

**RESOLUTION NO. 2022-072**

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF SOUTHWEST RANCHES, FLORIDA PROVIDING FINDINGS; AMENDING IN PART SECTION 3 OF RESOLUTION 2011-084 BY PROVIDING A NEW DEFINITION; INCORPORATING THE 2022 FIRE ASSESSMENT UPDATE REPORT; APPROVING PRELIMINARY FIRE PROTECTION ASSESSMENT RATES RELATING TO THE PROVISION OF FIRE PROTECTION SERVICES, FACILITIES AND PROGRAMS IN THE TOWN OF SOUTHWEST RANCHES, FLORIDA FOR FISCAL YEAR 2022-23; PROVIDING FOR THE IMPOSITION AND COMPUTATION OF FIRE PROTECTION ASSESSMENTS; PROVIDING FOR AN EXEMPTION FOR VETERAN'S WITH SERVICE-CONNECTED TOTAL AND PERMANENT DISABILITY; PROVIDING FOR LEGISLATIVE DETERMINATIONS OF SPECIAL BENEFIT AND FAIR APPORTIONMENT; ESTABLISHING THE PRELIMINARY RATES OF ASSESSMENT; DIRECTING THE PREPARATION OF A PRELIMINARY ASSESSMENT ROLL; AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF MAILED AND PUBLISHED NOTICE THEREOF; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the Town Council of the Town of Southwest Ranches, Florida, has enacted Ordinance No. 2001-09 (the "Ordinance"), which authorizes the imposition of Fire Service Assessments for fire services, facilities, and programs against Assessed Property located within the Town; and

**WHEREAS**, pursuant to Ordinance 2001-09, the imposition of a Fire Protection Assessment for fire services, facilities, and programs for Fiscal Year 2022-23 requires certain processes such as the preparation of the Preliminary Fire Protection Assessment Roll; and

**WHEREAS**, annually, a Preliminary Fire Protection Assessment Resolution describing the method of assessing fire costs against assessed property located within the Town, directing the preparation of an assessment roll, authorizing a public hearing and directing the provision of notice thereof is required by the Ordinance for imposition of Fire Assessments; and

**WHEREAS**, the Town Council imposed a Fire Assessment for the previous fiscal year (FY 2021-22), and the imposition of a Fire Assessment for fire services, facilities, and programs each fiscal year is an equitable and efficient method of

allocating and apportioning Fire Assessed Costs among parcels of Assessed Property;  
and

**WHEREAS**, the 2022 Update Report, attached hereto as Exhibit "A", identifies and describes the Fire Protection Assessed Costs to be assessed and apportioned among benefitted parcels pursuant to the Cost Apportionment and the Parcel Apportionment for Fiscal Year 2022-2023, and determines the Preliminary Fire Protection Assessment Rate Schedule; and

**WHEREAS**, the Town Council, during the Fiscal Year 2013, made a policy decision and adopted Resolution 2012-034, regarding legally recognized disabled veterans who live on homesteaded properties titled in their name in the Town, and who have received a Veteran's Service-Connected Total and Permanent Disability ad valorem tax exemption providing them with a 100% exemption for Fire Protection Assessments pursuant to a June 23, 2011 unanimous vote and wish to provide for such exemption for the Fiscal Year 2022-2023; and

**WHEREAS**, the Town Council of the Town of Southwest Ranches, Florida, desires to reimpose a fire protection assessment program within the Town using the tax bill collection method for the Fiscal Year beginning on October 1, 2022, and deems it to be in the best interests of the citizens and residents of the Town of Southwest Ranches to adopt this Preliminary Fire Assessment Rate Resolution so that the Town may initiate the process to impose Fire Assessments for Fiscal Year 2022-2023; and

**NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF SOUTHWEST RANCHES, FLORIDA:**

**Section 1.** That the foregoing "WHEREAS" clauses are hereby ratified and confirmed as being true and correct and are hereby made a specific part of this Resolution.

**Section 2. Authority.** This resolution is adopted pursuant to the provisions of Ordinance No. 2001-9, the Initial Assessment Resolution (Resolution 2011-084), the Final Assessment Resolution (Resolution 2011-098), and all subsequently adopted Preliminary and Annual Assessment Resolutions, and sections 166.021 and 166.041, Florida Statutes, and other applicable provisions of law. This Resolution confirms, modifies, supersedes and amends, as noted herein, Resolution 2011-084 and where any conflicts occur between this Resolution and Resolution 2011-084 or other previous Fire Assessment Resolutions, the terms of this Resolution shall prevail. However, nothing in this Resolution

amends or affects the validity of any Fire Protection Assessments adopted and imposed by any previously adopted resolutions.

