

## City of Fort Lauderdale, FL

### Fire Rescue Assessment Program Update

June 5, 2025





June 5, 2025

Ms. Rickelle Williams, City  
Manager

Re: Fire Rescue Assessment  
Program Update

Dear Ms. Williams,

Stantec Consulting is pleased to present this report of the Fire  
Rescue Assessment Program Update, which we have  
conducted for the City of Fort Lauderdale, Florida.

If the City has any questions, please do not hesitate to contact  
me by phone at (904) 671-0117, or via email at  
[Peter.Napoli@Stantec.com](mailto:Peter.Napoli@Stantec.com). We appreciate the opportunity to  
be of service to the City and look forward to the possibility of  
doing so again soon.

Sincerely,

Peter Napoli  
Senior Manager

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Enclosure

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# 1 INTRODUCTION

This report presents the results of an analysis to update the City of Fort Lauderdale's (City) fire rescue non-ad valorem special assessment program. The City of Fort Lauderdale's Fire Rescue Department provides response to all requests for assistance within the city limits, related to Fire Rescue, emergency management/disaster response, emergency medical services (EMS), general public assistance, and pertinent public education. The City currently funds a portion of its Fire Rescue services through a non-ad valorem special assessment program, supplemented by other available general funds and grants as available. This study intends to provide an update to the currently adopted fire assessment rates based on the most recent and local available data, while maintaining the City's existing assessment methodology structure.

The objective of this study is to identify the full cost recovery Fire Rescue Non-Ad Valorem Assessment rates of which the city can choose, as a policy decision, to recover the full or partial cost requirements of providing Fire Rescue service to properties within city limits for Fiscal Year (FY) 2026 and subsequent years. As outlined in the study methodology, the costs associated with these services are recovered in proportion to the benefit received from these services provided by the City.

## 1.1 STUDY METHODOLOGY

The methodology utilized within this study relies upon current property, calls for service, and cost data to create a fair and equitable assessment structure. The term "Fire Rescue" as used in this study refers to the twenty-four hours per day, seven days per week service for fire suppression provided by the City to properties located within the City's boundaries, including first responder service.

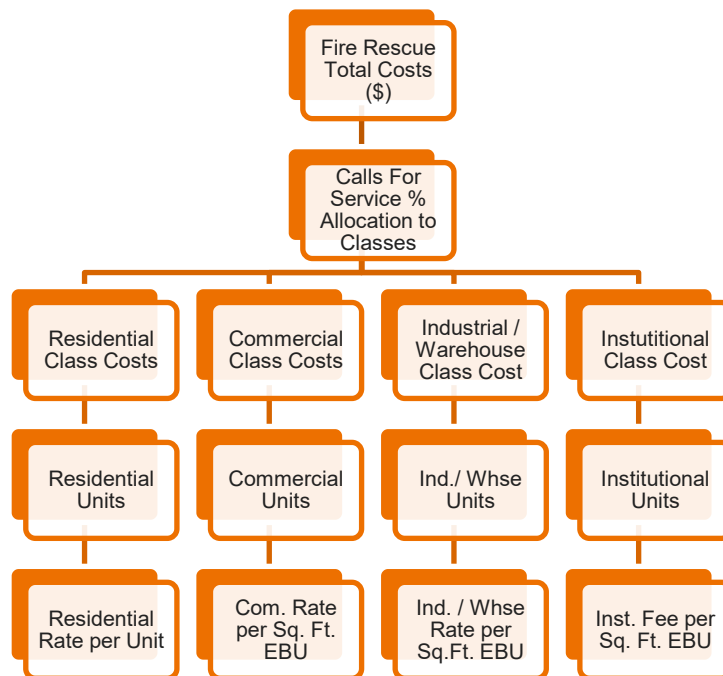
The development of a non-ad valorem special assessment to fund Fire Rescue service requires that the services and facilities, for which properties are to be assessed, confer a special benefit upon the property burdened by the assessment. Simply stated, there must be a logical relationship between the services and facilities provided and the benefit to the real property assessed. In addition to the special benefit requirement, the costs associated with providing the services and facilities must be reasonably apportioned to the properties that receive a benefit from Fire Rescue service, in proportion to the benefit received.

