

# City of Margate Fire Rescue Assessment Program

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**Presented by:**

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# Introduction

Government Services Group, Inc. (GSG) specializes in government finance and taxation issues by working with cities, counties, special districts and state agencies to develop unique funding and service delivery solutions for critical infrastructure and service needs. GSG has developed extensive experience in structuring and implementing alternative revenue sources in Florida.

The City of Margate (City) has engaged the professional services and specialized assistance of GSG to assist the City with updating the City's fire rescue assessment program for Fiscal Year 2016-17. Nabors, Giblin & Nickerson, P.A. (NG&N) was retained to provide legal guidance on this project.

This document is the City of Margate's Fire Rescue Assessment Memorandum (Assessment Memorandum), which is one of the project deliverables specified in the Scope of Services.

The City currently imposes fire assessments within the incorporated area of the City based on a prior study conducted by GSG in 1997 and updated May 2000, April 2006, and April 2013. Table 1 illustrates the fire assessment rates imposed for Fiscal Year 2015-16. These assessment rates generated approximately \$7,326,638 in gross revenues for Fiscal Year 2015-16.

**Table 1**  
**City of Margate FY 2015-16 Adopted Fire Assessment Rates**

<b>Residential Property Use Categories</b>	<b>Rate Per Dwelling Unit</b>
Residential	\$225.00
<b>Non-Residential Property Use Categories</b>	<b>Rate Per Square Foot</b>
Commercial	\$0.20
Industrial/Warehouse	\$0.01
Institutional	\$0.62
Nursing Home	\$0.20

Source: City of Margate

The work effort to update the fire rescue special assessment program required the calculation of assessment rates and classifications required to fully fund the identified assessable costs to provide fire rescue services within the City. This work effort required the identification of the full costs of fire rescue services (minus all revenues) and the allocation of these costs to properties that benefit from the provision of such fire rescue services.

## OBJECTIVES

The City has retained GSG and NG&N to update the City's existing fire rescue special assessment program. The fire rescue special assessments must meet the Florida case law requirements for a valid special assessment, which are:

- The service provided must confer a special benefit to the property being assessed; and
- The costs assessed must be fairly and reasonably apportioned among the properties that receive the special benefit.

The objectives of the work effort to update the City's fire rescue special assessment program were to:

- Review the fire rescue services that the City is currently providing;
- Determine the full costs of providing fire rescue services within the City;
- Review such final cost determination with the City to confirm that all elements provide the requisite special benefit to the assessed property;
- Determine the relative benefit anticipated to be derived by categories of property use within the City from the projected delivery of fire rescue services;
- Recommend the fair and reasonable apportionment of assessable costs among benefited parcels within each category of property use; and
- Calculate assessment rates and parcel classifications for Fiscal Year 2016-17.

## **APPORTIONMENT METHODOLOGY**

The calculation of assessment rates for fire rescue services is dependent on three separate, but interconnected pieces of data. The first data element is the identification of the full cost of providing fire rescue services through the development of a pro-forma budget and a determination of the assessable costs of providing such services within such pro-forma budget. The second data element is the analysis of service delivery data, segregated to property use categories (i.e., fire rescue call data). The third and final data component is a comprehensive analysis of all property use categories within the City to determine which parcels receive a special benefit from the provision of fire rescue services and to identify a fair and reasonable method of apportioning the assessable costs among all benefited parcels within each property use category.

The recommended fire rescue services apportionment methodology allocates assessable costs on the basis of the anticipated demand for fire rescue services by categories of real property use as identified on the real property assessment roll prepared for the levy of ad valorem taxes. The assessable costs to provide fire rescue services are allocated among real property use categories. This allocation is based upon the historical demand for these services as reflected by the fire rescue incident data that is reported to the State Fire Marshal.

# Service Description

The City of Margate (City) provides fire rescue services on a citywide basis including providing contractual fire rescue services for the City of Coconut Creek.

The services provided by the Margate Fire Rescue Department include fire suppression, fire prevention, building inspections and plans review, fire investigations, public fire safety education, disaster management, rescue, emergency medical services with transport, dive rescue team, and response to other emergencies as needed.

The City of Margate's Fire Rescue Department has an ISO rating of one, which signifies the highest level of service provided. The Margate Fire Rescue Department has five stations. Table 2 identifies the Fire Rescue Department's physical location address for each facility within the City's service area.

**Table 2**  
**Fire Rescue Department's Facilities Physical Location**

Station	Location
Station 18	5785 Park Drive, Margate
Station 50	900 NW 43rd Avenue, Coconut Creek
Station 58	600 Rock Island Road, Margate
Station 94	4555 Sol Press Boulevard, Coconut Creek
Station 98	5395 NW 24th Street, Margate

Source: City of Margate

The City contracts with the City of Coconut Creek to provide fire protection and EMS services within the corporate city limits of Coconut Creek, as well as the Seminole Trust Property, and the Hillsboro Pines/Hillsboro Ranches area. The City is compensated for these contractual services; these calls were not included in the study.

The City has entered into an Interlocal Agreement with Coral Springs, City of Parkland and City of Coconut Creek for Cooperative Emergency Services through Automatic Aid. There is no monetary compensation for this agreement.

The City has entered into an Interlocal Agreement with the City of North Lauderdale for Cooperative Emergency Services through Automatic Aid. There is no monetary compensation for this agreement,

The City has entered into an Agreement with Advanced Data Processing, Inc. for ambulance billing and collection services.

There is a Memo of Understanding between the Cities of Margate, Tamarac, Coral Springs, Hallandale Beach, Lauderdale, North Lauderdale and Sunrise for group participation in the 2014-15 assistance to firefighters grant (AFG) program.

The City has entered into a statewide mutual aid agreement to provide assistance during emergencies and disasters.

The City has entered into a consolidated mutual aid agreement with the surrounding Broward County cities for mutual assistance on emergency scenes. There is no monetary compensation for this agreement.

Tables 3 and 4 describe the Fire Rescue Department's staffing of each fire station and the organizational structure. These tables are used to develop the Administrative Factor described in the Development of Factors section of the Assessment Update Memorandum.

**Table 3**  
**Staffing by Fire Rescue Station**

	Apparatus	Staffing
Station 18	Engine	2 Firefighters
	Rescue	1 Firefighter, 2 Paramedics/FF
Station 50	Engine	2 Firefighters
	Rescue	1 Firefighter, 2 Paramedics/FF
Station 58	Quint	2 Firefighters
	Rescue	1 Firefighter, 2 Paramedics/FF
Station 94	Quint	2 Firefighters
	Rescue	1 Firefighter, 2 Paramedics/FF
Station 98	Engine	2 Firefighters
	Rescue	1 Firefighter, 2 Paramedics/FF
	Battalion	Battalion Chief

