

City of Hollywood, Florida

Fire Rescue Assessment Memorandum

JUNE 2020

Presented by:

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Introduction

The City of Hollywood (City) has engaged the professional services and specialized assistance of Government Services Group, Inc. to assist with updating the City's fire rescue assessment program for Fiscal Year 2020-21.

GSG is a consulting firm that specializes in addressing and resolving local government finance and taxation issues by working with cities, counties, special districts, and state agencies to develop uniquely tailored funding and service delivery solutions for critical infrastructure and service needs.

This document is the City of 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 2019-20, the assessment program funded approximately \$32 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 2019-20.

Table 1
City of Hollywood Fire Assessment Rates (Fiscal Year 2019-20)

Residential Property Use Categories		Rate Per Dwelling Unit		
Residential		\$285		
Non-Residential Property Use Categories	Building Classification (in square foot ranges)	Commercial	Industrial/Warehouse	Institutional
	< 1,999	\$497	\$148	\$684
	2,000 - 3,499	\$994	\$295	\$1,367
	3,500 - 4,999	\$1,740	\$516	\$2,392
	5,000 - 9,999	\$2,485	\$737	\$3,417
	10,000 - 19,999	\$4,969	\$1,474	\$6,834
	20,000 - 29,999	\$9,938	\$2,947	\$13,667
	30,000 - 39,999	\$14,907	\$4,420	\$20,500
	40,000 - 49,999	\$19,876	\$5,893	\$27,333
	50,000 - 74,999	\$24,844	\$7,366	\$34,167
	75,000 - 99,999	\$37,266	\$11,048	\$51,250
	100,000 - 149,999	\$49,688	\$14,731	\$68,333
	> 149,999	\$74,532	\$22,096	\$102,499

For Fiscal Year 2020-21, 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 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 building, 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.

