

# City of Hollywood, Florida

## Fire Rescue Assessment Memorandum

JUNE 2024

**Presented by:**

Anser Advisory Consulting, LLC.  
3800 Esplanade Way, Suite 100  
Tallahassee, FL 32311  
(850) 681-3717

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# Introduction

The City of Hollywood (City) has engaged the professional services and specialized assistance of Anser Advisory Consulting, LLC. (Anser), formerly known as Government Services Group, to assist with updating the City's fire rescue assessment program for Fiscal Year 2024-25.

Anser 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 Hollywood Fire Rescue Assessment Memorandum (Assessment Memorandum), which is one of the project deliverables specified by the agreed-to Scope of Services.

## BACKGROUND

In Fiscal Year 2023-24, the assessment program funded approximately \$31.1 million of the City's total fire rescue costs. Table 1 lists the City's current special assessment rates as implemented by the City for Fiscal Year 2023-24.

**Table 1**  
**City of Hollywood Fire Assessment Rates (Fiscal Year 2023-24)**

Residential Property Use Categories		Rate Per Dwelling Unit		
Residential		\$312		
Non-Residential Property Use Categories	Building Classification (in square foot ranges)	Commercial	Industrial/Warehouse	Institutional
	≤ 2,499	\$679	\$80	\$878
	2,500 - 4,999	\$1,357	\$159	\$1,755
	5,000 - 7,499	\$2,713	\$318	\$3,510
	7,500 - 9,999	\$4,069	\$477	\$5,265
	10,000 - 19,999	\$5,425	\$636	\$7,020
	20,000 - 29,999	\$10,850	\$1,272	\$14,040
	30,000 - 39,999	\$16,275	\$1,908	\$21,060
	40,000 - 49,999	\$21,700	\$2,543	\$28,080
	50,000 - 59,999	\$27,125	\$3,179	\$35,099
	60,000 - 69,999	\$32,550	\$3,815	\$42,119
	70,000 - 79,999	\$37,975	\$4,450	\$49,139
	80,000 - 89,999	\$43,399	\$5,086	\$56,159
	90,000 - 99,999	\$48,824	\$5,722	\$63,179
	100,000 - 124,999	\$54,249	\$6,357	\$70,198
	125,000 - 149,999	\$67,811	\$7,946	\$87,748
	≥ 150,000	\$81,374	\$9,536	\$105,297

For Fiscal Year 2024-25, the City has decided to update the fire rescue assessment program to reflect changes in the fire rescue call data, the City's property composition and the City of Hollywood Fire Rescue Department's operations.

# Service Delivery Description and Assessable Cost Calculations

## SERVICE DELIVERY DESCRIPTION

In addition to standard fire suppression and emergency medical rescue services, the Fire Rescue Department provides additional services including hazardous material response, state disaster response, emergency management and disaster preparedness, beach safety, fire prevention including fire code enforcement and investigation, and life safety education. The Fire Rescue Department's fire service component is rated as a Class 1 Fire Service Department by the Insurance Service Organization (ISO). The Fire Rescue Department's rescue service component is certified at an Advanced Life Support (ALS) level of service.

The Fire Rescue Department facilities inventory is comprised of six (6) response stations, a beach safety headquarters, a training facility, and a fire maintenance garage. Table 2 identifies the Fire Rescue Department's facilities inventory, as well as the corresponding physical location address for each identified facility.

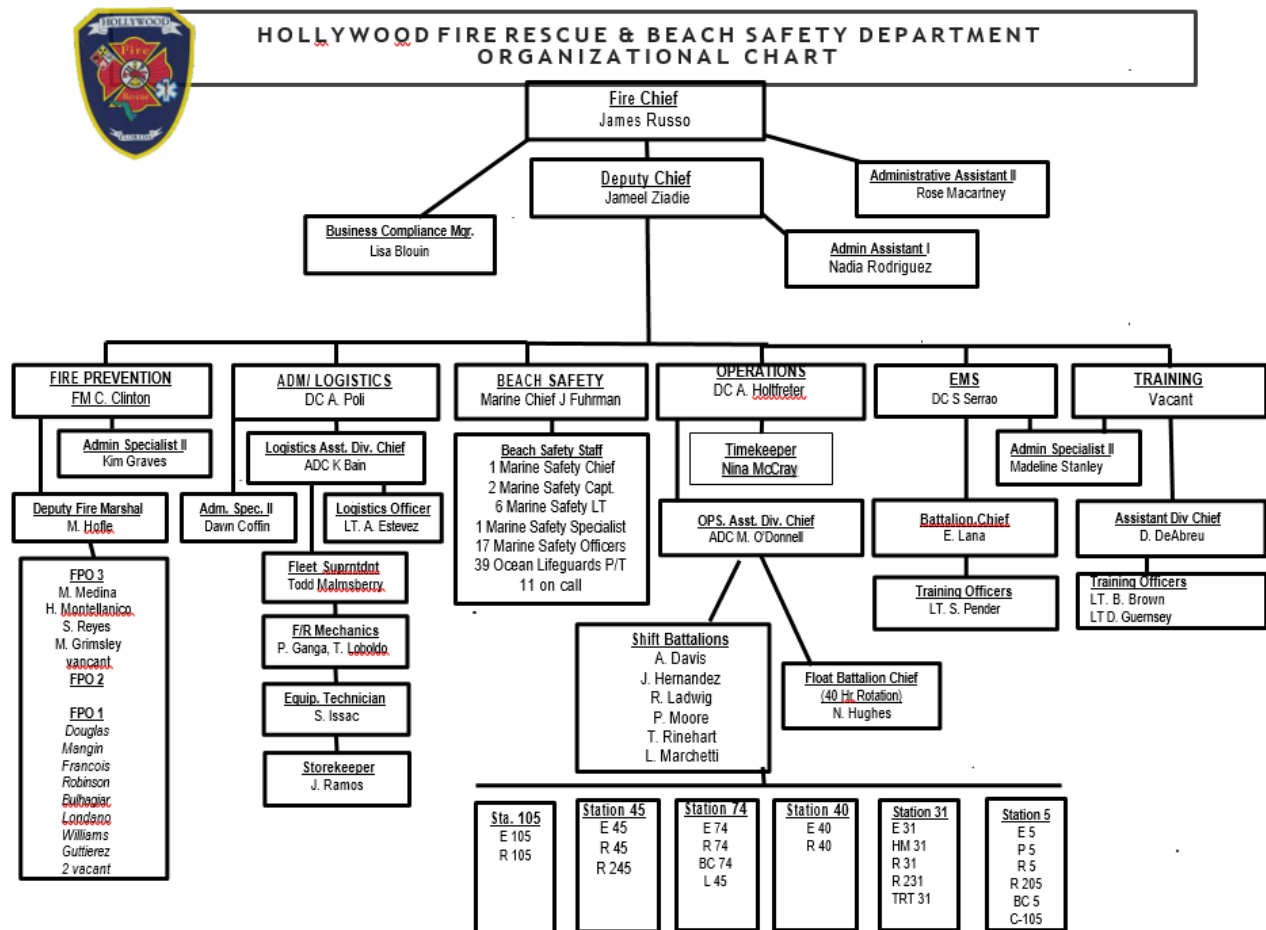
**Table 2**  
**Buildings/Facilities Inventory**

Station	Address
Station 5	1819 N. 21st Avenue Hollywood, FL 33020
Station 31	3401 Hollywood Blvd. Hollywood, FL 33021
Station 40	707 S. Ocean Drive Hollywood, FL 33019
Station 45	1810 N. 64th Avenue Hollywood, FL 33024
Station 74	2741 Stirling Road Hollywood, FL 33312
Station 105	1511 S. Federal Hollywood, FL 33316
Beach Safety	707 S. Ocean Drive Hollywood, FL 33019
Training Facility	3400 No. 56th Avenue Hollywood, FL 33021
Fire Maintenance Garage	3400 N. 56 Avenue Hollywood, FL 33024

Source: City of Hollywood Fire Rescue Department

Tables 3 through 5 outline the Fire Rescue Department's current service operations and service components. Table 3 outlines the Fire Rescue Department's organizational structure. Table 4 describes the minimum staffing for each apparatus. The information in Table 4 is used in the development of the Administrative Factor, as further discussed in the "Development of Factors" section of this Assessment Memorandum. Table 5 lists the location and the fire flow/pumping capacity of the Fire Rescue Department's apparatus.

**Table 3**  
**Organizational Chart**



Dept. Personnel.ppt April 16, 2024

**Table 4**  
**Apparatus Minimum Staffing Requirements**

Apparatus	Minimum Staffing
Pumper	3 personnel
ALS Rescue	3 personnel
Hazmat	1 personnel
Aerial Platform	2 personnel
Command Vehicle	1 personnel

Source: City of Hollywood Fire Rescue Department

**Table 5**  
**Apparatus Fire Flow**

Station	Apparatus	Fire Flow (Gallons per Minute)
Station 5	Pumper E5	1,750
	Aerial Platform P5	2,000
	ALS Rescue Vehicle R5	N/A
	ALS Rescue Vehicle R205	N/A
	Battalion 5/Captain 105	N/A
Station 31	Pumper E31	1,750
	ALS Rescue Vehicle R31	N/A
	ALS Rescue Vehicle R231	N/A
	Haz-Mat HM31	N/A
	EMS 31	N/A
Station 40	Pumper E40	1,500
	ALS Rescue Vehicle R40	N/A
Station 45	Pumper E45	1,750
	ALS Rescue Vehicle R45	N/A
	ALS Rescue Vehicle R245 Peak	N/A
	Aerial L45	1,750
Station 74	Pumper E74	1,250
	ALS Rescue Vehicle R74	N/A
	Battalion 74	N/A
Station 105	Pumper E105	1,750
	ALS Rescue Vehicle R105	N/A
Reserves	Pumper	1,750
	Pumper	1,750
	Pumper	1,750
	ALS Rescue Vehicle	N/A
	ALS Rescue Vehicle	N/A
	ALS Rescue Vehicle	N/A
	ALS Rescue Vehicle	N/A
<b>Total Fire Flow (GPM)</b>		<b>18,750</b>

Source: City of Hollywood Fire Rescue Department

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 5, the pumping capacity of the Fire Rescue Department is 18,750 gallons per minute.

Accordingly, based on National Fire Protection Association firefighting standards for fire flow as provided for in NFPA 1 Fire Code, 2015, Chapter 18 (assuming ordinary construction), the fire-flow capacity readily available to the City would be sufficient in the event of a structure fire involving an unlimited square footage. However, the City has made a policy decision to implement a 150,000 square foot cap for non-residential buildings.

## **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 response medical services do provide a special benefit to property.

To address these concerns, Anser developed a methodology that removed the costs associated with emergency medical services. This method of splitting the fire and EMS portions of a consolidated public safety department’s budget was recently upheld by the Fourth District Court of Appeals in July 2010 in Desiderio Corporation, et al. vs. The City of Boynton Beach, Florida, et al., 39 So.3d 487 (Fla. 4<sup>th</sup> DCA 2010).

The proposed fire rescue line-item assessable cost calculations were allocated between fire rescue and emergency medical services as a result 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) do not provide a special benefit to property. Accordingly, the City’s 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 “Fire Equipment and Bunker Gear <\$5,000” were allocated entirely to fire. Similarly, all costs associated with “Medical Svcs” 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. Under minimal staffing, the City has 31 non-EMS personnel and 26.5 EMS personnel, for a total of 57.5 combat personnel per shift. This staffing level therefore yields a 53.91 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 (see section



below). For example, the personnel expenditures for “Salary & Wages” and “Social Security” were allocated based on the Administrative Factor. Similarly, the Administrative Factor was applied to operating expenditures for “Training,” “Office Supplies” and “Maint-Buildings” to determine the fire service costs of these line items.

## OPERATIONAL FACTOR

Other assessable cost line items may also be allocated between fire and EMS based on an Operational Factor. The Operational Factor is derived by creating a ratio between non-EMS (i.e. fire) calls and EMS calls.

To develop the Operational Factor for the City, Anser obtained fire rescue incident data identifying the number of fire rescue calls made to property categories within the City over a one-year period (Calendar Year 2023). The City fire rescue incident data was used to determine the demand for fire rescue services. For Calendar Year 2023, the City reported 30,728 total fire rescue incidents, of which 9,268 were non-EMS (i.e. fire) calls and 21,460 were EMS calls. This information results in a 30.16% non-EMS Operational Factor.

