

City of Pembroke Pines

Fire Assessment Memorandum

JUNE 2019

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Fire Assessment Memorandum

INTRODUCTION

The City of Pembroke Pines (City) has engaged Government Services Group, Inc. (GSG) to assist the City in the update of the City's existing fire assessment program for Fiscal Year 2019-20 (Fire Assessment Project). This update is to (1) provide proforma budgets and assessment rates for Fiscal Year 2019-20 and (2) ensure continued legal defensibility related to recent legislation and case law decisions.

GSG specializes in government finance and taxation issues, in working with cities, counties, special districts, and state agencies, to develop unique funding and service delivery solutions for critical infrastructure and service needs. GSG has developed extensive experience in structuring and implementing alternative revenue sources in Florida.

This document is the City of Pembroke Pines Fire Assessment Memorandum (Assessment Memorandum), which is one of the project deliverables specified in the scope of services.

The City currently imposes fire assessments within the incorporated area based on a prior study conducted by GSG in 1996 and updated in July 2000, June 2004, June 2008, June 2011 and June 2015. Table 1 illustrates the fire assessment rates imposed for Fiscal Year 2018-19. These assessment rates generated approximately \$25,496,917 in revenues for Fiscal Year 2018-19.

Table 1
Adopted FY 2018-19 Assessment Rates

Residential Property Use Categories	Rate Per Dwelling Unit
Residential	\$271.75
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.5697
Industrial/Warehouse	\$0.1777
Institutional	\$0.5849

Source: City of Pembroke Pines

Service Description and Assessable Cost Calculations

SERVICE DESCRIPTION

The services provided by the Pembroke Pines Fire Department include fire suppression, fire prevention, building inspections and plan review, fire investigations, public fire safety education, disaster management, rescue, emergency medical services, hazardous materials initial response, and response to other emergencies as needed.

The City of Pembroke Pines’ Fire Department has an ISO rating of one, which signifies the highest level of service provided. The Pembroke Pines Fire Department facilities inventory is comprised of six stations, a garage and a training facility. Table 2 identifies the Fire Department’s Building/Facility Inventory, as well as the corresponding physical location of the facility.

Table 2
Fire Department Building/Facility Inventory

Station	Address
Station 33	600 SW 72 Avenue (Perry Airport)
Station 69	9500 Pines Boulevard (Headquarters)
Station 79	19900 Pines Boulevard
Station 89	13000 SW 1 Street (Century Village)
Station 99	16999 Pines Boulevard
Station 101	6057 SW 198 Terrace (Dispatch Center)
Fire Department Garage	6057 SW 198 Terrace (Fire Vehicle Services – behind Fire Station #101)
Fire Training Facility	1101 SW 208 Avenue

Source: City of Pembroke Pines

The City has entered into a statewide mutual aid agreement to provide assistance during emergencies and disasters.

The City has entered into a consolidated mutual aid agreement with the surrounding Broward County cities for mutual assistance on emergency scenes. There is no monetary compensation for this agreement.

The City entered into an agreement with Broward County to participate in the Consolidated Regional E-911 Communications System which provides a countywide initiative to coordinate and fund a regional dispatch service and ultimately improve 911 communications throughout Broward County. The dispatch functions include all emergency and non-emergency calls for fire services, emergency medical services and police services. Operating costs are funded pursuant to Section 318.21(9), Florida Statutes.

Tables 3 through 6 outline the Fire Department’s current service operations and service components. Table 3 outlines the Fire Department’s organizational structure. Table 4 describes the minimum staffing for each apparatus. This information is used in the development of the Administrative Factor, as further discussed in the “Development of Factors” section of this Assessment Memorandum.

Table 5 lists the location and the fire flow/pumping capacity of the Fire Department's apparatus. This information is used to determine the square footage cap for non-residential properties. Table 6 details the Fire Department's response protocol.

