

RESOLUTION NO. 21-139

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FORT LAUDERDALE, FLORIDA, RELATING TO THE PROVISION OF FIRE SERVICES, FACILITIES AND PROGRAMS IN THE CITY OF FORT LAUDERDALE, FLORIDA; ESTABLISHING THE ESTIMATED ASSESSMENT RATE FOR FIRE ASSESSMENTS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2021; DIRECTING THE PREPARATION OF AN ASSESSMENT ROLL; AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF NOTICE THEREOF; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, in June of 1999, the City of Fort Lauderdale implemented a recurring annual fire rescue special assessment program to provide a portion of the funding for the City's fire rescue services and facilities with the adoption of Ordinance No. C-99-49 and imposed fire rescue assessments for Fiscal Year 1999-2000 with the adoption of Resolution Nos. 99-81 and 99-100; and

WHEREAS, Ordinance No. C-16-03 was adopted on February 2, 2016, amending Ordinance C-99-49; and

WHEREAS, pursuant to Ordinance No. C-99-49, as amended, the imposition of fire assessments for Fiscal Year 2021-2022 requires certain processes such as notice and the preparation of the Assessment Roll; and

WHEREAS, annually a Preliminary Rate Resolution describing the fire services, facilities or programs to be provided, determining the Fire Assessed Cost to be assessed against property located within the City, directing the preparation of an assessment roll, authorizing a public hearing and directing the provision of notice thereof is required by Ordinance No. C-99-49, as amended, for the imposition of the fire assessments; and

WHEREAS, the City Commission of the City of Fort Lauderdale, Florida, deems it to be in the best interest of the citizens and residents of the City of Fort Lauderdale to adopt this Preliminary Rate Resolution;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF FORT LAUDERDALE, FLORIDA:

SECTION 1. AUTHORITY. This resolution is adopted pursuant to the provisions of the Fire Assessment Ordinance ("Ordinance No. C-99-49"), as amended by Ordinance No. C-16-03

(herein "Ordinance"), the Initial Assessment Resolution ("Resolution No. 99-81"), the Final Assessment Resolution ("Resolution No. 99-100"), Sections 166.021 and 166.041, Florida Statutes, and other applicable provisions of law.

**SECTION 2. PURPOSE AND DEFINITIONS.** This resolution constitutes the Preliminary Rate Resolution as defined in the Ordinance which initiates the annual process for updating the Assessment Roll and directs the imposition of Fire Assessments for the Fiscal Year beginning October 1, 2021. All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Ordinance, the Initial Assessment Resolution and the Final Assessment Resolution. Unless the context indicates otherwise, words imparting the singular number, include the plural number, and vice versa:

"Commercial Property" means, collectively, those Tax Parcels with a Code Description designated as "Commercial" in the Improvement Codes attached to the Initial Assessment Resolution, together with those parcels that meet the definition of Recreational Vehicle Park.

"Demand Percentage" means the percentage of demand for fire services, facilities, or programs attributable to each Property Use Category determined by analyzing the historical demand for fire services as reflected in the Fire Rescue Incident Reports in the State Database under the methodology described in Section 6 of this Preliminary Rate Resolution.

"Emergency Medical Services" means those services recorded in Incident Reports that assign a "type of situation found" code of Emergency Medical Service ("EMS"). The "type of situation found codes" are reflected on Appendix B of Exhibit A, attached hereto.

"Emergency Medical Services Cost" means the amount, other than first response medical rescue services, determined by the City Commission that is associated with Emergency Medical Services.

"FFIRS" means the Florida Fire Incident Reporting System maintained by the Florida State Fire Marshal.

"Fire Assessed Cost" means:

- (1) The amount determined by the City Commission to be assessed in any Fiscal Year to fund all or any portion of the cost of the provision of fire services, facilities, or programs which provide a special benefit to Assessed Property, and shall include, but not be limited to, the following components: (A) the cost of physical construction, reconstruction or completion of any required facility or improvement; (B) the costs incurred in any required acquisition or purchase; (C) the cost of all labor, materials, machinery, and equipment; (D) the cost of fuel, parts, supplies, maintenance, repairs, and utilities; (E) the cost of computer services, data

processing, and communications; (F) the cost of all lands and interest therein, leases, property rights, easements, and franchises of any nature whatsoever; (G) the cost of any indemnity or surety bonds and premiums for insurance; (H) the cost of salaries, volunteer pay, workers' compensation insurance, or other employment benefits; (I) the cost of uniforms, training, travel, and per diem; (J) the cost of construction plans and specifications, surveys and estimates of costs; (K) the cost of engineering, financial, legal, and other professional services; (L) the costs of compliance with any contracts or agreements entered into by the City to provide fire services; (M) all costs associated with the structure, implementation, collection, and enforcement of the Fire Assessments, including any service charges of the Tax Collector, or Property Appraiser and amounts necessary to off-set discounts received for early payment of Fire Assessments pursuant to the Uniform Assessment Collection Act or for early payment of Fire Assessments; (N) all other costs and expenses necessary or incidental to the acquisition, provision, or construction of fire services, facilities, or programs, and such other expenses as may be necessary or incidental to any related financing authorized by the City Commission by subsequent resolution; (O) a reasonable amount for contingency and anticipated delinquencies and uncollectible Fire Assessments; and (P) reimbursement to the City or any other Person for any moneys advanced for any costs incurred by the City or such Person in connection with any of the foregoing components of Fire Assessed Cost.