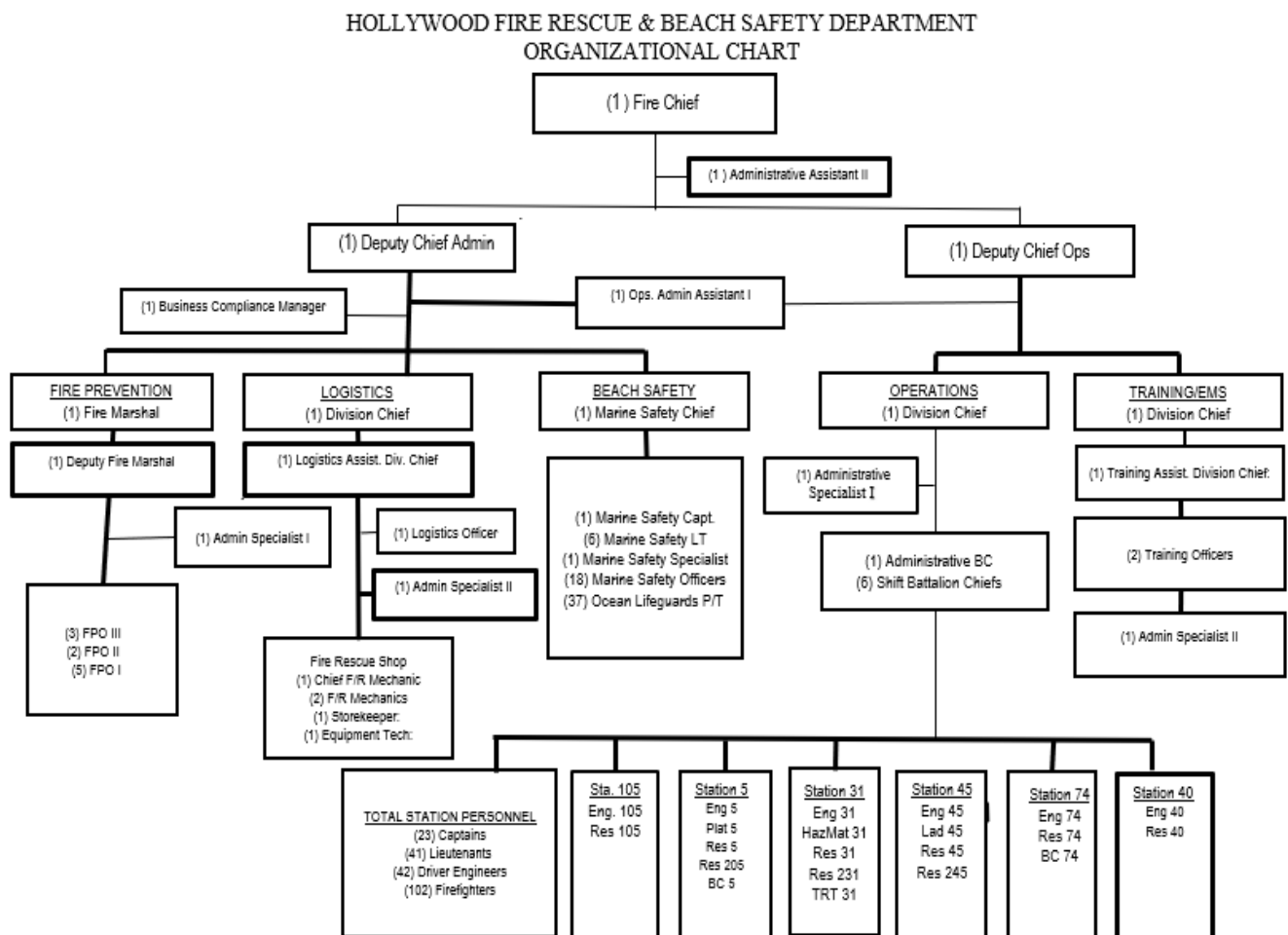
Table 2
Buildings/Facilities Inventory

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 June 3, 2020

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	N/A
Station 31	Pumper E31	1,750
	ALS Rescue Vehicle R31	N/A
	ALS Rescue Vehicle R131	N/A
	Haz-Mat HM31	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
Total Fire Flow (GPM)		18,750

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 6, 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, GSG 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. 4th 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/Bunker Gear <\$500” were allocated entirely to fire. Similarly, all costs associated with “Medical Services” 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 normal staffing, the City has 27 non-EMS personnel and 24 EMS personnel, for a total of 51 combat personnel per shift. This staffing level therefore yields a 52.94 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 and Wages – Full Time” and “Social Security” were allocated based on the Administrative Factor. Similarly, the Administrative Factor was applied to operating expenditures for “Training,” “Electricity” and “Water” 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, GSG 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 2019). The City fire rescue incident data was used to determine the demand for fire rescue services. For Calendar Year 2019, the City reported 27,687 total fire rescue incidents, of which 7,045 were non-EMS (i.e. fire) calls and 20,642 were EMS calls. This information results in a 25.45% 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/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 @ 2% (tax collector)” under “Additional Costs” reflects reimbursement for the collection costs associated with the non-ad valorem assessment incurred by the Tax Collector. Pursuant to section 197.3632, Florida Statutes, a municipal or county government shall only compensate the tax collector for the actual costs of collecting the non-ad valorem assessment. Accordingly, the Tax Collector’s collection costs are estimated to be 2% of the total assessable costs. The applied collection charge is estimated to be adequate to cover the Tax Collector’s actual collection costs.

- The line item “Statutory Discount @ 5%” under “Additional Costs” reflects a 95% collection of the Fire Rescue Assessment to cover the 4% statutory discount allowed by the Uniform Method and 1% reserve for under collection. Accordingly, the statutory discount is budgeted at 5% of the total assessable costs.
- The line item “Study Reimbursement/Annual Maintenance” under “Additional Costs” 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 2020-21 based on an application of the above factors to the Projected Fiscal Year 2020-21 budget as provided by the City. The calculation yields an assessable cost of \$34,541,386 for Fiscal Year 2020-21.

Table 6
Assessable Cost Calculations (Fiscal Year 2020-21)

	Fiscal Year 2020 - 21 Projected Budget	Fiscal Year 2020 - 21 Assessable Budget
Expenditures		
Personnel	\$57,379,401	\$30,377,330
Operating	\$5,029,489	\$2,436,868
Debt Service	\$720,624	\$381,507
CIP	\$3,633,257	\$2,180,269
Total Expenditures	\$66,762,771	\$35,375,973
Revenues		
ALS Rescue Transport	\$4,001,000	\$0
Miscellaneous	\$418,700	\$0
Seminole Tribe Contract	\$300,000	\$300,000
Fire Plan Review Charges	\$83,295	\$83,295
Fire Training Fees	\$20,000	\$10,588
Haz Mat Recovery	\$454,211	\$454,211
Fire Inspection Fees	\$2,435,000	\$2,435,000
Total Revenues	\$7,712,206	\$3,283,094
Total Net Expenditures	\$59,050,565	\$32,092,879
Additional Costs		
Collection Costs @ 2% (tax collector)		\$690,828
Statutory Discount @ 5%		\$1,727,069
Study Reimbursement/Annual Maintenance		\$0
Broward County PA Costs		\$30,610
Total Additional Costs		\$2,448,507
Total Assessable Costs		\$34,541,386

