

RESOLUTION NO. 2023-061

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 2023 FIRE ASSESSMENT 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 2023-24; 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 2023-24 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 2022-23), 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 2023 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 2023-24, and determines the Preliminary Fire Protection Assessment Rate Schedule; and

WHEREAS, the Town Council, during the Fiscal Year 2013, made an 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 2023-24; 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, 2023, 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 2023-24; 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:

"2023 Report" or "Town of Southwest Ranches 2023 Fire Protection Assessment Methodology Report" means the technical report detailing and documenting the data and methodology used to determine the Fire Protection Assessment Rates for Fiscal Year 2022-23 prepared by Munitytics, dated July 19, 2023. The 2023 Report is attached hereto and incorporated within this Resolution as Exhibit A. With adoption of this Preliminary Resolution, the Town Council approves this 2023 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 2023 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, the 2022 Update Report – Addendum, and the 2023 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, the 2022 Update - Addendum, and the 2023 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 2023 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 2023-24, is the amount determined in the 2023 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 2023 Report are hereby established to fund, in whole or in part, the specified Fire Protection Assessed Costs determined to be assessed for Fiscal Year 2023-24 commencing on October 1, 2023.

Fiscal Year 2023-24 Preliminary Fire Protection Assessment Rates

| Rate Category | Assessment Unit | Preliminary Not-to-Exceed Assessment Rate |
|--------------------------|------------------------|--------------------------------------------------|
| "A" Acreage | Per Acre | \$ 89.12 |
| "R" Residential/Other | Per DU/Unit | \$ 758.63 |
| Combined Non-residential | Per SF | \$ 0.9812 |

C. The Preliminary Fire Protection Assessments established in this Preliminary Assessment Resolution for Fiscal Year 2022-23 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, 2023, 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, 2023, 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, the 2022 Update Report – Addendum, and by the 2023 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, the 2022 Update Report, the 2022 Update Report – Addendum, and the 2023 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 14, 2023 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 25, 2023.

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 25, 2023. 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 27th day of July, 2023 on a motion by Chris Jablonski and seconded by Jim Kuczynski.

| | |
|------------|---------------|
| Breitkreuz | <u>Absent</u> |
| Jablonski | <u>yes</u> |
| Allbritton | <u>yes</u> |
| Hartman | <u>yes</u> |
| Kuczynski | <u>yes</u> |

| | |
|------------|----------|
| Ayes | <u>4</u> |
| Nays | <u>0</u> |
| Absent | <u>1</u> |
| Abstaining | <u>0</u> |

James Allbritton
Steve Breitkreuz, Mayor

Attest:

Russell Muñiz
Russell Muñiz, Assistant Town Administrator/Town Clerk

Approved as to Form and Correctness:

Keith Poliakoff
Keith Poliakoff, Town Attorney
1001.2355.01

EXHIBIT A

**Town of Southwest Ranches, Florida
FY2023-24 Fire Assessment Methodology Report**

Prepared by Munitytics, dated July 19, 2023

**(Referred to in Preliminary Assessment
Resolution as 2023 Report)**

EXHIBIT A

**Town of Southwest Ranches, Florida
FY2023-24 Fire Assessment Methodology Report**

Prepared by Munitytics, dated July 19, 2023

**(Referred to in Preliminary Assessment
Resolution as 2023 Report)**

Town of Southwest Ranches, Florida Fire Protection Assessment Methodology Report

**Prepared for the
Town of Southwest Ranches**

July 19, 2023



Introduction

The Fire Protection Special Assessment discussed and developed in this report is intended to provide funding for the provision of fire protection services in the Town of Southwest Ranches (the “Town”). The Town provides fire rescue services (along with police services) through a contractual arrangement with the Town of Davie (“Davie”). The Town also supplements this arrangement with a contractual relationship with the Southwest Ranches Volunteer Fire Rescue, Inc., (“Volunteers”). The Town fire rescue services include 2 Class A Pumpers and 2 Advance Life Support EMS transport-capable rescue vehicles. The Volunteer Fire Services component supplements both equipment and personnel. The Volunteer equipment provided are an attack truck and a fire engine pumper. Historically, the area that is now incorporated was serviced by Broward County and a volunteer fire department. Once incorporated in 2000, the Town gradually expanded services through contracts with other service providers. Of late, the Town hired Davie to provide this service. Davie currently operates 7 fire rescue stations, including Station 91, which is located within the Town of Davie, and Station 112, which is located in the Town of Southwest Ranches. Both stations have a rescue unit and a pumper. Each rescue unit normally is staffed with either a lieutenant or captain and a firefighter/paramedic. Each pumper is staffed with either a lieutenant or captain, a driver engineer and a firefighter paramedic. Volunteer firefighters either supplement or add to staffing for each shift. The volunteer operation is predominantly fire-related and includes personnel who provide Basic Life Support (BLS). The Davie pumpers are staffed primarily for fire services, but can be dispatched for advanced life support (ALS) services when rescue units are unavailable. While the Davie pumpers do carry ALS equipment and supplies, they are not capable of patient transport. Likewise, paramedics normally assigned to Davie rescue units can also be used when necessary for fire duties. In both cases, however, the rescue units and fire apparatus exist primarily for either EMS calls (in the case of rescue units) or Fire calls (in the case of fire apparatus). The availability of cross-trained personnel is considered an additive value for both rescue services and fire services. The overwhelming amount of time spent by personnel performing fire services is while they are assigned to the fire apparatus. Likewise, personnel assigned to rescue units are almost always involved in rescue services. Like most departments, the origins of its operations

are rooted in firefighting. The Department protects property with an estimated market value of approximately \$2.3 billion, and about 76% of this value is residential while only 2.6% is commercial or industrial. Much of the Town's tax base is agricultural (14%). Through various interlocal agreements, the Town and Davie provide and receive mutual aid from other departments. The prior fire protection assessment methodology was done in 2011.