Source: City of Margate

**Table 4**  
**Margate Fire Rescue Organizational Chart**

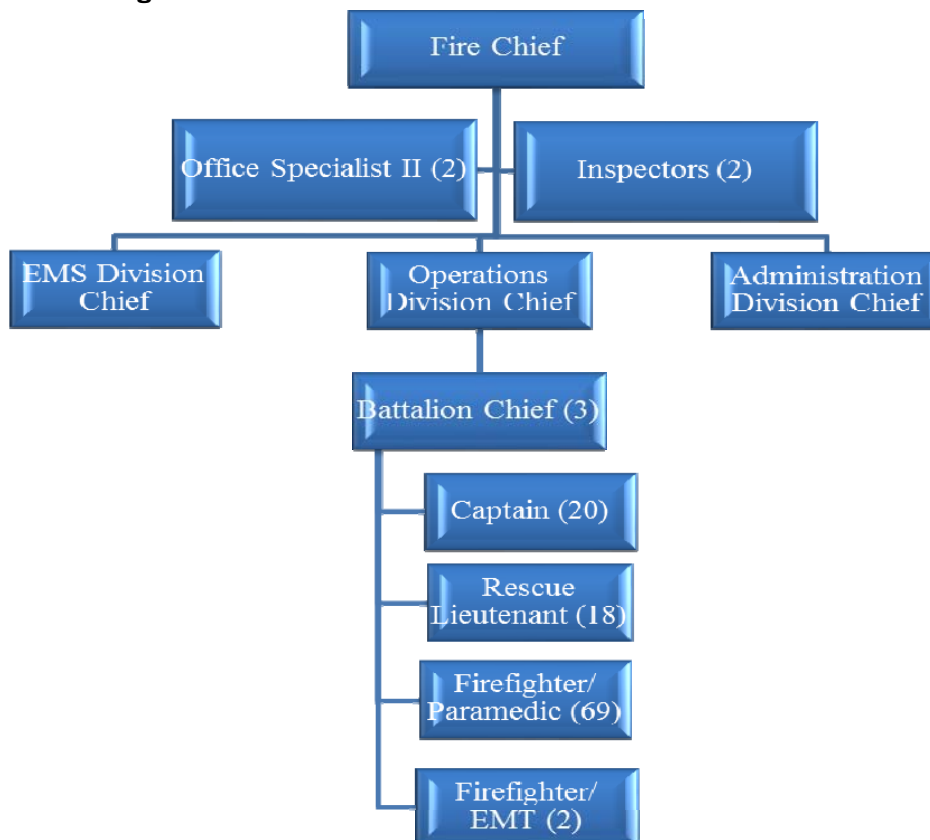


Table 5 lists the location of all of the fire rescue apparatus and the corresponding fire flow or pumping capacity for each apparatus. This table was used to determine the square footage cap for non-residential properties, which was utilized in calculating non-residential fire rescue updated assessment rates.

**Table 5**  
**Fire Rescue Department Apparatus and Capacity**

Station	Apparatus	Fire Flow
Station 18	Engine	1500 gpm
	Rescue	
Station 50	Engine	1500 gpm
	Rescue	
Station 58	Quint	1500 gpm
	Rescue	
Station 94	Quint	1500 gpm
	Rescue	
Station 98	Engine	1500 gpm
	Rescue	
	Battalion	
<b>TOTAL</b>		<b>7500 gpm</b>

Source: City of Margate

The current pumping capacity is defined as the combined amount of water that apparatus in the Fire Department can pump to a first alarm, non-residential fire. As outlined by Table 5, the pumping capacity for all primary apparatus of the Fire Department is 7,500 gallons per minute. Accordingly, based on National Fire Protection Association firefighting standards for fire flow, the Fire Department currently has sufficient fire flow capacity to provide service coverage in the event of a structure fire involving 179,446 square feet.<sup>1</sup> Therefore it is reasonable and appropriate to place a cap on the square footage of non-residential structures of 179,446 square feet.

Table 6 illustrates the Fire Rescue Response Protocol.

**Table 6**  
**Response Protocol**

Type of Call	Minimum Response
Residential Structure Fire	1 Quint, 2 Engines, 3 Rescues, 1 Battalion Chief, Safety Officer, Command Vehicle
Commercial Structure Fire	1 Quint, 3 Engines, 3 Rescues, 1 Battalion Chief, Safety Officer, Command Vehicle
Fire Alarm	Engine
Basic Medical	Rescue
Advanced Medical	Rescue, Engine/Quint
Vehicle Fire	Engine, Rescue
Vehicle Accident	Engine, Rescue, Command Vehicle
Brush Fire	Engine

Source: City of Margate

<sup>1</sup> Source: National Fire Protection Association, "NFPA 220 Standards on Types of Building Construction: Fire-Flow Guide."



# Assessable Costs Calculations<sup>2</sup>

## FEES AND REVENUES

In 1999, the City entered into an interlocal agreement with the City of Coconut Creek to provide emergency medical and fire protection services. Such agreement was renewed during fiscal year 2011 with an expiration date of September 30, 2014. It was amended in September 2014 with a one year extension. In September 2015, the contract was amended for a second time and was extended for one additional year until September 30, 2016.

The City of Margate has agreed to provide ALS/BLS transport services to the citizens of Coconut Creek on the same basis that such services are provided to the citizens of the City of Margate. Pursuant to the contract, the City of Coconut Creek is reimbursed for 100% of transportation fees, less billing service provider fees. Fire prevention services are not included in the contract.

## 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 upheld by the Fourth District Court of Appeals 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 Fiscal Year 2016-17 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.

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<sup>2</sup> All figures have been rounded for presentation purposes.

## 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 “Firefighters Supplemental Compensation” and “fire hose replacement” were entirely allocated to fire, while “EMS Licensure Expense” and “Medical Director” costs were entirely allocated to EMS.

## ADMINISTRATIVE FACTOR

Certain line items were allocated between fire and EMS based on an Administrative Factor. The Administrative Factor is derived by creating a ratio between non-EMS or fire personnel and total combat personnel. This methodology resulted in a factor for the City of 62.96% for fire service costs. The percentage was then applied to administrative line items to allocate the costs between fire costs or EMS costs. As an example, the administrative factor of 62.96% for fire service costs was used to calculate line items such as salaries and benefits to determine the fire costs associated with the provided service. Similarly, the Administrative Factor was applied to operating expenditures such as “Clothing & Wearing Apparel” and “Travel & Per Diem” to determine the fire service costs for 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 EMS calls and non-EMS (i.e., fire) calls. The ratio is then applied to operational line items to allocate the costs. 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. City fire rescue incident data, as reported to the State Fire Marshal for the calendar year 2014, was used to determine the demand for fire rescue services. For calendar year 2014, the City had 2,371 non-EMS calls out of a total 8,038 fire rescue calls for a 29.5% operational fire factor. This ratio was applied to certain budget line items such as “Gas, Oil and Coolant” and “Repair & Maint-Vehicles.”

## ASSESSABLE COST CALCULATIONS

The assessable cost calculations for Fiscal Year 2016-17 are based on the full cost of the fire assessment program for Fiscal Years 2016-17 through 2020-21 (5-year average). The following assumptions for the purpose of this Assessment Memorandum were applied.

The five-year fire assessable budget was developed by using the proposed Fiscal Year 2016-17 Fire Rescue Department budget and applying the appropriate factors to each line item to develop Fiscal Year 2016-17 assessable budget.

Unless more accurate information was available, for each fiscal year a 3% annual increase was applied across all “Personnel Expenditures;” a 2% annual increase was applied to “Operational Expenditures;” Coconut Creek revenues were increased by 3% annually; all other “Revenues” remained constant; and “Debt Services” expenditures were the actual expenditures.

The actual projected capital improvement costs from the City's 5-year Capital Improvement Plan were used after applying appropriate factors.

Revenues are shown as a reduction of the total projected expenditures for each fiscal year, thereby reducing the total assessable costs for that year. Revenues for fire inspection and permit fees and firefighter supplemental were allocated directly to fire and an operational factor was applied to the City of Coconut Creek revenues. Ambulance Transportation fees were allocated directly to EMS.

The line item "Statutory Discount" under "Miscellaneous Assessment Expenditures" reflects a 95% collection of the Fire 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 and Annual Maintenance Costs" under "Miscellaneous Assessment Expenditures" is the reimbursement to the City for the cost of conducting the assessment study and annual maintenance of the assessment program. These costs are reimbursable through the assessment program.

Pursuant to section 197.3632, Florida Statutes, the tax collector may 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)" under "Miscellaneous Assessment 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. The applied collection charge is estimated to be adequate to cover the Tax Collector's actual collection costs.

Table 7 shows the projection of the full cost of the fire assessment program for Fiscal Year 2016-17.

