

City of Pompano Beach

Fire Assessment Report

JULY 2023

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Executive Summary

INTRODUCTION

The City of Pompano Beach (City) has engaged Government Services Group, Inc. (GSG), an Anser Advisory company, to assist the City in the update of the City's existing fire assessment program for Fiscal Year 2023-24 (Fire Assessment Project). This update is to (1) assist the City with updating the City's fire rescue assessment program for Fiscal Year 2023-24 and (2) ensure continued legal defensibility related to recent legislation and case law decisions. GSG was hired by the City through an RFP process (RFP E-30-22) in December 2022 to provide consulting services to the City to update the City's Fire Assessment Fee Program.

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.

This document is the City of Pompano Beach Fire Assessment Report (Assessment Report), which is one of the project deliverables specified in the scope of services.

OBJECTIVES

GSG has been charged to fully cost the services to be provided by the City, develop a fair and reasonable apportionment methodology for such assessable costs, and determine assessment rates and parcel classifications that are accurate, fair and reasonable.

The work effort of this project required the evaluation of data obtained from the City, Broward County Property Appraiser, and from the State Fire Marshal's database to update the existing fire assessment program that focuses upon the proposed Fiscal Years 2023-24 through 2027-28 assessable cost calculations. The objectives of this initial effort were to:

- Determine the full assessable costs of providing fire services within the City and contracted service areas by allocating department expenditures and revenues between fire services and emergency medical services.
- Review such final cost determination with the City to determine which elements provide the requisite special benefit to the assessed properties.
- Determine the relative benefit anticipated to be derived by categories of property use within the City from the delivery of fire services.
- Recommend the fair and reasonable apportionment of assessable costs among benefited parcels within each category of property use.
- Calculate assessment rates and parcel classifications for Fiscal Year 2023-24 based on the projected Fiscal Years 2023-24 through 2027-28 assessable cost calculations.
- Ensure that the recommended assessment rates and parcel classifications conform to the statutory requirements of the Uniform Method.

APPORTIONMENT METHODOLOGY

The calculation of assessment rates for fire services depends on three separate, but interconnected, pieces of data. The first data element is the identification of the full cost of providing fire services through the development and determination of the assessable costs of providing such services. The second data element is the analysis of service delivery data, segregated to property use categories (i.e., fire 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 services and to identify a fair and reasonable method of apportioning the assessable costs among all benefited parcels within each property use category.

Table 1 shows the calculation of the full assessable costs of the Fire Rescue Assessment Program for Fiscal Year 2023-24 through Fiscal Year 2027-28 and the five-year average assessable budget.

Table 1
Five Year Fire Rescue Assessable Cost Calculations (FY 23-24 through FY 27-28)

Expenditures	FY 23-24 Assessable Budget	FY 24-25 Assessable Budget	FY 25-26 Assessable Budget	FY 26-27 Assessable Budget	FY 27-28 Assessable Budget	5-year Average Assessable
Total Personnel Services	\$24,788,197	\$26,429,529	\$28,179,656	\$30,045,795	\$32,035,645	\$28,295,764
Total Operating Expense	\$3,783,006	\$3,896,496	\$4,013,391	\$4,133,793	\$4,257,806	\$4,016,898
Capital Expenses Total	\$1,097,973	\$2,026,637	\$1,155,622	\$1,536,951	\$1,233,453	\$1,410,127
Debt Service	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000
Total CIP	\$4,836,000	\$1,560,000	\$1,040,000	\$1,040,000	\$1,040,000	\$1,903,200
Total Expenditures	\$34,755,175	\$34,162,662	\$34,638,669	\$37,006,538	\$38,816,904	\$35,875,990
Total Revenues	\$1,318,909	\$1,358,476	\$1,399,230	\$1,441,207	\$1,484,443	\$1,400,453
Net Expenditures	\$33,436,267	\$32,804,186	\$33,239,438	\$35,565,331	\$37,332,461	\$34,475,537
Total Miscellaneous Assessable Expenditures	\$2,516,708	\$2,469,132	\$2,501,893	\$2,676,960	\$2,809,970	\$2,594,933
Total Assessable Expenditures	\$35,952,975	\$35,273,318	\$35,741,332	\$38,242,292	\$40,142,431	\$37,070,470

Source: City of Pompano Beach

The recommended fire services apportionment methodology allocates assessable costs on the basis of the anticipated demand for fire 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 fire costs are allocated among real property use categories based upon the historical demand for these services. This demand is identified by examining the fire incident data as reported by the City to the State Fire Marshal's office.

PRELIMINARY ASSESSMENT RATES AND CLASSIFICATIONS

This section of the Executive Summary includes the recommended parcel classifications and preliminary assessment rates as calculated within this Assessment Report.

The City fire protection 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 2023-24 based on the five-year average assessable costs for Fiscal Year 2023-2024 through Fiscal Year 2027-28.

The assessable costs calculation was apportioned among property use categories based upon the historical demand for fire services reflected by the fire incident data for Fiscal Year 2021-22. This apportionment is illustrated in Table 2 at 100 percent of the five-year average assessable costs.

Table 2
Cost Apportionment (5-Year Average Assessable Budget (FY 23-24 through FY 27-28))

Property Category	Number of Weighted Incidents	Percentage of Weighted Incidents	Allocation of Assessable Costs
Residential	2,679.00	59.03%	\$21,881,999
Commercial	1,155.91	25.47%	\$9,441,410
Industrial/Warehouse	305.92	6.74%	\$2,498,754
Institutional	397.69	8.76%	\$3,248,307
Total	4,538.52	100.00%	\$37,070,470

Table 3 details the aggregate dollar amounts of assessable costs allocated to each property use category divided by the number of dwelling units (for the Residential Category) and the square footage of buildings (for the Non-Residential Categories) within each classification to determine the preliminary fire assessment rate on a per dwelling unit or square footage basis for Fiscal Year 2023-24 at 100 percent of the five-year average assessable cost calculations.

Table 3
FY 2023-24 Preliminary Fire Assessment Rates
(100% of Assessable Costs = \$37,070,470 Gross Revenue)

Residential Property Use Categories	Rate Per Dwelling Unit
Residential	\$377
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.61
Industrial/Warehouse	\$0.09
Institutional	\$0.34

*Estimated Gross Revenue: \$37,070,470; Estimated Exempt Buy-down: \$2,518,262; Estimated Net Revenue: \$34,552,208

Table 4 illustrates the preliminary assessment rates after application of the assessment methodology based on 87.88 percent funding of the total five-year average assessable costs for Fiscal Years 2023-24 through 2027-28.

Table 4
FY 2023-24 Preliminary Fire Assessment Rates
(87.88% of Assessable Costs = \$32,577,529 Gross Revenue)

Residential Property Use Categories	Rate Per Dwelling Unit
Residential	\$331
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.54
Industrial/Warehouse	\$0.08
Institutional	\$0.30

*Estimated Gross Revenue: \$32,577,529; Estimated Exempt Buy-down: \$2,221,996; Estimated Net Revenue: \$30,355,533

Table 5 illustrates the preliminary assessment rates after application of the assessment methodology based on 79.40 percent funding of the total five-year average assessable costs for Fiscal Years 2023-24 through 2027-28.

Table 5
FY 2023-24 Preliminary Fire Assessment Rates
(79.40% of Assessable Costs = \$29,433,953 Gross Revenue)

Residential Property Use Categories	Rate Per Dwelling Unit
Residential	\$299
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.49
Industrial/Warehouse	\$0.07
Institutional	\$0.27

*Estimated Gross Revenue: \$29,433,953; Estimated Exempt Buy-down: \$1,999,796; Estimated Net Revenue: \$27,434,157

Fire Assessment Report

INTRODUCTION

The City has engaged Government Services Group, Inc. (GSG), an Anser Advisory company, to assist the City in the update of the City’s existing fire assessment program for Fiscal Year 2023-24 (Fire Assessment Project). This update is to (1) assist the City with updating the City’s fire rescue assessment program for Fiscal Year 2023-24 and (2) ensure continued legal defensibility related to recent legislation and case law decisions. GSG was hired by the City through an RFP process (RFP E-30-22) in December 2022 to provide consulting services to the City to update the City’s Fire Assessment Fee Program.

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The City currently imposes fire assessments within the incorporated area based on a prior study conducted by Government Services Group, Inc. in June 2013. Table 6 illustrates the fire assessment rates imposed for Fiscal Year 2022-23. These assessment rates generated approximately \$25,993,431 in revenues for Fiscal Year 2022-23.

Table 6
Fire Assessment Rates Adopted FY 2022-23

Residential Property Use Categories	Rate Per Dwelling Unit
Residential	\$250.00
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.357
Industrial/Warehouse	\$0.191
Institutional	\$0.441

Source: City of Pompano Beach

APPORTIONMENT METHODOLOGY

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The recommended fire services apportionment methodology allocates assessable costs on the basis of the anticipated demand for fire 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 fire costs are allocated among real property use categories based upon the historical demand for these services. This demand is identified by examining the fire incident data as reported by the City to the State Fire Marshal's office.