Legal and Procedural Requirements

Non-ad valorem special assessments for fire protection services, as repeatedly upheld by the Florida Supreme Court, "must meet two requirements: (1) the property assessed must derive a special benefit from the service provided; and (2) the assessment must be fairly and reasonably apportioned according to the benefits received." Morris v. Town of Cape Coral, 163 So.3d 1174 (Fla. 2015) (citing Sarasota County v. Sarasota Church of Christ, 667 So.2d 180, 183 (Fla. 1995)). The special benefits to assessed properties provided by fire protection services in the Town include, but are not limited to, protecting the value and integrity of improvements, structures, and land, protecting the life and safety of intended occupants in the use and enjoyment of property, lowering the cost of fire insurance by the presence of a comprehensive fire protection program within the Town and limiting potential financial liability for uninsured or underinsured property, containing and extinguishing the spread of fire incidents occurring on property, and reducing the potential of damage and danger to structures and occupants of property from the spread of fire. Fire services funded by special assessments may include traditional fire department services such as fire suppression as well as educational programs, inspections, and basic life support medical services historically provided by first responders such as fire fighters. The assessments may not include or fund costs related to ambulance transport or advanced life support services as the Florida Supreme Court determined that such services do not provide the required special benefit to property. See Town of North Lauderdale v. SMM Properties, Inc., 825 So. 2d 343 (Fla. 2002). Often, the broad term EMS is applied to both BLS and ALS responses. Because all front-line personnel are both firefighters and paramedics and are capable of providing ALS services, and, by extension, BLS services, we must segregate those costs which are exclusively attributed to ambulance transport or advance life support. The fire protection services to be provided to properties within the Town of Southwest Ranches are the type of costs and services that may be included in and funded from a fire protection assessment such as the one presented in this Report.

The Town adopted Ordinance Number 2001-9, codified as Sections 12-19 through 12-85 in the Code of Ordinances, Town of Southwest Ranches, Florida, to provide general authority, procedures, and standards for the imposition of annual fire assessments. The Florida Statutes contain a number of procedural requirements that define the process for adoption of the proposed Fire Services Special Assessments to be collected through the uniform tax collection process under Florida Statutes §197.3632 (“Uniform Assessment Collection Act”). The process established in the Ordinance incorporates the current statutory requirements, including, for example, the provision of notice of proposed assessments by mail and by publication and a public hearing prior to final adoption of the assessments. The Town currently collects the special assessments on the annual property tax bill under the Uniform Assessment Collection Act and it is expected to continue that practice. The adoption of the Final Assessment Roll and Annual Assessment Resolution shall place a lien equal to the amount of the total assessment, including any accrued interest, on each assessed property. If collected on the ad valorem tax bill under the Uniform Assessment Collection Act, such lien is equal in rank and dignity to the lien of all state, county, district, and municipal taxes and other non-ad valorem assessments.

Estimated Cost of Fire Services

Davie is expected to continue providing fire services to the Town. Davie has the equipment, fire flow, and personnel to service each property within the Town of Southwest Ranches. The Town has identified the costs for that service. The detail of those costs and the separation of costs related to fire and to EMs is presented in Appendix A of “*Fire Rescue Cost Apportionment, FY2023-2024 Budget*”.

Personnel and most other costs were allocated based upon the personnel assigned to either fire apparatus or rescue trucks. The organizational chart (Appendix B) of the Southwest Ranches department were used to determine the allocation of costs between fire and rescue services. This approach is rooted in the historical operation of the department. Were the rescue/ALS components to be removed from the costs of the Town, the Fire costs would remain: The Pumper would be staffed and with the same costs as have been allocated in this study. Some costs, such as medical equipment and supplies, which are clearly related to one service delivery

or the other, were allocated as noted in Table F. These costs have been allocated in proportion to the staffing of the fire and rescue vehicles. The Town has also provided to us allocated identifiable Town costs indirectly related to the Fire Department budget. To estimate future funding requirements, the apportionment methodology has assumed that these costs would annually increase based upon a 4.5% overall inflation factor. Table B summarizes the expected annual costs for the next five fiscal years are presented below; however, the annual assessments should be based upon the Town's expected annual costs adopted during the budget process: The 2024 fiscal year in Table B reflects the estimated budget for FY2023-2024 and is the amount of Assessable Fire Services Costs used in calculating the proposed not-to-exceed rates in Table E.

Table B
Forecasted Assessable Fire Services Costs

| Fiscal Year | Forecasted Fire Costs |
|--------------------|------------------------------|
| 2024 | \$ 3,391,445 |
| 2025 | \$ 3,544,060 |
| 2026 | \$ 3,703,543 |
| 2027 | \$ 3,870,202 |
| 2028 | \$ 4,044,361 |

The Town Council may elect to include all or some portion of the total budget and projected fire services costs in the Fire Protection Assessment.

The Fire protection assessed costs, as provided in Ordinance No. 2001-9, can include, but are not limited to all or any portion of the cost of the provision of fire protection services, facilities, or programs, referred to collectively in this Ordinance as Fire protection assessed costs, which provide a special benefit to Assessed Property, and may include, but is not limited to, the following components: (1) the cost of physical construction, reconstruction or completion of any

required facility or improvement; (2) the costs incurred in any required acquisition or purchase; (3) the cost of all labor, materials, machinery, and equipment; (4) the cost of fuel, parts, supplies, maintenance, repairs, and utilities; (5) the cost of computer services, data processing, and communications; (6) the cost of all lands and interest therein, leases, property rights, easements, and franchises of any nature whatsoever; (7) the cost of any indemnity or surety bonds and premiums for insurance; (8) the cost of salaries, volunteer pay, workers' compensation insurance, pension or other employment benefits; (9) the cost of uniforms, training, travel, and per diem; (10) the cost of construction plans and specifications, surveys and estimates of costs; (11) the cost of engineering, financial, legal, and other professional services; (12) the costs of compliance with any contracts or agreements entered into by the Town to provide Fire Protection Services; (13) all costs associated with the structure, implementation, collection, and enforcement of the Fire Protection Assessments, including any service charges of the Tax Collector and/or Property Appraiser and amounts necessary to off-set discounts received for early payment of Fire Protection Assessments pursuant to the Uniform Assessment Collection Act or for early payment of Fire Protection Assessments; (14) all other costs and expenses necessary or incidental to the acquisition, provision, or construction of fire protection services, facilities, or programs, and such other expenses as may be necessary or incidental to any related financing authorized by the Town Council by subsequent resolution; (15) a reasonable amount for anticipated delinquencies and uncollectible Fire Protection Assessments; and (16) reimbursement to the Town or any other person for any moneys advanced for any costs incurred by the Town or such person in connection with any of the foregoing components of Fire Protection Assessed Cost. Fire Protection Assessed Costs may, as determined by Council, include costs incurred directly or indirectly by the Town and costs incurred by another entity for the provision of fire protection services within the Town.

The Town may choose to include all or only some of these costs in the fire protection assessments so long as the total cost assessed does not exceed the actual cost of providing the service and the assessment imposed on a parcel does not exceed the special benefits to that parcel. The costs may be either direct or indirect cost so long as they related to the provision of fire protection services. Historically, the Town has chosen to recover all of its fire costs from this assessment.

Determination of Benefit & Delineation of Benefit Area

An important step in the special assessment process is the determination of special benefit and delineating the geographic area that will benefit from the planned improvements (the “Benefit Area”). The proposed Fire Protection Services will serve all properties within the entire Town of Southwest Ranches; thus, the boundary of the Benefit Area is the same as the boundary of the Town.