**Table 7**  
**Margate Fire Rescue Department Fiscal Year 2016-17 Assessment Budget**

	<b>Proposed FY 2016-17</b>	<b>Assessable FY 16-17</b>
<b>PERSONAL SERVICES</b>		
SAL & WAGES-REGULAR	10,526,976	6,627,784
SAL & WAGES-UPGRADE	50,000	31,480
SAL & WAGES-ASSIGNMENT	42,000	26,443
SAL & WAGES-LONGEVITY	173,000	108,921
SAL & WAGES-OVERTIME	525,000	330,540
SAL-FF SUPP COMPENSATION	80,000	80,000
SAL & WAGES-PHONE ALLOW	960	604
SAL & WAGES-CLOTH ALLOW	63,800	40,168
CONTRIB-SS TAX(EMPLOYER)	710,630	447,413
CONTRIB-MED TAX(EMPLOYER)	166,200	104,640
FRS CONTRIB-EMPLOYER	2,550,590	1,605,851
CONTRIBUTION - HEALTH TRUST	114,620	72,165
HEALTH & LIFE INS	1,473,860	927,942
<b>TOTAL PERSONAL SERVICES</b>	<b>\$16,477,636</b>	<b>\$10,403,952</b>
<b>OPERATING EXPENSES</b>		
OPERATING EXPENSE	25,400	15,992
EMS LICENSURE EXPENSE	9,500	0
OTHER EXPENSE/CLOTHING	30,000	18,888
CERT EXPENSE	3,500	3,500

	Proposed FY 2016-17	Assessable FY 16-17
PROF'L SVCS-MEDICAL	6,500	4,092
PROF SVCS-MEDICAL DIRECTR	30,900	0
EMS BILLING & COLL - ADP	140,000	0
TRAVEL & PER DIEM	15,000	9,444
COMMUNICATIONS SERVICES	44,000	27,702
POSTAGE	600	378
RENTALS & LEASES	9,642	6,071
REPAIR & MAINT-EQUIPMENT	148,007	93,185
STRUCTURES-CHARGEBACK	3,800	2,392
REP & MAINT-OFFICE EQUIP	4,000	2,518
OTHER EQUIPMENT-CHARGEBACK	5,300	3,337
REPAIR & MAINT-VEHICLES	22,000	6,490
REPAIR & MAINT-STRUCTURES	7,600	4,785
MAINT/TESTING ISO EQUIP.	171,200	171,200
MAINT/FIRE VEHICLE CHARGEBACK	163,000	48,085
PRINTING & BINDING	3,400	2,141
OFFICE SUPPLIES	6,000	3,778
GAS, OIL AND COOLANT	105,000	30,975
OPERATING SUPPLIES-OTHER	289,250	182,112
SUBSCRIPTION & MEMBERSHIP	5,205	3,277
EDUCATION	38,300	24,114
TUITION REIM-IAFF	30,000	18,888
OPER EXP-EXPLORER PROGRAM	2,000	2,000
<b>TOTAL OPERATING EXPENSES</b>	<b>\$1,319,104</b>	<b>\$685,344</b>
<b>CAPITAL EXPENSES</b>		
COMPUTER EQUIPMENT	7,000	4,407
<b>TOTAL CAPITAL EXPENSES</b>	<b>\$7,000</b>	<b>\$4,407</b>
<b>DEBT SERVICE</b>		
Lease of Quint and Rescue	134,549	105,967
<b>TOTAL DEBT SERVICE</b>	<b>\$134,549</b>	<b>\$105,967</b>
<b>OTHER EXPENDITURES</b>		
INDIRECT COSTS	\$1,957,853	1,232,664
RESERVE FOR EMPLOYEE PAYOUTS	\$135,000	84,996
<b>TOTAL OTHER EXPENDITURES</b>	<b>\$2,092,853</b>	<b>\$1,317,660</b>
<b>CAPITAL IMPROVEMENT PLAN</b>		
Fire Station 58 Replacement/EOC/Administration	\$300,000	\$188,880
Quint	\$800,000	\$800,000
Administration Vehicle	\$80,000	\$40,000
Turnout Gear (PPE)	\$64,500	\$64,500
Hose	\$15,000	\$15,000
Thermal Cameras	\$14,000	\$14,000
Radio Programming	\$15,000	\$9,444
Storage Structure	\$30,000	\$18,888
Dive Equipment/Compressor	\$39,000	\$19,500
Nozzles and Appliances/Firefighting Tools	\$5,500	\$5,500
Furniture Replacement	\$18,000	\$11,333
<b>TOTAL CAPITAL IMPROVEMENT PLAN</b>	<b>\$1,381,000</b>	<b>\$1,187,045</b>

	Proposed FY 2016-17	Assessable FY 16-17
<b>TOTAL EXPENDITURES</b>	<b>\$21,412,142</b>	<b>\$13,704,375</b>
<b>REVENUES</b>		
Fire Inspections and Permits	80,000	80,000
Firefighters Supplemental (State \$)	38,000	38,000
Ambulance Transport Fees	1,300,000	0
Contractual Services to Coconut Creek	8,494,854	2,505,982
<b>TOTAL REVENUES</b>	<b>\$9,912,854</b>	<b>\$2,623,982</b>
<b>TOTAL EXPENDITURES</b>	<b>\$21,412,142</b>	<b>\$13,704,375</b>
<b>TOTAL REVENUES</b>	<b>\$9,912,854</b>	<b>\$2,623,982</b>
<b>TOTAL NET EXPENDITURES</b>	<b>\$11,499,288</b>	<b>\$11,080,393</b>

Table 8 shows the calculation of the full cost of the Fire Rescue Assessment Program for Fiscal Year 2016-17 through Fiscal Year 2020-21 (Five-year average).

**Table 8**  
**Fire Rescue Assessable Cost Calculations Proforma Budget (FY 16-17 through FY 20-21)**

	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	5 Year Average
<b>PERSONAL SERVICES</b>						
SAL & WAGES-REGULAR	6,627,784	6,826,618	7,031,416	7,242,359	7,459,629	7,037,561
SAL & WAGES-UPGRADE	31,480	32,424	33,397	34,399	35,431	33,426
SAL & WAGES-ASSIGNMENT	26,443	27,236	28,054	28,895	29,762	28,078
SAL & WAGES-LONGEVITY	108,921	112,188	115,554	119,021	122,591	115,655
SAL & WAGES-OVERTIME	330,540	340,456	350,670	361,190	372,026	350,976
SAL-FF SUPP COMPENSATION	80,000	82,400	84,872	87,418	90,041	84,946
SAL & WAGES-PHONE ALLOW	604	623	641	660	680	642
SAL & WAGES-CLOTH ALLOW	40,168	41,374	42,615	43,893	45,210	42,652
CONTRIB-SS TAX(EMPLOYER)	447,413	460,835	474,660	488,900	503,567	475,075
CONTRIB-MED TAX(EMPLOYER)	104,640	107,779	111,012	114,342	117,773	111,109
FRS CONTRIB-EMPLOYER	1,605,851	1,654,027	1,703,648	1,754,757	1,807,400	1,705,137
CONTRIBUTION - HEALTH TRUST	72,165	74,330	76,560	78,856	81,222	76,626
HEALTH & LIFE INS	927,942	955,781	984,454	1,013,988	1,044,407	985,314
<b>TOTAL PERSONAL SERVICES</b>	<b>\$10,403,952</b>	<b>\$10,716,070</b>	<b>\$11,037,552</b>	<b>\$11,368,679</b>	<b>\$11,709,739</b>	<b>\$11,047,198</b>
<b>OPERATING EXPENSES</b>						
OPERATING EXPENSE	15,992	16,312	16,638	16,971	17,310	16,644
OTHER EXPENSE/CLOTHING	18,888	19,266	19,651	20,044	20,445	19,659
CERT EXPENSE	3,500	3,570	3,641	3,714	3,789	3,643
PROF'L SVCS-MEDICAL	4,092	4,174	4,258	4,343	4,430	4,259
TRAVEL & PER DIEM	9,444	9,633	9,826	10,022	10,222	9,829
COMMUNICATIONS SERVICES	27,702	28,256	28,822	29,398	29,986	28,833
POSTAGE	378	385	393	401	409	393
RENTALS & LEASES	6,071	6,192	6,316	6,442	6,571	6,318
REPAIR & MAINT-EQUIPMENT	93,185	95,049	96,950	98,889	100,867	96,988
STRUCTURES-CHARGEBACK	2,392	2,440	2,489	2,539	2,590	2,490
REP & MAINT-OFFICE EQUIP	2,518	2,569	2,620	2,673	2,726	2,621
OTHER EQUIPMENT-CHARGEBACK	3,337	3,404	3,472	3,541	3,612	3,473
REPAIR & MAINT-VEHICLES	6,490	6,620	6,752	6,887	7,025	6,755
REPAIR & MAINT-STRUCTURES	4,785	4,881	4,978	5,078	5,179	4,980
MAINT/TESTING ISO EQUIP.	171,200	174,624	178,116	181,679	185,312	178,186