(2) In the event the City also imposes an impact fee upon new growth or development for fire related capital improvements, the Fire Assessed Cost shall not include costs attributable to capital improvements necessitated by new growth or development that will be paid by such impact fees.

(3) In no event shall the Fire Assessed Cost include any amount attributable to the Emergency Medical Services Cost.

"Fire Rescue Incident Reports" means those Incident Reports that do not record Emergency Medical Services.

"Incident Report" means an individual report filed in the State Database.

"Recreational Vehicle Park" means (1) a place set aside and offered by a person, for either direct or indirect remuneration of the owner, lessor, or operator of such place, for the parking, accommodation, or rental of five or more recreational vehicles or tents; and (2) licensed by the Department of Health of the State of Florida, or its successor in function as a "recreational vehicle park" under Chapter 513, Florida Statutes, as may be amended from time-to-time.

“Residential Property” means those Tax Parcels with a Code Description designated as “Residential” in the Improvement Codes attached to the Initial Assessment Resolution, excluding those Tax Parcels that meet the definition of Recreational Vehicle Park.

“State Database” means the incident data specific to the City derived from the Florida Fire Incident Reporting Systems (“FFIRS”) Incident Reports maintained by the Florida State Fire Marshal.

**SECTION 3. PROVISION AND FUNDING OF FIRE SERVICES.**

(A) Upon the imposition of Fire Assessments for fire services, facilities, or programs against Assessed Property located within the City, the City shall provide fire services to such Assessed Property. A portion of the cost to provide such fire services, facilities, or programs shall be funded from proceeds of the Fire Assessments. The remaining cost required providing fire services, facilities, and programs shall be funded by available City revenues other than Fire Assessment proceeds.

(B) It is hereby ascertained, determined, and declared that each parcel of Assessed Property located within the City will be benefited by the City’s provision of fire services, facilities, and programs in an amount not less than the Fire Assessment imposed against such parcel, computed in the manner set forth in this Preliminary Rate Resolution.

**SECTION 4. IMPOSITION AND COMPUTATION OF FIRE ASSESSMENTS.** Fire Assessments shall be imposed against all Tax Parcels within the Property Use Categories. Fire Assessments shall be computed in the manner set forth in this Preliminary Rate Resolution.

**SECTION 5. LEGISLATIVE DETERMINATIONS OF SPECIAL BENEFIT AND FAIR APPORTIONMENT.** It is hereby ascertained and declared that the Fire Assessed Costs provide a special benefit to the Assessed Property based upon the following legislative determinations, and based upon that report entitled City of Fort Lauderdale Fire Rescue Assessment Report, dated as of June 2003, prepared by Government Services Group and Nabors, Giblin & Nickerson, P.A., the City of Fort Lauderdale, Florida Fire Rescue Assessment Memorandum dated June 2007, prepared by Government Services Group, Inc., and the City of Fort Lauderdale, Florida Fire Rescue Updated Assessment Program Memorandum dated June 2019, prepared by Government Services Group, Inc., which are hereby incorporated by reference.

**general**

(A) Upon the adoption of this Preliminary Rate Resolution, determining the Fire Assessed Costs and identifying the Assessed Property to be included in the Assessment Roll, the legislative determinations of special benefit ascertained and declared in Section 1.04 of the Ordinance are hereby ratified and confirmed, to the extent authorized by law.

(B) It is fair and reasonable to use the Improvement Codes and the DOR Codes for the Cost Apportionment and the Parcel Apportionment because: (1) the Tax Roll database employing the use of such property use codes is the most comprehensive, accurate, and reliable information readily available to determine the property use and Building Area for improved property within the City, and (2) the Tax Roll database within such property use codes is maintained by the Property Appraiser and is thus consistent with parcel designations on the Tax Roll which compatibility permits the development of an Assessment Roll in conformity with the requirements of the Uniform Method of Collection.

(C) The data available in the Improvement Codes is more useful and accurate to determine Building Area than relying exclusively upon the data maintained in the DOR Code alone because (1) the data maintained in the Improvement Codes reveals the existence of a Building with a different use than the use described on the DOR Code, and (2) the Improvement Codes represent records maintained by the Property Appraiser with the most information relative to Building Area regardless of property use.

