

**RESOLUTION NO. 2020 - 045**

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF SOUTHWEST RANCHES, FLORIDA, ACCEPTING AND APPROVING THE FINDINGS, DATA, METHODOLOGY, AND PROPOSED FY2020-21 FIRE PROTECTION ASSESSMENT RATES INCORPORATED IN "TOWN OF SOUTHWEST RANCHES, FLORIDA FIRE PROTECTION SERVICES ASSESSMENT REPORT, JULY 9, 2020"; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, on February 27, 2020, the Town Council approved a contract with Munitytics, Inc., a consulting firm experienced in developing and updating fire assessments for local governments, for professional services related to updating the Town's Fire Protection Services Assessment; and

**WHEREAS**, the services provided by Munitytics included review and modifications to the methodology for allocating costs, updating of the demand allocations based on calls for service, review and updating of the property database and assessment roll, and calculation of the proposed and final Fire Protection Services Assessment rates for Fiscal Year 2020-21; and

**WHEREAS**, Munitytics worked with the Town's Fire Assessment Review Committee to identify community issues and alternative solutions for the Fire Protection Services Assessment;

**WHEREAS**, Munitytics incorporated updated cost, financial and budget information provided by the Town in the calculation of proposed Fire Protection Services Assessment rates for Fiscal Year 2020-21;

**WHEREAS**, the results of the analysis performed by Munitytics is presented in "Town of Southwest Ranches, Florida Fire Protection Assessment Methodology Report, July 9, 2020", (hereinafter "2020 Methodology Report") which report is attached hereto as Exhibit "A" and incorporated herein by reference; and

**WHEREAS**, the results of the updated analysis by Munitytics was presented to members of the Town Council and the Town's Fire Assessment Review Committee in a workshop, held virtually, on June 30, 2020; and

**WHEREAS,** the 2020 Methodology Report attached to this Resolution incorporates the updated data, methodology, costs, and reflects input from the Town Council and Fire Assessment Review Committee to provide documentation supporting the proposed Fire Protection Services Assessment rates and proposed assessment roll to be adopted in a Preliminary Fire Assessment Rate Resolution considered by the Town Council on July 30, 2020; and

**WHEREAS,** adoption of the Preliminary Fire Assessment Rate Resolution on July 30, 2020 will initiate the process of advertising and noticing the proposed rates through the annual property tax notice (TRIM) and published notice and will establish a date and time for a public hearing on the final rates and assessment roll to be held on September 14, 2020; and

**WHEREAS,** after receiving testimony prior to and during the September 14, 2020 public hearing, the Town Council will consider and adopt an Annual Fire Assessment Rate Resolution approving the final Fire Protection Services Assessment rates and the final Fire Protection Services Assessment roll; and

**WHEREAS,** no later than September 15, 2020, the Town Council, through its Mayor or other authorized representative, will certify the final Fire Protection Services Assessment roll to the Broward County Tax Collector so that the assessment may be included on the annual property tax bill and collected in the same manner as property taxes by the Tax Collector's Office;

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

**Section 1:** Recitals. The above recitals are true and correct and are incorporated herein by this reference.

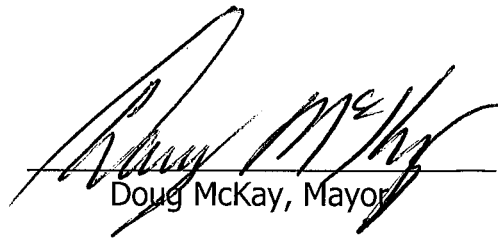
**Section 2:** The Town Council of the Town of Southwest Ranches, Florida hereby accepts, concurs with and approves the "Town of Southwest Ranches, Florida Fire Protection Assessment Methodology Report, July 9, 2020", attached hereto as Exhibit "A".

