

City of Fort Lauderdale, Florida

Fire Rescue Updated Assessment Program Memorandum (Traditional Methodology)

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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 the City with updating the City’s fire rescue assessment program for Fiscal Year 2012-13. 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.

Please note that GSG was hired by the City through an RFP process (RFP 225-10924) in late-May 2012 for Consultant Services to Assist in Fire Rescue Fee Assessment to provide the City with an updated Fire Assessment Fee Study. The City of Fort Lauderdale currently had an established Fire Assessment Fee based on a “Traditional” methodology and was seeking both: (1) an update for the Fire Assessment Fee Study using a similar methodology and (2) a Fire Assessment Fee Study using an “Alternative” methodology; both studies were to fund the Fiscal Year 2012-13 fire rescue budget. However, due to a delay in receiving an executed agreement until May 28, 2012, GSG was directed to prepare the studies to fund Fiscal Year 2012-13, with the understanding that the updated assessment rates would not be presented for adoption for Fiscal Year 2012-13. This document is the City of Fort Lauderdale Fire Rescue Updated Assessment Program Memorandum (Updated Assessment Memorandum), which describes the update to the City’s existing, “Traditional” assessment methodology and which is one of the two assessment memorandums specified as project deliverables in the agreed-to Scope of Services.

BACKGROUND

In Fiscal Year 2011-12, the assessment program funded approximately \$20.9 million of the City’s total fire rescue costs. Table 1 lists the City’s current special assessment rates as implemented by the City for Fiscal Year 2011-12.

Table 1
City of Fort Lauderdale Fire Assessment Rates (FY 2011-12)

Residential Property Use Categories	Rate Per Dwelling Unit			
Dwelling Unit	\$135			
Non-Residential Property Use Categories	Building Classification (in square foot ranges)	Commercial	Industrial/ Warehouse	Institutional
	≤ 1,999	\$225	\$37	\$367
	2,000 - 3,499	\$450	\$74	\$734
	3,500 - 4,999	\$788	\$130	\$1,285
	5,000 - 9,999	\$1,125	\$185	\$1,835
	10,000 - 19,999	\$2,250	\$370	\$3,670
	20,000 - 29,999	\$4,500	\$740	\$7,340
	30,000 - 39,999	\$6,749	\$1,110	\$11,010
	40,000 - 49,999	\$8,999	\$1,480	\$14,680
	50,000 - 59,999	\$11,249	\$1,850	\$18,349
	60,000 - 69,999	\$13,498	\$2,220	\$22,019
	70,000 - 79,999	\$15,748	\$2,590	\$25,689
	80,000 - 89,999	\$17,998	\$2,960	\$29,359
	90,000 - 99,999	\$20,247	\$3,330	\$33,029
	≥ 100,000	\$22,497	\$3,700	\$36,698

Source: City of Fort Lauderdale, “Resolution No. 11-255,” (adopted September 13, 2011).

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 at Station 16 located within the municipal boundaries of Wilton Manors and staffed with a minimum of five fire rescue personnel. The base annual service fee is \$1,690,922.04 for Fiscal Year 2012-13 which include payments for vehicle replacement and operations and maintenance charges for one fire engine as established in the interlocal agreement. Fort Lauderdale also retains all revenue from EMS transport fees for transports within Wilton Manors.

The Fire Rescue Department’s facilities inventory is comprised of eleven fire rescue stations (with two stations sharing facilities with other stations). Table 2 identifies the Fire Rescue Department’s buildings/facilities inventory, as well as the corresponding physical location address for each identified facility.

Table 2
Fire Rescue Department Buildings/Facilities Inventory

Station	Address
Station 2/8 (HQ and fire station)	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	1841 E Commercial Boulevard Fort Lauderdale, FL
Station 46	1121 NW 9 th Avenue 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 53/88 (53 serves Executive Airport and serves as Training Facility)	2200 Executive Airport Way Fort Lauderdale, FL
Station 54	3200 NE 32 nd Street Fort Lauderdale, FL

Source: City of Fort Lauderdale Fire Rescue Department, (2012).

The Fire Rescue Department’s active response vehicle inventory is comprised of twelve (12) engine vehicles, fourteen (14) rescue vehicles, three (3) ladder aerials, three (3) battalion vehicles, one (1) division vehicle, two (2) support vehicles, one (1) hazmat vehicle, and one (1) rescue boat.

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 2/8	Engine 2
	Engine 8
	Ladder 2
	Rescue 2
	Rescue 8
	Battalion 2
Station 3	Engine 3
	Rescue 3
Station 13	Engine 13
	Ladder 13
	Rescue 13
	Battalion 13
Station 16	Engine 16
	Rescue 16
Station 29	Engine 29
	Rescue 29
Station 35	Engine 35
	Ladder 35
	Rescue 35
Station 46	Engine 46
	Rescue 46
	Rescue 246
Station 47	Engine 47
	Rescue 47
	Rescue 247
	Squad 47
Station 49	Engine 49
	Rescue 49
	Fire Boat 49
Station 53	Truck 53
	Battalion 35
	Rescue 53
Station 54	Engine 54
	Rescue 54
Station 88	Engine 88
	Hazmat 88

Source: City of Fort Lauderdale Fire Rescue Department, (2012)

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
Fire Rescue Department Organizational Chart**

FIRE RESCUE DEPARTMENT ORGANIZATIONAL CHART

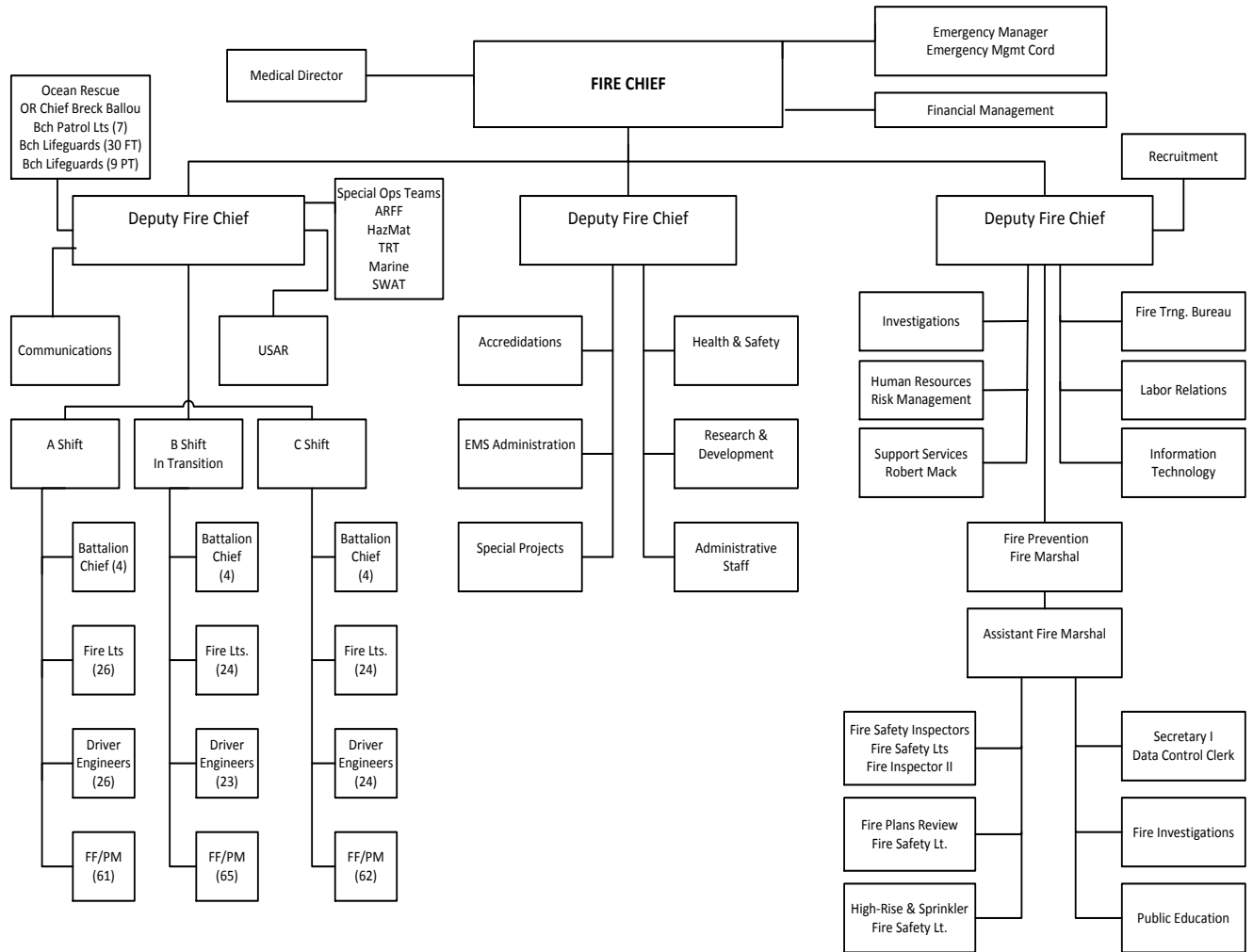


Table 5 describes the minimum staffing for each apparatus. This information is used with the development of the Administrative Factor, as further discussed in the “Development of Factors” section of this Updated Assessment Memorandum.

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

Apparatus	Apparatus Minimum Staffing
Engine	3 personnel
Rescue	2 personnel
Ladder	3 personnel
Truck	2 personnel
Battalion Vehicle	1 personnel

Source: City of Fort Lauderdale Fire Rescue Department, (2012).

