



Alachua County, FL  
FY 2018 Fire Protection Assessment Study  
Final Draft Report  
July 11, 2017

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Dr. Lee A. Niblock  
County Manager  
12 SE 1st Street  
Gainesville, FL 32601

Re: FY 2018 Fire Protection Assessment Study

Stantec Consulting is pleased to present this Final Draft Report of the FY 2018 Fire Protection Assessment Study that we have conducted for the County. This report presents the final analysis of the study to be provided to the County Commission for adoption alongside the Initial Resolution. If any changes to the program such as revenue targets, exemption status and methodology occur at the first public hearing, we will revise the report prior to issuance of the Final copy.

If the County has any questions, please do not hesitate to call me at (904) 247-0787 or email me at [michael.burton@stantec.com](mailto:michael.burton@stantec.com). We appreciate the opportunity to be of service to the County, and look forward to the possibility of doing so again in the near future.

Sincerely,



Michael E. Burton  
Director

Enclosure

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## Section 1. INTRODUCTION

This report presents the results of an analysis to develop a new Fire Protection Non-Ad Valorem Assessment Program for the Alachua County, FL (the County). The County currently funds Fire Protection services through a Municipal Services Taxing Unit (MSTU) with an Ad Valorem millage rate of 1.7705 (in FY 2017). The Ad Valorem millage rate partially funds the Fire Protection service, supplemented by other available general revenues such as sales taxes, communication service taxes, and public utility taxes.

This study intends to create a Fire Protection Assessment program that would recover the full or partial costs associated with providing Fire Protection service to the County. If adopted by the County, the assessment program would replace the existing MSTU Ad Valorem tax with a Municipal Service Benefit Unit (MSBU) Non-Ad Valorem Assessment. In addition to the unincorporated areas of the County, several incorporated cities within the service area have adopted consent ordinances at the time of this study to opt into the MSBU and be included in the cost apportionment of the assessment methodology. These incorporated areas include the Cities of Alachua, Archer, Hawthorne and Waldo.

The methodology utilized within this study relies upon current property and cost data to create a fair and equitable assessment structure. The term "Fire Protection" as used in this study refers to the twenty-four hours per day, seven days per week service for fire suppression provided by the County to properties located within its service limits, including first responder service. This study was conducted by Stantec Consulting, a firm that specializes in providing rate and assessment consulting services to local governments.

### 1.1 STUDY OBJECTIVE & PROCEDURE

The objective of this study is to calculate a Fire Protection Non-Ad Valorem Assessment Program resulting in assessment rates that will recover the full or partial cost requirements of providing Fire Protection service to properties within the County's MSBU service limits for FY 2018 and subsequent years. The costs associated with these services are recovered in proportion to the benefit received from these services provided by the County.

The study first identifies the full Fire Protection cost requirements for Fiscal Year (FY) 2018, recognizing the high level of service traditionally provided by the County. We also projected annual cost requirements for providing Fire Protection in each year of a multi-year projection period from FY 2018 through FY 2022. This was accomplished through several interactive work sessions with County staff to confirm allocation parameters, cost escalation rates and the projected capital improvement plan.

The projection of costs through FY 2022 calculates the necessary annual adjustments to the Fire Protection Assessments in order to achieve 100% cost recovery through the projection period. This phase of the analysis is used to calculate the maximum assessment rates that could potentially be adopted alongside the FY 2018 assessment rates. The maximum assessment rate is intended to provide the County with the means of adjusting the Fire Protection Assessments in future years in order to achieve or maintain 100% cost recovery without having to undergo the special notification and hearing procedures instituted for initial assessment adoption, methodology updates or rate adoption beyond the current maximum adopted rate.

The FY 2018 Fire Protection service revenue requirement was then apportioned to vacant and improved residential and non-residential property classes based upon property data obtained from the Alachua County Property Appraiser's Office (Property Appraiser). Property classifications were based upon Department of Revenue (DOR) property use codes for each parcel as maintained on the Property Appraiser's database. Once the allocations were complete, a Fire Protection Assessment rate structure was developed and specific Fire Protection Assessment rates were developed, the results of which are presented herein.

## Section 2. SPECIAL ASSESSMENT METHODOLOGY

The development of a non-ad valorem assessment to fund Fire Protection service requires that the services and facilities for which properties are to be assessed confer a special benefit upon the property burdened by the special assessment. Simply stated, there must be a logical relationship between the services and facilities provided and the benefit to real property assessed.

In addition to the special benefit requirement, the costs associated with providing the services and facilities must be reasonably apportioned to the properties that receive a benefit from Fire Protection service in proportion to the benefit received. Therefore, the recommended Fire Protection Assessments calculated in this study were developed such that the costs incurred by the County in providing Fire Protection service will be recovered through assessments to properties in proportion to the benefit received by the availability of Fire Protection service to all properties and by the protection from loss of structures due to fire on improved property.

This section describes the assessment methodology used to develop the Fire Protection Assessments in this report. The first section discusses relevant Florida Law regarding special non-ad valorem assessments, followed by sections discussing how Florida Law has been applied to the determination of special benefit and the apportionment of the annual revenue requirements of the Fire Protection Assessment to benefitting properties.

### 2.1 FLORIDA LAW GOVERNING SPECIAL ASSESSMENTS

This section discusses relevant Florida Law regarding special non-ad valorem assessments as it relates to the proposed Fire Protection Assessment program. The discussion covers how Florida law relates to special benefit and proportional benefit.

Special non-ad valorem assessments are a revenue source available to local governments in Florida to fund operations and maintenance expenses and capital improvements for essential services such as roads, drainage, Fire Protection services, utilities, etc. Florida courts have long held that Fire Protection services provide a special benefit to real property burdened by an assessment. See, e.g., Fire Dist. No. 1 of Polk

County v. Jenkins, 221 So.2d 740, 741-42 (Fla.1969); Desiderio Corp. v. City of Boynton Beach, 39 So. 3d 487, 494 (Fla. Dist. Ct. App. 2010).

Pursuant to Florida case law, two requirements must be satisfied for the imposition of a valid non-ad valorem special assessment. These two requirements have become known as the two pronged test. They are 1) the property assessed must derive a special benefit from the service provided, and 2) the assessment must be fairly and reasonably apportioned among the properties that receive the special benefit.

In considering special benefit, the following question must be considered: "Can a special benefit be derived from Fire Protection service by all properties within the County to meet the first prong of the two pronged test, even if all properties are not improved and/or do not receive calls for service?". The answer is yes, based in part upon the Florida Supreme Court determination in Fire County No. 1 of Polk County v. Jenkins that a sufficient special benefit was derived by the availability of fire services to justify the imposition of the special assessment<sup>1</sup>. Also, in Meyer v. City of Oakland Park the Court upheld a sewer assessment on both improved and unimproved property, stating that the benefit need not be direct or immediate but must be substantial, certain and capable of being realized within a reasonable time<sup>2</sup>. In City of Hallendale v. Meekins<sup>3</sup> the Court indicated that the proper measure of benefits accruing to property from the assessed improvement was not limited to the existing use of the property, but extended to any future use which could reasonably be made.

### 2.1.1 PROPORTIONAL BENEFIT

It is well settled under Florida law that local governments are afforded great latitude regarding legislative determinations of special benefit and reasonable apportionment of costs. Specifically, the Florida Supreme Court has held that in cases where valid alternative methods of apportionment exist, the legislative body's determination should be upheld, unless that determination was arbitrary, and a court should not substitute its judgment for that of the local legislative body. In City of Boca Raton v.

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<sup>1</sup> Fire County No. 1 of Polk County v. Jenkins, 221 So,2d 740 (Fla. 1969)

<sup>2</sup> Meyer v, City of Oakland Park, 219 So.2d 417 (Fla. 1969)

<sup>3</sup> City of Hallendale v. Meekins, 237 So.2d 318 (Fla. 4th DCA 1970), aff'd, 245 So.2d 253 (Fla 1971)

State of Florida<sup>4</sup> the Florida Supreme Court stated that the apportionment of benefits is a legislative function, and if reasonable persons may differ as to whether the land assessed was benefitted by the local improvement, the findings of the City officials must be sustained. Further, in City of Boca Raton v. State of Florida the Florida Supreme Court also determined that the manner of the assessment is immaterial and may vary within the City, as long as the amount of the assessment for each tract is not in excess of the proportional benefits as compared to other assessments on other tracts. A local government can assign to each property, which is subject to the assessment, a different category designation with each category having a different assessment rate.<sup>5</sup>

### 2.1.2 TWO-TIER FIRE ASSESSMENT METHODOLOGY

In Morris v. City of Cape Coral, 163 So. 3d 1174 (Fla. 2015), the Florida Supreme Court recently held that a County's two-tier methodology for assessing developed and undeveloped property was a reasonable method of apportioning the costs associated with providing Fire Protection services and facilities to all property owners, and was not arbitrary. Specifically, the Court upheld the City of Cape Coral's determination to adopt a methodological approach recommended by Burton & Associates that apportioned costs based on the general availability of Fire Protection services to all property owners in tier 1, and in tier 2, provided the additional benefit to improved property owners of protecting structures from damage. The two-tier methodological approach upheld in Morris v. City of Cape Coral was similarly adopted by the multiple Cities throughout the state of Florida. This report recommends that the Alachua County utilize the two-tier approach for assessing Fire Protection services for developed and undeveloped properties within the County limits.

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<sup>4</sup> City of Boca Raton v. State of Florida, 595 So.2d 25 (1992)

<sup>5</sup> Workman Enterprises, Inc. v. Hernando County, 790 So.2d 598 (Fla. 5th DCA 2001.); Desiderio Corp. v. City of Boynton Beach, 39 So. 3d 487, 498 (Fla. 4th DCA 2010)



### 2.1.3 SPECIAL BENEFIT – THE FIRST PRONG OF THE TWO PRONGED TEST

All tax parcels, developed and undeveloped, are benefited by the mere availability of fire protection services. Such benefit is independent of, and realized even in the absence of, a call or need for actual service. The benefits include:

- Continuous availability of immediate response to fire.
- Provision of first responder medical aid to protect the life and safety of occupants.
- Enhanced property value, marketability of and/or ability to develop property.
- Protection against the spread of fire to neighboring parcels, thereby limiting and containing liability.
- Increased use and enjoyment of the parcel derived from continual and immediately available comprehensive fire protection service should the need arise.
- Enhanced marketability and value of the parcel when compared to a similarly configured parcel for which fire protection services are unavailable.

Individual tax parcels are the constituent units, which comprise the physical environment of the community as a whole. The parcels, in the aggregate, define the geography of the community and establish the service area within which the community must ensure preparedness and readiness to serve. The parcel composition as a whole is a primary factor, together with policy decisions regarding service levels, which determines the size and scope of the fire department and therefore the annual costs incurred in maintaining continual readiness to serve the community. The mere availability of fire protection services and facilities benefits each parcel because each contributes to a common burden placed upon community services, facilities and resources collectively created by individual parcels whether a fire event occurs or not. Fundamentally, the existence and presence of each parcel within the community creates a comparable and similar requirement to stand ready to serve and continually maintain a preparedness to provide fire protection and associated services and facilities for all parcels.

In addition to the benefits conferred upon all parcels in the County, the following Tier benefits are additionally conferred upon improved parcels:

- The ability to obtain property and/or fire insurance and obtain that insurance at attractive rates because of the availability of fire protection services, and
- Protection against loss of structures provided by the availability of fire suppression service provided by the County and the avoidance of replacement costs (either through direct replacement by the property owner or heightened insurance premiums which may result from claims)

Therefore, the first prong of the two pronged test (the property burdened by the assessment must derive a special benefit from the service provided by the assessment) is met because all properties in the County receive a special benefit from the availability of the County-wide Fire Protection service provided by the County.

#### **2.1.4 FAIR APPORTIONMENT – THE SECOND PRONG OF THE TWO PRONGED TEST**

In considering the assessment methodology, the second prong of the two pronged test requires that the costs of the assessment must be fairly and reasonably apportioned among the properties that receive the special benefit. In this Study we have developed an apportionment methodology based upon the readiness-to-serve availability of Fire Protection service to all parcels, improved and un-improved, and an additional benefit that this availability of service provides to improved property by the protection from the loss of the structures on improved parcels through the ability to obtain insurance at attractive rates and the ability of the County to respond to and suppress a fire.