	<b>FY 16-17</b>	<b>FY 17-18</b>	<b>FY 18-19</b>	<b>FY 19-20</b>	<b>FY 20-21</b>	<b>5 Year Average</b>
MAINT/FIRE VEHICLE CHARGEBACK	48,085	49,047	50,028	51,028	52,049	50,047
PRINTING & BINDING	2,141	2,183	2,227	2,272	2,317	2,228
OFFICE SUPPLIES	3,778	3,853	3,930	4,009	4,089	3,932
GAS, OIL AND COOLANT	30,975	31,595	32,226	32,871	33,528	32,239
OPERATING SUPPLIES-OTHER	182,112	185,754	189,469	193,258	197,124	189,543
SUBSCRIPTION & MEMBERSHIP	3,277	3,343	3,409	3,478	3,547	3,411
EDUCATION	24,114	24,596	25,088	25,590	26,101	25,098
TUITION REIM-IAFF	18,888	19,266	19,651	20,044	20,445	19,659
OPER EXP-EXPLORER PROGRAM	2,000	2,040	2,081	2,122	2,165	2,082
<b>TOTAL OPERATING EXPENSES</b>	<b>\$685,344</b>	<b>\$699,051</b>	<b>\$713,032</b>	<b>\$727,292</b>	<b>\$741,838</b>	<b>\$713,311</b>
<b>CAPITAL EXPENSES</b>						
COMPUTER EQUIPMENT	4,407	4,407	4,407	4,407	4,407	4,407
<b>TOTAL CAPITAL EXPENSES</b>	<b>\$4,407</b>	<b>\$4,407</b>	<b>\$4,407</b>	<b>\$4,407</b>	<b>\$4,407</b>	<b>\$4,407</b>
<b>DEBT SERVICE</b>						
Lease of Quint and Rescue	105,967	105,967	105,967	0	0	63,580
<b>TOTAL DEBT SERVICE</b>	<b>\$105,967</b>	<b>\$105,967</b>	<b>\$105,967</b>	<b>\$0</b>	<b>\$0</b>	<b>\$63,580</b>
<b>OTHER EXPENDITURES</b>						
INDIRECT COSTS	1,232,664	1,269,644	1,307,734	1,346,966	1,387,374	1,308,876
RESERVE FOR EMPLOYEE PAYOUTS	84,996	87,546	90,172	92,877	95,664	90,251
<b>TOTAL OTHER EXPENDITURES</b>	<b>\$1,317,660</b>	<b>\$1,357,190</b>	<b>\$1,397,906</b>	<b>\$1,439,843</b>	<b>\$1,483,038</b>	<b>\$1,399,127</b>
<b>CAPITAL IMPROVEMENT PLAN</b>						
Fire Station 58 Replacement/EOC/Administration	\$188,880	\$2,835,718	\$0	\$0	\$0	604,920
Fire Station 18 Re-roof	\$0	\$81,848	\$0	\$0	\$0	16,370
Fire Station 18 Renovations	\$0	\$31,480	\$198,324	\$0	\$0	45,961
Fire Station 98 Renovations	\$0	\$0	\$31,480	\$147,956	\$0	35,887
Quint	\$800,000	\$0	\$800,000	\$0	\$0	320,000
Administration Vehicle	\$40,000	\$0	\$0	\$0	\$0	8,000
Command Vehicle	\$0	\$46,531	\$0	\$47,887	\$0	18,884
Turnout Gear (PPE)	\$64,500	\$65,000	\$65,000	\$65,000	\$65,000	64,900
Hose	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	15,000
Thermal Cameras	\$14,000	\$14,000	\$14,000	\$14,000	\$14,000	14,000
Source Capture Ventilation	\$0	\$40,000	\$40,000	\$40,000	\$0	24,000
Station Alerting	\$0	\$157,400	\$0	\$0	\$0	31,480
Radio Programming	\$9,444	\$18,888	\$18,888	\$0	\$0	9,444

	<b>FY 16-17</b>	<b>FY 17-18</b>	<b>FY 18-19</b>	<b>FY 19-20</b>	<b>FY 20-21</b>	<b>5 Year Average</b>
Storage Structure	\$18,888	\$6,296	\$0	\$0	\$0	5,037
BioPlanet Station Decon	\$0	\$3,148	\$3,148	\$3,148	\$3,148	2,518
UHF Back-up Radio System	\$0	\$2,500	\$2,500	\$2,500	\$2,500	2,000
Gas Detectors	\$0	\$1,500	\$1,500	\$1,500	\$1,500	1,200
Dive Equipment/Compressor	\$19,500	\$750	\$750	\$750	\$750	4,500
Nozzles and Appliances/Firefighting Tools	\$5,500	\$7,000	\$7,000	\$7,000	\$7,000	6,700
Furniture Replacement	\$11,333	\$1,889	\$1,889	\$1,889	\$1,889	3,778
<b>TOTAL CAPITAL IMPROVEMENT PLAN</b>	<b>\$1,187,045</b>	<b>\$3,328,948</b>	<b>\$1,199,479</b>	<b>\$346,629</b>	<b>\$110,787</b>	<b>\$1,234,578</b>
<b>TOTAL EXPENDITURES</b>	<b>\$13,704,375</b>	<b>\$16,211,633</b>	<b>\$14,458,343</b>	<b>\$13,886,851</b>	<b>\$14,049,810</b>	<b>\$14,462,202</b>
<b>REVENUES</b>						
Fire Inspections and Permits	80,000	80,000	80,000	80,000	80,000	80,000
Firefighters Supplemental (State \$)	38,000	38,000	38,000	38,000	38,000	38,000
Contractual Services to Coconut Creek	2,505,982	2,581,161	2,658,596	2,738,354	2,820,505	2,660,920
<b>TOTAL REVENUES</b>	<b>\$2,623,982</b>	<b>\$2,699,161</b>	<b>\$2,776,596</b>	<b>\$2,856,354</b>	<b>\$2,938,505</b>	<b>\$2,778,920</b>
<b>TOTAL EXPENDITURES</b>	<b>\$13,704,375</b>	<b>\$16,211,633</b>	<b>\$14,458,343</b>	<b>\$13,886,851</b>	<b>\$14,049,810</b>	<b>\$14,462,202</b>
<b>TOTAL REVENUES</b>	<b>\$2,623,982</b>	<b>\$2,699,161</b>	<b>\$2,776,596</b>	<b>\$2,856,354</b>	<b>\$2,938,505</b>	<b>\$2,778,920</b>
<b>TOTAL NET EXPENDITURES</b>	<b>\$11,080,393</b>	<b>\$13,512,472</b>	<b>\$11,681,746</b>	<b>\$11,030,496</b>	<b>\$11,111,305</b>	<b>\$11,683,282</b>
<b>MISCELLANEOUS ASSESSMENT EXPENDITURES</b>						
STUDY AND LEGAL COSTS	4,500	0	0	0	0	900
ANNUAL MAINTENANCE COSTS	20,000	20,000	20,000	20,000	20,000	20,000
NOTICE COSTS (22,000 x \$1.35)	29,700	100	100	100	100	6,020
COLLECTION COSTS (Tax Collector - @ 2%)	245,142	297,936	257,630	243,292	245,071	257,814
STATUTORY DISCOUNT (4% early payment/1% undercollection)	632,207	768,362	664,415	627,438	632,026	664,890
<b>TOTAL MISC. ASSESSMENT EXPENDITURES</b>	<b>\$931,549</b>	<b>\$1,086,398</b>	<b>\$942,146</b>	<b>\$890,831</b>	<b>\$897,198</b>	<b>\$949,624</b>
<b>TOTAL ASSESSABLE COSTS</b>	<b>\$12,011,942</b>	<b>\$14,598,870</b>	<b>\$12,623,892</b>	<b>\$11,921,327</b>	<b>\$12,008,503</b>	<b>\$12,632,907</b>



## INCIDENT DATA

GSG obtained information from the City in an electronic format, identifying the number and type of fire incident responses by City fire vehicles for calendar year 2014 within the incorporated area of the City.