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 24,000 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.¹

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

Station	Apparatus	Fire Flow (GPM)
Station 2/8	Engine 2	1,500
	Engine 8	1,500
	Ladder 2	1,500
	Rescue 2	N/A
	Rescue 8	N/A
	EMS 29	N/A
	Battalion 2	N/A
	Division 2	N/A
Station 3	Engine 3	1,500
	Rescue 3	N/A
Station 13	Engine 13	1,500
	Ladder 13	1,500
	Rescue 13	N/A
	Battalion 13	N/A
Station 16	Engine 16	1,500
	Rescue 16	N/A
Station 29	Engine 29	1,500
	Rescue 29	N/A
Station 35	Engine 35	1,500
	Ladder 35	1,500
	Rescue 35	N/A
	Battalion 35	N/A
Station 46	Engine 46	1,500
	Rescue 46	N/A
	Rescue 246	N/A
Station 47	Engine 47	1,500
	Rescue 47	N/A
	Rescue 247	N/A
Station 49	Engine 49	1,500
	Rescue 49	N/A
	Fire Boat 49	1,000
Station 53	Truck 53	1,500
	Battalion 53	N/A
	Rescue 53	N/A

¹ Source: National Fire Protection Association, “NFPA 220 Standards on Types of Building Construction: Fire-Flow Guide.”

Station	Apparatus	Fire Flow (GPM)
Station 54	Engine 54	1,500
	Rescue 54	N/A
Station 88	Engine 88	1,500
	Hazmat 88	N/A

Source: City of Fort Lauderdale Fire Rescue Department, (2012)

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 adopted Fiscal Year 2012-13 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 (EMT/Paramedic)”: Fire Prevention, Fire Safety Inspections, Fire Plans Review and High Rise Sprinklers Divisions. Similarly, all costs associated with the EMS Administration Division 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 28 EMS personnel, for a total of 80 combat personnel. This normal staffing therefore yields a 65.0 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 (EMT/Paramedic)”: Fire Rescue Administration, Domestic Preparedness, Financial Management, Fire Training, Support Services and

Operations. Similarly, the Administrative Factor was applied to operating expenditures line items such as “Legal Services”, “Electricity” and “Office Supplies” to determine the fire service costs of these line items.

OPERATIONAL FACTOR

Other assessable cost line items 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”, “Overhead Fleet”, “Fleet O&M” and “Fleet Replacement”.

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 2010 and 2011). 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 2010 and 2011 calendar years, the City reported 78,739 total fire rescue incidents to FFIRS, of which 16,742 were non-EMS (i.e. fire) calls and 61,997 were EMS calls. This information results in a 21.26 percent non-EMS Operational Factor.

ASSESSABLE COST CALCULATIONS

The fire rescue assessable cost calculations for Fiscal Year 2012-13 are based on the following assumptions for the purpose of this Fire Rescue Assessment Report.

- The City provided the adopted Fiscal Year 2012-13 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.
- Several major changes were made to the Fiscal Year 2012-13 Fire Rescue Department budget as follows:
 - The City Manager designated overhead costs associated with Technology (ITS) based on a department allocation. The cost allocation for ITS overhead is calculated at \$2,189,330 for Fiscal Year 2012-13.
 - The City Manager designated indirect costs associated with General Fund Administrative Services based on a department allocation. The cost allocation for the General Fund Administrative Services indirect costs is calculated at \$3,970,162 for Fiscal Year 2012-13.
 - During the final budget hearing, the City Manager sought and was granted approval to implement POB's (Pension Obligation Bonds) to fund the "unfunded" pension liabilities for General and Police/Fire Pensions.

- 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 (Tax Collector)” under “Total 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” under “Total 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 2012-13 based on an application of the above factors to the Fiscal Year 2012-13 adopted budget as provided by the City. The calculation yields an assessable cost of \$37,774,675 for Fiscal Year 2012-13.

**Table 7
Fire Rescue Assessable Cost Calculations (FY 2012-13)**

SUB-OBJECT	DESCRIPTION	FY 12/13 ADOPTED BUDGET	FY 12/13 FIRE SERVICES ASSESSABLE COSTS
1101	PERMANENT SALARIES	\$31,992,092	\$20,022,348
1107	PART-TIME SALARIES	\$490,000	\$-
1110	SICK CONV TO CASH	\$36,000	\$22,500
1113	VAC MGMT CONV	\$39,300	\$24,530
1116	COMP ABSENCES	\$-	\$-
1119	PAYROLL ACCRUAL	\$-	\$-
1122	PAYROLL ATTRITION	\$-	\$-
1201	LONGEVITY PAY	\$658,199	\$416,984
1204	LONGEVITY ACCRUAL	\$-	\$-
1301	ACADEMIC PAY (AIP)	\$505	\$505
1304	ASSIGNMENT PAY (+EMT/PARA)	\$4,100,848	\$-
1307	P&F INCENTIVE PAY (SSI ED ATT)	\$154,320	\$100,464
1310	SHIFT DIFFERENTIAL	\$-	\$-
1313	STANDBY PAY	\$20,000	\$20,000
1316	UPGRADE PAY	\$828,651	\$541,623
1401	CAR ALLOWANCES	\$52,680	\$34,242

SUB-OBJECT	DESCRIPTION	FY 12/13 ADOPTED BUDGET	FY 12/13 FIRE SERVICES ASSESSABLE COSTS
1404	CLOTHING ALLOWANCE	\$33,900	\$22,245
1407	EXPENSE ALLOWANCES	\$9,600	\$936
1413	CELLPHONE ALLOWANCES	\$19,380	\$11,457
1501	OVERTIME 1.5X PAY	\$1,315,015	\$386,751
1504	OVERTIME 1X PAY	\$32,000	\$11,316
1601	DIRECT LABOR CHARGES	\$1,000	\$650
1604	DIRECT LABOR CREDITS	\$-	\$-
1701	RETIREMENT GIFTS	\$600	\$390
1707	SICK TERMINATION PAY	\$-	\$-
1710	VACATION TERM PAY	\$-	\$-
1799	OTHER TERM PAY	\$108,000	\$78,250
1801	ABOVE BASE ITEMS	\$-	\$-
1802	BIRP SAVINGS	\$-	\$-
TOTAL SALARIES AND WAGES		\$39,892,090	\$21,695,191
2104	MILEAGE REIMBURSEMENT	\$500	\$325
2107	MOVING EXPENSE	\$-	\$-
2119	WELLNESS INCENTIVE	\$8,000	\$4,875
2204	PENSION - GENERAL	\$466,889	\$126,164
2207	PENSION - POLICE &	\$6,744,580	\$4,480,357
2290	PENSION - OTHER	\$11,168	-\$1,685
2299	PENSION - DEF CONT	\$68,328	\$10,484
2301	SOC SEC/MEDICARE	\$2,786,683	\$1,749,593
2304	SUPPLEMENTAL FICA	\$230,580	\$133,314
2307	YEAR END FICA ACCR	\$38	\$25
2310	FICA ATTRITION	\$-	\$-
2401	DISABILITY INSURAN	\$-	\$-
2404	HEALTH INSURANCE	\$3,054,748	\$1,830,185
2410	WORKERS' COMP	\$559,592	\$345,458
TOTAL BENEFITS		\$13,931,106	\$8,679,094
3101	ACCT & AUDITING	\$2,000	\$1,300
3113	FINANCE & BANK SERVICE	\$378,200	\$3,200
3119	LEGAL SERVICES	\$-	\$-
3125	MEDICAL SERVICES	\$65,000	\$
3199	OTHER PROF SERV	\$70,000	\$45,500
3201	AD/MARKETING	\$20,500	\$13,325
3207	LAUNDRY SERVICES	\$9,100	\$5,915
3210	CLERICAL SERVICES	\$-	\$-
3216	COSTS/FEES/PERMITS	\$45,250	\$45,250
3222	CUSTODIAL SERVICES	\$15,250	\$9,913
3231	FOOD SERVICES	\$-	\$-
3237	LAWN & TREE SERVIC	\$16,000	\$10,400

SUB-OBJECT	DESCRIPTION	FY 12/13 ADOPTED BUDGET	FY 12/13 FIRE SERVICES ASSESSABLE COSTS
3240	MGMT/OPER SERV	\$-	\$-
3243	PRIZES & AWARDS	\$2,500	\$1,300
3249	SECURITY SERVICES	\$2,020	\$1,313
3255	SOLID WASTE DISP	\$13,800	\$9,600
3299	OTHER SERVICES	\$27,500	\$17,625
3304	OFFICE EQUIP RENT	\$25,400	\$17,520
3307	VEHICLE RENTAL	\$-	\$-
3310	OTHER EQUIPMENT RENTAL	\$1,700	\$1,105
3313	LAND LEASES	\$-	\$-
3322	OTHER FACIL RENT	\$500	\$325
3401	COMPUTER MAINT	\$20,000	\$13,000
3404	COMPONENTS/PARTS	\$11,250	\$7,175
3407	EQUIP REP & MAINT	\$201,371	\$44,610
3410	RADIO REP & MAINTENANCE	\$-	\$-
3425	BLDG REP MATERIALS	\$2,000	\$1,300
3428	BLDG REP & MAINT	\$20,000	\$10,400
3434	IMP REP MATERIALS	\$1,000	\$650
3437	IMP REP & MAINTENANCE	\$-	\$-
3504	DUAL PAPER/SUPPLIES	\$-	\$-
3513	PHOTOGRAPHY	\$-	\$-
3516	PRINTING SERV - EX	\$604	\$372
3601	ELECTRICITY	\$286,000	\$207,250
3607	NATURAL/PROPANE GAS	\$22,000	\$14,300
3613	SPECIAL DELIVERY	\$1,000	\$625
3616	POSTAGE	\$-	\$-
3628	TELEPHONE/CABLE TV	\$39,800	\$28,145
3634	WATER/SEW/STORM	\$77,000	\$52,500
3799	OTHER CHEMICALS	\$25,500	\$17,625
3801	GASOLINE	\$142,713	\$64,606
3804	DIESEL FUEL	\$492,426	\$104,703
3807	OIL & LUBRICANTS	\$-	\$-
3904	BOOKS & MANUALS	\$11,500	\$7,175
3907	DATA PROC SUPPLIES	\$7,350	\$4,778
3910	ELECTRICAL SUPPLIES	\$1,000	\$650
3916	JANITORIAL SUPPLIES	\$43,200	\$27,430
3922	MEDICAL SUPPLIES	\$400,500	\$-
3925	OFFICE EQUIP < \$1000	\$16,500	\$10,300
3928	OFFICE SUPPLIES	\$59,730	\$40,087
3930	PROCUREMENT CARD	\$18,000	\$11,700
3931	PERIODICALS & MAG	\$1,300	\$1,195
3937	SAFETY/TRAINING MATERIALS	\$-	\$-
3940	SAFETY SHOES	\$-	\$-
3946	TOOLS & EQUIPMENT < \$1000	\$32,000	\$19,200

