
20 FRINGE BENEFITS			
2104	MILEAGE REIMBURSE	\$800	\$484
2119	WELLNESS INCENTIVES	\$73,000	\$42,593
2204	PENSION - GENERAL EMP	\$270,846	\$71,436
2207	PENSION - POLICE & FIRE	\$8,087,125	\$5,058,485
2299	PENSION - DEF CONT	\$147,558	\$17,782
2301	SOC SEC/MEDICARE	\$3,649,623	\$2,142,345
2304	SUPPLEMENTAL FICA	\$22,491	\$13,599
2402	LIFE INSURANCE	\$26,335	\$15,445
2404	HEALTH INSURANCE	\$4,564,245	\$2,556,317
2410	WORKERS' COMP	\$2,621,179	\$1,518,819
Character 20 Totals		\$19,463,202	\$11,437,305

		FY 19 - 20 Projected Budget	FY 19 - 20 Assessable Budget
30 SERVICES/MATERIALS			
3113	FIN & BANK SERV	\$428,500	\$3,500
3125	MEDICAL SERVICES	\$333,000	\$0
3198	BACKFLOW PROGRAM	\$13,740	\$7,376
3199	OTHER PROF SERV	\$150,000	\$0
3201	AD/MARKETING	\$1,750	\$1,058
3216	COSTS/FEES/PERMITS	\$52,150	\$51,478
3222	CUSTODIAL SERVICES	\$23,200	\$14,028
3231	FOOD SERVICES	\$8,100	\$4,898
3237	LAWN & TREE SERVICE	\$35,380	\$21,393
3249	SECURITY SERVICES	\$1,600	\$967
3255	SOLID WASTE COLLECTIONS	\$2,195	\$1,404
3299	OTHER SERVICES	\$67,100	\$44,763
3304	OFFICE EQUIP RENT	\$16,300	\$10,449
3307	VEHICLE RENTAL	\$1,000	\$605
3310	OTHER EQUIP RENT	\$3,780	\$2,286
3401	COMPUTER MAINT	\$25,000	\$15,116
3404	COMPONENTS/PARTS	\$25,000	\$15,116
3407	EQUIP REP & MAINT	\$269,600	\$79,298
3428	BLDG REP & MAINT	\$40,000	\$18,337
3601	ELECTRICITY	\$286,387	\$192,917
3607	NAT/PROPANE GAS	\$23,750	\$14,855
3613	SPECIAL DELIVERY	\$600	\$501
3628	TELEPHONE/CABLE TV	\$89,100	\$54,428
3634	WATER/SEW/STORM	\$167,602	\$112,331
3799	OTHER CHEMICALS	\$21,000	\$14,674
3801	GASOLINE	\$95,874	\$53,782
3804	DIESEL FUEL	\$336,663	\$96,604
3904	BOOKS & MANUALS	\$5,050	\$4,088
3907	DATA PROC SUPPLIES	\$47,850	\$31,256
3910	ELECTRICAL SUPPLIES	\$500	\$302
3916	JANITORIAL SUPPLIES	\$55,750	\$33,558
3922	MEDICAL SUPPLIES	\$480,000	\$0
3925	OFFICE EQUIP < \$5000	\$14,250	\$8,302
3926	FURNITURE < \$5000	\$2,000	\$1,209
3928	OFFICE SUPPLIES	\$30,000	\$18,540
3931	PERIODICALS & MAG	\$300	\$300
3940	SAFETY SHOES	\$15,500	\$15,302
3946	TOOLS/EQUIP < \$5000	\$214,250	\$123,994
3949	UNIFORMS	\$288,000	\$153,174
3999	OTHER SUPPLIES	\$120,400	\$68,428
Character 30 Totals		\$3,792,221	\$1,290,620