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. The Operational Factor was applied to certain budget line items such as “Motor Fuel and Oil” and “Automotive Supplies.”

## ASSESSABLE COST CALCULATIONS

The fire rescue assessable cost calculations are based on the following assumptions for the purpose of this Fire Rescue Assessment Memorandum.

- 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.
- 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 (TC @2%)” under “Miscellaneous Assessable Expenditures” 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.

The line item “Collection Costs (PA @ \$0.50/parcel)” under “Miscellaneous Assessable Expenditures” reflects reimbursement for the collection costs associated with the non-ad valorem assessment incurred by the Property Appraiser. As directed by the client, the Property Appraiser’s actual cost of collecting the non-ad valorem assessment is \$0.50 per parcel.

- The line item “Statutory Discount (@5%)” under “Miscellaneous Assessable Expenditures” 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.

- The line item “Study Costs” under “Miscellaneous Assessable Expenditures” is the reimbursement to the City for the costs of conducting the assessment study. These costs are reimbursable through the assessment program.

Table 6 provides a calculation of the assessable costs for Fiscal Year 2025 through Fiscal Year 2026 as well as the two-year-average based on an application of the above factors to the projects Fiscal Years 2023 and 2024 budgets as provided by the City. The calculation yields an assessable cost of \$42,126,783 for the Two-Year Average.

**Table 6**  
**Assessable Cost Calculations (Fiscal Year 2025 through Fiscal Year 2026)**

	FY 2025 Projected Budget	FY 2025 Assessable Budget	FY 2026 Assessable Budget	2-Year Average Assessable Budget
Personnel	\$73,658,689	\$39,711,641	\$40,902,508	\$40,307,074
Operating	\$2,274,432	\$682,766	\$703,249	\$693,008
Non-Discretionary Operating	\$4,970,489	\$2,437,133	\$2,510,247	\$2,473,690
Debt Service	\$731,127	\$394,173	\$394,173	\$394,173
General Capital	\$673,273	\$347,684	\$401,992	\$374,838
<b>Total Expenditures</b>	<b>\$82,308,009</b>	<b>\$43,573,397</b>	<b>\$44,912,169</b>	<b>\$44,242,783</b>
<b>Revenues</b>				
Fire Inspection Assessment Fee	\$2,982,000	\$2,982,000	\$2,982,000	\$2,982,000
Fire Inspection - Other Requested	\$5,000	\$5,000	\$5,000	\$5,000
Fire Training Fees	\$72,000	\$72,000	\$72,000	\$72,000
Revenue - Fire Haz Mat and Wmd	\$454,211	\$454,211	\$454,211	\$454,211
Fire Plan Re-Review Charges	\$5,000	\$5,000	\$5,000	\$5,000
Fire Plan Review Charges	\$200,000	\$200,000	\$200,000	\$200,000
Federal Grant - Public Safety (FEMA)	\$390,604	\$390,604	\$402,322	\$396,463
Fed Grant - DOHS FEMA SAFER 2017	\$1,472,900	\$1,472,900	\$0	\$736,450
Federal Grant - Dept of Homeland Security - FY 18	\$249,631	\$249,631	\$257,120	\$253,375
<b>Total Revenues</b>	<b>\$5,831,346</b>	<b>\$5,831,346</b>	<b>\$4,377,653</b>	<b>\$5,104,499</b>
<b>Net Expenditures</b>	<b>\$76,476,663</b>	<b>\$37,742,051</b>	<b>\$40,534,516</b>	<b>\$39,138,283</b>
<b>Miscellaneous Expenditures</b>				
Study Costs		\$20,000	\$0	\$10,000
Collection Costs (TC @2%)		\$812,724	\$872,347	\$842,536
Collection Costs (PA @ \$0.50/parcel)		\$29,625	\$29,625	\$29,625
Statutory Discount (@5%)		\$2,031,811	\$2,180,868	\$2,106,339
<b>Total Miscellaneous Expenditures</b>		<b>\$2,894,159</b>	<b>\$3,082,839</b>	<b>\$2,988,499</b>
<b>Net Assessable Expenditures</b>		<b>\$40,636,210</b>	<b>\$43,617,356</b>	<b>\$42,126,783</b>

The fire rescue assessable cost calculations for Fiscal Year 2025 are based on the following assumptions for the purpose of this Fire Rescue Assessment Report.

- A three percent annual increase was applied across all Personnel, Operating, and Non-Discretionary expenditures, unless otherwise directed by the City.
- Projected expenditures for Capital items and Revenues were provided by the City, unless otherwise directed.

An enhanced version of the assessable budget and associated rates is included as Appendix B, which includes requested expenditures for additional personnel, operating costs, and capital items for future growth.

# Determination of Fire Rescue Services Demand

## INCIDENT DATA

Anser 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 Calendar Year 2023.

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 C 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 D provides a codes list for the “fixed property use” as recorded on the fire rescue incident reports.

Anser analyzed the Calendar Year 2023 fire rescue incident data from the FFIRS files to evaluate trends and determine if aberrations were present. City fire rescue incident data for Calendar Year 2023 represents 30,728 total fire rescue incidents.

Of the 30,728 fire rescue incidents, there were 21,460 incidents classified as EMS type incidents based on the type of situation found indicated on the incident report. The 21,460 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 9,268 remaining fire type incidents, 5,437 were calls to specific property uses. Accordingly, 3,831 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 3,831 incidents. The City’s budget is sized based upon its ability to provide service to improved property within its boundaries. Therefore, the level of services required to meet anticipated demand for fire rescue services and the corresponding annual fire rescue budget required to fund fire rescue services provided to non-specific property uses would be required notwithstanding the occurrence of any incidents from such non-specific property use.

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 13 calls to these property types were removed.

Using the fixed property use codes, the remaining 5,424 fire type incidents corresponding to specific properties were assigned to the following property use categories: residential, commercial, industrial/warehouse and institutional.

Table 8 outlines the property use category assignment of fire type incidents based on the analysis conducted.

**Table 7**  
**Fire Rescue Calls by Category (Calendar Year 2023)**

Category	Number of Incidents	Percentage of Incidents
Residential	3,540	65.27%
Commercial	1,081	19.93%
Industrial/Warehouse	94	1.73%
Institutional	709	13.07%
<b>Total</b>	<b>5,424</b>	<b>100.00%</b>

Source: City of Hollywood Fire Rescue Department

## PROPERTY DATA

The City provided Anser with the number of dwelling units and non-residential square footage for each property category which were obtained from the City's special assessment roll maintained by the Broward County Property Appraiser's Office.

Each property use within the City on the ad valorem tax roll was assigned, by the City, to one or more of the property use categories based on their assignment of use by the Broward County Property Appraiser or verification of use obtained through field research based on the Florida Department of Revenue (DOR) two digit property use codes reflected in the Rule 12D-8.008, Florida Administrative Code. A listing of Broward County's Property Use (DOR) codes is provided as Appendix E.

For parcels assigned to the residential property use category, the total number of dwelling units was determined.

For parcels within the non-residential property use categories of commercial, industrial/warehouse and institutional, the amount of square footage of the non-residential structures was determined from the building files on the ad valorem tax roll.

# 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 and rental 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 two-year average assessable costs were apportioned among property use categories based upon the historical demand for fire services reflected by the Calendar Year 2023 fire incident data. This apportionment is illustrated in Table 8.

**Table 8**  
**Cost Apportionment (Two-Year Average)**

Category	Number of Incidents	Percentage of Incidents	Percentage of Two-Year Average Assessable Costs
Residential	3,540	65.27%	\$27,494,250
Commercial	1,081	19.93%	\$8,395,843
Industrial/Warehouse	94	1.73%	\$730,073
Institutional	709	13.07%	\$5,506,617
<b>Total</b>	<b>5,424</b>	<b>100.00%</b>	<b>\$42,126,783</b>

## 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 on the basis shown in Table 9.

**Table 9**  
**Parcel Apportionment within Property Use Categories**

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

Applying the foregoing parcel apportionment methodology, fire rescue assessment rates were computed for each property use category.

## 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 percentages of assessable costs attributable to residential properties were calculated. The amount of the assessable costs allocable to the residential property use category was divided by the number of dwelling units 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 10 illustrates the assignment of dwelling units under this apportionment methodology to the Residential Property Use Category.

**Table 10**  
**Residential Dwelling Units**

Residential Property Use Category	Number of Dwelling Units
Residential	73,797

Source: Broward County Property Appraiser's Office

## NON-RESIDENTIAL PARCEL APPORTIONMENT ASSUMPTIONS

The Non-Residential Property Use Category includes commercial, industrial/warehouse, institutional property uses.

The capacity to handle fires in Non-Residential Property Use Category is governed by the following:

- 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 5, the pumping capacity of the Fire Rescue Department is 18,750 gallons per minute. Accordingly, based on National Fire Protection Association firefighting standards for fire flow as provided for in NFPA 1 Fire Code, 2015, Chapter 18 (assuming ordinary construction), the fire-flow capacity readily available to the City would be sufficient in the event of a structure fire involving an unlimited square footage. However, the City has made a policy decision to implement a 150,000 square foot cap for non-residential buildings.
- The following assumption supports findings that the parcel apportionment applied in the Non-Residential Property Use Category is fair and reasonable.
- The separation of the non-residential buildings by square foot tier is fair and reasonable for the purpose of parcel apportionment because the demand for fire services is determined and measured by the size of structures and improvements within benefited parcels.
- 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 the fire rescue assessment, it is fair and reasonable to treat each RV space within recreational vehicle park property as a building of commercial property and assign the square footage of 191 square feet, the average size of a recreational vehicle, according to the Florida Association of RV Parks and Campgrounds. This square footage was then aggregated by parcel.

## NON-RESIDENTIAL PARCEL APPORTIONMENT CALCULATION

Based upon the historical demand for fire services, property in the Non-Residential Property Use Category will be responsible for funding a percentage of assessable costs. The amount of the assessable costs allocable to each non-residential parcel will be based upon the aggregate of all non-residential buildings within each square foot tier situated on the parcel.

The non-residential assessment rate was determined by multiplying the percent of total fire calls attributable to non-residential property by the total assessable costs. This calculated amount of assessable costs was then divided by the number of assigned non-residential square feet to obtain an assessment amount per building within each non-residential property category. For buildings containing non-residential improvements over 150,000 square feet, an assignment of improved area of 150,000 square feet was made.

Table 11 shows the number of buildings in each square foot range for each non-residential property use category.

**Table 11**

**Non-Residential Buildings by Property Category and Square Foot Range**

Non-Residential Property Use Categories	Building Classification (in square foot ranges)	Commercial	Industrial/Warehouse	Institutional
	≤ 2,499	999	188	76
	2,500 - 4,999	555	214	70
	5,000 - 7,499	223	141	32
	7,500 - 9,999	102	52	20
	10,000 - 19,999	128	85	53
	20,000 - 29,999	43	22	14
	30,000 - 39,999	23	15	10
	40,000 - 49,999	16	8	6
	50,000 - 59,999	12	11	5
	60,000 - 69,999	9	7	2
	70,000 - 79,999	5	10	8
	80,000 - 89,999	3	6	2
	90,000 - 99,999	6	4	3
	100,000 - 124,999	8	6	8
	125,000 - 149,999	6	6	4
	> 149,999	10	9	11
	<b>Total</b>	<b>2,148</b>	<b>784</b>	<b>324</b>

Source: Broward County Property Appraiser's Office



## COMPUTATION OF FIRE ASSESSMENT RATES

Fire assessment rates were calculated 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 12 illustrates the assessment rates after application of the assessment methodology based on 100% funding of the Fiscal Year 2025 through Fiscal Year 2026 Two-Year Average assessable budget.