SUB-OBJECT	DESCRIPTION	FY 12/13 ADOPTED BUDGET	FY 12/13 FIRE SERVICES ASSESSABLE COSTS
3948	TOOLS & EQUIPMENT > \$1000 < \$5000	\$-	\$-
3949	UNIFORMS	\$97,450	\$52,318
3999	OTHER SUPPLIES	\$112,500	\$68,375
TOTAL SERVICES/MATERIALS		\$2,838,414	\$994,059
4101	CERTIFICATION TRAINING	\$62,250	\$39,988
4104	CONFERENCES	\$13,500	\$8,800
4107	INVESTIGATIVE TRIPS	\$500	\$325
4110	MEETINGS	\$4,100	\$1,725
4113	MEMBERSHIPS/DUES	\$3,875	\$2,638
4116	SCHOOLS	\$100	\$65
4299	OTHER CONTRIBUTIONS	\$3,000,000	\$3,000,000
4304	INDIRECT ADMIN SERVICES CHARGES	\$3,970,162	\$2,420,762
4308	OVERHEAD-FLEET	\$1,145,409	\$243,544
4334	SERVCHG-AIRPORT	\$28,141	\$18,292
4343	SERVCHG-ITS	\$2,189,330	\$1,423,065
4355	SERVCHG-PRINT SHOP	\$25,500	\$17,325
4361	SERVCHG-PUBLIC WORKS	\$-	\$-
4367	SERVCHG-RADIO SHOP	\$-	\$-
4372	SERVCHG-FLEET REPL	\$555,020	\$142,014
4373	SERVCHG - FLEET O&M	\$707,580	\$158,495
4374	SERVCHG - NON-FLEET	\$1,000	\$1,000
4385	SERVCHG-MISC GRANT	\$-	\$-
4399	SERVCHG-OTHER FUNDS	\$-	\$-
4401	AUTO LIABILITY	\$68,382	\$44,448
4404	FIDELITY BONDS	\$668	\$438
4407	EMP PROCEEDINGS	\$41,903	\$25,432
4410	GENERAL LIABILITY	\$-	\$-
4422	POL/FIRE AD&D	\$12,244	\$7,959
4431	PUB OFFICIALS LIAB	\$12,548	\$8,179
TOTAL OTHER OPERATING EXPENSES		\$11,842,212	\$7,564,492
5604	WRITEOFF ACCTS RECEIVABLES	\$-	\$-
5625	INTEREST ON DEPOSITS	\$-	\$-
TOTAL MISCELLANEOUS		\$-	\$-
6401	COMMUNICATION EQUIPMENT	\$-	\$-
6404	COMPUTER EQUIPMENT	\$-	\$-
6405	COMPUTER SOFTWARE	\$-	\$-
6413	OFFICE FURNITURE & EQUIPMENT	\$-	\$-
6416	VEHICLES	\$-	\$-
6499	OTHER EQUIPMENT	\$150,000	\$150,000

SUB-OBJECT	DESCRIPTION	FY 12/13 ADOPTED BUDGET	FY 12/13 FIRE SERVICES ASSESSABLE COSTS
	TOTAL CAPITAL	\$150,000	\$150,000
7103	LOAN PRINCIPAL	\$-	\$-
7105	CAP LEASE PRINCIPAL	\$-	\$-
7203	LOAN INTEREST	\$-	\$-
7205	CAP LEASE INTEREST	\$-	\$-
9237	DEBT SERVICE - POB'S - 2204	\$480,464	\$125,399
9237A	DEBT SERVICE - POB'S - 2207	\$5,917,280	\$3,930,789
	TOTAL DEBT SERVICE	\$6,397,744	\$4,056,189
	TOTAL EXPENDITURES	\$75,051,566	\$43,139,025
A501	FIREFIGHTERS PENSION INSURANCE PREM TAX	\$3,000,000	\$3,000,000
B236	FIRE TRAINING SURCHARGE	\$1,500	\$1,500
E114	E911 FEE - BROWARD COUNTY REIMB	\$-	\$-
E115	E911 FEE - WILTON MANORS	\$-	\$-
J028	PHOTOS COPIES & PRINT SALES	\$1,000	\$650
J051	ALARM RESPONSE FEES	\$450,000	\$450,000
J101	FIRE INSPECTION FEES	\$627,943	\$627,943
J103	FIRE HI-RISE TEST FEES	\$521,050	\$521,050
J107	FIRE PLAN REVIEW FEES	\$446,690	\$446,690
J109	FIRE REINSPECTION FEES	\$80,000	\$80,000
J113	SPECIAL FIRE TEST FEES	\$85,000	\$85,000
J115	HAZARDOUS MATERIALS FEES	\$25,000	\$25,000
J116	WILTON MANORS - FIRE/EMS	\$1,690,922	\$1,099,099
J118	MISCELLANEOUS FIRE FEES	\$150	\$98
J121	EMS SERVICE FEES	\$210,000	\$-
J124	LAZY LAKES - FIRE/EMS	\$3,269	\$2,125
J130	FIRE/RESCUE TRANSPORT FEE	\$5,918,351	\$-
J131	FIRE/RESCUE INTERFACILITY TRANSPORT FEES	\$-	\$-
J277	CREDIT CARD DISCOUNT & FEES	-\$1,100	-\$715
N375	FIRE/RESCUE ASSESSMENT FEE	\$-	\$-
N388	FIRE/RESCUE CITY ASSESSMENT FEE	\$-	\$-
N460	HAZ MAT DONATIONS	\$454,212	\$454,212
N554	FIRE/AIRPORT-INTERFUND SVC CHG	\$1,036,439	\$1,036,439
N597	CHGS TO OTHER FDS	\$786,760	\$-
N900	MISCELLANEOUS INCOME	\$185,500	\$-
N944	COLLECTION AGENCY FEES	-\$10,000	\$-
N968	MISC GRANT REIMBURSEMENTS	\$10,000	\$6,500
	TOTAL REVENUES	\$15,522,686	\$7,835,591
	TOTAL NET EXPENDITURES	\$59,528,880	\$35,303,434
	Collection Costs @ 2% (tax collector)		\$706,069
	Statutory Discount @ 5%		\$1,765,172
	TOTAL ADDITIONAL COSTS		\$2,471,241
	TOTAL ASSESSABLE COSTS		\$37,774,675

Source: City of Fort Lauderdale Fire Rescue Department, (2013)

The fire rescue assessable cost calculations for Fiscal Years 2013-14 through 2016-17 are based on the following assumptions for the purpose of this Fire Rescue Assessment Report.

- A four percent annual increase was applied across all “Personnel Expenses” and “Operating Expenses”.
- No annual increase was applied to “Capital/Debt Service Expenses” because these costs represent annual debt service payments set by amortization schedules developed when funds were borrowed.

Table 8 shows the calculation of the full cost of the Fire Rescue Assessment Program for Fiscal Year 2013-14 through Fiscal Year 2016-17 as well as the five-year average budget for Fiscal Years 2012-13 through 2016-17.