		FY 19 - 20 Projected Budget	FY 19 - 20 Assessable Budget
40 OTHER OPER EXP			
4119	TRAINING & TRAVEL	\$104,000	\$51,195
4212	PPS - POST RETIREMENT	\$748,582	\$468,237
4299	OTHER CONTRIBUTIONS	\$3,712,574	\$3,712,574
4304	INDIRECT ADMIN SERVICES CHARGES	\$5,228,016	\$4,320,150
4308	OVERHEAD-FLEET	\$580,774	\$175,378
4334	SERVCHG-AIRPORT	\$30,445	\$18,409
4343	SERVCHG-ITS	\$3,595,463	\$2,087,366
4355	SERVCHG-PRINT SHOP	\$6,710	\$5,380
4361	SERVCHG-PUB WORKS	\$10,000	\$6,047
4372	SERVCHG-FLEET REPLACEMENT	\$2,485,695	\$1,498,405
4373	SERVCHG-FLEET O&M	\$1,930,159	\$571,480
4374	SERVCHG-NON FLEET	\$24,250	\$8,183
4401	AUTO LIABILITY	\$188,171	\$119,944
4404	FIDELITY BONDS	\$988	\$988
4407	EMP PROCEEDINGS	\$160,109	\$90,795
4410	GENERAL LIABILITY	\$280,043	\$158,587
4416	OTHER INSURANCE CHARGES	\$405,114	\$227,854
4422	POL/FIRE AD&D	\$12,378	\$7,693
4428	PROP/FIRE INSURANCE	\$244,972	\$148,123
4431	PUB OFFICIALS LIAB	\$11,103	\$6,559
Character 40 Totals		\$19,759,546	\$13,683,345
60 CAPITAL OUTLAY			
6499	OTHER EQUIPMENT	\$27,000	\$0
Character 60 Totals		\$27,000	\$0
90 OTHER USES			
9237	TRANSFER TO SPECIAL OBLIGATION BONDS	\$8,165,677	\$4,998,972
Character 90 Totals		\$8,165,677	\$4,998,972
TOTAL EXPENDITURES		\$104,143,044	\$59,137,392
REVENUES			
	FIREFIGHTERS PENSION INSURANCE PREM TAX	\$3,712,574	\$3,712,574
	FIRE TRAINING SURCHARGE	\$750	\$750
	ALARM RESPONSE FEES	\$322,000	\$322,000
	FIRE INSPECTION FEES	\$975,000	\$975,000
	FIRE HI-RISE TEST FEES	\$765,000	\$765,000
	FIRE PLAN REVIEW FEES	\$900,000	\$900,000
	FIRE REINSPECTION FEES	\$50,000	\$50,000
	SPECIAL FIRE TEST FEES	\$115,000	\$115,000
	HAZARDOUS MATERIALS FEES	\$10,000	\$10,000
	WILTON MANORS - FIRE/EMS	\$2,318,568	\$1,401,925
	MISCELLANEOUS FIRE FEES	\$250	\$151

	FY 19 - 20 Projected Budget	FY 19 - 20 Assessable Budget
LAZY LAKES - FIRE/EMS	\$3,660	\$2,213
FIRE/RESCUE TRANSPORT FEE	\$6,600,000	\$0
PUBLIC EMERGENCY MEDICAL TRANSPORT FEES	\$800,000	\$0
HAZ MAT DONATIONS	\$454,211	\$454,211
AIR SHOW REVENUES	\$70,000	\$0
FIRE/AIRPORT-INTERFUND SVC CHG	\$1,258,385	\$1,258,385
TRANSFERS FORM OTHER FUNDS	\$1,179,204	\$0
MISCELLANEOUS INCOME	\$25,500	\$0
TRI-COUNTY PAV REIMBURSEMENTS	\$14,000	\$8,465
TOTAL REVENUES	\$19,724,102	\$9,975,674
TOTAL NET EXPENDITURES	\$84,168,942	\$49,161,717
ADDITIONAL COSTS		
COLLECTION COSTS @ 2% (TAX COLLECTOR)		\$1,057,241
STATUTORY DISCOUNT @ 5% (4% EARLY PAYMENT/1% NON-COLLECTION)		\$2,643,103
TOTAL ADDITIONAL COSTS		\$3,700,344
TOTAL ASSESSABLE COSTS		\$52,862,062

Source: City of Fort Lauderdale

The fire rescue assessable cost calculations for Fiscal Years 2020-21 through 2023-24 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 “Fringe Benefits”.
- A three percent annual increase was applied across all “Services/Materials”, “Other Operating Expenses” and “Capital Outlay”.
- No annual increase was applied to “Other Uses”.