Table 3
Pembroke Pines Fire Rescue Department Organizational Chart

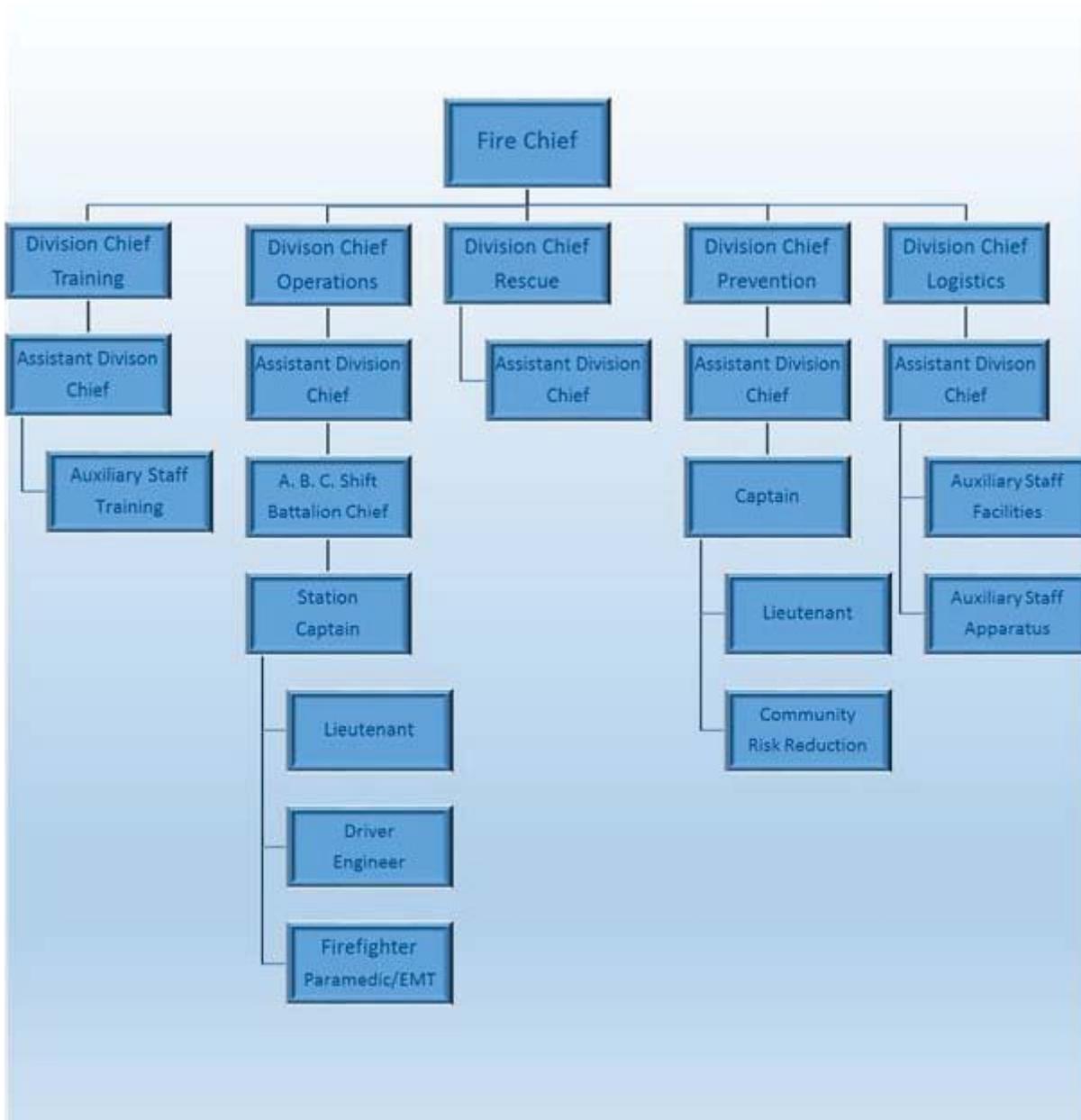


Table 4
Fire Department Apparatus Normal Staffing Requirements

Apparatus	Normal Staffing
Engine	3
Rescue	3
Platform	3
Crash/TSU	1

Source: City of Pembroke Pines

Table 5
Fire Department Apparatus Fire Flow

Station	Apparatus	Fire Flow (GPM)
Station 33	Engine 31800	1750
	Crash Truck 7899	
	Rescue 7731	
	Crash/Utility 733	
	Support Air 7784	
	3321 Malibu Car	
Station 69	Engine 7723	1750
	Ladder/Platform 7786	1750
	Battalion 31806	
	Rescue 31705	
	Rescue 31801	
	Rescue 7725 (Spare Rescue)	
	7391 Ford Focus Station Car	
Station 79	Engine 7707	2000
	Rescue 7732	
	Rescue 7726	
	Engine 7771	1500
	Engine 7772	1500
	Safety Trailer 7763	
	7393 Ford Focus Station Car	
Station 89	Engine 7724	1750
	Rescue 31704	
	Rescue 31802	
	Ladder-Platform 7797	2000
	Battalion 7792	
	3322 Malibu Station Car	
Station 99	Engine 31703	1500
	Platform 7762	1500
	Rescue 7733	
	Battalion 7720	
	Rescue 7717	
	7390 Ford Focus Station Car	
Station 101	Engine 7710	2000
	Rescue 7716	
	Engine 7764	1500
	Engine 7788	1500
	Battalion 7718	
	Rescue 7713	
	3372 Cavalier Station Car	

Station	Apparatus	Fire Flow (GPM)
Fire Training Facility	Engine 7755	1500
Total Fire Flow		23500

Source: City of Pembroke Pines

The current pumping capacity is defined as the combined amount of water that apparatus in the Fire Department can pump to a first alarm, non-residential fire. As outlined by Table 5, the pumping capacity for all apparatus of the Fire Department is 23,500 gallons per minute. Accordingly, based on National Fire Protection Association firefighting standards for fire-flow, the Fire Department currently has sufficient fire-flow capacity to provide service coverage in the event of a structure fire involving unlimited square feet.¹

