

RESOLUTION NO. 2008-12

A RESOLUTION OF THE CITY OF LAKE WALES, FLORIDA, RELATING TO THE PROVISION OF FIRE PROTECTION SERVICES, FACILITIES AND PROGRAMS IN THE CITY OF LAKE WALES, FLORIDA; PROVIDING AUTHORITY; PROVIDING PURPOSE AND DEFINITIONS; DESCRIBING THE METHOD OF ASSESSING FIRE PROTECTION ASSESSED COSTS AGAINST ASSESSED PROPERTY LOCATED WITHIN THE CITY OF LAKE WALES; DIRECTING THE PREPARATION OF AN ASSESSMENT ROLL; AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF NOTICE THEREOF; AND PROVIDING AN EFFECTIVE DATE.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF LAKE WALES, FLORIDA:

SECTION 1. AUTHORITY. This resolution is adopted pursuant to the provisions of Ordinance No. 2008-26, sections 166.021 and 166.041, Florida Statutes, and other applicable provisions of law.

SECTION 2. PURPOSE AND DEFINITIONS. This resolution constitutes the Initial Assessment Resolution as defined in the Ordinance (codified as Chapter 10.5 in the City of Lake Wales Code of Ordinances). All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Ordinance. Unless the context indicates otherwise, words imparting the singular number include the plural number, and vice versa. As used in this resolution, the following terms shall have the following meanings, unless the context hereof otherwise requires:

"Building Area" means the actual area of a Building expressed in square feet as reflected on the Tax Roll or, in the event such information is not reflected or determined not to be accurately reflected on the Tax Roll, that area determined by the City.

"Code Descriptions" mean the descriptions listed in the Fire Incident Property Codes and the DOR Codes as shown in Appendix A attached hereto and incorporated herein by reference.

"Commercial Property" means collectively those Assessed Parcels with a Code Description designated as "Commercial" in the DOR Codes specified in Appendix A, attached hereto and incorporated herein by reference, including recreational vehicle parks.

"DOR Code" means a property use code established in Rule 12D-8.008, Florida Administrative Code, assigned by the Property Appraiser to Parcels within the City as specified in Appendix A attached hereto and incorporated herein by reference. DOR Codes and associated Use Descriptions, as specified in Appendix A, are used in the development of the Fire Protection Assessments set forth in this Resolution and in preparation of the Assessment Roll.

"Dwelling Unit" means (1) a Building, or a portion thereof, available to be used for residential purposes, consisting of one or more rooms arranged, designed, used, or intended to be used as living quarters for one family only, or (2) the use of land in which lots or spaces are offered for rent or lease for the placement of mobile homes or the like for residential purposes. A mobile home is an individual dwelling unit.

"Effort Allocation" means a measure of demand for fire protection services, facilities, or programs attributable to each Assessment Property Category determined by analyzing the historical demand and associated effort factor of fire protection incidents as reflected in the methodology described in the Report, attached to this Initial Assessment Resolution as Appendix E. As defined in this Resolution, Effort Allocation is used to allocate Assessment Budget Costs to Assessment Property Categories.

"Equivalent Benefit Unit" or "EBU" means a weighted method of apportionment known as an Equivalent Benefit Unit (EBU) developed for the determination of Fire Protection Assessments imposed on Commercial and Industrial/Warehouse parcels pursuant to this Resolution. One EBU is equivalent to 1,000 square feet of Building Space. Buildings with building square footage between 1,000 square foot increments are rounded down to nearest 1,000 increment, for example, a building with 1,999 square feet would equal 1 EBU. The Report and this Resolution establish a minimum charge of 1 EBU and a maximum charge of 44 EBUs.

"Estimated Fire Protection Assessment Rate Schedule" means that rate schedule referenced in Section 8 of this Initial Resolution and as specified in Appendix B, attached hereto and incorporated herein by reference, specifying the Fire Protection Assessed Costs and the estimated Fire Protection Assessments.

"Fire Incident Codes" means either the type of property or fire situation recorded in the Incident Reports as identified in Appendix A attached hereto and incorporated herein by reference.

"Incident Report" means an individual report that documents a City fire protection service response and the type of situation found.

"Industrial/Warehouse Property" means those Assessed Parcels with a Code Description designated as "Industrial/Warehouse" in the Codes specified in Appendix A attached hereto and incorporated herein by reference.

"Institutional Property" means those Assessed Parcels with a Code Description designated as "Institutional" in the Codes specified in Appendix A attached hereto and incorporated herein by reference. Institutional Property as defined in this Resolution includes Government Property as defined in Section 10.5-1 of the City Code.

"Lifeline Program" or "Fire Protection Assessment Lifeline Program" means the program as defined in Section 10 of this Resolution to provide assistance to Low-income Households, as defined in this Resolution, to relieve such households of all or a portion of the Fire Protection Assessment due on their residence.

“Low-income Household” means low-income households which fulfill all the criteria and requirements in Section 10 of this Resolution and are eligible to participate in the Fire Protection Assessment Lifeline Program.

“Multi-family/Mobile Home Property” means: 1) those Assessed Parcels with a Residential Code Description and designated other than “SFR” or “Duplex” in the DOR Codes and Use Descriptions specified in Appendix A attached hereto and incorporated herein by reference, or 2) those Assessed Parcels designated Residential Property that contain three or more dwelling units per building or that contain one or more Mobile Homes.

“Report” or “City of Lake Wales Fire Protection Assessment Report” means the report detailing the development of the Fire Protection Assessment Rates for Fiscal Year 2008-09 documented by the report in Appendix E, attached hereto and incorporated herein, dated July 2008 by Willdan Financial Services, Inc.

“Residential Property” means those Assessed Parcels with a Code Description designated as “Residential” in the Codes specified in Appendix A attached hereto and incorporated herein by reference.

“Single Family/Duplex Property” means: 1) those Assessed Parcels with a Residential Code Description and further designated as “SFR” or “Duplex” in the DOR Codes and Use Descriptions specified in Appendix A attached hereto and incorporated herein by reference, or 2) those Assessed Parcels designated Residential Property that contain one or two dwelling units in one or more buildings.

“Vacant/Agricultural Property” means those Assessed Parcels with a Code Description designated as “Vacant/Agricultural” in the Codes specified in Appendix A attached hereto and incorporated herein by reference.

SECTION 3. PROVISION AND FUNDING OF FIRE PROTECTION SERVICES.

(A) Upon the imposition of a Fire Protection Assessment for fire protection services, facilities, or programs against Assessed Property located within the City, the City shall provide fire protection services to such Assessed Property. A portion of the cost to provide such fire protection services, facilities, or programs shall be funded from proceeds of the Fire Protection Assessments. The remaining costs of providing fire protection services, facilities, and programs shall be funded by available City revenues other than Fire Protection Assessment proceeds. Costs related to the provision of Emergency Medical Services (EMS) are not included in the Fire Protection Assessed Costs and shall not be funded by Fire Protection Assessment Proceeds.

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

SECTION 4. IMPOSITION AND COMPUTATION OF FIRE PROTECTION ASSESSMENTS.

Fire Protection Assessments shall be imposed against all Assessed Parcels within the Assessment Property Categories. Fire Protection Assessments shall be computed in the manner set forth in this Initial Assessment Resolution.

SECTION 5. LEGISLATIVE DETERMINATIONS OF SPECIAL BENEFIT AND FAIR APPORTIONMENT.

It is hereby ascertained, determined, and declared that the fire protection services to be funded by the Fire Protection Assessments provide special benefit to the Assessed Property based upon the following legislative determinations.

(A) Upon the adoption of this Initial Assessment Resolution determining the Fire Protection Assessed Costs and identifying the Assessed Property to be included in the Assessment Roll, the legislative determinations of special benefit ascertained and declared in Section 10.5-4 of the Ordinance are hereby ratified and confirmed.

(B) In accordance with City of North Lauderdale v. SMM Properties, Inc., 825 So.2d 343 (Fla., 2002), costs related to the provision of emergency medical services (EMS) by the City Fire/Rescue Department have been identified and excluded from the Fire Assessment Budget used in determining the proposed Fire Protection Assessment Rates in this Resolution. As described in the Report in Appendix E, it is fair and reasonable to analyze costs for EMS or non-fire services and costs for fire protection services using the number of non-fire and fire calls for service and to additionally use the effort expended related to those incidents, as measured by the call duration and number of personnel and apparatus dispatched.

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

(D) Where data available from the Property Appraiser was insufficient, the City has verified and/or supplemented such data for use in the determination of the Cost Apportionment and the Parcel Apportionment. It is fair and reasonable to use such additional data provided by the City because such data provides a more accurate and complete record of property use and the structures on property.

(E) Apportioning Fire Protection Assessed Costs among classifications of property based upon historical demand for fire protection services and the effort expended related to those incidents, as measured by the call duration and number of personnel and apparatus dispatched, is fair and reasonable and proportional to the special benefit received.

(F) The Fire Incident Reports are the most reliable data available to determine the potential demand for fire protection services from property use and to determine the benefit to property use resulting from the availability of fire protection services to protect and serve Assessed Property. There exist sufficient Incident Reports over the period including calendar years 2006 and 2007 documenting the historical demand for fire protection services from Assessed Property within the Assessment Property Categories. The Effort Allocation determined for each Assessment Property Category by an examination of such Incident Reports is consistent with the experience of the City. Therefore, the use of Effort Allocation determined by an examination of Incident Reports as described in the Report, attached hereto as Appendix E, is a fair and reasonable method to apportion the Fire Protection Assessed Costs among the Assessment Property Categories.

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

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

(I) Apportioning the Fire Protection Assessed Costs for fire protection services attributable to Residential Property on a per Dwelling Unit basis is required to avoid cost inefficiency and unnecessary administration and is a fair and reasonable method of Parcel Apportionment based upon historical call data.

(J) The size and character of individual single family and duplex dwelling units on Residential Property reflect similar potential demand for fire protection services. Therefore, it is fair and reasonable to include both single-family dwelling units and duplex dwelling units in the same Assessment Rate Category.

(K) It is fair and reasonable to calculate rates reflecting the varying potential demand for fire protection services represented by Single Family/Duplex residential property as compared to Multi-family/Mobile Home property. Use of the average size of single family dwelling units compared to the average size of multi-family dwelling units to develop a basis for calculating the fire protection assessment rate for Multi-family/Mobile Home Property is fair and reasonable and proportional to the special benefit received.

(L) The separation of Non-Residential Property Buildings, other than buildings on Institutional Property, by building square footage is fair and reasonable for the purpose of Parcel Apportionment because the demand for Fire Protection Service is determined and

measured by the square footage of structures and improvements within benefitted parcels. The square footage data maintained by the Property Appraiser is used by the Property Appraiser to determine the value of improvements and may not be accurate to the increment of one square foot. To minimize confusion and administrative burdens created when Non-residential assessments are charged on a per square foot basis and to more equitably impose Fire Protection Assessments on Non-Residential structures, a weighted method of apportionment known as an Equivalent Benefit Unit (EBU) was developed. Use of EBUs to calculate and impose the Fire Protection Assessments on Commercial Property and Industrial/Warehouse Property is fair and reasonable and proportional to the special benefit received.