Service Description

SERVICE DESCRIPTION

The City provides fire rescue services on a city-wide basis. The services provided by the Pompano Beach Fire Department include fire suppression, fire prevention, building inspections and plan review, fire investigations, public fire safety education, disaster management, rescue, dive rescue, advanced life support with transport, emergency medical services, hazardous materials initial response, and response to other emergencies as needed.

The Pompano Beach Fire Department facilities inventory is comprised of seven stations. Table 7 identifies the Fire Department's Buildings, as well as the corresponding physical location of the facility.

Table 7
Fire Department Buildings

Station	Address
Station 11	3264 NE 3 rd Street
Station 24	2001 NE 10 th Street
Station 52	10 SW 27 Avenue
Station 61	2121 NW 3 rd Avenue
Station 63	120 SW 3 rd Street
Station 103	3500 NE 16 Street
Station 114	1499 SW 36 th Avenue
Logistics Facility	1651 SW 5 th Court
Training Complex	180 SW 3 rd Street

Source: City of Pompano Beach

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.

The City has entered into an automatic aid agreement with Lighthouse Point in which the City responds to all structure fires in Lighthouse Point and Lighthouse Point responds to all commercial fires in the City. Since this is an equitable exchange of services, there is no monetary compensation for this agreement.

The City has entered into an agreement with the Village of Sea Ranch Lakes (Village) to provide fire suppression, inspection and EMS services within the Village. The revenues received under this contract were used to offset the City's fire rescue expenditures.

The City has entered into an agreement with the Town of Lauderdale by the Sea (Town) to provide fire suppression, inspection and EMS services within the Town. The revenues received under this contract offset the expenditures for the services provided.

Tables 8 through 11 outline the Fire Department's current service operations and service components. Table 8 outlines the Fire Department's organizational structure. Table 9 describes the minimum staffing for each apparatus. This information is used in the development of the Administrative Factor, as further discussed in the "Development of Factors" section of this Assessment Report.

Table 10 lists the location and the fire flow/pumping capacity of the Fire Department's apparatus. Table 11 details the Fire Department's response protocol.

Table 8
Pompano Beach Fire Rescue Department Organizational Chart

POMPANO BEACH FIRE RESCUE

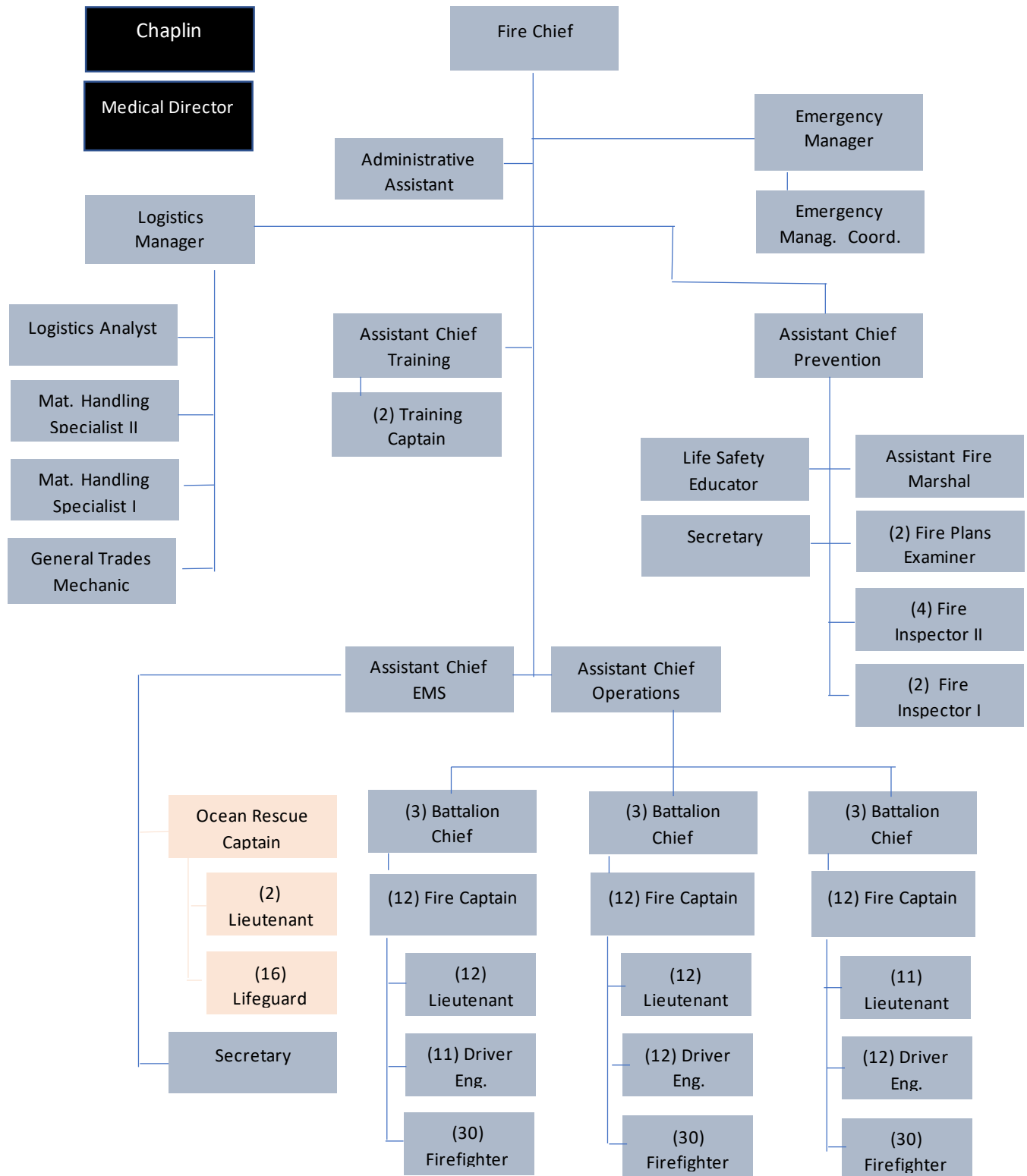


Table 9
Fire Department Apparatus Minimum Staffing Requirements

Apparatus	Minimum Staffing
Engine	3
Rescue	3
Platform/Aerial	3
Quint	3

Source: City of Pompano Beach

Table 10
Fire Department Apparatus Fire Flow

Station	Apparatus	Fire Flow (GPM)
Station 11	Rescue	
	Platform	2000
	Spare Engine	1750
Station 24	Rescue	
	Engine	2000
	Battalion	
Station 52	Rescue	
	Engine	1750
Station 61	Rescue	
	Engine	2000
	Spare Engine	1750
Station 63	Rescue	
	Engine	2000
	Spare Engine	2000
	Squad	
Station 103	Rescue	
	Engine	2000
	Squad	
Station 114	Quint	2000
	Rescue	

Source: City of Pompano Beach

The current pumping capacity is defined as the combined amount of water that all personnel and primary apparatus in the Fire Department can pump to a first alarm, non-residential fire in gallons per minute (GPM). Based on the primary apparatus detailed in Table 10 and the available personnel, the Fire Department currently has sufficient fire-flow capacity to provide service coverage in the event of a structure fire involving unlimited square feet. Therefore, it is reasonable and appropriate to not limit the square footage of non-residential structures.