Table 6
Fire Department Minimum Response Protocol

Incident Type	Response
Hit & Run w/injuries	Rescue
Accident	Rescue
Accident Delayed	Rescue
Accident w/injuries	Rescue
Accident Along Highway	Rescue, Engine, Battalion
Accident with Entrapment	Rescue, Engine (2), Battalion
Dead Person	Rescue
Child/Elderly Abuse	Rescue
Mentally Ill Person	Rescue
Boat-Marine Fire	Rescue, Engine, Battalion
Commercial Structure Fire	Engine (2), Ladder-Plat, Rescue, Battalion, Hazmat
Electrical/Utility Hazard	Engine, Rescue, Battalion
Elevator Rescue	Rescue
Haz-Mat Incident	Engine, Rescue, Battalion, Hazmat
Heavy Rescue	Engine (2), Ladder-Plat, Rescue, Battalion, Hazmat
Other Type of Fire	Engine
Residential Fire	Engine (2), Ladder-Plat, Rescue, Battalion, Hazmat
Smoke Investigation	Engine
Vehicle Fire	Engine
Drowning	Engine, Rescue, Battalion
Assault (IP,JO,D)	Rescue
Suicide (Threats Only)	Rescue
Suicide (Acts in Progress Only)	Rescue
Shooting (IP,JO,D)	Rescue
Stabbing (IP,JO,D)	Rescue
Sexual Assault (Rape) (IP,JO,D)	Rescue
Fight (IP,JO,D)	Rescue
Juvenile (Disturbance)	Rescue
Domestic (IP,JO,D)	Rescue
Child Molestation (IP,JO,D)	Rescue
Aircraft Alert	Engine (2), Rescue, Battalion, Crash Truck
Bomb Threat	Engine, Rescue, Battalion
Fire Alarm	Engine (2), Rescue, Ladder-Plat, Battalion
Medical Alarm	Rescue
Explosion	Engine (2), Rescue, Ladder-Plat, Battalion, Hazmat

¹ Source: National Fire Protection Association, "NFPA 1 Fire Code, 2015, Chapter 18"

Incident Type	Response
Abdominal Pain	Rescue
Allergic Reaction	Rescue
Biological Hazard	Rescue
Burn	Rescue
Choking	Rescue
Chest Pain	Rescue
Diabetic	Rescue
Electrocution	Rescue, Engine, Battalion
Heat/Cold Exposure	Rescue
Fall (Without Injury)	Rescue
Fall Injury	Rescue
Heart Attack	Rescue
Hemorrhage/Laceration	Rescue
Injury	Rescue
Obstetrical	Rescue
Overdose	Rescue
Person Down	Rescue
Passed Out	Rescue
Sick Person	Rescue
Stroke	Rescue
Seizure	Rescue
Intra-Facility Transfer	Rescue
Trouble Breathing	Rescue
Unknown Medical	Rescue
Police Service Call	Engine
Animal Abuse/Bite	Rescue
Snake/Reptile Call	Rescue

Source: Pembroke Pines Fire Department

DEVELOPMENT OF FACTORS

FIRE RESCUE v. EMERGENCY MEDICAL SERVICES

In June 2000, litigation over the City of North Lauderdale fire rescue assessment program resulted in a decision by the Fourth District Court of Appeals in the case of SMM Properties, Inc. v. City of North Lauderdale, (the “North Lauderdale” case). The Fourth District Court of Appeals concluded that emergency medical services (EMS) did not provide a special benefit to property. The Court, however, reaffirmed that fire suppression, fire prevention, fire/building inspections and first response medical services do provide a special benefit to property. In August 2002, the Florida Supreme Court upheld the decision of the Fourth District Court of Appeals.

To address these concerns, GSG has developed a methodology that removes the costs associated with emergency medical services. This method of splitting the fire and EMS portions of a consolidated public safety department’s budget was upheld by the Fourth District Court of Appeals in July 2010 in Desiderio Corporation, et al. v. The City of Boynton Beach, Florida, et al., 39 So.3d 487 (Fla. 4th DCA 2010).

The projected Fiscal Year 2019-20 departmental costs were allocated between fire rescue and emergency medical services because of the Florida Supreme Court’s opinion in City of North Lauderdale v. SMM Properties that emergency medical services (above the level of first response) does not provide a special benefit to property. Accordingly, the fire rescue costs were split from emergency medical service costs based on the following general guidelines.

DIRECT ALLOCATIONS

To the extent that certain line items could be allocated directly to fire, direct allocations were made. All costs directly related to fire such as “Protective Clothing,” “Nozzles,” “Ladders” and “Hoses” were totally allocated to fire. All costs directly related to emergency medical services were removed entirely.

ADMINISTRATIVE FACTOR

Certain line items were allocated between fire and EMS based on an Administrative Factor. This Administrative Factor is derived by creating a ratio between non-EMS or fire personnel and total combat personnel across all shifts within a 24-hour period. On average, under normal staffing, the City has 30 non-EMS personnel and 21 EMS personnel, for a total of 51 combat personnel. This normal staffing yields a 58.82% non-EMS Administrative Factor.

This percentage was then applied to all applicable line items to allocate the costs that could not be directly allocated as fire costs or EMS costs, and that could not be operationally allocated. For example, an Administrative Factor was applied to the personnel expenditures for salaries and benefits, and the line item expenditures for "Building Maintenance," "Electric," "Water & Sewer," and "Office Supplies" to determine the fire service costs of these line items.

OPERATIONAL FACTOR

Fire Rescue Operational Factor

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

The fire rescue department incidents are tracked using both CAD dispatch (for EMS and transport only incidents) and the State Fire Marshal office’s Florida Fire Incident Reporting System (FFIRS). FFIRS is a tool

for fire rescue departments to report and maintain computerized records of fire rescue incidents and other department activities in a uniform manner. Under this system, a series of basic phrases with code numbers are used to describe fire rescue incidents. Appendix A provides a codes list for the “type of situation found” as recorded on the fire rescue incident reports used to identify EMS and non-EMS calls.