Table 8
Fire Rescue Assessable Cost Calculations Proforma (FY 2013-14 thru FY 2016-17)

DESCRIPTION	PROFORMA FY 13/14 FIRE SERVICES ASSESSABLE COSTS	PROFORMA FY 14/15 FIRE SERVICES ASSESSABLE COSTS	PROFORMA FY 15/16 FIRE SERVICES ASSESSABLE COSTS	PROFORMA FY 16/17 FIRE SERVICES ASSESSABLE COSTS	PROFORMA Five-Year AVERAGE FIRE SERVICES ASSESSABLE COSTS
PERMANENT SALARIES	\$20,823,242	\$21,656,172	\$22,522,419	\$23,423,316	\$21,689,500
PART-TIME SALARIES	\$-	\$-	\$-	\$-	\$-
SICK CONV TO CASH	\$23,400	\$24,336	\$25,310	\$26,323	\$24,374
VAC MGMT CONV	\$25,512	\$26,533	\$27,595	\$28,699	\$26,574
COMP ABSENCES	\$-	\$-	\$-	\$-	\$-
PAYROLL ACCRUAL	\$-	\$-	\$-	\$-	\$-
PAYROLL ATTRITION	\$-	\$-	\$-	\$-	\$-
LONGEVITY PAY	\$433,664	\$451,011	\$469,052	\$487,815	\$451,706
LONGEVITY ACCRUAL	\$-	\$-	\$-	\$-	\$-
ACADEMIC PAY (AIP)	\$526	\$548	\$570	\$593	\$549
ASSIGNMENT PAY (+EMT/PARA)	\$-	\$-	\$-	\$-	\$-
P&F INCENTIVE PAY (SSI ED ATT)	\$104,483	\$108,663	\$113,010	\$117,531	\$108,831
SHIFT DIFFERENTIAL	\$-	\$-	\$-	\$-	\$-
STANDBY PAY	\$20,800	\$21,632	\$22,498	\$23,398	\$21,666
UPGRADE PAY	\$563,289	\$585,821	\$609,254	\$633,625	\$586,723
CAR ALLOWANCES	\$35,612	\$37,037	\$38,519	\$40,060	\$37,094
CLOTHING ALLOWANCE	\$23,135	\$24,061	\$25,024	\$26,025	\$24,098
EXPENSE ALLOWANCES	\$974	\$1,013	\$1,054	\$1,097	\$1,015
CELLPHONE ALLOWANCES	\$11,916	\$12,393	\$12,889	\$13,405	\$12,412
OVERTIME 1.5X PAY	\$402,222	\$418,311	\$435,044	\$452,446	\$418,955
OVERTIME 1X PAY	\$11,769	\$12,240	\$12,730	\$13,240	\$12,259
DIRECT LABOR CHARGES	\$676	\$704	\$733	\$763	\$706
DIRECT LABOR CREDITS	\$-	\$-	\$-	\$-	\$-
RETIREMENT GIFTS	\$406	\$423	\$440	\$458	\$424
SICK TERMINATION PAY	\$-	\$-	\$-	\$-	\$-
VACATION TERM PAY	\$-	\$-	\$-	\$-	\$-
OTHER TERM PAY	\$81,380	\$84,636	\$88,022	\$91,543	\$84,767
ABOVE BASE ITEMS	\$-	\$-	\$-	\$-	\$-
BIRP SAVINGS	\$-	\$-	\$-	\$-	\$-

DESCRIPTION	PROFORMA FY 13/14 FIRE SERVICES ASSESSABLE COSTS	PROFORMA FY 14/15 FIRE SERVICES ASSESSABLE COSTS	PROFORMA FY 15/16 FIRE SERVICES ASSESSABLE COSTS	PROFORMA FY 16/17 FIRE SERVICES ASSESSABLE COSTS	PROFORMA Five-Year AVERAGE FIRE SERVICES ASSESSABLE COSTS
TOTAL SALARIES AND WAGES	\$22,563,006	\$23,465,534	\$24,404,163	\$25,380,337	\$23,501,653
MILEAGE REIMBURSEMENT	\$338	\$352	\$367	\$382	\$353
MOVING EXPENSE	\$-	\$-	\$-	\$-	\$-
WELLNESS INCENTIVE	\$5,070	\$5,273	\$5,484	\$5,704	\$5,282
PENSION - GENERAL	\$131,211	\$136,460	\$141,919	\$147,596	\$136,670
PENSION - POLICE &	\$4,659,572	\$4,845,955	\$5,039,794	\$5,241,386	\$4,853,413
PENSION - OTHER	-\$1,753	-\$1,824	-\$1,897	-\$1,973	-\$1,827
PENSION - DEF CONT	\$10,904	\$11,341	\$11,795	\$12,267	\$11,359
SOC SEC/MEDICARE	\$1,819,578	\$1,892,362	\$1,968,057	\$2,046,780	\$1,895,275
SUPPLEMENTAL FICA	\$138,647	\$144,193	\$149,961	\$155,960	\$144,416
YEAR END FICA ACCR	\$26	\$28	\$30	\$32	\$29
FICA ATTRITION	\$-	\$-	\$-	\$-	\$-
DISABILITY INSURAN	\$-	\$-	\$-	\$-	\$-
HEALTH INSURANCE	\$1,903,393	\$1,979,529	\$2,058,711	\$2,141,060	\$1,982,576
WORKERS' COMP	\$359,277	\$373,649	\$388,595	\$404,139	\$374,224
TOTAL BENEFITS	\$9,026,263	\$9,387,318	\$9,762,816	\$10,153,333	\$9,401,770
ACCT & AUDITING	\$1,352	\$1,407	\$1,464	\$1,523	\$1,410
FINANCE & BANK SERVICE	\$3,328	\$3,462	\$3,601	\$3,746	\$3,468
LEGAL SERVICES	\$-	\$-	\$-	\$-	\$-
MEDICAL SERVICES	\$-	\$-	\$-	\$-	\$-
OTHER PROF SERV	\$47,320	\$49,213	\$51,182	\$53,230	\$49,289
AD/MARKETING	\$13,858	\$14,413	\$14,990	\$15,590	\$14,436
LAUNDRY SERVICES	\$6,152	\$6,399	\$6,655	\$6,922	\$6,409
CLERICAL SERVICES	\$-	\$-	\$-	\$-	\$-
COSTS/FEES/PERMITS	\$47,060	\$48,943	\$50,901	\$52,938	\$49,019
CUSTODIAL SERVICES	\$10,309	\$10,722	\$11,151	\$11,598	\$10,739
FOOD SERVICES	\$-	\$-	\$-	\$-	\$-
LAWN & TREE SERVIC	\$10,816	\$11,249	\$11,699	\$12,167	\$11,267
MGMT/OPER SERV	\$-	\$-	\$-	\$-	\$-
PRIZES & AWARDS	\$1,352	\$1,407	\$1,464	\$1,523	\$1,410
SECURITY SERVICES	\$1,366	\$1,421	\$1,478	\$1,538	\$1,424
SOLID WASTE DISP	\$9,984	\$10,384	\$10,800	\$11,232	\$10,400
OTHER SERVICES	\$110,521	\$114,942	\$119,540	\$124,322	\$97,390
OFFICE EQUIP RENT	\$18,221	\$18,950	\$19,708	\$20,497	\$18,980
VEHICLE RENTAL	\$-	\$-	\$-	\$-	\$-
OTHER EQUIPMENT RENTAL	\$1,150	\$1,196	\$1,244	\$1,294	\$1,198
LAND LEASES	\$-	\$-	\$-	\$-	\$-
OTHER FACIL RENT	\$338	\$352	\$367	\$382	\$353
COMPUTER MAINT	\$13,520	\$14,061	\$14,624	\$15,209	\$14,083
COMPONENTS/PARTS	\$7,462	\$7,761	\$8,072	\$8,395	\$7,773
EQUIP REP & MAINT	\$46,395	\$48,251	\$50,182	\$52,190	\$48,326

DESCRIPTION	PROFORMA FY 13/14 FIRE SERVICES ASSESSABLE COSTS	PROFORMA FY 14/15 FIRE SERVICES ASSESSABLE COSTS	PROFORMA FY 15/16 FIRE SERVICES ASSESSABLE COSTS	PROFORMA FY 16/17 FIRE SERVICES ASSESSABLE COSTS	PROFORMA Five-Year AVERAGE FIRE SERVICES ASSESSABLE COSTS
RADIO REP & MAINTENANCE	\$-	\$-	\$-	\$-	\$-
BLDG REP MATERIALS	\$1,352	\$1,407	\$1,464	\$1,523	\$1,410
BLDG REP & MAINT	\$10,816	\$11,249	\$11,699	\$12,167	\$11,267
IMP REP MATERIALS	\$676	\$704	\$733	\$763	\$706
IMP REP & MAINTENANCE	\$-	\$-	\$-	\$-	\$-
DUAL PAPER/SUPPLIES	\$-	\$-	\$-	\$-	\$-
PHOTOGRAPHY	\$-	\$-	\$-	\$-	\$-
PRINTING SERV - EX	\$388	\$404	\$421	\$438	\$405
ELECTRICITY	\$215,540	\$224,162	\$233,129	\$242,455	\$224,508
NATURAL/PROPANE GAS	\$14,872	\$15,467	\$16,086	\$16,730	\$15,491
SPECIAL DELIVERY	\$650	\$676	\$704	\$733	\$678
POSTAGE	\$-	\$-	\$-	\$-	\$-
TELEPHONE/CABLE TV	\$29,271	\$30,442	\$31,660	\$32,927	\$30,489
WATER/SEW/STORM	\$54,600	\$56,784	\$59,056	\$61,419	\$56,872
OTHER CHEMICALS	\$18,330	\$19,064	\$19,827	\$20,621	\$19,094
GASOLINE	\$67,191	\$69,879	\$72,675	\$75,582	\$69,987
DIESEL FUEL	\$108,891	\$113,247	\$117,777	\$122,489	\$113,422
OIL & LUBRICANTS	\$-	\$-	\$-	\$-	\$-
BOOKS & MANUALS	\$7,462	\$7,761	\$8,072	\$8,395	\$7,773
DATA PROC SUPPLIES	\$4,969	\$5,168	\$5,375	\$5,590	\$5,176
ELECTRICAL SUPPLIES	\$676	\$704	\$733	\$763	\$706
JANITORIAL SUPPLIES	\$28,528	\$29,670	\$30,857	\$32,092	\$29,716
MEDICAL SUPPLIES	\$-	\$-	\$-	\$-	\$-
OFFICE EQUIP < \$1000	\$10,712	\$11,141	\$11,587	\$12,051	\$11,159
OFFICE SUPPLIES	\$41,691	\$43,359	\$45,094	\$46,898	\$43,426
PROCUREMENT CARD	\$12,168	\$12,655	\$13,162	\$13,689	\$12,675
PERIODICALS & MAG	\$1,243	\$1,293	\$1,345	\$1,399	\$1,295
SAFETY/TRAINING MATERIALS	\$-	\$-	\$-	\$-	\$-
SAFETY SHOES	\$-	\$-	\$-	\$-	\$-
TOOLS & EQUIPMENT < \$1000	\$19,968	\$20,767	\$21,598	\$22,462	\$20,799
TOOLS & EQUIPMENT > \$1000 < \$5000	\$-	\$-	\$-	\$-	\$-
UNIFORMS	\$54,411	\$56,588	\$58,852	\$61,207	\$56,676
OTHER SUPPLIES	\$71,110	\$73,955	\$76,914	\$79,991	\$74,069
TOTAL SERVICES/MATERIALS	\$1,126,019	\$1,171,079	\$1,217,942	\$1,266,680	\$1,155,173
CERTIFICATION TRAINING	\$41,587	\$43,251	\$44,982	\$46,782	\$43,318
CONFERENCES	\$9,152	\$9,519	\$9,900	\$10,296	\$9,534
INVESTIGATIVE TRIPS	\$338	\$352	\$367	\$382	\$353
MEETINGS	\$1,794	\$1,866	\$1,941	\$2,019	\$1,869
MEMBERSHIPS/DUES	\$2,743	\$2,853	\$2,968	\$3,087	\$2,858
SCHOOLS	\$68	\$71	\$74	\$77	\$71
OTHER CONTRIBUTIONS	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000