Determination of Fire Rescue Services Demand

INCIDENT DATA

GSG obtained information from the City in an electronic format, identifying the number and type of fire rescue incident responses by City fire rescue vehicles for Calendar Year 2019.

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

GSG analyzed the Calendar Year 2019 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 2019 represents 27,687 total fire rescue incidents.

Of the 27,687 fire rescue incidents, there were 20,642 incidents classified as EMS type incidents based on the type of situation found indicated on the incident report. The 20,642 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 7,045 remaining fire type incidents, 4,827 were calls to specific property uses. Accordingly, 2,218 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 2,218 incidents.

Because of the urbanized character of the City, the suppression of fires on vacant land and agricultural property primarily benefits adjacent property by containing the spread of fire rather than preserving the integrity of the vacant parcel. Thus, incidents to vacant and agricultural property were not included in the final analysis of the fire call database. The 19 calls to these property types were removed.

Using the fixed property use codes, the remaining 4,808 fire type incidents corresponding to specific properties were assigned to the following property use categories: residential, commercial, industrial/warehouse and institutional.

Table 7 outlines the property use category assignment of fire type incidents based on the analysis conducted.

Table 7
Fire Rescue Calls by Category (Calendar Year 2019)

Category	Number of Incidents	Percentage of Incidents
Residential	3,127	65.04%
Commercial	951	19.78%
Industrial/Warehouse	239	4.97%
Institutional	491	10.21%
Total	4,808	100.00%

Source: City of Hollywood Fire Rescue Department

Computation of Fire Rescue Assessments

SPECIAL BENEFIT ASSUMPTIONS

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

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

APPORTIONMENT METHODOLOGY

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

COST APPORTIONMENT

The Fiscal Year 2020-21 assessable costs were apportioned among property use categories based upon the historical demand for fire services reflected by the Calendar Year 2019 fire incident data. This apportionment is illustrated in Table 8.

Table 8
Cost Apportionment (Fiscal Year 2020-21)

Category	Number of Incidents	Percentage of Incidents	Percentage of Fiscal Year 2020-21 Assessable Costs
Residential	3,127	65.04%	\$22,464,832
Commercial	951	19.78%	\$6,832,125
Industrial/Warehouse	239	4.97%	\$1,717,011
Institutional	491	10.21%	\$3,527,417
Total	4,808	100.00%	\$34,541,386

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	73,450

Source: Broward County Property Appraiser's Office

NON-RESIDENTIAL PARCEL APPORTIONMENT ASSUMPTIONS

The Non-Residential Property Use Category includes commercial, industrial/warehouse, institutional and nursing home 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 6, 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	950	183	76
	2,500 - 4,999	547	217	80
	5,000 - 7,499	219	143	37
	7,500 - 9,999	104	55	35
	10,000 - 19,999	129	87	60
	20,000 - 29,999	42	26	18
	30,000 - 39,999	29	15	10
	40,000 - 49,999	15	8	9
	50,000 - 59,999	12	9	8
	60,000 - 69,999	9	7	6
	70,000 - 79,999	6	10	9
	80,000 - 89,999	3	8	6
	90,000 - 99,999	5	6	3
	100,000 - 124,999	6	6	5
	125,000 - 149,999	4	4	0
	> 149,999	10	15	12

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 2020-21 assessable budget.