**Table 12**  
**Fire Assessment Rates (Two-Year Average FY 2025 through FY 2026) (100% Funding)**

Residential Property Use Categories	Rate Per Dwelling Unit			
Dwelling Unit	\$373			
Non-Residential Property Use Categories	Building Classifications (in square foot ranges)	Commercial	Industrial/ Warehouse	Institutional
	≤ 2,499	\$789	\$100	\$1,104
	2,500 - 4,999	\$1,578	\$200	\$2,207
	5,000 - 7,499	\$3,155	\$400	\$4,413
	7,500 - 9,999	\$4,733	\$600	\$6,619
	10,000 - 19,999	\$6,310	\$800	\$8,825
	20,000 - 29,999	\$12,620	\$1,599	\$17,650
	30,000 - 39,999	\$18,930	\$2,398	\$26,475
	40,000 - 49,999	\$25,239	\$3,197	\$35,299
	50,000 - 59,999	\$31,549	\$3,997	\$44,124
	60,000 - 69,999	\$37,859	\$4,796	\$52,949
	70,000 - 79,999	\$44,168	\$5,595	\$61,773
	80,000 - 89,999	\$50,478	\$6,394	\$70,598
	90,000 - 99,999	\$56,788	\$7,193	\$79,423
	100,000 - 124,999	\$63,097	\$7,993	\$88,248
	125,000 - 149,999	\$78,872	\$9,991	\$110,309
	≥ 150,000	\$94,646	\$11,989	\$132,371

\*Estimated Gross Revenue: \$42,126,783; Estimated Exempt Buy-down: \$5,491,148; Estimated Net Revenue: \$36,635,635.

Additional rate scenarios associated with the above budget are included as Appendix A.

An enhanced version of the assessable budget and associated rate scenarios is included as Appendix B, which includes requested expenditures for additional personnel, operating costs, and capital items for future growth.

## EXEMPTIONS AND IMPACT OF EXEMPTIONS

Because the fire rescue assessment is being developed to meet the case law standards for a valid special assessment, any proposed exemptions require special scrutiny. The crafting of an exemption must be founded upon a legitimate public purpose, and not tramp on state or federal constitutional concepts of equal protection and constitutional prohibitions against establishment of religion or the use of the public treasury directly or indirectly to aid religious institutions. Furthermore, to ensure public acceptance, any exemption must make common sense and be fundamentally fair. Finally, the impact of

any proposed exemption should be evaluated in terms of its magnitude and fiscal consequences on the City's general funds.

Whenever crafting an exemption, it is important to understand that the fair apportionment element required by Florida case law prohibits the shifting of the fiscal costs of any special assessment from exempt landowners to other non-exempt landowners. In other words, the funding for an exemption from a special assessment must come from a legally available external revenue source, such as the City's general fund. Funding for fire assessment exemptions cannot come from the proceeds derived directly from the imposition of special assessments for fire services and facilities. Because any exemption must be funded by an external funding source, the grant of any exemption will not have any impact upon the fire assessment to be imposed upon any other non-exempt parcels.

Whether or not the City decides to fund exemptions for fire rescue assessments on property owned by non-governmental entities would be based upon a determination that such exemptions constituted a valid public purpose. The importance of special assessments on non-governmental, tax-exempt parcels has been addressed by the Florida Supreme Court in Sarasota County v. Sarasota Church of Christ, 667 So.2d 180 (Fla. 1995) (In reciting the facts of the case on appeal, the Court stated that the party challenging the assessment consisted of religious organizations or entities owning developed real property in Sarasota County [the Churches] that are exempt from ad valorem taxes but not from special assessments.) The funding of exemptions for non-governmentally owned institutional property wholly exempt from ad valorem taxes could be based on a finding that such properties provide facilities and uses to their ownership, occupants, or membership, as well as the public in general, that otherwise might be required to be provided by the City. Such a finding would be the basis for a determination that such properties served a legitimate public purpose or provided a public benefit that merited the City's funding of an exemption from the fire rescue assessment.

In identifying an appropriate exemption scheme, the City should be cautious not to confuse the ownership of a parcel with the parcel's use. For example, a determination to exempt properties used for institutional purposes would have to be extended to similar institutional property owned by entities created for profit, as well as institutional property owned by non-profit or governmental entities. However, if the City wanted to make the policy decision to narrow the exemption to only institutional property owned by not-for-profit entities, it might consider adding a second test to the exemption which afforded exemptions to institutional properties which were wholly exempt from ad valorem taxes. Adding the tax-exempt criteria further narrows the exemption on a well-tested tax-exempt premise.

Whether the City decides to charge governmental entities or fund exemptions on governmentally owned property requires somewhat different considerations. First, a forced sale of government property is not available as an enforcement mechanism. The charge to governmentally owned parcels would be more akin to a service fee for each government parcel's proportionate benefit from the availability and provision of fire rescue services by the City. The billing would be direct, received by government buildings and facilities. Enforcement would be by judicial proceedings to require payment. As to each level of government, differing concepts of immunity and other statutory provisions or case law decisions may prevent collection or frustrate special assessment imposition.

State and federal laws contain a patchwork of provisions exempting certain governmental property owners from the payment of special assessments. For example, section 423.02, Florida Statutes, exempts certain housing projects from the payment of special assessments. This general law does provide that a housing authority may agree with a local government to make payments in lieu of taxes, but past experience is that such an agreement, if in existence at all, under-funds the impact of such properties on a City's fire assessable cost calculations.

Accordingly, if the City chooses to exempt governmentally owned property from the fire rescue assessment and fund such costs from inter-local agreement with the affected government or from the City's general fund, it is important that the City take steps to set up a reasonable contingency within its general budget to fund the cost incurred in providing fire rescue services to governmentally owned properties.

Table 13 summarizes the estimated Fiscal Year 2025 impact of exempting institutional, wholly tax-exempt and governmental, wholly tax-exempt property.

**Table 13**

**Fiscal Year 2025 Estimated Exemptions (100% Funding)**

<b>Financial Classification</b>	<b>Fiscal Year 2025</b>
Estimated Assessable Costs	\$42,126,783
Estimated Buy-down for Institutional Tax-Exempt	\$1,821,368
Estimated Buy-down for Governmental Tax-Exempt	\$3,569,070
Estimated Buy-down for Disabled Veterans/Fire Responders	\$100,710
<b>Estimated Revenue Generated</b>	<b>\$36,635,635</b>

# Outstanding Issues

## 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 Anser apportioned the assessable cost amongst properties using a particular methodology as detailed in this 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 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.

# Appendix A

ALTERNATIVE RATE SCENARIOS 97.5%, 95%, 92.5%, 90%, 87.5%, 85%

**Fire Assessment Rates (Two-Year Average 97.5% Funding)**

<b>Residential Property Use Categories</b>	<b>Rate Per Dwelling Unit</b>			
Dwelling Unit	\$364			
<b>Non-Residential Property Use Categories</b>	<b>Building Classifications (in square foot ranges)</b>	<b>Commercial</b>	<b>Industrial/ Warehouse</b>	<b>Institutional</b>
	≤ 2,499	\$769	\$98	\$1,076
	2,500 - 4,999	\$1,538	\$195	\$2,152
	5,000 - 7,499	\$3,076	\$390	\$4,303
	7,500 - 9,999	\$4,614	\$585	\$6,454
	10,000 - 19,999	\$6,152	\$780	\$8,605
	20,000 - 29,999	\$12,304	\$1,559	\$17,209
	30,000 - 39,999	\$18,456	\$2,338	\$25,813
	40,000 - 49,999	\$24,608	\$3,117	\$34,417
	50,000 - 59,999	\$30,760	\$3,897	\$43,021
	60,000 - 69,999	\$36,912	\$4,676	\$51,625
	70,000 - 79,999	\$43,064	\$5,455	\$60,229
	80,000 - 89,999	\$49,216	\$6,234	\$68,833
	90,000 - 99,999	\$55,368	\$7,014	\$77,437
	100,000 - 124,999	\$61,520	\$7,793	\$86,041
	125,000 - 149,999	\$76,900	\$9,741	\$107,552
	≥ 150,000	\$92,280	\$11,689	\$129,062

\*Estimated Gross Revenue: \$41,073,613; Estimated Exempt Buy-down: \$5,354,057; Estimated Net Revenue: \$35,719,556

**Fire Assessment Rates (Two-Year Average 95% Funding)**

<b>Residential Property Use Categories</b>	<b>Rate Per Dwelling Unit</b>			
Dwelling Unit	\$354			
<b>Non-Residential Property Use Categories</b>	<b>Building Classifications (in square foot ranges)</b>	<b>Commercial</b>	<b>Industrial/ Warehouse</b>	<b>Institutional</b>
	≤ 2,499	\$750	\$95	\$1,048
	2,500 - 4,999	\$1,499	\$190	\$2,096
	5,000 - 7,499	\$2,998	\$380	\$4,192
	7,500 - 9,999	\$4,496	\$570	\$6,288
	10,000 - 19,999	\$5,995	\$760	\$8,384
	20,000 - 29,999	\$11,989	\$1,519	\$16,767
	30,000 - 39,999	\$17,983	\$2,278	\$25,151
	40,000 - 49,999	\$23,977	\$3,037	\$33,534
	50,000 - 59,999	\$29,972	\$3,797	\$41,918
	60,000 - 69,999	\$35,966	\$4,556	\$50,301
	70,000 - 79,999	\$41,960	\$5,315	\$58,685
	80,000 - 89,999	\$47,954	\$6,074	\$67,068
	90,000 - 99,999	\$53,948	\$6,834	\$75,452
	100,000 - 124,999	\$59,943	\$7,593	\$83,835
	125,000 - 149,999	\$74,928	\$9,491	\$104,794
	≥ 150,000	\$89,914	\$11,389	\$125,753

\*Estimated Gross Revenue: \$40,020,444; Estimated Exempt Buy-down: \$5,216,355; Estimated Net Revenue: \$34,804,089

**Fire Assessment Rates (Two-Year Average 92.5% Funding)**

Residential Property Use Categories	Rate Per Dwelling Unit			
Dwelling Unit	\$345			
Non-Residential Property Use Categories	Building Classifications (in square foot ranges)	Commercial	Industrial/Warehouse	Institutional
	≤ 2,499	\$730	\$93	\$1,021
	2,500 - 4,999	\$1,460	\$185	\$2,041
	5,000 - 7,499	\$2,919	\$370	\$4,082
	7,500 - 9,999	\$4,378	\$555	\$6,123
	10,000 - 19,999	\$5,837	\$740	\$8,163
	20,000 - 29,999	\$11,673	\$1,479	\$16,326
	30,000 - 39,999	\$17,510	\$2,218	\$24,489
	40,000 - 49,999	\$23,346	\$2,958	\$32,652
	50,000 - 59,999	\$29,183	\$3,697	\$40,815
	60,000 - 69,999	\$35,019	\$4,436	\$48,978
	70,000 - 79,999	\$40,856	\$5,175	\$57,140
	80,000 - 89,999	\$46,692	\$5,915	\$65,303
	90,000 - 99,999	\$52,529	\$6,654	\$73,466
	100,000 - 124,999	\$58,365	\$7,393	\$81,629
	125,000 - 149,999	\$72,956	\$9,241	\$102,036
	≥ 150,000	\$87,548	\$11,089	\$122,443

\*Estimated Gross Revenue: \$38,967,274; Estimated Exempt Buy-down: \$5,079,269; Estimated Net Revenue: \$33,888,005

**Fire Assessment Rates (Two-Year Average 90% Funding)**

Residential Property Use Categories	Rate Per Dwelling Unit			
Dwelling Unit	\$336			
Non-Residential Property Use Categories	Building Classifications (in square foot ranges)	Commercial	Industrial/Warehouse	Institutional
	≤ 2,499	\$710	\$90	\$993
	2,500 - 4,999	\$1,420	\$180	\$1,986
	5,000 - 7,499	\$2,840	\$360	\$3,972
	7,500 - 9,999	\$4,260	\$540	\$5,957
	10,000 - 19,999	\$5,679	\$720	\$7,943
	20,000 - 29,999	\$11,358	\$1,439	\$15,885
	30,000 - 39,999	\$17,037	\$2,158	\$23,827
	40,000 - 49,999	\$22,715	\$2,878	\$31,769
	50,000 - 59,999	\$28,394	\$3,597	\$39,712
	60,000 - 69,999	\$34,073	\$4,316	\$47,654
	70,000 - 79,999	\$39,752	\$5,035	\$55,596
	80,000 - 89,999	\$45,430	\$5,755	\$63,538
	90,000 - 99,999	\$51,109	\$6,474	\$71,481
	100,000 - 124,999	\$56,788	\$7,193	\$79,423
	125,000 - 149,999	\$70,985	\$8,992	\$99,278
	≥ 150,000	\$85,181	\$10,790	\$119,134