Table 8 shows the calculation of the full cost of the Fire Rescue Assessment Program for Fiscal Year 2020-21 through Fiscal Year 2023-24 as well as the five-year average budget for Fiscal Years 2019-20 through 2023-24.

Table 8
Fire Rescue Assessable Cost Calculations Proforma (FY 2020-21 thru FY 2023-24)

	Fiscal Year 20-21 Assessable Budget	Fiscal Year 21-22 Assessable Budget	Fiscal Year 22-23 Assessable Budget	Fiscal Year 23-24 Assessable Budget	Five Year Average Assessable Budget
EXPENDITURES					
Character 10 – Salaries & Wages	\$29,113,508	\$30,569,183	\$32,097,642	\$33,702,524	\$30,642,002
Character 20 – Fringe Benefits	\$12,009,170	\$12,609,628	\$13,240,110	\$13,902,115	\$12,639,666
Character 30 – Service/Materials	\$1,329,338	\$1,369,218	\$1,410,295	\$1,452,604	\$1,370,415
Character 40 – Other Operating	\$14,068,872	\$14,470,284	\$14,888,274	\$15,323,567	\$14,486,868
Character 60 – Capital Outlay	\$0	\$0	\$0	\$0	\$0
Character 90 – Other Uses	\$4,998,972	\$4,998,972	\$4,998,972	\$4,998,972	\$4,998,972
TOTAL EXPENDITURES	\$61,519,859	\$64,017,285	\$66,635,293	\$69,379,783	\$64,137,922
TOTAL REVENUES	\$9,975,674	\$9,975,674	\$9,975,674	\$9,975,674	\$9,975,674
TOTAL ADDITIONAL COSTS	\$3,879,670	\$4,067,648	\$4,264,702	\$4,471,277	\$3,182,473
TOTAL ASSESSABLE COSTS	\$55,423,855	\$58,109,259	\$60,924,321	\$63,875,385	\$57,344,721

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 years 2017 and 2018.

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 2017 and 2018 calendar years’ fire rescue incident data from the FFIRS files to evaluate trends and determine if aberrations were present. City fire rescue incident data for the 2017 and 2018 calendar years represents 102,825 total fire rescue incidents.

Of the 102,825 fire rescue incidents, there were 73,400 incidents classified as EMS type incidents based on the type of situation found indicated on the incident report. The 73,400 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 29,425 remaining fire type incidents, 19,964 were calls to specific property uses. Accordingly, 9,461 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 9,461 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 211 calls to these properties were removed.

Using the fixed property use codes, the remaining 19,753 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 Years 2017 and 2018)

Property Category	Number of Calls	Percentage of Calls
Residential	11,446	57.95%
Commercial	5,626	28.48%
Industrial/Warehouse	596	3.02%
Institutional	2,085	10.56%
Total	19,753	100.00%

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 2019-20 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 2017 and 2018. This apportionment is illustrated in Table 10.

Table 10
Cost Apportionment (FY 2016-17)

Property Category	Number of Calls	Percentage of Calls	Portion of Budget
Residential	11,446	57.95%	\$30,631,254
Commercial	5,626	28.48%	\$15,056,040
Industrial/Warehouse	596	3.02%	\$1,594,988
Institutional	2,085	10.56%	\$5,579,780
Total	19,753	100.00%	\$52,862,062

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 Within Square Footage Ranges
Industrial/Warehouse	
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	98,701