(M) The demand for the availability of fire protection 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 without mutual aid, 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.

(N) Section 166.223, Florida Statutes (Chapter 2002-241, Laws of Florida), mandates that the City treat recreational vehicle park property as Commercial Property for non-ad valorem special assessments levied by the City. Thus, it is fair and reasonable to treat each space within recreational vehicle park property as a Building of Commercial Property and assign the minimum available square footage of 1,200 square feet that is mandated by the Department of Health under Chapter 64E-15.002(3), Florida Administrative Code for Recreational Vehicle Park spaces and a square footage of 500 square feet for tent spaces on recreational vehicle park property, also as mandated by Chapter 64E-15.002(3), Florida Administrative Code.

(O) Apportioning the assessed costs for fire protection services attributable to the Institutional Property Category on a per acre basis is a fair and reasonable method of parcel apportionment because: (1) Institutional Properties may include not only facilities, but also open space, fields, and parks, such as Schools, Community Centers, and Sport Fields; (2) acreage captures the maximum potential of use for an Institutional parcel, when compared to other Institutional parcels, and (3) exact building square footages for Institutional Properties are usually unavailable since these parcels are typically exempt from taxation. Therefore, acreage is a constant factor that may be used for apportioning the allocated budget.

(P) The demand for available fire protection service diminishes at the outer limit of acreage because of fire occurring on land greater than a certain size is not capable of being suppressed by City resources and the fire control activities under such circumstances are directed to avoiding the spread of the fire event to adjacent property. The demand for the availability of fire protection services may diminish at the outer limit of a parcel's size. Therefore, based on current firefighter staffing and equipment, and discussions with the fire department, the department would request assistance from outside agencies, such as, the Division of Forestry or mutual aid fire companies in suppressing a fire that encompassed more than 20 acres. Consequently, it is fair and reasonable to place a 20 acre cap on assessable acreage within the category of Institutional Properties.

(Q) Apportioning the assessed costs for fire protection services attributable to the Vacant/Agricultural Property Category on a per acre basis is a fair and reasonable method of parcel apportionment based on historical call data. However, the demand for available fire protection service diminishes at the outer limit of acreage because of fire occurring on land greater than a certain size is not capable of being suppressed by City resources and the fire control activities under such circumstances are directed to avoiding the spread of the fire event to adjacent property.

(R) The demand for the availability of fire protection services may diminish at the outer limit of a parcel's size. In addition, the fire department's ability to mitigate fires on Vacant/Agricultural land depends on a wide range of factors, such as, topography, current weather and humidity, and available fuel for a fire to expand. Therefore, based on current firefighter staffing and equipment, and discussions with the fire department, the department would request assistance from outside agencies, such as, the Division of Forestry or mutual aid fire companies in suppressing a fire that encompassed more than 20 acres. Consequently, it is fair and reasonable to place a 20 acre cap on assessable acreage within the category of Vacant/Agricultural properties.

SECTION 6. COST APPORTIONMENT METHODOLOGY.

(A) The Cost Apportionment Methodology summarized in this Section is more fully explained and documented in the Report in Appendix E, attached hereto and incorporated herein in its entirety.

(B) The City examined the Fire Incident Codes in the Incident Reports and assigned fire protection incidents located within the City to Assessment Property Categories, as reflected in Appendix A. Based upon such assignment of Incident Reports to Assessment Property Categories, the number of Incident Reports filed within a sampling period were determined for each Assessment Property Category. The percentage that Incident Reports allocated to each Assessment Property Category bears to the total number of Incident Reports documented for all Property Use Categories within the sampling period was then calculated. In addition, the effort expended by the fire department as measured by the duration of the call and the number of personnel and apparatus dispatched was used to develop a resource factor to weight the calls generated by each Assessment Property Category to establish the Effort Allocation for each Assessment Property Category.

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

(D) The allocation of budget costs to each Assessment Property Category shall be consistent with the Allocated Budget Apportionment described and determined in the Report attached as Appendix E. That Allocated Budget Apportionment is hereby approved, adopted and incorporated into this Initial Assessment Resolution by reference.

SECTION 7. PARCEL APPORTIONMENT METHODOLOGY.

(A) The apportionment among Assessed Parcels of that portion of the Fire Protection Assessed Costs apportioned to each Assessment Property Category under the Cost Apportionment shall be consistent with the Allocated Budget Apportionment methodology described and determined in the Report attached as Appendix E. That Parcel Apportionment methodology is hereby approved, adopted, and incorporated into this Initial Assessment Resolution by reference.

(B) It is hereby acknowledged that the Allocated Budget Apportionment described and determined in the Report for each Assessment Property Category is the Parcel Apportionment methodology to be applied in the calculation of the estimated Fire Protection Assessment rates established in Section 8 of this Initial Assessment Resolution.

SECTION 8. DETERMINATION OF FIRE PROTECTION ASSESSED COSTS; ESTABLISHMENT OF INITIAL FIRE PROTECTION ASSESSMENTS.

(A) The Fire Protection Assessed Costs to be assessed and apportioned among benefitted parcels pursuant to the Cost Apportionment and the Parcel Apportionment for the Fiscal Year commencing October 1, 2008, is the amount determined in the Estimated Fire Protection Assessment Rate Schedule as described in Appendix B. The approval of the Estimated Fire Protection Assessment Rate Schedule by the adoption of this Initial Assessment Resolution determines the amount of the Fire Protection Assessed Costs. The remainder of such Fiscal Year budget for fire protection services, facilities, and programs shall be funded from available City revenue other than Fire Protection Assessment proceeds.

(B) The estimated Fire Protection Assessments specified in the Estimated Fire Protection Assessment Rate Schedule as described in Appendix B are hereby established to fund the specified Fire Protection Assessed Costs determined to be assessed in the Fiscal Year commencing October 1, 2008.

(C) The estimated Fire Protection Assessments established in this Initial Assessment Resolution shall be the estimated assessment rates applied by the City Manager in the preparation of the preliminary Assessment Roll for the Fiscal Year commencing October 1, 2008, as provided in Section 9 of this Initial Assessment Resolution.

SECTION 9. ASSESSMENT ROLL.

(A) The City Manager is hereby directed to prepare, or cause to be prepared, a preliminary Assessment Roll for the Fiscal Year commencing October 1, 2008, in the manner provided in the Ordinance. The Assessment Roll shall include all Assessed Parcels within the Property Use Categories. The City Manager shall apportion the estimated Fire Protection Assessed Cost to be recovered through Fire Protection Assessments in the manner set forth in this Initial Assessment Resolution.

(B) A copy of this Initial Assessment Resolution, documentation related to the estimated amount of the Fire Protection Assessed Cost to be recovered through the imposition of Fire Protection Assessments, and the preliminary Assessment Roll shall be maintained on file in the office of the City Manager and open to public inspection. The foregoing shall not be construed to require that the preliminary Assessment Roll be in printed form if the amount of the Fire Protection Assessment for each parcel of property can be determined by the use of a computer terminal available to the public.

(C) It is hereby ascertained, determined, and declared that the method of determining the Fire Protection Assessments for fire protection services as set forth in this Initial Assessment Resolution and the Report attached as Appendix E is a fair and reasonable method of apportioning the Fire Protection Assessed Cost among parcels of Assessed Property located within the City.

SECTION 10. FIRE PROTECTION ASSESSMENT LIFELINE PROGRAM.

(A) The Fire Protection Assessment Lifeline Program is an assistance program where the City will relieve Low-income Households that fulfill the criteria in this Section 10 from the requirement of paying the Fire Protection Assessment. Application for participation in the Fire Protection Assessment Lifeline Program shall be filed with the City Manager or his designee annually on or before March 31 of the fiscal year for which the Fire Protection Assessment was levied. Such application shall be valid for one year only, and the Owner shall be required to file a new application for the Fire Protection Assessment Lifeline Program for each subsequent fiscal year. If the City Manager, or his designee, determines that the applicant qualifies under this Section, the City shall refund the Fire Protection Assessment paid by such Low-income Household from funds budgeted for that purpose. Any amounts provided for the Fire Protection Assessment Lifeline Program shall be paid by the City from legally available funds other than those generated by the Fire Protection Assessments.

(B) Documentation supporting the Low-Income Household's eligibility under the criteria presented in subsection (C) below must be submitted with the application for the Fire Protection Assessment Lifeline Program. Such documentation must include: 1) proof of participation in any one of the public assistance programs identified in subsection (B)(a) below, or 2) proof of income such as U.S. Individual Income Tax Statement, W-2 Wage and Tax Statement, Social Security Statement of Benefit, Veteran's Administration Statement of Benefit, Public/Private Retirement/Pension Statement, Unemployment Benefit Statement, Worker's Compensation Statement of Benefit, Divorce Decree, Child Support Decree, or any other official agency document.

(C) To qualify for the Fire Protection Assessment Lifeline Program, a household must fulfill at least one of the following criteria for the twelve months immediately prior to the date of filing an application for this Program:

(a) The property ownership must be in the name of the applicant who receives public assistance from any one of these programs: food stamps, Medicaid, Federal Public Housing Assistance (Section 8), Supplemental Security Income (SSI) Low-Income Home Energy Assistance Program

(LIHEAP), Temporary Assistance to Needy Families (TANF), or National School Lunch (NSL) Program's Free Lunch Program, and the applicant shall have the present intent to maintain the Single Family or Multi-family Residential Property as his/her permanent place of residence during the entire fiscal year for which the assessment is to be exempted; or

(b) The property ownership must be in the name of the eligible low-income, head of household, and the head of household shall have the present intent to maintain the Single Family or Multi-family Residential Property as his/her permanent place of residence during the entire fiscal year for which the assessment is to be exempted. Income is determined by the federal poverty guidelines, which are based on the number of people in the household and the total amount of money received by each member in the household. The household income must be less than one hundred thirty-five percent (135%) of the U.S. Poverty Guidelines; or

(c) The property owner shall otherwise qualify as an low-income household according to procedures that may be established by resolution of the City Commission and shall have the present intent to maintain the Single Family or Multi-family Residential Property as his/her permanent place of residence during the entire fiscal year for which the assessment is to be exempted.

SECTION 11. AUTHORIZATION OF PUBLIC HEARING. There is hereby established a public hearing to be held at 6:00 p.m. on September 2, 2008, in the Municipal Administration Building at 201 W. Central Avenue, Lake Wales, Florida, at which time the City Commission will receive and consider any comments on the Fire Protection Assessments from the public and affected property owners and consider imposing Fire Protection Assessments and collecting such assessments on the same bill as ad valorem taxes.