**Section 3:** Effective Date. This Resolution shall become effective immediately upon its adoption.

**PASSED AND ADOPTED** by the Town Council of the Town of Southwest Ranches, Florida, this 9th day of July 2020 on a motion by Council Member Hartmann and seconded by Council Member Jablonski

Mckay	<u>Yes</u>
Schroeder	<u>Yes</u>
Amundson	<u>Yes</u>
Hartmann	<u>Yes</u>
Jablonski	<u>Yes</u>

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

  
\_\_\_\_\_  
Doug McKay, Mayor

Attest:

  
\_\_\_\_\_  
Russell Muñiz, Assistant Town Administrator/Town Clerk

Approved as to Form and Correctness:

  
\_\_\_\_\_  
Keith Poliakoff, Town Attorney  
37187803.1

# **Town of Southwest Ranches, Florida Fire Protection Assessment Methodology Report**

**Prepared for the  
Town of Southwest Ranches**

**July 9, 2020**



## **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 is presented in Appendix A of “*Fire Service Costs, Apportionment, and Maximum Assessment*”, but are summarized below in Table A:

**(continued next page)**

Table A

**Davie Southwest Ranches Division  
Fire Rescue Budget Total Allocated For Assessment, FY2020**

	<b>Total Budget</b>	<b>Fire</b>	<b>Rescue/EMS</b>
<b>Personnel Costs</b>			
Total All Personnel	2,270,199	1,362,119	908,080
<b>Operating Expenditures</b>			
Contractual Services	176,033	105,620	70,413
Internal Services _IT	89,667	53,800	35,867
Community Programs	1,000	600	400
Communications Services	14,817	8,890	5,927
Repairs and Maintenance, Vehicles	56,691	34,015	22,676
Repairs and Maintenance, Radios	3,500	2,100	1,400
Repairs and Maintenance, Equipment	4,400	2,640	1,760
Repairs and Maintenance, Equip. Directed	12,900	7,740	5,160
Repairs and Maintenance, SW Ranches	2,500	1,500	1,000
Offices Supply Expenses	500	300	200
Uniforms	6,600	3,960	2,640
Protective Fire Equipment	10,800	6,480	4,320
First Aid Supplies and Equipment	33,500	-	33,500
Emergency Preparedness	500	300	200
Fuel	7,884	4,730	3,154
Training and Education	7,259	4,355	2,904
<b>Total Operating Expenditures</b>	<b>428,551</b>	<b>237,031</b>	<b>191,520</b>
<b>Total Expenditures, Davie</b>	<b>2,698,750</b>	<b>1,599,150</b>	<b>1,099,600</b>
<b>Davie Administrative Contract Costs</b>	<b>725,568</b>	<b>435,341</b>	<b>290,227</b>
<b>TOTAL DAVIE CONTRACT</b>	<b>3,424,318</b>	<b>2,034,491</b>	<b>1,389,827</b>
Equipment Setaside	50,000	50,000	-
Volunteer Fire Costs	331,000	331,000	-
Fire Wells	30,000	30,000	-
Assessment Expenses	41,100	41,100	-
Allocated Townwide Cost	196,793	196,793	-
<b>Total SWR Fire Budget</b>	<b>4,073,211</b>	<b>2,683,384</b>	<b>1,389,827</b>



Personnel and most other costs were allocated based upon the personnel assigned to either fire apparatus or rescue trucks. Certain Town-wide indirect allocated costs as provided for and identified by the Town have been included. 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. The estimated FY2021 fire services costs have been included in Table B. To estimate future funding requirements starting in Fiscal Year 2022, the apportionment methodology has assumed that these costs would annually increase based upon a 4.5% overall inflation factor, using historical trends. 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:

**Table B**  
**Forecasted Costs of Fire Services**

<b>Fiscal Year</b>	<b>Forecasted Costs of Fire Costs</b>
2021	\$ 2,966,206
2022	\$ 3,099,685
2023	\$ 3,239,171
2024	\$ 3,384,934
2025	\$ 3,537,256

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 offset 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 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 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 significant 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. Each use has demonstrated its own demand for fire protection services, as evidenced by the number of incidents or calls for service by the fire rescue department.

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 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. This coding also includes assessable agricultural and other structures, excluding structures classified and assessed as commercial, institutional, or warehouse/industrial, that are located on a parcel with no residential units.

**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.

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

**Special (“S”, and 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 be a parcel which contained both a warehouse and a commercial use. Another example might be a commercial use that also has a residential use on the same parcel. Each use will be assigned the cost for that use.