Table 12
Fire Assessment Rates (Fiscal Year 2020-21) (100% Funding)

Residential Property Use Categories	Rate Per Dwelling Unit			
Dwelling Unit	\$306			
Non-Residential Property Use Categories	Building Classifications (in square foot ranges)	Commercial	Industrial/Warehouse	Institutional
	≤ 2,499	\$664	\$212	\$649
	2,500 – 4,999	\$1,327	\$423	\$1,297
	5,000 – 7,499	\$2,653	\$846	\$2,593
	7,500 – 9,999	\$3,979	\$1,268	\$3,890
	10,000 – 19,999	\$5,305	\$1,691	\$5,186
	20,000 – 29,999	\$10,609	\$3,381	\$10,371
	30,000 – 39,999	\$15,914	\$5,071	\$15,557
	40,000 – 49,999	\$21,218	\$6,761	\$20,742

Non-Residential Property Use Categories	Building Classifications (in square foot ranges)	Commercial	Industrial/Warehouse	Institutional
	50,000 - 59,999	\$26,523	\$8,451	\$25,928
	60,000 - 69,999	\$31,827	\$10,142	\$31,113
	70,000 - 79,999	\$37,132	\$11,832	\$36,299
	80,000 - 89,999	\$42,436	\$13,522	\$41,484
	90,000 - 99,999	\$47,741	\$15,212	\$46,670
	100,000 - 124,999	\$53,045	\$16,902	\$51,855
	125,000 - 149,999	\$66,306	\$21,128	\$64,819
	> 149,999	\$79,567	\$25,353	\$77,783

*Estimated Gross Revenue: \$34,541,386; Estimated Exempt Buy-down: \$3,796,482; Estimated Net Revenue: \$30,744,904.

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 2020-21 impact of exempting institutional, wholly tax-exempt and governmental, wholly tax-exempt property.

Table 13
Fiscal Year 2020-21 Estimated Exemptions (100% Funding)

Financial Classification	Fiscal Year 2020-21
Estimated Assessable Costs	\$34,541,386
Estimated Buy-down for Institutional Tax-Exempt	\$1,420,979
Estimated Buy-down for Governmental Tax-Exempt	\$2,313,691
Estimated Buy-down for Disabled Veterans/Fire Responders	\$61,812
Estimated Revenue Generated	\$30,744,904

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 GSG 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

SITUATION FOUND CODES AND DESCRIPTIONS

Situation Found	Situation Found Description	EMS/Non-EMS
100	Fire, Other	Non-EMS
111	Building Fire	Non-EMS
1111	Building Fire	Non-EMS
112	Fires in structures other than in a building	Non-EMS
113	Cooking fire, confined to a container	Non-EMS
116	Fuel burner/boiler malfunction, fire confined	Non-EMS
118	Trash or rubbish fire, contained	Non-EMS
123	Fire in portable building, fixed location	Non-EMS
130	Mobile property (vehicle) fire, other	Non-EMS
131	Passenger vehicle fire	Non-EMS
132	Road freight or transport vehicle fire	Non-EMS
140	Natural vegetation fire	Non-EMS
142	Brush, or brush and grass mixture fire	Non-EMS
143	Grass fire	Non-EMS
150	Outside rubbish fire, other	Non-EMS
151	Outside rubbish, trash or waste fire	Non-EMS
154	Dumpster or other outside trash receptacle fire	Non-EMS
160	Special outside fire, other	Non-EMS
161	Outside storage fire	Non-EMS
162	Outside equipment fire	Non-EMS
240	Explosion (no fire), other	Non-EMS
244	Fireworks explosion (no fire)	Non-EMS
251	Excessive heat, scorch burns with no ignition	Non-EMS
300	Rescue, EMS call, other	EMS
31	Inhalator call	EMS
311	Medical assist, assist EMS crew	EMS
32	Emergency medical call	EMS
320	Allergic reaction	EMS
321	EMS call, excluding vehicle accident with injury	EMS
3210	EMS call, excluding vehicle accident with injury	EMS
322	Vehicle accident with injuries	EMS
323	Motor vehicle/pedestrian accident (MV Ped)	EMS
324	Motor Vehicle Accident, No Injuries	Non-EMS
331	Lock-in (if lock out, use 511)	Non-EMS
342	Search for person in water	Non-EMS
350	Extrication, rescue, other	Non-EMS
352	Extrication of victim(s) from vehicle	Non-EMS
353	Removal of victim(s) from stalled elevator	Non-EMS
360	Water & ice related rescue, other	Non-EMS
361	Swimming/recreational water areas rescue	Non-EMS
364	Surf rescue	Non-EMS
365	Watercraft rescue	Non-EMS
400	Hazardous condition, other	Non-EMS
410	Flammable gas or liquid condition, other	Non-EMS
411	Gasoline or other flammable liquid spill	Non-EMS
412	Gas leak	Non-EMS
413	Oil or other combustible liquid spill	Non-EMS
420	Toxic condition, other	Non-EMS
424	Carbon monoxide incident	Non-EMS
440	Electrical wiring/equipment problem, other	Non-EMS
441	Heat from short circuit (wiring), defective/worn	Non-EMS