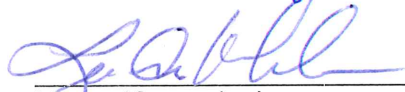
SECTION 12. NOTICE BY PUBLICATION. The City Manager shall publish a notice of the public hearing authorized by Section 10 hereof in the manner and time provided in Section 10.5-8 of the Ordinance. The notice shall be published no later than August 13, 2008, in substantially the form attached hereto as Appendix C.

SECTION 13. NOTICE BY MAIL. The City Manager shall also provide notice by first class mail to the Owner of each parcel of Assessed Property, as required by Section 10.5-9 of the Ordinance, in substantially the form attached hereto as Appendix D. Such notices shall be mailed no later than August 13, 2008.

SECTION 14. APPLICATION OF ASSESSMENT PROCEEDS. Proceeds derived by the City from the Fire Protection Assessments shall be deposited into the Fire Protection Assessment Fund and used for the provision of fire protection services, facilities, and programs. In the event there is any fund balance remaining at the end of the Fiscal Year, such balance shall be carried forward and used only to fund fire protection services, facilities, and programs.

SECTION 15. EFFECTIVE DATE. This Initial Assessment Resolution shall take effect immediately upon its passage and adoption.

CERTIFIED AS TO PASSAGE this 4th day of August, 2008.



Mayor/Commissioner
City of Lake Wales, Florida

ATTEST:



City Clerk

APPENDIX A
DOR AND FIRE INCIDENT CODES

SECTION A-1 DOR Codes and Assessment Property Categories

SECTION A-2 Fire Incident Property Codes and Assessment
Property Categories

SECTION A-1

DOR CODES AND ASSESSMENT PROPERTY CATEGORIES

Assessment Property Category Legend	
C	Commercial
I	Institutional
I/W	Industrial/Warehouse
R	Residential
V/Ag	Vacant/Agricultural
X	Excluded

Assessment Property Category	DOR Code	Zoning Description	Use Description
R	100	RES	SFR up to 2.49 AC
R	101	RES	SFR 2.5 TO 9.99AC
R	104	RES	Misc Res improvement w/ some value
R	140	RES	Attached Housing
R	180	RES	Res. Lakefront
R	186	RES	SFR Golf course front
R	201	RES	M.H. (RP) 2.5 - 9.99 Acres
R	310	RES	Multi-family - 10 - 49 units
R	320	RES	Multi-family 50 units +
R	330	RES	Multi Family - Low Income & Gov
R	400	RES	Condominiums
R	650	RES	Assisted living facility
R	810	RES	Duplexes
R	830	RES	Apartments (5-9 Units)
R	1203	COM	Com_SFR
R	1204	COM	Store/Office w/Residence
R	1945	COM	Funeral Homes_SFR
R	6005	AG	Pasture w/Residence
R	6653	AG	Citrus w/Res w/Irrig
R	310	RES	Multi-family - 10 - 49 units
R	320	RES	Multi-family 50 units +
R	330	RES	Multi Family - Low Income & Gov
R	820	RES	Triplexes & Quad
R	830	RES	Apartments (5-9 Units)
R	2840	COM	Mobile Home Pks
R	7400	INST/EX	Homes for the Aged

Assessment Property Category	DOR Code	Zoning Description	Use Description
C	651	RES	Nursing Homes (Private-Medical)
C	1100	COM	Com. Misc.
C	1104	COM	Com. Misc. w/ impr value
C	1110	COM	Retail up to 4999 sf
C	1120	COM	Retail 5000sf to 20000sf
C	1130	COM	Retail Over 20000 sf
C	1140	COM	Drug Store
C	1150	COM	Discount Stores
C	1170	COM	Home Improvement Center
C	1174	COM	Convenient Stores w/Gas
C	1175	COM	Convenient Stores ONLY
C	1179	COM	Beauty Shops
C	1180	COM	Laundromat
C	1190	COM	Day Care Center
C	1203	COM	Com_SFR
C	1204	COM	Store/Office w/Residence
C	1211	COM	Downtown Core Area Misc
C	1300	COM	Department Stores
C	1400	COM	Supermarkets
C	1500	COM	Regional Shopping Center
C	1600	COM	Mini Plaza
C	1671	COM	Community Shopping Cntr
C	1700	COM	Office Building 1 Story
C	1701	COM	Office Building - Prior residence
C	1800	COM	Office Building Multi-Story
C	1906	COM	Commercial Condo
C	1909	COM	Commercial Condo Common Elements
C	1942	COM	Professional Bldgs
C	1943	COM	Medical Complex/Drs. Offices
C	1944	COM	Animal Clinics
C	1945	COM	Funeral Homes_SFR
C	2100	COM	Restaurants & Cafeterias
C	2200	COM	Fast Foods & Drive-Ins
C	2300	COM	Banks (S&L, Financial Insts.)
C	2310	COM	Bank Branch office
C	2500	COM	Svc & Repair Shops
C	2600	COM	Service Stations
C	2700	COM	Auto Sales/Svc (Dealerships)
C	2710	COM	Farm Machinery Sales/Svc
C	2740	COM	Auto Parts Sales
C	2750	COM	Auto Repair
C	2760	COM	Used Sales & Rental/Leasing
C	2780	COM	Car Wash
C	3000	COM	Florists & Greenhouses
C	3300	COM	Bars & Lounges
C	3800	COM	Golf Courses & Dr. Ranges_Vacant

Assessment Property Category	DOR Code	Zoning Description	Use Description
C	3900	COM	Hotels & Motels
C	4104	IND	Industrial w/ impr of some value
C	4400	IND	Citrus Packing Plants
C	4814	IND	Wh,Distrib,Term,Truck over 20,000 sf
C	4816	IND	Flex Buildings
C	5154	AG	Hay Field w/Misc.Imp.
C	6603	AG	Citrus w/Irrigation
C	6613	AG	Citrus w/Misc.Imp. w/Irrig
C	7300	INST/EX	Hospitals (Privately Owned)
C	7800	INST/EX	Nursing Homes (Medical Facilities)
C	9190	MISC	Utilities (Gas, Electric, Phone)
C	9744	MISC	Recreation Land w/Misc.Imp.(Covenant) Golf Course
Assessment Property Category	DOR Code	Zoning Description	Use Description
I/W	4100	IND	Light Manufacturing
I/W	4300	IND	Lumber Yds, Sawmills, Planeing
I/W	4400	IND	Citrus Packing Plants
I/W	4814	IND	Wh,Distrib,Term,Truck over 20,000 sf
I/W	4815	IND	Mini Warehouses
I/W	4820	IND	Wh,Distrib,Term,Truck under 20,000 sf
Assessment Property Category	DOR Code	Zoning Description	Use Description
I	7100	INST/EX	Churches
I	7200	INST/EX	Schools & Colleges (Private)
I	7728	INST/EX	Clubs & Lodges
I	7900	INST/EX	Cultural Organizations
I	8300	GOV/EX	Schools,Public-County (Owned by Sch Brd
I	8400	GOV/EX	Colleges
I	8600	GOV/EX	Counties (Other than Pub Schools,College)
I	8700	GOV/EX	State (Other than Military,Forests,P_Gov Vacant
I	8800	GOV/EX	Federal (Other than Military, Forests,Parks)
I	8900	GOV/EX	Municipal (Other than Colleges,Parks&Rec)
Assessment Property Category	DOR Code	Zoning Description	Use Description
V/Ag	1	RES	Vac. Res.
V/Ag	4	RES	Vac. Res. w/misc impr @ zero value
V/Ag	80	RES	Vac. Lakefront
V/Ag	86	RES	Vac. Golf course front
V/Ag	409	RES	Condo-Common Elements
V/Ag	989	RES	Splits in Progress
V/Ag	1000	COM	Vacant Commercial
V/Ag	1004	COM	Vac Comm w/ impr @ zero value
V/Ag	1909	COM	Commercial Condo Common Elements
V/Ag	2805	COM	Commercial Parking Lots
V/Ag	2840	COM	Mobile Home Pks
V/Ag	3800	COM	Golf Courses & Dr. Ranges_Vacant
V/Ag	4001	IND	Vacant Industrial

Assessment Property Category	DOR Code	Zoning Description	Use Description
V/Ag	4004	IND	Vac Indust w/misc imp@ 0 value
V/Ag	5490	AG	Timberland
V/Ag	6000	AG	Pasture
V/Ag	6600	AG	Citrus Only
V/Ag	6603	AG	Citrus w/Irrigation
V/Ag	6640	AG	Citrus w/Undev. Land
V/Ag	6643	AG	Citrus w/Undv Lnd w/Irrig
V/Ag	7000	INST/EX	Vacant Institutional
V/Ag	7740	INST/EX	HOA Appurtenant Common Elements Retention
V/Ag	7750	INST/EX	Non-Appurtenant Common Elements
V/Ag	8200	GOV/EX	Forests, Parks, Rec. Areas
V/Ag	8700	GOV/EX	State (Other than Military, Forests, P. Gov Vacant
V/Ag	9800	MISC	Centrally Assessed
V/Ag	9900	MISC	Unplatted up to 10 acres
V/Ag	9920	MISC	Unplatted tracts 10 - 29.99 acres
V/Ag	9925	MISC	Unplatted tracts 30 to 59.99 acres Vacant
V/Ag	9930	MISC	Unplatted tracts 60 - 99.99 acres Vacant
V/Ag	9935	MISC	Unplatted tracts 100+ acres
V/Ag	9940	MISC	Recreational Land (Private)
Assessment Property Category	DOR Code	Zoning Description	Use Description
X	4708	IND	Sand Mines
X	9130	MISC	Railroad Land
X	9140	MISC	Railroad Land w/Misc. Imp
X	9208	MISC	Sand Mines
X	9400	MISC	Streets & R/W (Private)
X	9500	MISC	Submrgd Land/Lk Bottom/Perc Pond)
X	9681	MISC	Waste Land
X	9910	MISC	Inaccessible tracts River rch/Green Swmp

SECTION A-2

FIRE INCIDENT PROPERTY CODES AND ASSESSMENT PROPERTY CATEGORIES

Assessment Property Category Legend	
C	Commercial
I	Institutional
I/W	Industrial/Warehouse
R	Residential
V/Ag	Vacant/Agricultural
X	Excluded

Assessment Property Category	Incident Property Type	Property Description
R	311	24-hour care Nursing homes
R	400	Residential, other
R	419	1 or 2 family dwelling
R	429	Multifamily dwellings
Assessment Property Category	Incident Property Type	Property Description
C	111	Bowling alley
C	121	Ballroom, gymnasium
C	122	Convention center, exhibition hall
C	152	Museum
C	160	Eating, drinking places
C	161	Restaurant or cafeteria
C	162	Bar or nightclub
C	183	Movie theater
C	254	Day care, in commercial property
C	331	Hospital - medical
C	340	Clinics, Doctors offices
C	341	Clinic, clinic-type infirmary
C	343	Hemodialysis unit
C	449	Hotel/motel, commercial
C	511	Convenience store
C	519	Food and beverage sales, grocery
C	539	Household goods, sales, repairs
C	549	Specialty shop
C	559	Recreational, hobby, home repair
C	579	Motor vehicle or boat sales
C	580	General retail, other
C	581	Department or discount store
C	592	Bank
C	599	Business office

Assessment Property Category	Incident Property Type	Property Description
I/W	123	Stadium, arena
I/W	500	Mercantile, business, other
I/W	529	Textile, wearing apparel sales
I/W	571	Service station, gas station
I/W	700	Manufacturing, processing
I/W	800	Storage, other
I/W	880	Vehicle storage, other
Assessment Property Category	Incident Property Type	Property Description
I	131	Church, mosque, synagogue
I	134	Funeral parlor
I	140	Clubs, other
I	150	Public or government, other
I	210	Schools, non-adult
I	213	Elementary school, including K
I	215	High school/junior high school
I	365	Police station
I	464	Barracks, dormitory
Assessment Property Category	Incident Property Type	Property Description
V/Ag	110	Fixed use recreation places, other
V/Ag	669	Forest, timberland, woodland
V/Ag	900	Outside or special property, other
V/Ag	931	Open land or field
V/Ag	935	Campsite with utilities
V/Ag	936	Vacant lot
V/Ag	938	Graded and cared-for plots of land
V/Ag	965	Vehicle parking area

APPENDIX B

ESTIMATED FIRE PROTECTION ASSESSMENT RATE SCHEDULE

APPENDIX B

ESTIMATED FIRE PROTECTION ASSESSMENT RATE SCHEDULE

SECTION B-1. DETERMINATION OF FIRE PROTECTION ASSESSED COSTS. The estimated Fire Protection Assessed Cost to be assessed for the Fiscal Year commencing October 1, 2008, is \$1,092,236.