**Acreage (“A”)** This includes undeveloped property typically in use for various purposes and which the Town assesses an acreage charge for fire services. Generally, the land is agricultural in nature. Some of this acreage, if given agricultural 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.

**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.

It should also be noted that properties, or portions of properties, that can sometimes be exempt from this assessment remain variously classified, 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.

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**Table C**  
**BCPA Fire Class Counts**

<b>Fire Class Category</b>	<b>Category Code(s)</b>	<b>Sum of Total Number of Units</b>	<b>Unit of Measure</b>	<b>Number of Parcels</b>
Commercial	C	336,209	Square Feet	29
Institutional	I	551,029	Square Feet	26
Acreage	A	1,914	Acres	622
Residential	R	2,886	Dwelling Units	2,456
Warehouse/Industrial	W	124,844	Square Feet	11
Government - Exempt	X	39,384	Square Feet	221
				3,365

Source: BCPA 2020 Southwest Ranches Fire June 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 2014-2019. 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 five-year period studied, the Town of Southwest Ranches had a total of 3,662 recorded unique incidents of which 2,944 were non-fire related calls (generally rescue calls) and 718 were fire- or property-related incidents. Calls were categorized into the two main categories (Fire and Rescue) based upon the Incident Type Number used in the NFIRS coding system. Also placed into the “Rescue” category were calls that were clearly not fire related, or clearly did not benefit real property, or the address/location was indeterminate. As noted earlier, 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*. Fire-related calls that could be attributed to property benefitted in the Town of Southwest Ranches accounted for about 19.6% of all incidents. This is slightly higher than other suburban municipalities in South Florida. Of those 718 calls, 60 were on streets and roads not identified with any particular land use and those 60 calls were discarded, leaving 658 fire calls to attribute to a fire class code.

The incident data also includes a “Property Use” code. 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 658 fire or property incidents by the categories used to study fire service delivery and their corresponding BCPA Fire Class codes:

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**Table D**  
**Fire Calls by Fire Class**

<b>Fire Call Categorization</b>	<b>Corresponding BCPA Fire Class Code</b>	<b>Number of Fire Calls</b>	<b>Percent of Total</b>
Commercial	C	84	12.77%
Institutional	I	148	22.49%
Acreage	A	36	5.47%
Residential	R	369	56.08%
Warehouse/Industrial	W	15	2.28%
Government - Exempt	X	6	0.91%
<b>Totals</b>		<b>658</b>	<b>100.00%</b>

As previously noted above, there were a total of 718 coded fire service incidents and this table includes a sub-set of 658 of them. The difference of 60 incidents is attributed to responses to parcels or areas that could not be attributed to any specific Fire Class Code. The overwhelming majority of these calls occurred on streets and roads and for which no particular fire class code could be determined.

The recoded incident data to the BCPA Fire Class coding was then distributed to the expected FY2021 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 2021 and expected through fiscal year 2025, as noted previously in this report. The result produced the following two tables:

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**Table E**

**Fiscal Year 2021 Proposed Fire Services Cost and Fire Code Apportionment**

<b>Class</b>	<b>Total Number of Units</b>	<b>Unit Type</b>	<b>Percent Apportioned</b>	<b>Amount Allocated To Class</b>	<b>Proposed Not To Exceed Rate Per Unit</b>
Commercial	336,209	Per Square Feet	12.77%	\$ 378,785	\$ 1.1266
Institutional	551,028	Per Square Feet	22.49%	667,100	\$ 1.2106
Acreage	1,914	Per Acre	5.47%	162,251	\$ 84.76
Residential	2,886	Per Unit	56.08%	1,663,448	\$ 576.39
Warehouse/Industrial	124,843	Per Square Feet	2.28%	67,629	\$ 0.5417
Government - Exempt	39,384	Per Square Feet	0.91%	26,992	-
			<u>100.00%</u>	<u>\$ 2,966,206</u>	
				(94,367)	Less: Acreage Exemptions
				(6,539)	Less: Residential Exemptions
				<u>(26,992)</u>	Less: Government - Exempt
				<u>\$ 2,838,307</u>	Net Amount Realized