To develop the Operational Factor for the City, GSG obtained fire rescue incident data identifying the number of fire rescue calls made to property categories within the City for a one-year period (Calendar Year 2018). The City’s fire rescue incident data was used to determine the demand for fire rescue services.

The ratio between non-EMS (fire) calls and EMS calls is then applied to all applicable line items to allocate the costs that could not be directly allocated as fire costs or EMS costs, and that could not be administratively allocated. For the one-year period (Calendar Year 2018), the City reported 21,115 total fire rescue incident calls, of which 3,840 were non-EMS (fire) calls and 17,275 were EMS calls. This information results in an 18.19% non-EMS Operational Factor.

ASSESSABLE COST CALCULATIONS

The assessable cost calculations for Fiscal Year 2019-20 are based on the following assumptions for the purpose of this Assessment Memorandum.

- The City provided the preliminary FY 2019-20, Fire Rescue Division budget. The expenses and revenues associated with emergency medical services were removed.
- The City provided the preliminary FY 2019-20 Fire Prevention Division budget. The expenses and revenues were allocated directly to fire.
- Because the City participates in the Consolidated Regional E-911 Communications System, there are no costs associated with dispatch services.
- Revenues are shown as a reduction of the total projected expenditures, thereby reducing the total assessable costs. Revenues received from interim fire assessment fees, interest on fire protection assessments, beginning surplus, annual fire inspections, life safety plan reviews, fire equipment assessment, firefighter supplemental comp, false alarm fees, and fee expediting overtime were allocated directly to fire.
- The line item “Statutory Discount” under “Miscellaneous Assessment Expenditures” reflects a 95% collection of the Fire Assessment to cover the 4% statutory discount allowed by the Uniform Method and 1% reserve for under collection. Accordingly, the statutory discount is budgeted at 5% of the total assessable costs.
- Pursuant to section 197.3632, Florida Statutes, the tax collector and property appraiser may each enter into an agreement with the local government for reimbursement of necessary administrative costs incurred from the collection of the non-ad valorem assessment. Accordingly, if any such fee(s) is charged, the fee may be recouped as an add-on to the total assessable costs for the year.

City Object Code 49201 Taxes and/or Assessments is the Property Appraiser’s cost for services relating to creating and maintaining a non-ad valorem tax roll and providing notice of the fire assessment in the annual TRIM notices.

At this time, the Tax Collector does not charge for their services associated with collection of the fire assessment; therefore, no collection costs were included.

Table 7 shows the projection of the full cost of the fire assessment program for Fiscal Year 2019-20 based on the above assumptions.

Table 7
Fire Assessable Cost Calculations (FY 2019-20)

Description	Fire Rescue Division FY 19-20 Projected	Fire Rescue Division FY 19-20 Assessable	Fire Prevention Division FY 19-20 100% Fire	FY 19-20 Total Proforma	FY 19-20 Total Assessable
Personnel Expenditures					
12099 Battalion Chief - PM	703,398	413,739	0	703,398	413,739
12130 Fire Chief	187,221	110,123	0	187,221	110,123
12172 Assistant Division Chief	386,281	227,210	84,604	470,885	311,814
12282 Micro Computer Specialist I	70,637	0	0	70,637	0
12528 Administrative Assistant II	64,709	0	0	64,709	0
12575 Lieutenant	2,379,423	0	0	2,379,423	0
12607 Captain - P/M	3,310,486	1,947,228	192,437	3,502,923	2,139,665
12651 Programmer Analyst II	95,348	56,084	0	95,348	56,084
12684 Clerical Spec II	38,157	22,444	0	38,157	22,444
12699 Clerical Coordinator	0	0	40,943	40,943	40,943
12788 Division Chief	591,227	347,760	151,282	742,509	499,042
12835 Driver/Engineer	404,844	238,129	0	404,844	238,129
12836 Driver Engineer - P/M	2,613,085	1,537,017	0	2,613,085	1,537,017
12912 Fire Inspector/PM	0	0	399,784	399,784	399,784
12915 Firefighter/EMT	1,184,489	696,716	0	1,184,489	696,716
12918 Firefighter/PM	4,896,586	2,880,172	0	4,896,586	2,880,172
12934 Administrative Battalion Chief	118,340	69,608	0	118,340	69,608
12992 Vacation leave - retire/term	485,962	285,843	15,254	501,216	301,097
12996 Sick leave - retire/term	425,358	250,196	9,193	434,551	259,389
12997 Sick leave - annual	668,415	393,162	34,319	702,734	427,481
13681 P/T Clerk Spec II	12,480	7,341	0	12,480	7,341
14000 Overtime	30,000	17,646	10,000	40,000	27,646
14012 Overtime- Hurricane	0	0	8,500	8,500	8,500
14016 Overtime - Non-City details	30,000	17,646	0	30,000	17,646
14017 Overtime - Staffing	170,000	99,994	0	170,000	99,994
14018 Overtime - Expediting Expense	0	0	19,000	19,000	19,000
14400 Off-duty detail	16,000	9,411	0	16,000	9,411
15000 Incentive pay	209,507	123,232	7,280	216,787	130,512
15040 Inspector certification	191,360	191,360	16,640	208,000	208,000
15050 Stand-by pay	0	0	16,500	16,500	16,500
15100 Holiday pay	650,000	382,330	33,000	683,000	415,330
15101 Uniform cleaning allowance	13,440	7,905	1,680	15,120	9,585