Table 11
Fire Department Minimum Response Protocol

TYPE	DEFINITION	RESPONSE UNIT
S67SP	SICK PERSON	1R*
S67IJ	INJURY	1R*
S67AP	Abdominal Pain	1R*
S67AR	Allergic Reaction/Bee/Wasp/Man-O-War	1R*
S67BU	Burns	1R*
S67BH	Biological Hazard	1E & BC (opt BC response)
S67HA	Cardiac Arrest / Heart Attack	1R-1E-BC
S67C	Choking	1R*
S67CP	Chest Pains / Heart Problems	1R*

TYPE	DEFINITION	RESPONSE UNIT
S67DB	Diabetic Problem	1R*
S67EL	Electrocution	1R-1E-BC
S67EX	Heat/Cold Exposure	1R*
S67F	Fall/no injury	1E (Code 1)
S67FI	Fall/Injury	1R*
S67HM	Hemorrhage/Laceration	1R*
S67ID	Infectious Disease	1R*-EMS
S67OB	Pregnancy/Childbirth/ Miscarriage	1R*
S67OD	Overdose/Ingestion/Poisoning	1R*
S67PD	Person Down	1R*
S67PO	Unconscious/ Unresponsive	1R*
S67ST	Stroke	1R*
S67SZ	Seizures/Convulsions	1R*
S67TB	Trouble Breathing	1R*
S67UM	Unknown Medical Problem	1R*
S68	FIRE / MEDICAL ASSIST	1E (Code 1)
S20	PSYCHIATRIC	1R
S26	DROWNING (Specify location: pool, tub, [not in a body of open water])	1R-1E-BC
S260W	DROWNING OPEN WATER (Specify location: body of open water)	1R-1E-BC**
S31IJ	ASSAULT W/ INJURIES	1R*
S32	SUICIDE ATTEMPT	1R* & BC (opt BC response)
S33	GUNSHOT	1R-1E-BC
S34	STABBING	1R-1E-BC
S35IJ	RAPE W/ INJURIES	1R* & BC (opt BC response)
S36IJ	FIGHT W/INJURIES	1R*
S37IJ	JUVENILE W/ INJURIES	1R*
S38IJ	DOMESTIC W/INJURIES	1R*
S16IJ	CHILD ABUSE	1R* & BC (opt BC response)
S7	DEAD PERSON	1R* & BC (opt BC response)
S49M	MEDICAL ALARM	1R*
S3I	ACCIDENT HIT & RUN W/ INJURIES	1E & 1R
S41IJ	ROBBERY W/ INJURIES	1R*
S42	CHILD MOLESTATION	1R* & BC (opt BC response)
S44	BOAT-MARINE ACCIDENT	2E-2R-SQ-BC**
S4I	ACCIDENT W/ INJURIES	1E & 1R
S4H	ACCIDENT HIGH HAZARD/ HIGHWAY	1E-1R-SQ-BC
S4H	ACCIDENT HIGH HAZARD/ HIGHWAY	1E-1R-SQ-BC
	I-95	
	Turnpike	
S4E	ACCIDENT W/ ENTRAPMENT	1E-1R-SQ-BC
	Vehicle in Water	
	Vehicle vs. Train	
	Head on with entrapment	
	Rollover with entrapment	
S70AB	ANIMAL BITE / DOG	1R*
S71	SNAKE CALL / BITE	1R* & BC (opt BC response)
S25HR	TECHNICAL RESCUE (Person Trapped)	1E-1R-SQ-BC
	Industrial/Machinery Accident	
	Confined Space Rescue	

TYPE	DEFINITION	RESPONSE UNIT
	Building/Roof Collapse	
	High Angle Rescue	
S76	MUTUAL AID / ASSIST OTHER AGENCY	Call Battalion Chief
S451	ALERT 1 (Aircraft in minor trouble – stand by in station)	1E & 1R
S452	ALERT 2 (Aircraft in major trouble on approach – proceed to staging point)	2E-1R-BC
S453	ALERT 3 (Aircraft down – proceed to crash site)	3E-2R-SQ-2BC
S46	BOMB THREAT	1E (Code 1)
S49F	FIRE ALARM (if Working Fire, upgrade to appropriate S25 assignment)	1E
S55	EXPLOSION (if Working Fire, upgrade to appropriate S25 assignment)	2E-1L-2R-SQ-BC
S25EV	Elevator / Person(s) Stuck	1E (Code 1)
S25EH	Wires Down/Transformers	1E
S25HM	HAZMAT	2E-2R-SQ-BC
	LP-Natural Gas Leak	
	Gasoline / Oil Spills	
	Hazardous Materials Incident	
S25SI	See/Smell Smoke in Area	1E
S25BF	Boat Fire	2E-2R-SQ-BC**
S25VF	Vehicle Fire (specify type)	1E & SQ
S250T	Other Fire / Unknown Fire	1E
S25RS	RESIDENTIAL FIRE	2E-1L-2R-SQ-2BC
	House Fire- Single Family Resident	
	Mobile Home Fire	
	Vehicle Fire Inside Single Family Structure	
S25CF	COMMERCIAL FIRE (specify type)	3E-1L-2R-SQ-2BC
	Commercial / Industrial Types	
	Commercial /Shopping Mall Fire	
	Dumpster Fire Inside Structure	
	Educational Structure Fire	
	Industrial Fire	
	Marina Fire	
	Office Building	
	Parking Garage Fire	
	Place of Assembly/Church Fire	
	Vehicle Fire in Warehouse/Underground	
	Warehouse/Storage Fire	
	Multi-Family Residential Types	
	Apartment Building/Townhouse Fire (1 to 4 stories)	
	Detention Center Fire	
	Health Care Structure Fire	
	High Rise Building /Condo Fire (5 or more stories)	
	Hotel/Motel Fire	
WF	WORKING FIRE (2nd tier of 1st Alarm) Flames/smoke showing where all units dispatched on 1st tier will be needed	1E-1R-FM (Notify DC)
2A	SECOND ALARM (Mutual Aid [2E & 2R] Back Fill)	3E-1L-1R-DC-(BC)
3A	THIRD ALARM (Partial Shift [3E-3R-BC] Recall)	3E-1L-1R-DC-AC-FC
4A	FOURTH ALARM (Total [1] Shift Recall)	3E-1L-1R-(BC)
5A	FIFTH ALARM	4E-1R-(BC)
6A	SIXTH ALARM (2nd Shift Total Recall)	4E-1R

TYPE	DEFINITION	RESPONSE UNIT
7A	SEVENTH ALARM	4E-1R
MCITF	MCI Task Force	2 ALS Transport Units (R) 2 BLS Transport Units (Private Ambulance) 1 Suppression Unit (E or L)
ALSTST	ALS Transport Unit Strike Team	5 ALS Transport Units (R)
BLSTST	BLS Transport Unit Strike Team	BLSTST BLS Transport Unit Strike Team 5 BLS Transport Units (Private Ambulance)
SST	Suppression Unit Strike Team	5 Suppression Units (E or L)
MCI1	MCI LEVEL 1 (5-10 victims) Notify 2 closest hospitals & Trauma Center.	4R-2E-BC
MCI2	MCI LEVEL 2 (11-20 victims) Notify 3 closest hospitals & 2 Trauma Centers.	6R-3E-2BC-DC
MCI3	MCI LEVEL 3 (21-100 victims) Notify 4 closest hospitals & 2 Trauma Centers. Local Warning Point will notify Emergency Management Agency.	8R-3E-1L-4BC-DC- Command Vehicle-MCI Supply Trailer
MCI4	MCI4 MCI LEVEL 4 (101-1000 victims) Notify 10 closest hospitals & 5 Trauma Centers. Local Warning Point will notify Emergency Management Agency. In an ongoing, long-term MCI, the Metropolitan Medical Response System (MMRS) and Disaster Medical Assistance Team (DMAT) may be notified. (Partial Shift [3E-3R-BC] Recall)	5 MCI Task Forces (25 units) 2 ALS Transport Unit Strike Teams (10 units) 1 Suppression Unit Strike Teams (10 units) 2 BLS Transport Unit Strike Teams (10 units) 2 Mass Transit Buses 1 Command Vehicle 2 MCI Supply Trailers 5 Shift Supervisors (BC) 3 EMS Supervisors 1 EMS Chief (DC) 1 Operations Chief (AC or DC) 1 Communications Trailer
MCI5	MCI5 MCI LEVEL 5 (over 1000 victims) Notify 20 closest hospitals & 10 Trauma Centers. Local Warning Point will notify Emergency Management Agency. In an ongoing, long-term MCI, the Metropolitan Medical Response System (MMRS) and Disaster Medical Assistance Team (DMAT), International Medical & Surgical Response Team (IMSuRT), and the Medical Reserve Corp (MRC) may be notified. (Total [1] Shift Recall)	10 MCI Task Forces (50 units) 4 ALS Transport Unit Strike Teams (20 units) 2 Suppression Unit Strike Teams (20 units) 4 BLS Transport Unit Strike Teams (20 units) 4 Mass Transit Buses 2 Command Vehicle 4 MCI Supply Trailers 10 Shift Supervisors (BC) 6 EMS Supervisors 2 EMS Chiefs (DC & AC) 2 Operations Chief (DC & FC) 1 Communications Trailer
Note	Battalion Chief will be notified on all CODES and Trauma Alerts	
*	Add closest Engine / Ladder when Rescue is coming from distance (e.g. out-of-zone)	
**	Open Water calls – notify Marine Patrol, U.S. Coast Guard and if needed – Fort Lauderdale Fire Boat and/or Air 85	
R – Rescue, E – Engine, L – Quit or Platform, BC – Battalion Chief, EMS – EMS Supervisor, SQ – Squad, CR – Crash Truck (future), DC – Division Chief*, AC – Assistant Chief*, FC – Fire Chief* (*or Duty Chief), FM – Fire Marshal (if unable to contact the Fire Marshal, contact the on-call Fire Inspector)		

Source: Pompano Beach Fire Department

Assessable Costs Calculations

The cost calculations, apportionment methodology, and assessable rates developed apply to the City's fire services as provided by the City's fire rescue department to the incorporated area of the City.