Situation Found	Situation Found Description	EMS/Non-EMS
442	Overheated motor	Non-EMS
444	Power line down	Non-EMS
445	Arcing, shorted electrical equipment	Non-EMS
460	Accident, potential accident, other	Non-EMS
463	Vehicle accident, general cleanup	Non-EMS
481	Attempt to burn	Non-EMS
482	Threat to burn	Non-EMS
500	Service call, other	Non-EMS
510	Person in distress, other	Non-EMS
511	Lock-out	Non-EMS
512	Ring or jewelry removal	Non-EMS
520	Water problem, other	Non-EMS
522	Water or steam leak	Non-EMS
531	Smoke or odor removal	Non-EMS
540	Animal problem, other	Non-EMS
541	Animal problem	Non-EMS
542	Animal rescue	Non-EMS
550	Public service assistance, other	Non-EMS
551	Assist police or other governmental agency	Non-EMS
552	Police matter	Non-EMS
553	Public service	Non-EMS
554	Assist invalid	Non-EMS
555	Defective elevator	Non-EMS
600	Good intent call, other	Non-EMS
611	Dispatched & canceled en route	Non-EMS
611E	Dispatched & canceled en route EMS	EMS
621	Wrong location	Non-EMS
622	No incident found upon arrival	Non-EMS
631	Authorized controlled burning	Non-EMS
650	Steam, other gas mistaken for smoke, other	Non-EMS
651	Smoke scare, odor of smoke	Non-EMS
652	Steam, vapor, fog or dust thought to be smoke	Non-EMS
653	Barbecue, tar kettle	Non-EMS
661	EMS call, party transported by non-fire agency	EMS
671	Hazmat release investigation w/no hazmat	Non-EMS
700	False alarm or false call, other	Non-EMS
710	Malicious, mischievous false call, other	Non-EMS
711	Municipal alarm system, malicious false alarm	Non-EMS
712	Direct tie to FD, malicious/false alarm	Non-EMS
715	Local alarm system, malicious false alarm	Non-EMS
721	Bomb scare - no bomb	Non-EMS
730	System malfunction	Non-EMS
731	Sprinkler activation due to malfunction	Non-EMS
732	Extinguishing system activation due to malfunction	Non-EMS
733	Smoke detector activation due to malfunction	Non-EMS
734	Heat detector activation due to malfunction	Non-EMS
735	Alarm system sounded due to malfunction	Non-EMS
736	CO detector activation due to malfunction	Non-EMS
740	Unintentional transmission of alarm, other	Non-EMS
741	Sprinkler activation, no fire - unintentional	Non-EMS
742	Extinguishing system activation	Non-EMS

Situation Found	Situation Found Description	EMS/Non-EMS
743	Smoke detector activation, no fire - unintentional	Non-EMS
744	Detector activation, no fire - unintentional	Non-EMS
745	Alarm system sounded, no fire - unintentional	Non-EMS
746	Carbon monoxide detector activation, no CO	Non-EMS
800	Severe weather or natural disaster, other	Non-EMS
812	Flood assessment	Non-EMS
814	Lightning strike (no fire)	Non-EMS
900	Special type of incident, other, Dumpster fire	Non-EMS
911	Citizen complaint	Non-EMS