Therefore, the Fire Rescue assessments rates calculated in this study are developed such that the costs incurred by the City in providing Fire Rescue service will be recovered through assessments to benefited properties, in proportion to the benefit received by the demand for service, as reflected in the calls for service from each respective property class.

As presented in Figure 1 Fire Assessment Methodology below, the study first identifies the full Fire Rescue cost requirements for the preliminary FY 2026 budget, recognizing the high level of service traditionally provided by the City. This was accomplished through several interactive work sessions with City staff to confirm allocation parameters, and the planned capital improvement spending.

The full preliminary FY 2026 Fire Rescue service revenue requirements are then apportioned to property classes, based on a three-year average of calls for service for FY 2022 through FY 2024. Calls for service data is provided by the City as extracted from the National Fire Incident Reporting System (NFIRS). Once costs are apportioned to respective customer classes, costs by customer class are apportioned to improved residential and non-residential property classes based on calculated units<sup>1</sup>. To arrive at the calculated units, a unit count for each property type is derived from property data obtained from the Broward County Property Appraiser's Office (Property Appraiser). Property classifications (residential vs. non-residential) are assigned based on the Department of Revenue (DOR) property use codes for each parcel as maintained on the Property Appraiser's database.

**Figure 1 Fire Assessment Methodology**



<sup>1</sup> Non-residential units reflect a square footage equivalent billing unit (EBU) based on the square footage tiers that each property's buildings fall within.

## 2 FLORIDA LAW GOVERNING SPECIAL ASSESSMENTS

Special non-ad valorem assessments are a revenue source available to local governments in Florida to fund capital improvements as well as operations and maintenance expenses for essential services such as roads, drainage, Fire Rescue services and utilities. Florida case law has established two requirements for the imposition of a non-ad valorem special assessment. These two requirements have become known as the “two-pronged test” and they are: 1) the property assessed must derive a special benefit from the improvement, service or facilities provided, and 2) the assessment must be fairly and reasonably apportioned among the properties that receive the special benefit.

### 2.1 SPECIAL BENEFIT DERIVED

In considering special benefit, the following question must be considered, “Can a special benefit be derived from Fire Rescue service by all properties within the City to meet the first prong of the two-pronged test, even if all properties are not improved and/or do not receive calls for service?”. The answer is “yes”, based in part upon each of the Florida Supreme Court determinations for each of the following cases:

1. *Fire District No. 1 of Polk County v. Jenkins*, a sufficient special benefit is derived by the availability of fire services to justify the imposition of the special assessment.
2. *Meyer v. City of Oakland Park*, the Court upheld a sewer assessment on both improved and unimproved property, stating that the benefit need not be direct or immediate but must be substantial, certain and capable of being realized within a reasonable time.
3. *City of Hallendale v. Meekins*, the Court indicated that the proper measure of benefits accruing to property from the assessed improvement was not limited to the existing use of the property but extended to any future use that could be reasonably made.

#### 2.1.1 Special Benefit – The First Prong of the Two-Pronged Test

It is important to consider that the City maintains its Fire Rescue resources at a level that provides a response readiness condition to respond to calls for service throughout the City at relatively equal levels of service. When needed, responses are made to calls for service without discrimination as to the property type, size, location within the City limits, or any other factors specific to the property requiring the service. Based upon discussions with City staff, regarding the extent and nature of the Fire Rescue Services provided, we have concluded that all developed parcels within the City receive a special benefit from the Fire Rescue Services provided. Such benefit is independent of, and realized even in the absence of, a call or need for actual service. The benefits include:

- Continuous availability of immediate response to fire.
- Provision of first responder medical aid to protect the life and safety of occupants.
- Enhanced property value, marketability of and/or ability to develop property.

- Rescue against the spread of fire to neighboring parcels, thereby limiting and containing liability.
- Increased use and enjoyment of the parcel derived from continual and immediately available comprehensive Fire Rescue service should the need arise.
- Enhanced marketability and value of the parcel when compared to a similarly configured parcel for which Fire Rescue services are unavailable.