The fire rescue department incidents are tracked using the State Fire Marshal office's Florida Fire Incident Reporting System (FFIRS). 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. 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 (fire) calls.

Another data field in the FFIRS, "fixed property use," identifies the type of property that fire departments respond to for each fire 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 incident reports.

GSG analyzed one year of fire incident data (calendar year 2014) to evaluate trends and determine if aberrations were present. The fire incident data for calendar year 2014 represents 8,038 fire rescue incidents.

Of the 8,038 fire rescue incidents, there were 5,667 incidents classified as EMS type incidents based on the type of situation found indicated on the incident report. The 5,667 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 2,371 remaining fire type incidents, 1,799 were calls to specific property uses. The remaining 572 incidents were considered non-specific type 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 18 calls to these two property use categories were removed.

Using the fixed property use codes, the remaining 1,781 fire type incidents corresponding to specific properties were assigned to the following property use categories: residential, commercial, industrial/warehouse, institutional and nursing homes. Incidents to government properties, religious buildings, institutional parcels, and educational properties were aggregated into an "institutional" category.

Table 9 illustrates the final assignment of fire rescue incidents and proportion of calls by property use category.

**Table 9**  
**Fire Rescue Incidents and Proportion of Calls by Category**

Property Category	Number of Fire Rescue Incidents	Percent of Total Incidents
Residential	1,246	69.96%
Commercial	235	13.19%
Industrial/Warehouse	8	0.45%
Institutional	144	8.09%
Nursing Homes	148	8.31%
<b>Total</b>	<b>1,781</b>	<b>100%</b>

Source: City of Margate Fire call data

## PROPERTY DATA

GSG obtained information from the ad valorem tax roll maintained by the Broward County Property Appraiser's office to develop the assessment roll.

Each property use within the assessable area on the ad valorem tax roll was assigned 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. The Property Appraiser assigns a two-digit code based on the Florida Department of Revenue (DOR) property use codes reflected in Rule 12D-8.008, Florida Administrative Code. A listing of DOR codes and associated property use categories is provided as Appendix C.

Further analysis regarding building improvement types was conducted relative to each building's use on a parcel of property based on their assignment of use by the Broward County Property Appraiser or verification of use obtained through field research. A list of building improvement codes used by the Broward County Property Appraiser and associated assessment category is provided as Appendix D.

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

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

# Computation of Fire Assessments

This section of the memorandum includes the recommended parcel classifications and preliminary assessment rates as calculated within this Assessment Memorandum.

The fire assessment cost calculations provided herein are primarily based on information supplied by the City. The assessable cost projections developed by GSG are designed to forecast preliminary assessment rates within each property use category for Fiscal Year 2016-17.

## **SPECIAL BENEFIT ASSUMPTIONS**

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

- Fire services, facilities, and programs possess a logical relationship to the use and enjoyment of property by: (i) protecting the value and integrity of improvements and structures through the availability and provision of comprehensive fire services; (ii) protecting the life and safety of intended occupants in the use and enjoyment of property; (iii) lowering the cost of fire insurance by the presence of a professional and comprehensive fire program; and (iv) containing fire incidents occurring on land with the potential to spread and endanger other property and property features.
- The availability and provision of comprehensive fire services enhance and strengthen the relationship of such services to the use and enjoyment of the parcels of property, the desirability of the area for residential and non-residential purposes, the market perception of the area and, ultimately, the property and rental values within the assessable area.

## **APPORTIONMENT METHODOLOGY**

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

## COST APPORTIONMENT

The Fiscal Year 2016-17 assessable costs calculation was apportioned among property use categories based upon the historical demand for fire services reflected by the fire incident data for calendar year 2014. This apportionment is illustrated in Table 10.

**Table 10**  
**Cost Apportionment**

Property Category	Number of Fire Rescue Incidents	Percent of Total Incidents	Portion of Budget
Residential	1,246	69.96%	\$8,838,070
Commercial	235	13.19%	\$1,666,891
Industrial/Warehouse	8	0.45%	\$56,745
Institutional	144	8.09%	\$1,021,414
Nursing Homes	148	8.31%	\$1,049,787
<b>Total</b>	<b>1,781</b>	<b>100%</b>	<b>\$12,632,907</b>

Source: City fire call data and budget

## PARCEL APPORTIONMENT

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

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

Category	Parcel Apportionment
Residential	Dwelling Unit
<b>Non-Residential</b>	
-Commercial	Square Footage (capped at 179,446)
-Industrial/Warehouse	
-Institutional	
Nursing Home	

Applying the foregoing parcel apportionment methodology, fire assessment rates were computed for each property use category. The specific methodology, underlying special benefit and fair apportionment assumptions are included below and generally described.

## 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 demand for fire services.
- The historical demand for fire services availability for multi-family and single family residential property is substantially similar and any difference in the percentage of documented fire services calls to such specific property uses is statistically insignificant.

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

**Table 12**

**Parcel Apportionment Residential Property Use Category**

Residential Property Use Category	Number of Dwelling Units
Residential	24,144

Source: Broward County Tax Collector (2016)

## 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 apparatus in the Fire Department can pump to a first alarm, non-residential fire. As outlined by Table 5, the pumping capacity for all primary apparatus of the Fire Department is 7,500 gallons per minute. Accordingly, based on National Fire Protection Association firefighting standards for fire flow, the Fire Department currently has sufficient fire flow capacity to provide service coverage in the event of a structure fire involving 179,446 square feet.<sup>3</sup> Therefore, based upon the findings outlined herein, it is fair and reasonable to place a cap on the square footage of non-residential structures of 179,446 square feet.

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 actual square footage is fair and reasonable for the purpose of parcel apportionment because the demand for fire services, fire flow, firefighters, quantity and size of apparatus, and other special firefighting equipment is determined and measured by the actual square footage of structures and improvements within benefited parcels.

<sup>3</sup> Source: National Fire Protection Association, "NFPA 220 Standards on Types of Building Construction: Fire-Flow Guide."

- The greater the Building Area, the greater the potential for a large fire and the greater amount of fire fighting resources that must be available in the event of a fire in a structure of that Building's size. Therefore, it is fair and reasonable to use Building Area as a proxy for determining the Tax Parcel's Fire Rescue Assessment.
- 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.
- In accordance with available data and field surveying, the City has determined that the average mobile home located on Recreational Vehicle Park property in the City has a Building Area of 700 square feet. Given that the actual Building Area for these mobile homes within the City may not be available and that the cost of measuring or verifying the Building Area for each individual mobile home greatly exceeds any benefit to be derived from individual measurement and verification, if actual Building Area is not available, it is fair and reasonable to assign each mobile home located on Recreational Vehicle Park property an assumed Building Area of 700 square feet.

## 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 building square footage situated on the parcel.

The respective 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 square foot. For buildings containing non-residential improvements over 179,446 square feet, an assignment of improved area of 179,446 square feet was made.

The demand for the availability of fire rescue services diminishes at the outer limit of Building size because a fire occurring in a structure greater than a certain size is not capable of being suppressed under expected conditions and the fire control activities under such circumstances are directed to avoid the spread of the fire event to adjacent Buildings. Therefore, it is fair and reasonable to place a cap on the Building Area classification of benefitted parcels within Non-Residential Property at 179,446 square feet based upon the City's fire rescue resources and the National Fire Protection Association's "NFPA 220 Standards on Types of Building Construction: Fire-Flow Guide."

Table 13 illustrates the assignment of square footage for parcels under this apportionment methodology in the Non-Residential Property Use Category.