\*Estimated Gross Revenue: \$37,914,104; Estimated Exempt Buy-down: \$4,942,173; Estimated Net Revenue: \$32,971,931

**Fire Assessment Rates (Two-Year Average 87.5% Funding)**

Residential Property Use Categories	Rate Per Dwelling Unit			
Dwelling Unit	\$326			
Non-Residential Property Use Categories	Building Classifications (in square foot ranges)	Commercial	Industrial/Warehouse	Institutional
	≤ 2,499	\$691	\$88	\$966
	2,500 - 4,999	\$1,381	\$175	\$1,931
	5,000 - 7,499	\$2,761	\$350	\$3,861
	7,500 - 9,999	\$4,141	\$525	\$5,792
	10,000 - 19,999	\$5,521	\$700	\$7,722
	20,000 - 29,999	\$11,042	\$1,399	\$15,444
	30,000 - 39,999	\$16,563	\$2,098	\$23,165
	40,000 - 49,999	\$22,084	\$2,798	\$30,887
	50,000 - 59,999	\$27,605	\$3,497	\$38,609
	60,000 - 69,999	\$33,126	\$4,196	\$46,330
	70,000 - 79,999	\$38,647	\$4,896	\$54,052
	80,000 - 89,999	\$44,168	\$5,595	\$61,773
	90,000 - 99,999	\$49,689	\$6,294	\$69,495
	100,000 - 124,999	\$55,210	\$6,994	\$77,217
	125,000 - 149,999	\$69,013	\$8,742	\$96,521
	≥ 150,000	\$82,815	\$10,490	\$115,825

\*Estimated Gross Revenue: \$36,860,935; Estimated Exempt Buy-down: \$4,804,576; Estimated Net Revenue: \$32,056,359

**Fire Assessment Rates (Two-Year Average 85% Funding)**

Residential Property Use Categories	Rate Per Dwelling Unit			
Dwelling Unit	\$317			
Non-Residential Property Use Categories	Building Classifications (in square foot ranges)	Commercial	Industrial/Warehouse	Institutional
	≤ 2,499	\$671	\$85	\$938
	2,500 - 4,999	\$1,341	\$170	\$1,876
	5,000 - 7,499	\$2,682	\$340	\$3,751
	7,500 - 9,999	\$4,023	\$510	\$5,626
	10,000 - 19,999	\$5,364	\$680	\$7,502
	20,000 - 29,999	\$10,727	\$1,359	\$15,003
	30,000 - 39,999	\$16,090	\$2,038	\$22,504
	40,000 - 49,999	\$21,453	\$2,718	\$30,005
	50,000 - 59,999	\$26,817	\$3,397	\$37,506
	60,000 - 69,999	\$32,180	\$4,076	\$45,007
	70,000 - 79,999	\$37,543	\$4,756	\$52,508
	80,000 - 89,999	\$42,906	\$5,435	\$60,009
	90,000 - 99,999	\$48,270	\$6,114	\$67,510
	100,000 - 124,999	\$53,633	\$6,794	\$75,011
	125,000 - 149,999	\$67,041	\$8,492	\$93,763
	≥ 150,000	\$80,449	\$10,190	\$109,227

\*Estimated Gross Revenue: \$35,807,765; Estimated Exempt Buy-down: \$4,631,325; Estimated Net Revenue: \$31,176,440



# Appendix B

## ENHANCED BUDGET AND RATES

# Enhanced Budget and Rates

## INTRODUCTION

As requested by the City, a budget scenario including additional enhancements and requests was developed for potential future use. The enhanced budget includes expenditures for additional personnel, associated operating costs, and capital items. This appendix provide an abbreviated explanation of the assessable budget, cost allocation and assessment rate scenarios.

## ASSESSABLE COST CALCULATIONS

The fire rescue assessable cost calculations are based on the following assumptions for the purpose of this Fire Rescue Assessment Memorandum.

- 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.
- 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 (TC @2%)” under “Miscellaneous Assessable Expenditures” 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.

The line item “Collection Costs (PA @ \$0.50/parcel)” under “Miscellaneous Assessable Expenditures” reflects reimbursement for the collection costs associated with the non-ad valorem assessment incurred by the Property Appraiser. As directed by the client, the Property Appraiser’s actual cost of collecting the non-ad valorem assessment is \$0.50 per parcel.

- The line item “Statutory Discount (@5%)” under “Miscellaneous Assessable Expenditures” 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.
- The line item “Study Costs” under “Miscellaneous Assessable Expenditures” is the reimbursement to the City for the costs of conducting the assessment study. These costs are reimbursable through the assessment program.

Table B1 provides a calculation of the assessable costs for Fiscal Year 2025 through Fiscal Year 2026 as well as the two-year-average based on an application of the above factors to the projects Fiscal Years 2023 and 2024 budgets as provided by the City. The calculation yields an assessable cost of \$44,756,226 for the Two-Year Average.

**Table B1**  
**Assessable Cost Calculations (Fiscal Year 2025 through Fiscal Year 2026)**

	<b>FY 2025 Projected Budget</b>	<b>FY 2025 Assessable Budget</b>	<b>FY 2026 Assessable Budget</b>	<b>2-Year Average Assessable Budget</b>
Personnel	\$73,658,689	\$39,711,641	\$40,902,508	\$40,307,074
Operating	\$2,274,432	\$682,766	\$703,249	\$693,008
Non-Discretionary Operating	\$4,970,489	\$2,437,133	\$2,510,247	\$2,473,690
Debt Service	\$731,127	\$394,173	\$394,173	\$394,173
General Capital	\$673,273	\$347,684	\$401,992	\$374,838
Requested Adjustments	\$4,232,963	\$2,505,653	\$2,385,111	\$2,445,382
<b>Total Expenditures</b>	<b>\$86,540,972</b>	<b>\$46,079,049</b>	<b>\$47,297,280</b>	<b>\$46,688,165</b>
<b>Revenues</b>				
Fire Inspection Assessment Fee	\$2,982,000	\$2,982,000	\$2,982,000	\$2,982,000
Fire Inspection - Other Requested	\$5,000	\$5,000	\$5,000	\$5,000
Fire Training Fees	\$72,000	\$72,000	\$72,000	\$72,000
Revenue - Fire Haz Mat and Wmd	\$454,211	\$454,211	\$454,211	\$454,211
Fire Plan Re-Review Charges	\$5,000	\$5,000	\$5,000	\$5,000
Fire Plan Review Charges	\$200,000	\$200,000	\$200,000	\$200,000
Federal Grant - Public Safety (FEMA)	\$390,604	\$390,604	\$402,322	\$396,463
Fed Grant - DOHS FEMA SAFER 2017	\$1,472,900	\$1,472,900	\$0	\$736,450
Federal Grant - Dept of Homeland Security - FY 18	\$249,631	\$249,631	\$257,120	\$253,375
<b>Total Revenues</b>	<b>\$5,831,346</b>	<b>\$5,831,346</b>	<b>\$4,377,653</b>	<b>\$5,104,499</b>
<b>Net Expenditures</b>	<b>\$75,389,518</b>	<b>\$40,247,704</b>	<b>\$42,919,627</b>	<b>\$41,583,665</b>
<b>Miscellaneous Expenditures</b>				
Study Costs		\$20,000	\$0	\$10,000
Collection Costs (TC @2%)		\$866,609	\$923,640	\$895,125
Collection Costs (PA @ \$0.50/parcel)		\$29,625	\$29,625	\$29,625
Statutory Discount (@5%)		\$2,166,523	\$2,309,100	\$2,237,811
<b>Total Miscellaneous Expenditures</b>		<b>\$3,082,757</b>	<b>\$3,262,364</b>	<b>\$3,172,560</b>
<b>Net Assessable Expenditures</b>		<b>\$43,330,460</b>	<b>\$46,181,991</b>	<b>\$44,756,226</b>

The fire rescue assessable cost calculations for Fiscal Year 2025 are based on the following assumptions for the purpose of this Fire Rescue Assessment Report.

- A three percent annual increase was applied across all Personnel, Operating, and Non-Discretionary expenditures, unless otherwise directed by the City.
- Projected expenditures for Capital items and Revenues were provided by the City, unless otherwise directed.

## 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 two-year average assessable costs were apportioned among property use categories based upon the historical demand for fire services reflected by the Calendar Year 2023 fire incident data. This apportionment is illustrated in Table B2.

**Table B2**  
**Cost Apportionment (Two-Year Average)**

Category	Number of Incidents	Percentage of Incidents	Percentage of Two-Year Average Assessable Costs
Residential	3,540	65.27%	\$29,210,369
Commercial	1,081	19.93%	\$8,919,889
Industrial/Warehouse	94	1.73%	\$775,643
Institutional	709	13.07%	\$5,850,325
<b>Total</b>	<b>5,424</b>	<b>100.00%</b>	<b>\$44,756,226</b>

### COMPUTATION OF FIRE ASSESSMENT RATES

Fire assessment rates were calculated 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 B3 illustrates the assessment rates after application of the assessment methodology based on 100% funding of the Fiscal Year 2025 through Fiscal Year 2026 Enhanced Two-Year Average assessable budget. Tables B4 through B show additional rate scenarios under the enhanced two-year average budget.

**Table B3****Fire Assessment Rates (Two-Year Average FY 2025 through FY 2026) (100% Funding)**

Residential Property Use Categories	Rate Per Dwelling Unit			
Dwelling Unit	\$396			
Non-Residential Property Use Categories	Building Classifications (in square foot ranges)	Commercial	Industrial/ Warehouse	Institutional
	≤ 2,499	\$838	\$107	\$1,172
	2,500 - 4,999	\$1,676	\$213	\$2,344
	5,000 - 7,499	\$3,352	\$425	\$4,688
	7,500 - 9,999	\$5,028	\$637	\$7,032
	10,000 - 19,999	\$6,704	\$850	\$9,376
	20,000 - 29,999	\$13,408	\$1,699	\$18,752
	30,000 - 39,999	\$20,111	\$2,548	\$28,127
	40,000 - 49,999	\$26,815	\$3,397	\$37,503
	50,000 - 59,999	\$33,518	\$4,246	\$46,878
	60,000 - 69,999	\$40,222	\$5,095	\$56,254
	70,000 - 79,999	\$46,925	\$5,944	\$65,629
	80,000 - 89,999	\$53,629	\$6,793	\$75,005
	90,000 - 99,999	\$60,332	\$7,642	\$84,380
	100,000 - 124,999	\$67,036	\$8,491	\$93,756
	125,000 - 149,999	\$83,795	\$10,614	\$117,195
	≥ 150,000	\$100,554	\$12,737	\$140,633

\*Estimated Gross Revenue: \$44,756,226; Estimated Exempt Buy-down: \$5,833,653; Estimated Net Revenue: \$38,922,573.