Therefore, the first prong of the two-pronged test (the property burdened by the assessment must derive a special benefit from the service provided by the assessment) is met because all developed properties in the City limits receive a special benefit from the Fire Rescue service provided.

## 2.2 PROPORTIONAL BENEFIT / FAIR APPORTIONMENT

Under Florida law local governments are afforded a great deal of latitude in developing reasonable apportionment of costs. Although there are several methodologies available for any given service improvement, the community imposing the assessment is at liberty to select the methodology, which provides the best fit in term of local needs and circumstances, as evidenced by the Florida Supreme Court findings in the following cases:

1. *City of Boca Raton v. State of Florida*, that the apportionment of benefits is a legislative function, and that legislative determinations as to benefit and apportionment will be upheld unless the determination is arbitrary – that is, if reasonable persons may differ as to whether the land assessed was benefitted by the local improvement, the findings of the City officials must be sustained.
2. *City of Boca Raton v. State of Florida*, the Florida Supreme Court also determined that the manner of the assessment is immaterial and may vary, as long as the amount of the assessment for each tract is not in excess of the proportional benefits as compared to other assessments on other tracts.

As such, while any number of methodologies may be available for a given service or improvement, the community imposing the assessment is at liberty to select the methodology, which provides the best fit in terms of local needs and circumstances.

### 2.2.1 Fair Apportionment – The Second Prong of the Two-Pronged Test

The second prong of the two-pronged test requires that the costs of the assessment must be fairly and reasonably apportioned among the properties that receive the special benefit. The Fire Rescue services apportionment methodology used in this study allocates costs based on the demand for Fire Rescue services by classes of real developed property use as identified on the real property assessment roll prepared for the levy of ad valorem taxes. First, the assessable Fire Rescue costs are allocated among real developed property use categories based upon the historical demand for these services (cost apportionment). This demand is identified by examining the past three years, FY 2022 – FY 2024, of fire incident/calls for service data as reported by the City to the State Fire Marshal's office. Second, the costs attributed to each property class are apportioned among the parcels on a per dwelling unit basis for Residential uses and a square footage basis for Non-Residential uses (parcel apportionment).

## 3 FIRE RESCUE COSTS

### 3.1 BUDGET ALLOCATION

The Net Revenue Requirement (NRR) serves as the basis for the FY 2026 Fire Rescue Assessment calculations. The FY 2026 NRR is based upon the preliminary FY 2026 Budget and the Fire Rescue capital improvement plan, adjusted for offsetting revenues. At the time of this Study, the FY 2026 budget and capital improvement plan were preliminary in nature having been requested by the Fire Department, but not yet adopted by the City Commission.

Florida case law requires that the imposition of a special assessment for Fire Rescue services only be used to fund Fire Rescue services and first response rescue services, also referred to as “Basic Life Support” services. A Fire Rescue Assessment may not fund Emergency Medical Services (EMS), including transportation (Florida Supreme Court opinion in City of North Lauderdale v. SMM Properties), also referred to as “Advanced Life Support” services. Basic life support services provide on-the-scene medical care until the emergency medical crew arrives and advanced life support services involve the triage, treatment and transportation of injured persons to the hospital. For purposes of this report, the term Emergency Medical Services (EMS) is interchangeable with Advanced Life Support (ALS).

The City provides EMS, or ALS service, to properties within City. As part of identifying the costs of Fire Rescue services alone, allocation factors were used to separate Fire Rescue and EMS on a line-item basis.

#### 3.1.1 Direct Allocations

Direct allocations were used for divisions of the Fire Rescue Department that were entirely Fire Rescue or EMS. Ocean Rescue, EMS & Training, and Mobile Integrated Health were directly allocated to EMS. Fire Prevention, Fire Safety Inspections, Fire Plans Review, High Rise & Sprinkler, and ARFF/Crash Fire were directly allocated to Fire Rescue. All line-items titled “Assignment Pay” throughout the budget were directly allocated to EMS due to the association with paramedic pay premium and ALS certification.