#### **cost apportionment**

(D) It is fair and reasonable and consistent with the decision from the Supreme Court in the case of City of North Lauderdale v. SMM Properties, Inc., 825 So.2d 343 (Fla. 2002), to exclude from the Fire Assessed Cost amounts determined to constitute the Emergency Medical Services Cost.

(E) Apportioning Fire Assessed Costs among classifications of improved property based upon historical demand for fire services, but not Emergency Medical Services, is fair and reasonable and proportional to the special benefit received.

(F) The Fire Rescue Incident Reports are the most reliable data available to determine the potential demand for fire services from property use and to determine the benefit to property use resulting from the availability of fire services to protect and serve Buildings located within Assessed Property and their intended occupants. There exists sufficient Fire Rescue Incident Reports documenting the historical demand for fire services from Assessed Property within the Property Use Categories. The Demand Percentage determined for each Property Use Category by an examination of such Fire Rescue Incident Reports is consistent with the experience of the City. Therefore, the use of Demand Percentages determined by an examination of Fire Rescue Incident Reports is a fair and reasonable method to apportion the Fire Assessed Costs among the Property Use Categories.

(G) As a result of the urbanized character of the City, the suppression of fire on vacant property primarily benefits the Buildings within the adjacent improved property by the containment of the spread of fire rather than the preservation of the vacant property. Therefore, it is fair and reasonable not to apportion any of the Fire Assessed Costs to vacant property and the

Fire Rescue Incident Reports documenting historical fire services provided to vacant property were thus omitted from the Demand Percentage calculation.

(H) The level of services required to meet anticipated demand for fire services and the corresponding annual fire budget required to fund fire services provided to non-specific property uses would be required notwithstanding the occurrence of any incidents from such non-specific property uses. Therefore, it is fair and reasonable to omit from the Demand Percentage calculation the Fire Rescue Incident Reports documenting fire services provided to non-specific property uses.

#### **residential parcel apportionment**

(I) The size or the value of the Residential Property does not determine the scope of the required fire response. The potential demand for fire services is driven by the existence of a Dwelling Unit and the anticipated average occupant population.

(J) Apportioning the Fire Assessed Costs for fire services attributable to Residential Property 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 call data.

#### **non-residential parcel apportionment**

(K) The risk of loss and the demand for fire service availability is substantially the same for Buildings below a certain minimum size. Because the value and anticipated occupancy of non-residential Buildings below a certain minimum size is less, it is fair, reasonable and equitable to provide a lesser assessment burden on improved property containing such Buildings by the creation of specific Building Area classification ranges for such parcels.

(L) The separation of improved Non-Residential Property into Building Area classification ranges is fair and reasonable for the purposes of Parcel Apportionment because: (1) 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 Building Area within each improved parcel as a basis for Parcel Apportionment; (2) the administrative expense and complexity created by an on-site inspection to determine the actual Building Area within each improved parcel assessed is impractical; (3) the demand for fire service availability is not precisely determined or measured by the actual Building Area within benefited parcels; and (4) the classification of parcels within Building Area classification ranges is a fair and reasonable method to classify benefited parcels and to apportion costs among benefited parcels that create similar demand for the availability of fire services.

(M) The demand for the availability of fire services diminishes at the outer limit of Building size because 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 Buildings. Therefore, it is fair and reasonable to place a cap on the Building Area classification of benefited parcels within Non-Residential Property.

(N) In accordance with Section 166.223, Florida Statutes, which mandates that the City treat Recreational Vehicle Park property as Commercial Property for non-ad valorem special assessments levied by the City like this proposed Fire Assessment, it is fair and reasonable to treat each space within the Recreational Vehicle Parks as a Building of Commercial Property and assign the minimum square footage of 1,200 square feet that is mandated by the Department of Health under Chapter 64E-15.002 (3), Florida Administrative Code, for Recreational Vehicle Park spaces, the minimum square footage of 2,400 square feet that is mandated by the Department of Health under Chapter 64E-15.002(2), Florida Administrative Code, for mobile home spaces inside Recreational Vehicle Parks, and a square footage of five hundred (500) square feet for tent spaces inside Recreational Vehicle Parks, also as mandated by Chapter 64E-15.002 (3), Florida Administrative Code.

(O) Institutional Property whose use is wholly exempt from ad valorem taxation under Florida law provides facilities and uses to the ownership, occupants, membership as well as the public in general that otherwise might be requested or required to be provided by the City and such property uses serve a legitimate public purpose and provide a public benefit. Therefore, it is fair and reasonable not to impose Fire Assessments upon Buildings located on such parcels of Institutional Property whose Building use is wholly exempt from ad valorem taxation under Florida law. Accordingly, no Fire Assessment shall be imposed upon Buildings located on a parcel of Institutional Property whose Building use is wholly exempt from ad valorem taxation under Florida law.