**Table 13**

**Parcel Apportionment Non-Residential Property Use Category**

<b>Non-Residential Property Use Categories</b>	<b>Number of Square Feet</b>
Total Commercial	4,612,889
Total Industrial/Warehouse	1,790,514
Total Institutional	1,223,085
Total Nursing Home	396,039

Source: Broward County Property Appraiser (2016)

## MIXED USE PROPERTY CALCULATION AND CLASSIFICATION

For residential parcels that contain non-residential buildings, the non-residential improvements located on the parcel were treated according to their non-residential property use category and size to compute the parcel's non-residential fire rescue assessment. This assessment was then added to the parcel's residential fire rescue assessment.

For non-residential parcels that contain a residence, the actual number of dwelling units located on the parcel was multiplied by the per dwelling unit charge to compute the parcel's residential fire rescue assessment. This assessment was then added to the parcel's non-residential fire rescue assessment.

## COMPUTATION OF FIRE ASSESSMENT RATES

Applying the parcel apportionment methodology, fire assessment rates were computed for each specified property use category. Based on the assessable costs of providing fire services, the number of fire calls apportioned to specific property categories and the number of billing units within the specified property categories. Table 14 illustrates the preliminary assessment rates after application of the assessment methodology based on 100% funding of the total assessable costs for Fiscal Year 2016-17.

**Table 14**  
**FY 2016-17 Preliminary Fire Assessment Rates (100% of Assessable Costs)**

Residential Property Use Categories	Rate Per Dwelling Unit
Residential	\$367.00
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.37
Industrial/Warehouse	\$0.04
Institutional	\$0.84
Nursing Home	\$2.66

\*Estimated Gross Revenue: \$12,632,907; Estimated Exempt Buy-down: \$1,929,083; Estimated Net Revenue: \$10,703,824

Table 15 illustrates the preliminary assessment rates after application of the assessment methodology based on 81.75% funding of the total assessable costs for Fiscal Year 2016-17.

**Table 15**  
**FY 2016-17 Preliminary Fire Assessment Rates (81.75% of Assessable Costs)**

Residential Property Use Categories	Rate Per Dwelling Unit
Residential	\$300.00
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.30
Industrial/Warehouse	\$0.03
Institutional	\$0.69
Nursing Home	\$2.17

\*Estimated Gross Revenue: \$10,327,401; Estimated Exempt Buy-down: \$1,580,092; Estimated Net Revenue: \$8,747,309

Table 16 illustrates the preliminary assessment rates after application of the assessment methodology based on 75% funding of the total assessable costs for Fiscal Year 2016-17.

**Table 16**  
**FY 2016-17 Preliminary Fire Assessment Rates (75% of Assessable Costs)**

Residential Property Use Categories	Rate Per Dwelling Unit
Residential	\$275.00
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.28
Industrial/Warehouse	\$0.03
Institutional	\$0.63
Nursing Home	\$1.99

\*Estimated Gross Revenue: \$9,474,680; Estimated Exempt Buy-down: \$1,443,901; Estimated Net Revenue: \$8,030,779



Table 17 illustrates the preliminary assessment rates after application of the assessment methodology based on 68.25% funding of the total assessable costs for Fiscal Year 2016-17.

**Table 17**

**FY 2016-17 Preliminary Fire Assessment Rates (68.25% of Assessable Costs)**

<b>Residential Property Use Categories</b>	<b>Rate Per Dwelling Unit</b>
Residential	\$250.00
<b>Non-Residential Property Use Categories</b>	<b>Rate Per Square Foot</b>
Commercial	\$0.25
Industrial/Warehouse	\$0.03
Institutional	\$0.57
Nursing Home	\$1.81

\*Estimated Gross Revenue: \$8,621,959; Estimated Exempt Buy-down: \$1,311,435; Estimated Net Revenue: \$7,310,524

Table 18 illustrates the preliminary assessment rates after application of the assessment methodology based on 61.25% funding of the total assessable costs for Fiscal Year 2016-17.

**Table 18**

**FY 2016-17 Preliminary Fire Assessment Rates (61.25% of Assessable Costs)**

<b>Residential Property Use Categories</b>	<b>Rate Per Dwelling Unit</b>
Residential	\$225.00
<b>Non-Residential Property Use Categories</b>	<b>Rate Per Square Foot</b>
Commercial	\$0.23
Industrial/Warehouse	\$0.02
Institutional	\$0.52
Nursing Home	\$1.63

\*Estimated Gross Revenue: \$7,737,656; Estimated Exempt Buy-down: \$1,187,181; Estimated Net Revenue: \$6,550,474

## EXEMPTIONS AND IMPACT OF EXEMPTIONS

In the current methodology, the City identified the aggregate cost for the fire services that are available to institutional tax-exempt and governmental parcels within the City. The City made a policy decision to exempt institutional tax-exempt and governmental properties, and have funded the proportional assessed costs allocated to such exemptions from the other legally available sources because the financial burden of such exemptions cannot be apportioned to non-exempt parcels. The estimated revenue from all institutional tax-exempt and governmental properties, based on 100 percent of the assessable costs of \$12,632,907, is approximately \$1,022,155 using the updated assessment methodology.

Based on fire incident data, Nursing Home rates have been developed which reflect the moderately high call frequency for this property use category. Applying these rates to the relatively small number of nursing homes results in a higher assessment burden being placed upon these properties than other properties in the non-residential categories. The effect of these facilities providing a public service and assessing them at a rate which might constitute an undue hardship, require that the rates for this property use category be further analyzed. In the past the City determined that it was appropriate to cap the assessment charges to these facilities at the rate calculated for other commercial property uses of the same size and to pay the unfunded portion of the fire rescue assessment for such property use category from other available City revenues. The estimated buy-down, based on 100 percent of the assessable costs of \$12,632,907, is approximately \$906,928 using the updated assessment methodology.

# Outstanding Issues

## **ADMINISTRATIVE FACTOR CALCULATION**

The administrative factor calculation was based on information provided by the City for normal staffing levels. Any changes to the staffing levels could result in a revised administrative factor which could increase or lower the amount of assessable costs to be collected.

## **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.

# Appendix A

## SITUATION FOUND CODES & DESCRIPTIONS

<b>Situation Found Code</b>	<b>Description</b>	<b>EMS Type Call</b>
100	Fire, Other	No
111	Building Fire	No
113	Cooking fire, confined to a container	No
116	Fuel burner/boiler malfunction, fire confined	No
118	Trash or rubbish fire, contained	No
121	Fire in mobile home used as a fixed residence	No
123	Fire in portable building, fixed location	No
130	Mobile property (vehicle) fire, other	No
131	Passenger vehicle fire	No
137	Camper or RV 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
200	Overpressure rupture, explosion, overheat, other	No
251	Excessive heat, scorch burns with no ignition	No
300	Rescue, EMS call, other	Yes
311	Medical assist, assist EMS crew	Yes
321	EMS call, excluding vehicle accident with injury	Yes
322	Vehicle accident with injuries	Yes
323	Motor vehicle/pedestrian accident (MV Ped)	Yes
324	Motor Vehicle Accident, No Injuries	No
331	Lock-in (if lock out, use 511)	No
353	Removal of victim(s) from stalled elevator	No
354	Trench/below grade rescue	No
360	Water & ice related rescue, other	No
381	Rescue or EMS standby	Yes
400	Hazardous condition, other	No
411	Gasoline or other flammable liquid spill	No
412	Gas leak	No
413	Oil or other combustible liquid spill	No
422	Chemical spill or leak	No
440	Electrical wiring/equipment problem, other	No
441	Heat from short circuit (wiring), defective/worn	No
442	Overheated motor	No
443	Light ballast breakdown	No
444	Power line down	No
445	Arcing, shorted electrical equipment	No
463	Vehicle accident, general cleanup	No
500	Service call, other	No
510	Person in distress, other	No
511	Lock-out	No
520	Water problem, other	No