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. In August 2002, the Florida Supreme Court upheld the decision of the Fourth District Court of Appeals.

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 July 2010 in Desiderio Corporation, et al. vs. The City of Boynton Beach, Florida, et al., 39 So.3d 487 (Fla. 4th DCA 2010). The apportionment methodology only utilizes fire incident report data related to non-EMS calls.

The projected Fiscal Year 2023-24 departmental costs were allocated between fire rescue and emergency medical services because 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) does not provide a special benefit to property. Accordingly, the fire rescue costs were split from emergency medical service costs based on the following general guidelines.

DIRECT ALLOCATIONS

To the extent that certain line items could be allocated directly to fire, direct allocations were made. All costs directly related to fire such as "FD - Bunker Gear" and "Fire Prevention" costs were totally allocated to fire. All costs directly related to emergency medical services were removed entirely.

ADMINISTRATIVE FACTOR

Certain line-items were allocated between fire and EMS based on an Administrative Factor. This Administrative Factor is derived by creating a ratio between non-EMS or fire personnel and total combat personnel across all shifts within a 24-hour period. On average, under minimal staffing, the City has 26 non-EMS personnel and 24 EMS personnel, for a total of 50 combat personnel. This minimal staffing yields a 52.00% non-EMS Administrative Factor.

This percentage was then applied to all applicable line-items to allocate the costs that could not be directly allocated as fire costs or EMS costs, and that could not be operationally allocated. For example, an Administrative Factor was applied to the personnel expenditures for salaries and benefits, and the line-item

expenditures for "Office Supplies," "Telephone," and "Cleaning" to determine the fire service costs of these line-items.

OPERATIONAL FACTOR

Other assessable cost line-items may also be allocated between fire and EMS based on an Operational Factor. The Operational Factor is derived by creating a ratio between non-EMS (fire) calls and EMS calls. This ratio, which is based on the Fire Department's operations, was applied to certain budget line-items such as "Vehicle Service Charges."

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 for a one-year period (Fiscal Year 2021-22). The City's fire rescue incident data was used to determine the demand for fire rescue services.

The State Fire Marshal's office uses the Florida Fire Incident Reporting System (FFIRS). This system 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 calls.

The ratio between non-EMS (i.e., fire) calls and EMS calls is then applied to all applicable line-items to allocate the costs that could not be directly allocated as fire costs or EMS costs, and that could not be administratively allocated. For the one-year period (Fiscal Year 2021-22), the City reported 28,123 total fire rescue incident calls to FFIRS, of which 8,579 were non-EMS (i.e., fire) calls and 19,544 were EMS calls. This information results in a 30.51% non-EMS Operational Factor.

ASSESSABLE COST CALCULATIONS

The assessable cost calculations for Fiscal Year 2023-24 through 2027-28 are based on the following assumptions for the purpose of this Assessment Report.

- The City provided the adopted FY 2022-23 Fire Rescue Department budget. The Fire Rescue Department budget is divided into seven major programs including Administration, Operations, Logistics, Prevention, Training, Emergency Medical Services, and Ocean Rescue.
 - The expenses and revenues associated with Fire Prevention were allocated directly to fire.
 - The expenses and revenues associated with Ocean Rescue were allocated directly to EMS and removed entirely.
 - The expenses and revenues associated with Administration, Operations, Logistics, Training and Emergency Medical Services were allocated based on the factors described in the Development of Factors section.
- Revenues are shown as a reduction of the total projected expenditures, thereby reducing the total assessable costs. Revenues received from fire inspections, construction plan review, hydrant flow test, fire user permits and false alarms were allocated directly to fire. Revenues received from EMS transport fees and Ocean Rescue fees were directly allocated to EMS and removed.
- To develop the five-year average assessable budget, the City provided anticipated annual increases to be applied to each line-item over the five-year period. For example, a 6.5% annual increase was applied to personnel services; a 7% annual increase was applied to retirement costs; and operational expenses were increased 3% annually. No annual increase was applied to capital expenditures.

- The Capital Improvement costs are the actual costs for each project as identified in the City’s Adopted Capital Improvement Plan Fiscal Years 2023-24 through 2027-28 and updated expenditures provided by City staff. The assessable CIP costs were developed by applying the appropriate factor to each line item. For example, Fire Station #63 replacement had applied an administrative factor. The total assessable CIP costs distributed as provided by the City over the five-year proforma assessable budget.
- The Debt Service costs represent the repayment associated with vehicle and capital equipment that are utilized for fire-related services. These costs were directly allocated to fire based on direction from the City.
- 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. These costs are reimbursable through the assessment program.
- 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, the tax collector must 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, these costs are estimated at 2% of the total assessable costs. These costs are reimbursable through the assessment program.

Table 12 provides a calculation of the projected total assessable expenditures for Fiscal Year 2023-24 based on an application of the above factors and annual increases to the Fiscal Year 2022-23 adopted budget as provided by the City.

Table 12
Fire Rescue Assessable Budget (FY 2023-24)

Expenditures	FY 23-24 Projected Budget	FY 23-24 Assessable Budget
Personnel Services		
Executive	186,488	96,974
Exempt	1,207,321	627,807
Non Exempt Fire	20,549,907	10,716,299
Non Exempt General Employees	1,396,313	1,264,413
Non Exempt Non Bargaining.	134,744	99,880
Assignment Differential	2,884,766	1,500,078
Accrued Vac / Sick Leave	142,710	106,415
Temporary & Part Time	97,661	56,918
Drop Plan Vac/Sick Pay	99,995	63,499
Overtime - Regular	1,524,977	792,988
Public Service	59,131	43,528
Stand By Pay	23,963	23,963
Fire Incentive	119,514	66,084
Paid Vac Term Emp	2,663	2,663
Paid Sick Leav Term Emp	-	-
Sick Lv Sellback	64,007	33,283
Vac Lv Sellback	-	-
FICA Taxes	1,891,902	983,789
General Employees - Retirement	612,851	375,179
Police & Firefighter - Retirement	10,823,267	5,644,792
Fire Health Insurance Trust	2,171,371	2,155,933
General Employees - Veba Trust	113,372	93,872
Education Reimbursement	48,266	26,121
Leather Allowance	25,304	13,721
Total Personnel Services	\$44,180,491	\$24,788,197
Operating Expense		
Medical	64,663	46,702

Expenditures	FY 23-24 Projected Budget	FY 23-24 Assessable Budget
Other Professional	105,322	9,006
Accounting & Auditing	8,365	4,350
Central Services Charges	137,248	72,966
Central Stores Charges	39,082	20,761
Health Insurance Service Charges	2,577,637	1,416,795
Risk Management Service Charges	2,018,484	1,053,646
Vehicle Service Charges	787,254	156,214
Information Systems	282,473	169,351
Travel Education Member	110,251	62,219
Postage	3,924	2,041
Telephone	105,439	55,867
Rentals & Leases	69,680	36,233
Ambulance Special Services/Fire Insp. Fee Coll. Svc.	385,220	55,620
Land, Build Improv	130,501	67,861
Machinery & Equipment	49,028	30,340
Maintenance Contracts	97,685	21,980
Special Services	104,646	56,937
Advertising	-	-
Taxes	5,305	2,758
Credit Card Bank Fees	-	-
Office Supplies	22,583	14,413
Chemicals/Horticultural	309	161
Small Tools Minor Equipment	108,959	53,321
Special Supplies	288,738	24,813
Software Purchases	115,669	60,148
Clothing	64,313	23,519
FD - Bunker Gear	184,782	182,310
Pharmaceutical Supply	119,019	61,890
Cleaning	16,315	8,731
Fire Academy Program	13,133	6,829
Publications	8,147	5,225
Total Operating Expense	\$8,024,172	\$3,783,006
Capital Expenses		
Fire Engine	937,574	937,574
Extrication Equip	24,113	24,113
Rescue	892,224	-
12-Lead Defibrillator	84,807	-
Toughbook Computers	35,010	-
CPR (Lucas device)	43,024	-
SUV	41,178	41,178
SUV	41,188	21,418
Cascade SCBA/SCUBA fill Station	58,456	30,397
Cascade Medical Bottles Fill Station	10,350	-
Beds	11,783	6,127
SUV	46,431	24,144
EOC A/V equip	25,042	13,022
Capital Expenses Total	\$2,251,180	\$1,097,973
Debt Service	\$250,000	\$250,000
CIP		
Fire Station Refurbishment	2,000,000	1,040,000
Fire Emergency Operations Center	1,000,000	520,000
Fire Training Academy Building	1,300,000	676,000
Fire Station #63 Replacement	5,000,000	2,600,000
Total CIP	\$9,300,000	\$4,836,000