(P) Government Property provides facilities and uses to the community, local constituents and the public in general that serve a legitimate public purpose and provide a public benefit. Therefore, it is fair and reasonable not to impose Fire Assessments upon such parcels of Government Property.

#### SECTION 6. COST APPORTIONMENT METHODOLOGY.

(A) Using data from the Fire Rescue Incident Reports related to the type of calls and physical location of each call, the City assigned fire incidents within the City, to Property Use Categories.

(B) Based upon such assignment of Fire Rescue Incident Reports to Property Use Categories, the number of Fire Rescue Incident Reports filed within a sampling period were 21-139

determined for each Property Use Category. A Demand Percentage was then determined for each Property Use Category by calculating the percentage that Fire Rescue Incident Reports allocated to each Property Use Category, bear to the total number of Fire Rescue Incident Reports documented for all Property Use Categories within the sampling period.

(C) The Demand Percentage for each Property Use Category was then applied to the Fire Assessed Costs and the resulting product is the cost allocation of that portion of the Fire Assessed Costs allocated to each individual Property Use Category.

#### SECTION 7. PARCEL APPORTIONMENT METHODOLOGY.

(A) The apportionment among Tax Parcels of that portion of the Fire Assessed Costs apportioned to each Property Use Category under the Cost Apportionment shall be consistent with the Parcel Apportionment methodology described in, determined in and reflected on Table 13 Parcel Apportionment Non-Residential Property Use Category of Exhibit A attached hereto, which Parcel Apportionment methodology is hereby approved, adopted, and incorporated into this Preliminary Rate Resolution by reference.

(B) It is hereby acknowledged that the Parcel Apportionment methodology described in, determined in and reflected on Table 13 Parcel Apportionment Non-Residential Property Use Category of Exhibit A attached hereto is to be applied in the calculation of the estimated Fire Assessment rates established in Section 8 of this Preliminary Rate Resolution.

#### SECTION 8. DETERMINATION OF FIRE ASSESSED COSTS; ESTABLISHMENT OF ANNUAL FIRE ASSESSMENT RATES.

(A) The Fire Assessed Costs to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and the Parcel Apportionment for the Fiscal Year commencing October 1, 2021, is the amount determined in the Estimated Fire Assessment Rate Schedule, reflected on Appendix A of Exhibit A attached hereto. The approval of the Estimated Fire Assessment Rate Schedule by the adoption of this Preliminary Rate Resolution determines the amount of the Fire Assessed Costs. The remainder of such Fiscal Year budget for fire services, facilities, and programs shall be funded from available City revenue other than Fire Assessment proceeds.

(B) The estimated Fire Assessments specified in the Estimated Fire Assessment Rate Schedule are hereby established to fund the specified Fire Assessed Costs determined to be assessed in the Fiscal Year commencing October 1, 2021. No portion of such Fire Assessed Costs are attributable to impact fee revenue that funds capital improvements necessitated by new growth or development. Further, no portion of such Fire Assessed Costs are attributable to the Emergency Medical Services Cost.



(C) The estimated Fire Assessments established in this Preliminary Rate Resolution shall be the estimated assessment rates applied by the City Manager in the preparation of the updated Assessment Roll for the Fiscal Year commencing October 1, 2021, as provided in Section 9 of this Preliminary Rate Resolution.

**SECTION 9. ANNUAL ASSESSMENT ROLL.**

(A) The City Manager is hereby directed to prepare, or cause to be prepared, an updated Assessment Roll for the Fiscal Year commencing October 1, 2021, in the manner provided in the Ordinance. The updated Assessment Roll shall include all Tax Parcels within the Property Use Categories. The City Manager shall apportion the estimated Fire Assessed Cost to be recovered through Fire Assessments in the manner set forth in this Preliminary Rate Resolution. A copy of this Preliminary Rate Resolution, the Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution, documentation related to the estimated amount of the Fire Assessed Cost to be recovered through the imposition of Fire Assessments, and the updated Assessment Roll shall be maintained on file in the office of the City Clerk and open to public inspection. The foregoing shall not be construed to require that the updated Assessment Roll proposed for the Fiscal Year beginning October 1, 2021, be in printed form if the amount of the Fire Assessment for each parcel of property can be determined by the use of a computer terminal available to the public.

(B) It is hereby ascertained, determined, and declared that the method of determining the Fire Assessments for fire services as set forth in this Preliminary Rate Resolution is a fair and reasonable method of apportioning the Fire Assessed Cost among parcels of Assessed Property located within the City.