DESCRIPTION	PROFORMA FY 13/14 FIRE SERVICES ASSESSABLE COSTS	PROFORMA FY 14/15 FIRE SERVICES ASSESSABLE COSTS	PROFORMA FY 15/16 FIRE SERVICES ASSESSABLE COSTS	PROFORMA FY 16/17 FIRE SERVICES ASSESSABLE COSTS	PROFORMA Five-Year AVERAGE FIRE SERVICES ASSESSABLE COSTS
OVERHEAD-FLEET	\$253,287	\$263,419	\$273,956	\$284,915	\$263,825
SERVCHG-AIRPORT	\$19,024	\$19,785	\$20,577	\$21,401	\$19,816
SERVVCHG-ITS	\$1,479,988	\$1,539,188	\$1,600,756	\$1,664,787	\$1,541,557
SERVCHG-PRINT SHOP	\$18,018	\$18,739	\$19,489	\$20,269	\$18,768
SERVCHG-PUBLIC WORKS	\$-	\$-	\$-	\$-	\$-
SERVCHG-RADIO SHOP	\$-	\$-	\$-	\$-	\$-
SERVCHG-FLEET REPL	\$147,695	\$153,603	\$159,748	\$166,138	\$153,840
SERVCHG - FLEET O&M	\$164,836	\$171,430	\$178,288	\$185,420	\$171,694
SERVCHG - NON-FLEET	\$1,040	\$1,082	\$1,126	\$1,172	\$1,084
SERVCHG-MISC GRANT	\$-	\$-	\$-	\$-	\$-
SERVCHG-OTHER FUNDS	\$-	\$-	\$-	\$-	\$-
AUTO LIABILITY	\$46,227	\$48,077	\$50,001	\$52,002	\$48,152
FIDELITY BONDS	\$456	\$475	\$494	\$514	\$476
EMP PROCEEDINGS	\$26,449	\$27,507	\$28,608	\$29,753	\$27,550
GENERAL LIABILITY	\$-	\$-	\$-	\$-	\$-
POL/FIRE AD&D	\$8,277	\$8,609	\$8,954	\$9,313	\$8,623
PUB OFFICIALS LIAB	\$8,507	\$8,848	\$9,202	\$9,571	\$8,862
TOTAL OTHER OPERATING EXPENSES	\$7,650,248	\$7,739,436	\$7,832,193	\$7,928,660	\$7,743,012
WRITEOFF ACCTS RECEIVABLES	\$-	\$-	\$-	\$-	\$-
INTEREST ON DEPOSITS	\$-	\$-	\$-	\$-	\$-
TOTAL MISCELLANEOUS	\$-	\$-	\$-	\$-	\$-
COMMUNICATION EQUIPMENT	\$-	\$-	\$-	\$-	\$-
COMPUTER EQUIPMENT	\$-	\$-	\$-	\$-	\$-
COMPUTER SOFTWARE	\$-	\$-	\$-	\$-	\$-
OFFICE FURNITURE & EQUIPMENT	\$-	\$-	\$-	\$-	\$-
VEHICLES	\$-	\$-	\$-	\$-	\$-
OTHER EQUIPMENT	\$156,000	\$162,240	\$168,730	\$175,480	\$162,490
TOTAL CAPITAL	\$156,000	\$162,240	\$168,730	\$175,480	\$162,490
LOAN PRINCIPAL	\$-	\$-	\$-	\$-	\$-
CAP LEASE PRINCIPAL	\$-	\$-	\$-	\$-	\$-
LOAN INTEREST	\$-	\$-	\$-	\$-	\$-
CAP LEASE INTEREST	\$-	\$-	\$-	\$-	\$-
DEBT SERVICE - POB'S - 2204	\$125,400	\$125,400	\$125,400	\$125,400	\$125,400
DEBT SERVICE - POB'S - 2207	\$3,930,790	\$3,930,790	\$3,930,790	\$3,930,790	\$3,930,790
TOTAL DEBT SERVICE	\$4,056,190	\$4,056,190	\$4,056,190	\$4,056,190	\$4,056,190
TOTAL EXPENDITURES	\$44,577,726	\$45,981,797	\$47,442,034	\$48,960,680	\$46,020,288

DESCRIPTION	PROFORMA FY 13/14 FIRE SERVICES ASSESSABLE COSTS	PROFORMA FY 14/15 FIRE SERVICES ASSESSABLE COSTS	PROFORMA FY 15/16 FIRE SERVICES ASSESSABLE COSTS	PROFORMA FY 16/17 FIRE SERVICES ASSESSABLE COSTS	PROFORMA Five-Year AVERAGE FIRE SERVICES ASSESSABLE COSTS
FIRE TRAINING SURCHARGE	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
E911 FEE - BROWARD COUNTY REIMB	\$-	\$-	\$-	\$-	\$-
E911 FEE - WILTON MANORS	\$-	\$-	\$-	\$-	\$-
PHOTOS COPIES & PRINT SALES	\$650	\$650	\$650	\$650	\$650
ALARM RESPONSE FEES	\$450,000	\$450,000	\$450,000	\$450,000	\$450,000
FIRE INSPECTION FEES	\$627,943	\$627,943	\$627,943	\$627,943	\$627,943
FIRE HI-RISE TEST FEES	\$521,050	\$521,050	\$521,050	\$521,050	\$521,050
FIRE PLAN REVIEW FEES	\$446,690	\$446,690	\$446,690	\$446,690	\$446,690
FIRE REINSPECTION FEES	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000
SPECIAL FIRE TEST FEES	\$85,000	\$85,000	\$85,000	\$85,000	\$85,000
HAZARDOUS MATERIALS FEES	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
WILTON MANORS - FIRE/EMS	\$1,237,118	\$1,375,137	\$1,430,142	\$1,487,348	\$1,325,769
MISCELLANEOUS FIRE FEES	\$98	\$98	\$98	\$98	\$98
EMS SERVICE FEES	\$-	\$-	\$-	\$-	\$-
LAZY LAKES - FIRE/EMS	\$2,125	\$2,125	\$2,125	\$2,125	\$2,125
FIRE/RESCUE TRANSPORT FEE	\$-	\$-	\$-	\$-	\$-
FIRE/RESCUE INTERFACILITY TRANSPORT FEES	\$-	\$-	\$-	\$-	\$-
CREDIT CARD DISCOUNT & FEES	-\$715	-\$715	-\$715	-\$715	-\$715
FIRE/RESCUE ASSESSMENT FEE	\$-	\$-	\$-	\$-	\$-
FIRE/RESCUE CITY ASSESSMENT FEE	\$-	\$-	\$-	\$-	\$-
HAZ MAT DONATIONS	\$454,212	\$454,212	\$454,212	\$454,212	\$454,212
FIRE/AIRPORT-INTERFUND SVC CHG	\$1,077,897	\$1,121,012	\$1,165,853	\$1,212,487	\$1,122,738
CHGS TO OTHER FDS	\$-	\$-	\$-	\$-	\$-
MISCELLANEOUS INCOME	\$-	\$-	\$-	\$-	\$-
COLLECTION AGENCY FEES	\$-	\$-	\$-	\$-	\$-
MISC GRANT REIMBURSEMENTS	\$6,500	\$6,500	\$6,500	\$6,500	\$6,500
TOTAL REVENUES	\$8,015,067	\$8,196,202	\$8,296,048	\$8,399,888	\$8,148,560
TOTAL NET EXPENDITURES	\$36,562,659	\$37,785,595	\$39,145,986	\$40,560,792	\$37,871,728
Collection Costs @ 2% (tax collector)	\$731,254	\$755,712	\$782,920	\$811,216	\$757,435
Statutory Discount @ 5%	\$1,828,133	\$1,889,280	\$1,957,300	\$2,028,040	\$1,893,587
TOTAL ADDITIONAL COSTS	\$2,559,387	\$2,644,992	\$2,740,220	\$2,839,256	\$2,651,022
TOTAL ASSESSABLE COSTS	\$39,122,046	\$40,430,587	\$41,886,206	\$43,400,048	\$40,522,750

Source: City of Fort Lauderdale Fire Rescue Department, (2013)

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 2010 and 2011.