Appendix B

FIXED PROPERTY USE CODES AND DESCRIPTIONS

Fixed Property Use	Fixed Property Use Description	Category Assigned
000	FIXED PROP USE UNDETERMINED	NON-SPECIFIC
100	UNKNOWN OTHER	NON-SPECIFIC
110	FIXED USE RECREATION, OTHER	COMMERCIAL
113	AMUSEMENT CENTER	COMMERCIAL
116	SWIMMING FACILITY	COMMERCIAL
120	VARIABLE USE AMUSEMENT/RECREATION	COMMERCIAL
122	EXHIBITION HALL	COMMERCIAL
123	ARENA/STADIUM	COMMERCIAL
124	PLAYGROUND	COMMERCIAL
129	AMUSEMENT CENTER INDOOR/OUTDOOR	COMMERCIAL
130	PLACES OF WORSHIP,CHURCH,FUNERAL PARLOR	INSTITUTIONAL
131	CHURCH/CHAPEL	INSTITUTIONAL
134	FUNERAL PARLOR/CHAPEL	INSTITUTIONAL
140	CLUBS, OTHER	COMMERCIAL
141	ATHLETIC CLUB/YMCA	COMMERCIAL
142	CLUB HOUSE	COMMERCIAL
143	YACHT CLUB	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
183	MOVIE THEATER	COMMERCIAL
200	EDUCATIONAL PROPERTY OTHER	INSTITUTIONAL
210	SCHOOLS NON-ADULT OTHER	INSTITUTIONAL
211	PRE-SCHOOL	INSTITUTIONAL
213	ELEMENTARY SCHOOL	INSTITUTIONAL
215	HIGH SCHOOL/JR HIGH/MIDDLE SCHOOL	INSTITUTIONAL
241	COLLEGE/UNIVERSITY	INSTITUTIONAL
254	DAY CARE-IN COMMERCIAL PROPERTY	COMMERCIAL
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	COMMERCIAL
341	CLINIC, CLINIC-TYPE INFIRMARY	COMMERCIAL
342	DOCTOR/DENTIST/SURGEONS OFFICE	COMMERCIAL
343	HEMODIALYSIS UNIT	COMMERCIAL
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	COMMERCIAL

Fixed Property Use	Fixed Property Use Description	Category Assigned
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
600	BASIC INDUSTRY, UTILITY, DEFENSE OTHER	INDUSTRIAL/WAREHOUSE
629	LABORATORIES	INDUSTRIAL/WAREHOUSE
631	NATIONAL DEFENSE SITE/MILITARY SITE	INSTITUTIONAL
647	WATER UTILITY	INDUSTRIAL/WAREHOUSE
648	SANITARY SERVICE	INDUSTRIAL/WAREHOUSE
669	FOREST, TIMBERLAND	LAND
700	MANUFACTURING PROPERTY, PROCESSING	INDUSTRIAL/WAREHOUSE
800	STORAGE PROPERTY OTHER	INDUSTRIAL/WAREHOUSE
807	OUTSIDE MATERIAL STORAGE AREA	INDUSTRIAL/WAREHOUSE
808	SHED	NON-SPECIFIC
881	RESIDENTIAL PARKING STORAGE	INDUSTRIAL/WAREHOUSE
882	GENERAL VEHICLE PARKING GARAGE	INDUSTRIAL/WAREHOUSE
888	FIRE STATIONS	NON-SPECIFIC
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
931	OPEN LAND, FIELD	LAND
935	CAMPSITE WITH UTILITIES	COMMERCIAL
936	VACANT LOT	LAND
937	BEACH	NON-SPECIFIC
938	GRADED AND CARED FOR PLOTS OF LAND	LAND
940	WATER AREAS, OTHER	NON-SPECIFIC
941	IN OPEN SEA, TIDAL WATERS	NON-SPECIFIC
946	LAKE/RIVER/STREAM	NON-SPECIFIC
951	RAILROAD RIGHT OF WAY	NON-SPECIFIC
952	SWITCH YARD, MARSHALLING YARD	NON-SPECIFIC
960	STREET, OTHER	NON-SPECIFIC

Fixed Property Use	Fixed Property Use Description	Category Assigned
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
NNN	NONE	NON-SPECIFIC
UUU	UNDETERMINED	NON-SPECIFIC

Appendix C

ALTERNATIVE FISCAL YEAR 2020-21 RATE SCENARIOS

Fire Assessment Rates (Fiscal Year 2020-21) (98.08% Funding)

Residential Property Use Categories		Rate Per Dwelling Unit		
Dwelling Unit		\$300		
Non-Residential Property Use Categories	Building Classifications (in square foot ranges)	Commercial	Industrial/Warehouse	Institutional
	≤ 2,499	\$651	\$208	\$636
	2,500 – 4,999	\$1,301	\$415	\$1,272
	5,000 – 7,499	\$2,602	\$829	\$2,543
	7,500 – 9,999	\$3,902	\$1,244	\$3,815
	10,000 – 19,999	\$5,203	\$1,658	\$5,086
	20,000 – 29,999	\$10,406	\$3,316	\$10,172
	30,000 – 39,999	\$15,608	\$4,974	\$15,258
	40,000 – 49,999	\$20,811	\$6,631	\$20,344
	50,000 – 59,999	\$26,013	\$8,289	\$25,430
	60,000 – 69,999	\$31,216	\$9,947	\$30,516
	70,000 – 79,999	\$36,419	\$11,605	\$35,602
	80,000 – 89,999	\$41,621	\$13,262	\$40,688
	90,000 – 99,999	\$46,824	\$14,920	\$45,774
	100,000 – 124,999	\$52,026	\$16,578	\$50,860
	125,000 – 149,999	\$65,033	\$20,722	\$63,574
	> 149,999	\$78,039	\$24,866	\$76,289