**SECTION 10. AUTHORIZATION OF PUBLIC HEARING.** There is hereby established a public hearing to be held at 5:01 p.m. on September 13, 2021, in the Commission Chambers of City Hall, 100 North Andrews Avenue, Fort Lauderdale, Florida, at which time the City Commission will receive and consider any comments on the Fire Assessments from the public and affected property owners and consider imposing Fire Assessments for the Fiscal Year beginning October 1, 2021. The City Commission will also consider collecting such assessments from non-Government Property on the same bill as ad valorem taxes and collecting such assessments from Government Property pursuant to the procedures provided in Section 3.03 of the Ordinance.

**SECTION 11. NOTICE BY PUBLICATION.** The City Manager shall publish a notice of the public hearing authorized by Section 10 of this Preliminary Rate Resolution in the manner and time provided in Section 2.04 of the Ordinance. The notice shall be published no later than August 24, 2021, in substantially the form attached hereto as Exhibit B.

SECTION 12. NOTICE BY MAIL. The City Manager shall also provide notice by first class mail to the Owner of each parcel of Assessed Property, in the event circumstances described in Section 2.08(F) of the Ordinance so require. Such notices shall be mailed no later than August 24, 2021.

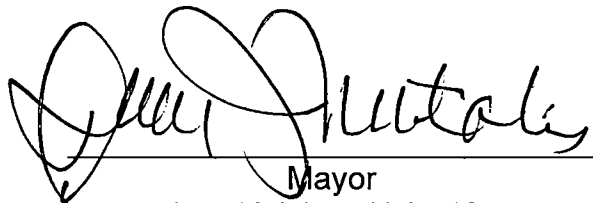
SECTION 13. APPLICATION OF ASSESSMENT PROCEEDS. Proceeds derived by the City from the Fire Assessments will be used for the provision of fire services, facilities, and programs. In the event there is any fund balance remaining at the end of the Fiscal Year, such balance shall be carried forward and used only to fund fire services, facilities, and programs.

SECTION 14. CONFLICTS. All resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 15. SEVERABILITY. If any clause, section, other part or application of this Resolution is held by any court of competent jurisdiction to be unconstitutional or invalid, in part or application, it shall not affect the validity of the remaining portions or applications of this Resolution.

SECTION 16. EFFECTIVE DATE. This Preliminary Rate Resolution shall take effect immediately upon its passage and adoption.

ADOPTED this 6th day of July, 2021.



Mayor  
DEAN J. TRANTALIS

ATTEST:



City Clerk  
JEFFREY A. MODARELLI

# 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)

EXHIBIT A

# 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<br>(in square foot ranges) | Commercial | Industrial/<br>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 <sup>nd</sup> Street<br>Fort Lauderdale, FL   |
| Station 3   | 2801 SW 4 <sup>th</sup> Avenue<br>Fort Lauderdale, FL  |
| Station 13  | 2871 E Sunrise Boulevard<br>Fort Lauderdale, FL        |
| Station 16<br>(serves Wilton Manors)  | 533 NE 22 <sup>nd</sup> Street<br>Wilton Manors, FL    |
| Station 29  | 2002 NE 16 <sup>th</sup> Street<br>Fort Lauderdale, FL |
| Station 35  | 1969 E Commercial Boulevard<br>Fort Lauderdale, FL     |
| Station 46  | 1515 NW 19 <sup>th</sup> Street<br>Fort Lauderdale, FL |
| Station 47  | 1000 SW 27 <sup>th</sup> Avenue<br>Fort Lauderdale, FL |
| Station 49<br>(Water related emergencies)                                   | 1015 Seabreeze Boulevard<br>Fort Lauderdale, FL        |
| Station 53<br>(53 serves Executive Airport and serves as Training Facility) | 2200 Executive Airport Way<br>Fort Lauderdale, FL      |
| Station 54  | 3211 NE 32 <sup>nd</sup> Street<br>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) |
| Station 3  | Battalion 2                  |
|            | Division 2                   |
| Station 3  | Engine 3                     |
|            | Rescue 3                     |
| Station 13 | Engine 13                    |
|            | Rescue 13                    |
|            | Battalion 13                 |
| Station 16 | Engine 16                    |
|            | Rescue 16                    |
|            | Battalion 16                 |
| Station 29 | Engine 29                    |
|            | Rescue 29                    |
|            | Squad 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                   |
| Station 49 | Engine 49                    |
|            | Ladder 49                    |
|            | Rescue 49                    |
|            | Fire Boat 49                 |
| Station 53 | Engine 88                    |
|            | Truck 53                     |
|            | Rescue 53                    |
|            | HazMat 88                    |
| Station 54 | Engine 54                    |
|            | Rescue 54                    |