Certain properties in the Town will not be required to pay the Fire Protection Assessment – “exempt” property and “excluded” property. “Exempt” properties/structures include properties that receive special benefit from the fire services but are not charged any or the full cost of the Fire Protection Assessment. The exempt category includes all government parcels and agricultural property exempt from by statute. Under Florida Statutes §170.01(4), a municipality may not levy special assessments for the provision of fire protection services on lands classified as agricultural lands under Florida Statute §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. 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.

The ability to bill and collect special assessments on governmental properties is very limited and generally requires consent of the other governmental entity. Exemptions reflect both legal difficulties with collection of assessments and policy decisions of the Town. It is fair and reasonable not to impose the Fire Protection Assessment on such properties. Costs related to exempt properties are included in the cost allocation and assessment calculations so that those costs are not shifted to the assessments imposed on non-exempt properties. The costs related to exempt properties, as measured by the fire protection costs allocated to those properties in the assessment methodology, must be funded by the Town with other lawfully available non-fire assessment revenue.

“Excluded” property includes those parcels where no special benefit is provided to the parcel, such as roads and submerged lands. This category also includes any other parcels that may receive some special benefit from fire services but, based on a policy determination of the Town

Council, do not receive sufficient special benefit to require imposition of the Fire Protection Assessment. Excluded properties are not part of the cost allocation process in the assessment calculations.

Cost Allocation Methodology

The cost allocation and assessment methodology presented in this Report reflects the unique circumstances of the Town of Southwest Ranches with largely residential development, and a smaller amount of non-residential development. The Town is comprised primarily of residential assessable structures and otherwise assessable barns, stables, and other farm structures that the Town has determined benefit from fire protection services to the same degree as a residential dwelling unit, or, if the structure is on the same parcel as a residential dwelling unit, is an appurtenant use that is considered to have benefited as part of the parcel. The Town also has institutional properties which include houses of worship, non-public schools (most of which are owned by religious organizations), cemeteries, and sundry other uses. The Town also has commercial and industrial/warehouse parcels. An analysis of call data over each year, over three years, and over five years has shown significant volatility of calls between the non-residential categories. Because of this, and because the response to fire calls seem to involve similar responses of manning and equipment, and because some of the apparent uses have some conflicts with actual uses (one of the institutional properties at some point also was being used in a commercial fashion), we believe combining (or blending) the categories of commercial, warehouse/industrial, and institutional together will be in the long run more equitable and rate stable from year-to-year.

Using the BCPA's tax roll data, benefited parcels were identified using the various categories of land use codes within that data set. Additionally, and to keep the proposed apportionment categories as close to the existing categories as possible, we relied upon the Fire Class codes currently maintained by the BCPA. The BCPA has previously identified and coded the improved properties by type and assigned each parcel an appropriate Fire Class Code. We are recommending that the property appraiser's office continue with the existing coding for Commercial, Warehouse/Industrial, and Institutional in case the Town finds that

it needs to revert to the discreet allocation of costs to those categories. For purposes of this report, we have shown the category descriptions, but for the purposes of rate determination, we have combined the costs and allocations together for those three fire class codes. We reviewed consistency in this data and it was determined to be of high accuracy. This data has also undergone considerable review over time. The Fire Class codes thus used were as follows:

Residential/Other (“R”) This includes all residential dwelling units, be they single family, multifamily, and mobile homes not located in mobile home parks. This includes separate or attached guest houses or “granny flats” or anything considered a residential dwelling unit. Structures that are not Non-residential Buildings, such as non-commercial barns or free-standing garages, located on a parcel with one or more Dwelling Units shall be considered as appurtenant to or accessory to the Dwelling Unit(s) and shall not be assessed separately. This “R” coding also includes any structures, such as assessable agricultural buildings or non-commercial barns, that are not Non-residential Buildings and that are located on a parcel with no residential units. Such structure(s) on a such a parcel shall collectively be assessed as one Dwelling Unit.

Combined Non-Residential Uses Other than Acreage.

Commercial (“C”) This includes all property used for commercial activity, except where otherwise identified by its own Fire Class code, and includes office and retail uses. It also includes recreational vehicle lots converted to a commercial square footage as provided by statute. The Town currently does not have any parcels fitting this fire class code but could in the future.

Institutional (“I”) This includes nursing homes and substance abuse centers; healthcare facilities located in shopping centers and office buildings, funeral homes and mausoleums; houses of worship, non-public schools, and various other uses.

Warehouse/Industrial (“W”) This includes manufacturing and processing sites, storage units (whether for commercial or non-commercial purposes), and warehousing sites.

Government (“X”) This includes any developed property owned by a federal, state, or local government.

Special (“S”, generally mixed use) This includes property that has more than one use or improvement that contains more than one Fire Class code. An example might a commercial use that also has a

residential use on the same parcel. Each use will be assigned the cost for that use and then combined on the notices and bills.

Acreage (“A”) This includes undeveloped property typically in use for various purposes and for which the Town assesses an acreage charge for fire services. Generally, the land is agricultural in nature. Some of this acreage, if given exemption by the property appraiser, is exempt from the assessment. It also includes other uses of property that are vacant, such as commercial and residential.

It should also be noted that properties, or portions of properties, that can sometimes be exempt from this assessment remain variously classified with Fire Class Codes, but are not assessed if the Town has excluded them from the assessment. Again, these codes are used by BCPA to assist them in the administration of their rolls and we believe them to be highly accurate at the parcel level. If they are not assessed by the Town, the costs are not re-allocated to the remaining assessable units or categories.

Each BCPA parcel for the Town of Southwest Ranches also has, in addition to a Fire Class code, a Fire Basis element, which indicates the number of applicable billing units located on the parcel. For example, a single-family residential dwelling unit would have a Fire Basis element of “1”, indicating that the fixed residential assessment rate would be multiplied by “1” to arrive at an assessment amount and a duplex residential dwelling unit would have a Fire Basis element of “2”, indicating that the fixed residential assessment rate would be multiplied by “2” to arrive at an assessment amount, and so on. Commercial, Warehouse/Industrial, and Not-for-profits are based upon the square footage of the structure(s) on the property. The Fire Class code “S”, Special, generally includes mixed-use parcels that have mixed assessment rates applied to them. The sum of each category (e.g., “Residential”, “Commercial”, etc.) are added together within this coding. The Fire Basis element code in this Fire Class code in this category indicates the amount of the assessment for that Fire Class code. The BCPA handles mixed-use parcels as exceptions and manually calculates the assessment based upon the particular mix of uses that exist on those parcels. Table C notes the various Fire Class Categories and Codes, the number of parcels benefitting from the assessment for that category, the unit of measure for the assessment, and the total number of units in that category that are being assessed. A parcel can have more than one Fire Class Category:

Table C
BCPA Fire Class Counts

| Fire Class Category | Category Code(s) | Sum of Total Number of Units | Unit of Measure | Number of Parcels |
|-----------------------------|-------------------------|-------------------------------------|------------------------|--------------------------|
| Commercial | C | 321,601 | Square Feet | 24 |
| Institutional | I | 555,613 | Square Feet | 25 |
| Acreage | A | 1,817 | Acres | 622 |
| Residential | R | 2,752 | Dwelling Units | 2,535 |
| Warehouse/Industrial | W | 123,848 | Square Feet | 11 |
| Government - Exempt | X | 41,340 | Square Feet | 238 |
| | | | | 3,455 |

Source: BCPA 2023 Southwest Ranches Fire July Detail File. Mixed-use parcels have been disaggregated; therefore the number of parcels listed here is greater than the total number of actual parcels

Also, the BCPA combines 2 or more fire classes on the same parcel into a Special/Combination (Mixed Use) Fire Class “S”, which is not listed in the table above. The individual fire classes contained in each parcel coded “S” have been disaggregated and placed in their respective fire class code.

Fire/rescue Incidents

Fire/rescue call for service data is maintained by Davie Fire Rescue. Davie provided call data related to the Town of Southwest Ranches for calendar years 2016-2022. The call data included all dispatched calls for all fire and rescue units at the Town’s stations. The call data contained fire service calls, calls for rescue services, and all other calls. Because rescue services do not benefit property, this call data was culled from further consideration, leaving only fire service call data in our analysis. We also excluded from the call data calls to property that was located outside of the Town limits (mutual aid calls).

The Town of Southwest Ranches and Davie use the National Fire Incident Reporting System (NFIRS) for the collection and categorization of all fire and rescue incident types. This system provides not only the nature of the call responded to but also includes the type of

property involved in the call. This data forms the basis for determining not only which properties benefit from fire services, but also to what degree those types of properties demand service. While evaluating the call data, we exercised discretion in reclassifying certain incidents that we determined, for the purposes of this study, needed to be reclassified to accurately tie it to the most appropriate property use. As an example, an automobile fire in a parking lot at a shopping center would be reclassified from “uncovered parking” to a commercial use as the parking lot is considered to be part of the parcel owned by the shopping center for purposes of this study.

During the SEVEN-year period studied, the Town of Southwest Ranches had 662 fire- or property-related incidents that could be attributed to a specific property use type. Mutual aid calls were excluded because they did not benefit properties within the Town. A list of the types of calls recorded by Davie and how this study categorized them is detailed in Appendix C, *Fire Rescue Call Categorization*.

The incident data includes a “Property Use” code or specific street address from which a property use code could be reasonably determined. These codes were then aggregated into larger Property Type codes that could be used to match more closely to the BCPA Category Codes used for fire assessments. The following Table D details the 662 fire or property incidents by the categories used to study fire service delivery and their corresponding BCPA Fire Class codes:

Table D
Fire Calls by Fire Class

| Fire Call Categorization | Corresponding BCPA Fire Class Code | Number of Fire Calls, 2016-2022 | Percent of Total |
|---------------------------------|-------------------------------------------|----------------------------------------|-------------------------|
| Commercial | C | 61 | 9.21% |
| Institutional | I | 131 | 19.79% |
| Acreage | A | 33 | 4.98% |
| Residential | R | 425 | 64.20% |
| Warehouse/Industrial | W | 8 | 1.21% |
| Government- Exempt | X | 4 | 0.60% |
| | | 662 | 100.00% |

We then combined the Commercial, Institutional, and Warehouse/Industrial categories into the Combined Nonresidential category shown in Table E.

Table E
Fire Calls by Fire Class

| Fire Call Categorization | Corresponding BCPA Fire Class Coding | Number of Fire Calls | Percent of Total |
|---------------------------------|---------------------------------------------|-----------------------------|-------------------------|
| Combined Nonresidential | C, W, I | 200 | 30.21% |
| Acreage | A | 33 | 4.98% |
| Residential | R | 425 | 64.20% |
| Government- Exempt | X | 4 | 0.60% |
| | | <u>662</u> | <u>100.00%</u> |

The recoded incident data to the BCPA Fire Class coding was then distributed to the expected FY2024 Assessable Fire service costs. We then assigned the maximum assessment by category and in total, based upon the fire class categories base and percentage of benefit by Class for the Town of Southwest Ranches and the maximum expected cost of fire service delivery for fiscal year 2024:

Table E
**Fiscal Year 2023-2024 Maximum Assessable Fire Services Cost,
Fire Code Apportionment and Maximum FY2023-2024 Assessment Rates**

| Class | Total Number of Units | Unit Type | Percent Apportioned | Amount Allocated To Class | Proposed Not To Exceed Rate Per Unit |
|---------------------------------------------------------------------------------|------------------------------|------------------|----------------------------|----------------------------------|---------------------------------------------|
| Combined Nonresidential (Commercial, Institutional, Warehouse/Industrial) | 1,001,062 | Per Square Feet | 30.21% | \$ 1,024,556 | \$ 1.0235 |
| Acreage | 1,817 | Per Acre | 4.98% | 168,894 | \$ 92.95 |
| Residential/Other | 2,752 | Per Unit | 64.21% | 2,177,647 | \$ 791.30 |
| Government - Exempt | 41,340 | Per Square Feet | 0.60% | 20,349 | - |
| | | | <u>100.00%</u> | <u>\$ 3,391,445</u> | |
| | | | | (95,446) | Less: Acreage Exemptions |
| | | | | (20,349) | Less: Government - Exempt |
| | | | | <u>\$ 3,275,650</u> | Net Amount Realized |

The Town has elected to underwrite some of the costs of fire services with a General Fund contribution. Table F notes the effect of the contribution and the new rates, which are lower than the maximum allowed rates in Table E:

Table F

Fiscal Year 2023-24 Proposed Assessable Fire Service Cost

Fire Code Apportionment and Proposed FY2023-2024 Assessment Rates

| Class | Total Number of Units | Unit Type | Percent Apportioned | Amount Allocated To Class | Proposed Not To Exceed Rate Per Unit |
|---------------------------------------------------------------------------------|------------------------------|------------------|----------------------------|----------------------------------|---------------------------------------------|
| Combined Nonresidential (Commercial, Institutional, Warehouse/Industrial) | 1,001,062 | Per Square Feet | 30.21% | \$ 982,264 | \$ 0.9812 |
| Acreage | 1,817 | Per Acre | 4.98% | 161,922 | \$ 89.12 |
| Residential/Other | 2,752 | Per Unit | 64.21% | 2,087,758 | \$ 758.63 |
| Government - Exempt | 41,340 | Per Square Feet | 0.60% | 19,509 | - |
| | | | <u>100.00%</u> | <u>\$ 3,251,453</u> | |
| | | | | (94,726) | Less: Acreage Exemptions |
| | | | | (19,509) | Less: Government - Exempt |
| | | | | <u>\$ 3,137,218</u> | Net Amount Realized |