Accordingly, the apportionment methodology recognizes two tiers of benefit:

1. Tier 1 - the simple availability of Fire Protection service which is available equally without discrimination to all parcels of all types within the County by virtue of the continued state of readiness to provide Fire Protection service that is maintained by the County, and
2. Tier 2 - the protection from the loss of structures on the property provided by the availability of Fire Protection service by:
  - a. The ability to obtain fire insurance, and
  - b. The continued state of readiness maintained by the County so that when actual calls for service are received the County can provide fire

suppression service to protect property owners from the loss of structures on their property.

### 2.1.5 APPORTIONMENT OF FIRE PROTECTION COSTS TO BENEFIT COST POOLS

In order to apportion costs to benefitting parcels, the first step is to apportion the costs to be recovered in the Fire Protection Assessment to the Tier 1 - Response Readiness Benefit Cost Pool and the Tier 2 - Protection from Loss of Structures Benefit Cost Pool. The benefit of protection against loss of structures varies among improved properties in direct proportion to the structure value. The variance in benefit from property to property is analogous to fire or property insurance wherein the annual premium associated with the policy is informed in substantial part by the value of the assets covered under the policy. The insurance analogy is particularly appropriate in that fire protection services are themselves a form of insurance and may be thought of as the first line of insurance for most properties and the sole or primary source of insurance for uninsured or underinsured properties.

The protection from the loss of the structures due to fire is best represented by the protection from the loss of the investment in the structure(s) or the avoidance of the cost of replacing the structure(s) on the property. Since the Tier 2 benefits are conferred to properties improved with structures and pertain to protection against loss of structure value and avoidance of replacement costs, the allocation of costs to the Tier 2 benefit pool should be reasonably related to structure value. As such, we have allocated the costs of fire protection service to the Tier 2 cost pool by the proportion of structure value to total just value within the County MSBU as presented in Table 1 below:

Table 1

<b>Value Component</b>	<b>Value</b>	<b>Proportion</b>
Total Structure Value \$	7,204,030,943	70.2%
Land and other Value \$	3,056,227,550	29.8%
<b>Total Just Value of MSBU \$</b>	<b>10,260,258,493</b>	<b>100.0%</b>

This approach to benefit cost allocation reasonably excludes land value from consideration because the land itself and any value associated therewith remains even in the event of a total fire loss for all structures on the parcel, and is consistent with the Tier 2 premise of the benefit conveyed by protection against loss of structures.

The balance of costs to be recovered through the special assessment are allocated to Tier 1 which, as described above, are imposed on an equal, per parcel basis since each parcel, developed and undeveloped, contributes equally to the common burden placed upon community services, facilities and resources in and benefits in substantially equal measure from the uniform response readiness and level of service provided by the Fire Department. Table 2 below presents the allocation between the two benefit tiers as described in this section:

Table 2

<b>Assessment Rate Class</b>	<b>Assessment Unit</b>	<b>Allocation of Costs</b>
Tier 1 - Response Readiness	per Parcel	29.8%
Tier 2 - Structure Loss Protection	per Structure value EBU	70.2%

### 2.1.6 APPORTIONMENT OF BENEFIT COST POOLS TO PROPERTIES

The next step is to apportion the costs in each benefit cost pool to benefitting properties as follows:

1. *Tier 1 - Response Readiness Benefit Cost Pool*

The Fire Department maintains fire protection resources at a level that provides a continual condition of readiness to respond to calls for service throughout the County at relatively equal levels of service. When needed, responses are made to calls for service without discrimination as to property type, size, location or any other factors specific to the property requiring service. As described above, the annual Fire Department budget is determined through policy decisions regarding desired levels of service and the expenses incurred in maintaining constant readiness and availability (such as minimum or base level personnel staffing, dispatch and other operations which are generally static across budgetary cycles, electricity and utility costs, etc.) to the parcels as a whole which do not vary according to or in proportion with characteristics of a given parcel. Accordingly, all parcels benefit in substantially equal measure

from the availability benefits associated with Tier 1, and the costs allocated to the Tier 1 benefit pool may be apportioned among all such parcels on an equal, per parcel basis.

2. Tier 2 - Protection from Loss of Structures Benefit Cost Pool

Improved properties benefit from the protection from loss of the structures on the parcels. The protection from the loss of the structures due to fire is best represented by the protection from the loss of the investment in the structure(s) or the avoidance of the cost of replacing the structure(s) on the property. However, the actual investment or replacement cost of the structure(s) on the parcels in the County are not readily available. However, the structure values in the Property Appraiser's database are readily available and are the best data that is reasonably available as a surrogate representation of the relative investment or replacement cost of structures on each parcel in the County as compared to the investment or replacement cost of structures on all parcels in the County. In Morris v. City of Cape Coral, 163 So. 3d 1174, 1179 (Fla. 2015), the Florida Supreme Court found that the "use of property appraiser's structure value is reasonable because the property appraiser is statutorily required to use replacement cost to determine this value." Therefore, it is appropriate to apportion the costs in this cost pool based upon the relative value of structures on improved parcels as contained in the Property Appraiser's database. It is important to note that structure value is not taxable value and it is used simply as the best readily available surrogate representation of the relative investment or replacement cost of structures on each parcel in the County as compared to the investment or replacement costs of structures on other parcels in the County.

However, because structure value is not a precise, dollar for dollar surrogate for the investment or replacement cost of structures on parcels in the County, this benefit of protection from the loss of structures does not materially increase with every dollar of increase in structure value. Rather, it increases over a larger order of magnitude of increases in structure value. Therefore, we have determined that a reasonable Structure Equivalent Benefit Unit (Structure EBU) for this benefit cost pool that recognizes the relative value of structures on parcels as a surrogate for investment or replacement cost of those structures is

\$5,000 increments of structure value (rounded down to the nearest \$5,000) as calculated in subsequent sections of this report.

### 2.1.7 DISCUSSION OF THE APPORTIONMENT METHODOLOGY

The apportionment methodology is based upon the property database maintained by the Alachua County Property Appraiser, which is updated as properties within the County develop or are combined, split or subdivided. Therefore, the Fire Protection Assessments will be essentially self-correcting as the assessment roll is updated each year and vacant parcels upon which structures have been constructed are reclassified as improved parcels and their assessments are adjusted accordingly. Furthermore, this database can be accessed from year to year without extraordinary effort and cost to the County and provides a stable, reliable, reasonably accurate and cost effective basis for update of the assessment program from year to year.

The methodology is a benefit-based approach, which is the legal requirement for a non-ad valorem assessment. This methodology does not rely upon demand-based calls-for-service data. Rather, the recommended methodology herein focuses on benefit to the property based upon the availability of service which is a better matching of benefit received from the service provided, which is the availability of Fire Protection service on a 24 hours per day 7 days a week basis, which provides benefit to all properties regardless of whether or not requests for service are ever received from any class of properties, or individual properties.

This methodology recognizes the fact that...

First and foremost the Fire Protection resources maintained by the County are maintained to stand ready and available to provide Fire Protection service 1) to all real property, and 2) to protect improved real property from the loss of structures due to fire.

Therefore, the second prong of the two pronged test is met by the recommended approach that is based upon two tiers of benefit, 1) availability of service to all parcels, and 2) protection from loss of structures on improved parcels, both of which are derived from the continuous state of readiness maintained by the County to provide Fire Protection service on a 24 hours a day, seven days a week, year-round basis to these parcels whether or not requests for service are ever received from any class of properties, or individual properties.

## Section 3. FIRE PROTECTION ASSESSMENT CALCULATION

This section presents the results of the Fire Protection Assessment calculations and our recommendations based upon those results.

### 3.1 NET REVENUE REQUIREMENT

The FY 2018 Net Revenue Requirement (NRR) will be the basis for the FY 2018 Fire Protection Assessment calculations. In addition to the FY 2018 NRR, the projection of costs through FY 2022 are used in order to identify the assessment rates necessary to fully fund Fire Protection services throughout the projection period (the Maximum Assessment Rate). The FY 2018 NRR and projected costs are based upon the proposed FY 2018 budget as assembled by Staff at the time of this study.

Florida case law requires that the imposition of a special assessment for Fire services may only fund Fire Protection services and first response rescue services. A Fire Protection Assessment may not fund Emergency Medical Services (EMS), including transportation (Florida Supreme Court opinion in County of North Lauderdale v. SMM Properties). Alachua County provides Emergency Medical Services to properties within the County's boundaries and budgets the costs of providing EMS services separate from Fire Protection services. However, through discussions with County staff, it was determined that the all County Firefighters are cross-trained as Paramedics and thus receive a pay premium to be able to provide Advanced Life Support and EMS functions.

County staff have provided an allocation criteria for all Firefighter personnel costs showing approximately 5.7% of their salaries and benefits can be attributed to the Paramedic cross training. As such, these costs have been allocated away from the Fire Protection budget in order to isolate Fire costs for the assessment calculations. In addition, certain cross-budget costs such as Radio/Communications costs were allocated to the Fire Protection budget based upon the radio allocations by service unit on an average shift (i.e. Rescue or Fire units). The allocation of the proposed FY 2018 budget is presented in Schedule 1 of Appendix A. The schedule reveals approximately 96.3% of the total budgeted Fire costs are identified as Fire only and included in the assessment calculation.

### 3.1.1 PROJECTION OF NET REVENUE REQUIREMENT

In order to calculate the Fire Protection Net Revenue Requirement (NRR) for FY 2018 and beyond, the allocated FY 2018 proposed Fire Protection budget was projected on a line item basis using cost escalation factors identified by County Staff. The projected Capital Improvement Program was also provided by County Staff, and as such the Fire Protection capital items were included in the budget projection. Schedule 2 of Appendix A presents the line item projection of the proposed FY 2018 Fire Protection budget, and Schedule 3 of Appendix B details the projected Capital Improvement Program. For the purposes of projecting the NRR, an annual average capital improvement cost was utilized. By utilizing an annual average capital improvement cost, the County maintains flexibility of the timing of projections while maintaining a funding source that will provide steady income for project planning. Schedule 3 of Appendix A details the development of the annualized CIP cost.

We used the projected budget as the basis to develop the Net Revenue Requirement (NRR) to allocate amongst the property classes for the FY 2018 Fire Protection Assessment calculations. In each year of the projection period, offsetting revenues from other sources were deducted from the expenditure requirements. A 5% allowance for early payment discounts and non-collection contingency was included to determine the annual assessment revenue requirement. The final projection of Fire Protection Net Revenue Requirement for FY 2018 – FY 2022 is presented in Table 3 on the following page. The Net Revenue Requirement in FY 2018 is the 100% Cost Recovery or Maximum Allocated costs for the assessments calculated herein.