SECTION B-2. ESTIMATED FIRE PROTECTION ASSESSMENTS.

(A) The estimated Fire Protection Assessments to be assessed and apportioned among benefitted parcels pursuant to the Cost Apportionment and Parcel Apportionment to generate the estimated Fire Protection Assessed Cost for the Fiscal Year commencing October 1, 2008, are hereby established as follows for the purpose of this Initial Assessment Resolution:

Property Category	Proposed Rate
Residential	
Single Family/Duplex	Per dwelling unit \$68.68
Multi-family/Mobile Home Park	Per dwelling unit \$52.72
Property Category	Proposed Rate
Nonresidential	
Commercial	Per EBU* \$88.13
Industrial/Warehouse	Per EBU* \$108.08
Institutional	Per Acre** \$35.40
Vacant/Agricultural	Per acre** \$87.56

* 1.0 Equivalent Benefit Unit (EBU) = 1,000 building square feet. Minimum charge of 1 EBU per building. Maximum charge of 44 EBUs per building.

** Maximum of 20 Acres per Institutional or Vacant/Agricultural parcel.

(B) Any shortfall in the expected Fire Protection Assessment proceeds due to any reduction or exemption from payment of the Fire Protection Assessments required by law or authorized by the Commission shall be supplemented by any legally available funds, or combination of such funds, and shall not be paid for by proceeds or funds derived from the Fire Protection Assessments. In the event a court of competent jurisdiction determines any exemption or reduction by the Commission is improper or otherwise adversely affects the validity of the Fire Protection Assessment imposed for this Fiscal Year, the sole and exclusive remedy shall be the imposition of a Fire Protection

Assessment upon each affected Assessed Parcel in the amount of the Fire Protection Assessment that would have been otherwise imposed save for such reduction or exemption afforded to such Assessed Parcel by the Commission.

APPENDIX C

FORM OF NOTICE TO BE PUBLISHED

APPENDIX C
FORM OF NOTICE TO BE PUBLISHED
(To be published no later than August 13, 2008)

NOTICE OF HEARING
TO IMPOSE AND PROVIDE FOR COLLECTION OF
FIRE PROTECTION SPECIAL ASSESSMENTS

Notice is hereby given that the City Commission of the City of Lake Wales will conduct a public hearing to consider imposing fire protection special assessments for the provision of fire protection services within the City of Lake Wales for the Fiscal Year beginning October 1, 2008.

The hearing will be held at 6:00 p.m. on Tuesday, September 2, 2008, in the Municipal Administration Building at 201 W. Central Ave., Lake Wales, Florida, for the purpose of receiving public comment on the proposed assessments. All affected property owners have a right to appear at the hearing and to file written objections with the City Commission within 20 days of this notice.

If a person decides to appeal any decision made by the City Commission with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the City Clerk's office at (863) 678-4182 no later than 5:00 p.m. on the day prior to the date of the hearing.

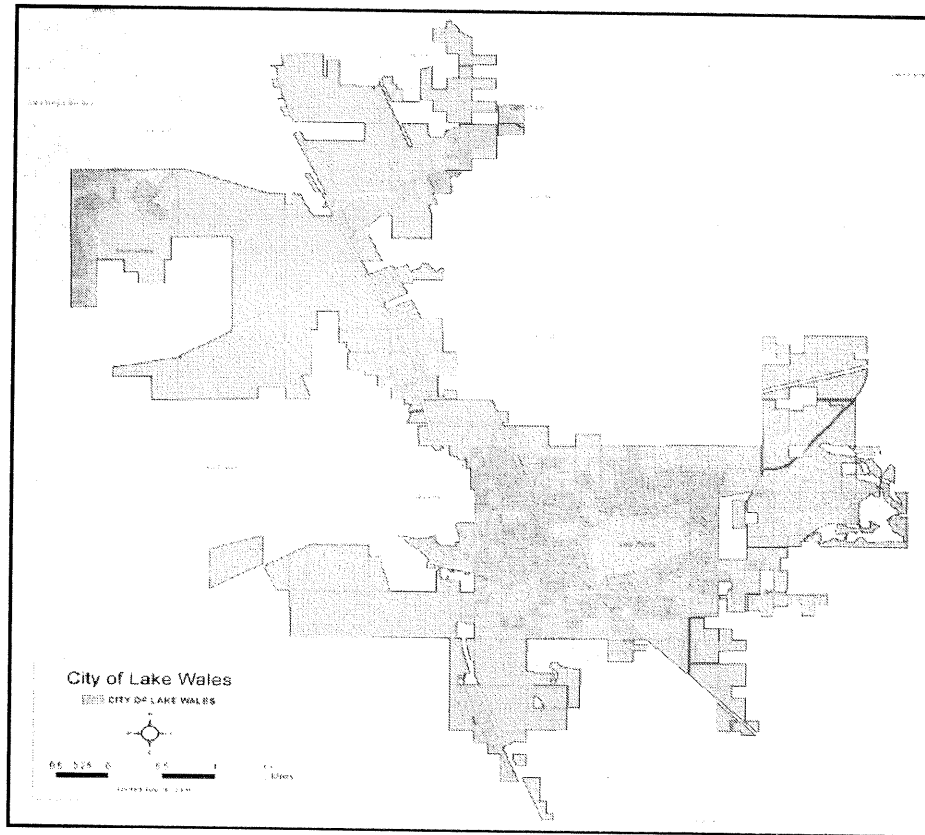
The assessment for each parcel of property will be based upon each parcel's classification and the total number of billing units attributed to that parcel. The following table reflects the proposed fire protection assessment schedule.

Property Category	Rate Per Unit Indicated	
Residential		
Single Family/Duplex	Rate per Dwelling Unit	\$68.68
Multi-family/Mobile Home	Rate per Dwelling Unit	\$52.72
Nonresidential		
Commercial	Rate per Equivalent Benefit Unit	\$88.13
Industrial/Warehouse	Rate per Equivalent Benefit Unit	\$108.08
Institutional	Rate per Acre	\$35.40
Vacant/Agricultural	Rate per Acre	\$87.56
1.0 Equivalent Benefit Unit (EBU) = 1,000 building square feet.		
Minimum of 1.0 EBU per building. Maximum of 44 EBUs per building.		
2. Maximum of 20 Acres per institutional or vacant/agricultural parcel.		

Copies of Fire Protection Assessment Ordinance No. 2008-26, Initial Assessment Resolution No. 2008-12, initiating the process of adopting the Assessment Roll and imposing the Fire Protection Assessments, and the preliminary Assessment Roll for the upcoming fiscal year are available for inspection at the City Clerk's office located in the Municipal Administration Building, 201 W. Central Ave., Lake Wales, Florida.

The assessments will be collected on the ad valorem property tax bill which will be mailed in November 2008, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

If you have any questions, please contact the Lake Wales Fire Department at (863) 678-4203, Monday through Friday between 8:00 a.m. and 5:00 p.m.



CLARA VANBLARGAN, CITY CLERK, CITY OF LAKE WALES

APPENDIX D

FORM OF NOTICE TO BE MAILED

***** NOTICE TO PROPERTY OWNER *****

**Municipal Administration Building
City of Lake Wales
201 W. Central Ave.
Lake Wales, FL 33853**

LAKE WALES, FLORIDA
NOTICE OF HEARING TO IMPOSE AND
PROVIDE FOR COLLECTION OF
FIRE NON-AD VALOREM ASSESSMENTS
NOTICE DATE: August 8, 2008

Seq. #:
Owner
Address 1
Address 2
City, State Zip Plus Four

Parcel ID #:
Location

Dear Property Owner:

As required by section 197.3632, Florida Statutes, notice is hereby given by Lake Wales that an annual assessment for fire protection services using the tax bill collection method may be levied on your property for the Fiscal Year October 1, 2008 through September 30, 2009. The purpose of this assessment is to fund fire protection services benefiting property located within the incorporated areas of Lake Wales. The total annual fire assessment revenue to be collected within Lake Wales for Fire Protection Services through non-ad valorem assessments is estimated to be \$1,092,236.

The annual fire protection assessment for the above parcel is proposed to be \$<Assessment>. The City Commission reserves the right to adjust the portion of the fire budget funded by fire assessments in such a way as to reduce the amount of assessment per parcel, provided that the difference will be made up through other legally available revenues. The actual amount of the assessment will be confirmed at the public hearing described below. The portion of the budget for fire services which is not funded by fire assessments will be funded by other legally available revenues, including ad valorem taxes.

A public hearing will be held at 6:00 PM. on Tuesday, September 2, 2008, in the Municipal Administration Building at 201 W. Central Ave., Lake Wales, Florida for the purpose of receiving public comment on the proposed assessments. You and all other affected property owners have a right to appear at the hearing and to file written objections with the City Commission within twenty (20) days of this notice. If you decide to appeal any decision made by the City Commission with respect to any matter considered at the hearing, you will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the City Clerk's Office at (863) 678-4182 no later than 5:00 PM on the day prior to the date of the hearing.

Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of City Commission action at the above hearing (including the method of apportionment, the rate of assessment and the imposition of assessments), such action shall be the final adjudication of the issues presented.

Copies of the Fire Assessment Ordinance (Ordinance No.2008-26), the Initial Assessment Resolution, and the preliminary assessment roll are available for inspection at the City Clerk's Office located in the Municipal Administration Building, 201 West Central Avenue, Lake Wales, Florida.