**Section 3. Purpose and Definitions.** Section 3 of Resolution 2011-084, as previously amended, is hereby amended to add the following definition:

**"Report", "2022 Report" or "Town of Southwest Ranches 2022 Fire Assessment Update Report"** means the technical report detailing and documenting the data and methodology used to determine the Fire Protection Assessment Rates for Fiscal Year 2022-2023 prepared by Munitytics, dated July 16, 2022. The 2022 Update Report is attached hereto and incorporated within this Resolution as Exhibit A. With adoption of this Preliminary Resolution, the Town Council approves this 2022 Update Report.

**Section 4. Provision and funding of Fire Protection Services.** Upon the imposition of a Fire Protection Assessment for fire protection services, facilities, or programs against Assessed Property located within the Town, the Town shall provide fire protection services to such Assessed Property. Proceeds of the Fire Protection Assessments shall be used to fund all or a portion of the costs of the provision of fire protection services to assessed properties within the Town. The remaining costs of providing fire protection services, facilities, and programs shall be funded by lawfully available Town revenues other than Fire Protection Assessment proceeds. Costs related to the provision of Emergency Medical Services (EMS) have not been included in the Fire Protection Assessed Costs and shall be paid for by the Town from other lawfully available funds and shall not be paid out of Fire Assessment revenues. It is hereby ascertained, determined, and declared that each parcel of Assessed Property located within the Town will be benefited by the Town's provision of fire protection services, facilities, and programs in an amount not less than the Fire Protection Assessment imposed against such parcel, computed in the manner set forth in this Preliminary Assessment Resolution.

**Section 5. Imposition and Computation of Fire Protection Assessments.**

A. Fire Protection Assessments shall be imposed against all Assessed Parcels within the Assessment Property Categories. Fire Protection Assessments shall be computed in the manner set forth in this Preliminary Assessment Resolution, as more specifically set forth in the 2022 Update Report in Exhibit "A" to this Resolution. Where the use of a building or buildings on a parcel indicates a use different from the Fire Class Code assigned to the parcel, the Town has the authority to impose the appropriate rate based on the use of the building or buildings regardless of the Fire Class Code assigned to the parcel. The Town

also has the authority to request that the Property Appraiser change the Fire Class Code when the Town has determined that another Fire Class Code is more appropriate based on an on-site inspection by the Town. If the Town is not allowed on-site access to inspect the property and structures, the Property Appraiser determination on Fire Class Code will be used for calculation of the Fire Protection Assessments.

B. Where a residential parcel, Fire Class Code "R" or "Residential/Other", contains one or more Dwelling Units, each Dwelling Unit shall be assessed at the Residential Rate. Other structures, such as a non-commercial barn, free-standing garage/workshop, and/or otherwise assessable agricultural building, that are not Non-residential Buildings and are located on a residential parcel containing one or more Dwelling Units are considered appurtenant to the dwelling unit(s) and are not separately assessed. Where structures, such as a non-commercial barn, free-standing garage/workshop, and/or assessable agricultural building, are not Non-residential Buildings and are located on a parcel with no Dwelling Units, the parcel and structure(s) are classified in Fire Class Code "R" ("Residential/Other") for purposes of the Fire Protection Assessment and shall be assessed collectively as one (1) Dwelling Unit.

C. Non-residential Buildings on parcels in Fire Class Codes of Commercial "C", Institutional "I", and Warehouse/Industrial "W" shall be assessed based on the Building Area of each building multiplied by the Combined Nonresidential Rate based on the use of the building. The total assessment on the parcel shall be the sum of all the assessments calculated for each building/structure.

D. Where multiple buildings on a parcel have different uses, generally a parcel in Fire Class Code Special or "S", the Town shall impose the appropriate rate based on the use of each individual building. The Fire Protection Assessment imposed on such an "S" parcel shall be the total of the Fire Protection Assessments calculated for each Non-residential Building on the parcel at the Combined Non-residential Rate for each building plus the total of all Dwelling Units on the parcel at the residential per Dwelling Unit rate.

E. Parcels with a Fire Class Code of Acreage "A" shall be assessed per acre at the Acreage assessment rate. Agricultural property exempted from ad valorem taxes by the Broward County Property Appraiser shall be exempt from the Fire Assessment, unless the terms of subsection F below that allow assessment of such property apply.