Table 3

Fire Protection NRR Calculation	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
<b>Fire Expenditures by Category</b>					
Personnel Services	\$11,552,485	\$13,025,522	\$14,684,615	\$15,359,426	\$16,087,977
Operations & Maintenance	\$ 5,122,730	\$ 3,577,131	\$ 3,692,546	\$ 3,805,165	\$ 5,058,260
Capital Outlay	\$ 187,911	\$ 192,608	\$ 197,424	\$ 202,359	\$ 207,418
Other Uses	\$ 1,997,149	\$ 2,053,600	\$ 2,112,058	\$ 2,172,603	\$ 2,235,319
5-Year Average Annual Capital Costs	\$ 936,359	\$ 936,359	\$ 936,359	\$ 936,359	\$ 936,359
<b>Total Fire Expenditures</b>	<b>\$19,796,633</b>	<b>\$19,785,220</b>	<b>\$21,623,001</b>	<b>\$22,475,912</b>	<b>\$24,525,333</b>
Assessment Costs - Allowance for Early Payment <sup>(1)</sup>	\$ 990,000	\$ 989,000	\$ 1,081,000	\$ 1,124,000	\$ 1,226,000
<b>Net Revenue Requirement for Assessment</b>	<b>\$20,786,633</b>	<b>\$20,774,220</b>	<b>\$22,704,001</b>	<b>\$23,599,912</b>	<b>\$25,751,333</b>
Less: Interest Allocations / Interest	\$ (29,000)	\$ (29,000)	\$ (29,000)	\$ (29,000)	\$ (29,000)
Less: Transfer-In From Fund 287	\$ (597,692)	\$ (729,436)	\$ (771,951)	\$ (815,791)	\$ (862,213)
Less: Tax Collector	\$ (19,510)	\$ (19,510)	\$ (19,510)	\$ (19,510)	\$ (19,510)
Less: Development Review Fees	\$ (3,800)	\$ (3,800)	\$ (3,800)	\$ (3,800)	\$ (3,800)
Less: State Shared Revenues	\$ (23,750)	\$ (23,750)	\$ (23,750)	\$ (23,750)	\$ (23,750)
Less: Protective Inspection Fee	\$ (30,000)	\$ (30,000)	\$ (30,000)	\$ (30,000)	\$ (30,000)
Less: Protective Inspection Fee / Annual Fire	\$ (27,000)	\$ (27,000)	\$ (27,000)	\$ (27,000)	\$ (27,000)
Less: Impact Fee Revenue	\$ (70,000)	\$ (70,000)	\$ (70,000)	\$ (70,000)	\$ (70,000)
<b>Adjusted Net Revenue Requirement</b>	<b>\$19,985,881</b>	<b>\$19,841,724</b>	<b>\$21,728,990</b>	<b>\$22,581,061</b>	<b>\$24,686,060</b>

(1) - Estimated at 5% of Net Revenue Requirement, rounded

### 3.2 APPORTIONMENT OF FIRE PROTECTION COSTS (NRR)

The next step is to apportion the costs to each benefit cost pool according to the allocation calculated in the previous section. The allocation between cost pools is derived by the ratio of total land value and total structure value within the County limits as indicated in the previous section of this report. The allocation of costs between tiers is presented below in Table 4

Table 4

Assessment Rate Class	% Allocation	FY 2018 NRR \$ Allocation
Tier 1 - Response Readiness	29.8%	\$ 5,953,794
Tier 2 - Structure Loss Protection	70.2%	\$ 14,032,087
<b>Total</b>	<b>100.0%</b>	<b>\$ 19,985,881</b>

### 3.3 PROPERTY DATA AND ASSESSMENT UNITS

The basis for creating the FY 2018 Assessment calculations and associated assessment roll is the parcel database as provided by the Alachua County Property Appraiser. The property database identifies 56,453 parcels within the MSBU service area. The MSBU service area includes all unincorporated areas of the County, as well as the Cities of Alachua, Archer, Hawthorne and Waldo. Each parcel was assigned units for the assessment calculations based upon the fields available through the Property Appraiser's database.

### 3.3.1 EXEMPT AND EXCLUDED PROPERTIES

Certain parcel types are exempt by State statutes or case law from non-ad valorem assessments such as this Fire Protection Assessment. Other parcels are typically excluded from such assessments because they receive no benefit from Fire Protection Services, such as lake bottoms, marshes, and other property types that will likely never develop. The excluded properties are identified by the property use codes contained in the Property Appraiser's database. These excluded properties are identified in the schedule of property use codes in Schedule 1 of Appendix B.

This study has assumed the required exemptions for County, State, and Federally owned properties. In addition, newly required exemptions for Agricultural properties are included and described in subsequent sections. The County has had several public workshops discussing the Fire Protection assessment methodology, and as of this time has committed to impose an elective exemption to properties coded as Charitable, Churches, and Church burial grounds as recognized by the Property Appraiser's database.

The exempted parcels are included in the cost apportionment, but will not be billed an assessment. The unrecovered revenue is funded through other County general revenues. In order to identify the exempt parcels, the exemption codes assigned to each property by the Property Appraiser were utilized. Schedule 2 of Appendix B contains a list of all uniquely identified exemption codes and the exemption status for each code applied to this study.

### 3.3.2 SPECIAL CONSIDERATIONS FOR AGRICULTURAL PROPERTIES

The State of Florida recently passed CS/SB 1164: Special Assessments on Agricultural Lands. The law defines the special requirements as follows:

"Notwithstanding any other provision of law, a municipality may not levy special assessments for the provision of Fire Protection services on lands classified as agricultural lands under s. 193.461 unless such property contains a residential dwelling or nonresidential farm building, with the exception of an agricultural pole barn, provided the nonresidential farm building exceeds a just value of \$10,000."

In order to accommodate these new rules, we have adjusted the units identified in the Property Appraiser's database using the following parameters:

1. Agricultural parcels were identified by utilizing the property database's Agricultural Exemption Status field. If a parcel contained the Agricultural Exemption, it was identified as an Agricultural Parcel for the purposes of these adjustments.
2. Vacant Agricultural Parcels will be treated as exempt pursuant to the new law.
3. The building/structure file provided by the Property Appraiser was utilized to identify the structure value of all structures on the parcel. If a structure value was less than \$10,000, it was exempted from the calculation.

### 3.4 ASSESSMENT RATE CALCULATION

#### 3.4.1 IDENTIFICATION OF ASSESSMENT UNITS

The following steps were taken in order to populate assessment units for the FY 2018 Assessment Rate calculations:

1. All parcels exempt, excluded or otherwise located within the County MSBU service area were identified by the full parcel database. Every property that was not labeled as excluded was apportioned one Tier 1 unit for the property's parcel benefit.
2. Within the Property Appraiser's database, the fields labeled Building Value and Miscellaneous Value were added together to calculate the Total Structure Value. The property's Total Structure Value was divided by the structure value EBU amount of \$5,000 to calculate the appropriate Tier 2 units.

Table 5 presents the benefit cost pools and their corresponding assessment unit types:

Table 5

Assessment Rate Class	Unit Type
Tier 1 - Response Readiness	Per Parcel
Tier 2 - Structure Loss Protection	Per Value EBU <sup>(1)</sup>

<sup>(1)</sup> Structure Value EBU (Equivalent Benefit Unit) is represented as every \$5,000 of structure value

### 3.4.2 IDENTIFIED ASSESSMENT UNITS

Following the assumptions and data points listed within this section, we have identified the following unit counts per benefit cost pool in Table 6 below. The unit counts will be used to divide the costs allocated to each benefit cost pool for the Assessment Rate calculations:

Table 6

<b>Assessment Rate Class</b>	<b>Units</b>	<b>Unit Type</b>
Tier 1 - Response Readiness	55,202	Parcels
Tier 2 - Structure Loss Protection	1,421,798	Value EBUs

### 3.4.3 FULL COST RECOVERY RATE CALCULATION

To calculate the full cost recovery FY 2018 Fire Protection Assessments we utilized the apportioned costs and total units per property classification as identified in the previous sub-sections of this report. The amount of assessable costs allocable to each benefit cost pool was divided by the number of assessment units identified in each benefit cost pool to compute the Fire Protection Assessment as follows:

1. Tier 1 - Response Readiness Availability Benefit Cost Pool

All parcels in the County benefit equally from the availability of fire protection service that the County provides on call, without discrimination as to property class, on a 24 hours a day, seven days a week, year-round basis. These benefits include 1) availability of immediate response to fire, (2) first responder medical aid to protect the life and safety of occupants, 3) containment of liability for emergency incidents on the subject parcels and the spread of fires to other property, 4) enhanced property value, and 5) enhanced marketability of and/or ability to develop property. Therefore, it is appropriate to apportion the costs in this cost pool equally per parcel as calculated below.

Table 7

<b>Tier 1 Rate Calculation</b>	
Tier 1 Allocation of Costs:	\$ 5,953,794
Total Assessable Parcels:	55,202
<b>Tier 1 Rate per Parcel:</b>	<b>\$ 107.85</b>

## 2. Tier 1 - Response Readiness Availability Benefit Cost Pool

In addition to the benefits that improved properties realize from Tier 1 benefits, improved parcels also benefit from protection from the loss of the value of structures on the property due to fire by virtue of, a) the ability to obtain fire insurance and to obtain that insurance at attractive rates because of the availability of fire protection service, and b) protection from loss provided by the availability of fire suppression service provided by the County,

The actual value protected is the investment in the structures or the avoidance of the cost of replacing the structures on the property in the case of fire, either through insurance or by the availability of fire suppression services provided by the County. The actual investment or replacement cost of the structures on the parcels in the County is not readily available. However, the structure cost values in the Property Appraiser's database are readily available and are the best surrogate representation of the relative investment or replacement cost value of structures for each parcel in the County. Therefore, it is appropriate to apportion the costs in this cost pool based upon the relative cost value of structures on improved parcels as contained in the Building Cost Value and Miscellaneous Values (Misc. improvements) data fields from the Property Appraiser's database.

However, because structure cost value is not a precise, dollar for dollar surrogate for the investment or replacement cost of structures on parcels in the County, this benefit of protection from the loss of structures does not materially increase with every dollar of increase in structure value. Rather, it increases in response to a larger order of magnitude of increases in structure cost value. Therefore, we have determined that a reasonable Equivalent Benefit Unit (EBU) for this benefit cost pool that recognizes the relative cost value of structures on parcels as a surrogate for investment or replacement cost of those structures is \$5,000 increments of structure cost value (rounded down to the nearest \$5,000), which results in a Tier 2 rate per EBU as calculated in Table 8.

Table 8

### **Tier 2 Rate Calculation**

Tier 2 Allocation of Costs:	\$ 14,032,087
Total Assessable EBUs:	1,421,798
<b>Tier 2 Rate per EBU:</b>	<b>\$ 9.87</b>

Table 9 below presents the calculated FY 2018 Fire Protection Assessment Rates at full (100%) cost recovery:

Table 9

Assessment Rate Class	% Allocation	FY 2018 NRR \$ Allocation	Allocated Units	Unit Type	FY 2018 100% Recovery Assessment
Tier 1 - Response Readiness	29.79%	\$ 5,953,794	55,202	Parcels	\$ 107.85
Tier 2 - Structure Loss Protection	70.21%	\$ 14,032,087	1,421,798	Value EBU's	\$ 9.87
<b>Total</b>	<b>100.00%</b>	<b>\$ 19,985,881</b>			

While the full cost FY 2018 Net Revenue Requirement is apportioned to all non-excluded properties, exempted property is included in the apportionment but cannot be billed/assessed. In addition, certain costs are borne by the assessment itself such as the 5% estimation for early payment discount and non-collection contingency. Table 10 below presents the estimated net billed assessment revenue at full cost recovery, less exemptions and assessment costs.

Table 10

#### Revenue Estimate at Full Cost Recovery

<b>% Cost Recovery</b>	<b>100.0%</b>
<b>Net Revenue Estimation</b>	
Allocated Assessment	\$ 19,985,881
Less: Exempted Government Properties	\$ (1,453,162)
Less: Exempted Agricultural Properties	\$ (393,025)
Less: Church and Charitable Properties	\$ (414,913)
Net Billed Assessment:	\$ 17,724,780
Less: Allowance for Early Payment Discount	\$ (886,000)
<b>FY 2018 Net Estimated Revenue</b>	<b>\$ 16,839,000</b>

#### 3.4.4 PARTIAL COST RECOVERY RATE CALCULATION

At the time of this study, the County created the FY 2018 preliminary budget with a revenue target for the Fire Assessment/MSBU revenues at \$13,008,200. We have calibrated the NRR to this revenue target, net of exemptions and allowance for contingency, and have calculated the resulting rates to achieve the revenue target. Table 11 below shows the resulting rates at 77.3% cost recovery, while Table 12 displays the calculated net estimated revenues as targeted by the budget.

Table 11

Assessment Rate Class	% Allocation	FY 2018 NRR \$ Allocation	Allocated Units	Unit Type	FY 2018 77.3% Recovery Assessment
Tier 1 - Response Readiness	29.79%	\$ 4,600,497	55,202	Parcels	\$ 83.34
Tier 2 - Structure Loss Protection	70.21%	\$ 10,842,594	1,421,798	Value EBU's	\$ 7.63
<b>Total</b>	<b>100.00%</b>	<b>\$ 15,443,090</b>			

Table 12

### Revenue Estimate at 77.3% Recovery

	% Cost Recovery	77.3%
<b>Net Revenue Estimation</b>		
Allocated Assessment	\$	15,443,090
Less: Exempted Government Properties	\$	(1,118,184)
Less: Exempted Agricultural Properties	\$	(303,709)
Less: Church and Charitable Properties	\$	(320,731)
Net Billed Assessment:	\$	13,700,466
Less: Allowance for Early Payment Discount	\$	(685,000)
<b>FY 2018 Net Estimated Revenue</b>	<b>\$</b>	<b>13,015,000</b>

In order to provide the County with a broad spectrum of revenue targets and associated assessment rates, Schedule 4 of Appendix A presents the assessment and revenue calculations in 5% cost recovery increments.