Findings of Special Benefit and Fair Apportionment

The improved properties in the Town are found to benefit from a special assessment because fire services, facilities, and programs possess a logical relationship to the use and enjoyment of property by: (i) protecting the value and integrity of improvements, structures and land through the availability and provision of comprehensive fire services; (ii) protecting the life and safety of intended occupants in the use and enjoyment of property; (iii) lowering the cost of fire insurance by the presence of a professional and comprehensive fire program; and (iv) containing fire incidents occurring on land and within miscellaneous buildings with the potential to spread and endanger other property and property features. Further, the availability and provision of comprehensive fire services enhance and strengthen the relationship of such services to the use and enjoyment of the parcels of property, the market perception of the area and the property and rental values within the assessable area.

The Fire Assessed Costs included in the Fire Assessment do not include costs related to the provision of emergency medical services (EMS) and have been fairly and reasonably apportioned among the benefitted parcels. While there are many ways to fairly apportion the costs of the fire services to benefitted properties, we note the following:

Apportioning Fire Assessed Costs among classifications of property based upon the historical demand for fire protection services is a fair and reasonable method because it reflects the property uses' potential fire risk based upon building use and is a reasonable proxy for the amount of fire flow, firefighters training and experience, quantity and size of apparatus, and other special firefighting equipment that must be available in accordance with the Town's standards and practices. Historical demand for fire protection services provides a fair, reasonable and proportionate relationship to the special benefit received by Assessed Parcels, and will ensure that no property is assessed an amount greater than the special benefit received.

Using the Fire Class Codes developed and maintained by the Broward County Property Appraiser to define the classifications of property used to develop the Fire Assessment cost allocations and rate calculations is fair and reasonable and reduces administrative burdens for both the Town and the Property Appraiser.

Apportioning the percentage of the fire protection assessed costs relating to historical calls for service among benefitted property based on Fire Class Codes is fair and reasonable because it reflects the property uses' potential fire risk based upon use, structure characteristics, and is a reasonable proxy for the amount of fire flow, firefighters training, and experience, quantity and size of apparatus, and other special firefighting equipment that must be available in accordance with the Town's standards and practices.

The fire rescue incident reports (NFIRS) are the most reliable data available to determine the potential demand for fire services from property use and to determine the benefit to property use resulting from the demand for fire protection services to protect and serve buildings and land located within assessed property and their intended occupants. There exist sufficient fire incident reports that document the historical demand for fire protection services from assessed property within the property use categories. The relative demand that has been determined for each property use category by an examination of such fire rescue incident reports is consistent with the experience of the Town. Therefore, the use of the relative percentages that were determined by an examination of fire rescue incident reports is a fair and reasonable method to apportion the fire protection assessed costs among the property use categories.

The potential demand for fire protection services to Residential property relates primarily to the presence of Dwelling Units and the anticipated occupants of the Dwelling Units. Neither the size nor the value of the residential property determines the scope of the required fire response in the Town of Southwest Ranches. The potential demand for fire services is driven by the existence of each and every dwelling unit and the anticipated average occupant population. Other structures on a parcel with one or more Dwelling Units, such as non-commercial barns, free-standing garages and/or assessable farm structures, that are not Non-Residential Buildings are considered to be appurtenant to or accessory to the primary use of one or more Dwelling Units and are not assessed in addition to the Dwelling Unit(s). It is fair and reasonable to assess parcels with existing Dwelling Units based on that primary use and to not assess other structures that are not Non-residential Buildings present on the same parcel.

“Residential/Other” or “R” Property, for purposes of imposition of the Fire Services Assessment, shall also include property with one or more structures that are not Non-residential Buildings, such as barns and/or accessory structures, and that are located on property without any existing Dwelling Unit(s). Non-residential Building(s) on such parcels shall be assessed at the Residential Property Rate collectively as one (1) dwelling unit. Structures that are not Non-residential Buildings that are located on parcels with no existing Dwelling Units generate demand for fire protection services similar to that demand generated by a single Dwelling Unit. Apportioning fire assessed costs to structures that are not Non-residential Buildings, such as assessable farm structures and non-commercial barns, and that are located on a separate parcel (with no Dwelling Units) in the same manner as a residential dwelling unit is a fair and reasonable method because the responses to those structures is similar to a response to a residential dwelling unit.

Apportioning the percentage of the fire protection assessed costs based on the relative demand for fire services attributable to residential property on a per dwelling unit basis, or, in the case of a structure on a separate parcel that is not a Non-residential Building as described above, is required to avoid cost inefficiency and unnecessary administration and is a fair and reasonable method of parcel apportionment based upon historical call data.

The assessment of Non-residential Buildings by actual square footage (“Building Area”) is fair and reasonable for the purpose of parcel apportionment based on relative demand because the demand for fire service to such Non-residential Buildings is primarily determined and measured by the actual square footage of structures and improvements within benefited parcels. The greater the Building Area, the greater the potential for a large fire and the greater amount of firefighting resources that must be available in the event of a fire in a structure of that building’s size. Therefore, allocating assessable fire protection services costs to Non-residential Buildings based on the structure square footage (Building Area) is fair and reasonable and has a logical relationship to the demand for and benefit from fire protection services.

We believe that the apportionment methodology prepared herein is fair and reasonable, that the assessment rates proposed have a logical relationship to the special benefits to

the Assessed Parcels from the availability and provision of fire protection services, that each Assessed Parcel 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, and that the methodology fits the particular properties in and nature of the Town of Southwest Ranches.