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 2010 and 2011 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 2010 and 2011 calendar years represents 78,739 total fire rescue incidents.

Of the 78,739 fire rescue incidents, there were 61,997 incidents classified as EMS type incidents based on the type of situation found indicated on the incident report. The 61,997 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 16,742 remaining fire type incidents, 12,560 were calls to specific property uses. Accordingly, 4,182 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 4,182 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 177 calls to these two property use categories were removed.

Using the fixed property use codes, the remaining 12,383 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 2010 and 2011)

Property Category	2010	% of Calls	2011	% of Calls	Total	% of Calls
Residential	3,436	54.61%	3,349	54.98%	6,785	54.79%
Commercial	1,845	29.32%	1,733	28.45%	3,578	28.89%
Industrial/Warehouse	221	3.51%	198	3.25%	419	3.38%
Institutional	790	12.56%	811	13.31%	1,601	12.93%
Total	6,292	100.00%	6,091	100.00%	12,383	100.00%

Source: City of Fort Lauderdale Fire Rescue Department, (2012).

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 2012-13 assessable costs calculation was apportioned among property use categories based upon the historical demand for fire rescue services reflected by the fire incident data for the calendar years 2010 and 2011. This apportionment is illustrated in Table 10.

Table 10
Cost Apportionment (FY 2012-13)

Property Category	Total Calls	% of Calls	Portion of Budget
Residential	6,785	54.79%	\$20,697,825
Commercial	3,578	28.89%	\$10,914,785
Industrial/Warehouse	419	3.38%	\$1,278,171
Institutional	1,601	12.93%	\$4,883,894
Total	12,383	100.00%	\$37,774,675

Source: City of Fort Lauderdale Fire Rescue Department, (2012).

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	95,117

Source: City of Fort Lauderdale, (2012).

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 24,000 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	1,496
Commercial	2,000 - 3,499	848
Commercial	3,500 - 4,999	463
Commercial	5,000 - 9,999	601
Commercial	10,000 - 19,999	316
Commercial	20,000 - 29,999	117
Commercial	30,000 - 39,999	80
Commercial	40,000 - 49,999	44
Commercial	50,000 - 59,999	40
Commercial	60,000 - 69,999	27
Commercial	70,000 - 79,999	20
Commercial	80,000 - 89,999	14
Commercial	90,000 - 99,999	12
Commercial	≥ 100,000	80
Industrial/Warehouse	≤ 1,999	351
Industrial/Warehouse	2,000 - 3,499	270
Industrial/Warehouse	3,500 - 4,999	221
Industrial/Warehouse	5,000 - 9,999	365
Industrial/Warehouse	10,000 - 19,999	267
Industrial/Warehouse	20,000 - 29,999	89
Industrial/Warehouse	30,000 - 39,999	44
Industrial/Warehouse	40,000 - 49,999	49
Industrial/Warehouse	50,000 - 59,999	23
Industrial/Warehouse	60,000 - 69,999	12
Industrial/Warehouse	70,000 - 79,999	19
Industrial/Warehouse	80,000 - 89,999	12
Industrial/Warehouse	90,000 - 99,999	10
Industrial/Warehouse	≥ 100,000	54
Institutional	≤ 1,999	103
Institutional	2,000 - 3,499	110
Institutional	3,500 - 4,999	42
Institutional	5,000 - 9,999	96
Institutional	10,000 - 19,999	101
Institutional	20,000 - 29,999	36
Institutional	30,000 - 39,999	19
Institutional	40,000 - 49,999	20
Institutional	50,000 - 59,999	5
Institutional	60,000 - 69,999	3
Institutional	70,000 - 79,999	12
Institutional	80,000 - 89,999	11
Institutional	90,000 - 99,999	5
Institutional	≥ 100,000	37

Source: City of Fort Lauderdale, (2012)

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 2012-13 with the current square footage cap of 100,000 square feet.

Table 14
Preliminary Fire Rescue Assessment Rates (FY 2012-13) (100% Funding)

Residential Property Use Categories	Rate Per Dwelling Unit			
Dwelling Unit	\$218			
Non-Residential Property Use Categories	Building Classification (in square foot ranges)	Commercial	Industrial/ Warehouse	Institutional
	≤ 1,999	\$334	\$59	\$472
	2,000 - 3,499	\$668	\$118	\$944
	3,500 - 4,999	\$1,169	\$207	\$1,652
	5,000 - 9,999	\$1,670	\$295	\$2,360
	10,000 - 19,999	\$3,339	\$590	\$4,719
	20,000 - 29,999	\$6,677	\$1,180	\$9,438
	30,000 - 39,999	\$10,015	\$1,769	\$14,157
	40,000 - 49,999	\$13,353	\$2,359	\$18,875
	50,000 - 59,999	\$16,691	\$2,948	\$23,594
	60,000 - 69,999	\$20,029	\$3,538	\$28,313
	70,000 - 79,999	\$23,367	\$4,128	\$33,032
	80,000 - 89,999	\$26,705	\$4,717	\$37,750
	90,000 - 99,999	\$30,043	\$5,307	\$42,469
	≥ 100,000	\$33,382	\$5,896	\$47,188

*Estimated Gross Revenue: \$37,774,675; Estimated Exempt Buy-down: \$4,781,730; Estimated Net Revenue: \$32,992,945

Table 15 illustrates the preliminary assessment rates after application of the assessment methodology for Fiscal Year 2012-13 with the current square footage cap of 100,000 square feet to achieve the same residential assessment rates as adopted for Fiscal Year 2012-13. The net assessment revenue for these rates is \$20,465,524 or approximately \$450,000 less revenue than estimated for Fiscal Year 2012-13 based on the adopted rates.

**Table 15
Preliminary Fire Rescue Assessment Rates (FY 2012-13) (62.03% Funding)**

Residential Property Use Categories	Rate Per Dwelling Unit			
Dwelling Unit	\$135			
Non-Residential Property Use Categories	Building Classification (in square foot ranges)	Commercial	Industrial/ Warehouse	Institutional
	≤ 1,999	\$208	\$37	\$293
	2,000 - 3,499	\$415	\$74	\$586
	3,500 - 4,999	\$725	\$128	\$1,025
	5,000 - 9,999	\$1,036	\$183	\$1,464
	10,000 - 19,999	\$2,071	\$366	\$2,928
	20,000 - 29,999	\$4,142	\$732	\$5,855
	30,000 - 39,999	\$6,212	\$1,098	\$8,782
	40,000 - 49,999	\$8,283	\$1,463	\$11,709
	50,000 - 59,999	\$10,354	\$1,829	\$14,636
	60,000 - 69,999	\$12,424	\$2,195	\$17,563
	70,000 - 79,999	\$14,495	\$2,560	\$20,490
	80,000 - 89,999	\$16,566	\$2,926	\$23,417
	90,000 - 99,999	\$18,636	\$3,292	\$26,344
	≥ 100,000	\$20,707	\$3,658	\$29,271

*Estimated Gross Revenue: \$23,431,631; Estimated Exempt Buy-down: \$2,966,107; Estimated Net Revenue: \$20,465,524

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 16 summarizes the estimated impact for Fiscal Year 2012-13 of exempting institutional, wholly tax-exempt and governmental, wholly tax-exempt property.

**Table 16
Estimated Impact of Exemptions (FY 2012-13) (100% Funding)**

Financial Classification	Amount
Estimated Assessable Costs	\$37,774,675
Estimated Buy-down for Institutional, Tax-Exempt and Government	\$4,781,730
Estimated Revenue Generated	\$32,992,945

Table 17 summarizes the estimated impact for Fiscal Year 2012-13 of exempting institutional, wholly tax-exempt and governmental, wholly tax-exempt property based on assessment rates shown in Table 15.

**Table 17
Estimated Impact of Exemptions (FY 2012-13) (62.03% Funding)**

Financial Classification	Amount
Estimated Assessable Costs	\$23,431,631
Estimated Buy-down for Institutional, Tax-Exempt and Government	\$2,966,107
Estimated Revenue Generated	\$20,465,524

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.

EXEMPTION OF PROPERTIES WHOSE BUILDING USE IS WHOLLY EXEMPT FROM AD VALOREM TAXATION

The current Fire Rescue Assessment program provides an exemption of non-institutional properties whose building use is wholly exempt from ad valorem taxation (i.e., single family residential property with a full exemption for totally and permanent disability or the VA total and permanent disability). However, the City cannot fund exemptions for fire rescue assessments on non-institutional property because the funding of these exemptions does not constitute a valid public purpose. Therefore there is no basis for a determination that such properties serve a legitimate public purpose or provide a public benefit that merits the City's funding of an exemption from the fire rescue assessment. Accordingly, GSG did not identify the aggregate cost for the fire rescue services that are attributable to non- institutional, wholly tax-exempt properties.

In lieu of providing this exemption, the City could provide a hardship assistance program to owners of residential property who meet low income level and asset guidelines established by the City. To be eligible for this program, applicants would have to provide written documentation satisfactory to the City manager to qualify for such assistance.

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 2013-14 THROUGH FY 2016-17

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 2013-14 with the current square footage cap of 100,000 square feet.