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

Property Category	Square Foot Tier	Number of Buildings
Commercial	≤ 1,999	1,488
Commercial	2,000 - 3,499	878
Commercial	3,500 - 4,999	431
Commercial	5,000 - 9,999	615
Commercial	10,000 - 19,999	339
Commercial	20,000 - 29,999	117
Commercial	30,000 - 39,999	72
Commercial	40,000 - 49,999	37
Commercial	50,000 - 59,999	41
Commercial	60,000 - 69,999	34
Commercial	70,000 - 79,999	9
Commercial	80,000 - 89,999	17
Commercial	90,000 - 99,999	9
Commercial	≥ 100,000	76
Industrial/Warehouse	≤ 1,999	352
Industrial/Warehouse	2,000 - 3,499	263
Industrial/Warehouse	3,500 - 4,999	233
Industrial/Warehouse	5,000 - 9,999	382
Industrial/Warehouse	10,000 - 19,999	244
Industrial/Warehouse	20,000 - 29,999	86
Industrial/Warehouse	30,000 - 39,999	50
Industrial/Warehouse	40,000 - 49,999	38
Industrial/Warehouse	50,000 - 59,999	18
Industrial/Warehouse	60,000 - 69,999	21
Industrial/Warehouse	70,000 - 79,999	8
Industrial/Warehouse	80,000 - 89,999	8
Industrial/Warehouse	90,000 - 99,999	6
Industrial/Warehouse	≥ 100,000	58
Institutional	≤ 1,999	31
Institutional	2,000 - 3,499	40
Institutional	3,500 - 4,999	41
Institutional	5,000 - 9,999	194
Institutional	10,000 - 19,999	165
Institutional	20,000 - 29,999	29
Institutional	30,000 - 39,999	6
Institutional	40,000 - 49,999	5
Institutional	50,000 - 59,999	1
Institutional	60,000 - 69,999	0
Institutional	70,000 - 79,999	0
Institutional	80,000 - 89,999	0
Institutional	90,000 - 99,999	0
Institutional	≥ 100,000	5

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 2019-20 with the current square footage cap of 100,000 square feet.

Table 14
Preliminary Fire Rescue Assessment Rates (FY 2019-20) (100% Funding)

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

*Estimated Gross Revenue: \$52,862,062; Estimated Exempt Buy-down: \$4,386,258; Estimated Net Revenue: \$48,475,804.

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 2019-20 of exempting institutional, wholly tax-exempt and governmental, wholly tax-exempt property.

Table 15
Estimated Impact of Exemptions (FY 2019-20) (100% Funding)

Financial Classification	Amount
Estimated Assessable Costs	\$52,862,062
Estimated Buy-down for Institutional, Tax-Exempt and Government	\$4,386,258
Estimated Revenue Generated	\$48,475,804

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 2020-21 THROUGH FY 2023-24 & 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 2020-21 with the current square footage cap of 100,000 square feet.

Preliminary Fire Rescue Assessment Rates (FY 2020-21) (100% Funding)

Residential Property Use Categories	Rate Per Dwelling Unit			
Dwelling Unit	\$326			
Non-Residential Property Use Categories	Building Classification (in square foot ranges)	Commercial	Industrial/Warehouse	Institutional
	≤ 1,999	\$499	\$82	\$1,335
	2,000 - 3,499	\$997	\$164	\$2,669
	3,500 - 4,999	\$1,744	\$286	\$4,671
	5,000 - 9,999	\$2,491	\$409	\$6,672
	10,000 - 19,999	\$4,982	\$817	\$13,343
	20,000 - 29,999	\$9,964	\$1,633	\$26,686
	30,000 - 39,999	\$14,946	\$2,450	\$40,029
	40,000 - 49,999	\$19,927	\$3,266	\$53,372
	50,000 - 59,999	\$24,909	\$4,083	\$66,715
	60,000 - 69,999	\$29,891	\$4,899	\$80,058
	70,000 - 79,999	\$34,872	\$5,715	\$93,401
	80,000 - 89,999	\$39,854	\$6,532	\$106,744
	90,000 - 99,999	\$44,836	\$7,348	\$120,086
	≥ 100,000	\$49,817	\$8,165	\$133,429

*Estimated Gross Revenue: \$55,423,855; Estimated Exempt Buy-down: \$4,598,824; Estimated Net Revenue: \$50,528,031.