**Table B4****Fire Assessment Rates (Two-Year Average 97.5% Funding)**

Residential Property Use Categories	Rate Per Dwelling Unit			
Dwelling Unit	\$386			
Non-Residential Property Use Categories	Building Classifications (in square foot ranges)	Commercial	Industrial/ Warehouse	Institutional
	≤ 2,499	\$817	\$104	\$1,143
	2,500 - 4,999	\$1,634	\$207	\$2,286
	5,000 - 7,499	\$3,268	\$414	\$4,571
	7,500 - 9,999	\$4,902	\$621	\$6,856
	10,000 - 19,999	\$6,536	\$828	\$9,142
	20,000 - 29,999	\$13,072	\$1,656	\$18,283
	30,000 - 39,999	\$19,608	\$2,484	\$27,424
	40,000 - 49,999	\$26,144	\$3,312	\$36,565
	50,000 - 59,999	\$32,680	\$4,140	\$45,706
	60,000 - 69,999	\$39,216	\$4,968	\$54,847
	70,000 - 79,999	\$45,752	\$5,796	\$63,988
	80,000 - 89,999	\$52,288	\$6,623	\$73,130
	90,000 - 99,999	\$58,824	\$7,451	\$82,271
	100,000 - 124,999	\$65,360	\$8,279	\$91,412
	125,000 - 149,999	\$81,700	\$10,349	\$114,265
	≥ 150,000	\$98,040	\$12,418	\$137,117

\*Estimated Gross Revenue: \$43,637,320; Estimated Exempt Buy-down: \$5,687,806; Estimated Net Revenue: \$37,949,514

**Table B5**  
**Fire Assessment Rates (Two-Year Average 95% Funding)**

Residential Property Use Categories	Rate Per Dwelling Unit			
Dwelling Unit	\$377			
Non-Residential Property Use Categories	Building Classifications (in square foot ranges)	Commercial	Industrial/Warehouse	Institutional
	≤ 2,499	\$797	\$101	\$1,114
	2,500 - 4,999	\$1,593	\$202	\$2,227
	5,000 - 7,499	\$3,185	\$404	\$4,454
	7,500 - 9,999	\$4,777	\$605	\$6,681
	10,000 - 19,999	\$6,369	\$807	\$8,907
	20,000 - 29,999	\$12,737	\$1,614	\$17,814
	30,000 - 39,999	\$19,106	\$2,420	\$26,721
	40,000 - 49,999	\$25,474	\$3,227	\$35,627
	50,000 - 59,999	\$31,842	\$4,034	\$44,534
	60,000 - 69,999	\$38,211	\$4,840	\$53,441
	70,000 - 79,999	\$44,579	\$5,647	\$62,348
	80,000 - 89,999	\$50,947	\$6,454	\$71,254
	90,000 - 99,999	\$57,316	\$7,260	\$80,161
	100,000 - 124,999	\$63,684	\$8,067	\$89,068
	125,000 - 149,999	\$79,605	\$10,083	\$111,335
	≥ 150,000	\$95,526	\$12,100	\$133,602

\*Estimated Gross Revenue: \$42,518,414; Estimated Exempt Buy-down: \$5,542,471; Estimated Net Revenue: \$36,975,943

**Table B6**  
**Fire Assessment Rates (Two-Year Average 92.5% Funding)**

Residential Property Use Categories	Rate Per Dwelling Unit			
Dwelling Unit	\$367			
Non-Residential Property Use Categories	Building Classifications (in square foot ranges)	Commercial	Industrial/Warehouse	Institutional
	≤ 2,499	\$776	\$99	\$1,085
	2,500 - 4,999	\$1,551	\$197	\$2,169
	5,000 - 7,499	\$3,101	\$393	\$4,337
	7,500 - 9,999	\$4,651	\$590	\$6,505
	10,000 - 19,999	\$6,201	\$786	\$8,673
	20,000 - 29,999	\$12,402	\$1,571	\$17,345
	30,000 - 39,999	\$18,603	\$2,357	\$26,018
	40,000 - 49,999	\$24,804	\$3,142	\$34,690
	50,000 - 59,999	\$31,004	\$3,928	\$43,362
	60,000 - 69,999	\$37,205	\$4,713	\$52,035
	70,000 - 79,999	\$43,406	\$5,498	\$60,707
	80,000 - 89,999	\$49,607	\$6,284	\$69,379
	90,000 - 99,999	\$55,807	\$7,069	\$78,052
	100,000 - 124,999	\$62,008	\$7,855	\$86,724
	125,000 - 149,999	\$77,510	\$9,818	\$108,405
	≥ 150,000	\$93,012	\$11,782	\$130,086

\*Estimated Gross Revenue: \$41,399,509; Estimated Exempt Buy-down: \$5,396,632; Estimated Net Revenue: \$36,002,877

**Table B7**  
**Fire Assessment Rates (Two-Year Average 90% Funding)**

Residential Property Use Categories	Rate Per Dwelling Unit			
Dwelling Unit	\$357			
Non-Residential Property Use Categories	Building Classifications (in square foot ranges)	Commercial	Industrial/Warehouse	Institutional
	≤ 2,499	\$755	\$96	\$1,055
	2,500 - 4,999	\$1,509	\$192	\$2,110
	5,000 - 7,499	\$3,017	\$383	\$4,219
	7,500 - 9,999	\$4,525	\$574	\$6,329
	10,000 - 19,999	\$6,034	\$765	\$8,438
	20,000 - 29,999	\$12,067	\$1,529	\$16,876
	30,000 - 39,999	\$18,100	\$2,293	\$25,314
	40,000 - 49,999	\$24,133	\$3,057	\$33,752
	50,000 - 59,999	\$30,166	\$3,821	\$42,190
	60,000 - 69,999	\$36,200	\$4,586	\$50,628
	70,000 - 79,999	\$42,233	\$5,350	\$59,066
	80,000 - 89,999	\$48,266	\$6,114	\$67,504
	90,000 - 99,999	\$54,299	\$6,878	\$75,942
	100,000 - 124,999	\$60,332	\$7,642	\$84,380
	125,000 - 149,999	\$75,415	\$9,553	\$105,475
	≥ 150,000	\$90,498	\$11,463	\$126,570

\*Estimated Gross Revenue: \$40,280,603; Estimated Exempt Buy-down: \$5,250,619; Estimated Net Revenue: \$35,029,984

**Table B8**  
**Fire Assessment Rates (Two-Year Average 87.5% Funding)**

Residential Property Use Categories	Rate Per Dwelling Unit			
Dwelling Unit	\$347			
Non-Residential Property Use Categories	Building Classifications (in square foot ranges)	Commercial	Industrial/Warehouse	Institutional
	≤ 2,499	\$734	\$93	\$1,026
	2,500 - 4,999	\$1,467	\$186	\$2,051
	5,000 - 7,499	\$2,933	\$372	\$4,102
	7,500 - 9,999	\$4,400	\$558	\$6,153
	10,000 - 19,999	\$5,866	\$743	\$8,204
	20,000 - 29,999	\$11,732	\$1,486	\$16,408
	30,000 - 39,999	\$17,597	\$2,229	\$24,611
	40,000 - 49,999	\$23,463	\$2,972	\$32,815
	50,000 - 59,999	\$29,328	\$3,715	\$41,018
	60,000 - 69,999	\$35,194	\$4,458	\$49,222
	70,000 - 79,999	\$41,060	\$5,201	\$57,426
	80,000 - 89,999	\$46,925	\$5,944	\$65,629
	90,000 - 99,999	\$52,791	\$6,687	\$73,833
	100,000 - 124,999	\$58,656	\$7,430	\$82,036
	125,000 - 149,999	\$73,320	\$9,287	\$102,545
	≥ 150,000	\$87,984	\$11,145	\$123,054

\*Estimated Gross Revenue: \$39,161,697; Estimated Exempt Buy-down: \$5,104,752; Estimated Net Revenue: \$34,056,945

**Table B9**  
**Fire Assessment Rates (Two-Year Average 85% Funding)**

Residential Property Use Categories		Rate Per Dwelling Unit		
Dwelling Unit		\$337		
Non-Residential Property Use Categories	Building Classifications (in square foot ranges)	Commercial	Industrial/Warehouse	Institutional
	≤ 2,499	\$713	\$91	\$997
	2,500 - 4,999	\$1,425	\$181	\$1,993
	5,000 - 7,499	\$2,850	\$361	\$3,985
	7,500 - 9,999	\$4,274	\$542	\$5,977
	10,000 - 19,999	\$5,699	\$722	\$7,970
	20,000 - 29,999	\$11,397	\$1,444	\$15,939
	30,000 - 39,999	\$17,095	\$2,166	\$23,908
	40,000 - 49,999	\$22,793	\$2,887	\$31,877
	50,000 - 59,999	\$28,491	\$3,609	\$39,846
	60,000 - 69,999	\$34,189	\$4,331	\$47,816
	70,000 - 79,999	\$39,887	\$5,053	\$55,785
	80,000 - 89,999	\$45,585	\$5,774	\$63,754
	90,000 - 99,999	\$51,283	\$6,496	\$71,723
	100,000 - 124,999	\$56,981	\$7,218	\$79,692
	125,000 - 149,999	\$71,226	\$9,022	\$99,615
	≥ 150,000	\$85,471	\$10,826	\$116,023

\*Estimated Gross Revenue: \$38,042,792; Estimated Exempt Buy-down: \$4,920,254; Estimated Net Revenue: \$33,122,538



# Appendix C

## SITUATION FOUND CODES AND DESCRIPTIONS

<b>Situation Found Code</b>	<b>Description</b>	<b>EMS Type Call</b>
111	Building Fire	No
1111		No
112	Fires in structures other than in a building	No
113	Cooking fire, confined to a container	No
114	Chimney or flue fire, confined to chimney or flue	No
118	Trash or rubbish fire, contained	No
120	Fire in mobile property used as a fixed structure, other	No
121	Fire in mobile home used as a fixed residence	No
130	Mobile property (vehicle) fire, other	No
131	Passenger vehicle fire	No
132	Road freight or transport vehicle fire	No
135	Aircraft fire	No
136	Self propelled motor home or recreational vehicle	No
137	Camper or RV fire	No
138	Off Road vehicle or heavy equipment fire	No
140	Natural vegetation fire	No
142	Brush, or brush and grass mixture fire	No
143	Grass fire	No
150	Outside rubbish fire, other	No
151	Outside rubbish, trash or waste fire	No
154	Dumpster or other outside trash receptacle fire	No
160	Special outside fire, other	No
161	Outside storage fire	No
162	Outside equipment fire	No
210	Overpressure rupture from steam, other	No
221	Overpressure rupture of air or gas pipe/pipeline	No
223	Air or gas rupture of pressure or process vessel	No
231	Chemical reaction rupture of process vessel	No
240	Explosion (no fire), other	No
251	Excessive heat, scorch burns with no ignition	No
311	Medical assist, assist EMS crew	Yes
320	Allergic reaction	Yes
3201		Yes
321	EMS call, excluding vehicle accident with injury	Yes
3211		Yes
3212		Yes
322	Vehicle accident with injuries	Yes
3221		Yes
323	Motor vehicle/pedestrian accident (MV Ped)	Yes
3231		Yes
324	Motor Vehicle Accident, No Injuries	No
331	Lock-in (if lock out, use 511)	No
341	Search for person on land	No
342	Search for person in water	No
350	Extrication, rescue, other	No
352	Extrication of victim(s) from vehicle	No
353	Removal of victim(s) from stalled elevator	No
357	Extrication of victim(s) from machinery	No

<b>Situation Found Code</b>	<b>Description</b>	<b>EMS Type Call</b>
360	Water & ice related rescue, other	No
361	Swimming/recreational water areas rescue	No
364	Surf rescue	No
365	Watercraft rescue	No
371	Electrocution or potential electrocution	No
381	Rescue or EMS standby	Yes
410	Flammable gas or liquid condition, other	No
411	Gasoline or other flammable liquid spill	No
412	Gas leak	No
420	Toxic condition, other	No
422	Chemical spill or leak	No
424	Carbon monoxide incident	No
440	Electrical wiring/equipment problem, other	No
441	Heat from short circuit (wiring), defective/worn	No
442	Overheated motor	No
444	Power line down	No
445	Arcing, shorted electrical equipment	No
451	Police Assist	No
460	Accident, potential accident, other	No
461	Building or structure weakened or collapsed	No
463	Vehicle accident, general cleanup	No
480	Attempted burning, illegal action, other	No
481	Attempt to burn	No
500	Service call, other	No
510	Person in distress, other	No
511	Lock-out	No
512	Ring or jewelry removal	No
520	Water problem, other	No
521	Water evacuation	No
522	Water or steam leak	No
531	Smoke or odor removal	No
540	Animal problem, other	No
541	Animal problem	No
542	Animal rescue	No
550	Public service assistance, other	No
551	Assist police or other governmental agency	No
552	Police matter	No
553	Public service	No
554	Assist invalid	Yes
555	Defective elevator	No
561	Unauthorized burning	No
600	Good intent call, other	No
611	Dispatched & canceled en route	No
6110	Dispatched & canceled en route	No
6111		No
621	Wrong location	No
622	No incident found upon arrival	No
631	Authorized controlled burning	No