Both the fire service non-ad valorem assessment amount shown on this notice and the ad valorem taxes for the above parcel will be collected on the ad valorem tax bill mailed in November of each year that the assessment is imposed. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

If there is a mistake on this notice, it will be corrected. If you have any questions regarding your fire protection service assessment, please contact the Lake Wales Fire Department at (863) 678-4203, Monday through Friday between 8:00 AM and 5:00 PM.

* * * * * **THIS IS NOT A BILL** * * * * *

Fiscal Year 2008-09 Lake Wales Proposed Fire Protection Non-ad Valorem Assessment

Parcel Number	Location (As Available)		
Owner			
Number of Assessment Units	Unit Type	Proposed Rate/Unit	Assessment
Fee			
Number of Assessment Units	Unit Type	Proposed Rate/Unit	Assessment
Fee			
Total Assessment Charge			

APPENDIX E

COST AND PARCEL APPORTIONMENT METHODOLOGY

“City of Lake Wales Fire Protection Assessment Report – July 2008”

By Willdan Financial Services, Inc.

City of Lake Wales, Florida

Fire Protection Assessment Report

July 2008



Florida Office

7380 Sand Lake Road
Suite 500
Orlando, CA 32819
Tel: (800) 755-6864
Fax: (888) 326-6864

Corporate Office

27368 Via Industria
Suite 110
Temecula, CA 92590
Tel: (800) 755-6864
Fax: (951) 587-3510

Regional Offices

Phoenix, AZ
Sacramento, CA
Seattle, WA
Antelope Valley, CA
Los Angeles, CA
Oakland, CA
Orange County, CA

www.willdan.com

Table of Contents

<i>INTRODUCTION</i>	<i>1</i>
<i>FIRE ASSESSMENT BUDGET</i>	<i>4</i>
<i>ASSESSMENT ANALYSIS</i>	<i>9</i>
<i>METHOD OF ASSESSMENT</i>	<i>12</i>
<i>ASSESSMENT RATES</i>	<i>18</i>

INTRODUCTION

The City of Lake Wales (hereafter referred to as “the City”) provides fire suppression and protection service and first response medical service to residents and properties. This basic level of service is available to all parcels within the City, including unimproved parcels.

Willdan Financial Services has been retained by the City to generate fire protection assessment rates to fund fire suppression and protection services, facilities and fire related programs for Fiscal Year 2008-09. The City intends to provide an efficient measure of fire service to all property owners in Lake Wales in an effort to meet the goals and objectives within a five year plan which include: construction of a new fire station, obtaining and furnishing fire equipment and apparatus, and employ, train and equip new and existing personnel to maintain established national and state fire service guidelines. As such, this Fire Protection Assessment Report (hereafter referred to as “the Report”) has been prepared in connection with the levy of non-ad valorem assessments for Fiscal Year 2008-09, which reflect the proportional special benefit properties receive from fire suppression and protection services, facilities, and fire related programs. Costs related to Emergency Medical Services are not assessable and therefore not included in the analysis, and EMS related costs are not included in the fire protection assessments.

SERVICE DESCRIPTION

Fire protection and first response medical services are provided throughout the City by different sources. The City has two fire stations located at the following:

- Station One: 253 W. Central Avenue
- Station Two: Thompson Nursery Road

Station Two is a temporary facility, which serves the northern area of the city. A new fire station, located off of Chalet Suzanne Road, is expected to be constructed in 2008.

The total fire/rescue budget for Fiscal Year 2008-09 is approximately \$2.5 million. Fire and rescue services within the City are funded by several revenue sources, including available service fees, grants when available, and other general fund sources.

Table 1 shows the Fiscal Year 2008-09 City Fire/Rescue Department Organizational Chart.

Table 1
Staffing FY 08-09

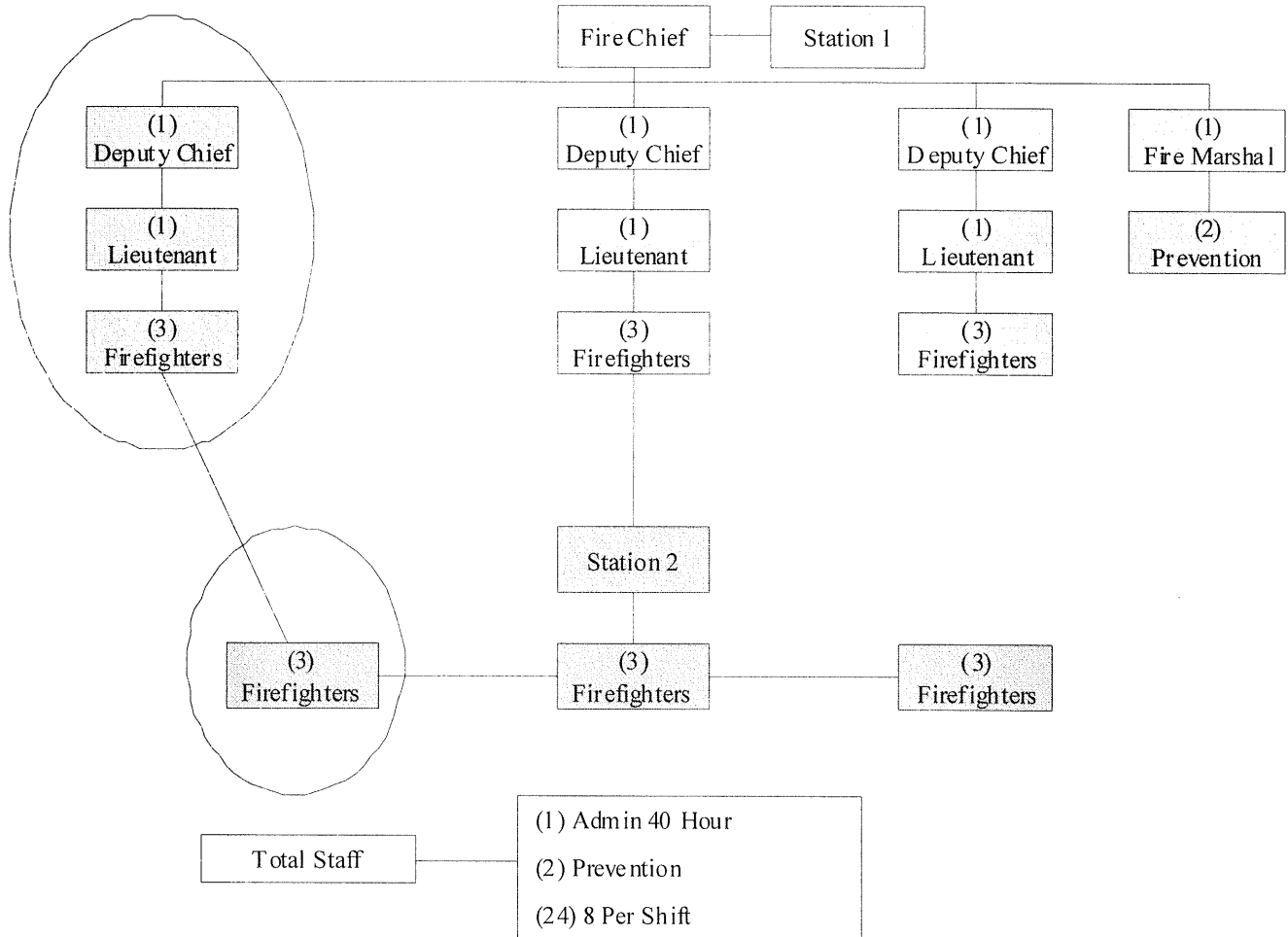


Table 2 outlines the City's allocation of fire department vehicles.

TABLE 2
APPARATUS

<u>FIRE APPARATUS</u>
(1) - 2006 70' Aerial Platform – 1500 GPM Pump
(1) - 2004 Class "A" Pumper – 1500 GPM Pump
(1) - 1995 Class "A" Pumper – 1500 GPM Pump
(1) - 1985 Class "A" Pumper – 1250 GPM Pump
(1) – 2000 F550 Brush Unit – 400 GPM Pump
(1) - 1987 1500 Gallon Tanker – 250 GPM Pump
<u>NON-FIRE APPARATUS</u>
(1) - 2000 F350 Rescue
(1) - 1994 E350 Utility Vehicle
(1) - 1997 Ford Expedition (Incident Command Vehicle)
(1) - 2006 Ford Crown Victoria (Chief's Car)
(1) - 1999 Ford Taurus (Fire Inspector)
(1) - 1998 Jeep Cherokee 4x4 (Fire Marshal)
(1) - 1992 17' Rescue Boat – 50HP Mercury - Trailer

FIRE ASSESSMENT BUDGET

Florida case law requires that the imposition of a special assessment for fire services may only fund fire protection services and first response medical services. A fire special assessment may not fund emergency medical services (EMS) since such services do not provide a special benefit to property (Florida Supreme Court opinion in City of North Lauderdale v. SMM Properties). As such, the total budget of the City Fire/Rescue Department has been examined and separated into two categories, costs related to emergency medical services (Non-Fire Budget), and costs related to fire protection services and first response medical services (Fire Budget). Items within the budget were allocated between fire and non-fire using one of two approaches: 1) Direct Allocation, 2) Effort Allocation

Direct Allocations

To the extent that certain line items could be allocated directly between fire and non-fire, direct allocations were made. For example, certain "Operating Supplies" were totally allocated to fire because Polk County furnishes all medical supplies for Emergency Medical Services, and a portion of "Operating Expenses" costs were totally allocated to non-fire because they are related to the reimbursement of medical training.

Effort Allocation

Certain budgeted items were apportioned between fire and non-fire based on total effort expended between the two different incident types. To compute the total effort between fire and non-fire (Effort Allocation), the City Fire Department provided call volume data from calendar years 2006 through 2007. The call volume data was examined to determine the number of incidents related to fire and non-fire services. During the calendar years of 2006 and 2007, there were a total of 5,555 calls received by the City's Fire Department, of which, 573 calls were identified as fire related and 4,979 were identified as non-fire, as defined by the National Fire Incident Reporting System. Three calls were discarded from our analysis in order to remove aberrations that occurred in calendar years 2006 and 2007.

Effort was calculated by weighting the total number of calls related to fire and non-fire by a Resource Factor. This Resource Factor was calculated by taking the products of the average personnel, apparatus, and time duration for incident calls related to fire and non-fire. These averages were calculated by taking the sums for all personnel dispatched, apparatus employed, and call duration in minutes for incidents related to fire and those related to non-fire, and the results were divided by the total number of incidents related to either fire or non-fire. Table 3 and 4 identify the total incidents and calculated Resource Factors for fire and non-fire based on incident data provided by the City for calendar years 2006 and 2007, respectively.