### 3.4.5 MAXIMUM ASSESSMENT RATES

The County may adopt a continuing assessment for future years that can be designed to maintain adopted cost recovery levels, with the actual annual adjustments to be determined by the County Commission based upon need as determined by updating the financial management plan in subsequent years. If the County wishes to adopt a maximum Assessment Rate at the time of adoption of this Study, we have identified the maximum rate based upon the five-year projection.

Using the Net Revenue Requirement of the maximum year (FY 2022), the Maximum Assessment Rates at full cost recovery for the projection period are presented in Table 13 below.

Table 13

Assessment Rate Class	% Allocation	FY 2022 NRR \$ Allocation	Allocated Units	Unit Type	FY 2022 100% Recovery Assessment
Tier 1 - Response Readiness	29.79%	\$ 7,353,977	55,202	Parcels	\$ 133.22
Tier 2 - Structure Loss Protection	70.21%	\$ 17,332,083	1,421,798	Value EBU's	\$ 12.19
<b>Total</b>	<b>100.00%</b>	<b>\$ 24,686,060</b>			

### 3.4.6 PROPERTY IMPACT ANALYSIS

Based upon the above referenced recommended assessment rates the following table presents a summary of the impact for representative types of parcels at 100% cost recovery:

Table 2 – Sample Property Impacts at 100% Cost Recovery

Parcel Type	Structure Value	Tier 1 Units	Tier 2 Units	Tier 1 Rate	Tier 2 Rate	Calculated Annual Assessment	Effective Monthly Assessment
Single Family Home - Low Value	\$50,000	1	10	\$107.85	\$9.87	\$206.55	\$17.21
Single Family Home - Average Value	\$150,000	1	30	\$107.85	\$9.87	\$403.95	\$33.66
Single Family Home - High Value	\$300,000	1	60	\$107.85	\$9.87	\$700.05	\$58.34
Small Apartment Complex	\$1,100,000	1	220	\$107.85	\$9.87	\$2,279.25	\$189.94
Large Apartment Complex	\$13,000,000	1	2,600	\$107.85	\$9.87	\$25,769.85	\$2,147.49
Office/1-Story Single Tenant	\$283,000	1	56	\$107.85	\$9.87	\$660.57	\$55.05
Restaurant	\$275,000	1	55	\$107.85	\$9.87	\$650.70	\$54.23
Small Retail	\$175,000	1	35	\$107.85	\$9.87	\$453.30	\$37.78
Supermarket	\$2,500,000	1	500	\$107.85	\$9.87	\$5,042.85	\$420.24
Light Mfg	\$800,000	1	160	\$107.85	\$9.87	\$1,687.05	\$140.59
Auto Sales	\$310,000	1	62	\$107.85	\$9.87	\$719.79	\$59.98
Vacant Lot	\$0	1	0	\$107.85	\$9.87	\$107.85	\$8.99

Table 15 on the following page presents the sample property impacts at 77.3% cost recovery as targeted by the FY 2018 budget at the time of this study:



Table 3 – Sample Property Impacts at 77.3% Cost Recovery

Parcel Type	Structure Value	Tier 1 Units	Tier 2 Units	Tier 1 Rate	Tier 2 Rate	Calculated Annual Assessment	Effective Monthly Assessment
Single Family Home - Low Value	\$50,000	1	10	\$83.34	\$7.63	\$159.64	\$13.30
Single Family Home - Average Value	\$150,000	1	30	\$83.34	\$7.63	\$312.24	\$26.02
Single Family Home - High Value	\$300,000	1	60	\$83.34	\$7.63	\$541.14	\$45.10
Small Apartment Complex	\$1,100,000	1	220	\$83.34	\$7.63	\$1,761.94	\$146.83
Large Apartment Complex	\$13,000,000	1	2,600	\$83.34	\$7.63	\$19,921.34	\$1,660.11
Office/1-Story Single Tenant	\$283,000	1	56	\$83.34	\$7.63	\$510.62	\$42.55
Restaurant	\$275,000	1	55	\$83.34	\$7.63	\$502.99	\$41.92
Small Retail	\$175,000	1	35	\$83.34	\$7.63	\$350.39	\$29.20
Supermarket	\$2,500,000	1	500	\$83.34	\$7.63	\$3,898.34	\$324.86
Light Mfg	\$800,000	1	160	\$83.34	\$7.63	\$1,304.14	\$108.68
Auto Sales	\$310,000	1	62	\$83.34	\$7.63	\$556.40	\$46.37
Vacant Lot	\$0	1	0	\$83.34	\$7.63	\$83.34	\$6.95

## Section 4. SUMMARY OF RECOMMENDATIONS

### 4.1.1 FINDINGS OF BENEFIT SUMMARY

A properly developed cost apportionment methodology for Fire Protection Assessments will result in assessments that are proportional to the special benefit received from fire protection service provided by the County. Based upon the foregoing analysis and discussion presented in this report, we present the following summary of the establishment of benefits:

**Tier 1 Benefit - Response Readiness Availability of Service** – Every parcel receives the benefit of the availability of the fire protection service provided by the County, without discrimination relative to location, property class, size or any other factors on a 24 hour a day, seven days a week, year-round basis.

**Tier 2 Benefit - Protection from Loss of the Value of Structures** – All improved properties with structures on them receive an additional benefit of protection from the loss of those structures due to fire as follows:

- Maintenance of Minimum Cost of Insurance – By providing a favorable ISO rating, the County provides the property owner with the ability to obtain fire insurance at favorable rates.
- Benefit if Not Insured - If not insured, properties owners have the assurance that they are protected from actual economic loss of structures on their property by the County's maintenance of fire protection resources that, if needed, can respond within reasonably short response times to provide substantial fire suppression to limit the amount of loss of structures that a fire could cause.

Furthermore:

**Apportionment to Benefit Cost Pools** - The annual revenue requirement for the Fire Protection Assessment is appropriately allocated 29.8% to Response Readiness Benefit (Tier 1) and 70.2% to Protection from Loss of Structures Benefit (Tier 2) based upon the proportion of the revenue requirement associated with the proportional value of land and structures within the County limits.

## Apportionment of Benefit Cost Pools to Parcels

- Tier 1 - All parcels in the County, un-improved and improved, benefit equally per parcel from the Tier 1 - Response Readiness Availability Benefit. Therefore, the Tier 1 Benefit Cost Pool is appropriately apportioned equally to all parcels on a per parcel basis.
- Tier 2 - Improved parcels in the County benefit from the Tier 2 - Protection from Loss of Structures Benefit in proportion to the value of the structure(s) on the parcel relative to the value of the structures on other parcels in increments of \$5,000 of structure value. Therefore, the Tier 2 Benefit Cost Pool is appropriately apportioned to improved parcels in the County in proportion to the value of the structure(s) on the parcels in increments of \$5,000 dollars of structure value (rounded down to the nearest \$5,000).

A summary of benefits conferred by benefit tier cost pool includes:

- Tier 1 – Applies to all parcels, improved and un-improved. The special benefits provided to all parcels by the response readiness availability of Fire Protection Service provided by the County include:
  - Availability of immediate response to fire,
  - First responder medical aid to protect the life and safety of occupants,
  - Containment of liability for emergency incidents on the subject parcels and the spread of fires to other property,
  - Enhanced property value, and
  - Enhanced marketability of and/or ability to develop property.
- Tier 2 – Applies only to improved parcels. In addition to the special benefits that are conferred upon all parcels in the County by the Tier 1 response readiness availability benefit, the following additional benefits are conferred upon improved parcels:
  - Protection from the loss of the value of structures on the property due to fire by virtue of:
  - The ability to obtain fire insurance and to obtain that insurance at attractive rates because of the availability of fire protection service, and

- o Protection of loss provided by the availability of fire suppression service from the County to respond to a call and to suppress the fire.

#### 4.1.2 SUMMARY OF RECCOMENDATIONS

Based upon the results of the analysis presented herein, we recommend the following:

1. If the County elects to impose a Fire Protection assessment by means of a Municipal Services Benefit Unit to replace the existing Municipal Services Taxing Unit, we recommend the Assessment Rates presented herein to be adopted by the County for FY 2018 at or below the full cost recovery calculation as shown in Table 16 below:

Table 4

<b>Assessment Rate Class</b>	<b>Property Type</b>	<b>Unit Type</b>	<b>FY 2018 100% Recovery Assessment</b>
Tier 1 - Response Readiness	All Property Improved or Vacant	per Parcel	\$ 107.85
Tier 2 - Structure Loss Protection	Improved Property Only	per Structure EBU*	\$ 9.87

\*EBU is the Tier 2 Equivalent Benefit Unit, representing \$5,000 of Structure Value

3. In order to provide the County the ability to adjust the adopted Assessment Rates to fund 100% of future Fire Protection costs, we recommend the County adopt the maximum projected rates at the time of the FY 2018 rate adoption.
4. We recommend the assessment calculations are updated approximately every five years to keep pace with ongoing changes in costs and property demographics.

## DISCLAIMER

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*Additionally, the purpose of this document is to summarize Stantec's analysis and findings related to this project, and it is not intended to address all aspects that may surround the subject area. Therefore, this document may have limitations, assumptions, or reliances on data that are not readily apparent on the face of it. Moreover, the reader should understand that Stantec was called on to provide judgments on a variety of critical factors which are incapable of precise measurement. As such, the use of this document and its findings by the County should only occur after consultation with Stantec, and any use of this document and findings by any other person is done so entirely at their own risk.*

## **Section 5. APPENDIX A**

- Schedule 1 Allocation of Fire Protection Operating Budget
- Schedule 2 Projection of Fire Protection Operating Budget
- Schedule 3 Fire Protection Capital Improvement Program
- Schedule 4 Fire Protection Assessment Rate and Revenue Calculations in 5% Cost Recovery Increments