15104 Assignment pay	5,000	2,941	0	5,000	2,941
15111 Assignment pay - Rescue	46,000	0	0	46,000	0
15112 Assignment pay - FIRE/EMS	74,400	43,762	0	74,400	43,762
15116 Cell Phone Pay	8,100	4,764	6,300	14,400	11,064
15200 Longevity pay	118,985	69,987	9,845	128,830	79,832
21000 Social Security- matching	1,543,507	907,891	80,529	1,624,036	988,420
22000 Retirement contributions	24,350	14,323	2,117	26,467	16,440
22001 Retirement contribution - legacy	28,127	16,544	0	28,127	16,544
22010 Defined contribution - General	24,199	14,234	3,685	27,884	17,919
22100 Retirement contributions P & F	12,528,817	7,369,450	450,020	12,978,837	7,819,470
22110 State contribution P&F retirement	992,045	583,521	35,633	1,027,678	619,154
23000 Health Insurance	3,624,000	2,131,637	181,200	3,805,200	2,312,837
23100 Life Insurance	75,762	44,563	3,862	79,624	48,425
24000 Workers compensation	1,199,778	705,709	59,310	1,259,088	765,019
26300 General retiree health contrib	73,230	43,074	14,646	87,876	57,720
26310 Fire retiree health contrib	4,138,809	2,434,447	187,191	4,326,000	2,621,638
Total Personnel	\$44,451,862	\$24,719,143	\$2,074,754	\$46,526,616	\$26,793,897
Operating					
31300 Professional services-Outside Legal	2,500	2,500	0	2,500	2,500
31400 Professional services- medical	104,000	61,173	0	104,000	61,173
31500 Professional services- other	4,500	2,647	0	4,500	2,647
31508 Professional Services Other - Fire	13,375	13,375	0	13,375	13,375
31509 Professional Services Other - Rescue	49,500	0	0	49,500	0
34300 Contract- laundry & cleaning	31,200	18,352	0	31,200	18,352
34500 Contract- building maintenance	22,120	13,011	3,000	25,120	16,011
34988 Contractual Svcs Provider-Rescue	122,959	0	0	122,959	0
34989 Contractual service provider	568,946	334,654	187,707	756,653	522,361
36100 Excess benefit	20,000	11,764	0	20,000	11,764
40100 Travel/conferences	7,000	4,117	6,000	13,000	10,117
41100 Telephone	136,800	80,466	1,400	138,200	81,866
41380 Data communication	12,000	7,058	3,500	15,500	10,558
41400 Postage	1,320	776	0	1,320	776
43100 Electric	138,600	81,525	4,500	143,100	86,025
43200 Water & sewer	30,000	17,646	0	30,000	17,646
43300 Gas	20,400	11,999	0	20,400	11,999
44200 Rents- machinery & equipment	4,420	2,600	1,560	5,980	4,160
44365 Rentals - Fire	801,690	801,690	43,516	845,206	845,206
46100 R & M office equipment	1,400	823	0	1,400	823
46150 R & M- land- building & improvement	136,000	79,995	500	136,500	80,495

46250 R & M equipment	88,700	52,173	1,400	90,100	53,573
46300 R & M motor vehicles	530,500	312,040	25,000	555,500	337,040
46800 Maintenance contracts	106,400	62,584	350	106,750	62,934
46801 I.T. Maintenance contracts	94,000	55,291	0	94,000	55,291
47100 Printing	6,000	3,529	800	6,800	4,329
48250 Employee award program	1,200	706	0	1,200	706
48500 Promotional activities	2,000	1,176	7,000	9,000	8,176
49104 License fees	2,000	1,176	200	2,200	1,376
49105 License renewals	28,355	16,678	16,300	44,655	32,978
49180 Administrative fees - Fire	549,962	549,962	84,189	634,151	634,151
49201 Taxes and/or assessments	29,187	29,187	0	29,187	29,187
49220 Promotional exams	30,060	17,681	0	30,060	17,681
51100 Office supplies	17,400	10,235	2,300	19,700	12,535
51200 Maps	2,000	1,176	0	2,000	1,176
51400 Photo supplies	1,000	588	0	1,000	588
52000 Operating supplies	7,500	4,412	2,000	9,500	6,412
52005 Operating supplies - Fire	21,600	21,600	0	21,600	21,600
52006 Operating supplies - Rescue	172,800	0	0	172,800	0
52015 Books	2,630	1,547	3,600	6,230	5,147
52020 Books - Rescue	10,000	0	0	10,000	0
52160 Pharmaceutical supplies	36,000	0	0	36,000	0
52200 Cleaning/janitorial supplies	27,600	16,234	850	28,450	17,084
52250 Linen/bedding	4,820	2,835	0	4,820	2,835
52431 Operating chemicals - Fire	13,000	13,000	0	13,000	13,000
52432 Operating chemicals - Rescue	7,000	0	0	7,000	0
52540 Fuel	200,000	36,380	15,500	215,500	51,880
52600 Clothing/uniforms	35,000	20,587	0	35,000	20,587
52630 Protective clothing	115,000	115,000	0	115,000	115,000
52650 Equip < than \$1000	0	0	4,500	4,500	4,500
52652 Software < than \$1000 &/or licenses	4,000	2,353	500	4,500	2,853
52653 Computer equipment < \$1000	10,000	5,882	6,500	16,500	12,382
52654 Nozzles < \$1000	5,000	5,000	0	5,000	5,000
52656 Ladders < \$1000	2,500	2,500	0	2,500	2,500
52657 Hose < \$1000	15,000	15,000	0	15,000	15,000
52659 Equip less than \$1000 - Fire	40,000	40,000	0	40,000	40,000
52660 Equip less than \$1000 - Rescue	46,000	0	0	46,000	0
52701 Food purchases	5,000	2,941	0	5,000	2,941
54100 Memberships/ dues/ subscription	635	374	600	1,235	974
55200 College Classes - Education	70,000	41,174	0	70,000	41,174