Source: City of Fort Lauderdale

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



Table 4  
Fort Lauderdale Fire Rescue 2018 Administrative Organization Chart

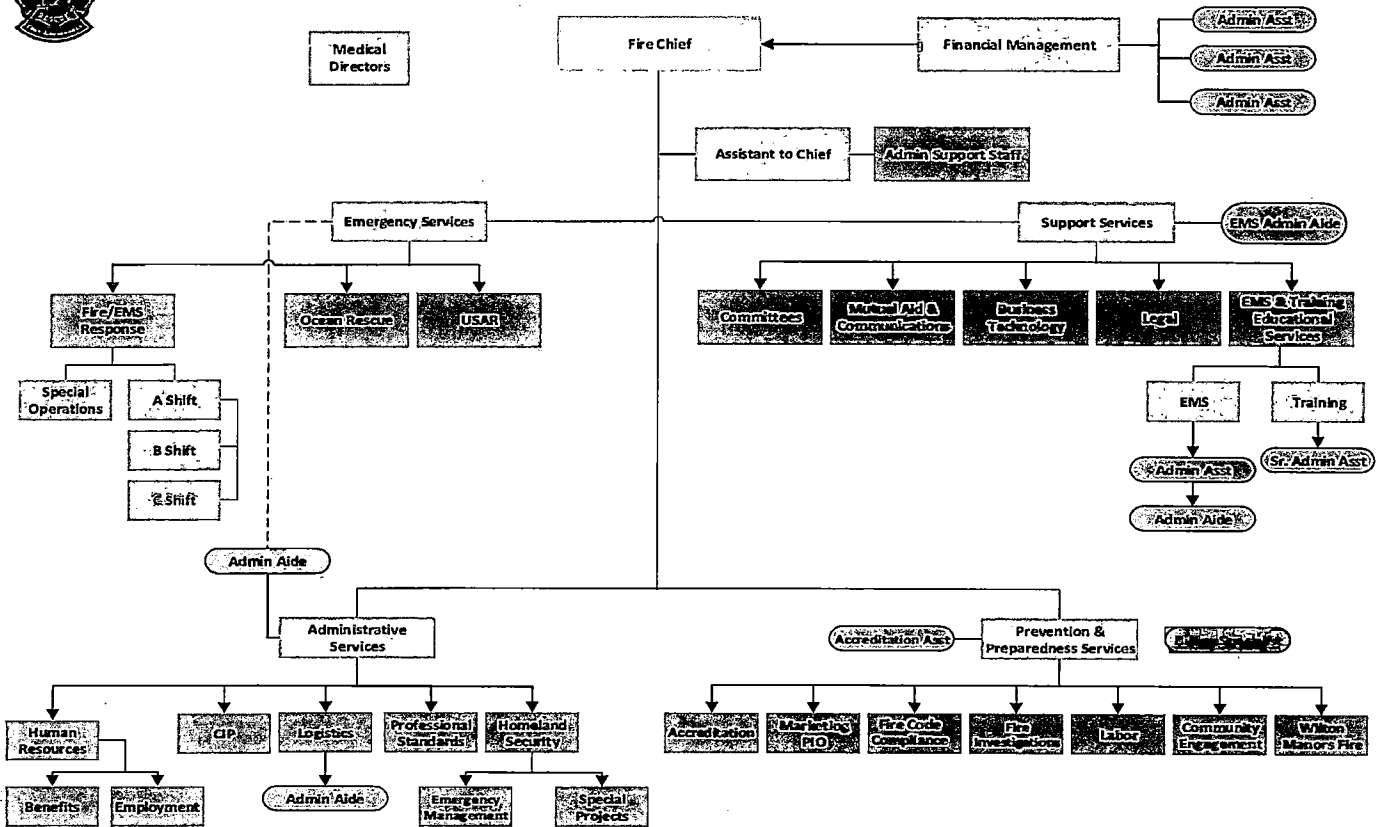


Table 5 describes the minimum staffing for each apparatus. This information is used with the development of the Administrative Factor, as further discussed in the "Development of Factors" section of this Updated Assessment Memorandum.

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

| <b>Apparatus</b>  | <b>Apparatus Minimum Staffing</b> |
|-------------------|-----------------------------------|
| 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**

| <b>Station</b> | <b>Apparatus</b> | <b>Fire Flow</b> |
|----------------|------------------|------------------|
| 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            |
| <b>Total</b>   |                  | <b>22,500</b>    |

Source: City of Fort Lauderdale

## DEVELOPMENT OF FACTORS

### FIRE RESCUE V. EMERGENCY MEDICAL SERVICES

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

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

GSG used the 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<br>Projected Budget | FY 19 - 20<br>Assessable Budget |
|--------------------------------|-------------------------|--------------------------------|---------------------------------|
| <b>EXPENDITURES</b>            |                         |                                |                                 |
| <b>10 SALARIES &amp; WAGES</b> |                         |                                |                                 |
| 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                       |
| <b>Character 10 Totals</b>     |                         | <b>\$52,935,398</b>            | <b>\$27,727,150</b>             |
| <b>20 FRINGE BENEFITS</b>      |                         |                                |                                 |
| 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                     |
| <b>Character 20 Totals</b>     |                         | <b>\$19,463,202</b>            | <b>\$11,437,305</b>             |