Expenditures	FY 23-24 Projected Budget	FY 23-24 Assessable Budget
Total Expenditures	\$64,005,843	\$34,755,175
Revenues		
Fire Construction Plan Rev	30,900	30,900
Fire User Permits	1,030	1,030
Sea Ranch Lakes Srv. Contract	131,808	68,540
Fire Annual Inspection	484,100	484,100
Misc Fire CH 95 Fees	25,750	25,750
False Alarms	51,500	51,500
Alarm Permits	144,200	144,200
Fire Construction Plan Rev	412,000	412,000
Hydrant Flow Test	6,180	6,180
Fire User Permits	2,009	2,009
Fire Incentive Pay	92,700	92,700
Tax Penalty EMS	10,300	-
Med Managed Care PEMT	1,050,600	-
PEMT Supplement	412,000	-
Sea Ranch Lakes Srv. Contract EMS	131,808	-
Transports	4,120,000	-
Total Revenues	\$7,106,885	\$1,318,909
Total Expenditures	\$64,005,843	\$34,755,175
Total Revenues	\$7,106,885	\$1,318,909
Net Expenditures	\$56,898,958	\$33,436,267
Misc. Assessable Expenditures		
Collection Costs (TC)		719,060
Statutory Discount		1,797,649
Total Miscellaneous Assessable Expenditures		\$2,516,708
Total Assessable Expenditures		\$35,952,975

Source: City of Pompano Beach

Table 13 shows the calculation of the full assessable costs of the Fire Rescue Assessment Program for Fiscal Year 2023-24 through Fiscal Year 2027-28 and the five-year average assessable budget.

Table 13
Five Year Fire Rescue Assessable Cost Calculations (FY 23-24 through FY 27-28)

Expenditures	FY 23-24 Assessable Budget	FY 24-25 Assessable Budget	FY 25-26 Assessable Budget	FY 26-27 Assessable Budget	FY 27-28 Assessable Budget	5-year Average Assessable
Total Personnel Services	\$24,788,197	\$26,429,529	\$28,179,656	\$30,045,795	\$32,035,645	\$28,295,764
Total Operating Expense	\$3,783,006	\$3,896,496	\$4,013,391	\$4,133,793	\$4,257,806	\$4,016,898
Capital Expenses Total	\$1,097,973	\$2,026,637	\$1,155,622	\$1,536,951	\$1,233,453	\$1,410,127
Debt Service	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000
Total CIP	\$4,836,000	\$1,560,000	\$1,040,000	\$1,040,000	\$1,040,000	\$1,903,200
Total Expenditures	\$34,755,175	\$34,162,662	\$34,638,669	\$37,006,538	\$38,816,904	\$35,875,990
Total Revenues	\$1,318,909	\$1,358,476	\$1,399,230	\$1,441,207	\$1,484,443	\$1,400,453
Net Expenditures	\$33,436,267	\$32,804,186	\$33,239,438	\$35,565,331	\$37,332,461	\$34,475,537
Total Miscellaneous Assessable Expenditures	\$2,516,708	\$2,469,132	\$2,501,893	\$2,676,960	\$2,809,970	\$2,594,933
Total Assessable Expenditures	\$35,952,975	\$35,273,318	\$35,741,332	\$38,242,292	\$40,142,431	\$37,070,470

Source: City of Pompano Beach

Determination of Fire Services Demand

INCIDENT DATA

GSG obtained information from the City in an electronic format, identifying the number and type of fire incident responses by the City for fiscal year 2021-22.

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 (fiscal year 2021-22) to evaluate trends and determine if aberrations were present. The fire incident data for fiscal year 2021-22 represents 28,123 fire rescue incidents.

Of the 28,123 fire rescue incidents, there were 19,544 incidents classified as EMS type incidents based on the type of situation found indicated on the incident report. The 19,544 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 8,579 remaining fire type incidents, 4,413 were calls to specific property uses. The remaining 4,166 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 50 calls to these two property-use categories were removed.

Using the fixed property use codes, the remaining 4,363 fire type incidents corresponding to specific properties were assigned to the following property use categories: residential, commercial, industrial/warehouse and institutional.

Table 14 outlines the property use category assignment of fire incidents based on the analysis conducted.

Table 14
Fire Calls by Category (Fiscal Year 2021-22)

Category	Number of Incidents	Percentage of Calls
Residential	2,679	61.40%
Commercial	1,045	23.95%
Industrial/Warehouse	268	6.14%
Institutional	371	8.50%
Total	4,363	100%

Source: City of Pompano Beach Fire Department

WEIGHTING OF INCIDENTS

The cost of responding to calls varies among the property use categories. To address these different costs, GSG assigned a weighting factor for each property category based on two factors:

1. the number of personnel initially responding to incidents in the property use category; and
2. the average time that personnel and equipment were out-of-service while responding to incidents in the particular property use category.

The average number of personnel initially responding based on the City’s response protocol and the relative weighting factor for each property use category are seen in Table 15 below:

Table 15
Typical Initial Response and Relative Weighting Factors

Property Category	Typical Initial Response	Relative Weighting Factor
Residential	12	1.0
Commercial	15	1.25
Industrial/Warehouse	15	1.25
Institutional	15	1.25

In addition, the City maintains the time that each apparatus is out-of-service (not available to respond to a call for service). These times were aggregated by property use category and divided by the number of calls in each particular property use category to arrive at an average time out-of-service. These times and relative weighting factors for each property use category are seen in Table 16 below:

Table 16
Average Call Duration and Relative Weighting Factors

Property Category	Average Call Duration	Relative Weighting Factor
Residential	22.46	1.00
Commercial	21.61	0.96
Industrial/Warehouse	23.20	1.03
Institutional	20.08	0.89

The actual fire calls in Table 14, typical initial response relative weighting factors in Table 15, and average call duration relative weighting factors in Table 16 were used to calculate the weighted fire calls for each property use category based on the formula below:

$(\text{Actual Fire Calls} \times \text{Typical Initial Response Relative Weighting Factor} \times 0.5) + (\text{Actual Fire Calls} \times \text{Average Call Duration Relative Weighting Factor} \times 0.5)$.

Table 17 outlines the property use category assignment of weighted fire type incidents based on the analysis conducted by GSG.

Table 17
Weighted Fire Calls by Property Category (Fiscal Year 2021-22)

Property Category	Number of Weighted Incidents	Percentage of Weighted Incidents
Residential	2,679.00	59.03%
Commercial	1,155.91	25.47%
Industrial/Warehouse	305.92	6.74%
Institutional	397.69	8.76%
Total	4,538.52	100.00%

Source: City of Pompano Beach (2023)

PROPERTY DATA

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

Each property use within the City on the ad valorem tax roll was assigned, by the City, to one or more of the property-use categories based on their assignment of use by the Broward County Property Appraiser or verification of use obtained through field research. The Property Appraiser assigns a building improvement code based on a building’s assigned use on a parcel of property. The City conducted an analysis regarding building improvement types based on the assignment of use by the Broward County Property Appraiser or verification obtained through field research. A list of building improvement codes used by the Broward County Property Appraiser is provided as Appendix C.

Further analysis was conducted by the City of the parcels based on the Florida Department of Revenue (DOR) four-digit property use codes reflected in the Rule 12D-8.008, Florida Administrative Code. A listing of DOR codes and associated property description is provided as Appendix D.

For parcels assigned to the residential and mobile home property use categories, the City provided GSG with the total number of dwelling units for each category.

For parcels within the non-residential property use categories of commercial, industrial/warehouse and institutional, the City provided GSG with the total amount of square footage for each non-residential category as determined from the building files on the ad valorem tax roll.

Computation of Fire Assessments

ASSESSMENT CLASSIFICATIONS

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

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 2023-24.

SPECIAL BENEFIT ASSUMPTIONS

In accordance with the case law referenced in the “Assessable Cost Calculations” section of this Assessment Report, costs associated with fire rescue services up to the level of first responder medical services have been deemed by the Fourth District Court of Appeals to provide a special benefit to property in the service area. The following assumptions support and reaffirm these findings 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 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 non-ad valorem roll maintained by the Broward County Property Appraiser; and (iii) the fire incident data.

COST APPORTIONMENT

The five-year average assessable costs calculation (Fiscal Years 2023-24 through 2027-28) was apportioned among property use categories based upon the historical demand for fire services reflected by the fire incident data for fiscal year 2021-22. This apportionment is illustrated in Table 18.

Table 18
Cost Apportionment (5-Year Average Assessable Budget (FY 23-24 through FY 27-28))

Property Category	Number of Weighted Incidents	Percentage of Weighted Incidents	Allocation of Assessable Costs
Residential	2,679.00	59.03%	\$21,881,999
Commercial	1,155.91	25.47%	\$9,441,410
Industrial/Warehouse	305.92	6.74%	\$2,498,754
Institutional	397.69	8.76%	\$3,248,307
Total	4,538.52	100.00%	\$37,070,470

Table 19 illustrates the assessable cost apportionment based on 87.88 percent funding of the total five-year average assessable costs for Fiscal Years 2023-24 through 2027-28.