Alachua County - FY 2018 Fire Protection Assessment Study

Schedule 1 - Allocation of Fire Protection Expenses

Appendix A

Account	Description	Projected FY 2018	Allocation Factor	% Fire Costs	Adjusted FY 2018
011-0440-590	Appropriated Reserves	\$ 901,248	100% Fire Costs	100.0%	\$ 901,248
011-1000-586	To Const Officer-Personal Svc	\$ 151,946	100% Fire Costs	100.0%	\$ 151,946
011-1000-586	To Const Officer-Operating Exp	\$ 34,662	100% Fire Costs	100.0%	\$ 34,662
011-1000-586	To Const Officer-Capital Outlay	\$ 2,957	100% Fire Costs	100.0%	\$ 2,957
011-1300-519	Prop Appr/tax Coll Fees	\$ 189,287	100% Fire Costs	100.0%	\$ 189,287
011-1916-522	Elec,water,sewer & Refuse	\$ 82,700	100% Fire Costs	100.0%	\$ 82,700
011-1916-522	Refuse Disposal	\$ 10,316	100% Fire Costs	100.0%	\$ 10,316
011-5400-529	Regular Salaries & Wages	\$ 166,516	100% Fire Costs	100.0%	\$ 166,516
011-5400-529	3% COLA Increase	\$ 4,995	100% Fire Costs	100.0%	\$ 4,995
011-5400-529	Special Pay	\$ 660	100% Fire Costs	100.0%	\$ 660
011-5400-529	Cell Phone Allowance	\$ 450	100% Fire Costs	100.0%	\$ 450
011-5400-529	Fica Taxes	\$ 12,810	100% Fire Costs	100.0%	\$ 12,810
011-5400-529	Retirement Contributions	\$ 24,113	100% Fire Costs	100.0%	\$ 24,113
011-5400-529	Health Insurance	\$ 18,427	100% Fire Costs	100.0%	\$ 18,427
011-5400-529	Dental Insurance	\$ 447	100% Fire Costs	100.0%	\$ 447
011-5400-529	Life Insurance	\$ 153	100% Fire Costs	100.0%	\$ 153
011-5400-529	Life Insurance - \$10,000	\$ 40	100% Fire Costs	100.0%	\$ 40
011-5400-529	Health Insurance - Wellness Reserve	\$ 1,080	100% Fire Costs	100.0%	\$ 1,080
011-5400-529	Worker's Compensation	\$ 2,904	100% Fire Costs	100.0%	\$ 2,904
011-5400-529	Out Of State	\$ 2,305	100% Fire Costs	100.0%	\$ 2,305
011-5400-529	Computer Equipment Rental	\$ 7,768	100% Fire Costs	100.0%	\$ 7,768
011-5400-529	Self Insur Annual Charge	\$ 8,664	100% Fire Costs	100.0%	\$ 8,664
011-5400-529	Motor Vehicle	\$ 500	100% Fire Costs	100.0%	\$ 500
011-5400-529	Motor Vehicle/ACPW-Shop	\$ 500	100% Fire Costs	100.0%	\$ 500
011-5400-529	Motor Vehicle/commercial	\$ 141	100% Fire Costs	100.0%	\$ 141
011-5400-529	Advertising-other	\$ 5,000	100% Fire Costs	100.0%	\$ 5,000
011-5400-529	Other Current Chgs & Oblig	\$ 25	100% Fire Costs	100.0%	\$ 25
011-5400-529	Office Supplies	\$ 100	100% Fire Costs	100.0%	\$ 100
011-5400-529	Fuel	\$ 1,084	100% Fire Costs	100.0%	\$ 1,084
011-5400-529	Network Hubs, Comp Wiring	\$ 100	100% Fire Costs	100.0%	\$ 100
011-5400-529	Uniforms	\$ 100	100% Fire Costs	100.0%	\$ 100
011-5400-529	Other Operating Supplies	\$ 100	100% Fire Costs	100.0%	\$ 100
011-5400-529	Memberships	\$ 280	100% Fire Costs	100.0%	\$ 280
011-5400-529	Maps	\$ 100	100% Fire Costs	100.0%	\$ 100
011-5400-529	Training	\$ 500	100% Fire Costs	100.0%	\$ 500
011-5400-529	Registration	\$ 1,240	100% Fire Costs	100.0%	\$ 1,240
011-5400-581	Interfund Transfer to CCC Fund 144	\$ 476,951	100% Fire Costs	100.0%	\$ 476,951
011-5400-581	Inter-Fund XFR to Fund 147 CCC Capital	\$ 24,019	100% Fire Costs	100.0%	\$ 24,019
011-5420-522	Communication Equipment Maintenance	\$ 5,000	Radio Allocation	58.7%	\$ 2,937
011-5420-522	Radios	\$ 67,392	Radio Allocation	58.7%	\$ 39,585
011-5420-522	Equipment	\$ 500	Radio Allocation	58.7%	\$ 294
011-5420-522	Tools/equip < \$100/unit	\$ 2,000	Radio Allocation	58.7%	\$ 1,175
011-5420-522	Tools/equip >\$100<\$1000	\$ 6,500	Radio Allocation	58.7%	\$ 3,818
011-5420-522	Other Operating Supplies	\$ 2,000	Radio Allocation	58.7%	\$ 1,175
011-5420-522	Furniture & Equipment	\$ 15,000	Radio Allocation	58.7%	\$ 8,811
011-5480-522	Regular Salaries & Wages	\$ 6,548,360	Paramedic/EMS Pay Premium	94.3%	\$ 6,175,434
011-5480-522	3% COLA Increase	\$ 196,452	Paramedic/EMS Pay Premium	94.3%	\$ 185,264
011-5480-522	Salary Adjustments for Budgeting Only	\$ 308,948	Paramedic/EMS Pay Premium	94.3%	\$ 291,354
011-5480-522	Overtime	\$ 873,382	Paramedic/EMS Pay Premium	94.3%	\$ 823,643
011-5480-522	Special Pay	\$ 25,000	Paramedic/EMS Pay Premium	94.3%	\$ 23,576
011-5480-522	Cell Phone Allowance	\$ 1,050	Paramedic/EMS Pay Premium	94.3%	\$ 990
011-5480-522	Fica Taxes	\$ 515,975	Paramedic/EMS Pay Premium	94.3%	\$ 486,590
011-5480-522	Retirement Contributions	\$ 1,442,093	Paramedic/EMS Pay Premium	94.3%	\$ 1,359,966
011-5480-522	Health Insurance	\$ 1,384,884	Paramedic/EMS Pay Premium	94.3%	\$ 1,306,015
011-5480-522	Dental Insurance	\$ 25,010	Paramedic/EMS Pay Premium	94.3%	\$ 23,586
011-5480-522	Life Insurance	\$ 7,061	Paramedic/EMS Pay Premium	94.3%	\$ 6,659
011-5480-522	Life Insurance - \$10,000	\$ 2,689	Paramedic/EMS Pay Premium	94.3%	\$ 2,536
011-5480-522	Health Insurance - Wellness Reserve	\$ 69,390	Paramedic/EMS Pay Premium	94.3%	\$ 65,438
011-5480-522	Worker's Compensation	\$ 217,275	Paramedic/EMS Pay Premium	94.3%	\$ 204,901
011-5480-522	Employee Medical Care	\$ 10,100	Paramedic/EMS Pay Premium	94.3%	\$ 9,525
011-5480-522	Other Professional Services	\$ 750	100% Fire Costs	100.0%	\$ 750
011-5480-522	Contracts	\$ 2,607,419	100% Fire Costs	100.0%	\$ 2,607,419
011-5480-522	Other Contractual Svcs	\$ 200	100% Fire Costs	100.0%	\$ 200
011-5480-522	In County	\$ 550	100% Fire Costs	100.0%	\$ 550
011-5480-522	Out Of County	\$ 5,506	100% Fire Costs	100.0%	\$ 5,506
011-5480-522	Out Of State	\$ 11,891	100% Fire Costs	100.0%	\$ 11,891
011-5480-522	Local, Long Dist & Other	\$ 26,831	100% Fire Costs	100.0%	\$ 26,831
011-5480-522	Radios	\$ 960	100% Fire Costs	100.0%	\$ 960
011-5480-522	Mobile Phone	\$ 2,960	100% Fire Costs	100.0%	\$ 2,960
011-5480-522	Cable TV	\$ 390	100% Fire Costs	100.0%	\$ 390
011-5480-522	Internet Usage Fees	\$ 25,333	100% Fire Costs	100.0%	\$ 25,333
011-5480-522	Freight & Postage Service / Transportation	\$ 4,623	100% Fire Costs	100.0%	\$ 4,623
011-5480-522	Freight & Postage Services / Postage	\$ 9,050	100% Fire Costs	100.0%	\$ 9,050
011-5480-522	Elec,water,sewer & Refuse	\$ 1,158	100% Fire Costs	100.0%	\$ 1,158
011-5480-522	Tangible Personal Property	\$ 110	100% Fire Costs	100.0%	\$ 110

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Schedule 1 - Allocation of Fire Protection Expenses

Appendix A

Account	Description	Projected FY 2018	Allocation Factor	% Fire Costs	Adjusted FY 2018
011-5480-522	Leased Vehicle	\$ 382,118	100% Fire Costs	100.0%	\$ 382,118
011-5480-522	Leased Equipment	\$ 750	100% Fire Costs	100.0%	\$ 750
011-5480-522	Copier Equipment	\$ 3,661	100% Fire Costs	100.0%	\$ 3,661
011-5480-522	Computer Equipment Rental	\$ 17,401	100% Fire Costs	100.0%	\$ 17,401
011-5480-522	Self Insur Annual Charge	\$ 250,501	100% Fire Costs	100.0%	\$ 250,501
011-5480-522	Motor Vehicle	\$ 136,000	100% Fire Costs	100.0%	\$ 136,000
011-5480-522	Motor Vehicle/ACPW-Shop	\$ 130,033	100% Fire Costs	100.0%	\$ 130,033
011-5480-522	Motor Vehicle/commercial	\$ 24,000	100% Fire Costs	100.0%	\$ 24,000
011-5480-522	Buildings	\$ 2,000	100% Fire Costs	100.0%	\$ 2,000
011-5480-522	Equipment	\$ 21,100	100% Fire Costs	100.0%	\$ 21,100
011-5480-522	Landscape Repl & Maint	\$ 400	100% Fire Costs	100.0%	\$ 400
011-5480-522	Software Maint/support	\$ 10,137	100% Fire Costs	100.0%	\$ 10,137
011-5480-522	Other Repair & Maintenanc	\$ 7,500	100% Fire Costs	100.0%	\$ 7,500
011-5480-522	Printing	\$ 750	100% Fire Costs	100.0%	\$ 750
011-5480-522	Awards & Prizes	\$ 250	100% Fire Costs	100.0%	\$ 250
011-5480-522	Public Purpose Activities	\$ 200	100% Fire Costs	100.0%	\$ 200
011-5480-522	Indirect Costs	\$ 650,877	100% Fire Costs	100.0%	\$ 650,877
011-5480-522	Training & Education	\$ 3,000	100% Fire Costs	100.0%	\$ 3,000
011-5480-522	Office Supplies	\$ 14,750	100% Fire Costs	100.0%	\$ 14,750
011-5480-522	Equipment < \$100/unit	\$ 500	100% Fire Costs	100.0%	\$ 500
011-5480-522	Equip<\$750/unit>\$100/unit	\$ 1,000	100% Fire Costs	100.0%	\$ 1,000
011-5480-522	Office Materials & Supplies	\$ 3,000	100% Fire Costs	100.0%	\$ 3,000
011-5480-522	Tools/equip < \$100/unit	\$ 2,500	100% Fire Costs	100.0%	\$ 2,500
011-5480-522	Tools/equip >\$100<\$1000	\$ 10,000	100% Fire Costs	100.0%	\$ 10,000
011-5480-522	Parts	\$ 2,000	100% Fire Costs	100.0%	\$ 2,000
011-5480-522	Fuel	\$ 90,255	100% Fire Costs	100.0%	\$ 90,255
011-5480-522	Operating Supplies - Fluids & Grease	\$ 600	100% Fire Costs	100.0%	\$ 600
011-5480-522	Software < \$750	\$ 250	100% Fire Costs	100.0%	\$ 250
011-5480-522	Software > \$750 < \$10,000	\$ 2,000	100% Fire Costs	100.0%	\$ 2,000
011-5480-522	Network Hubs, Comp Wiring	\$ 7,000	100% Fire Costs	100.0%	\$ 7,000
011-5480-522	Comp Add & Upgrade < \$750	\$ 1,000	100% Fire Costs	100.0%	\$ 1,000
011-5480-522	Software License	\$ 17,428	100% Fire Costs	100.0%	\$ 17,428
011-5480-522	Chemicals	\$ 1,000	100% Fire Costs	100.0%	\$ 1,000
011-5480-522	Operating Supplies	\$ 15,773	100% Fire Costs	100.0%	\$ 15,773
011-5480-522	Uniforms	\$ 182,700	100% Fire Costs	100.0%	\$ 182,700
011-5480-522	Fire Supplies	\$ 35,000	100% Fire Costs	100.0%	\$ 35,000
011-5480-522	Personal Items	\$ 2,750	100% Fire Costs	100.0%	\$ 2,750
011-5480-522	Other Operating Supplies	\$ 30,500	100% Fire Costs	100.0%	\$ 30,500
011-5480-522	Books	\$ 1,200	100% Fire Costs	100.0%	\$ 1,200
011-5480-522	Subscriptions	\$ 1,850	100% Fire Costs	100.0%	\$ 1,850
011-5480-522	Memberships	\$ 724	100% Fire Costs	100.0%	\$ 724
011-5480-522	Maps	\$ 600	100% Fire Costs	100.0%	\$ 600
011-5480-522	Training	\$ 33,865	100% Fire Costs	100.0%	\$ 33,865
011-5480-522	Registration	\$ 4,570	100% Fire Costs	100.0%	\$ 4,570
011-5480-522	Certification and Testing	\$ 1,000	100% Fire Costs	100.0%	\$ 1,000
011-5480-522	Buildings	\$ 100,000	100% Fire Costs	100.0%	\$ 100,000
011-5480-522	Furniture & Equipment	\$ 79,100	100% Fire Costs	100.0%	\$ 79,100
<b>Unfunded Items - Recurring Costs</b>					
	Station 14 - Millhopper Rd (12 FTE's - SAFER)	\$ 375,814	Paramedic/EMS Pay Premium	94.3%	\$ 354,412
	Station 23 - Waldo Debt Service Payment	\$ 216,079	100% Fire Costs	100.0%	\$ 216,079
<b>Unfunded Items - Non Recurring Costs</b>					
	Fire Assessment Study	\$ 150,000	100% Fire Costs	100.0%	\$ 150,000
<b>TOTAL FIRE RESCUE EXPENSES</b>		<b>\$ 19,584,466</b>			<b>\$ 18,860,274</b>