F. Pursuant to FS 170.01(4), 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 FS. 193.461 as may be amended from time to time, unless the land 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. Such special assessments must be based solely on the special benefit accruing to that portion of the land consisting of the residential dwelling and curtilage and qualifying nonresidential farm buildings. As used in this subsection, the term "agricultural pole barn" means a nonresidential farm building in which 70 percent or more of the perimeter walls are permanently open and allow free ingress and egress.

**Section 6. Legislative Determination of Special Benefit and Fair Apportionment.** The legislative determinations of special benefit and fair apportionment embodied in the Ordinance (codified as Sections 12-19 through 12-85 in the Town of Southwest Ranches Code of Ordinances), the Initial Assessment Resolution (Resolution 2011-084), the Final Resolution (Resolution 2011-098), and in all subsequent Preliminary and Annual Resolutions are affirmed, amended, modified, and incorporated herein by reference. Any amendments to such prior findings and determinations made by this Resolution shall not affecting the validity or effectiveness of any prior resolutions for purposes of the Fire Protection Assessments adopted and imposed by such prior resolutions. In addition, it is hereby ascertained, determined, and declared that the fire protection services to be funded by the Fire Protection Assessments provide special benefit to the Assessed Property based upon the findings and data contained in the 2021 Report, as updated and amended by the 2022 Update Report, and the following legislative determinations:

A. Upon adoption of this Preliminary Assessment Resolution determining the Fire Protection Assessed Costs and identifying the Assessed Parcels to be included in the Preliminary Assessment Roll, the legislative determinations of special benefit ascertained and declared in Sections 12-20 and 12-21 of the Code are hereby ratified and confirmed.

B. In accordance with the Town of North Lauderdale v. SMM Properties, Inc., 825 So.2d 343 (Fla. 2002), no costs related to the provision of emergency medical services (EMS) are included in the Fire Assessed Costs used in determining the proposed Fire Protection Assessment Rates in this Resolution.

C. It is fair and reasonable to use the Broward County Property Appraiser's Fire Class Codes, Fire Basis element as described in the 2021 Report, as updated by the 2022 Update Report, and other property use and parcel information maintained by the Property Appraiser in the assessment calculation methodology and the preliminary assessment roll because the data maintained by the Property Appraiser is the most comprehensive, accurate, and reliable information available to determine property use, structures, number of Dwelling Units, and Building Area for improved property and acreage for vacant/undeveloped property. The database maintained by the Property

Appraiser is used in development of the Tax Roll and is thus consistent and compatible with use of the Tax Roll for imposition and collection of the Fire Assessment under the Uniform Method of Collection.

D. Apportioning Fire Assessed Costs among classifications of property using historical demand for fire protection services is fair and reasonable and proportional to the special benefit received.

E. Fire Incident Reports are the most reliable data available to determine the potential demand for fire protection service from property use and to determine the benefit to property use resulting from the availability of fire protection services to protect and serve Assessed Parcels.

F. The level of services required to meet anticipated demand for fire protection services and the corresponding annual fire protection budget required to fund fire protection services to non-specific property uses would be required notwithstanding the occurrence of any incidents at such non-specific property uses. Therefore, it is fair and reasonable to omit those Incident Reports related to non-specific property from the Fire Assessed Costs allocation.

G. The potential demand for fire protection services to Residential property relates primarily to the presence of Dwelling Units on the parcel and the anticipated occupants of the structures, particularly Dwelling Units. To minimize administrative burdens and recognizing the relatively uniform initial fire protection response to Dwelling Units, the number of Dwelling Units on a parcel is a reasonable method of relating fire protection costs to the special benefit to such Dwelling Units and the property. Where parcels with one or more Dwelling Units also contain one or more structures that are not Non-residential Buildings or Dwelling Units, it is fair and reasonable to assess only the Dwelling Units as the primary driver of demand for fire protection services. Where parcels contain one or more structures that are not Non-residential Buildings or Dwelling Units, it is fair and reasonable to attribute demand for fire protection services equivalent to that of one Dwelling Unit to the Assessed Parcel. The demand for fire protection services by Non-residential Buildings is primarily determined by the size of the structure or structures, and the Building Area of Non-residential Buildings is a reasonable method of relating fire protection costs to the special benefits to such buildings and the property they occupy. There is a logical relationship between the presence of dwelling units on a parcel, the presence and size of Non-residential Buildings and the Fire Assessed Costs of providing the staff, equipment and fire protection services, the special benefit to Assessed Parcels from the provision of fire protection services, and the proposed Fire Protection Assessment calculated in the 2022 Update Report.