|                              |                         | FY 19 - 20<br>Projected Budget | FY 19 - 20<br>Assessable Budget |
|------------------------------|-------------------------|--------------------------------|---------------------------------|
| <b>30 SERVICES/MATERIALS</b> |                         |                                |                                 |
| 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                        |
| <b>Character 30 Totals</b>   |                         | <b>\$3,792,221</b>             | <b>\$1,290,620</b>              |

|                            |   | FY 19 - 20<br>Projected Budget | FY 19 - 20<br>Assessable Budget |
|----------------------------|---|--------------------------------|---------------------------------|
| <b>40 OTHER OPER EXP</b>   |   |                                |                                 |
| 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                         |
| <b>Character 40 Totals</b> |   | <b>\$19,759,546</b>            | <b>\$13,683,345</b>             |
| <b>60 CAPITAL OUTLAY</b>   |   |                                |                                 |
| 6499                       | OTHER EQUIPMENT                         | \$27,000                       | \$0                             |
| <b>Character 60 Totals</b> |   | <b>\$27,000</b>                | <b>\$0</b>                      |
| <b>90 OTHER USES</b>       |   |                                |                                 |
| 9237                       | TRANSFER TO SPECIAL OBLIGATION BONDS    | \$8,165,677                    | \$4,998,972                     |
| <b>Character 90 Totals</b> |   | <b>\$8,165,677</b>             | <b>\$4,998,972</b>              |
| <b>TOTAL EXPENDITURES</b>  |   | <b>\$104,143,044</b>           | <b>\$59,137,392</b>             |
| <b>REVENUES</b>            |   |                                |                                 |
|                            | 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                           |

|  | <b>FY 19 - 20<br/>Projected Budget</b> | <b>FY 19 - 20<br/>Assessable Budget</b> |
|--|--|---|
| 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                                 |
| <b>TOTAL REVENUES</b>  | <b>\$19,724,102</b>                    | <b>\$9,975,674</b>                      |
| <b>TOTAL NET EXPENDITURES</b>                                | <b>\$84,168,942</b>                    | <b>\$49,161,717</b>                     |
| <b>ADDITIONAL COSTS</b>                                      |  |   |
| COLLECTION COSTS @ 2% (TAX COLLECTOR)                        |  | \$1,057,241                             |
| STATUTORY DISCOUNT @ 5% (4% EARLY PAYMENT/1% NON-COLLECTION) |  | \$2,643,103                             |
| <b>TOTAL ADDITIONAL COSTS</b>                                |  | <b>\$3,700,344</b>                      |
| <b>TOTAL ASSESSABLE COSTS</b>                                |  | <b>\$52,862,062</b>                     |

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<br>20-21<br>Assessable<br>Budget | Fiscal Year<br>21-22<br>Assessable<br>Budget | Fiscal Year<br>22-23<br>Assessable<br>Budget | Fiscal Year<br>23-24<br>Assessable<br>Budget | Five Year<br>Average<br>Assessable<br>Budget |
|----------------------------------|--|--|--|--|--|
| <b>EXPENDITURES</b>              |  |  |  |  |  |
| 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                                  |
| <b>TOTAL EXPENDITURES</b>        | <b>\$61,519,859</b>                          | <b>\$64,017,285</b>                          | <b>\$66,635,293</b>                          | <b>\$69,379,783</b>                          | <b>\$64,137,922</b>                          |
| <b>TOTAL REVENUES</b>            | <b>\$9,975,674</b>                           | <b>\$9,975,674</b>                           | <b>\$9,975,674</b>                           | <b>\$9,975,674</b>                           | <b>\$9,975,674</b>                           |
| <b>TOTAL ADDITIONAL COSTS</b>    | <b>\$3,879,670</b>                           | <b>\$4,067,648</b>                           | <b>\$4,264,702</b>                           | <b>\$4,471,277</b>                           | <b>\$3,182,473</b>                           |
| <b>TOTAL ASSESSABLE COSTS</b>    | <b>\$55,423,855</b>                          | <b>\$58,109,259</b>                          | <b>\$60,924,321</b>                          | <b>\$63,875,385</b>                          | <b>\$57,344,721</b>                          |

Source: City of Fort Lauderdale

# Determination of Fire Rescue Services Demand

## INCIDENT DATA

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

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

Source: City of Fort Lauderdale

## **PROPERTY DATA**

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

# Computation of Fire Rescue Assessments

## SPECIAL BENEFIT ASSUMPTIONS

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

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

## APPORTIONMENT METHODOLOGY

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

## COST APPORTIONMENT

The Fiscal Year 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         |
| <b>Total</b>         | <b>19,753</b>   | <b>100.00%</b>      | <b>\$52,862,062</b> |