*Estimated Gross Revenue: \$33,878,191; Estimated Exempt Buy-down: \$3,723,417; Estimated Net Revenue: \$30,154,774.

Fire Assessment Rates (Fiscal Year 2020-21) (97.5% Funding)

Residential Property Use Categories		Rate Per Dwelling Unit		
Dwelling Unit		\$299		
Non-Residential Property Use Categories	Building Classifications (in square foot ranges)	Commercial	Industrial/Warehouse	Institutional
	≤ 2,499	\$647	\$206	\$632
	2,500 – 4,999	\$1,293	\$412	\$1,264
	5,000 – 7,499	\$2,586	\$824	\$2,528
	7,500 – 9,999	\$3,879	\$1,236	\$3,792
	10,000 – 19,999	\$5,172	\$1,648	\$5,056
	20,000 – 29,999	\$10,344	\$3,296	\$10,112
	30,000 – 39,999	\$15,516	\$4,944	\$15,168
	40,000 – 49,999	\$20,688	\$6,592	\$20,224
	50,000 – 59,999	\$25,860	\$8,240	\$25,280
	60,000 – 69,999	\$31,032	\$9,888	\$30,336
	70,000 – 79,999	\$36,203	\$11,536	\$35,391
	80,000 – 89,999	\$41,375	\$13,184	\$40,447
	90,000 – 99,999	\$46,547	\$14,832	\$45,503
	100,000 – 124,999	\$51,719	\$16,480	\$50,559
	125,000 – 149,999	\$64,648	\$20,600	\$63,198
	> 149,999	\$77,578	\$24,719	\$75,838

*Estimated Gross Revenue: \$33,677,851; Estimated Exempt Buy-down: \$3,701,922; Estimated Net Revenue: \$29,975,929.

Fire Assessment Rates (Fiscal Year 2020-21) (95% Funding)

Residential Property Use Categories		Rate Per Dwelling Unit		
Dwelling Unit		\$291		
Non-Residential Property Use Categories	Building Classifications (in square foot ranges)	Commercial	Industrial/Warehouse	Institutional
	≤ 2,499	\$627	\$200	\$616
	2,500 – 4,999	\$1,254	\$400	\$1,232
	5,000 – 7,499	\$2,508	\$799	\$2,464
	7,500 – 9,999	\$3,762	\$1,198	\$3,695
	10,000 – 19,999	\$5,016	\$1,597	\$4,927
	20,000 – 29,999	\$10,032	\$3,193	\$9,853
	30,000 – 39,999	\$15,048	\$4,789	\$14,779
	40,000 – 49,999	\$20,064	\$6,385	\$19,705
	50,000 – 59,999	\$25,080	\$7,982	\$24,631
	60,000 – 69,999	\$30,096	\$9,578	\$29,558
	70,000 – 79,999	\$35,111	\$11,174	\$34,484
	80,000 – 89,999	\$40,127	\$12,770	\$39,410
	90,000 – 99,999	\$45,143	\$14,367	\$44,336
	100,000 – 124,999	\$50,159	\$15,963	\$49,262
	125,000 – 149,999	\$70,222	\$22,348	\$68,967
	> 149,999	\$75,238	\$23,944	\$73,893

*Estimated Gross Revenue: \$32,814,317; Estimated Exempt Buy-down: \$3,604,565; Estimated Net Revenue: \$29,209,752.