H. Allocating Assessed Costs per acre to parcels in Fire Class Code Acreage "A", vacant/undeveloped, is fair and reasonable based on historical call data, uses data maintained by the Broward County Property Appraiser, and minimizes administrative burdens while recognizing the special benefit from the suppression and containment of fires occurring on such parcels.

**Section 7. Determination of Fire Protection Assessment costs; Establishment of Preliminary Fire Protection Assessment Rates.**

A. The Fire Protection Assessed Costs to be assessed and apportioned among benefitted parcels pursuant to the Cost Apportionment and the Parcel Apportionment for Fiscal Year 2022-2023, is the amount determined in the 2022 Update Report. The approval of the Preliminary Fire Protection Assessment Rate Schedules by the adoption of this Preliminary Assessment Resolution determines the amount of the Fire Protection Assessed Costs. The remainder, if any, of such Fiscal Year budget for fire protection services, facilities, and programs shall be funded from available Town revenue other than Fire Protection Assessment proceeds.

B. The estimated Fire Protection Assessments specified in the Preliminary Fire Protection Assessment Rate Schedule as described in the 2022 Update Report are hereby established to fund, in whole or in part, the specified Fire Protection Assessed Costs determined to be assessed for Fiscal Year 2022-2023 commencing on October 1, 2022.

**Fiscal Year 2022-23 Preliminary Fire Protection Assessment Rates**

<b>Rate Category</b>	<b>Assessment Unit</b>	<b>Preliminary Not-to-Exceed Assessment Rate</b>
"A" Acreage	Per Acre	\$ 146.68
"R" Residential/Other	Per DU/Unit	\$ 889.66
Combined Non-residential	Per SF	\$ 0.8633

C. The Preliminary Fire Protection Assessments established in this Preliminary Assessment Resolution for Fiscal Year 2022-2023 shall be the proposed assessment rates applied by the Town Administrator in the preparation of the Preliminary Assessment Roll for the Fiscal Year commencing October 1, 2022, as provided in Section 8 of this Preliminary

Assessment Resolution. When approved by adoption of an Annual Resolution, the Fire Assessment shall constitute a lien upon the property equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles, and claims, until paid.

### **Section 8. Preliminary Assessment Roll.**

A. The Town Administrator is hereby directed to prepare, or cause to be prepared, a preliminary Assessment Roll for the Fiscal Year commencing October 1, 2022, in the manner provided in the Code and this Preliminary Resolution. The Assessment Roll shall include all Assessed Parcels within the Fire Class Codes and rate classes. The Town Administrator shall apportion the estimated Fire Protection Assessed Cost to be recovered through Fire Protection Assessments in the manner set forth in this Preliminary Assessment Resolution and the 2021 Report, as amended and modified by the 2022 Update Report.

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

C. It is hereby ascertained, determined, and declared that the method of determining the Fire Protection Assessments for fire protection services as set forth in this Preliminary Assessment Resolution, the 2021 Report, and the 2022 Update Report attached hereto as Exhibit "A" is a fair and reasonable method of apportioning the Fire Protection Assessed Cost among parcels of Assessed Property located within the Town.

**Section 9. Recognized Disabled Veterans Exemption.** Legally recognized Disabled Veterans, who live on homesteaded properties titled in their name within the Town, who have received a veteran's service-connected total and permanent disability ad valorem tax exemption, shall be exempt from the collection of the Fire Assessment. The Town shall buy down this 100% exemption with lawfully available, non-assessment funds.



**Section 10. Authorization of Public Hearing.** There is hereby established a public hearing to be held at 6:00 p.m. on Monday, September 12, 2022 in the Council Chambers in Southwest Ranches Town Hall, 13400 Griffin Road, Southwest Ranches, Florida , at which time the Town Council will receive and consider any comments on the Fire Protection Assessments from the public and affected property owners and consider adopting the Annual Resolution imposing Fire Protection Assessments and collecting such assessments on the same bill as ad valorem taxes. Adoption of the Annual Resolution after the public hearing and approval of the Final Roll shall be the final adjudication of the issues presented (including, but not limited to, the determination of benefit and fair apportionment, the method of apportionment and levy, the Fire Protection Assessment Rates, the Final Roll and the levy, collection and lien of the Fire Protection Assessments), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 20 days from the adoption of the Annual Resolution.

**Section 11. Notice by Publication.** The Town Administrator shall publish a notice of the public hearing authorized by Section 10 hereof in the manner and time provided in Section 12-53 of the Code. The notice shall be published no later than August 24, 2022.