7320 Griffin Road, Ste. 102
Davie, Florida 33314
954-903-0712

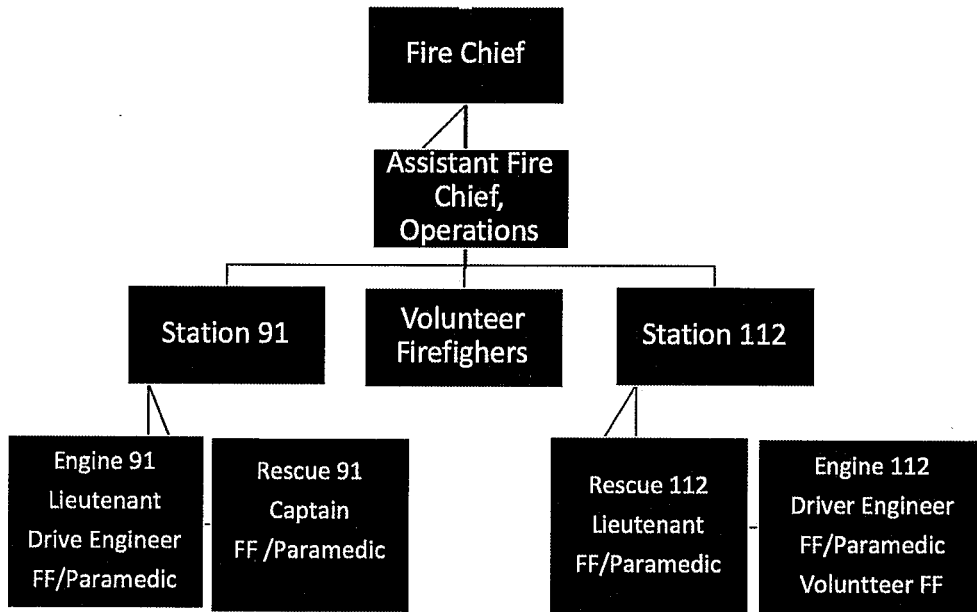
Christopher Wallace, President
July 18, 2023

Appendix A

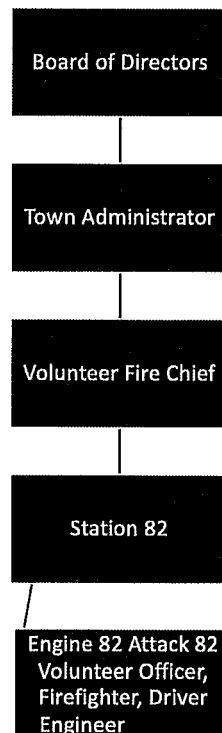
Fire Rescue Cost Apportionment, FY2023-2024 Budget

| | Total Budget | Fire Allocation | Rescue/EMS Allocation | Fire Costs | Rescue/EMS Costs |
|--------------------------------------------|------------------|-----------------|-----------------------|------------------|------------------|
| Personnel Costs | | | | | |
| Total All Personnel | 2,425,990 | 60% | 40% | 1,455,594 | 970,396 |
| Operating Expenditures | | | | | |
| Contractual Services | 227,319 | 0% | 100% | - | 227,319 |
| Internal Services _IT | 110,940 | 60% | 40% | 66,564 | 44,376 |
| Community Programs | 1,000 | 0% | 100% | - | 1,000 |
| Communications Services | 14,614 | 60% | 40% | 8,768 | 5,846 |
| Repairs and Maintenance, Vehicles | 70,474 | 60% | 40% | 42,284 | 28,190 |
| Repairs and Maintenance, Radios | 2,230 | 60% | 40% | 1,338 | 892 |
| Repairs and Maintenance, Equipment | 8,396 | 18% | 82% | 1,511 | 6,885 |
| Repairs and Maintenance, Equip. Directed | 15,000 | 60% | 40% | 9,000 | 6,000 |
| Repairs and Maintenance, SW Ranches | 2,500 | 100% | 0% | 2,500 | - |
| Offices Supply Expenses | 500 | 60% | 40% | 300 | 200 |
| Uniforms | 7,513 | 60% | 40% | 4,508 | 3,005 |
| Protective Fire Equipment | 15,349 | 60% | 40% | 9,209 | 6,140 |
| First Aid Supplies and Equipment | 44,015 | 0% | 100% | - | 44,015 |
| Emergency Preparedness | 500 | 60% | 40% | 300 | 200 |
| Fuel | 10,127 | 60% | 40% | 6,076 | 4,051 |
| Training and Education | 9,754 | 60% | 40% | 5,852 | 3,902 |
| Total Operating Expenditures | 540,231 | | | 158,212 | 382,019 |
| Total Expenditures, Davie | 2,966,221 | | | 1,613,806 | 1,352,415 |
| Davie Administrative Contract Costs | 1,415,413 | 60% | 40% | 849,248 | 566,165 |
| Total Davie Contract | 4,381,634 | | | 2,463,054 | 1,918,580 |
| | | | | | |
| Equipment Setaside | 55,500 | 0% | 100% | 55,500 | - |
| Other Fire Costs | 431,015 | 60% | 40% | 348,469 | 172,406 |
| Non Operating Debt and Capital Outlay | 124,025 | 100% | 0% | 124,025 | - |
| Assessment Expenses | 176,872 | 100% | 0% | 176,872 | - |
| Allocated Townwide Cost | 223,525 | 100% | 0% | 223,525 | - |
| Total SWR Fire Budget | 5,392,571 | | | 3,391,445 | 2,090,986 |

Appendix B
Town of Southwest Ranches Fire Rescue
Organizational Table



Southwest Ranches Volunteer Fire Rescue



Appendix C

Fire Rescue Call Categorization

| NFIRS Fire Type | Fire Class Code |
|---------------------------------------------------------------|-----------------|
| 100 - Fire, Other | |
| 1 or 2 family dwelling | R |
| NULL | R |
| Open land or field | A |
| Outside or special property, Other | A |
| Residential street, road or residential driveway | R |
| Street, Other | STREET |
| Water utility | X |
| 111 - Building fire | |
| 1 or 2 family dwelling | R |
| 112 - Fires in structures other than in a building | |
| Outbuilding or shed | R |
| 113 - Cooking fire, confined to container | |
| 1 or 2 family dwelling | R |
| 118 - Trash or rubbish fire, contained | |
| 1 or 2 family dwelling | R |
| Outside or special property, Other | A |
| 122 - Fire in motor home, camper, recreational vehicle | |
| Open land or field | A |
| 131 - Passenger vehicle fire | |
| 1 or 2 family dwelling | R |
| Highway or divided highway | STREET |
| Open land or field | A |
| Residential street, road or residential driveway | STREET |
| Street, Other | STREET |
| Vehicle parking area | C |
| 1311 - Passenger vehicle fire with RMC | |
| Residential street, road or residential driveway | STREET |
| 138 - Off-road vehicle or heavy equipment fire | |
| 1 or 2 family dwelling | R |
| Funeral parlor | C |
| 140 - Natural vegetation fire, Other | |
| 1 or 2 family dwelling | R |
| Crops or orchard | C |
| Open land or field | A |
| Outside or special property, Other | A |
| 141 - Forest, woods or wildland fire | |
| 1 or 2 family dwelling | R |
| 142 - Brush or brush-and-grass mixture fire | |
| 1 or 2 family dwelling | R |
| Highway or divided highway | STREET |
| Livestock production | C |
| Open land or field | A |
| Street, Other | STREET |
| Vacant lot | A |
| 143 - Grass fire | |
| Open land or field | A |
| 150 - Outside rubbish fire, Other | |
| 1 or 2 family dwelling | R |
| Open land or field | A |
| Outside or special property, Other | A |
| Vacant lot | A |
| 151 - Outside rubbish, trash or waste fire | |
| 1 or 2 family dwelling | R |
| Crops or orchard | C |
| Highway or divided highway | STREET |
| Open land or field | A |
| Outside or special property, Other | A |
| Professional supplies, services | C |
| Residential street, road or residential driveway | R |
| Street, Other | STREET |
| 153 - Construction or demolition landfill fire | |
| 1 or 2 family dwelling | R |
| 154 - Dumpster or other outside trash receptacle fire | |
| 1 or 2 family dwelling | R |
| Professional supplies, services | C |
| 160 - Special outside fire, Other | |
| 1 or 2 family dwelling | R |
| Church, mosque, synagogue, temple, chapel | I |
| Street or road in commercial area | C |
| Vehicle parking area | C |
| 162 - Outside equipment fire | |
| Crops or orchard | C |
| 173 - Cultivated trees or nursery stock fire | |
| 1 or 2 family dwelling | R |