Alachua County - FY 2018 Fire Protection Assessment Study

Schedule 2 - Projection of Fire Protection Expenses

Appendix A

Account	Description	Allocated FY 2018	Projected FY 2019	Projected FY 2020	Projected FY 2021	Projected FY 2022	Cost Escalation Factor
011-0440-590	Appropriated Reserves	\$ 901,248	\$ 923,779	\$ 946,874	\$ 970,546	\$ 994,809	2.50%
011-1000-586	To Const Officer-Personal Svc	\$ 151,946	\$ 155,745	\$ 159,638	\$ 163,629	\$ 167,720	2.50%
011-1000-586	To Const Officer-Operating Exp	\$ 34,662	\$ 35,529	\$ 36,417	\$ 37,327	\$ 38,260	2.50%
011-1000-586	To Const Officer-Capital Outlay	\$ 2,957	\$ 3,031	\$ 3,107	\$ 3,184	\$ 3,264	2.50%
011-1300-519	Prop Appr/tax Coll Fees	\$ 189,287	\$ 194,019	\$ 198,870	\$ 203,841	\$ 208,937	2.50%
011-1916-522	Elec,water,sewer & Refuse	\$ 82,700	\$ 84,768	\$ 86,887	\$ 89,059	\$ 91,285	2.50%
011-1916-522	Refuse Disposal	\$ 10,316	\$ 10,574	\$ 10,838	\$ 11,109	\$ 11,387	2.50%
011-5400-529	Regular Salaries & Wages	\$ 166,516	\$ 171,511	\$ 176,657	\$ 181,957	\$ 187,415	3.00%
011-5400-529	3% COLA Increase	\$ 4,995	\$ 5,145	\$ 5,299	\$ 5,458	\$ 5,622	3.00%
011-5400-529	Special Pay	\$ 660	\$ 680	\$ 700	\$ 721	\$ 743	3.00%
011-5400-529	Cell Phone Allowance	\$ 450	\$ 464	\$ 477	\$ 492	\$ 506	3.00%
011-5400-529	Fica Taxes	\$ 12,810	\$ 13,194	\$ 13,590	\$ 13,998	\$ 14,418	3.00%
011-5400-529	Retirement Contributions	\$ 24,113	\$ 25,078	\$ 26,081	\$ 27,124	\$ 28,209	4.00%
011-5400-529	Health Insurance	\$ 18,427	\$ 18,980	\$ 19,549	\$ 20,136	\$ 20,740	3.00%
011-5400-529	Dental Insurance	\$ 447	\$ 460	\$ 474	\$ 488	\$ 503	3.00%
011-5400-529	Life Insurance	\$ 153	\$ 176	\$ 202	\$ 233	\$ 268	15.00%
011-5400-529	Life Insurance - \$10,000	\$ 40	\$ 46	\$ 53	\$ 61	\$ 70	15.00%
011-5400-529	Health Insurance - Wellness Reserve	\$ 1,080	\$ 1,242	\$ 1,428	\$ 1,643	\$ 1,889	15.00%
011-5400-529	Worker's Compensation	\$ 2,904	\$ 2,991	\$ 3,081	\$ 3,173	\$ 3,268	3.00%
011-5400-529	Out Of State	\$ 2,305	\$ 2,363	\$ 2,422	\$ 2,482	\$ 2,544	2.50%
011-5400-529	Computer Equipment Rental	\$ 7,768	\$ 7,962	\$ 8,161	\$ 8,365	\$ 8,574	2.50%
011-5400-529	Self Insur Annual Charge	\$ 8,664	\$ 8,881	\$ 9,103	\$ 9,330	\$ 9,563	2.50%
011-5400-529	Motor Vehicle	\$ 500	\$ 513	\$ 525	\$ 538	\$ 552	2.50%
011-5400-529	Motor Vehicle/ACPW-Shop	\$ 500	\$ 513	\$ 525	\$ 538	\$ 552	2.50%
011-5400-529	Motor Vehicle/commercial	\$ 141	\$ 145	\$ 148	\$ 152	\$ 156	2.50%
011-5400-529	Advertising-other	\$ 5,000	\$ 5,125	\$ 5,253	\$ 5,384	\$ 5,519	2.50%
011-5400-529	Other Current Chgs & Oblig	\$ 25	\$ 26	\$ 26	\$ 27	\$ 28	2.50%
011-5400-529	Office Supplies	\$ 100	\$ 103	\$ 105	\$ 108	\$ 110	2.50%
011-5400-529	Fuel	\$ 1,084	\$ 1,111	\$ 1,139	\$ 1,167	\$ 1,197	2.50%
011-5400-529	Network Hubs, Comp Wiring	\$ 100	\$ 103	\$ 105	\$ 108	\$ 110	2.50%
011-5400-529	Uniforms	\$ 100	\$ 103	\$ 105	\$ 108	\$ 110	2.50%
011-5400-529	Other Operating Supplies	\$ 100	\$ 103	\$ 105	\$ 108	\$ 110	2.50%
011-5400-529	Memberships	\$ 280	\$ 287	\$ 294	\$ 302	\$ 309	2.50%
011-5400-529	Maps	\$ 100	\$ 103	\$ 105	\$ 108	\$ 110	2.50%
011-5400-529	Training	\$ 500	\$ 513	\$ 525	\$ 538	\$ 552	2.50%
011-5400-529	Registration	\$ 1,240	\$ 1,271	\$ 1,303	\$ 1,335	\$ 1,369	2.50%
011-5400-581	Interfund Transfer to CCC Fund 144	\$ 476,951	\$ 500,799	\$ 525,838	\$ 552,130	\$ 579,737	5.00%
011-5400-581	Inter-Fund XFR to Fund 147 CCC Capital	\$ 24,019	\$ 24,619	\$ 25,235	\$ 25,866	\$ 26,512	2.50%
011-5420-522	Communication Equipment Maintenance	\$ 2,937	\$ 3,010	\$ 3,086	\$ 3,163	\$ 3,242	2.50%
011-5420-522	Radios	\$ 39,585	\$ 40,574	\$ 41,589	\$ 42,628	\$ 43,694	2.50%
011-5420-522	Equipment	\$ 294	\$ 301	\$ 309	\$ 316	\$ 324	2.50%
011-5420-522	Tools/equip < \$100/unit	\$ 1,175	\$ 1,204	\$ 1,234	\$ 1,265	\$ 1,297	2.50%
011-5420-522	Tools/equip > \$100-\$1000	\$ 3,818	\$ 3,913	\$ 4,011	\$ 4,112	\$ 4,214	2.50%
011-5420-522	Other Operating Supplies	\$ 1,175	\$ 1,204	\$ 1,234	\$ 1,265	\$ 1,297	2.50%
011-5420-522	Furniture & Equipment	\$ 8,811	\$ 9,031	\$ 9,257	\$ 9,488	\$ 9,725	2.50%
011-5480-522	Regular Salaries & Wages	\$ 6,175,434	\$ 6,360,697	\$ 6,551,517	\$ 6,748,063	\$ 6,950,505	3.00%
011-5480-522	3% COLA Increase	\$ 185,264	\$ 190,822	\$ 196,547	\$ 202,443	\$ 208,516	3.00%
011-5480-522	Salary Adjustments for Budgeting Only	\$ 291,354	\$ 300,094	\$ 309,097	\$ 318,370	\$ 327,921	3.00%
011-5480-522	Overtime	\$ 823,643	\$ 848,353	\$ 873,803	\$ 900,017	\$ 927,018	3.00%
011-5480-522	Special Pay	\$ 23,576	\$ 24,284	\$ 25,012	\$ 25,762	\$ 26,535	3.00%
011-5480-522	Cell Phone Allowance	\$ 990	\$ 1,020	\$ 1,051	\$ 1,082	\$ 1,114	3.00%
011-5480-522	Fica Taxes	\$ 486,590	\$ 501,188	\$ 516,224	\$ 531,710	\$ 547,662	3.00%
011-5480-522	Retirement Contributions	\$ 1,359,966	\$ 1,414,365	\$ 1,470,940	\$ 1,529,777	\$ 1,590,968	4.00%
011-5480-522	Health Insurance	\$ 1,306,015	\$ 1,501,918	\$ 1,727,205	\$ 1,986,286	\$ 2,284,229	15.00%
011-5480-522	Dental Insurance	\$ 23,586	\$ 24,293	\$ 25,022	\$ 25,773	\$ 26,546	3.00%
011-5480-522	Life Insurance	\$ 6,659	\$ 7,658	\$ 8,806	\$ 10,127	\$ 11,646	15.00%
011-5480-522	Life Insurance - \$10,000	\$ 2,536	\$ 2,916	\$ 3,354	\$ 3,857	\$ 4,435	15.00%
011-5480-522	Health Insurance - Wellness Reserve	\$ 65,438	\$ 75,254	\$ 86,542	\$ 99,523	\$ 114,452	15.00%
011-5480-522	Worker's Compensation	\$ 204,901	\$ 211,048	\$ 217,380	\$ 223,901	\$ 230,618	3.00%
011-5480-522	Employee Medical Care	\$ 9,525	\$ 9,811	\$ 10,105	\$ 10,408	\$ 10,720	3.00%
011-5480-522	Other Professional Services	\$ 750	\$ 769	\$ 788	\$ 808	\$ 828	2.50%
011-5480-522	Contracts	\$ 2,607,419	\$ 1,107,419	\$ 1,162,790	\$ 1,220,929	\$ 1,281,976	5.00%
011-5480-522	Other Contractual Svcs	\$ 200	\$ 205	\$ 210	\$ 215	\$ 221	2.50%
011-5480-522	In County	\$ 550	\$ 564	\$ 578	\$ 592	\$ 607	2.50%
011-5480-522	Out Of County	\$ 5,506	\$ 5,644	\$ 5,785	\$ 5,929	\$ 6,078	2.50%
011-5480-522	Out Of State	\$ 11,891	\$ 12,188	\$ 12,493	\$ 12,805	\$ 13,125	2.50%
011-5480-522	Local, Long Dist & Other	\$ 26,831	\$ 27,502	\$ 28,189	\$ 28,894	\$ 29,616	2.50%
011-5480-522	Radios	\$ 960	\$ 984	\$ 1,009	\$ 1,034	\$ 1,060	2.50%
011-5480-522	Mobile Phone	\$ 2,960	\$ 3,034	\$ 3,110	\$ 3,188	\$ 3,267	2.50%
011-5480-522	Cable TV	\$ 390	\$ 400	\$ 410	\$ 420	\$ 430	2.50%
011-5480-522	Internet Usage Fees	\$ 25,333	\$ 25,966	\$ 26,615	\$ 27,281	\$ 27,963	2.50%
011-5480-522	Freight & Postage Service / Transportation	\$ 4,623	\$ 4,739	\$ 4,857	\$ 4,978	\$ 5,103	2.50%