Preliminary Fire Rescue Assessment Rates (FY 2013-14) (100% Funding)

Residential Property Use Categories	Rate Per Dwelling Unit			
Dwelling Unit	\$226			
Non-Residential Property Use Categories	Building Classification (in square foot ranges)	Commercial	Industrial/Warehouse	Institutional
	≤ 1,999	\$346	\$62	\$489
	2,000 - 3,499	\$692	\$123	\$978
	3,500 - 4,999	\$1,211	\$214	\$1,711
	5,000 - 9,999	\$1,729	\$306	\$2,444
	10,000 - 19,999	\$3,458	\$611	\$4,888
	20,000 - 29,999	\$6,915	\$1,222	\$9,775
	30,000 - 39,999	\$10,372	\$1,832	\$14,662
	40,000 - 49,999	\$13,829	\$2,443	\$19,549
	50,000 - 59,999	\$17,286	\$3,054	\$24,436
	60,000 - 69,999	\$20,744	\$3,664	\$29,323
	70,000 - 79,999	\$24,201	\$4,275	\$34,210
	80,000 - 89,999	\$27,658	\$4,885	\$39,097
	90,000 - 99,999	\$31,115	\$5,496	\$43,984
	≥ 100,000	\$34,572	\$6,107	\$48,871

Estimated Gross Revenue: \$39,122,046; Estimated Exempt Buy-down: \$4,952,288; Estimated Net Revenue: \$34,169,758

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 2014-15 with the current square footage cap of 100,000 square feet.

Preliminary Fire Rescue Assessment Rates (FY 2014-15) (100% Funding)

Residential Property Use Categories	Rate Per Dwelling Unit			
Dwelling Unit	\$233			
Non-Residential Property Use Categories	Building Classification (in square foot ranges)	Commercial	Industrial/Warehouse	Institutional
	≤ 1,999	\$358	\$64	\$506
	2,000 - 3,499	\$715	\$127	\$1,011
	3,500 - 4,999	\$1,251	\$221	\$1,768
	5,000 - 9,999	\$1,787	\$316	\$2,526
	10,000 - 19,999	\$3,573	\$632	\$5,051
	20,000 - 29,999	\$7,146	\$1,263	\$10,102
	30,000 - 39,999	\$10,719	\$1,894	\$15,152
	40,000 - 49,999	\$14,292	\$2,525	\$20,203
	50,000 - 59,999	\$17,865	\$3,156	\$25,253
	60,000 - 69,999	\$21,437	\$3,787	\$30,304
	70,000 - 79,999	\$25,010	\$4,418	\$35,354
	80,000 - 89,999	\$28,583	\$5,049	\$40,405
	90,000 - 99,999	\$32,156	\$5,680	\$45,455
	≥ 100,000	\$35,729	\$6,311	\$50,506

*Estimated Gross Revenue: \$40,430,587; Estimated Exempt Buy-down: \$5,117,931; Estimated Net Revenue: \$35,312,656

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 2015-16 with the current square footage cap of 100,000 square feet.

Preliminary Fire Rescue Assessment Rates (FY 2015-16) (100% Funding)

Residential Property Use Categories	Rate Per Dwelling Unit			
Dwelling Unit	\$242			
Non-Residential Property Use Categories	Building Classification (in square foot ranges)	Commercial	Industrial/Warehouse	Institutional
	≤ 1,999	\$371	\$66	\$524
	2,000 - 3,499	\$741	\$131	\$1,047
	3,500 - 4,999	\$1,296	\$229	\$1,832
	5,000 - 9,999	\$1,851	\$327	\$2,617
	10,000 - 19,999	\$3,702	\$654	\$5,233
	20,000 - 29,999	\$7,403	\$1,308	\$10,465
	30,000 - 39,999	\$11,105	\$1,962	\$15,698
	40,000 - 49,999	\$14,806	\$2,615	\$20,930
	50,000 - 59,999	\$18,508	\$3,269	\$26,162
	60,000 - 69,999	\$22,209	\$3,923	\$31,395
	70,000 - 79,999	\$25,911	\$4,577	\$36,627
	80,000 - 89,999	\$29,612	\$5,230	\$41,859
	90,000 - 99,999	\$33,313	\$5,884	\$47,092
	≥ 100,000	\$37,015	\$6,538	\$52,324

*Estimated Gross Revenue: \$41,886,206; Estimated Exempt Buy-down: \$5,302,191; Estimated Net Revenue: \$36,584,015

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 2016-17 with the current square footage cap of 100,000 square feet.

Preliminary Fire Rescue Assessment Rates (FY 2016-17) (100% Funding)

Residential Property Use Categories	Rate Per Dwelling Unit			
Dwelling Unit	\$251			
Non-Residential Property Use Categories	Building Classification (in square foot ranges)	Commercial	Industrial/Warehouse	Institutional
	≤ 1,999	\$384	\$68	\$543
	2,000 - 3,499	\$768	\$136	\$1,085
	3,500 - 4,999	\$1,343	\$238	\$1,898
	5,000 - 9,999	\$1,918	\$339	\$2,711
	10,000 - 19,999	\$3,836	\$678	\$5,422
	20,000 - 29,999	\$7,671	\$1,355	\$10,843
	30,000 - 39,999	\$11,506	\$2,033	\$16,265
	40,000 - 49,999	\$15,341	\$2,710	\$21,686
	50,000 - 59,999	\$19,177	\$3,387	\$27,108
	60,000 - 69,999	\$23,012	\$4,065	\$32,529
	70,000 - 79,999	\$26,847	\$4,742	\$37,951
	80,000 - 89,999	\$30,682	\$5,419	\$43,372
	90,000 - 99,999	\$34,517	\$6,097	\$48,794
	≥ 100,000	\$38,353	\$6,774	\$54,215

*Estimated Gross Revenue: \$43,400,048; Estimated Exempt Buy-down: \$5,493,822; Estimated Net Revenue: \$37,906,227

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	\$234			
Non-Residential Property Use Categories	Building Classification (in square foot ranges)	Commercial	Industrial/ Warehouse	Institutional
	≤ 1,999	\$359	\$64	\$507
	2,000 - 3,499	\$717	\$127	\$1,013
	3,500 - 4,999	\$1,254	\$222	\$1,772
	5,000 - 9,999	\$1,791	\$317	\$2,532
	10,000 - 19,999	\$3,581	\$633	\$5,063
	20,000 - 29,999	\$7,162	\$1,265	\$10,125
	30,000 - 39,999	\$10,743	\$1,898	\$15,187
	40,000 - 49,999	\$14,324	\$2,530	\$20,249
	50,000 - 59,999	\$17,905	\$3,163	\$25,311
	60,000 - 69,999	\$21,486	\$3,795	\$30,373
	70,000 - 79,999	\$25,067	\$4,428	\$35,435
	80,000 - 89,999	\$28,648	\$5,060	\$40,497
	90,000 - 99,999	\$32,229	\$5,693	\$45,559
	≥ 100,000	\$35,810	\$6,325	\$50,621

*Estimated Gross Revenue: \$40,522,750; Estimated Exempt Buy-down: \$5,129,597; Estimated Net Revenue: \$35,393,153

Appendix B

SITUATION FOUND CODES & DESCRIPTIONS

Situation Found	Description	Type of Call
100	Fire, Other	Fire
111	Building Fire	Fire
112	Fires in structures other than in a building	Fire
113	Cooking fire, confined to a container	Fire
114	Chimney or flue fire, confined to chimney or flue	Fire
117	Commercial compactor fire, confined to rubbish	Fire
118	Trash or rubbish fire, contained	Fire
121	Fire in mobile home used as a fixed residence	Fire
123	Fire in portable building, fixed location	Fire
130	Mobile property (vehicle) fire, other	Fire
131	Passenger vehicle fire	Fire
132	Road freight or transport vehicle fire	Fire
134	Water vehicle fire	Fire
136	Self-propelled motor home or recreational vehicle	Fire
137	Camper or RV fire	Fire
138	Off Road vehicle or heavy equipment fire	Fire
140	Natural vegetation fire	Fire
141	Forest, woods or wildland fire	Fire
142	Brush, or brush and grass mixture fire	Fire
143	Grass fire	Fire
150	Outside rubbish fire, other	Fire
151	Outside rubbish, trash or waste fire	Fire
152	Garbage dump or sanitary landfill fire	Fire
154	Dumpster or other outside trash receptacle fire	Fire
160	Special outside fire, other	Fire
161	Outside storage fire	Fire
162	Outside equipment fire	Fire
164	Outside mailbox fire	Fire
170	Cultivated vegetation, crop fire, other	Fire
173	Cultivated trees or nursery stock fire	Fire
200	Overpressure rupture, explosion, overheat, other	Fire
222	Overpressure rupture of boiler from air or gas	Fire
240	Explosion (no fire), other	Fire
242	Blasting agent explosion (no fire)	Fire
243	Fireworks explosion (no fire)	Fire
251	Excessive heat, scorch burns with no ignition	Fire
300	Rescue, EMS call, other	EMS
311	Medical assist, assist EMS crew	Fire
321	EMS call, excluding vehicle accident with injury	EMS
322	Vehicle accident with injuries	EMS
323	Motor vehicle/pedestrian accident (MV Ped)	EMS
324	Motor Vehicle Accident, No Injuries	Fire
331	Lock-in (if lock out, use 511)	Fire
340	Search, other	Fire
341	Search for person on land	Fire