TABLE 3
INCIDENTS

Incident Type	Number of Calls
Fire	573
Non-fire	4,979
Total	5,552

TABLE 4
RESOURCE FACTOR

Incident Type	Average Duration	Average Personnel	Average Apparatus	Resource Factor
Fire	71.48	5.13	2.62	962.03
Non- Fire	42.82	2.75	1.32	155.21

The incidents attributable to fire and non-fire were then weighted based on this Resource Factor to determine the total amount and percentage of effort attributable to fire and non-fire incidents. The Effort Allocation derived for fire and non-fire, as shown in Table 5, were then applied to certain budgeted items that were best designated by this Effort Allocation, such as, salaries and benefits of all fire personnel. Based on the number of calls and Resource Factors calculated above, the Effort allocation between fire related incidents and non-fire related incidents equals 41.63% and 58.37%, respectively.

TABLE 5
EFFORT ALLOCATION

Property Category	Number of Calls	Resource Factor	Effort Factor	Effort Allocation
Fire	573	962.03	551,242.95	41.63%
Non-Fire	4,979	155.21	772,781.87	58.37%
Total	5,552	1,117	1,324,025	100.00%

Budget

Table 6 shows the budget for Fiscal Year 2008-09, the allocation of the 2008-09 Budget between fire and non-fire, and the projection of the full cost of the Fire Assessment Budget through Fiscal Years 2012-13. Although Table 6 identifies a Fire Assessment Budget for the next five years, this report only provides the assessment rate schedule for Fiscal Year 2008-09.

The City provided an proposed budget for Fiscal Year 2008-09. The assessable cost calculations contain the following assumptions for the purpose of this Report. The Assessment Expenses include the following expenditures:

- The line item "Assessment Study" is the reimbursement to the City for the costs of conducting the special assessment study. These costs are reimbursable through the assessment program and are a one-time cost.
- The line item "Notification Costs" are the costs associated with the first class mailed notices to affected property owners in accordance with the statutory requirements to use the tax bill collection method.
- The line item "Statutory Discount" reflects an offset to address revenue reductions from the discounts for early payment as required by section 129.01, Florida Statutes.
- The line item "Collection Costs" reflects the two percent (2%) fee for the Tax Collector to collect the fire assessments on the tax bill.

TABLE 6
BUDGET ANALYSIS AND PROJECTIONS

	Fiscal Year 2008-09 Budget	Fiscal Year 2008-09 Non-Fire Budget	Fiscal Year 2008-09 Fire Budget	Projected Fiscal Year 2009-10 Fire Budget	Projected Fiscal Year 2010-11 Fire Budget	Projected Fiscal Year 2011-12 Fire Budget	Projected Fiscal Year 2012-13 Fire Budget
EXPENDITURES							
PERSONAL SERVICES							
<u>EXISTING PERSONNEL</u>							
Firefighter Salaries	\$ 1,180,340	\$ 688,919	\$ 491,421	\$ 431,016	\$ 431,016	\$ 431,016	\$ 431,016
Other Salaries	20,000	11,673	8,327	8,327	8,327	8,327	8,327
Cell Phone Allowance	-	-	-	-	-	-	-
Overtime	10,600	6,187	4,413	4,413	4,413	4,413	4,413
Special Pay	7,420	4,331	3,089	3,089	3,089	3,089	3,089
Compensated Absences Accr	-	-	-	-	-	-	-
F.I.C.A. Taxes	93,206	54,401	38,805	38,805	38,805	38,805	38,805
Retirement - Firefighter	278,776	162,711	116,065	116,065	116,065	116,065	116,065
Life Insurance	4,010	2,340	1,670	1,670	1,670	1,670	1,670
Health Insurance	193,232	112,782	80,450	80,450	80,450	80,450	80,450
Workers' Compensation	162,653	94,934	67,719	67,719	67,719	67,719	67,719
SUBTOTAL EXISTING PERSONAL	\$ 1,950,237	\$ 1,138,278	\$ 811,959	\$ 751,554	\$ 751,554	\$ 751,554	\$ 751,554
<u>PLANNED PERSONNEL CHANGES</u>							
Salaries	\$ -	\$ -	\$ -	\$ 48,589	\$ 48,589	\$ 48,589	\$ 48,589
FICA	-	-	-	3,718	3,718	3,718	3,718
Retirement	-	-	-	10,788	10,788	10,788	10,788
Life/Health Insurance	-	-	-	11,009	11,009	11,009	11,009
Worker's Compensation	-	-	-	5,096	5,096	5,096	5,096
SUBTOTAL PERSONNEL CHANGES	\$ -	\$ -	\$ -	\$ 79,200	\$ 79,200	\$ 79,200	\$ 79,200
TOTAL PERSONNEL SERVICES	\$ 1,950,237	\$ 1,138,278	\$ 811,959	\$ 830,754	\$ 830,754	\$ 830,754	\$ 830,754
OPERATING EXPENSES							
Prof Serv - Medical	\$ 6,500	\$ 6,500	\$ -	\$ -	\$ -	\$ -	\$ -
Prof Serv - Labor Legal	-	-	-	-	-	-	-
Prof Serv - Other	-	-	-	-	-	-	-
Contract Services - Dispatch	10,000	5,837	4,163	4,163	4,163	4,163	4,163
Contract Services - Other	-	-	-	-	-	-	-
Mileage - Meetings & Conference	-	-	-	-	-	-	-
Lodging & Meals	-	-	-	-	-	-	-
Other Travel Reimb	-	-	-	-	-	-	-
Freight	25	15	10	10	10	10	10
Electricity - Bldgs	20,000	11,673	8,327	8,327	8,327	8,327	8,327
Water & Sewer	10,000	5,837	4,163	4,163	4,163	4,163	4,163
LP Gas	100	58	42	42	42	42	42
Maint & Rep Equipment	3,500	2,043	1,457	1,457	1,457	1,457	1,457
Maint & Rep Fuel Tanks	400	233	167	167	167	167	167
Maint & Rep Generators	-	-	-	-	-	-	-
Maint & Rep Miscellaneous	150	88	62	62	62	62	62
Printing - Stationery	250	146	104	104	104	104	104
Printing - Forms	200	117	83	83	83	83	83
Printing - Codes	-	-	-	-	-	-	-
Permits	-	-	-	-	-	-	-
Legal Advertising	350	350	-	-	-	-	-
Taxes & Assessments	100	100	-	-	-	-	-
Other Miscellaneous Chgs	-	-	-	-	-	-	-
Operating Supplies - Furnishings	-	-	-	-	-	-	-
Operating Supplies - Equipment	2,000	-	2,000	2,000	2,000	2,000	2,000
Operating Supplies - Bottled Wtr	-	-	-	-	-	-	-
Operating Supplies - Tools	500	-	500	500	500	500	500
Operating Supplies - Fire Hoses	-	-	-	-	-	-	-
Operating Supplies - Uniforms	4,000	-	4,000	4,000	4,000	4,000	4,000
Operating Supplies - Safety Gear	6,000	-	6,000	6,000	6,000	6,000	6,000
Operating Supplies - Misc	1,400	-	1,400	1,400	1,400	1,400	1,400
Operating Supplies - Fire Prev	2,200	-	2,200	2,200	2,200	2,200	2,200
Books & Subscriptions	-	-	-	-	-	-	-
Memberships	500	-	500	500	500	500	500
Training and Education	-	-	-	-	-	-	-
Tuition Aid	-	-	-	-	-	-	-
Tuition Aid - Recruit Scholarship	-	-	-	-	-	-	-
Prof Servs - HR	2,500	-	2,500	2,500	2,500	2,500	2,500
Contract Servs - HR	100	100	-	-	-	-	-
Maint & Rep Fleet	35,000	35,000	-	-	-	-	-
Operating Supplies - Veh/Equip	5,000	2,918	2,082	2,082	2,082	2,082	2,082
Operating Supplies - Fuel	54,351	31,723	22,628	22,628	22,628	22,628	22,628
Operating Supplies - Generators	1,600	875	625	625	625	625	625
Contract Services - Facilities	1,000	584	416	416	416	416	416
Maint & Rep - Facilities	6,000	6,000	-	-	-	-	-
Operating Supplies - Janitorial	2,000	1,167	833	833	833	833	833
Operating Supplies - Bldg Other	500	292	208	208	208	208	208
Contract Services - IS (software/CAD)	1,360	1,210	-	-	-	-	-
Postage	25	25	-	-	-	-	-