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 2021-22 with the current square footage cap of 100,000 square feet.

Preliminary Fire Rescue Assessment Rates (FY 2021-22) (100% Funding)

Residential Property Use Categories	Rate Per Dwelling Unit			
Dwelling Unit	\$342			
Non-Residential Property Use Categories	Building Classification (in square foot ranges)	Commercial	Industrial/Warehouse	Institutional
	≤ 1,999	\$523	\$86	\$1,399
	2,000 - 3,499	\$1,045	\$172	\$2,798
	3,500 - 4,999	\$1,829	\$300	\$4,897
	5,000 - 9,999	\$2,612	\$428	\$6,995
	10,000 - 19,999	\$5,224	\$856	\$13,990
	20,000 - 29,999	\$10,447	\$1,712	\$27,979
	30,000 - 39,999	\$15,670	\$2,568	\$41,969
	40,000 - 49,999	\$20,893	\$3,424	\$55,958
	50,000 - 59,999	\$26,116	\$4,280	\$69,947
	60,000 - 69,999	\$31,339	\$5,136	\$83,937
	70,000 - 79,999	\$36,562	\$5,992	\$97,926
	80,000 - 89,999	\$41,785	\$6,848	\$111,915
	90,000 - 99,999	\$47,008	\$7,704	\$125,905
	≥ 100,000	\$52,231	\$8,560	\$139,894

*Estimated Gross Revenue: \$58,109,259; Estimated Exempt Buy-down: \$4,821,647; Estimated Net Revenue: \$53,287,612.

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 2022-23 with the current square footage cap of 100,000 square feet.

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

Residential Property Use Categories	Rate Per Dwelling Unit			
Dwelling Unit	\$358			
Non-Residential Property Use Categories	Building Classification (in square foot ranges)	Commercial	Industrial/Warehouse	Institutional
	≤ 1,999	\$548	\$90	\$1,467
	2,000 - 3,499	\$1,096	\$180	\$2,934
	3,500 - 4,999	\$1,917	\$315	\$5,134
	5,000 - 9,999	\$2,739	\$449	\$7,334
	10,000 - 19,999	\$5,477	\$898	\$14,668
	20,000 - 29,999	\$10,953	\$1,795	\$29,335
	30,000 - 39,999	\$16,429	\$2,693	\$44,002
	40,000 - 49,999	\$21,905	\$3,590	\$58,669
	50,000 - 59,999	\$27,381	\$4,488	\$73,336
	60,000 - 69,999	\$32,857	\$5,385	\$88,003
	70,000 - 79,999	\$38,333	\$6,282	\$102,670
	80,000 - 89,999	\$43,809	\$7,180	\$117,337
	90,000 - 99,999	\$49,285	\$8,077	\$132,004
	≥ 100,000	\$54,761	\$8,975	\$146,671

*Estimated Gross Revenue: \$60,924,321; Estimated Exempt Buy-down: \$5,055,228; Estimated Net Revenue: \$55,869,093.

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)

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	\$575	\$95	\$1,538
	2,000 - 3,499	\$1,149	\$189	\$3,076
	3,500 - 4,999	\$2,010	\$330	\$5,383
	5,000 - 9,999	\$2,871	\$471	\$7,689
	10,000 - 19,999	\$5,742	\$941	\$15,378
	20,000 - 29,999	\$11,483	\$1,882	\$30,756
	30,000 - 39,999	\$17,224	\$2,823	\$46,133
	40,000 - 49,999	\$22,966	\$3,764	\$61,511
	50,000 - 59,999	\$28,707	\$4,705	\$76,888
	60,000 - 69,999	\$34,448	\$5,646	\$92,266
	70,000 - 79,999	\$40,190	\$6,587	\$107,643
	80,000 - 89,999	\$45,931	\$7,528	\$123,021
	90,000 - 99,999	\$51,672	\$8,469	\$138,398
	≥ 100,000	\$57,414	\$9,409	\$153,776

*Estimated Gross Revenue: \$63,875,385; Estimated Exempt Buy-down: \$5,300,094; Estimated Net Revenue: \$58,575,291.