Situation Found	Description	Type of Call
342	Search for person in water	Fire
350	Extrication, rescue, other	Fire
351	Extrication of victim(s) from building/structure	Fire
352	Extrication of victim(s) from vehicle	Fire
353	Removal of victim(s) from stalled elevator	Fire
355	Confined space rescue	Fire
356	High angle rescue	Fire
360	Water & ice related rescue, other	Fire
361	Swimming/recreational water areas rescue	Fire
364	Surf rescue	Fire
365	Watercraft rescue	Fire
372	Trapped by power lines	Fire
381	Rescue or EMS standby	EMS
400	Hazardous condition, other	Fire
410	Flammable gas or liquid condition, other	Fire
411	Gasoline or other flammable liquid spill	Fire
412	Gas leak	Fire
413	Oil or other combustible liquid spill	Fire
420	Toxic condition, other	Fire
421	Chemical hazard (no spill or leak)	Fire
422	Chemical spill or leak	Fire
423	Refrigeration leak	Fire
424	Carbon monoxide incident	Fire
440	Electrical wiring/equipment problem, other	Fire
441	Heat from short circuit (wiring), defective/worn	Fire
442	Overheated motor	Fire
443	Light ballast breakdown	Fire
444	Power line down	Fire
445	Arcing, shorted electrical equipment	Fire
451	Police Assist	Fire
460	Accident, potential accident, other	Fire
461	Building or structure weakened or collapsed	Fire
462	Aircraft standby	Fire
463	Vehicle accident, general cleanup	Fire
471	Explosive, bomb removal (for bomb scare, use 721)	Fire
480	Attempted burning, illegal action, other	Fire
481	Attempt to burn	Fire
482	Threat to burn	Fire
500	Service call, other	Fire
510	Person in distress, other	Fire
511	Lock-out	Fire
512	Ring or jewelry removal	Fire
520	Water problem, other	Fire
521	Water evacuation	Fire

Situation Found	Description	Type of Call
522	Water or steam leak	Fire
531	Smoke or odor removal	Fire
540	Animal problem, other	Fire
541	Animal problem	Fire
542	Animal rescue	Fire
550	Public service assistance, other	Fire
551	Assist police or other governmental agency	Fire
552	Police matter	Fire
553	Public service	Fire
554	Assist invalid	Fire
555	Defective elevator	Fire
561	Unauthorized burning	Fire
600	Good intent call, other	Fire
611	Dispatched & canceled en route	Fire
621	Wrong location	Fire
622	No incident found upon arrival	Fire
631	Authorized controlled burning	Fire
632	Prescribed fire	Fire
641	Vicinity alarm (incident in other location)	Fire
650	Steam, other gas mistaken for smoke, other	Fire
651	Smoke scare, odor of smoke	Fire
652	Steam, vapor, fog or dust thought to be smoke	Fire
653	Barbecue, tar kettle	Fire
661	EMS call, party transported by non-fire agency	EMS
671	Hazmat release investigation w/no hazmat	Fire
672	Biological hazard investigation, none found	Fire
700	False alarm or false call, other	Fire
710	Malicious, mischievous false call, other	Fire
711	Municipal alarm system, malicious false alarm	Fire
713	Telephone, malicious false alarm	Fire
714	Central station, malicious false alarm	Fire
715	Local alarm system, malicious false alarm	Fire
721	Bomb scare - no bomb	Fire
730	System malfunction	Fire
731	Sprinkler activation due to malfunction	Fire
732	Extinguishing system activation due to malfunction	Fire
733	Smoke detector activation due to malfunction	Fire
734	Heat detector activation due to malfunction	Fire
735	Alarm system sounded due to malfunction	Fire
736	CO detector activation due to malfunction	Fire
740	Unintentional transmission of alarm, other	Fire
741	Sprinkler activation, no fire - unintentional	Fire
742	Extinguishing system activation	Fire
743	Smoke detector activation, no fire - unintentional	Fire

Situation Found	Description	Type of Call
744	Detector activation, no fire - unintentional	Fire
745	Alarm system sounded, no fire - unintentional	Fire
746	Carbon monoxide detector activation, no CO	Fire
800	Severe weather or natural disaster, other	Fire
812	Flood assessment	Fire
814	Lightning strike (no fire)	Fire
900	Special type of incident, other, Dumpster fire	Fire
911	Citizen complaint	Fire
1131	Cooking Fire/"Confined to Oven"	Fire
4621	Aircraft standby (ARFF) Alert 1	Fire
4622	Aircraft standby (ARFF) Alert 2	Fire
4623	Aircraft standby (ARFF) Alert 3	EMS
4624	Aircraft standby (ARFF) Refueling	EMS
4631	Vehicle accident Assisting other Jurisdiction	Fire
5110	Lock-In no medical need	Fire
6001	Good Intent	Fire
6002	Good Intent (Not otherwise specified)	Fire
9000	Special type of incident - other	Fire
311M	Medical = MedUSA report	EMS
6001EMS	Good Intent EMS	EMS
611EMS	Cancelled En Route EMS	EMS

Appendix C

FIXED PROPERTY USE CODES & DESCRIPTIONS

Fixed Property Use	Description
000	Fixed Property Use Undetermined
100	Unknown Other
110	Fixed Use Recreation, Other
111	Bowling Establishment
112	Billiard Center
113	Amusement Center
115	Roller Rink
116	Swimming Facility
119	Other Recreation
120	Variable Use Amusement/Recreation
121	Ballroom,Gymnasium
122	Exhibition Hall
123	Arena/Stadium
124	Playground
129	Amusement Center Indoor/Outdoor
130	Places Of Worship,Church,Funeral Parlor
131	Church/Chapel
134	Funeral Parlor/Chapel
139	Other Church/Funeral Parlor
140	Clubs, Other
141	Athletic Club/Ymca
142	Club House
143	Yacht Club
149	Other Clubs
150	Public, Government, Other
151	Library
152	Museum, Art Gallery
154	Memorial Structure,Monument
155	Court Room
160	Eating/Drinking Places
161	Restaurant
162	Nightclub
170	Terminals Other
171	Airport Terminal
173	Bus Terminal
174	Street Level Rail Terminal
180	Theater, Studio Other
181	Performance Theater
182	Auditorium, Concert Hall
183	Movie Theater
186	Movie Studio
200	Educational Property Other
210	Schools Non-Adult Other
211	Pre-School
213	Elementary School

Fixed Property Use	Description
215	High School/Jr High/Middle School
231	Vocational, Trade School
234	Rehabilitation Center
241	College/University
254	Day Care-In Commercial Property
255	Day Care-In Residence-Licensed
256	Day Care-In Residence-Unlicensed
300	Healthcare/Detention Other
311	Care Of The Aged/Nursing Staff
321	Mental Retardation/Development Disability Facility
322	Alcohol/Substance Abuse Recovery Center
323	Asylum/Mental Institution
331	Hospital-Medical/Psychiatric
332	Hospices
340	Clinics, Other
341	Clinic, Clinic-Type Infirmary
342	Doctor/Dentist/Surgeons Office
343	Hemodialysis Unit
361	Jail/Prison - Not Juvenile
363	Reformatory, Juvenile Detention Center
365	Police Station
400	Residential Other
409	Other Residential Property
419	One- And Two-Family Dwelling
429	Multi-Family Dwellings
439	Rooming, Boarding, Residential Hotels
449	Hotels, Motels, Inns, Lodges
459	Residential Board And Care
460	Dormitories Other
464	Military Barracks/Dormitory
500	Mercantile Properties Other
511	Convenience Store
519	Food, Beverage Sales, Grocery Store
529	Textile, Wearing Apparel Sales
539	Household Goods Sales, Repairs
549	Specialty Shops
557	Barber, Beauty Shop, Personal Services
559	Recreational, Hobby,Home Sales, Pet Store
564	Self-Service Laundry/Dry Cleaning
569	Professional Supplies
571	Service Station
573	Motor Vehicle Repair, Paint Shop
577	Marine Service Station
579	Motor Vehicle, Boat Sales/Service/Repairs
580	General Item Stores, Other

Fixed Property Use	Description
581	Department Store
592	Bank W/First Story Banking Facility
593	Medical, Research, Scientific Office
596	Post Office Or Mailing Forms
599	Business Offices
600	Basic Industry, Utility, Defense Other
629	Laboratories
631	National Defense Site/Military Site
635	Computer, Data Processing Cntr
639	Communications Center
640	Utility, Energy Distribution Cntr Other
642	Electric Transmission Distib. System
644	Gas Distribution System, Pipeline
645	Flammable Liquid System, Pipeline
647	Water Utility
648	Sanitary Service
655	Crops, Orchards
669	Forest, Timberland
700	Manufacturing Property, Processing
800	Storage Property Other
807	Outside Material Storage Area
808	Shed
819	Livestock, Poultry Storage
849	Outside Storage Tank
880	Vehicle Storage; Other
881	Residential Parking Storage
882	General Vehicle Parking Garage
888	Fire Stations
891	General Warehouse
898	Wharf, Pier
899	Residential Or Self Storage Units
900	Outside, Special Properties; Other
919	Dump Sanitary Landfill
921	Bridge, Trestle
922	Tunnel
926	Outbuilding, Excluding Garage
931	Open Land, Field
935	Campsite With Utilities
936	Vacant Lot
937	Beach
938	Graded And Cared For Plots Of Land
940	Water Areas, Other
941	In Open Sea, Tidal Waters
946	Lake/River/Stream
949	Water Areas Not Class Above

Fixed Property Use	Description
951	Railroad Right Of Way
952	Switch Yard, Marshalling Yard
960	Street, Other
961	Divided Highway, Highway
962	Paved Public Street, Residential
963	Paved Private Street, Commercial
965	Uncovered Parking Area
972	Aircraft Runway
973	Taxiway/Uncovered Parking/Maintenance Area
974	Aircraft Loading Area
981	Construction Site
982	Oil, Gas Field
983	Pipeline, Power Line Right Of Way
984	Industrial Plant Yard
NNN	None
UUU	Undetermined