55228 Training - Rescue	12,000	0	0	12,000	0
62009 Fire Station 79- Alhambra	243,000	142,933	0	243,000	142,933
62012 Fire Station 33-72nd Ave	242,280	142,509	0	242,280	142,509
62016 Fire Station 69-9500 Pines	195,720	115,123	0	195,720	115,123
62016 Fire Station 89 - Century Village	43,400	25,528	0	43,400	25,528
62026 Fire Station 99 - Pembroke Isles	291,800	171,637	0	291,800	171,637
62031 Fire Station 101 - Stirling Rd	242,784	142,806	0	242,784	142,806
64074 Generator	1,084,590	637,956	0	1,084,590	637,956
62038 Fire Training Facility	866,508	509,680	0	866,508	509,680
64009 Ambulance refurbishment	30,000	0	0	30,000	0
64016 Ambulances	290,000	0	0	290,000	0
64028 Car	50,000	29,410	55,500	105,500	84,910
64038 Communications systems	24,000	4,366	0	24,000	4,366
64039 Computer equipment not micro	20,000	20,000	0	20,000	20,000
64352 Special equipment - Rescue	300,000	0	0	300,000	0
64440 Fire apparatus refurbish	50,000	50,000	0	50,000	50,000
64450 Fire engine	500,000	500,000	0	500,000	500,000
Total Operating	\$9,054,661	\$5,499,120	\$478,772	\$9,533,433	\$5,977,892
Total Expenditures	\$53,506,523	\$30,218,263	\$2,553,526	\$56,060,049	\$32,771,789
Revenues					
342600 Rescue transport fees	3,551,000	0	0	3,551,000	0
312510 Fire Insurance Premium Tax	1,027,678	604,480	0	1,027,678	604,480
360135 Interest on Fire Protection Assmnt	5,000	5,000	0	5,000	5,000
Interim Fire Assmt Fees	270,000	270,000	0	270,000	270,000
389940 Beginning surplus	2,700,000	2,700,000	0	2,700,000	2,700,000
325110 Fire equipment assessment	100,000	100,000	0	100,000	100,000
321223 Hazard Mitigation Grant	1,664,681	979,165	0	1,664,681	979,165
342900 CPR certification	10,500	0	0	10,500	0
342930 Fire detail	27,000	0	0	27,000	0
331940 National Bioterrorism Hospital Prep	3,000	0	0	3,000	0
335200 Firefighter supplemental comp	90,000	90,000	0	90,000	90,000
342901 ILA-Fire Rescue services to Bwr County	12,000	2,183	0	12,000	2,183
342203 Life Safety Plan Reviews & Inspections	0	0	495,000	495,000	495,000
342202 Annual Fire Inspection Fee	0	0	615,500	615,500	615,500
342501 Fee - Expediting Overtime	0	0	19,000	19,000	19,000
342204 False Alarm Fee	0	0	55,400	55,400	55,400
Total Revenues	\$9,460,859	\$4,750,828	\$1,184,900	\$10,645,759	\$5,935,728

TOTAL EXPENDITURES	\$53,506,523	\$30,218,263	\$2,553,526	\$56,060,049	\$32,771,789
TOTAL REVENUES	\$9,460,859	\$4,750,828	\$1,184,900	\$10,645,759	\$5,935,728
TOTAL NET EXPENDITURES	\$44,045,664	\$25,467,435	\$1,368,626	\$45,414,290	\$26,836,061
MISCELLANEOUS ASSESSMENT EXPENDITURES					
Statutory Discount @ 5% (4% early payment/1% non-collection)					1,412,424
PA Costs - see City Object 49201					0
TOTAL MISCELLANEOUS ASSESSMENT EXPENDITURES					\$1,412,424
TOTAL ASSESSABLE COSTS					\$28,248,485

Source: City of Pembroke Pines

Determination of Fire Services Demand

INCIDENT DATA

GSG obtained information from the City in an electronic format, identifying the number and type of fire incident responses by City fire vehicles for calendar year 2018.

The fire rescue department incidents are tracked using both CAD dispatch (for EMS and transport only incidents) and the State Fire Marshal office's Florida Fire Incident Reporting System (FFIRS). FFIRS is a tool for fire rescue departments to report and maintain computerized records of fire rescue incidents and other department activities in a uniform manner. Under this system, a series of basic phrases with code numbers are used to describe fire rescue incidents. Appendix A provides a codes list for the "type of situation found" as recorded on the fire rescue incident reports used to identify EMS and non-EMS (fire) calls.