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	\$337			
Non-Residential Property Use Categories	Building Classification (in square foot ranges)	Commercial	Industrial/ Warehouse	Institutional
	≤ 1,999	\$516	\$85	\$1381
	2,000 - 3,499	\$1031	\$169	\$2762
	3,500 - 4,999	\$1805	\$296	\$4832
	5,000 - 9,999	\$2578	\$423	\$6903
	10,000 - 19,999	\$5155	\$845	\$13806
	20,000 - 29,999	\$10309	\$1690	\$27611
	30,000 - 39,999	\$15463	\$2535	\$41416
	40,000 - 49,999	\$20618	\$3379	\$55222
	50,000 - 59,999	\$25772	\$4224	\$69027
	60,000 - 69,999	\$30926	\$5069	\$82832
	70,000 - 79,999	\$36081	\$5913	\$96638
	80,000 - 89,999	\$41235	\$6758	\$110443
	90,000 - 99,999	\$46389	\$7603	\$124248
	≥ 100,000	\$51544	\$8447	\$138054

*Estimated Gross Revenue: \$57,344,721; Estimated Exempt Buy-down: \$4,758,209; Estimated Net Revenue: \$52,586,512.

Appendix B

SITUATION FOUND CODES & DESCRIPTIONS

Situation Found	Description	EMS/Non-EMS
1	Fire	Non-EMS
100	Fire, Other	Non-EMS
1000	Fire Call 0 No Hazards Found	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
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
135	Aircraft fire	Non-EMS
137	Camper or RV fire	Non-EMS
140	Natural vegetation fire	Non-EMS
141	Forest, woods or wildland 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
152	Garbage dump or sanitary landfill fire	Non-EMS
153	Construction or demolition landfill fire	Non-EMS
154	Dumpster or other outside trash receptacle fire	Non-EMS
155	Outside stationary compactor/compacted trash 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
173	Cultivated trees or nursery stock fire	Non-EMS
200	Overpressure rupture, explosion, overheat, other	Non-EMS
210	Overpressure rupture from steam, other	Non-EMS
211	Overpressure rupture of steam pipe or pipeline	Non-EMS
220	Overpressure rupture from air or gas, other	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
3	EMS - Medical	EMS
300	Rescue, EMS call, other	EMS
300H	Assisted Homeless - No Medical Needed	Non-EMS
3000	EMS Call - No Patient Contact	EMS

Situation Found	Description	EMS/Non-EMS
300I	Inter-Facility Transports	EMS
300S	EMS Call - Sentinel Event	EMS
311	Medical assist, assist EMS crew	EMS
311M	Medical = MedUSA report	EMS
320	Allergic reaction	EMS
321	EMS call, excluding vehicle accident with injury	EMS
322	Vehicle accident with injuries	EMS
322H	Highway 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 Accident, 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
351	Extrication of victim(s) from building/structure	Non-EMS
352	Extrication of victim(s) from vehicle	Non-EMS
353	Removal of victim(s) from stalled elevator	Non-EMS
354	Trench/below grade rescue	Non-EMS
355	Confined space rescue	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
371	Electrocution or potential electrocution	Non-EMS
372	Trapped by power lines	Non-EMS
381	Rescue or EMS standby	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
423	Refrigeration leak	Non-EMS
424	Carbon monoxide incident	Non-EMS
430	Radioactive condition, other	Non-EMS
431	Radiatin leak, radioactive material	Non-EMS

Situation Found	Description	EMS/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
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	EMS
4624	Aircraft standby (ARFF) Refueling	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
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
521	Water evacuation	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
550	Public service assistance, other	Non-EMS
551	Assist police or other governmental agency	Non-EMS
551S	Standby for PD, No Medical Needed	Non-EMS
552	Police matter	Non-EMS
553	Public service	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
6001E	Good Intent EMS	EMS
611E	Cancelled En Route EMS	EMS
621	Wrong location	Non-EMS