#### 3.1.2 Administrative Factor

The administrative factor is necessary for the allocation for divisions and services that are shared between Fire Rescue and EMS and could not be directly allocated. The administrative factor is based on an analysis of each station and the minimum staffing needs per shift related to Fire Rescue apparatus versus EMS apparatus. The City employs a dual-role staffing model that places state-certified firefighters on both fire suppression apparatus and EMS vehicles. Accordingly, each engine or ladder is assumed to have 3 Fire Rescue personnel per shift and each rescue vehicle is assumed to have 2 EMS personnel and 1 Fire Rescue personnel dedicated to meeting the City’s effective response force benchmarks. The results that support the administrative factor are shown in Table 1.

**Table 1**

<b>Minimum Staffing Needs</b>	<b>Fire Rescue</b>	<b>EMS</b>
Total Personnel	69	34
Administrative Factor	67%	33%

The administrative factor is applied to the following divisions: Fire Rescue Administration, Domestic Preparedness, Support Services, Fire Rescue Support, and Financial Management.

### 3.1.3 Operational Factor

The operational factor is based on the ratio of total Fire Rescue calls to EMS calls during the time frame FY 2022-2024 as shown in Table 2. The process for classifying the calls between Fire Rescue and EMS is explained in detail in Section 4 of this report. The operational factor is used to allocate departmental expenses that are linked to daily activity and deployment of resources. The operational factor is applied to budget line items such as Gasoline, Diesel Fuel, Overhead-Fleet O&M, and Servchg-Fleet O&M.

**Table 2**

<b>FY 2022 - 2024</b>	<b>Fire Rescue</b>	<b>EMS</b>
Total Calls	48,769	112,446
Operational Factor	30%	70%

## 3.2 NET REVENUE REQUIREMENT

The Net Revenue Requirement (NRR) represents the maximum allowable revenue to be recovered by the assessment program. Several items were included in addition to the Fire Rescue allocation of the FY 2026 Preliminary Budget. The City's indirect service charge for FY 2026 was allocated to Fire Rescue based on the indirect service allocations to each fire rescue division. The next three years of planned Fire Rescue capital projects include the Heron Garage, full-service Substation #88, and Fire Station #13. These projects were allocated between Fire and EMS using the Administrative factor. The NRR calculation uses a 3-year average of the fire rescue allocated project costs to recover the cost gradually and avoids rate-spikes in the assessment program. The offsetting revenues from other sources were deducted from the gross expenditure requirements, so that the full complement of dedicated Fire Rescue revenues are not double recovered. A 4% allowance (i.e. assumed reduction in revenues) for early payment/statutory discounts was included to determine the annual net revenue requirement to be recovered by the fire assessment rates.

The final Fire Rescue Net Revenue Requirement for FY 2026 is presented in Table 3. The Net Revenue Requirement in FY 2026 represents 100% Cost Recovery or Maximum Allocated costs for the annual assessments as calculated herein.

**Table 3**

	FY 2026	
<b>Fire Assessment Net Revenue Requirement</b>	<b>Allocated Budget</b>	
Salaries & Wages	\$	38,678,977
Fringe Benefits	\$	17,390,778
Services & Materials	\$	3,626,220
Other Operating Expenses	\$	13,346,041
Capital Outlay	\$	625,663
Other Uses	\$	2,617,812
Indirect Service Charge	\$	3,556,814
Capital Projects (3 Yr Avg)	\$	2,409,660
<b>Subtotal Fire Expenses</b>	<b>\$</b>	<b>82,251,964</b>
Less: Fire Revenues	\$	(13,222,710)
<b>Net Fire Service Cost</b>	<b>\$</b>	<b>69,029,254</b>
Plus: 4% Discount	\$	2,876,219
<b>Total Fire Net Revenue Requirement</b>	<b>\$</b>	<b>71,905,473</b>

## 4 ANALYSIS OF SERVICE CALLS

The costs identified in this study were apportioned to property classes based upon an analysis of the calls for service data provided by the City's Fire Department. This section of the study presents the results of the calls for service allocation.