<b>Situation Found Code</b>	<b>Description</b>	<b>EMS Type Call</b>
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
571	Cover assignment, standby, moveup	No
600	Good intent call, other	No
611	Dispatched & canceled en route	No
621	Wrong location	No
622	No incident found upon arrival	No
651	Smoke scare, odor of smoke	No
652	Steam, vapor, fog or dust thought to be smoke	No
661	EMS call, party transported by non-fire agency	Yes
671	Hazmat release investigation w/no hazmat	No
700	False alarm or false call, other	No
710	Malicious, mischievous false call, other	No
711	Municipal alarm system, malicious false alarm	No
715	Local alarm system, malicious false alarm	No
721	Bomb scare - no bomb	No
730	System 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
740	Unintentional transmission of alarm, other	No
743	Smoke detector activation, no fire - unintentional	No
744	Detector activation, no fire - unintentional	No
745	Alarm system sounded, no fire - unintentional	No
900	Special type of incident, other, Dumpster fire	No

# Appendix B

## FIXED PROPERTY USE CODES & DESCRIPTIONS

Fixed Property Use Code	Description	Category Assigned
000	FIXED PROP USE UNDETERMINED	NON-SPECIFIC
100	UNKNOWN OTHER	NON-SPECIFIC
110	FIXED USE RECREATION, OTHER	COMMERCIAL
111	BOWLING ESTABLISHMENT	COMMERCIAL
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
160	EATING/DRINKING PLACES	COMMERCIAL
161	RESTAURANT	COMMERCIAL
162	NIGHTCLUB	COMMERCIAL
173	BUS TERMINAL	COMMERCIAL
180	THEATER, STUDIO OTHER	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	NURSING HOMES
321	MENTAL RETARDATION/DEVELOPMENT DISABILITY FACILITY	INSTITUTIONAL
322	ALCOHOL/SUBSTANCE ABUSE RECOVERY CENTER	INSTITUTIONAL
331	HOSPITAL-MEDICAL/PSYCHIATRIC	INSTITUTIONAL
340	CLINICS, OTHER	INSTITUTIONAL
341	CLINIC, CLINIC-TYPE INFIRMARY	INSTITUTIONAL
342	DOCTOR/DENTIST/SURGEONS OFFICE	COMMERCIAL
343	HEMODIALYSIS UNIT	INSTITUTIONAL
361	JAIL/PRISON - NOT JUVENILE	INSTITUTIONAL
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

<b>Fixed Property Use Code</b>	<b>Description</b>	<b>Category Assigned</b>
459	RESIDENTIAL BOARD AND CARE	NURSING HOMES
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
645	FLAMMABLE LIQUID SYSTEM, PIPELINE	INDUSTRIAL/WAREHOUSE
647	WATER UTILITY	INDUSTRIAL/WAREHOUSE
700	MANUFACTURING PROPERTY, PROCESSING	INDUSTRIAL/WAREHOUSE
800	STORAGE PROPERTY OTHER	INDUSTRIAL/WAREHOUSE
808	SHED	NON-SPECIFIC
880	VEHICLE STORAGE; OTHER	INDUSTRIAL/WAREHOUSE
888	FIRE STATIONS	INSTITUTIONAL
899	RESIDENTIAL OR SELF STORAGE UNITS	INDUSTRIAL/WAREHOUSE
900	OUTSIDE, SPECIAL PROPERTIES; OTHER	NON-SPECIFIC
921	BRIDGE, TRESTLE	NON-SPECIFIC
931	OPEN LAND, FIELD	VACANT
935	CAMPSITE WITH UTILITIES	COMMERCIAL
936	VACANT LOT	VACANT
938	GRADED AND CARED FOR PLOTS OF LAND	AGRICULTURAL
940	WATER AREAS, OTHER	NON-SPECIFIC
946	LAKE/RIVER/STREAM	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
982	OIL, GAS FIELD	NON-SPECIFIC
983	PIPELINE, POWER LINE RIGHT OF WAY	NON-SPECIFIC
NNN	NONE	NON-SPECIFIC
UUU	UNDETERMINED	NON-SPECIFIC



# Appendix C

## BROWARD COUNTY'S PROPERTY USE (DOR) CODES AND DESCRIPTIONS

<b>DOR Code</b>	<b>Description</b>
00	VACANT RESIDENTIAL
01	SINGLE FAMILY IMPROVED
02	MOBILE HOME
03	MULTI FAMILY +10 UNITS
04	CONDOMINIUM
05	CO-OPS
06	RETIREMENT HOMES/NONEXPT
07	MISC RESIDENTIAL
08	MULTI FAMILY 2-9 UNITS
10	VACANT COMMERCIAL
11	STORES 1 STORY
12	MIXED USE STORE/OFFICE
13	DEPARTMENT STORES
14	SUPERMARKETS
15	REGIONAL SHOPPING CTRS
16	COMMUNITY SHOPPING CTR
17	OFFICE NON-PROF 1 STORY
18	OFFICE NON-PROF 2+ STORY
19	PROFFESIONAL SERVICES
20	AIR/MARINE/BUS TERMINALS
21	RESTAURANTS/CAFETERIAS
22	DRIVE-IN RESTAURANT
23	BANK/S & L/MORTGAGE/CREDIT
24	INSURANCE COMPANY OFFICE
25	REPAIRS SVC TV/LAUNDRIES
26	SERVICE STATIONS
27	AUTO SALES/SERVICE/RENTAL
28	MOBILE HOME PARKS/PK LOTS
29	WHOLESALE/PRODUCE OUTLETS
30	FLORIST/GREENHOUSE
31	OPEN STADIUMS
32	THEATER/AUDITORIUM (ENCL)
33	NIGHTCLUB/BAR/LOUNGE
34	BOWLING/SKATING/POOL HALL
35	TOURIST ATTRACTION
36	CAMPS
37	RACE TRACK; HORSE/DOG/AUTO
38	GOLF COURSE/DRIVING RANGE
39	HOTELS/MOTELS
40	VACANT INDUSTRIAL
41	LT MFG/SM MACH SHOP/PRINT
42	HEAVY IND/EQUIP MFG/MACH
43	LUMBER YARD/SAWMILL
44	PACK PLANT (FRUIT/MEAT)
45	CANNERIES/DISTILLERIES

<b>DOR Code</b>	<b>Description</b>
46	FOOD PROCESSING/BAKERIES
47	CEMENT PLANTS
48	WAREHOUSING
49	OPEN STORAGE
50	IMPROVED AGRICULTURAL
51	VEGETABLE CROPS
52	BI-ANNUAL ROW CROPS
53	ROW CROPS
54	TIMBERLAND SITE 90+
55	TIMBERLAND SITE 80-89
56	TIMBERLAND SITE 70-79
57	TIMBERLAND SITE 60-69
58	TIMBERLAND SITE 50-59
59	TIMBERLAND NOT CLASSIFIED
60	IMPROVED PASTURE LAND
61	SEMI-IMPROVED LAND
62	NATIVE LAND
63	WASTE LAND
64	GRAZING LAND CLASS V
65	GRAZING LAND CLASS VI
66	CITRUS
67	POULTRY/BEEES/FISH/RABBIT
68	DAIRY, HOG & CATTLE FEED
69	ORNAMENTALS, MISC AG
70	VACANT INSTITUTIONAL
71	CHURCHES
72	PRIVATE SCHOOLS & COLLEGE
73	PRIVATE OWNED HOSPITALS
74	HOMES FOR THE AGED
75	ORPHANAGES
76	MORTUARIES/CEMETERIES
77	CLUBS, LODGES, UNION HALLS
78	SANITARIUMS, CONVALES, REST
79	CULTURAL ORG, FACILITIES
80	UNDEFINED
81	MILITARY
82	GOVT FOREST/PARKS/RECREATIONAL
83	PUBLIC COUNTY SCHOOLS
84	COLLEGES
85	HOSPITALS
86	COUNTY
87	STATE
88	FEDERAL
89	MUNICIPAL NOT PARKS
90	LEASEHOLD GOVT OWNED

<b>DOR Code</b>	<b>Description</b>
91	UTILITIES, GAS/ELEC/TELEP
92	MINING, PETROLEUM, GAS
93	SUBSURFACE RIGHTS
94	RIGHT-OF-WAY
95	RIVERS & LAKES, SUBMERGED
96	SEWAGE DISP, BORROW PITS
97	OUTDOOR REC OR PARK
98	CENTRALLY ASSESSED
99	ACREAGE NON AGRICULTURAL