<b>Situation Found Code</b>	<b>Description</b>	<b>EMS Type Call</b>
632	Prescribed fire	No
650	Steam, other gas mistaken for smoke, other	No
651	Smoke scare, odor of smoke	No
652	Steam, vapor, fog or dust thought to be smoke	No
653	Barbecue, tar kettle	No
661	EMS call, party transported by non-fire agency	Yes
671	Hazmat release investigation w/no hazmat	No
672	Biological hazard investigation, none found	No
710	Malicious, mischievous false call, other	No
711	Municipal alarm system, malicious false alarm	No
712	Direct tie to FD, malicious/false alarm	No
713	Telephone, malicious false alarm	No
714	Central station, malicious false alarm	No
715	Local alarm system, malicious false alarm	No
721	Bomb scare - no bomb	No
730	System malfunction	No
731	Sprinkler activation due to malfunction	No
733	Smoke detector activation due to malfunction	No
734	Heat detector activation due to malfunction	No
735	Alarm system sounded due to malfunction	No
736	CO detector activation due to malfunction	No
740	Unintentional transmission of alarm, other	No
741	Sprinkler activation, no fire - unintentional	No
743	Smoke detector activation, no fire - unintentional	No
744	Detector activation, no fire - unintentional	No
745	Alarm system sounded, no fire - unintentional	No
746	Carbon monoxide detector activation, no CO	No
812	Flood assessment	No
814	Lightning strike (no fire)	No
911	Citizen complaint	No

# Appendix D

## FIXED PROPERTY USE CODES AND DESCRIPTIONS

<b>Fixed Property Use</b>	<b>Fixed Property Use Description</b>	<b>Category Assigned</b>
000	FIXED PROP USE UNDETERMINED	NON-SPECIFIC
100	UNKNOWN OTHER	NON-SPECIFIC
110	FIXED USE RECREATION, OTHER	COMMERCIAL
112	BILLIARD CENTER	COMMERCIAL
113	AMUSEMENT CENTER	COMMERCIAL
114	ICE RINK	COMMERCIAL
115	ROLLER RINK	COMMERCIAL
116	SWIMMING FACILITY	COMMERCIAL
120	VARIABLE USE AMUSEMENT/RECREATION	COMMERCIAL
121	BALLROOM,GYMNASIUM	COMMERCIAL
122	EXHIBITION HALL	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
144	CASINO, GAMBLING CLUBS	COMMERCIAL
150	PUBLIC, GOVT, OTHER	INSTITUTIONAL
151	LIBRARY	INSTITUTIONAL
155	COURT ROOM	INSTITUTIONAL
160	EATING/DRINKING PLACES	COMMERCIAL
161	RESTAURANT	COMMERCIAL
162	NIGHTCLUB	COMMERCIAL
170	TERMINALS OTHER	COMMERCIAL
173	BUS TERMINAL	COMMERCIAL
174	STREET LEVEL RAIL TERMINAL	COMMERCIAL
180	THEATER, STUDIO OTHER	COMMERCIAL
182	AUDITORIUM, CONCERT HALL	COMMERCIAL
183	MOVIE THEATER	COMMERCIAL
185	RADIO, TV STUDIO	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
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

<b>Fixed Property Use</b>	<b>Fixed Property Use Description</b>	<b>Category Assigned</b>
361	JAIL/PRISON - NOT JUVENILE	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
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
610	ENERGY PRODUCTION, OTHER	INDUSTRIAL/WAREHOUSE
629	LABORATORIES	INDUSTRIAL/WAREHOUSE
631	NATIONAL DEFENSE SITE/MILITARY SITE	INSTITUTIONAL
639	COMMUNICATIONS CENTER	INDUSTRIAL/WAREHOUSE
642	ELECTRIC TRANSMISSION DISTIB. SYSTEM	INDUSTRIAL/WAREHOUSE
644	GAS DISTRIBUTION SYSTEM, PIPELINE	INDUSTRIAL/WAREHOUSE
647	WATER UTILITY	INDUSTRIAL/WAREHOUSE
700	MANUFACTURING PROPERTY, PROCESSING	INDUSTRIAL/WAREHOUSE
800	STORAGE PROPERTY OTHER	INDUSTRIAL/WAREHOUSE
807	OUTSIDE MATERIAL STORAGE AREA	NON-SPECIFIC
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
926	OUTBUILDING, EXCLUDING GARAGE	NON-SPECIFIC
931	OPEN LAND, FIELD	VACANT
935	CAMPSITE WITH UTILITIES	COMMERCIAL
936	VACANT LOT	VACANT

<b>Fixed Property Use</b>	<b>Fixed Property Use Description</b>	<b>Category Assigned</b>
937	BEACH	NON-SPECIFIC
938	GRADED AND CARED FOR PLOTS OF LAND	AGRICULTURAL
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
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
981	CONSTRUCTION SITE	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



# Appendix E

## BROWARD COUNTY USE CODES AND DESCRIPTIONS

Use Code	Description
<b>00-09 - Residential</b>	
00	Vacant residential
01	Single family
01 *	Single family townhomes/patio homes/zero lot lines
02	Manufactured Housing
03	Multi-family – 10 units or more
04	Condominium
05	Cooperatives
06	Retirement homes (not eligible for exemption under section 196.192 F.S. others shall be given an institutional classification)
07	Miscellaneous residential (migrant camp, boarding homes, etc.)
08	Multi-family – less than 10 units
09	Residential common elements/areas
<b>10-39 Commercial</b>	
10	Vacant commercial
11	Stores, 1-story
12	Mixed use – store and office or store and residential or residential combination
13	Department stores
14	Supermarkets
15	Regional shopping centers
16	Community shopping centers
17	Office buildings, non-professional services buildings, one-story
18	Office buildings, non-professional services buildings, multi-story
19	Professional services building
20	Airports (private or commercial), bus terminals, marine terminals, piers, marinas
21	Restaurants, cafeterias
22	Drive-in restaurants
23	Financial institutions (banks, savings & loan companies, mortgage companies, credit services)
24	Insurance company offices
25	Repair service shops (excluding automotive), radio & TV repair, laundries, laundromats
26	Service stations
27	Auto sales, repair and storage, auto-service shops, body and fender shops, commercial garages, farm and machinery sales and services, auto rental, marine equipment, mobile home sales, motorcycles, construction vehicle sales
28	Parking lots (commercial or patron), mobile home parks
29	Wholesale outlets, produce houses, manufacturing outlets
30	Florist, greenhouses
31	Drive-in theatres, open stadiums
32	Enclosed theatres, enclosed auditoriums
33	Nightclubs, cocktail lounges, bars, yacht clubs, social clubs, tennis clubs, clubhouses
34	Bowling alleys, skating rinks, pool halls, enclosed arenas
35	Tourist attractions, permanent exhibits, other entertainment facilities, fairgrounds (privately owned)

Use Code	Description
36	Camps
37	Race tracks, horse, auto or dog
38	Golf courses, driving ranges
39	Hotels, motels
<b>40-49 Industrial</b>	
40	Vacant industrial
41	Light manufacturing, small equipment manufacturing plants, small machine shops, instrument manufacturing, printing plants
42	Heavy industrial, heavy equipment manufacturing, large machine shops, foundries, steel fabricating plants, auto or aircraft plants
43	Lumber yards, sawmills, planning mills
44	Packing plants, fruit & vegetable packing plants, meat packing plants
45	Canneries, fruit & vegetable, bottlers & brewers, distillers, wineries
46	Other food processing, candy factories, bakeries, potato chip factories
47	Mineral processing, phosphate processing, cement plants, refineries, clay plants, rock & gravel plants
48	Warehousing, distribution terminals, trucking terminals, van & storage warehousing
49	Open storage, new & used bldg supplies, junk yards, auto wrecking, fuel storage, equipment & materials storage
<b>50-69 Agricultural</b>	
50	Improved agricultural
51	Cropland soil capability class I
52	Cropland soil capability class II
53	Cropland soil capability class III
54	Timberland – site index 90 & above
55	Timberland – site index 80-89
56	Timberland – site index 70-79
57	Timberland – site index 60-69
58	Timberland – site index 50-59
59	Timberland not classified by site index to pines
60	Grazing land soil capability class I
61	Grazing land soil capability class II
62	Grazing land soil capability class III
63	Grazing land soil capability class IV
64	Grazing land soil capability class V
65	Grazing land soil capability class VI
66	Orchard groves, citrus, etc
67	Poultry, bees, tropical fish, rabbits, etc.
68	Dairies, feed lots
69	Ornamentals, miscellaneous agriculture
<b>70-79 Institutional</b>	
70	Vacant institutional
71	Churches
72	Private schools and colleges
73	Privately owned hospitals
74	Homes for the aged
75	Orphanages, other non-profit or charitable services

<b>Use Code</b>	<b>Description</b>
76	Mortuaries, cemeteries, crematoriums
77	Clubs, lodges, union halls
78	Sanitariums, convalescent & rest homes
79	Cultural organizations, facilities
<b>80-89 Government</b>	
80	Vacant governmental
81	Military
82	Forests, parks, recreational areas
83	Public county schools – includes all property of board of public instruction
84	Colleges
85	Hospitals
86	Counties (other than public schools, colleges, hospitals) including non-municipal
87	State other than military, forests, parks, recreational areas, colleges, hospitals
88	Federal other than military, forests, parks, recreational areas, hospitals, colleges
89	Municipal other than parks, recreational areas, colleges, hospitals
<b>90-97 Miscellaneous</b>	
90	Leasehold interests (government owned property leased by a non-governmental lessee)
91	Utility, gas & electricity, telephone & telegraph, locally assessed railroads, water & sewer service, pipelines, canals, radio/television communication
92	Mining lands, petroleum lands, or gas lands
93	Subsurface rights
94	Right-of-way, streets, roads, irrigation channel, ditch, etc.
95	Rivers & lakes, submerged lands
96	Sewage disposal, solid waste, borrow pits, drainage reservoirs, waste lands, marsh, sand dunes, swamps
97	Outdoor recreational or park land subject to classified use assessment
<b>Centrally Assessed</b>	
98	Centrally assessed
<b>Non-Agricultural Acreage</b>	
99	Acreage not zoned agricultural

# Appendix F

## ALTERNATE PARCEL METHODOLOGY AND RATES

# Alternate Computation of Fire Rescue Assessments

## INTRODUCTION

The City of Hollywood expressed interest in altering the parcel apportionment methodology utilizing rates for non-residential structures based on square foot tiers and instead developing the rates on a per-square-foot, flat-rate basis. However, due to the Broward County Property Appraiser's schedule, at the time this memorandum is published, the deadline to make such a change has expired. This appendix contains the alternate parcel apportionment and rate structure methodology to be implemented as a policy decision by the City in future years.

## 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 and rental 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 two-year average assessable costs were apportioned among property use categories based upon the historical demand for fire services reflected by the Calendar Year 2023 fire incident data. This apportionment is illustrated in Table F1.

**Table F1**  
**Cost Apportionment (Fiscal Year 2025 – Fiscal Year 2026)**

Category	Number of Incidents	Percentage of Incidents	Percentage of Two-Year Average Assessable Costs
Residential	3,540	65.27%	\$27,494,250
Commercial	1,081	19.93%	\$8,395,843
Industrial/Warehouse	94	1.73%	\$730,073
Institutional	709	13.07%	\$5,806,617
<b>Total</b>	<b>5,424</b>	<b>100.00%</b>	<b>\$42,126,783</b>

## 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 on the basis shown in Table F2.

**Table F2**  
**Parcel Apportionment within Property Use Categories**

Category	Parcel Apportionment
Dwelling Unit	Per Dwelling Unit
Non-Residential	
-Commercial	Per Square Footage
-Industrial/Warehouse	
-Institutional	

Applying the foregoing parcel apportionment methodology, fire rescue assessment rates were computed for each property use category.

## 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 percentages of assessable costs attributable to residential properties were calculated. The amount of the assessable costs allocable to the residential property use category was divided by the number of dwelling units 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 F3 illustrates the assignment of dwelling units under this apportionment methodology to the Residential Property Use Category.

**Table F3**  
**Residential Dwelling Units**

Residential Property Use Category	Number of Dwelling Units
Residential	73,797

Source: Broward County Property Appraiser's Office

## NON-RESIDENTIAL PARCEL APPORTIONMENT ASSUMPTIONS

The Non-Residential Property Use Category includes commercial, industrial/warehouse, institutional property uses. The capacity to handle fires in Non-Residential Property Use Category is governed by the following:

- 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 5, the pumping capacity of the Fire Rescue Department is 18,750 gallons per minute. Accordingly, based on National Fire Protection Association firefighting standards for fire flow as provided for in NFPA 1 Fire Code, 2015, Chapter 18 (assuming ordinary construction), the fire-flow capacity readily available to the City would be sufficient in the event of a structure fire involving an unlimited square footage.
- The following assumption supports findings that the parcel apportionment applied in the Non-Residential Property Use Category is fair and reasonable.
- The separation of the non-residential buildings by square foot tier is fair and reasonable for the purpose of parcel apportionment because the demand for fire services is determined and measured by the size of structures and improvements within benefited parcels.
- 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 the fire rescue assessment, it is fair and reasonable to treat each RV space within recreational vehicle park property as a building of commercial property and assign the square footage of 191 square feet, the average size of a recreational vehicle, according to the Florida Association of RV Parks and Campgrounds. This square footage was then aggregated by parcel.