Table 19
Cost Apportionment (87.88% of the 5-Year Average Assessable Budget (FY 23-24 through FY 27-28))

Property Category	Number of Weighted Incidents	Percentage of Weighted Incidents	Allocation of Assessable Costs
Residential	2,679.00	59.03%	\$19,229,901
Commercial	1,155.91	25.47%	\$8,297,111
Industrial/Warehouse	305.92	6.74%	\$2,195,905
Institutional	397.69	8.76%	\$2,854,612
Total	4,538.52	100.00%	\$32,577,529

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 20.

Table 20
Parcel Apportionment within Property Use Categories

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

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 fire call data.

RESIDENTIAL PARCEL APPORTIONMENT CALCULATION

Based upon the historical demand for fire services, the percentage of assessable costs attributable to the residential property use category was 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 21 illustrates the assignment of dwelling units under this apportionment methodology to the Residential Property Use Category.

Table 21

Parcel Apportionment Residential Property Use Category

Residential Property Use Category	Number of Dwelling Units
Residential	58,178

Source: City of Pompano Beach, (2023).

NON-RESIDENTIAL PARCEL APPORTIONMENT ASSUMPTIONS

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

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

- The current pumping capacity is defined as the combined amount of water that all personnel and primary apparatus in the Fire Department can pump to a first alarm, non-residential fire in gallons per minute (GPM). Based on the primary apparatus detailed in Table 10 and the available personnel, the Fire Department currently has sufficient fire-flow capacity to provide service coverage in the event of a structure fire involving unlimited square feet. Therefore, it is reasonable and appropriate to not limit the the square footage of non-residential structures.

The following assumptions support 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, fire fighters, quantity and size of apparatus, and other fire-fighting equipment is determined and measured by the actual square footage of structures and improvements within benefited parcels.
- The greater the building area, the greater the potential for a large fire and the greater amount of firefighting resources that must be available. Therefore, it is fair and reasonable to use the total building square footage on a parcel to calculate a tax parcel's demand for fire services.
- 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 services 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 under one commercial charge by parcel.

NON-RESIDENTIAL PARCEL APPORTIONMENT CALCULATION

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

The non-residential assessment rate was determined by multiplying the percent of total fire calls attributable to non-residential property categories 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 rate per square foot.

Table 22 illustrates the assignment of square footage for parcels under this apportionment methodology in the Non-Residential Property Use Category.

Table 22
Parcel Apportionment Non-Residential Property Use Category

Non-Residential Property Use Categories	Number of Square Feet
Total Commercial	15,482,920
Total Industrial/Warehouse	29,773,222
Total Institutional	9,811,133

Source: City of Pompano Beach, (2023)

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 weighted fire calls apportioned to specific property categories, and the number of billing units within the specified property categories, Table 23 illustrates the preliminary assessment rates after application of the assessment methodology based on 100 percent funding of the total five-year average assessable costs for Fiscal Years 2023-24 through 2027-28.

Table 23
FY 2023-24 Preliminary Fire Assessment Rates
(100% of Assessable Costs = \$37,070,470 Gross Revenue)

Residential Property Use Categories	Rate Per Dwelling Unit
Residential	\$377
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.61
Industrial/Warehouse	\$0.09
Institutional	\$0.34

*Estimated Gross Revenue: \$37,070,470; Estimated Exempt Buy-down: \$2,518,262; Estimated Net Revenue: \$34,552,208

Table 24 illustrates the preliminary assessment rates after application of the assessment methodology based on 87.88 percent funding of the total five-year average assessable costs for Fiscal Years 2023-24 through 2027-28.

Table 24
FY 2023-24 Preliminary Fire Assessment Rates
(87.88% of Assessable Costs = \$32,577,529 Gross Revenue)

Residential Property Use Categories	Rate Per Dwelling Unit
Residential	\$331
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.54
Industrial/Warehouse	\$0.08
Institutional	\$0.30

*Estimated Gross Revenue: \$32,577,529; Estimated Exempt Buy-down: \$2,221,996; Estimated Net Revenue: \$30,355,533

Table 25 illustrates the preliminary assessment rates after application of the assessment methodology based on 79.40 percent funding of the total five-year average assessable costs for Fiscal Years 2023-24 through 2027-28.

Table 25
FY 2023-24 Preliminary Fire Assessment Rates
(79.40% of Assessable Costs = \$29,433,953 Gross Revenue)

Residential Property Use Categories	Rate Per Dwelling Unit
Residential	\$299
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.49
Industrial/Warehouse	\$0.07
Institutional	\$0.27

*Estimated Gross Revenue: \$29,433,953; Estimated Exempt Buy-down: \$1,999,796; Estimated Net Revenue: \$27,434,157

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 has 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. Table 26 illustrates the total number of non-residential square footage for exempt parcels.

Table 26
Exempt Properties

Property Use Category	Government Exempt Units	Institutional Tax-Exempt Units
Institutional	5,755,367	1,651,285

Source: City of Pompano Beach

The estimated revenue from all institutional tax-exempt and governmental properties, based on 100 percent of the assessable costs of \$37,070,470, is approximately \$2,518,262 using the updated assessment methodology.

Outstanding Issues

ADMINISTRATIVE FACTOR CALCULATION

The administrative factor calculation was based on information provided by the City for minimal staffing levels. Any changes to the staffing levels could result in a revised administrative factor which could increase or decrease 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.

Appendix A

SITUATION FOUND CODES & DESCRIPTIONS

Situation Found	Description	EMS Type Call
100	Fire, Other	N
111	Building Fire	N
112	Fires in structures other than in a building	N
113	Cooking fire, confined to a container	N
118	Trash or rubbish fire, contained	N
130	Mobile property (vehicle) fire, other	N
131	Passenger vehicle fire	N
132	Road freight or transport vehicle fire	N
134	Water vehicle fire	N
137	Camper or RV fire	N
138	Off Road vehicle or heavy equipment fire	N
140	Natural vegetation fire	N
142	Brush, or brush and grass mixture fire	N
143	Grass fire	N
150	Outside rubbish fire, other	N
151	Outside rubbish, trash or waste fire	N
152	Garbage dump or sanitary landfill fire	N
154	Dumpster or other outside trash receptacle fire	N
160	Special outside fire, other	N
162	Outside equipment fire	N
200	Overpressure rupture, explosion, overheat, other	N
220	Overpressure rupture from air or gas, other	N
240	Explosion (no fire), other	N
243	Fireworks explosion (no fire)	N
251	Excessive heat, scorch burns with no ignition	N
300	Rescue, EMS call, other	Y
311	Medical assist, assist EMS crew	Y
320	Allergic reaction	Y
321	EMS call, excluding vehicle accident with injury	Y
322	Vehicle accident with injuries	Y
323	Motor vehicle/pedestrian accident (MV Ped)	Y
324	Motor Vehicle Accident, No Injuries	N
331	Lock-in (if lock out, use 511)	N
341	Search for person on land	N
342	Search for person in water	N
350	Extrication, rescue, other	N
352	Extrication of victim(s) from vehicle	N
353	Removal of victim(s) from stalled elevator	N
354	Trench/below grade rescue	N
361	Swimming/recreational water areas rescue	N
364	Surf rescue	N
365	Watercraft rescue	N
370	Electrical rescue	N
381	Rescue or EMS standby	Y
400	Hazardous condition, other	N
410	Flammable gas or liquid condition, other	N
411	Gasoline or other flammable liquid spill	N
412	Gas leak	N
413	Oil or other combustible liquid spill	N
420	Toxic condition, other	N

Situation Found	Description	EMS Type Call
421	Chemical hazard (no spill or leak)	N
422	Chemical spill or leak	N
424	Carbon monoxide incident	N
440	Electrical wiring/equipment problem, other	N
441	Heat from short circuit (wiring), defective/worn	N
442	Overheated motor	N
444	Power line down	N
445	Arcing, shorted electrical equipment	N
460	Accident, potential accident, other	N
461	Building or structure weakened or collapsed	N
462	Aircraft standby	N
463	Vehicle accident, general cleanup	N
480	Attempted burning, illegal action, other	N
481	Attempt to burn	N
500	Service call, other	N
510	Person in distress, other	N
511	Lock-out	N
512	Ring or jewelry removal	N
520	Water problem, other	N
522	Water or steam leak	N
531	Smoke or odor removal	N
540	Animal problem, other	N
541	Animal problem	N
542	Animal rescue	N
550	Public service assistance, other	N
551	Assist police or other governmental agency	N
552	Police matter	N
553	Public service	N
554	Assist invalid	Y
555	Defective elevator	N
561	Unauthorized burning	N
600	Good intent call, other	N
611	Dispatched & canceled en route	N
621	Wrong location	N
622	No incident found upon arrival	N
631	Authorized controlled burning	N
650	Steam, other gas mistaken for smoke, other	N
651	Smoke scare, odor of smoke	N
652	Steam, vapor, fog or dust thought to be smoke	N
653	Barbecue, tar kettle	N
661	EMS call, party transported by non-fire agency	Y
671	Hazmat release investigation w/no hazmat	N
672	Biological hazard investigation, none found	N
700	False alarm or false call, other	N
710	Malicious, mischievous false call, other	N
711	Municipal alarm system, malicious false alarm	N
714	Central station, malicious false alarm	N
715	Local alarm system, malicious false alarm	N
730	System malfunction	N
731	Sprinkler activation due to malfunction	N