**Table F**

**Fiscal Year 2025 Anticipated Fire Services Cost and Fire Code Apportionment**

<b>Class</b>	<b>Total Number of Units</b>	<b>Unit Type</b>	<b>Percent Apportioned</b>	<b>Amount Generated By Class</b>	<b>Estimated Maximum Rate Per Unit</b>
Commercial	336,209	Per Square Feet	12.77%	\$ 451,708	1.3435
Institutional	551,028	Per Square Feet	22.49%	795,529	1.4437
Acreage	1,914	Per Acre	5.47%	193,488	101.0808
Residential	2,886	Per Unit	56.08%	1,983,693	687.35
Warehouse/Industrial	124,843	Per Square Feet	2.28%	80,649	0.6460
Government - Exempt	39,384	Per Square Feet	0.91%	32,189	-
			<u>100.00%</u>	<u>\$ 3,537,256</u>	
				(112,539)	Less: Acreage Exemptions
				(7,797)	Less: Residential Exemptions
				<u>(32,189)</u>	Less: Government - Exempt
				<u>\$ 3,384,730</u>	Net Amount Realized

It should also be noted that these tables are developed using the latest property information supplied by the Broward County Property Appraiser's Office, but this roll will change each year. ***The actual unit counts that exist from year-to-year and updated budget costs will need to be used in developing the annual rates. The parcel apportionment may vary if the Town chooses to analyze fire call data in subsequent years.***

## **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 costs of the assessment have been fairly apportioned. While there can be many ways to fairly apportion the costs of the fire services to benefited properties, we note the following:

Apportioning 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.

Apportioning costs among classifications of property based upon both historical demand for fire protection services is fair and reasonable and proportional to the special benefit received, and will ensure that no property is assessed an amount greater than the special benefit received.

Apportioning the percentage of the fire protection assessed costs relating to historical calls for service among classifications of property is fair and reasonable because it reflects the property uses' potential fire risk based upon 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.

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.

Neither the size nor the value of the residential property determines the scope of the required fire response. The potential demand for fire services is driven by the existence of each and every dwelling unit and the anticipated average occupant population.

Assessing otherwise assessable structures, such as barns and freestanding garages, that are located on a parcel without an associated dwelling unit in the same manner as a single residential dwelling unit is fair and reasonable because the response to those structures is similar to the response to a parcel with a single residential dwelling unit.

When an otherwise assessable structure, such as a barn, is located on the same parcel as a residential dwelling unit, it is fair and reasonable to assess the primary structure, the residential dwelling unit, because the responses to those structures is similar to a response to the residential dwelling unit.

Apportioning the percentage of the fire protection assessed costs relating to the relative demand for fire services attributable to residential property on a per dwelling unit basis, or, in the case of an otherwise assessable structure on a separate parcel, 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 separation of non-residential property buildings by actual square footage is fair and reasonable for the purpose of parcel apportionment for the relative demand because the demand for fire service is determined and measured by the actual square footage of structures and improvements within benefited parcels.

The greater the building area, the greater the potential for a large fire and the greater amount of firefighting resources that must be available in the event of a fire in a structure of that building's size.

We believe that the apportionment methodology prepared here is fair and reasonable and benefits the property that will be assessed and that it fits the particular properties in and nature of the Town of Southwest Ranches.



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

A handwritten signature in black ink, appearing to read "CW", is written over a horizontal line.