Another data field in the FFIRS, "fixed property use," identifies the type of property that fire departments respond to for each fire incident. The fixed property uses correlate to property uses determined by the Broward County Property Appraiser on the ad valorem tax roll. Appendix B provides a codes list for the "fixed property use" as recorded on the fire incident reports.

GSG analyzed one year of fire incident data (calendar year 2018) to evaluate trends and determine if aberrations were present. The one year fire incident data for calendar year 2018 represents 21,115 fire rescue incidents.

Of the 21,115 fire rescue incidents, there were 17,275 incidents classified as EMS type incidents based on the type of situation found indicated on the incident report. The 17,275 EMS type incidents were not included in the analysis.

There are certain fire rescue incidents that could not be assigned to a specific property or parcel. These calls represent non-specific type incidents, which are incidents that either could not be correlated to a specific parcel or calls that involved auto accidents and other types of incidents along roads and highways.

Of the 3,840 remaining fire type incidents, 3,096 were calls to specific property uses. The remaining 744 incidents were considered non-specific type incidents. The City's budget is sized based upon its ability to provide service to improved property within its boundaries. Therefore, the level of services required to meet anticipated demand for fire rescue services and the corresponding annual fire rescue budget required to fund fire rescue services provided to non-specific property uses would be required notwithstanding the occurrence of any incidents from such non-specific property use.

Because of the urbanized character of the City, the suppression of fires on vacant land and agricultural property primarily benefits adjacent property by containing the spread of fire rather than preserving the integrity of the vacant parcel. Thus, incidents to vacant and agricultural property were not included in the final analysis of the fire call database. The 22 calls to these two property use categories were removed.

Using the fixed property use codes, the remaining 3,074 fire type incidents corresponding to specific properties were assigned to the following property use categories: residential, commercial, industrial/warehouse and institutional. Incidents to government properties, religious buildings, institutional parcels, nursing homes, and educational properties were aggregated into an "institutional" category.

Table 8 outlines the property use category assignment of fire incidents based on the analysis conducted.

Table 8
Fire Calls by Category (Calendar Year 2018)

Category	Number of Incidents	Percentage of Calls
Residential	1,963	63.86%
Commercial	678	22.06%
Industrial/Warehouse	48	1.56%
Institutional	385	12.52%
Total	3,074	100%

Source: City of Pembroke Pines Fire Department

PROPERTY DATA

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

Each property use within the City on the ad valorem tax roll was assigned, by the City, to one or more of the property use categories based on their assignment of use by the Broward County Property Appraiser or verification of use obtained through field research based on the Florida Department of Revenue (DOR) two digit property use codes reflected in the Rule 12D-8.008, Florida Administrative Code. A listing of Broward County's Property Use (DOR) codes is provided as Appendix C.

Further analysis was conducted to determine the use of each building on a parcel. The Property Appraiser assigns a building improvement code based on a building's assigned use on a parcel of property. An analysis regarding building improvement types based on the assignment of use by the Broward County Property Appraiser was conducted. A list of building improvement codes used by the Broward County Property Appraiser and associated assessment category is provided as Appendix D.

For parcels assigned to the residential property use category, the total number of dwelling units was determined.

For parcels within the non-residential property use categories of commercial, industrial/warehouse and institutional, the amount of square footage of the non-residential structures was determined from the building files on the ad valorem tax roll.

Computation of Fire Assessments

ASSESSMENT CLASSIFICATIONS

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

The fire assessment cost calculations provided herein are primarily based on information supplied by the City. The assessable cost projections developed by GSG are designed to forecast preliminary assessment rates within each property use category for Fiscal Year 2019-20.

SPECIAL BENEFIT ASSUMPTIONS

The following assumptions support a finding that the fire services, facilities, and programs provided by the City provide a special benefit to the assessed parcels.

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

APPORTIONMENT METHODOLOGY

The following section describes the recommended assessment apportionment methodology for fire services based on: (i) the fire assessable cost calculations; (ii) the ad valorem tax roll maintained by the City; and (iii) the fire incident data.

COST APPORTIONMENT

The Fiscal Year 2019-20 assessable costs calculation was apportioned among property use categories based upon the historical demand for fire services reflected by the fire incident data for calendar year 2018. This apportionment is illustrated in Table 9.

Table 9
Cost Apportionment (FY 2019-20)

Category	Number of Incidents	Percentage of Calls	Allocation of Assessable Costs
Residential	1,963	63.86%	\$18,038,964
Commercial	678	22.06%	\$6,230,473
Industrial/Warehouse	48	1.56%	\$441,095
Institutional	385	12.52%	\$3,537,953
Total	3,074	100%	\$28,248,485

PARCEL APPORTIONMENT

The share of the assessable costs apportioned to each property use category was further apportioned among the individual buildings of property within each property use category in the manner described in Table 10.

Table 10
Parcel Apportionment within Property Use Categories

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

Applying the foregoing parcel apportionment methodology, fire assessment rates were computed for each property use category. The specific methodology, underlying special benefit and fair apportionment assumptions are included below and generally described.