Alachua County - FY 2018 Fire Protection Assessment Study

Schedule 2 - Projection of Fire Protection Expenses

Appendix A

Account	Description	Allocated FY 2018	Projected FY 2019	Projected FY 2020	Projected FY 2021	Projected FY 2022	Cost Escalation Factor
011-5480-522	Freight & Postage Services / Postage	\$ 9,050	\$ 9,276	\$ 9,508	\$ 9,746	\$ 9,990	2.50%
011-5480-522	Elec,water,sewer & Refuse	\$ 1,158	\$ 1,187	\$ 1,217	\$ 1,247	\$ 1,278	2.50%
011-5480-522	Tangible Personal Property	\$ 110	\$ 113	\$ 116	\$ 118	\$ 121	2.50%
011-5480-522	Leased Vehicle	\$ 382,118	\$ 391,671	\$ 401,463	\$ 411,499	\$ 421,787	2.50%
011-5480-522	Leased Equipment	\$ 750	\$ 769	\$ 788	\$ 808	\$ 828	2.50%
011-5480-522	Copier Equipment	\$ 3,661	\$ 3,753	\$ 3,846	\$ 3,942	\$ 4,041	2.50%
011-5480-522	Computer Equipment Rental	\$ 17,401	\$ 17,836	\$ 18,282	\$ 18,739	\$ 19,207	2.50%
011-5480-522	Self Insur Annual Charge	\$ 250,501	\$ 256,764	\$ 263,183	\$ 269,762	\$ 276,506	2.50%
011-5480-522	Motor Vehicle	\$ 136,000	\$ 139,400	\$ 142,885	\$ 146,457	\$ 150,119	2.50%
011-5480-522	Motor Vehicle/ACPW-Shop	\$ 130,033	\$ 133,284	\$ 136,616	\$ 140,031	\$ 143,532	2.50%
011-5480-522	Motor Vehicle/commercial	\$ 24,000	\$ 24,600	\$ 25,215	\$ 25,845	\$ 26,492	2.50%
011-5480-522	Buildings	\$ 2,000	\$ 2,050	\$ 2,101	\$ 2,154	\$ 2,208	2.50%
011-5480-522	Equipment	\$ 21,100	\$ 21,628	\$ 22,168	\$ 22,722	\$ 23,290	2.50%
011-5480-522	Landscape Repl & Maint	\$ 400	\$ 410	\$ 420	\$ 431	\$ 442	2.50%
011-5480-522	Software Maint/support	\$ 10,137	\$ 10,390	\$ 10,650	\$ 10,916	\$ 11,189	2.50%
011-5480-522	Other Repair & Maintenanc	\$ 7,500	\$ 7,688	\$ 7,880	\$ 8,077	\$ 8,279	2.50%
011-5480-522	Printing	\$ 750	\$ 769	\$ 788	\$ 808	\$ 828	2.50%
011-5480-522	Awards & Prizes	\$ 250	\$ 256	\$ 263	\$ 269	\$ 276	2.50%
011-5480-522	Public Purpose Activities	\$ 200	\$ 205	\$ 210	\$ 215	\$ 221	2.50%
011-5480-522	Indirect Costs	\$ 650,877	\$ 667,149	\$ 683,828	\$ 700,923	\$ 718,446	2.50%
011-5480-522	Training & Education	\$ 3,000	\$ 3,075	\$ 3,152	\$ 3,231	\$ 3,311	2.50%
011-5480-522	Office Supplies	\$ 14,750	\$ 15,119	\$ 15,497	\$ 15,884	\$ 16,281	2.50%
011-5480-522	Equipment < \$100/unit	\$ 500	\$ 513	\$ 525	\$ 538	\$ 552	2.50%
011-5480-522	Equip<\$750/unit->\$100/unit	\$ 1,000	\$ 1,025	\$ 1,051	\$ 1,077	\$ 1,104	2.50%
011-5480-522	Office Materials & Supplies	\$ 3,000	\$ 3,075	\$ 3,152	\$ 3,231	\$ 3,311	2.50%
011-5480-522	Tools/equip < \$100/unit	\$ 2,500	\$ 2,563	\$ 2,627	\$ 2,692	\$ 2,760	2.50%
011-5480-522	Tools/equip >\$100->\$1000	\$ 10,000	\$ 10,250	\$ 10,506	\$ 10,769	\$ 11,038	2.50%
011-5480-522	Parts	\$ 2,000	\$ 2,050	\$ 2,101	\$ 2,154	\$ 2,208	2.50%
011-5480-522	Fuel	\$ 90,255	\$ 92,511	\$ 94,824	\$ 97,195	\$ 99,625	2.50%
011-5480-522	Operating Supplies - Fluids & Grease	\$ 600	\$ 615	\$ 630	\$ 646	\$ 662	2.50%
011-5480-522	Software < \$750	\$ 250	\$ 256	\$ 263	\$ 269	\$ 276	2.50%
011-5480-522	Software > \$750 < \$10,000	\$ 2,000	\$ 2,050	\$ 2,101	\$ 2,154	\$ 2,208	2.50%
011-5480-522	Network Hubs, Comp Wiring	\$ 7,000	\$ 7,175	\$ 7,354	\$ 7,538	\$ 7,727	2.50%
011-5480-522	Comp Add & Upgrade < \$750	\$ 1,000	\$ 1,025	\$ 1,051	\$ 1,077	\$ 1,104	2.50%
011-5480-522	Software License	\$ 17,428	\$ 17,864	\$ 18,310	\$ 18,768	\$ 19,237	2.50%
011-5480-522	Chemicals	\$ 1,000	\$ 1,025	\$ 1,051	\$ 1,077	\$ 1,104	2.50%
011-5480-522	Operating Supplies	\$ 15,773	\$ 16,167	\$ 16,572	\$ 16,986	\$ 17,410	2.50%
011-5480-522	Uniforms	\$ 182,700	\$ 187,268	\$ 191,949	\$ 196,748	\$ 201,667	2.50%
011-5480-522	Fire Supplies	\$ 35,000	\$ 35,875	\$ 36,772	\$ 37,691	\$ 38,633	2.50%
011-5480-522	Personal Items	\$ 2,750	\$ 2,819	\$ 2,889	\$ 2,961	\$ 3,035	2.50%
011-5480-522	Other Operating Supplies	\$ 30,500	\$ 31,263	\$ 32,044	\$ 32,845	\$ 33,666	2.50%
011-5480-522	Books	\$ 1,200	\$ 1,230	\$ 1,261	\$ 1,292	\$ 1,325	2.50%
011-5480-522	Subscriptions	\$ 1,850	\$ 1,896	\$ 1,944	\$ 1,992	\$ 2,042	2.50%
011-5480-522	Memberships	\$ 724	\$ 742	\$ 761	\$ 780	\$ 799	2.50%
011-5480-522	Maps	\$ 600	\$ 615	\$ 630	\$ 646	\$ 662	2.50%
011-5480-522	Training	\$ 33,865	\$ 34,712	\$ 35,579	\$ 36,469	\$ 37,381	2.50%
011-5480-522	Registration	\$ 4,570	\$ 4,684	\$ 4,801	\$ 4,921	\$ 5,044	2.50%
011-5480-522	Certification and Testing	\$ 1,000	\$ 1,025	\$ 1,051	\$ 1,077	\$ 1,104	2.50%
011-5480-522	Buildings	\$ 100,000	\$ 102,500	\$ 105,063	\$ 107,689	\$ 110,381	2.50%
011-5480-522	Furniture & Equipment	\$ 79,100	\$ 81,078	\$ 83,104	\$ 85,182	\$ 87,312	2.50%
<b>Unfunded Items - Recurring Costs</b>							
Station 14 - Millhopper Rd (12 FTE's - SAFER)	\$ 354,412	\$ 1,063,236	\$ 1,095,133	\$ 1,127,987	\$ 1,161,826	3.00%	
Station 23 - Waldo Debt Service Payment	\$ 216,079	\$ 216,079	\$ 216,079	\$ 216,079	\$ 216,079	0.00%	
Water Tankers Station 21	\$ -	\$ 13,200	\$ 13,530	\$ 13,868	\$ 14,215	2.50%	
Station Paging	\$ -	\$ 22,069	\$ 22,621	\$ 23,186	\$ 23,766	2.50%	
Station 12 - Firefighter/EMT (4)	\$ -	\$ 246,966	\$ 254,375	\$ 262,006	\$ 269,866	3.00%	
Station 12 - Firefighter/EMT	\$ -	\$ 1,634	\$ 1,675	\$ 1,717	\$ 1,760	2.50%	
Station 18 - Turkey Creek (12 FTE's)	\$ -	\$ -	\$ 1,063,236	\$ 1,095,133	\$ 1,127,987	3.00%	
Williston Road Station Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ 1,127,443	3.00%	
Station 19 - Relocation	\$ -	\$ -	\$ -	\$ -	\$ -	2.50%	
Station 22 - Lacrosse (12 FTE's)	\$ -	\$ -	\$ -	\$ -	\$ -	3.00%	
Station 12 & 15 Bay Area Addition	\$ -	\$ -	\$ -	\$ -	\$ -	2.50%	

Schedule 2 - Projection of Fire Protection Expenses

Appendix A

Account	Description	Allocated FY 2018	Projected FY 2019	Projected FY 2020	Projected FY 2021	Projected FY 2022	Cost Escalation Factor
<b><u>Unfunded Items - Non Recurring Costs</u></b>							
	Fire Assessment Study	\$ 150,000	\$ -	\$ -	\$ -	\$ -	-
	Water Tankers Station 21	\$ -	\$ 10,000	\$ -	\$ -	\$ -	-
	Station 12 - Firefighter/EMT	\$ -	\$ -	\$ 8,551	\$ -	\$ -	-
	Station 14 - Millhopper Rd	\$ -	\$ -	\$ -	\$ -	\$ -	-
	Williston Road Station	\$ -	\$ -	\$ -	\$ -	\$ -	-
	Station 18 - Turkey Creek	\$ -	\$ -	\$ -	\$ -	\$ -	-
	Station 22 - Lacrosse	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL FIRE PROTECTION EXPENSES</b>		<b>\$ 18,860,274</b>	<b>\$ 18,848,862</b>	<b>\$ 20,686,642</b>	<b>\$ 21,539,553</b>	<b>\$ 23,588,975</b>	

**Schedule 2 - Projection of Capital Improvement Program**

**Appendix A**

<u>Project Description</u>	<u>Funding</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>
Station 14 - Millhopper Rd - Temporary Costs	Cash Funded	\$ 500,000	\$ -	\$ -	\$ -	\$ -
Station 14 - Millhopper Rd - Vehicles	Cash Funded	\$ -	\$ 756,000	\$ -	\$ -	\$ -
Water Tankers Station 21	Cash Funded	\$ -	\$ 500,000	\$ -	\$ -	\$ -
Station Paging	Cash Funded	\$ -	\$ 413,793	\$ -	\$ -	\$ -
Station 18 - Turkey Creek - Temporary Costs	Cash Funded	\$ -	\$ -	\$ 500,000	\$ -	\$ -
Station 18 - Turkey Creek - Vehicles	Cash Funded	\$ -	\$ -	\$ 756,000	\$ -	\$ -
Williston Road Station - Temporary	Cash Funded	\$ -	\$ -	\$ -	\$ -	\$ 500,000
Williston Road Station - Vehicles	Cash Funded	\$ -	\$ -	\$ -	\$ -	\$ 756,000
<b>Total Capital Projects</b>		<b>\$ 500,000</b>	<b>\$ 1,669,793</b>	<b>\$ 1,256,000</b>	<b>\$ -</b>	<b>\$ 1,256,000</b>
<b>Total Fire CIP by Funding Type</b>		<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2022</b>
Cash Funded	Cash Funded	\$ 500,000	\$ 1,669,793	\$ 1,256,000	\$ -	\$ 1,256,000
Long Term Borrowing	Long Term Borrowing	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Fire CIP by Funding Type</b>		<b>\$ 500,000</b>	<b>\$ 1,669,793</b>	<b>\$ 1,256,000</b>	<b>\$ -</b>	<b>\$ 1,256,000</b>
<b>Fire CIP Cash Flows (Capital Outlay)</b>		<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2022</b>
Cash Funded	Cash Funded	\$ 500,000	\$ 1,669,793	\$ 1,256,000	\$ -	\$ 1,256,000
Long Term Borrowing	Long Term Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Fire CIP Funding</b>		<b>\$ 500,000</b>	<b>\$ 1,669,793</b>	<b>\$ 1,256,000</b>	<b>\$ -</b>	<b>\$ 1,256,000</b>
<b>5-Year Average Annual Capital Outlay:</b>		<b>\$ 936,359</b>				

(1) For the capital items identified to be funded through means of long-term borrowing, an interest rate of 3.0% and term of 20 years was assumed.