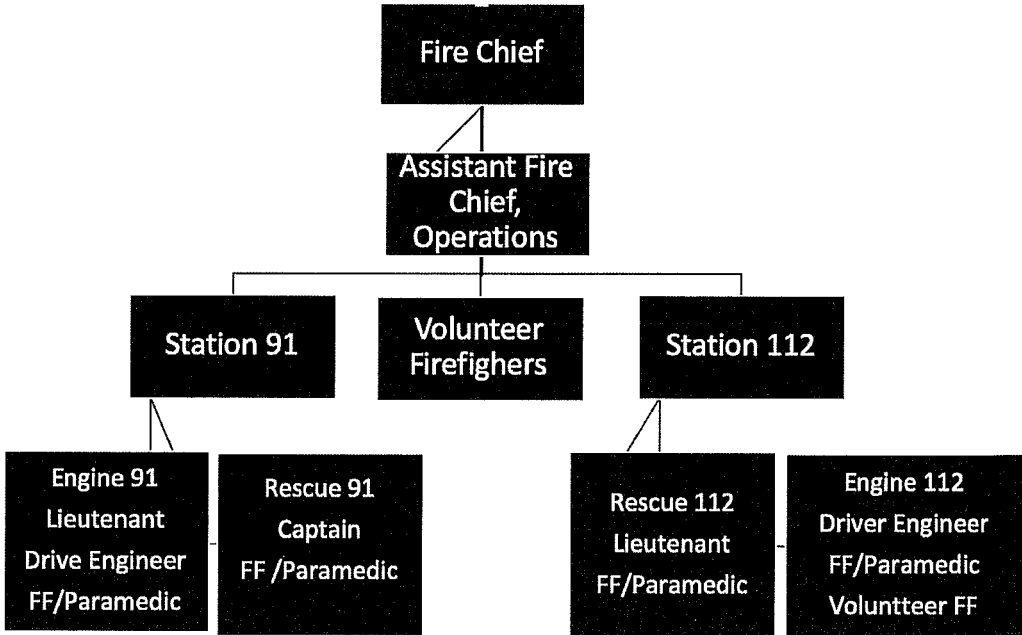
Christopher Wallace, President  
July 9, 2020

## Appendix A

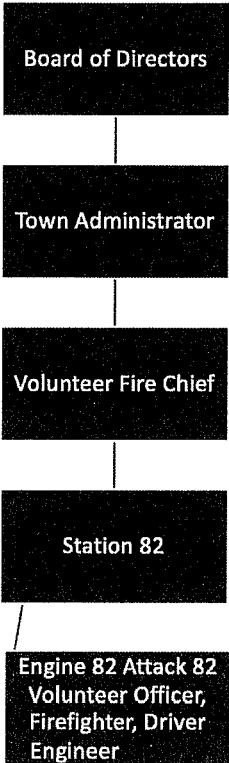
### Fire Rescue Costs Apportionment, FY2020 Budget

	<b>Total Budget</b>	<b>Fire Allocation</b>	<b>Rescue/EMS Allocation</b>	<b>Fire Costs</b>	<b>Rescue/EMS Costs</b>
<b>Personnel Costs</b>					
Total All Personnel	2,270,199	60%	40%	1,362,119	908,080
<b>Operating Expenditures</b>					
Contractual Services	176,033	60%	40%	105,620	70,413
Internal Services _IT	89,667	60%	40%	53,800	35,867
Community Programs	1,000	60%	40%	600	400
Communications Services	14,817	60%	40%	8,890	5,927
Repairs and Maintenance, Vehicles	56,691	60%	40%	34,015	22,676
Repairs and Maintenance, Radios	3,500	60%	40%	2,100	1,400
Repairs and Maintenance, Equipment	4,400	60%	40%	2,640	1,760
Repairs and Maintenance, Equip. Directed	12,900	60%	40%	7,740	5,160
Repairs and Maintenance, SW Ranches	2,500	60%	40%	1,500	1,000
Offices Supply Expenses	500	60%	40%	300	200
Uniforms	6,600	60%	40%	3,960	2,640
Protective Fire Equipment	10,800	60%	40%	6,480	4,320
First Aid Supplies and Equipment	33,500	0%	100%	-	33,500
Emergency Preparedness	500	60%	40%	300	200
Fuel	7,884	60%	40%	4,730	3,154
Training and Education	7,259	60%	40%	4,355	2,904
<b>Total Operating Expenditures</b>	<b>428,551</b>			<b>237,031</b>	<b>191,520</b>
<b>Total Expenditures, Davie</b>	<b>2,698,750</b>			<b>1,599,150</b>	<b>1,099,600</b>
<b>Davie Administrative Contract Costs</b>	<b>725,568</b>	60%	40%	435,341	290,227
<b>Total Davie Contract</b>	<b>3,424,318</b>			<b>2,034,491</b>	<b>1,389,827</b>
<b>Equipment Setaside</b>	<b>50,000</b>	<b>100%</b>	<b>0%</b>	50,000	-
<b>Volunteer Fire Costs</b>	<b>331,000</b>	<b>100%</b>	<b>0%</b>	331,000	-
<b>Fire Wells</b>	<b>30,000</b>	<b>100%</b>	<b>0%</b>	30,000	-
<b>Assesment Expenses</b>	<b>41,100</b>	<b>100%</b>	<b>0%</b>	41,100	-
<b>Allocated Townwide Cost</b>	<b>196,793</b>	<b>100%</b>	<b>0%</b>	196,793	-
<b>Total SWR Fire Budget</b>	<b>4,073,211</b>			<b>2,683,384</b>	<b>1,389,827</b>