	Fiscal Year 2008-09 Budget	Fiscal Year 2008-09 Non-Fire Budget	Fiscal Year 2008-09 Fire Budget	Projected Fiscal Year 2009-10 Fire Budget	Projected Fiscal Year 2010-11 Fire Budget	Projected Fiscal Year 2011-12 Fire Budget	Projected Fiscal Year 2012-13 Fire Budget
Telecommunications	5,114	2,965	2,129	2,129	2,129	2,129	2,129
Leases - Copier	1,166	681	485	485	485	485	485
Leases - Other IS	9	5	4	4	4	4	4
Maint & Rep - Radios	1,000	1,000	-	-	-	-	-
Maint & Rep - Computers/Printers	250	250	-	-	-	-	-
Maint & Rep - Other IS	333	333	-	-	-	-	-
Copier Metering Chgs	200	117	83	83	83	83	83
Operating Supplies - Printer	750	438	312	312	312	312	312
Operating Supplies - Software	-	-	-	-	-	-	-
Operating Supplies - Other IS	400	233	167	167	167	167	167
Operating Equipment - IS	-	-	-	-	-	-	-
Paper Supplies	200	117	83	83	83	83	83
Operating Supplies - Office	500	292	208	208	208	208	208
TOTAL OPERATING EXPENSES	\$ 187,433	\$ 119,340	\$ 67,943	\$ 67,943	\$ 67,943	\$ 67,943	\$ 67,943
CAPITAL OUTLAY							
C/O Autos & Trucks	-	-	-	18,735.25	18,735.25	18,735.25	18,735.25
C/O Radios	-	-	-	-	-	-	-
C/O Other Equip	-	-	-	-	-	-	-
C/O Safety Equip	-	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ 18,735.25	\$ 18,735.25	\$ 18,735.25	\$ 18,735.25
DEBT SERVICES							
Fire Truck Leases	\$ 162,529	\$ 94,862	\$ 67,667	\$ 67,667	\$ 40,319	\$ 40,319	\$ -
Sub Stations (2)	-	-	-	45,024	45,024	45,024	45,024
Fire Radio Lease (11.05% of 50,696)	\$ 5,626	\$ 3,284	\$ 2,342	\$ 2,342	\$ 2,342	\$ 2,342	\$ -
S2003 Note	186,739	108,992	77,747	77,659	77,834	77,569	77,552
New Debt for Capital Improvements	-	-	-	-	22,197	22,197	22,197
TOTAL DEBT SERVICES	\$ 354,894	\$ 94,862	\$ 147,756	\$ 192,692	\$ 187,716	\$ 187,451	\$ 144,773
ALLOCATIONS OF EXPENSE							
Labor Chgs - Fleet	\$ 2,223	\$ 1,297	\$ 926	\$ 926	\$ 926	\$ 926	\$ 926
Labor Chgs - Facilities	1,460	852	608	608	608	608	608
Labor - IS	2,507	1,463	1,044	1,044	1,044	1,044	1,044
Insurance - Casualty & Liability	80,291	46,063	33,428	33,428	33,428	33,428	33,428
TOTAL ALLOCATION OF EXPENSE	\$ 86,480	\$ 50,476	\$ 36,005	\$ 36,005	\$ 36,005	\$ 36,005	\$ 36,005
TOTAL EXPENDITURES	\$ 2,579,044	\$ 1,402,955	\$ 1,063,664	\$ 1,146,130	\$ 1,141,154	\$ 1,140,889	\$ 1,098,211
REVENUES							
INTERGOVERNMENTAL							
Fire Act Grant - SCBA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
AFG Grant - Fire Department Radios	-	-	-	-	-	-	-
Firefighters Suppl Comp	7,420	4,331	3,089	3,089	3,089	3,089	3,089
TOTAL INTERGOVERNMENTAL	\$ 7,420	\$ 4,331	\$ 3,089	\$ 3,089	\$ 3,089	\$ 3,089	\$ 3,089
CHARGES FOR SERVICES							
Fire Services - Highland Park	\$ 12,139	\$ 7,085	\$ 5,054	\$ 5,054	\$ 5,054	\$ 5,054	\$ 5,054
Fire Services - Polk County	240,569	140,411	100,158	100,158	100,158	100,158	100,158
TOTAL CHARGES FOR SERVICES	\$ 252,708	\$ 147,496	\$ 105,212	\$ 105,212	\$ 105,212	\$ 105,212	\$ 105,212
OTHER SOURCES							
Fire Truck Loan Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PD & Fire Radio Lease Proceeds	-	-	-	-	-	-	-
TOTAL OTHER SOURCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 260,128	\$ 151,827	\$ 108,301	\$ 108,301	\$ 108,301	\$ 108,301	\$ 108,301
TOTAL NET EXPENDITURES	\$ 2,318,916	\$ 1,251,129	\$ 955,362	\$ 1,037,828	\$ 1,032,852	\$ 1,032,588	\$ 989,909
MISCELLANEOUS EXPENSES							
Assessment Study	\$ -	-	47,000	-	-	-	-
Annual Administration - Prof Serv	\$ -	-	8,700	8,700	8,700	8,700	8,700
Publication and Notification Costs	-	-	8,103	8,103	8,103	8,103	8,103
Statutory Discount	-	-	51,226	53,008	52,758	52,745	50,800
Collection Costs	-	-	21,845	22,605	22,498	22,493	21,578
TOTAL MISC EXPENSES	\$ -	\$ -	\$ 136,874	\$ 92,416	\$ 92,060	\$ 92,041	\$ 88,981
TOTAL FUNDING REQUIREMENT	\$ 2,318,916	\$ 1,251,129	\$ 1,092,236	\$ 1,130,245	\$ 1,124,912	\$ 1,124,628	\$ 1,078,890

ASSESSMENT ANALYSIS

Incident Data

The call volume data included information regarding the type of property that the City's Fire Department responded to for each fire incident. The fire incident property code correlates to DOR codes as determined by the Polk County Property Appraiser on the ad valorem tax roll. These fire incident property codes and DOR codes were correlated to fire protection assessment rate categories as part of the analysis in this Report. The frequency that each property classification requests the need for fire services and the related effort expended by the City's Fire Department provides a direct correlation of the special benefits received by such properties. Hence, the relationship between effort expended and benefit received.

The 573 fire incidents exclude all calls for service outside of the City that the fire department responded to as part of mutual aid. Of the 573 fire related incidents, eight-four (85) incidents could not be assigned to a specific property or parcel due to the lack of property information within the particular incident detail. Therefore, there were a total of four hundred and eighty-eight (488) fire related incidents in calendar years 2006 and 2007 that were able to be classified to specific property uses. As such, only the calls that identified a specific property use were considered in calculating the percentage of calls generated by each property category listed in Table 7 below.

TABLE 7
FIRE CALLS BY PROPERTY CATEGORY

Property Category	Number of Calls	Percentage of Calls
Residential	185	37.91%
Commercial	92	18.85%
Industrial/Warehouse	27	5.53%
Institutional	26	5.33%
Vacant/Agricultural	158	32.38%
Total	488	100.00%

Weighting of Incidents

Similar to the Effort Allocation computed between fire and non-fire incidents, the amount of total resources that respond to a particular call and effort expended by the City's Fire Department varies depending on the property category. As such, the fire related incidents allocated to each property category above were also weighted by a Resource Factor. The Resource Factor was calculated by taking the products of the average personnel, apparatus, and time duration for fire incident calls related to each property category. These averages were calculated by taking the sums for all personnel dispatched, apparatus employed, and call duration in minutes for fire incidents related to each property category, and the results were divided by the total number of fire incidents related to the applicable category.

Use of this type of methodology is intended to take into account the different level of effort expended by the department to respond to properties within each property category. In this sense, calls within each category are "weighted" based upon a comparison with the other categories of calls. These ratios become an expression of fire department total effort expended. Since the Resource Factor calculated for Institutional property reflect the least amount of demand placed on the resources of the City Fire Department, it was assigned a factor of 1.00. A call to Residential was assigned a factor of 1.43; a call to Commercial property was assigned a factor of 1.82; a call to Industrial/Warehouse property was

assigned a factor of 2.57; and a call to Vacant/Agricultural property was assigned a factor of 1.08. The results are presented in Table 8.

TABLE 8
RESOURCE WEIGHT FACTOR

Property Category	Duration	Personnel	Apparatus	Resource Factor	Resource Weight
Residential	66.63	5.48	2.72	992.95	1.43
Commercial	76.30	5.84	2.85	1268.36	1.82
Industrial/Warehouse	75.26	6.81	3.48	1,785.66	2.57
Institutional	52.47	5.38	2.46	695.52	1.00
Vacant/Agricultural	74.35	4.26	2.38	753.65	1.08

The Resource Factor calculated in Table 8 was then multiplied by the number of calls identified in Table 7 to determine the total amount of fire related effort attributed to each property category, as shown in Table 9 below.

TABLE 9
EFFORT ALLOCATION

Property Category	Number of Calls	Resource Weight	Effort Factor	% of Total Effort
Residential	185	1.43	264	37.82%
Commercial	92	1.82	168	24.07%
Industrial/Warehouse	27	2.57	69	9.89%
Institutional	26	1.00	26	3.72%
Vacant/Agricultural	158	1.08	171	24.50%
Total	488		698	100.00%

Property Data

The Polk County Property Appraiser provided the current tax roll and property data to develop the Fiscal Year 2008-09 assessment rates for each property category. Some additional data provided by the City was incorporated when Property Appraiser data was insufficient, such as the number of dwelling units for multi-family properties.

- For residential properties, the number of dwelling units was obtained.
- For commercial and industrial/warehouse properties, the amount of square footage of the non-residential structures was obtained.
- For parcels within the Vacant/Agricultural land use category and Institutional category, the amount of acreage of land associated with the parcel was obtained.

Special Benefit Assumption

The following assumptions support a finding that the fire protection and first response medical services provided by the City provide a special benefit to the assessed parcels.

First, it is important to note that the imposition of the Fire Assessment will not fully fund all City Fire Rescue related activities for the City's service area. Fire Assessment revenue will only fund fire protection services and equipment that are property related and assist the City Fire Department in meeting its public safety goals. Other revenue sources provide funds needed for emergency medical services, non-fire related costs, and other non-assessed costs.

Fire and first response medical services possess a logical relationship to the use and enjoyment of improved property by: (i) maintenance of, and protection of, structures and occupants from fires and resulting property loss; (ii) protecting the life and safety of intended occupants in the use and enjoyment of improvements and structures within improved parcels; (iii) reduction of fire risk through the implementation of a fire assessment revenue stream that is solely dedicated to fire and first response medical services, (iv) potentially lowering the cost of fire insurance by the presence of a professional and comprehensive fire control program within the City; and (v) containing fire incidents occurring on Vacant/Agricultural property from potentially spreading and endangering additional property and property features.

The combined fire control and first response medical services of the City under its existing fire rescue program enhances and strengthens the relationship of such services to the use of enjoyment of property, including Vacant/Agricultural parcels, and improvements on all parcels of property within the City.

METHOD OF ASSESSMENT

Cost Apportionment

The budget for Fiscal Year 2008-09, identified in Table 6, was used to determine the fire assessment rates to be levied against parcels within each Property Category for Fiscal Year 2008-09. First, the fire assessment budget was allocated to each Property Category based on the Effort Allocation presented in Table 9. Table 10 provides the allocated Fiscal Year 2008-2009 fire assessment budget.

TABLE 10
BUDGET ALLOCATION

Property Category	Effort Factor	% of Effort	Budget Allocation
Residential	264	37.82%	\$ 413,109
Commercial	168	24.07%	262,888
Industrial/Warehouse	69	9.89%	107,972
Institutional	26	3.72%	40,685
Vacant/Agricultural	171	24.50%	267,582
Total	698	100.00%	\$ 1,092,236

Allocated Budget Apportionment

The budget figures allocated between each Property Category shown in Table 10 are further apportioned to property within each category by dividing the budgeted amount for each Property Category by a denomination that provides a reasonable basis for determining each parcel's proportional special benefit within each classification. Residential parcels shall be assessed on a per Dwelling Unit basis; all Commercial and Industrial/Warehouse parcels shall be assessed a rate per building based on the square footage of such building as converted to Equivalent Benefit Units (EBUs); and all Vacant/Agricultural and Institutional parcels shall be assessed on a per acre basis. Table 11 provides a summary of the basis on which each Property Category shall be assessed.

TABLE 11
ASSESSMENT MULTIPLIER PER PROPERTY CATEGORY

Property Category	Fire Assessment Multiplier
Residential	Per Dwelling Unit
Commercial,	Per building per EBUs
Industrial/Warehouse	Per building per EBUs
Institutional	per Acre
Vacant/Agricultural	per Acre

Residential Property - Apportionment of Allocated Budget

The following support findings that the parcel apportionment for the Residential category is fair and reasonable.

- The size or the value of the residential parcel does not determine the scope of the required fire protection response. The potential demand for fire protection services is driven by the existence of a dwelling unit and the anticipated average occupant population.
- Apportioning the assessed costs for fire protection services attributable to the residential property use category on a per dwelling unit basis is a fair and reasonable method of parcel apportionment based upon the demand each individual dwelling unit places on the fire services provided as reflected within the historical call data.