Fire Assessment Rates (Fiscal Year 2020-21) (93.18% Funding)

Residential Property Use Categories		Rate Per Dwelling Unit		
Dwelling Unit		\$285		
Non-Residential Property Use Categories	Building Classifications (in square foot ranges)	Commercial	Industrial/Warehouse	Institutional
	≤ 2,499	\$618	\$197	\$604
	2,500 – 4,999	\$1,236	\$394	\$1,208
	5,000 – 7,499	\$2,472	\$788	\$2,416
	7,500 – 9,999	\$3,708	\$1,182	\$3,624
	10,000 – 19,999	\$4,943	\$1,575	\$4,832
	20,000 – 29,999	\$9,886	\$3,150	\$9,664
	30,000 – 39,999	\$14,829	\$4,725	\$14,496
	40,000 – 49,999	\$19,771	\$6,300	\$19,328
	50,000 – 59,999	\$24,714	\$7,875	\$24,160
	60,000 – 69,999	\$29,657	\$9,450	\$28,991
	70,000 – 79,999	\$34,599	\$11,025	\$33,823
	80,000 – 89,999	\$39,542	\$12,600	\$38,655
	90,000 – 99,999	\$44,485	\$14,175	\$43,487
	100,000 – 124,999	\$49,427	\$15,750	\$48,319
	125,000 – 149,999	\$61,784	\$19,687	\$60,398
	> 149,999	\$74,141	\$23,624	\$72,478

*Estimated Gross Revenue: \$32,185,663; Estimated Exempt Buy-down: \$3,537,356; Estimated Net Revenue: \$28,648,307.

Fire Assessment Rates (Fiscal Year 2020-21) (92.5% Funding)

Residential Property Use Categories		Rate Per Dwelling Unit		
Dwelling Unit		\$283		
Non-Residential Property Use Categories	Building Classifications (in square foot ranges)	Commercial	Industrial/Warehouse	Institutional
	≤ 2,499	\$611	\$195	\$600
	2,500 – 4,999	\$1,221	\$389	\$1,200
	5,000 – 7,499	\$2,442	\$778	\$2,399
	7,500 – 9,999	\$3,663	\$1,166	\$3,598
	10,000 – 19,999	\$4,884	\$1,555	\$4,797
	20,000 – 29,999	\$9,768	\$3,109	\$9,594
	30,000 – 39,999	\$14,652	\$4,663	\$14,390
	40,000 – 49,999	\$19,536	\$6,217	\$19,187
	50,000 – 59,999	\$24,420	\$7,772	\$23,983
	60,000 – 69,999	\$29,304	\$9,326	\$28,780
	70,000 – 79,999	\$34,188	\$10,880	\$33,576
	80,000 – 89,999	\$39,071	\$12,434	\$38,373
	90,000 – 99,999	\$43,955	\$13,989	\$43,170
	100,000 – 124,999	\$48,839	\$15,543	\$47,966
	125,000 – 149,999	\$68,375	\$21,760	\$67,152
	> 149,999	\$73,258	\$23,314	\$71,949

*Estimated Gross Revenue: \$31,950,782; Estimated Exempt Buy-down: \$3,509,493; Estimated Net Revenue: \$28,441,289.

Fire Assessment Rates (Fiscal Year 2020-21) (90% Funding)

Residential Property Use Categories		Rate Per Dwelling Unit		
Dwelling Unit		\$276		
Non-Residential Property Use Categories	Building Classifications (in square foot ranges)	Commercial	Industrial/Warehouse	Institutional
	≤ 2,499	\$594	\$190	\$584
	2,500 – 4,999	\$1,188	\$379	\$1,167
	5,000 – 7,499	\$2,376	\$757	\$2,334
	7,500 – 9,999	\$3,564	\$1,135	\$3,501
	10,000 – 19,999	\$4,752	\$1,513	\$4,667
	20,000 – 29,999	\$9,504	\$3,025	\$9,334
	30,000 – 39,999	\$14,256	\$4,537	\$14,001
	40,000 – 49,999	\$19,008	\$6,049	\$18,668
	50,000 – 59,999	\$23,760	\$7,562	\$23,335
	60,000 – 69,999	\$28,512	\$9,074	\$28,002
	70,000 – 79,999	\$33,264	\$10,586	\$32,669
	80,000 – 89,999	\$38,015	\$12,098	\$37,336
	90,000 – 99,999	\$42,767	\$13,611	\$42,003
	100,000 – 124,999	\$47,519	\$15,123	\$46,670
	125,000 – 149,999	\$66,527	\$21,172	\$65,337
	> 149,999	\$71,278	\$22,684	\$70,004

*Estimated Gross Revenue: \$31,087,247; Estimated Exempt Buy-down: \$3,415,069; Estimated Net Revenue: \$27,672,178.