**Section 12. Notice by Mail.** The Town Administrator shall also provide notice by first class mail to the owner of each Assessed Parcel, as required by Section 12-54 of the Code. Such notices shall be mailed no later than August 24, 2022. The Town Administrator may direct that such notice be combined with the TRIM notices prepared and mailed by the Broward County Property Appraiser.

**Section 13. Conflict.** All resolutions or parts of resolutions in conflict herewith are hereby superseded to the extent of such conflict.

**Section 14. Severability.** If any clause, section, or other part of this Resolution shall be held by any court of competent jurisdiction to be unconstitutional or invalid, such unconstitutional or invalid part shall be considered as eliminated and in no way affecting the validity of the other provisions of this Resolution.


**Section 15. Application of Assessment Proceeds.** Proceeds derived by the Town from the Fire Protection Assessments shall be deposited into the Fire Protection Assessment Fund and used for the provision of fire protection services, facilities, and programs. In the event there is any fund balance remaining at the end of the Fiscal Year, such balance shall be carried forward and used only to fund fire protection services, facilities, and programs.

**Section 16. Effective Date.** This Resolution shall take effect immediately upon its adoption.

**PASSED AND ADOPTED** by the Town Council of the Town of Southwest Ranches, Florida, this 28<sup>th</sup> day of July, 2022 on a motion by Ym Jablonski and seconded by Clm Kuczenski.

Breitkreuz	<u>Yes</u>
Jablonski	<u>Yes</u>
Allbritton	<u>Yes</u>
Hartman	<u>Yes</u>
Kuczenski	<u>Yes</u>

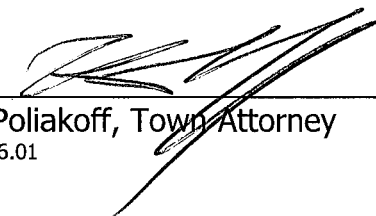
Ayes	<u>5</u>
Nays	<u>0</u>
Absent	<u>0</u>
Abstaining	<u>0</u>

  
Steve Breitkreuz, Mayor

Attest:

  
Russell Muñiz, Assistant Town Administrator/Town Clerk

Approved as to Form and Correctness:

  
Keith Poliakoff, Town Attorney  
1001.1046.01

**EXHIBIT A**

**Town of Southwest Ranches  
FY2022-23 Fire Assessment Update Report**

Prepared by Munitytics, dated July 16, 2022

**(Referred to in Preliminary Assessment Resolution  
as 2022 Report or 2022 Update Report)**

**Town of Southwest Ranches  
FY2022-2023 Fire Assessment Update  
Report  
“2022 Update Report”**

July 16, 2022



## **Report Commission**

This study was commissioned by the Town of Southwest Ranches as part of its annual fire services special assessment program. The study evaluated the assessment roll for FY2022-2023 in light of the FY2021-22 assessment methodology used to levy the assessment. Last year, the Town of Southwest Ranches 2021 Fire Protection Assessment Methodology Report updated the call data for the calendar years 2016-2020 and combined certain non-residential categories (Commercial, Institutional, and Warehouse/Industrial) into one blended category (Combined Non-Residential) to reduce the volatility in rates that arose when presenting them discretely. This Town of Southwest Ranches 2022 Fire Protection Assessment Methodology Report "(2022 Report") updated the call data to include calendar years 2017-2021 as well as incorporating updated property data from the Broward County Property Appraiser. As part of this 2022 update, the FY2022-2023 roll was also prepared. For future years, we recommend that each year an additional year of call data is added to the analysis, up to a maximum of 10 years, to further reduce volatility in the assessment rates.

## Study Conclusions

The evaluation of the assessment roll, based upon the proposed rates show the follow gross assessment amounts:

### Amount Expected to be Levied in Each Category

	Amount
Combined Non-Residential	857,433
Acreage	272,562
Residential	2,418,984
Government-Exempt	22,713
Total Levy	<u>3,571,692</u>

Of the total amount levied, there is a total of \$198,738 that has been exempted either because they are parcels that cannot be legally assessed or the Town has elected not to levy an assessment (e.g., totally disabled veterans). Those costs not assessed will be funded with lawfully available Town revenues and not from fire assessment revenue.

The following table summarizes the costs of the FY2022-2023 fire rescue services, the amount apportioned to the fire assessment based upon the studies, and the amount apportioned to each indicated property rate category.