Residential Property - Allocated Budget Apportionment Calculation

Based upon the historical demand for fire protection services, the percentages of the City's total fire protection assessable costs allocated to residential category were calculated. To apportion the amount of special benefit equitably amongst single-family residential properties (Single Family/Duplex) and multi-family residential properties with three or more units (Multi-Family/Mobile Home), it is necessary to relate each property's proportional special benefit to the special benefits of all other properties within this category. A weighted method of apportionment known as an Equivalent Benefit Unit (EBU) methodology was used to determine the rate per dwelling unit for single family residential properties and per dwelling unit for multi-family residential properties. All single family residential units were assigned an 1.0 EBU per dwelling unit. The EBUs assigned to multifamily dwellings units was determined by dividing the average building square footage of a multi-family dwelling unit (1,155 sqft) by the average building square footage of a single-family residence or dwelling unit (1,505 sqft). As such, the EBUs assigned to each multi-family residential property was based on a factor of 0.768 per dwelling unit ($1,155/1,505 = 0.768$). To present the two residential property category rates (Single Family/Duplex and Multi-family/Mobile Home) in an easily understood format, the two residential property category rates are each imposed on a per dwelling unit basis, with the multi-family/mobile home rate per dwelling unit reflecting the above EBU calculation.

For each residential parcel, the actual number of dwelling units by type (single family/duplex or multi-family/mobile home) located on the parcel will be multiplied by the applicable per dwelling unit rate to compute the fire protection assessment for each specific parcel. Each mobile home within a mobile home park is considered a dwelling unit and is classified under the category of Multi-Family/Mobile Home.

Table 12 identifies the number of dwelling units for each of the two Residential Categories.

TABLE 12
RESIDENTIAL PROPERTY CATEGORY

Property Category	Dwelling Units
Single Family/Duplex	4,566
Multi-Family/Mobile Home	1,893

***Commercial and Industrial/Warehouse Parcel -
Apportionment of Allocated Budget***

The capacity to handle fires and other emergencies for parcels classified as Commercial and Industrial/Warehouse is governed by the following:

- The City Fire Department has two paid fire rescue stations located within the City, and one new station that is expected to be constructed in September 2008 to replace the temporary fire station.
- The current pumping capacity is defined as the combined amount of water that all apparatus available to the Fire Department can pump to a first alarm non-residential fire. The capacity is approximately 6,400 gallons per minute. Accordingly, for fire fighting purposes, the fire flow capacity of the City's Fire Department was calculated based on the "Needed Fire Flow Formula" for structural buildings derived by the Insurance Services Office (ISO) and published within the *Guide for Determination of Needed Fire Flow*, May 2006. In calculating the needed fire flow for a building, it was determined that the City's Fire Department fire flow capacity would be substantially expended in the event of a fire involving more than 44,000 square feet of a typical non-residential structure.

The following support findings that the parcel apportionment applied to the Commercial and Industrial/Warehouse Property Category is fair and reasonable.

- The separation of commercial and industrial/warehouse buildings into square footage classifications and conversion to Equivalent Benefit Units is fair and reasonable for the purposes of parcel apportionment because: (i) the absence of a need for precise square footage data within the ad valorem tax records maintained by the property appraiser undermines the use of actual square footage of structures and improvements within each improved building as a basis for parcel apportionment; (ii) the administrative expense and complexity created by an on-site inspection to determine the actual square footage of structures and improvements within each improved parcel assessed renders this alternative impractical; (iii) the demand for fire protection availability does not substantially change on a per square foot basis, but rather the demand changes as the total building square footage increases by each additional thousand square feet; and (iv) the classification of buildings within square footage ranges is a fair and reasonable method to classify benefited parcels and to apportion costs among benefited buildings that create similar demand for the availability of fire protection services.
- The demand for the availability of fire protection services may diminish at the outer limit of structure size. Additionally, the fire flow capacity anticipated at the fire scene under the level of service provided by the assessable costs limits the benefit provided to a structure beyond a certain size. Therefore, it is fair and reasonable to place a cap on the square footage classification of benefited buildings within the categories of Commercial and Industrial/Warehouse.

Commercial and Industrial/Warehouse Property Parcel - Allocated Budget Apportionment Calculation

Based upon the historical demand for fire protection services, property classified as Commercial or Industrial/Warehouse will be responsible for funding a percentage of the City's total fire protection assessable costs segregated by the Commercial and Industrial/Warehouse categories. The amount of the assessable costs allocable to buildings within each category was calculated based upon the following classifications and method of apportionment:

To apportion the amount of special benefit equitably amongst parcels within the Commercial and Industrial/Warehouse Category, it is necessary to relate each property's proportional special benefit to the special benefits of all other properties within this category. A weighted method of apportionment known as an Equivalent Benefit Unit (EBU) methodology was used, where the building square footage category of < 2,000 was assigned one 1.0 EBU, which represents 1,000 square feet, and all other building square footage categories are proportionately weighted (assigned an EBU) based on the square footage of each building in thousand square foot increments. Below is the equation to determine a non residential parcel's EBU.

Equivalent Benefit Unit (EBU) Calculation:

<u>Parcel's Building Square Footage</u>	<u>EBU</u>
< 2,000 SqFt	1.00
≥ 2,000 SqFt	(SqFt)/1000; rounded down to the next Integer
≥ 44,000 SqFt	44.00

Table 13 identifies the number of parcels and total EBUs for the Commercial and Industrial/Warehouse.

TABLE 13
BUILDING SQUARE FOOTAGE CATEGORIES,
NUMBER OF BUILDINGS AND EBUs
FOR COMMERCIAL AND INDUSTRIAL/WAREHOUSE

	Buildings		Equivalent Benefit Units	
Building Square Footage	Commercial	Industrial/ Warehouse Parcels	Commercial	Industrial/ Warehouse Parcels
< 2,000	207	17	207	17
2,000 – 44,999	335	91	1,896	806
≥ 44,000	20	4	880	176

Institutional Parcels - Apportionment of Allocated Budget

The following support findings that the parcel apportionment applied in the Institutional Property Category is fair and reasonable.

- Apportioning the assessed costs for fire protection services attributable to the Institutional land use category on a per acre basis is a fair and reasonable method of parcel apportionment because: (1) Institutional Properties may include not only facilities, but also open space, fields, and parks, such as Schools, Community Centers, and Sport Fields; (2) acreage captures the maximum potential of use for an Institutional parcel, when compared to other Institutional parcels, and (3) exact building square footages for Institutional Properties are usually unavailable since these parcels are typically exempt from taxation. Therefore, acreage is a

constant factor that may be used for apportioning the allocated budget. However, the demand for available fire protection service diminishes at the outer limit of acreage because of fire occurring on land greater than a certain size is not capable of being suppressed by City resources and the fire control activities under such circumstances are directed to avoiding the spread of the fire event to adjacent property.

- The demand for the availability of fire protection services may diminish at the outer limit of a parcel's size. Therefore, based on current firefighter staffing and equipment, and discussions with the fire department, the department would request assistance from outside agencies, such as, the Division of Forestry or mutual aid fire companies in suppressing a fire that encompassed more than 20 acres. Consequently, it is fair and reasonable to place a 20 acre cap on assessable acreage within the category of Institutional properties.

Institutional Parcel - Allocated Budget Apportionment Calculation

Based upon the historical demand for fire protection services, the percentages of the City's total fire protection assessable costs attributable to Institutional properties were calculated. The amount of the assessable costs attributable to property in the Institutional Category was divided by the total acreage associated with Institutional parcels to determine an assessment rate per acre. Table 14 identifies the total number of Institutional parcels and total acreage.

TABLE 14
INSTITUTIONAL PROPERTY

Property Category	Number of Parcels	Acreage ¹
Institutional	266	1,149

¹ An Institutional property's assessable acreage is capped at 20 Acres

Vacant/Agricultural Land Parcel - Apportionment of Allocated Budget

The following support findings that the parcel apportionment applied in the Agricultural and Vacant Land Property Category is fair and reasonable.

- Apportioning the assessed costs for fire protection services attributable to the Vacant/Agricultural land use category on a per acre basis is a fair and reasonable method of parcel apportionment based on historical call data. However, the demand for available fire protection service diminishes at the outer limit of acreage because of fire occurring on land greater than a certain size is not capable of being suppressed by City resources and the fire control activities under such circumstances are directed to avoiding the spread of the fire event to adjacent property.
- The demand for the availability of fire protection services may diminish at the outer limit of a parcel's size. In addition, the fire department's ability to mitigate fires on Vacant/Agricultural land depends on a wide range of factors, such as, topography, current weather and humidity, and available fuel for a fire to expand. Therefore, based on current firefighter staffing and equipment, and discussions with the fire department, the department would request assistance from outside agencies, such as, the Division of Forestry or mutual aid fire companies in suppressing a fire that encompassed more than 20 acres. Consequently, it is fair and reasonable to place a 20 acre cap on assessable acreage within the category of Vacant/Agricultural properties.

Vacant/Agricultural Parcel - Allocated Budget Apportionment Calculation

Based upon the historical demand for fire protection services, the percentages of the City's total fire protection assessable costs attributable to Vacant/Agricultural properties were calculated. The costs attributable to parcels were divided by the number of acres associated with parcels in the Vacant/Agricultural category to compute the fire protection assessment rate per acre.

Each parcel's assessment will be computed by multiplying the parcel's acreage by the assessment rate per acre for Vacant/Agricultural properties. Table 15 identifies the total number of parcels and total acreage for the Vacant/Agricultural Property Category.

TABLE 15
VACANT/AGRICULTURAL PROPERTY

Property Category	Number of Parcels	Acreage
Vacant/Agricultural	2,009	3,056

¹ A Vacant/Agricultural property's assessable acreage is capped at 20 Acres

Mixed Use Property Calculation and Classifications

For residential parcels that contain non-residential buildings, 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 protection assessment. This assessment was then added to the parcel's residential fire protection assessment.

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

For agricultural parcels that contain a residence or non-residential building, the parcel was assessed for the actual number of dwelling units by type located on the parcel and/or the appropriate assessment for the non-residential building square footage.

ASSESSMENT RATES

Applying the parcel apportionment methodology, fire protection assessment rates were computed for each category of property use in the City. Based on the assessable costs of providing fire protection services, the number of fire protection calls and total effort calculated to specific property categories, and the number of billing units within the specific property categories, Table 16 represents the recommended fire assessment rates to be assessed against parcels within each Property Category for Fiscal Year 2008-09.

TABLE 16
FIRE ASSESSMENT RATES
FISCAL YEAR 2008-09
FIRE ASSESSMENT BUDGET = \$1,092,236

Property Category	Rate Per Unit Indicated	
<u>Residential</u>		
Single Family/Duplex	Rate per Dwelling Unit	\$ 68.68
Multi-family/Mobile Home	Rate per Dwelling Unit	\$ 52.72
<u>Nonresidential</u>		
Commercial	Rate per Equivalent Benefit Unit ¹	\$ 88.13
Industrial/Warehouse	Rate per Equivalent Benefit Unit ¹	\$ 108.08
Institutional	Rate per Acre ²	\$ 35.40
Vacant/Agricultural	Rate per Acre ²	\$ 87.56
¹ 1.0 Equivalent Benefit Unit (EBU) = 1,000 building square feet. Minimum of 1.0 EBU per building. Maximum of 44 EBUs per building.		
² Maximum of 20 Acres per Institutional or Vacant/Agricultural parcel.		