### 4.1 ASSESSMENT PROPERTY CLASSIFICATIONS

This assessment study utilized four property classifications as the basis for all apportionments to property classes. These property classifications are common assessment classifications used throughout Florida in Fire Rescue assessment calculations and represent the property classifications used by the current Fire Assessment Program of the City. The property classifications utilized in this study include:

- Residential
- Commercial
- Industrial/Warehouse
- Institutional

### 4.2 CALLS FOR SERVICE ANALYSIS

The call/incident data was used to identify the number and type of incident calls made to the City for Fire Rescue and/or Emergency Medical Services (EMS) for a three-year period of October 1, 2021, through September 30, 2024. The call/incident data was extracted from the National Fire Incident Reporting System (NIFRS).

To process the data, the data field containing the type of incident was used to separate calls determined to be for EMS from Fire Rescue and First Responder response calls. Only calls with non-EMS incident types were used for the apportionment of the Fire Rescue Assessments. The call data represented 161,215 calls over three years. Of these calls, 48,769 were identified as Fire related, 112,446 were identified as EMS or Non-Specific and excluded from the analysis.

Once the Fire related calls were isolated, these calls were allocated to property type as coded in the call data. Of the 48,769 calls identified as Fire related, 29,973 were calls to real property and specific property uses. The remaining calls were associated with non-real property or non-specific property and were excluded from the analysis. Fort Lauderdale is a mature city without numerous vacant platted single-family parcels or large tracts of undeveloped land, for which development is relatively imminent. Furthermore, the number of calls for service to vacant, undeveloped property during the study period is relatively low and of limited statistical significance when compared to the total call volume. Therefore, it is assumed that the suppression of fires on vacant property primarily benefits adjacent improved property by containing the spread of fire rather than preserving the value of the vacant parcel or the use and enjoyment of any surface improvements. Accordingly, calls to vacant property were not included in the final analysis of the call database, nor were any costs assigned to vacant parcels.

**Table 4**

<b>Land Use</b>	<b>FY 2022 - FY 2024 Fire Calls for Service</b>	<b>FY 2022 - FY 2024 Call Allocation %</b>
Residential	17,928	59.81%
Commercial	8,246	27.51%
Industrial/Warehouse	937	3.13%
Institutional	2,862	9.55%
<b>Total</b>	<b>29,973</b>	<b>100.00%</b>

## 5 ASSESSMENT UNIT ANALYSIS

The basis for of the determination of the number of assessment units for each parcel in the City was derived from parcel database as provided by the Broward County Property Appraiser. Each parcel was assigned units for the assessment calculations based upon the fields available within the Property Appraiser's database.

The specific methodology and underlying assumptions for the parcel apportionment within each category of property classification is generally described in this section of the report. The apportioned costs to each property classification are divided amongst the assessment units for each classification of property, to create the Assessment Rate.

### 5.1 EXCLUDED AND EXEMPT PROPERTIES

Parcels, such as lake bottoms, marshes, and properties that will likely never develop, are typically excluded from such assessments, because they receive no benefit from Fire Rescue Services. Certain parcel types are exempt by State statutes or case law from non-ad valorem assessments, such as this Fire Rescue Assessment. This study includes the required exemptions for City, County, State, and Federally owned properties. In addition, the City has an exemption policy for Church & Non-Profit groups, who are wholly exempt from Ad Valorem Taxes. The exempted parcels are included in the cost apportionment but are not billed an assessment. The unrecovered revenue will be funded through other City general revenues. In order to identify the excluded as well as exempt parcels, the DOR codes assigned to each property by the Property Appraiser were utilized.

### 5.2 VACANT & AGRICULTURAL PROPERTIES

Based upon the historically low demand for fire rescue services in the City for vacant and agricultural properties, these properties were not assessed for fire rescue services. Additionally, because of the urbanized nature of the City, the suppression of fire on vacant property primarily benefits improved property by the containment of the spread of fire, rather than the preservation of the value of the vacant property. However, upon certificate of occupancy, it is recommended that any vacant parcel be subjected to a prorated payment for the current fiscal year as well as an estimated assessment for the next fiscal year prior to issuance of a certificate of occupancy.