(continued)

**Town of Southwest Ranches**

**Proposed FY 2022/2023  
Fire Assessment**

<b>Expenditures</b>	<b>Total FY 2022-2023 Proposed</b>	<b>General Fund Portion</b>	<b>Fire Assessment Portion</b>
% Allocation per Study		40.00%	60.00%
<b>Direct Expenses:</b>			
Fire Rescue Contractual Service	\$ 4,089,898	\$ 1,635,959	\$ 2,453,939
Operating Expenses	431,684	N/A	431,684
Non-Operating Debt	29,485	N/A	29,485
Capital Outlay	154,642	-	154,642
Fire Protection/Control Contingency	55,500	N/A	55,500
<b>Sub-Total</b>	<b>\$ 4,761,209</b>	<b>\$ 1,635,959</b>	<b>\$ 3,125,250</b>
<b>Other Expenses</b>			
Publication & Notification Costs			1,431
Statutory Discount			124,628
Collections Cost			44,511
Miscellaneous			27,894
Fire Assessment Cost Allocation of Townwide Personnel/Contractual Costs			247,978
<b>Less: Amount of Budget Not Assessed</b>			<b>-</b>
<b>Total Amount Assessed</b>			<b>\$ 3,571,692</b>

<b>Property Category</b>	<b>Assess Unit Type</b>	<b>% Apportioned</b>	<b>Amount</b>	<b>Total Proposed Rates FY 22/23</b>
<b>Combined Non Residential - 993,183 SF</b>		24.01%	857,434	\$ 0.8633
<b>Acreage - 1,858 Acres</b>	Per Acre	7.63%	272,562	\$ 146.68
<b>Residential - 2,719 Units</b>	Per Unit	67.73%	2,418,985	\$ 889.66
<b>Government - Exempt - 22,712 SF</b>	Per Sq.Ft. Bldg Area	0.64%	22,711	-
<b>Total</b>		<b>100%</b>	<b>\$ 3,571,692</b>	

# EXHIBIT B

## Town of Southwest Ranches Proposed FY 2022/2023 Fire Assessment Worksheet

**Sources:**

Fire Administration Department  
Volunteer Fire Service Department  
Volunteer Fire Fund

Expenditures	Total FY 2022-2023 Proposed	General Fund Portion	Fire Assessment Portion
% Allocation per Consultant Study for FR Contractual Services Only		40.00%	60.00%
<b>Direct Expenses:</b>			
Fire Rescue Contractual Service	\$ 4,089,898	\$ 1,635,959	\$ 2,453,939
Operating Expenses	431,684	N/A	431,684
Non-Operating Debt	29,485	N/A	29,485
Capital Outlay	154,642	-	154,642
Fire Protection/Control Contingency	55,500	N/A	55,500
<b>Sub-Total</b>	<b>\$ 4,761,209</b>	<b>\$ 1,635,959</b>	<b>\$ 3,125,250</b>

**Other Expenses**

Publication & Notification Costs			1,431
Statutory Discount			124,628
Collections Cost			44,511
Fire Assessment Cost Allocation of Townwide Personnel/Contractual Costs			250,747
Fire Protective Awning - Fire Truck			25,240
<b>Total Fire Assessment Expenses</b>			<b>\$ 3,571,807</b>

**Based On 2023 Consultant Study**

Property Category	Assess Unit Type	% Apportioned	Amount	Proposed Rates FY 22/23	Adopted Rates FY 21/22	Difference: Adopt. vs Proposed Incr/ (Decr)
Combined Non-Res: Commercial-321,601 SF	Per Sq.Ft. Bldg Area	7.77%	277,530	\$ 0.8633	\$ 0.8314	\$ 0.0319
Combined Non-Res: Institutional-554,082 SF	Per Sq.Ft. Bldg Area	13.41%	478,979	\$ 0.8633	\$ 0.8314	\$ 0.0319
Combined Non-Res: Warehouse/Indust-116,500 SF	Per Sq.Ft. Bldg Area	2.82%	100,725	\$ 0.8633	\$ 0.8314	\$ 0.0319
Acreage - 1,858 Acres	Per Acre	7.63%	272,529	\$ 146.68	\$ 75.96	\$ 70.72
Residential - 2,705 Units	Per Unit	67.73%	2,419,184	\$ 889.66	\$ 690.00	\$ 199.66
Government - Exempt - 41,339 SF	Per Sq.Ft. Bldg Area	0.64%	22,860			
<b>Total</b>		<b>100%</b>	<b>\$ 3,571,807</b>			