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

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

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
<b>653 - Smoke from barbecue, tar kettle</b>	
1 or 2 family dwelling	R
<b>671 - HazMat release investigation w/no HazMat</b>	
1 or 2 family dwelling	R
<b>700 - False alarm or false call, Other</b>	
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
<b>710 - Malicious, mischievous false call, Other</b>	
Day care, in commercial property	C
<b>714 - Central station, malicious false alarm</b>	
1 or 2 family dwelling	R
Adult education center, college classroom	I
Business office	C
Educational, Other	I
Elementary school, including kindergarten	I
Mental retardation/development disability facility	I
Residential board and care	R
Vehicle storage, Other	W
<b>715 - Local alarm system, malicious false alarm</b>	
Educational, Other	I
High school/junior high school/middle school	I
<b>730 - System malfunction, Other</b>	
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
<b>732 - Extinguishing system activation due to malfunction</b>	
1 or 2 family dwelling	R
Church, mosque, synagogue, temple, chapel	I
<b>733 - Smoke detector activation due to malfunction</b>	
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
<b>735 - Alarm system sounded due to malfunction</b>	
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 retardation/development disability facility	I
Mercantile, business, Other	C
<b>736 - CO detector activation due to malfunction</b>	
1 or 2 family dwelling	R
<b>740 - Unintentional transmission of alarm, Other</b>	
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
<b>743 - Smoke detector activation, no fire - unintentional</b>	
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

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
<b>744 - Detector activation, no fire - unintentional</b>	
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
<b>745 - Alarm system activation, no fire - unintentional</b>	
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
<b>Alarm system activation, no fire - unintentional</b>	
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
<b>Alarm system sounded due to malfunction</b>	
Church, mosque, synagogue, temple, chapel	I
Household goods, sales, repairs	C
Mental retardation/development disability facility	I
<b>Arcing, shorted electrical equipment</b>	
Open land or field	A
Pipeline, power line or other utility right-of-way	STREET
Street, other	STREET
<b>Attempted burning, illegal action, other</b>	
1 or 2 family dwelling	R
<b>Authorized controlled burning</b>	
Open land or field	A
<b>Brush or brush-and-grass mixture fire</b>	
1 or 2 family dwelling	R
Open land or field	A
Residential street, road or residential driveway	R
<b>Building fire</b>	
1 or 2 family dwelling	R
<b>Detector activation, no fire - unintentional</b>	
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
<b>Electrical wiring/equipment problem, other</b>	
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
<b>Excessive heat, scorch burns with no ignition</b>	
1 or 2 family dwelling	R
Alcohol or substance abuse recovery center	I
Church, mosque, synagogue, temple, chapel	I