#### 5.2.1 Residential Dwelling Units

The following assumptions support findings that parcel apportionment applied in the Residential Property Use Classification (including single-family, condominiums, duplexes, triplexes, apartment complexes, cooperatives, mobile homes etc.) is fair and reasonable.

- The size or the value of a single-family home does not determine the scope of the required Fire Rescue response. The potential demand for Fire Rescue services is driven by the existence of residential dwelling units on a residential parcel.
- Apportioning the assessed costs for Fire Rescue 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 call data.

For purposes hereof, the term "dwelling unit" shall mean a building, or portion thereof, which is lawfully used for residential purposes, consisting of one or more rooms arranged, designed, used, or intended to be used as living quarters for one family only, including a mobile home.

### 5.2.2 Non-Residential Units

To assess the amount of special benefit equitably amongst parcels within the Non-Residential categories, it is necessary to relate each property's proportional special benefit to the special benefits of all other properties within this category. The apportionment is based on a property's building square footage and the each building's square footage is classified by tiers that are established in the City's existing methodology. As shown in Table 5, the square footage tier is assigned an equivalent billing unit factor based on the proportional size.

**Table 5**

<b>Building Classification (in square foot ranges)</b>	<b>Equivalent Billing Unit (EBU)</b>
< 1,999	1
2,000 - 3,499	2
3,500 - 4,999	3.5
5,000 - 9,999	5
10,000 - 19,999	10
20,000 - 29,999	20
30,000 - 39,999	30
40,000 - 49,999	40
50,000 - 59,999	50
60,000 - 69,999	60
70,000 - 79,999	70
80,000 - 89,999	80
90,000 - 99,999	90
>100,000	100

The following assumptions support findings that the parcel apportionment applied in the Non-Residential categories is fair and reasonable:

- The assessment of Non-Residential structures based upon square footage is fair and reasonable for the purposes of parcel apportionment, because the demand for Fire Rescue availability and the resources expended in combating an actual fire event vary in proportion to the size of structures and improvements within benefited parcels.
- The separation of non-residential buildings into square footage classifications is fair and reasonable for the purposes of parcel apportionment because: (a) the absence of a need for precise square footage data (b) the administrative expense and complexity created by an on-site inspection to determine the actual square footage of structures is impractical; (c) the demand for fire rescue availability is not precisely determined or measured by the actual square footage of structures.
- The fire flow capacity anticipated at a fire scene limits the benefit provided to a structure beyond a certain size. 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. As such, a structure size cap of 100,000 square footage is used, which generally corresponds to the ISO NFPA (National Fire Rescue Association) Fire Flow Standards for the maximum pumping capacity of the City's Fire Department.

### 5.3 CALCULATED UNITS BY CUSTOMER CLASS

By the methodology and parameters described in this section of the report, the analysis has identified the following unit counts per assessment class summarized in Table 6 below.

**Table 6**

<b>Land Use</b>	<b>Assessment Units</b>	<b>Unit Type</b>
Residential	106,742	Dwelling Units
Commercial	34,025	Equivalent Billing Units
Industrial/Warehouse	26,787	Equivalent Billing Units
Institutional	10,004	Equivalent Billing Units

# 6 ASSESSMENT RATE CALCULATION

## 6.1 FIRE RESCUE COSTS BY CLASSIFICATION

The next step is to apportion the total fire net revenue requirement as identified in section 3 to each property classification as identified in the Service Calls Analysis, Section 4 of this report and presented in Table 4. The results of the apportionment calculations are presented in Table 7.

**Table 7**

Land Use Type	FY 2022 - FY 2024 Call Allocation %		FY 2026 Allocation \$
Residential	59.81%	\$	43,009,419
Commercial	27.51%	\$	19,782,222
Industrial/Warehouse	3.13%	\$	2,247,871
Institutional	9.55%	\$	6,865,962
<b>Total</b>	<b>100.00%</b>	<b>\$</b>	<b>71,905,473</b>

## 6.2 FULL COST RECOVERY RATE CALCULATION

Once net revenue requirements were apportioned to property classifications, the next and final step was to divide the net revenue requirements for each separate property classification by the total assessment units for each property classification as identified in Section 5, Assessment Unit Analysis, of this report and presented in Table 4. The full cost FY 2026 Net Revenue Requirement is apportioned to all non-excluded properties. Exempted property is included in the apportionment but is not assessed. Table 8 presents the calculated FY 2026 Fire Rescue Assessment Rates at full (100%) cost recovery.