## NON-RESIDENTIAL PARCEL APPORTIONMENT CALCULATION

Based upon the historical demand for fire services, property in the Non-Residential Property Use Category will be responsible for funding a percentage of assessable costs. The amount of the assessable costs allocable to each non-residential parcel will be based upon the aggregate square footage of all non-residential buildings situated on the parcel.

The non-residential assessment rate was determined by multiplying the percent of total fire calls attributable to non-residential property by the total assessable costs. This calculated amount of assessable costs was then divided by the number of non-residential square feet to obtain an assessment amount per building within each non-residential property category.

Table F4 shows the total amount of square feet for each non-residential property use category.

**Table F4**  
**Non-Residential Square Footage by Property Category**

Non-Residential Property Use Category	Non-Residential Square Feet
Commercial	16,818,809
Industrial/Warehouse	11,026,855
Institutional	8,113,624

Source: Broward County Property Appraiser's Office



## COMPUTATION OF FIRE ASSESSMENT RATES

Fire assessment rates were calculated 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 F5 illustrates the assessment rates after application of the assessment methodology based on 100% funding of the Fiscal Year 2025 through Fiscal Year 2026 Two-Year Average assessable budget.

**Table F5**  
**Fire Assessment Rates (Two-Year Average FY 2025 - FY 2026) (100% Funding)**

<b>Residential Property Use Categories</b>	<b>Rate Per Dwelling Unit</b>
Residential	\$373
<b>Non-Residential Property Use Categories</b>	<b>Rate Per Square Foot</b>
Commercial	\$0.50
Industrial/Warehouse	\$0.07
Institutional	\$0.68

\*Estimated Gross Revenue: \$42,126,783; Estimated Exempt Buy-down: \$5,546,064; Estimated Net Revenue: \$36,681,429.

Table F6 illustrates the assessment rates after application of the assessment methodology based on 97.5% funding of the Fiscal Year 2025 through Fiscal Year 2026 Two-Year Average assessable budget.

**Table F6**  
**Fire Assessment Rates (Two-Year Average FY 2025 - FY 2026) (97.5% Funding)**

<b>Residential Property Use Categories</b>	<b>Rate Per Dwelling Unit</b>
Residential	\$364
<b>Non-Residential Property Use Categories</b>	<b>Rate Per Square Foot</b>
Commercial	\$0.49
Industrial/Warehouse	\$0.07
Institutional	\$0.67

\*Estimated Gross Revenue: \$41,073,613; Estimated Exempt Buy-down: \$5,460,258; Estimated Net Revenue: \$35,711,635.

Table F7 illustrates the assessment rates after application of the assessment methodology based on 95% funding of the Fiscal Year 2025 through Fiscal Year 2026 Two-Year Average assessable budget.

**Table F7**  
**Fire Assessment Rates (Two-Year Average FY 2025 - FY 2026) (95% Funding)**

<b>Residential Property Use Categories</b>	<b>Rate Per Dwelling Unit</b>
Residential	\$3754
<b>Non-Residential Property Use Categories</b>	<b>Rate Per Square Foot</b>
Commercial	\$0.48
Industrial/Warehouse	\$0.07
Institutional	\$0.65

\*Estimated Gross Revenue: \$40,020,444; Estimated Exempt Buy-down: \$5,302,126; Estimated Net Revenue: \$34,813,898.

Table F8 illustrates the assessment rates after application of the assessment methodology based on 92.5% funding of the Fiscal Year 2025 through Fiscal Year 2026 Two-Year Average assessable budget.

**Table F8**  
**Fire Assessment Rates (Two-Year Average FY 2025 - FY 2026) (92.5% Funding)**

<b>Residential Property Use Categories</b>	<b>Rate Per Dwelling Unit</b>
Residential	\$345
<b>Non-Residential Property Use Categories</b>	<b>Rate Per Square Foot</b>
Commercial	\$0.47
Industrial/Warehouse	\$0.07
Institutional	\$0.63

\*Estimated Gross Revenue: \$38,967,274; Estimated Exempt Buy-down: \$5,144,522; Estimated Net Revenue: \$33,915,902.

Table F9 illustrates the assessment rates after application of the assessment methodology based on 90% funding of the Fiscal Year 2025 through Fiscal Year 2026 Two-Year Average assessable budget.

**Table E9**  
**Fire Assessment Rates (Two-Year Average FY 2025 - FY 2026) (90% Funding)**

<b>Residential Property Use Categories</b>	<b>Rate Per Dwelling Unit</b>
Residential	\$336
<b>Non-Residential Property Use Categories</b>	<b>Rate Per Square Foot</b>
Commercial	\$0.45
Industrial/Warehouse	\$0.06
Institutional	\$0.62

\*Estimated Gross Revenue: \$37,914,104; Estimated Exempt Buy-down: \$5,048,881; Estimated Net Revenue: \$32,955,943.

Table F10 illustrates the assessment rates after application of the assessment methodology based on 87.5% funding of the Fiscal Year 2025 through Fiscal Year 2026 Two-Year Average assessable budget.

**Table F10**  
**Fire Assessment Rates (Two-Year Average FY 2025 - FY 2026) (87.5% Funding)**

<b>Residential Property Use Categories</b>	<b>Rate Per Dwelling Unit</b>
Residential	\$326
<b>Non-Residential Property Use Categories</b>	<b>Rate Per Square Foot</b>
Commercial	\$0.44
Industrial/Warehouse	\$0.06
Institutional	\$0.60

\*Estimated Gross Revenue: \$36,860,935; Estimated Exempt Buy-down: \$4,890,749; Estimated Net Revenue: \$32,058,206.

Table F11 illustrates the assessment rates after application of the assessment methodology based on 85% funding of the Fiscal Year 2025 through Fiscal Year 2026 Two-Year Average assessable budget.

**Table F11**  
**Fire Assessment Rates (Two-Year Average FY 2025 - FY 2026) (85% Funding)**

<b>Residential Property Use Categories</b>	<b>Rate Per Dwelling Unit</b>
Residential	\$317
<b>Non-Residential Property Use Categories</b>	<b>Rate Per Square Foot</b>
Commercial	\$0.43
Industrial/Warehouse	\$0.06
Institutional	\$0.58

\*Estimated Gross Revenue: \$35,807,765; Estimated Exempt Buy-down: \$4,733,145; Estimated Net Revenue: \$31,160,211.

## EXEMPTIONS AND IMPACT OF EXEMPTIONS

Because the fire rescue assessment is being developed to meet the case law standards for a valid special assessment, any proposed exemptions require special scrutiny. The crafting of an exemption must be founded upon a legitimate public purpose, and not tramp on state or federal constitutional concepts of equal protection and constitutional prohibitions against establishment of religion or the use of the public treasury directly or indirectly to aid religious institutions. Furthermore, to ensure public acceptance, any exemption must make common sense and be fundamentally fair. Finally, the impact of any proposed exemption should be evaluated in terms of its magnitude and fiscal consequences on the City's general funds.

Whenever crafting an exemption, it is important to understand that the fair apportionment element required by Florida case law prohibits the shifting of the fiscal costs of any special assessment from exempt landowners to other non-exempt landowners. In other words, the funding for an exemption from a special assessment must come from a legally available external revenue source, such as the City's general fund. Funding for fire assessment exemptions cannot come from the proceeds derived directly from the imposition of special assessments for fire services and facilities. Because any exemption must be funded by an external funding source, the grant of any exemption will not have any impact upon the fire assessment to be imposed upon any other non-exempt parcels.

Whether or not the City decides to fund exemptions for fire rescue assessments on property owned by non-governmental entities would be based upon a determination that such exemptions constituted a valid public purpose. The importance of special assessments on non-governmental, tax-exempt parcels has been addressed by the Florida Supreme Court in Sarasota County v. Sarasota Church of Christ, 667 So.2d 180 (Fla. 1995) (In reciting the facts of the case on appeal, the Court stated that the party challenging the assessment consisted of religious organizations or entities owning developed real property in Sarasota County [the Churches] that are exempt from ad valorem taxes but not from special assessments.) The funding of exemptions for non-governmentally owned institutional property wholly exempt from ad valorem taxes could be based on a finding that such properties provide facilities and uses to their ownership, occupants, or membership, as well as the public in general, that otherwise might be required to be provided by the City. Such a finding would be the basis for a determination that such properties served a legitimate public purpose or provided a public benefit that merited the City's funding of an exemption from the fire rescue assessment.

In identifying an appropriate exemption scheme, the City should be cautious not to confuse the ownership of a parcel with the parcel's use. For example, a determination to exempt properties used for institutional purposes would have to be extended to similar institutional property owned by entities created for profit, as well as institutional property owned by non-profit or governmental entities. However, if the City wanted to make the policy decision to narrow the exemption to only institutional property owned by not-for-profit entities, it might consider adding a second test to the exemption which afforded exemptions to institutional properties which were wholly exempt from ad valorem taxes. Adding the tax-exempt criteria further narrows the exemption on a well-tested tax-exempt premise.

Whether the City decides to charge governmental entities or fund exemptions on governmentally owned property requires somewhat different considerations. First, a forced sale of government property is not available as an enforcement mechanism. The charge to governmentally owned parcels would be more akin to a service fee for each government parcel's proportionate benefit from the availability and provision of fire rescue services by the City. The billing would be direct, received by government buildings and facilities. Enforcement would be by judicial proceedings to require payment. As to each level of government, differing concepts of immunity and other statutory provisions or case law decisions may prevent collection or frustrate special assessment imposition.

State and federal laws contain a patchwork of provisions exempting certain governmental property owners from the payment of special assessments. For example, section 423.02, Florida Statutes, exempts certain housing projects from the payment of special assessments. This general law does

provide that a housing authority may agree with a local government to make payments in lieu of taxes, but past experience is that such an agreement, if in existence at all, under-funds the impact of such properties on a City's fire assessable cost calculations.

Accordingly, if the City chooses to exempt governmentally owned property from the fire rescue assessment and fund such costs from inter-local agreement with the affected government or from the City's general fund, it is important that the City take steps to set up a reasonable contingency within its general budget to fund the cost incurred in providing fire rescue services to governmentally owned properties.

Table F14 summarizes the estimated Fiscal Year 2025 impact of exempting institutional, wholly tax-exempt and governmental, wholly tax-exempt property.

**Table F14**  
**Fiscal Year 2025 Estimated Exemptions (100% Funding)**

<b>Financial Classification</b>	<b>Fiscal Year 2025</b>
Estimated Assessable Costs	\$42,126,783
Estimated Buy-down for Institutional Tax-Exempt	\$1,678,074
Estimated Buy-down for Governmental Tax-Exempt	\$3,767,280
Estimated Buy-down for Disabled Veterans/Fire Responders	\$100,710
<b>Estimated Revenue Generated</b>	<b>\$36,681,429</b>

## APPORTIONMENT METHODOLOGY - ENHANCED

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 - ENHANCED

The enhanced two-year average assessable costs were apportioned among property use categories based upon the historical demand for fire services reflected by the Calendar Year 2023 fire incident data. This apportionment is illustrated in Table F15.

**Table F15**  
**Enhanced Cost Apportionment (Fiscal Year 2025 – Fiscal Year 2026)**

Category	Number of Incidents	Percentage of Incidents	Percentage of Two-Year Average Assessable Costs
Residential	3,540	65.27%	\$29,210,369
Commercial	1,081	19.93%	\$8,919,889
Industrial/Warehouse	94	1.73%	\$775,643
Institutional	709	13.07%	\$5,850,325
<b>Total</b>	<b>5,424</b>	<b>100.00%</b>	<b>\$44,756,226</b>

### 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 on the basis shown in Table F16.

**Table F16**  
**Parcel Apportionment within Property Use Categories**

Category	Parcel Apportionment
Dwelling Unit	Per Dwelling Unit
Non-Residential	
-Commercial	Per Square Footage
-Industrial/Warehouse	
-Institutional	

Applying the foregoing parcel apportionment methodology, fire rescue assessment rates were computed for each property use category.