| | |
|--------------------------------------------------------|--------|
| 251 - Excessive heat, scorch burns with no ignition | |
| 1 or 2 family dwelling | R |
| 24-hour care Nursing homes, 4 or more persons | I |
| Food and beverage sales, grocery store | C |
| Mercantile, business, Other | C |
| Vehicle storage, Other | W |
| 400 - Hazardous condition, Other | |
| 1 or 2 Family dwelling | R |
| Mercantile, business, Other | C |
| Street or road in commercial area | C |
| Street, Other | STREET |
| 411 - Gasoline or other flammable liquid spill | |
| Convenience store | C |
| Street, Other | STREET |
| 412 - Gas leak (natural gas or LPG) | |
| 1 or 2 family dwelling | R |
| 424 - Carbon monoxide incident | |
| 1 or 2 family dwelling | R |
| 440 - Electrical wiring/equipment problem, Other | |
| 1 or 2 Family dwelling | R |
| Educational, Other | I |
| High school/junior high school/middle school | I |
| Residential street, road or residential driveway | R |
| Street or road in commercial area | C |
| Street, Other | STREET |
| 441 - Heat from short circuit (wiring), defective/worn | |
| 1 or 2 family dwelling | R |
| 442 - Overheated motor | |
| 1 or 2 Family dwelling | R |
| Church, mosque, synagogue, temple, chapel | I |
| Educational, Other | I |
| Highway or divided highway | STREET |
| 443 - Breakdown of light ballast | |
| 1 or 2 Family dwelling | R |
| 444 - Power line down | |
| 1 or 2 family dwelling | R |
| Church, mosque, synagogue, temple, chapel | I |
| Outside or special property, Other | A |
| Residential street, road or residential driveway | R |
| Street or road in commercial area | C |
| Street, Other | STREET |
| Vehicle parking area | C |
| 445 - Arcing, shorted electrical equipment | |
| 1 or 2 Family dwelling | R |
| Electrical distribution | I |
| Open land or field | A |
| Residential street, road or residential driveway | R |
| Schools, non-adult, other | I |
| Street, Other | STREET |
| 460 - Accident, potential accident, Other | |
| Street, Other | STREET |
| 463 - Vehicle accident, general cleanup | |
| Highway or divided highway | STREET |
| Street, Other | STREET |
| 480 - Attempted burning, illegal action, Other | |
| 1 or 2 Family dwelling | R |
| 481 - Attempt to burn | |
| Open land or field | A |
| 500 - Service Call, other | |
| 1 or 2 family dwelling | R |
| Household goods, sales, repairs | C |
| Outside or special property, Other | A |
| Street, Other | STREET |
| Vehicle parking area | C |
| 522 - Water or steam leak | |
| 1 or 2 family dwelling | R |
| 531 - Smoke or odor removal | |
| 1 or 2 Family dwelling | R |
| 553 - Public service | |
| 1 or 2 Family dwelling | R |
| Adult education center, college classroom | I |
| Open land or field | A |
| Residential street, road or residential driveway | R |
| 561 - Unauthorized burning | |
| 1 or 2 Family dwelling | R |
| Open land or field | A |
| 651 - Service aware, odor of smoke | |

| | |
|--------------------------------------------------------------------|--------|
| 1 or 2 family dwelling | R |
| Open land or field | A |
| Outside or special property, Other | A |
| Professional supplies, services | C |
| Residential street, road or residential driveway | R |
| Street, Other | STREET |
| 655 - Smoke from barbecues, tar kettle | |
| 1 or 2 family dwelling | R |
| 671 - HackMail release investigation w/no HackMail | |
| 1 or 2 family dwelling | R |
| 700 - False alarm or false call, Other | |
| 1 or 2 family dwelling | R |
| Adult education center, college classroom | I |
| Church, mosque, synagogue, temple, chapel | I |
| Food and beverage sales, grocery store | C |
| Household goods, sales, repairs | C |
| Mercantile, business, Other | C |
| Residential, Other | R |
| Storage, Other | W |
| Street, Other | STREET |
| Vehicle storage, Other | W |
| 710 - Malicious, miscellaneous false call, Other | |
| Day care, in commercial property | C |
| 714 - Control station, malicious false alarm | |
| 1 or 2 family dwelling | R |
| Adult education center, college classroom | I |
| Business office | C |
| Educational, Other | I |
| Elementary school, including kindergarten | I |
| Mental retardatory/development disability facility | I |
| Residential board and care | R |
| Vehicle storage, Other | W |
| 715 - Local alarm systems, malicious false alarm | |
| Educational, Other | I |
| High school/junior high school/middle school | I |
| 720 - System malfunction, Other | |
| 1 or 2 family dwelling | R |
| Adult education center, college classroom | I |
| Church, mosque, synagogue, temple, chapel | I |
| High school/junior high school/middle school | I |
| 722 - Entering/leaving system activation due to malfunction | |
| 1 or 2 family dwelling | R |
| Church, mosque, synagogue, temple, chapel | I |
| 733 - Smoke detector activation due to malfunction | |
| 1 or 2 family dwelling | R |
| 24-hour care Nursing homes, 4 or more persons | I |
| Church, mosque, synagogue, temple, chapel | I |
| Food and beverage sales, grocery store | C |
| High school/junior high school/middle school | I |
| Mercantile, business, Other | C |
| Residential board and care | R |
| 735 - Alarm system sounded due to malfunction | |
| 1 or 2 family dwelling | R |
| 24-hour care Nursing homes, 4 or more persons | I |
| Adult education center, college classroom | I |
| Church, mosque, synagogue, temple, chapel | I |
| Educational, Other | I |
| High school/junior high school/middle school | I |
| Mental retardatory/development disability facility | I |
| Mercantile, business, Other | C |
| 736 - CO detector activation due to malfunction | |
| 1 or 2 family dwelling | R |
| 740 - Unintentional transmission of alarm, Other | |
| 1 or 2 family dwelling | R |
| Boarding/rooming house, residential hotels | C |
| Church, mosque, synagogue, temple, chapel | I |
| Educational, Other | I |
| Elementary school, including kindergarten | I |
| Vehicle storage, Other | W |
| 743 - Smoke detector activation, no fire - unintentional | |
| 1 or 2 family dwelling | R |
| 24-hour care Nursing homes, 4 or more persons | I |
| Alcohol or substance abuse recovery center | I |
| Boarding/rooming house, residential hotels | C |
| Church, mosque, synagogue, temple, chapel | I |
| Educational, Other | I |
| Fire station | I |