# Appendix D

## BROWARD COUNTY PROPERTY APPRAISER'S BUILDING IMPROVEMENT CODES AND DESCRIPTIONS

<b>BUC</b>	<b>DESCRIPTION</b>	<b>CATEGORY</b>
001	SINGLE FAMILY RESIDENCE	RESIDENTIAL
002	MISC. VALUES ON SEPARATE FOLIO (POOL, SLABS, UTILITY, GARAGE, FENCE, PAVING)	NOT USED
003	RESIDENTIAL ON FARM	RESIDENTIAL
004	CONDOMINIUMS	RESIDENTIAL
099	COMBINATION USES	NOT USED
100	APARTMENTS	RESIDENTIAL
101	APARTMENTS OR RES. (COMBINED WITH STORES, OFFICES)	RESIDENTIAL
102	GARAGE APTS., GUTEST HOUSE ON RESIDENCE, 2 RES. OR MORE	RESIDENTIAL
103	MOTELS	COMMERCIAL
104	HOTELS COMBINED WITH STORES, OFFICE, ETC.	COMMERCIAL
105	CO-OP APARTMENTS	RESIDENTIAL
106	TRAILER PARKS	RESIDENTIAL
107	TRAILERS ON INDIVIDUALLY OWNED LAND	RESIDENTIAL
108	GROUP BUILDINGS (FARM LABOR QUARTERS, DAIRIES, ETC.)	RESIDENTIAL
109	MISC. VALUES ON SEPARATE FOLIO (POOL, CABANAS, REC. BLDG., TENNIS COURTS, ETC.)	NOT USED
110	HI-RISE 5 STORY+	RESIDENTIAL
111	DUPLEXES	RESIDENTIAL
112	CONDOMINIUMS	RESIDENTIAL
199	COMBINATION USES	COMMERCIAL
200	ROW STORES - 2 OR MORE UNITS	COMMERCIAL
201	SHOPPING CENTERS REGIONAL	COMMERCIAL
202	DEPARTMENT STORES	COMMERCIAL
203	RESTAURANTS	COMMERCIAL
204	BARS	COMMERCIAL
205	SALES DISPLAY ROOMS	COMMERCIAL
206	SINGLE BLDG. (MISC. TYPES NOT INCLUDED IN OTHER CODES)	COMMERCIAL
207	FOOD STORES (CHAIN OR LARGE PRIVATE)	COMMERCIAL
208	LUMBER YARDS	COMMERCIAL
209	STORE + OFFICE (1-2 STORIES)	COMMERCIAL
211	SHOPPING CENTERS COMMUNITY	COMMERCIAL
212	SHOPPING CENTERS NEIGHBORHOOD	COMMERCIAL
213	RESTAURANTS FRANCHISE	COMMERCIAL
299	COMBINATION USES	COMMERCIAL
300	OFFICE BUILDING	COMMERCIAL
301	BANKS	COMMERCIAL
302	MEDICAL - DOCTOR OR DENTIST OFFICE OR SMALL HOSPITAL CLINIC	COMMERCIAL
303	VETERNIARIAN OFFICE OR SMALL ANIMAL HOSPITAL, CLINIC, KENNELS	COMMERCIAL
304	POST OFFICE - NON EX.	COMMERCIAL
305	FUNERAL HOMES	COMMERCIAL
310	OFFICE BUILDING HI-RISE 5-STORY +	COMMERCIAL
399	COMBINATION USES	COMMERCIAL
400	SERVICE STATIONS	COMMERCIAL
401	CAR AGENCY, NEW OR USED	COMMERCIAL
402	GARAGES - REPAIR, CAR WASH, ETC.	COMMERCIAL
403	PARKING GARAGES	INDUSTRIAL/WAREHOUSE

<b>BUC</b>	<b>DESCRIPTION</b>	<b>CATEGORY</b>
404	BUS TERMINALS	COMMERCIAL
405	PARKING LOTS (ALL PAVING, EXCEPT RESIDENTIAL ON SEPARATE FOLIO)	NOT USED
406	AIRPORTS – PRIVATE	NOT USED
407	MARINAS (BOATS, STORAGE, SALES, YARDS, ETC.)	COMMERCIAL
408	TIRE STORE - NEW OR RECAP	COMMERCIAL
409	GASOLINE STORAGE	NOT USED
499	COMBINATION USES	COMMERCIAL
500	WAREHOUSE (ANY TYPE OF STORAGE BUILDINGS - LARGE OR SMALL)	INDUSTRIAL/WAREHOUSE
501	PACKING HOUSE - VEG. OR CITRUS	INDUSTRIAL/WAREHOUSE
502	FACTORIES OR MFG. PLANTS, SHOPS (NO RETAIL)	INDUSTRIAL/WAREHOUSE
503	MISC. VAL. ON SEP. FOLIO, IE., FENCE, SLAB (NOT PAVING)	NOT USED
504	PROCESSING PLANT - DAIRY, CITRUS AND VEG.	INDUSTRIAL/WAREHOUSE
599	COMBINATION USES	INDUSTRIAL/WAREHOUSE
600	BOWLING LANES, SKATING	COMMERCIAL
601	THEATRES, INCLUDING DRIVE-INS	COMMERCIAL
602	RACING - HORSES, DOGS, HARNESS, JA ALAI, ETC.	COMMERCIAL
603	GOLF COURSES, MINIATURE	COMMERCIAL
604	CLUBS - NON-EXEMPT (LARGE, YACHT, NIGHT CLUBS)	COMMERCIAL
605	CLUB – EXEMPT	INSTITUTIONAL
606	CLUB & LODGES (CIVIC, YOUTH, COMMUNITY-TYPE, RECREATION)	INSTITUTIONAL
607	FISHING PIERS	NOT USED
608	AMUSEMENT PARK	COMMERCIAL
699	COMBINATION USES	COMMERCIAL
700	MUNICIPAL	INSTITUTIONAL
701	COUNTY OR STATE, OTHER THAN BPI	INSTITUTIONAL
702	BPI	INSTITUTIONAL
703	U.S. GOVERNMENT	INSTITUTIONAL
704	MEDICAL (PRIVATE HOSPITALS, NURSING AND CONVALESCENT HOMES)	NURSING HOMES
705	CEMETERIES - PRIVATE, CREMATORY, MAUSOLEUMS	NOT USED
706	SCHOOLS - PRIVATE, DAY NURSERY	INSTITUTIONAL
707	RELIGIOUS	INSTITUTIONAL
708	MARINAS	NOT USED
709	FT. LAUDERDALE/HOLLYWOOD INTERNATIONAL AIRPORT	INSTITUTIONAL
710	PORT EVERGLADES	INSTITUTIONAL
711	FLOOD CONTROL DISTRICT	INSTITUTIONAL
712	SEMINOLE INDIAN RESERVATIONS	INSTITUTIONAL
713	TURNPIKE AUTHORITY	INSTITUTIONAL
714	F.I.N.D.	INSTITUTIONAL
715	R.R. PROPERTY (SEE 802)	NOT USED
716	CEMETERIES, CITY OWNED	NOT USED
717	ASSISTED CARE LIVING FACILITY	NURSING HOMES
799	COMBINATION USES	INSTITUTIONAL
800	POWER COMPANIES	COMMERCIAL
801	TELEPHONE COMPANIES	COMMERCIAL
802	RAILROAD COMPTROLLER	NOT USED

<b>BUC</b>	<b>DESCRIPTION</b>	<b>CATEGORY</b>
803	WATER & SEWER PLANTS	INDUSTRIAL/WAREHOUSE
804	AIRPORTS (SEE 406 OR 709)	NOT USED
805	RADIO STATIONS	NOT USED
806	GAS COMPANIES	NOT USED
899	COMBINATION USES	NOT USED
900	GROVES	NOT USED
901	SOD	NOT USED
902	AGRICULTURE BUILDINGS	COMMERCIAL
903	SMALL BUILDINGS NOT INCLUDED IN OTHER CODES	NOT USED
999	COMBINATION USES	NOT USED