<b>False alarm or false call, other</b>	
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	J
Preschool	C
<b>Fire, other</b>	
Service station, gas station	C
<b>Gasoline or other flammable liquid spill</b>	
Service station, gas station	C
Lightning strike (no fire)	
1 or 2 family dwelling	R
<b>Malicious, mischievous false call, other</b>	
Food and beverage sales, grocery store	C
High school/junior high school/middle school	I
<b>Natural vegetation fire, other</b>	
1 or 2 family dwelling	R
Ind., utility, defense, agriculture, mining, other	I
<b>Outside equipment fire</b>	
1 or 2 family dwelling	R
<b>Outside rubbish, trash or waste fire</b>	
Dump, sanitary landfill	I
Open land or field	A
Outside or special property, other	G
<b>Overheated motor</b>	
Highway or divided highway	STREET
<b>Passenger vehicle fire</b>	
Street, other	STREET
Vehicle parking area	C
<b>Power line down</b>	
1 or 2 family dwelling	R
Residential street, road or residential driveway	R
Street, other	STREET
<b>Smoke detector activation due to malfunction</b>	
1 or 2 family dwelling	R
Elementary school, including kindergarten	I
<b>Smoke detector activation, no fire - unintentional</b>	
1 or 2 family dwelling	R
Alcohol or substance abuse recovery center	I
Church, mosque, synagogue, temple, chapel	I
Public or government, other	X
<b>Smoke or odor removal</b>	
1 or 2 family dwelling	R
<b>Smoke scare, odor of smoke</b>	
1 or 2 family dwelling	R
Business office	C
<b>System malfunction, other</b>	
1 or 2 family dwelling	R
<b>Trash or rubbish fire, contained</b>	
1 or 2 family dwelling	R
<b>Unauthorized burning</b>	
1 or 2 family dwelling	R
<b>Unintentional transmission of alarm, other</b>	
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
<b>Water or steam leak</b>	
Street, other	STREET
<b>Water problem, other</b>	
1 or 2 family dwelling	R
Mercantile, business, other	C
Street, other	STREET
<b>Water vehicle fire</b>	
Open land or field	A

**EXHIBIT B**  
**Tentative Proposed Fire Assessment Rate Comparison**

**Town of Southwest Ranches**  
**Proposed FY 2020/2021**  
**Fire Assessment Worksheet**

**Sources:**

Fire Administration Department  
Volunteer Fire Service Department  
Volunteer Fire Fund

<b>Expenditures</b>	<b>Total FY 2020-2021 Proposed</b>	<b>General Fund Portion</b>	<b>Fire Assessment Portion</b>
% Allocation per Consultant Study for FR Contractual Services Only		40.00%	60.00%
<b>Direct Expenses:</b>			
Fire Rescue Contractual Service	\$ 3,627,556	\$ 1,451,022	\$ 2,176,534
Operating Expenses	320,769	N/A	320,769
Non-Operating Debt	29,485	N/A	29,485
Capital Outlay	50,209	19,500	30,709
<b>Sub-Total</b>	<b>\$ 4,028,019</b>	<b>\$ 1,470,522</b>	<b>\$ 2,557,497</b>
<b>Other Expenses</b>			
Publication & Notification Costs			1,407
Statutory Discount			103,839
Collections Cost			37,084
Fire Assessment Cost Allocation of Townwide Personnel/Contractual Costs			227,379
Fire Protection/Control Contingency			39,000
<b>Total Fire Assessment Expenses</b>			<b>\$ 2,966,206</b>

**Based On Consultant Study**

<b>Property Category</b>	<b>Assess Unit Type</b>	<b>% Effort Allocation</b>	<b>Amount</b>	<b>Total Proposed Rates FY 20/21</b>	<b>Total Assessed Rates FY 19/20</b>	<b>Difference: Increase / (Decrease)</b>
<b>Commercial - 336,209 SF</b>	Per Sq.Ft. Bldg Area	12.77%	378,785	\$ 1.1266	\$ 0.9000	0.2266
<b>Institutional - 551,028 SF</b>	Per Sq.Ft. Bldg Area	22.49%	667,100	\$ 1.2106	\$ 0.2500	0.9606
<b>Acreage - 1.914 Acres</b>	Per Acre	5.47%	162,251	\$ 84.76	\$ 95.21	(10.45)
<b>Residential - 2,886 Units</b>	Per Unit	56.08%	1,663,448	\$ 576.39	\$ 523.51	52.88
<b>Warehouse/Industrial-124,843 SF</b>	Per Sq.Ft. Bldg Area	2.28%	67,629	\$ 0.5417	\$ 1.6000	(1.0583)
<b>Government-Exempt-39,384 SF</b>	Per Sq.Ft. Bldg Area	0.91%	26,992	-	-	0.00
<b>Total</b>		<b>100%</b>	<b>\$ 2,966,206</b>			