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| Food and beverage sales, grocery store | C |
| High school/junior high school/middle school | I |
| Mental retardation/development disability facility | I |
| Mercantile, business, Other | C |
| Preschool | C |
| Public or government, Other | X |
| Residential, Other | R |
| Vehicle storage, Other | W |
| 744 - Detector activation, no fire - unintentional | |
| 1 or 2 family dwelling | R |
| 24-hour care Nursing homes, 4 or more persons | I |
| Alcohol or substance abuse recovery center | I |
| Boarding/rooming house, residential hotels | C |
| Church, mosque, synagogue, temple, chapel | I |
| Dormitory-type residence, other | R |
| Eating, drinking places, other | C |
| Educational, Other | I |
| Fire station | X |
| High school/junior high school/middle school | I |
| Schools, non-adult, other | I |
| Vehicle storage, Other | W |
| 745 - Alarm systems activation, no fire - unintentional | |
| 1 or 2 family dwelling | R |
| Adult education center, college classroom | I |
| Boarding/rooming house, residential hotels | R |
| Church, mosque, synagogue, temple, chapel | I |
| Educational, Other | I |
| Fire station | X |
| Food and beverage sales, grocery store | C |
| High school/junior high school/middle school | I |
| Household goods, sales, repairs | C |
| Mental retardation/development disability facility | I |
| Mercantile, business, Other | C |
| Property Use, Other | C |
| Residential board and care | R |
| Residential or self-storage units | W |
| Restaurant or cafeteria | C |
| Vehicle storage, Other | W |
| Alarm systems activation, no fire - unintentional | |
| 1 or 2 family dwelling | R |
| Adult education center, college classroom | I |
| Church, mosque, synagogue, temple, chapel | I |
| Elementary school, including kindergarten | I |
| Mercantile, business, other | C |
| Preschool | C |
| Alarm systems sounded due to malfunction | |
| Church, mosque, synagogue, temple, chapel | I |
| Household goods, sales, repairs | C |
| Mental retardation/development disability facility | I |
| Arming, shorted electrical equipment | |
| Open land or field | A |
| Pipeline, power line or other utility right-of-way | STREET |
| Street, other | STREET |
| Attempted burning, illegal action, other | |
| 1 or 2 family dwelling | R |
| Unauthorized controlled burning | |
| Open land or field | A |
| Breaks or leaks and gas mixture fire | |
| 1 or 2 family dwelling | R |
| Open land or field | A |
| Residential street, road or residential driveway | R |
| Building fire | |
| 1 or 2 family dwelling | R |
| Detector activation, no fire - unintentional | |
| 1 or 2 family dwelling | R |
| Alcohol or substance abuse recovery center | I |
| High school/junior high school/middle school | I |
| Reformatory, juvenile detention center | I |
| Electrical wiring/equipment problems, other | |
| 1 or 2 family dwelling | R |
| 24-hour care Nursing homes, 4 or more persons | I |
| Residential street, road or residential driveway | R |
| Street, other | STREET |
| Excessive heat, second burn with no ignition | |
| 1 or 2 family dwelling | R |
| Alcohol or substance abuse recovery center | I |
| Church, mosque, synagogue, temple, chapel | I |

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| False alarm or false call, other | |
| 1 or 2 family dwelling | R |
| Business office | C |
| Elementary school, including kindergarten | I |
| Food and beverage sales, grocery store | C |
| Household goods, sales, repairs | C |
| Mercantile, business, other | C |
| Places of worship, funeral parlors, other | I |
| Preschool | C |
| Fire, other | |
| Service station, gas station | C |
| Gasoline or other flammable liquid spill | |
| Service station, gas station | C |
| Lightning strike (no fire) | |
| 1 or 2 family dwelling | R |
| Mischievous, mischievous false call, other | |
| Food and beverage sales, grocery store | C |
| High school/junior high school/middle school | I |
| Natural vegetation fire, other | |
| 1 or 2 family dwelling | R |
| Ind., utility, defense, agriculture, mining, other | I |
| Outside equipment fire | |
| 1 or 2 family dwelling | R |
| Outside rubbish, trash or waste fire | |
| Dump, sanitary landfill | I |
| Open land or field | A |
| Outside or special property, other | G |
| Overheated motor | |
| Highway or divided highway | STREET |
| Passenger vehicle fire | |
| Street, other | STREET |
| Vehicle parking area | C |
| Pillar fire down | |
| 1 or 2 family dwelling | R |
| Residential street, road or residential driveway | R |
| Street, other | STREET |
| Smoke detector activation due to malfunction | |
| 1 or 2 family dwelling | R |
| Elementary school, including kindergarten | I |
| Smoke detector activation, no fire - unintentional | |
| 1 or 2 family dwelling | R |
| Alcohol or substance abuse recovery center | I |
| Church, mosque, synagogue, temple, chapel | I |
| Public or government, other | X |
| Smoke or odor removal | |
| 1 or 2 family dwelling | R |
| Smoke source, odor of smoke | |
| 1 or 2 family dwelling | R |
| Business office | C |
| System malfunction, other | |
| 1 or 2 family dwelling | R |
| Trash or rubbish fire, contained | |
| 1 or 2 family dwelling | R |
| Unauthorized burning | |
| 1 or 2 family dwelling | R |
| Unintentional transmission of alarm, other | |
| 1 or 2 family dwelling | R |
| 24-hour care Nursing homes, 4 or more persons | I |
| Alcohol or substance abuse recovery center | I |
| Bank | C |
| Residential or self-storage units | W |
| Storage, other | W |
| Water or steam leak | |
| Street, other | STREET |
| Water problem, other | |
| 1 or 2 family dwelling | R |
| Mercantile, business, other | C |
| Street, other | STREET |
| Water vehicle fire | |
| Open land or field | A |