**Table 8**

Land Use	FY 2026 Allocated NRR	Allocated Assessment Units	FY 2026 Calculated Rates
Residential	\$ 43,009,419	106,742	\$ 403.00
Commercial	\$ 19,782,222	34,025	\$ 581.00
Industrial/Warehouse	\$ 2,247,871	26,787	\$ 84.00
Institutional	\$ 6,865,962	10,004	\$ 686.00
<b>Total</b>	<b>\$ 71,905,473</b>		

## 6.3 ESTIMATED REVENUE

The rates presented in the previous section reflects the maximum calculated rate for FY 2026, or at 100% cost recovery. The billed assessment units are different from the allocated assessment units because the exempt units are removed. The billed units are applied to the calculated rates to estimate the revenue generated by the assessment program in FY 2026. A 96% collection rate is used to acknowledge the 4% early payment discount. Table 9 presents the calculation of the estimated collected revenue for FY 2026.

**Table 9**

Fire Assessment Estimated Revenue	Billed Units		FY 2026 Revenue	
	(Non-Exempt)	FY26 Rate		
Residential	106,587	\$ 403.00	\$	42,954,561
Commercial	32,048	\$ 581.00	\$	18,619,598
Industrial/Warehouse	25,103	\$ 84.00	\$	2,108,610
Institutional	1,018	\$ 686.00	\$	698,348
<b>Total Billed Revenue</b>			<b>\$</b>	<b>64,381,117</b>
Collection Rate				96%
<b>Estimated Collected Revenue</b>			<b>\$</b>	<b>61,805,872</b>

## 6.4 RATE TABLE

The full table of calculated rates for FY 2026 for each property use category is presented in Table 10.

**Table 10**

Residential Property Use Categories	Rate per Dwelling Unit
All Residential	\$ 403.00

Non-Residential Property Use Categories	Rate per Unit
	See Below

Building Classification (in square foot ranges)	Industrial/ Warehouse Institutional		
	Commercial	Warehouse	Institutional
< 1,999	\$ 581	\$ 84	\$ 686
2,000 - 3,499	\$ 1,162	\$ 168	\$ 1,372
3,500 - 4,999	\$ 2,034	\$ 294	\$ 2,401
5,000 - 9,999	\$ 2,905	\$ 420	\$ 3,430
10,000 - 19,999	\$ 5,810	\$ 840	\$ 6,860
20,000 - 29,999	\$ 11,620	\$ 1,680	\$ 13,720
30,000 - 39,999	\$ 17,430	\$ 2,520	\$ 20,580
40,000 - 49,999	\$ 23,240	\$ 3,360	\$ 27,440
50,000 - 59,999	\$ 29,050	\$ 4,200	\$ 34,300
60,000 - 69,999	\$ 34,860	\$ 5,040	\$ 41,160
70,000 - 79,999	\$ 40,670	\$ 5,880	\$ 48,020
80,000 - 89,999	\$ 46,480	\$ 6,720	\$ 54,880
90,000 - 99,999	\$ 52,290	\$ 7,560	\$ 61,740
>100,000	\$ 58,100	\$ 8,400	\$ 68,600

## 7 SUMMARY OF RECOMMENDATIONS

Based upon the results of the analysis presented herein, we recommend the following:

1. If the City wishes to adjust its Fire Rescue Non-Ad Valorem Assessment fees, we recommend the Assessment Rates described herein to be adopted by the City for FY 2026 at or below the full cost recovery calculation as presented in Table 10 of this report.
2. We recommend the assessment calculations are updated approximately every three years to keep pace with changes in costs, property demographics and calls for service characteristics.