Schedule 4 - Assessment and Revenue Calculations at 5% Increments of Cost Recovery

Appendix A

Assessment Rate Calculation

% Cost Recovery	Allocated Assessment Costs	Tier 1 Rate per Parcel	Tier 2 Rate per Structure EBU	Average Single Family Home Assessment @ 30 EBUs
100%	\$19,985,881	\$107.85	\$9.87	<b>\$403.95</b>
95%	\$18,986,587	\$102.46	\$9.38	<b>\$383.86</b>
90%	\$17,987,293	\$97.07	\$8.88	<b>\$363.47</b>
85%	\$16,987,999	\$91.68	\$8.39	<b>\$343.38</b>
80%	\$15,988,705	\$86.28	\$7.90	<b>\$323.28</b>
75%	\$14,989,411	\$80.89	\$7.40	<b>\$302.89</b>
70%	\$13,990,117	\$75.50	\$6.91	<b>\$282.80</b>
65%	\$12,990,822	\$70.11	\$6.42	<b>\$262.71</b>
60%	\$11,991,528	\$64.71	\$5.92	<b>\$242.31</b>
55%	\$10,992,234	\$59.32	\$5.43	<b>\$222.22</b>
50%	\$9,992,940	\$53.93	\$4.93	<b>\$201.83</b>
45%	\$8,993,646	\$48.53	\$4.44	<b>\$181.73</b>
40%	\$7,994,352	\$43.14	\$3.95	<b>\$161.64</b>
35%	\$6,995,058	\$37.75	\$3.45	<b>\$141.25</b>
30%	\$5,995,764	\$32.36	\$2.96	<b>\$121.16</b>
25%	\$4,996,470	\$26.96	\$2.47	<b>\$101.06</b>
20%	\$3,997,176	\$21.57	\$1.97	<b>\$80.67</b>
15%	\$2,997,882	\$16.18	\$1.48	<b>\$60.58</b>
10%	\$1,998,588	\$10.79	\$0.99	<b>\$40.49</b>
5%	\$999,294	\$5.39	\$0.49	<b>\$20.09</b>

Net Revenue Calculation

Allocated Assessment	Less: Shortfall for Exempted Properties	Net Billed Assessment	Less: 5% Allowance for Early Payment Discount	FY 2018 Net Estimated Collected Revenue
\$19,985,881	(\$2,261,101)	\$17,724,780	(\$886,000)	<b>\$16,839,000</b>
\$18,986,587	(\$2,148,046)	\$16,838,541	(\$842,000)	<b>\$15,997,000</b>
\$17,987,293	(\$2,034,991)	\$15,952,302	(\$798,000)	<b>\$15,154,000</b>
\$16,987,999	(\$1,921,936)	\$15,066,063	(\$753,000)	<b>\$14,313,000</b>
\$15,988,705	(\$1,808,880)	\$14,179,824	(\$709,000)	<b>\$13,471,000</b>
\$14,989,411	(\$1,695,825)	\$13,293,585	(\$665,000)	<b>\$12,629,000</b>
\$13,990,117	(\$1,582,770)	\$12,407,346	(\$620,000)	<b>\$11,787,000</b>
\$12,990,822	(\$1,469,715)	\$11,521,107	(\$576,000)	<b>\$10,945,000</b>
\$11,991,528	(\$1,356,660)	\$10,634,868	(\$532,000)	<b>\$10,103,000</b>
\$10,992,234	(\$1,243,605)	\$9,748,629	(\$487,000)	<b>\$9,262,000</b>
\$9,992,940	(\$1,130,550)	\$8,862,390	(\$443,000)	<b>\$8,419,000</b>
\$8,993,646	(\$1,017,495)	\$7,976,151	(\$399,000)	<b>\$7,577,000</b>
\$7,994,352	(\$904,440)	\$7,089,912	(\$354,000)	<b>\$6,736,000</b>
\$6,995,058	(\$791,385)	\$6,203,673	(\$310,000)	<b>\$5,894,000</b>
\$5,995,764	(\$678,330)	\$5,317,434	(\$266,000)	<b>\$5,051,000</b>
\$4,996,470	(\$565,275)	\$4,431,195	(\$222,000)	<b>\$4,209,000</b>
\$3,997,176	(\$452,220)	\$3,544,956	(\$177,000)	<b>\$3,368,000</b>
\$2,997,882	(\$339,165)	\$2,658,717	(\$133,000)	<b>\$2,526,000</b>
\$1,998,588	(\$226,110)	\$1,772,478	(\$89,000)	<b>\$1,683,000</b>
\$999,294	(\$113,055)	\$886,239	(\$44,000)	<b>\$842,000</b>

## Section 6. APPENDIX B

Schedule 1 Property Use Code List

Schedule 2 Exemption Codes



## Schedule 1 - Property Use Code List

## Appendix B

Property Use Code	Description	Property Type	Parcel Count
0	Vacant	Vacant	5,396
100	Single Family	Residential	30,791
200	Mobile Home	Residential	4,847
300	Multifamily	Residential	48
400	Condominium	Residential	1,802
500	Cooperative	Residential	1
700	Misc. Residence	Residential	1,201
800	Mfr <10 Units	Residential	407
900	Common Area	Non-Specific/Excluded	475
1000	Vacant Comm	Vacant	448
1100	Stores	Commercial	201
1200	Store/Off/Res	Commercial	74
1400	Supermarket	Commercial	7
1600	Sh Ctr Cmnty	Commercial	33
1601	Sh Ctr Nbhd	Commercial	4
1700	Office 1 Story	Commercial	225
1701	Post Office	Commercial	5
1800	Off Multistory	Commercial	13
1900	Prof Offices	Commercial	167
2000	Airport	Commercial	1
2100	Restaurant	Commercial	33
2200	Rest Drive-In	Commercial	18
2300	Financial	Commercial	23
2400	Insurance	Commercial	7
2500	Service Shops	Commercial	28
2600	Serv Stations	Commercial	9
2700	Auto Sales	Commercial	29
2800	Pkg Lot (Comm)	Commercial	30
2900	Wholesaler	Commercial	5
3000	Florist	Commercial	2
3300	Night Clubs	Commercial	11
3400	Bowling Alley	Commercial	2
3600	Camps	Commercial	8
3700	Racetrack	Commercial	3
3800	Golf Course	Commercial	11
3900	Motel	Commercial	27
4000	Vacant Industrial	Vacant	81
4100	Light Mfg	Industrial/Warehouse	37
4200	Heavy Mfg	Industrial/Warehouse	6
4300	Lumber Yd/Mill	Industrial/Warehouse	1
4800	Wareh/Dist Term	Industrial/Warehouse	163
4900	Open Storage	Industrial/Warehouse	15
5000	Improved Agri	Agricultural	8
5100	Cropsoil Class1	Agricultural	281
5200	Cropsoil Class2	Agricultural	279
5300	Cropsoil Class3	Agricultural	55
5400	Tmbr Si 90+	Agricultural	455
5500	Tmbr Si 80-89	Agricultural	2,297
5600	Tmbr Si 70-79	Agricultural	50
5900	Tmbr Not Clssfd	Agricultural	218
6000	Grzgsol Class1	Agricultural	434
6100	Grzgsol Class2	Agricultural	1,292
6200	Grzgsol Class3	Agricultural	88
6500	Grzgsol Class6	Agricultural	767

## Schedule 1 - Property Use Code List

## Appendix B

Property Use Code	Description	Property Type	Parcel Count
6600	Orchard Groves	Agricultural	224
6700	Poul/Bees/Fish	Agricultural	7
6800	Dairies/Feedlts	Agricultural	427
6900	Orn/Misc Agri	Agricultural	137
7000	Vacant Institutional	Vacant	34
7100	Churches	Government/Institutional	319
7200	Prv Schl/Coll	Government/Institutional	38
7300	Private Hospital	Government/Institutional	4
7400	Nursing Home	Government/Institutional	5
7500	Orphng/Non-Prof	Government/Institutional	9
7600	Mort/Cemetery	Government/Institutional	68
7700	Clb/Ldg/Un Hall	Government/Institutional	27
7900	Cultural	Government/Institutional	1
8000	Water Mgt Dist Vac/Xfeat	Government/Institutional	86
8040	Federal Vacant/Xfeatures	Government/Institutional	2
8010	County Vacant/Xfeatures	Government/Institutional	211
8011	County-Sch Brd Vacant/Xf	Government/Institutional	13
8020	State(Not Tiitf)vac/Xf	Government/Institutional	34
8030	State(Tiitf) Vacant/Xf	Government/Institutional	222
8050	Municipal Vacant/Xfeature	Government/Institutional	195
8090	Other Public Vac/Xfeature	Government/Institutional	1
8200	Forest/Pk/Rec-Wtr Mgt Dst	Government/Institutional	23
8300	Pub Cty School	Government/Institutional	21
8400	College-Wtr Mgt Dist	Government/Institutional	11
8500	Hospital	Government/Institutional	4
8600	Cty Inc Nonmuni	Government/Institutional	160
8700	State-Not Tiitf	Government/Institutional	26
8701	State Of Fla - Tiitf	Government/Institutional	3
8710	Water Management Dist	Government/Institutional	1
8900	Municipal	Government/Institutional	67
9000	Leasehold Int	Government/Institutional	1
9100	Utility	Industrial/Warehouse	45
9110	Railroad Owned-Local Assd	Industrial/Warehouse	38
9200	Ming/Pet/GasInd	Industrial/Warehouse	7
9300	Subsurf Rights	Non-Specific/Excluded	401
9400	Right-Of-Way	Non-Specific/Excluded	283
9500	Rivers/Lakes	Non-Specific/Excluded	71
9600	Sewg/Waste Land	Non-Specific/Excluded	20
9601	Commercial Ret. Pond	Non-Specific/Excluded	1
9700	Outdr Rec/Pk Ld	Vacant	21
9900	Acrg Not Znd Ag	Vacant	266
Total			56,453



## Schedule 2 - Property Exemption Codes

## Appendix B

Exemption Code	Description	Exemption Status
103	Homestead	N
133	Homestead - IRS	N
133	Homestead - Dependent	N
143	Homestead - Mil	N
153	Homestead - Sep	N
163	Homestead - Trs	N
197	Homestead - Multiple	N
197	Homestead - Split	N
198	Homestead - Partial Pct	N
199	Homestead - Partial Amt	N
293	Homestead Add'l 25K	N
296	Homestead Add'l 25K for 97/99	N
365	Seniors Hmstd	N
466	Seniors Hmstd City	N
512	Veteran S/C	N
522	Veteran S/C Partial	N
524	1st Responder	N
614	Veteran Pecuniary	N
804	Quad-No Income Required	N
811	Wheel Chair Disabled	N
811	Wheel Chair Disabled I/R	N
813	Blind Disab I/R	N
950	Partial Property	N
972	Literary Exemption	N
974	Benevolent	N
975	Charitable	Y
976	Scientific	N
977	Church	Y
978	Parsonage	N
979	Church Burial	Y
1417	Cont Care Facility Partial	N
1515	Affordable Housing	N
1671	Education Exemption	N
1673	Fraternal	N
1718	Charter Schools	N
1870	Labor Education	N
1955	Community Center	N
1980	YMCA	N
2082	Forest (State)	Y
2083	School Board	Y
2086	County Property	Y
2087	State Property	Y
2088	Federal Property	Y
2089	Municipal Property	Y
2460	Hist Exempt - County Only	N
2562	Hist Exempt - City Only	N
3107	Blind Exemption	N
3205	Widowers	N
3301	Widows	N
3402	T / P Disable	N
3509	Veteran Disability %	N
3656	Perpetual Conservation Ex	N
3657	Perpetual Part Conserv Ex	N
3820	Veteran Deployed Services	N
3939	3SX-Super Senior Exemption - Cou	N
4040	X-Suoeer Senior Exemption - Munici	N
8019	VA 65 Combat Related	N
N/A	N/A	N