Situation Found	Description	EMS Type Call
732	Extinguishing system activation due to malfunction	N
733	Smoke detector activation due to malfunction	N
734	Heat detector activation due to malfunction	N
735	Alarm system sounded due to malfunction	N
736	CO detector activation due to malfunction	N
740	Unintentional transmission of alarm, other	N
741	Sprinkler activation, no fire - unintentional	N
742	Extinguishing system activation	N
743	Smoke detector activation, no fire - unintentional	N
744	Detector activation, no fire - unintentional	N
745	Alarm system sounded, no fire - unintentional	N
746	Carbon monoxide detector activation, no CO	N
812	Flood assessment	N
813	Wind storm, tornado/hurricane assessment	N
814	Lightning strike (no fire)	N
900	Special type of incident, other, Dumpster fire	N
911	Citizen complaint	N

Appendix B

FIXED PROPERTY USE CODES & DESCRIPTIONS

Fixed Property Use	Description	Category Assigned
000	FIXED PROP USE UNDETERMINED	NON-SPECIFIC
100	UNKNOWN OTHER	NON-SPECIFIC
110	FIXED USE RECREATION, OTHER	COMMERCIAL
114	ICE RINK	COMMERCIAL
115	ROLLER RINK	COMMERCIAL
116	SWIMMING FACILITY	COMMERCIAL
120	VARIABLE USE AMUSEMENT/RECREATION	COMMERCIAL
121	BALLROOM,GYMNASIUM	COMMERCIAL
122	EXHIBITION HALL	COMMERCIAL
123	ARENA/STADIUM	COMMERCIAL
124	PLAYGROUND	COMMERCIAL
129	AMUSEMENT CENTER INDOOR/OUTDOOR	COMMERCIAL
130	PLACES OF WORSHIP,CHURCH,FUNERAL PARLOR	INSTITUTIONAL
131	CHURCH/CHAPEL	INSTITUTIONAL
134	FUNERAL PARLOR/CHAPEL	INSTITUTIONAL
140	CLUBS, OTHER	COMMERCIAL
141	ATHLETIC CLUB/YMCA	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
171	AIRPORT TERMINAL	COMMERCIAL
173	BUS TERMINAL	COMMERCIAL
174	STREET LEVEL RAIL TERMINAL	COMMERCIAL
181	PERFORMANCE THEATER	COMMERCIAL
182	AUDITORIUM, CONCERT HALL	COMMERCIAL
183	MOVIE THEATER	COMMERCIAL
210	SCHOOLS NON-ADULT OTHER	INSTITUTIONAL
211	PRE-SCHOOL	INSTITUTIONAL
213	ELEMENTARY SCHOOL	INSTITUTIONAL
215	HIGH SCHOOL/JR HIGH/MIDDLE SCHOOL	INSTITUTIONAL
241	COLLEGE/UNIVERSITY	INSTITUTIONAL
254	DAY CARE-IN COMMERCIAL PROPERTY	COMMERCIAL
255	DAY CARE-IN RESIDENCE-LICENSED	COMMERCIAL
256	DAY CARE-IN RESIDENCE-UNLICENSED	COMMERCIAL
300	HEALTHCARE/DETENTION OTHER	INSTITUTIONAL
311	CARE OF THE AGED/NURSING STAFF	INSTITUTIONAL
321	MENTAL RETARDATION/DEVELOPMENT DISABILITY FACILITY	INSTITUTIONAL
322	ALCOHOL/SUBSTANCE ABUSE RECOVERY CENTER	INSTITUTIONAL
323	ASYLUM/MENTAL INSTITUTION	INSTITUTIONAL
331	HOSPITAL-MEDICAL/PSYCHIATRIC	INSTITUTIONAL
332	HOSPICES	INSTITUTIONAL
340	CLINICS, OTHER	INSTITUTIONAL
341	CLINIC, CLINIC-TYPE INFIRMARY	INSTITUTIONAL
342	DOCTOR/DENTIST/SURGEONS OFFICE	COMMERCIAL
343	HEMODIALYSIS UNIT	INSTITUTIONAL
361	JAIL/PRISON - NOT JUVENILE	INSTITUTIONAL

Fixed Property Use	Description	Category Assigned
363	REFORMATORY, JUVENILE DETENTION CENTER	INSTITUTIONAL
365	POLICE STATION	INSTITUTIONAL
400	RESIDENTIAL OTHER	RESIDENTIAL
419	ONE- AND TWO-FAMILY DWELLING	RESIDENTIAL
429	MULTI-FAMILY DWELLINGS	RESIDENTIAL
439	ROOMING, BOARDING, RESIDENTIAL HOTELS	RESIDENTIAL
449	HOTELS, MOTELS, INNS, LODGES	COMMERCIAL
459	RESIDENTIAL BOARD AND CARE	INSTITUTIONAL
460	DORMITORIES OTHER	INSTITUTIONAL
464	MILITARY BARRACKS/DORMITORY	RESIDENTIAL
500	MERCANTILE PROPERTIES OTHER	COMMERCIAL
511	CONVENIENCE STORE	COMMERCIAL
519	FOOD, BEVERAGE SALES, GROCERY STORE	COMMERCIAL
529	TEXTILE, WEARING APPAREL SALES	COMMERCIAL
539	HOUSEHOLD GOODS SALES, REPAIRS	COMMERCIAL
549	SPECIALTY SHOPS	COMMERCIAL
557	BARBER, BEAUTY SHOP, PERSONAL SERVICES	COMMERCIAL
559	RECREATIONAL, HOBBY,HOME SALES, PET STORE	COMMERCIAL
564	SELF-SERVICE LAUNDRY/DRY CLEANING	COMMERCIAL
569	PROFESSIONAL SUPPLIES	COMMERCIAL
571	SERVICE STATION	COMMERCIAL
579	MOTOR VEHICLE, BOAT SALES/SERVICE/REPAIRS	COMMERCIAL
580	GENERAL ITEM STORES, OTHER	COMMERCIAL
581	DEPARTMENT STORE	COMMERCIAL
592	BANK W/FIRST STORY BANKING FACILITY	COMMERCIAL
593	MEDICAL, RESEARCH, SCIENTIFIC OFFICE	COMMERCIAL
596	POST OFFICE OR MAILING FORMS	INSTITUTIONAL
599	BUSINESS OFFICES	COMMERCIAL
610	ENERGY PRODUCTION, OTHER	INDUSTRIAL/WAREHOUSE
629	LABORATORIES	INDUSTRIAL/WAREHOUSE
639	COMMUNICATIONS CENTER	INDUSTRIAL/WAREHOUSE
640	UTILITY, ENERGY DISTRIBUTION CNTR OTHER	INDUSTRIAL/WAREHOUSE
644	GAS DISTRIBUTION SYSTEM, PIPELINE	INDUSTRIAL/WAREHOUSE
647	WATER UTILITY	INDUSTRIAL/WAREHOUSE
648	SANITARY SERVICE	INDUSTRIAL/WAREHOUSE
700	MANUFACTURING PROPERTY, PROCESSING	INDUSTRIAL/WAREHOUSE
800	STORAGE PROPERTY OTHER	INDUSTRIAL/WAREHOUSE
807	OUTSIDE MATERIAL STORAGE AREA	NON-SPECIFIC
808	SHED	NON-SPECIFIC
839	REFRIGERATED STORAGE	INDUSTRIAL/WAREHOUSE
880	VEHICLE STORAGE; OTHER	INDUSTRIAL/WAREHOUSE
881	RESIDENTIAL PARKING STORAGE	INDUSTRIAL/WAREHOUSE
882	GENERAL VEHICLE PARKING GARAGE	INDUSTRIAL/WAREHOUSE
888	FIRE STATIONS	INSTITUTIONAL
891	GENERAL WAREHOUSE	INDUSTRIAL/WAREHOUSE
898	WHARF, PIER	INDUSTRIAL/WAREHOUSE
899	RESIDENTIAL OR SELF STORAGE UNITS	INDUSTRIAL/WAREHOUSE
900	OUTSIDE, SPECIAL PROPERTIES; OTHER	NON-SPECIFIC
919	DUMP SANITARY LANDFILL	NON-SPECIFIC
921	BRIDGE, TRESTLE	NON-SPECIFIC