### 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 percentages of assessable costs attributable to residential properties were calculated. The amount of the assessable costs allocable to the residential property use category was divided by the number of dwelling units 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 F17 illustrates the assignment of dwelling units under this apportionment methodology to the Residential Property Use Category.

**Table F17**  
**Residential Dwelling Units**

Residential Property Use Category	Number of Dwelling Units
Residential	73,797

Source: Broward County Property Appraiser's Office

## NON-RESIDENTIAL PARCEL APPORTIONMENT ASSUMPTIONS

The Non-Residential Property Use Category includes commercial, industrial/warehouse, institutional property uses. The capacity to handle fires in Non-Residential Property Use Category is governed by the following:

- 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 5, the pumping capacity of the Fire Rescue Department is 18,750 gallons per minute. Accordingly, based on National Fire Protection Association firefighting standards for fire flow as provided for in NFPA 1 Fire Code, 2015, Chapter 18 (assuming ordinary construction), the fire-flow capacity readily available to the City would be sufficient in the event of a structure fire involving an unlimited square footage.
- The following assumption supports findings that the parcel apportionment applied in the Non-Residential Property Use Category is fair and reasonable.
- The separation of the non-residential buildings by square foot tier is fair and reasonable for the purpose of parcel apportionment because the demand for fire services is determined and measured by the size of structures and improvements within benefited parcels.
- 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 the fire rescue assessment, it is fair and reasonable to treat each RV space within recreational vehicle park property as a building of commercial property and assign the square footage of 191 square feet, the average size of a recreational vehicle, according to the Florida Association of RV Parks and Campgrounds. This square footage was then aggregated by parcel.

## NON-RESIDENTIAL PARCEL APPORTIONMENT CALCULATION

Based upon the historical demand for fire services, property in the Non-Residential Property Use Category will be responsible for funding a percentage of assessable costs. The amount of the assessable costs allocable to each non-residential parcel will be based upon the aggregate square footage of all non-residential buildings situated on the parcel.

The non-residential assessment rate was determined by multiplying the percent of total fire calls attributable to non-residential property by the total assessable costs. This calculated amount of assessable costs was then divided by the number of non-residential square feet to obtain an assessment amount per building within each non-residential property category.

Table F18 shows the total amount of square feet for each non-residential property use category.

**Table F18**

**Non-Residential Square Footage by Property Category**

Non-Residential Property Use Category	Non-Residential Square Feet
Commercial	16,818,809
Industrial/Warehouse	11,026,855
Institutional	8,113,624

Source: Broward County Property Appraiser's Office

## COMPUTATION OF FIRE ASSESSMENT RATES – ENHANCED

Fire assessment rates were calculated 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 F19 illustrates the assessment rates based on 100% funding of the Fiscal Year 2025 through Fiscal Year 2026 Enhanced Two-Year Average assessable budget.

**Table F19**

**Fire Assessment Rates (Two-Year Average FY 2025 - FY 2026) (100% Funding - Enhanced)**

Residential Property Use Categories	Rate Per Dwelling Unit
Residential	\$396
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.54
Industrial/Warehouse	\$0.08
Institutional	\$0.73

\*Estimated Gross Revenue: \$44,756,226; Estimated Exempt Buy-down: \$5,954,801; Estimated Net Revenue: \$38,908,344.

Table F20 illustrates the assessment rates based on 97.5% funding of the Fiscal Year 2025 through Fiscal Year 2026 Enhanced Two-Year Average assessable budget.

**Table F20**

**Fire Assessment Rates (Two-Year Average FY 2025 - FY 2026) (97.5% Funding - Enhanced)**

Residential Property Use Categories	Rate Per Dwelling Unit
Residential	\$386
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.52
Industrial/Warehouse	\$0.07
Institutional	\$0.71

\*Estimated Gross Revenue: \$43,637,320; Estimated Exempt Buy-down: \$5,786,835; Estimated Net Revenue: \$37,954,706.

Table F21 illustrates the assessment rates based on 95% funding of the Fiscal Year 2025 through Fiscal Year 2026 Enhanced Two-Year Average assessable budget.

**Table F21****Fire Assessment Rates (Two-Year Average FY 2025 - FY 2026) (95% Funding - Enhanced)**

<b>Residential Property Use Categories</b>	<b>Rate Per Dwelling Unit</b>
Residential	\$377
<b>Non-Residential Property Use Categories</b>	<b>Rate Per Square Foot</b>
Commercial	\$0.51
Industrial/Warehouse	\$0.07
Institutional	\$0.69

\*Estimated Gross Revenue: \$42,518,414; Estimated Exempt Buy-down: \$5,629,230; Estimated Net Revenue: \$36,990,974.

Table F22 illustrates the assessment rates based on 92.5% funding of the Fiscal Year 2025 through Fiscal Year 2026 Enhanced Two-Year Average assessable budget.

**Table F22****Fire Assessment Rates (Two-Year Average FY 2025 - FY 2026) (92.5% Funding - Enhanced)**

<b>Residential Property Use Categories</b>	<b>Rate Per Dwelling Unit</b>
Residential	\$367
<b>Non-Residential Property Use Categories</b>	<b>Rate Per Square Foot</b>
Commercial	\$0.50
Industrial/Warehouse	\$0.07
Institutional	\$0.67

\*Estimated Gross Revenue: \$41,399,509; Estimated Exempt Buy-down: \$5,471,098; Estimated Net Revenue: \$36,027,501.

Table F23 illustrates the assessment rates based on 90% funding of the Fiscal Year 2025 through Fiscal Year 2026 Enhanced Two-Year Average assessable budget.

**Table E23****Fire Assessment Rates (Two-Year Average FY 2025 - FY 2026) (90% Funding - Enhanced)**

<b>Residential Property Use Categories</b>	<b>Rate Per Dwelling Unit</b>
Residential	\$357
<b>Non-Residential Property Use Categories</b>	<b>Rate Per Square Foot</b>
Commercial	\$0.48
Industrial/Warehouse	\$0.07
Institutional	\$0.65

\*Estimated Gross Revenue: \$40,280,603; Estimated Exempt Buy-down: \$5,303,710; Estimated Net Revenue: \$35,073,283.

Table F24 illustrates the assessment rates based on 87.5% funding of the Fiscal Year 2025 through Fiscal Year 2026 Enhanced Two-Year Average assessable budget.

**Table F24****Fire Assessment Rates (Two-Year Average FY 2025 - FY 2026) (87.5% Funding - Enhanced)**

<b>Residential Property Use Categories</b>	<b>Rate Per Dwelling Unit</b>
Residential	\$347
<b>Non-Residential Property Use Categories</b>	<b>Rate Per Square Foot</b>
Commercial	\$0.47
Industrial/Warehouse	\$0.07
Institutional	\$0.64

\*Estimated Gross Revenue: \$39,161,697; Estimated Exempt Buy-down: \$5,217,376; Estimated Net Revenue: \$34,038,011.

Table F25 illustrates the assessment rates based on 85% funding of the Fiscal Year 2025 through Fiscal Year 2026 Enhanced Two-Year Average assessable budget.



**Table F25****Fire Assessment Rates (Two-Year Average FY 2025 - FY 2026) (85% Funding - Enhanced)**

<b>Residential Property Use Categories</b>	<b>Rate Per Dwelling Unit</b>
Residential	\$337
<b>Non-Residential Property Use Categories</b>	<b>Rate Per Square Foot</b>
Commercial	\$0.46
Industrial/Warehouse	\$0.06
Institutional	\$0.62

\*Estimated Gross Revenue: \$38,042,792; Estimated Exempt Buy-down: \$5,058,665; Estimated Net Revenue: \$33,075,117.

## EXEMPTIONS AND IMPACT OF EXEMPTIONS - ENHANCED

Because the fire rescue assessment is being developed to meet the case law standards for a valid special assessment, any proposed exemptions require special scrutiny. The crafting of an exemption must be founded upon a legitimate public purpose, and not tramp on state or federal constitutional concepts of equal protection and constitutional prohibitions against establishment of religion or the use of the public treasury directly or indirectly to aid religious institutions. Furthermore, to ensure public acceptance, any exemption must make common sense and be fundamentally fair. Finally, the impact of any proposed exemption should be evaluated in terms of its magnitude and fiscal consequences on the City's general funds.

Whenever crafting an exemption, it is important to understand that the fair apportionment element required by Florida case law prohibits the shifting of the fiscal costs of any special assessment from exempt landowners to other non-exempt landowners. In other words, the funding for an exemption from a special assessment must come from a legally available external revenue source, such as the City's general fund. Funding for fire assessment exemptions cannot come from the proceeds derived directly from the imposition of special assessments for fire services and facilities. Because any exemption must be funded by an external funding source, the grant of any exemption will not have any impact upon the fire assessment to be imposed upon any other non-exempt parcels.

Whether or not the City decides to fund exemptions for fire rescue assessments on property owned by non-governmental entities would be based upon a determination that such exemptions constituted a valid public purpose. The importance of special assessments on non-governmental, tax-exempt parcels has been addressed by the Florida Supreme Court in Sarasota County v. Sarasota Church of Christ, 667 So.2d 180 (Fla. 1995) (In reciting the facts of the case on appeal, the Court stated that the party challenging the assessment consisted of religious organizations or entities owning developed real property in Sarasota County [the Churches] that are exempt from ad valorem taxes but not from special assessments.) The funding of exemptions for non-governmentally owned institutional property wholly exempt from ad valorem taxes could be based on a finding that such properties provide facilities and uses to their ownership, occupants, or membership, as well as the public in general, that otherwise might be required to be provided by the City. Such a finding would be the basis for a determination that such properties served a legitimate public purpose or provided a public benefit that merited the City's funding of an exemption from the fire rescue assessment.

In identifying an appropriate exemption scheme, the City should be cautious not to confuse the ownership of a parcel with the parcel's use. For example, a determination to exempt properties used for institutional purposes would have to be extended to similar institutional property owned by entities created for profit, as well as institutional property owned by non-profit or governmental entities. However, if the City wanted to make the policy decision to narrow the exemption to only institutional property owned by not-for-profit entities, it might consider adding a second test to the exemption which afforded exemptions to institutional properties which were wholly exempt from ad valorem taxes. Adding the tax-exempt criteria further narrows the exemption on a well-tested tax-exempt premise.

Whether the City decides to charge governmental entities or fund exemptions on governmentally owned property requires somewhat different considerations. First, a forced sale of government property is not available as an enforcement mechanism. The charge to governmentally owned parcels would be more akin to a service fee for each government parcel's proportionate benefit from the availability and provision of fire rescue services by the City. The billing would be direct, received by government buildings and facilities. Enforcement would be by judicial proceedings to require payment. As to each level of government, differing concepts of immunity and other statutory provisions or case law decisions may prevent collection or frustrate special assessment imposition.

State and federal laws contain a patchwork of provisions exempting certain governmental property owners from the payment of special assessments. For example, section 423.02, Florida Statutes, exempts certain housing projects from the payment of special assessments. This general law does provide that a housing authority may agree with a local government to make payments in lieu of taxes, but past experience is that such an agreement, if in existence at all, under-funds the impact of such properties on a City's fire assessable cost calculations.

Accordingly, if the City chooses to exempt governmentally owned property from the fire rescue assessment and fund such costs from inter-local agreement with the affected government or from the City's general fund, it is important that the City take steps to set up a reasonable contingency within its general budget to fund the cost incurred in providing fire rescue services to governmentally owned properties. Table F28 summarizes the estimated Fiscal Year 2025 impact of exempting institutional, wholly tax-exempt and governmental, wholly tax-exempt property.

**Table F28**  
**Fiscal Year 2025 Estimated Exemptions (100% Funding - Enhanced)**

<b>Financial Classification</b>	<b>Fiscal Year 2025</b>
Estimated Assessable Costs	\$44,756,226
Estimated Buy-down for Institutional Tax-Exempt	\$1,801,636
Estimated Buy-down for Governmental Tax-Exempt	\$4,046,245
Estimated Buy-down for Disabled Veterans/Fire Responders	\$106,920
<b>Estimated Revenue Generated</b>	<b>\$38,908,344</b>