Situation Found	Description	EMS/Non-EMS
622	No incident found upon arrival	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
661	EMS call, party transported by non-fire agency	EMS
671	Hazmat release investigation w/no hazmat	Non-EMS
672	Biological hazard investigation, none found	Non-EMS
7	False Alarm and 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
900	Special type of incident, other, Dumpster fire	Non-EMS
9001	No call - Incident created by mistake	Non-EMS
9002	Community Outreach	Non-EMS
9003	Demo	Non-EMS
9004	Assist Fire Prevention	Non-EMS
9005	Special Detail	EMS
9006	Baby Sleep Safe	EMS
9007	Tactical Survey	Non-EMS

Situation Found	Description	EMS/Non-EMS
911	Citizen complaint	Non-EMS

Appendix C

FIXED PROPERTY USE CODES & DESCRIPTIONS

Fixed Property Use	Description	Category Assigned
000	FIXED PROP USE UNDETERMINED	NON-SPECIFIC
100	UNKNOWN OTHER	NON-SPECIFIC
110	FIXED USE RECREATION, OTHER	COMMERCIAL
111	BOWLING ESTABLISHMENT	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
144	CASINO, GAMBLING CLUBS	COMMERCIAL
150	PUBLIC, GOVT, OTHER	INSTITUTIONAL
151	LIBRARY	INSTITUTIONAL
152	MUSEUM, ART GALLERY	INSTITUTIONAL
154	MEMORIAL STRUCTURE,MONUMENT	INSTITUTIONAL
155	COURT ROOM	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
182	AUDITORIUM, CONCERT HALL	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
300	HEALTHCARE/DETENTION OTHER	INSTITUTIONAL

Fixed Property Use	Description	Category Assigned
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
462	FRATERNITY, SORORITY HOUSE	INSTITUTIONAL
464	MILITARY BARRACKS/DORMITORY	RESIDENTIAL
500	MERCANTILE PROPERTIES OTHER	COMMERCIAL
511	CONVENIENCE STORE	COMMERCIAL
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
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
615	ELECTRIC GENERATING PLANT	INDUSTRIAL/WAREHOUSE
629	LABORATORIES	INDUSTRIAL/WAREHOUSE
631	NATIONAL DEFENSE SITE/MILITARY SITE	INSTITUTIONAL
632	RADIO, RADAR SITE	INDUSTRIAL/WAREHOUSE

Fixed Property Use	Description	Category Assigned
635	COMPUTER, DATA PROCESSING CNTR	INDUSTRIAL/WAREHOUSE
639	COMMUNICATIONS CENTER	INDUSTRIAL/WAREHOUSE
640	UTILITY, ENERGY DISTRIBUTION CNTR OTHER	INDUSTRIAL/WAREHOUSE
642	ELECTRIC TRANSMISSION DISTIB. SYSTEM	INDUSTRIAL/WAREHOUSE
644	GAS DISTRIBUTION SYSTEM, PIPELINE	INDUSTRIAL/WAREHOUSE
645	FLAMMABLE LIQUID SYSTEM, PIPELINE	INDUSTRIAL/WAREHOUSE
647	WATER UTILITY	INDUSTRIAL/WAREHOUSE
648	SANITARY SERVICE	INDUSTRIAL/WAREHOUSE
669	FOREST, TIMBERLAND	LAND
700	MANUFACTURING PROPERTY, PROCESSING	INDUSTRIAL/WAREHOUSE
800	STORAGE PROPERTY OTHER	INDUSTRIAL/WAREHOUSE
807	OUTSIDE MATERIAL STORAGE AREA	NON-SPECIFIC
808	SHED	NON-SPECIFIC
839	REFRIGERATED STORAGE	INDUSTRIAL/WAREHOUSE
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

Fixed Property Use	Description	Category Assigned
982	OIL, GAS FIELD	NON-SPECIFIC
983	PIPELINE, POWER LINE RIGHT OF WAY	NON-SPECIFIC
984	INDUSTRIAL PLANT YARD	INDUSTRIAL/WAREHOUSE
NNN	NONE	NON-SPECIFIC
UUU	UNDETERMINED	NON-SPECIFIC