Fixed Property Use	Description	Category Assigned
926	OUTBUILDING, EXCLUDING GARAGE	NON-SPECIFIC
931	OPEN LAND, FIELD	VACANT LAND
936	VACANT LOT	VACANT LAND
937	BEACH	NON-SPECIFIC
938	GRADED AND CARED FOR PLOTS OF LAND	AGRICULTURAL LAND
940	WATER AREAS, OTHER	NON-SPECIFIC
941	IN OPEN SEA, TIDAL WATERS	NON-SPECIFIC
946	LAKE/RIVER/STREAM	NON-SPECIFIC
951	RAILROAD RIGHT OF WAY	NON-SPECIFIC
952	SWITCH YARD, MARSHALLING YARD	NON-SPECIFIC
960	STREET, OTHER	NON-SPECIFIC
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
972	AIRCRAFT RUNWAY	COMMERCIAL
974	AIRCRAFT LOADING AREA	COMMERCIAL
981	CONSTRUCTION SITE	NON-SPECIFIC
983	PIPELINE, POWER LINE RIGHT OF WAY	NON-SPECIFIC
984	INDUSTRIAL PLANT YARD	INDUSTRIAL/WAREHOUSE
NNN	NONE	NON-SPECIFIC
UUU	UNDETERMINED	NON-SPECIFIC

Appendix C

BROWARD COUNTY PROPERTY APPRAISER'S BUILDING IMPROVEMENT CODES & DESCRIPTIONS

BUC	DESCRIPTION	CATEGORY
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	MIXED USE
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	RESIDENTIAL
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

BUC	DESCRIPTION	CATEGORY
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
404	BUS TERMINALS	COMMERCIAL
405	PARKING LOTS (ALL PAVING, EXCEPT RESIDENTIAL ON SEPARATE FOLIO)	NOT USED
406	AIRPORTS - PRIVATE	COMMERCIAL
407	MARINAS (BOATS, STORAGE, SALES, YARDS, ETC.)	COMMERCIAL
408	TIRE STORE - NEW OR RECAP	COMMERCIAL
409	GASOLINE STORAGE	INDUSTRIAL/WAREHOUSE
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	COMMERCIAL
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)	INSTITUTIONAL
705	CEMETERIES - PRIVATE, CREMATORY, MAUSOLEUMS	NOT USED
706	SCHOOLS - PRIVATE, DAY NURSERY	INSTITUTIONAL
707	RELIGIOUS	INSTITUTIONAL
708	MARINAS	INSTITUTIONAL

BUC	DESCRIPTION	CATEGORY
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	INSTITUTIONAL
799	COMBINATION USES	INSTITUTIONAL
800	POWER COMPANIES	FIELDWORK
801	TELEPHONE COMPANIES	FIELDWORK
802	RAILROAD COMPROLLER	NOT USED
803	WATER & SEWER PLANTS	INDUSTRIAL/WAREHOUSE
804	AIRPORTS (SEE 406 OR 709)	FIELDWORK
805	RADIO STATIONS	FIELDWORK
806	GAS COMPANIES	FIELDWORK
899	COMBINATION USES	FIELDWORK
900	GROVES	NOT USED
901	SOD	NOT USED
902	AGRICULTURE BUILDINGS	INDUSTRIAL/WAREHOUSE
903	SMALL BUILDINGS NOT INCLUDED IN OTHER CODES	FIELDWORK
999	COMBINATION USES	FIELDWORK

Appendix D

BROWARD COUNTY
PROPERTY USE (DOR) CODES & DESCRIPTIONS

00-09 Residential

00	Vacant residential
01	Single family
01 *	Single family townhomes/patio homes/zero lot lines
02	Mobile homes
03	Multi-family – 10 units or more
04	Condominium
05	Cooperatives
06	Retirement homes (not eligible for exemption under section 196.192 F.S. others shall be given an institutional classification)
07	Miscellaneous residential (migrant camp, boarding homes, etc.)
08	Multi-family – less than 10 units
09	Residential common elements/areas

10-39 Commercial

10	Vacant commercial
11	Stores, 1-story
12	Mixed use – store and office or store and residential or residential combination
13	Department stores
14	Supermarkets
15	Regional shopping centers
16	Community shopping centers
17	Office buildings, non-professional services buildings, one-story
18	Office buildings, non-professional services buildings, multi-story
19	Professional services building
20	Airports (private or commercial), bus terminals, marine terminals, piers, marinas
21	Restaurants, cafeterias
22	Drive-in restaurants
23	Financial institutions (banks, savings & loan companies, mortgage companies, credit services)
24	Insurance company offices
25	Repair service shops (excluding automotive), radio & TV repair, laundries, laundromats
26	Service stations
27	Auto sales, repair and storage, auto-service shops, body and fender shops, commercial garages, farm and machinery sales and services, auto rental, marine equipment, mobile home sales, motorcycles, construction vehicle sales
28	Parking lots (commercial or patron), mobile home parks
29	Wholesale outlets, produce houses, manufacturing outlets
30	Florist, greenhouses
31	Drive-in theatres, open stadiums
32	Enclosed theatres, enclosed auditoriums
33	Nightclubs, cocktail lounges, bars, yacht clubs, social clubs, tennis clubs, clubhouses
34	Bowling alleys, skating rinks, pool halls, enclosed arenas
35	Tourist attractions, permanent exhibits, other entertainment facilities, fairgrounds (privately owned)
36	Camps
37	Race tracks, horse, auto or dog

38	Golf courses, driving ranges
39	Hotels, motels

40-49 Industrial

40	Vacant industrial
41	Light manufacturing, small equipment manufacturing plants, small machine shops, instrument manufacturing, printing plants
42	Heavy industrial, heavy equipment manufacturing, large machine shops, foundries, steel fabricating plants, auto or aircraft plants
43	Lumber yards, sawmills, planing mills
44	Packing plants, fruit & vegetable packing plants, meat packing plants
45	Canneries, fruit & vegetable, bottlers & brewers, distillers, wineries
46	Other food processing, candy factories, bakeries, potato chip factories
47	Mineral processing, phosphate processing, cement plants, refineries, clay plants, rock & gravel plants
48	Warehousing, distribution terminals, trucking terminals, van & storage warehousing
49	Open storage, new & used bldg supplies, junk yards, auto wrecking, fuel storage, equipment & materials storage

50-69 Agricultural

50	Improved agricultural
51	Cropland soil capability class I
52	Cropland soil capability class II
53	Cropland soil capability class III
54	Timberland – site index 90 & above
55	Timberland – site index 80-89
56	Timberland – site index 70-79
57	Timberland – site index 60-69
58	Timberland – site index 50-59
59	Timberland not classified by site index to pines
60	Grazing land soil capability class I
61	Grazing land soil capability class II
62	Grazing land soil capability class III
63	Grazing land soil capability class IV
64	Grazing land soil capability class V
65	Grazing land soil capability class VI
66	Orchard groves, citrus, etc
67	Poultry, bees, tropical fish, rabbits, etc.
68	Dairies, feed lots
69	Ornamentals, miscellaneous agriculture

70-79 Institutional

70	Vacant institutional
71	Churches
72	Private schools and colleges
73	Privately owned hospitals
74	Homes for the aged
75	Orphanages, other non-profit or charitable services
76	Mortuaries, cemeteries, crematoriums

77	Clubs, lodges, union halls
78	Sanitariums, convalescent & rest homes
79	Cultural organizations, facilities

80-89 Government

80	Vacant governmental
81	Military
82	Forests, parks, recreational areas
83	Public county schools – includes all property of board of public instruction
84	Colleges
85	Hospitals
86	Counties (other than public schools, colleges, hospitals) including non-municipal
87	State other than military, forests, parks, recreational areas, colleges, hospitals
88	Federal other than military, forests, parks, recreational areas, hospitals, colleges
89	Municipal other than parks, recreational areas, colleges, hospitals

90-97 Miscellaneous

90	Leasehold interests (government owned property leased by a non-governmental lessee)
91	Utility, gas & electricity, telephone & telegraph, locally assessed railroads, water & sewer service, pipelines, canals, radio/television communication
92	Mining lands, petroleum lands, or gas lands
93	Subsurface rights
94	Right-of-way, streets, roads, irrigation channel, ditch, etc.
95	Rivers & lakes, submerged lands
96	Sewage disposal, solid waste, borrow pits, drainage reservoirs, waste lands, marsh, sand dunes, swamps
97	Outdoor recreational or park land subject to classified use assessment

Centrally Assessed

98	Centrally assessed
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Non-Agricultural Acreage

99	Acreage not zoned agricultural
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