Source: City of Fort Lauderdale

## PARCEL APPORTIONMENT

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

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

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

## RESIDENTIAL PARCEL APPORTIONMENT ASSUMPTIONS

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

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

## RESIDENTIAL PARCEL APPORTIONMENT CALCULATION

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

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

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

| Property Use Category | Number of Dwelling Units |
|-----------------------|--------------------------|
| Residential           | 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         |
| <b>Estimated Revenue Generated</b>                              | <b>\$48,475,804</b> |



# Outstanding Issues

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

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

## EXEMPTION OF GOVERNMENTAL PARCELS

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

## NON-SPECIFIC CALLS

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

## EXTENSION OF RATES

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

# Appendix A

PROFORMA RATES FY 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 Buydown: \$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 Buydown: \$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<br>(in square foot ranges) | Commercial | Industrial/<br>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 Buydown: \$4,758,209; Estimated Net Revenue: \$52,586,512.

# Appendix B

## SITUATION FOUND CODES & DESCRIPTIONS

| <b>Situation Found</b> | <b>Description</b>                                 | <b>EMS/Non-EMS</b> |
|------------------------|--|--------------------|
| 1                      | Fire   | Non-EMS            |
| 100                    | Fire, Other  | Non-EMS            |
| 1000                   | Fire Call 0 No Hazards Found                       | Non-EMS            |
| 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                |

| <b>Situation Found</b> | <b>Description</b>                               | <b>EMS/Non-EMS</b> |
|------------------------|--|--------------------|
| 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     |

| <b>Situation Found</b> | <b>Description</b>                                 | <b>EMS/Non-EMS</b> |
|------------------------|--|--------------------|
| 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     |

| <b>Fixed Property Use</b> | <b>Description</b>                                 | <b>Category Assigned</b> |
|---------------------------|--|--------------------------|
| 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     |

| <b>Fixed Property Use</b> | <b>Description</b>                      | <b>Category Assigned</b> |
|---------------------------|---|--------------------------|
| 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             |

| <b>Fixed Property Use</b> | <b>Description</b>                | <b>Category Assigned</b> |
|---------------------------|-----------------------------------|--------------------------|
| 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             |



## **FORM OF NOTICE TO BE PUBLISHED**

**To be published by: August 24, 2021**

[INSERT MAP OF CITY]

### **NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF FIRE RESCUE SPECIAL ASSESSMENTS**

Notice is hereby given that the City Commission of the City of Fort Lauderdale will conduct a public hearing to consider imposing a fire rescue special assessment fee for the provision of fire rescue services within the Municipal Boundaries of the City of Fort Lauderdale for the Fiscal Year beginning October 1, 2021.

The public hearing has been scheduled at 5:01 p.m. on September 13, 2021 in the Commission Chambers of City Hall, 100 North Andrews Avenue, Fort Lauderdale, Florida for the purpose of receiving public comment on the proposed assessment. All affected property owners have a right to appear at the hearing and to file written objections with the City Commission within 20 days of this notice.

The assessment for each parcel of property will be based upon each parcel's classification and the total number of billing units attributed to that parcel. The following table reflects the proposed fire rescue assessment schedule.

For the Fiscal Year beginning October 1, 2021, the Fire Rescue Assessed Cost to be assessed is estimated to be \$50,122,795 (net assessment after property exemptions are deducted). The Fire Rescue Assessments to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and Parcel Apportionment to generate the estimated Fire Rescue Assessed Cost for Fiscal Year commencing October 1, 2021 are as follows:

| RESIDENTIAL PROPERTY USE CATEGORIES     | Rate Per Dwelling Unit                          |            |                      |               |
|---|---|------------|----------------------|---------------|
| All Residential                         | \$311   |            |                      |               |
| NON-RESIDENTIAL PROPERTY USE CATEGORIES | Rate Per Unit                                   |            |                      |               |
| 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     |

Copies of the Fire Assessment Ordinance (Ordinance No. C-99-49), the Initial Assessment Resolution (Resolution No. 99-81), the Proposed Final Assessment Resolution, the Preliminary Rate Resolution initiating the annual process of updating the Assessment Roll and imposing the Fire Rescue Assessments, and the preliminary Assessment Roll for the upcoming fiscal year are available for inspection at the City Clerk's Office, City Hall, located at 100 North Andrews Avenue, Fort Lauderdale, Florida, 33301.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2021, as authorized by Section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property, which may result in a loss of title.

If you have any questions, please contact the Fire Rescue Department at (954) 828-6800, Monday through Friday between 8:00 a.m. and 4:30 p.m.

JEFFREY MODARELLI  
CITY CLERK  
CITY OF FORT LAUDERDALE

NOTE: If a person decides to appeal any decision made by the City Commission with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be based. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the City Clerk's office at (954) 828-5002, at a minimum of two days prior to the date of the hearing.