RESIDENTIAL PARCEL APPORTIONMENT ASSUMPTIONS

The following assumptions support findings that the parcel apportionment applied in the Residential Property Use Category is fair and reasonable. The Residential Property Use Category includes such properties as single-family dwelling units and multi-family dwelling units.

- The size or the value of the residential parcel does not determine the scope of the required fire services. The potential demand for fire services is driven by the existence of a dwelling unit and the anticipated average occupant population.
- Apportioning the assessed costs for fire services attributable to the residential property use category on a per dwelling unit basis is required to avoid cost inefficiency and unnecessary administration, and is a fair and reasonable method of parcel apportionment based upon historical demand for services.
- The historical demand for fire protection service availability for multi-family and single family residential property is substantially similar and any difference in the percentage of documented fire protection calls to such specific property uses is statistically insignificant.

RESIDENTIAL PARCEL APPORTIONMENT CALCULATION

Based upon the historical demand for fire services, the percentages of assessable costs attributable to residential properties were calculated. The amount of the assessable costs allocable to the residential

property use category was divided by the number of dwelling units in the City to compute the fire assessment to be imposed against each dwelling unit. For each residential parcel, the actual number of dwelling units located on the parcel will be multiplied by the residential dwelling unit rate to compute the residential fire assessment amount for the parcel.

Table 11 illustrates the assignment of dwelling units under this apportionment methodology to the Residential Property Use Category.

Table 11
Parcel Apportionment Residential Property Use Category

Residential Property Use Category	Number of Dwelling Units
Residential	63,883

Source: City of Pembroke Pines, (2019).

NON-RESIDENTIAL PARCEL APPORTIONMENT ASSUMPTIONS

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

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

- The current pumping capacity is defined as the combined amount of water that apparatus in the Fire Department can pump to a first alarm, non-residential fire. As outlined by Table 5, the pumping capacity for all apparatus of the Fire Department is 23,500 gallons per minute. Accordingly, based on National Fire Protection Association firefighting standards for fire-flow, the Fire Department currently has sufficient fire-flow capacity to provide service coverage in the event of a structure fire involving unlimited square feet.²

The following assumption supports findings that the parcel apportionment applied in the Non-Residential Property Use Category is fair and reasonable.

- The separation of the non-residential buildings by actual square footage is fair and reasonable for the purpose of parcel apportionment because the demand for fire services, fire flow, fire fighters, quantity and size of apparatus, and other special firefighting equipment is determined and measured by the actual square footage of structures and improvements within benefited parcels.

NON-RESIDENTIAL PARCEL APPORTIONMENT CALCULATION

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

The respective non-residential assessment rate was determined by multiplying the percent of total fire calls attributable to non-residential property by the total assessable costs. This calculated amount of assessable costs was then divided by the number of non-residential square feet to obtain an assessment amount per square foot.

² Source: National Fire Protection Association, "NFPA 1 Fire Code, 2015, Chapter 18"

Table 12 illustrates the assignment of square footage for parcels under this apportionment methodology in the Non-Residential Property Use Categories.

Table 12
Parcel Apportionment Non-Residential Property Use Categories

Non-Residential Property Use Categories	Number of Square Feet
Total Commercial	12,946,783
Total Industrial/Warehouse	4,224,776
Total Institutional	7,542,652

Source: City of Pembroke Pines, (2019)

COMPUTATION OF FIRE ASSESSMENT RATES

Applying the parcel apportionment methodology, fire assessment rates were computed for each specified property use category. Based on the assessable costs of providing fire services, the number of fire calls apportioned to specific property categories, and the number of billing units within the specified property categories, Table 13 illustrates the preliminary assessment rates after application of the assessment methodology based on 100 percent funding of the total assessable costs for Fiscal Year 2019-20.

Table 13
FY 2019-20 Preliminary Fire Assessment Rates
(100% of Assessable Costs = \$28,248,485 Gross Revenue)

Residential Property Use Categories	Rate Per Dwelling Unit
Residential	\$282.38
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.4812
Industrial/Warehouse	\$0.1044
Institutional	\$0.4691

*Estimated Gross Revenue: \$28,248,485; Estimated Exempt Buy-down: \$3,512,767; Estimated Net Revenue: \$24,735,718

EXEMPTIONS AND IMPACT OF EXEMPTIONS

In the current methodology, the City identified the aggregate cost for the fire services that are available to institutional tax-exempt, homesteaded property owned by totally and permanently disabled veterans, and governmental parcels within the City. The City made a policy decision to exempt institutional tax-exempt, homesteaded property owned by totally and permanently disabled veterans, and governmental properties, and have funded the proportional assessed costs allocated to such exemptions from the other legally available sources because the financial burden of such exemptions cannot be apportioned to non-exempt parcels. The estimated revenue from all institutional tax-exempt, homesteaded property owned by totally and permanently disabled veterans, and governmental properties, based on 100 percent of the assessable costs of \$28,248,485, is approximately \$3,512,767 using the updated assessment methodology.

Outstanding Issues

Issue 1: Administrative Factor Calculation

The administrative factor calculation was based on information provided by the City for normal staffing levels. Any changes to the staffing levels could result in a revised administrative factor which could increase or lower the amount of assessable costs to be collected.

Issue 2: Non-Specific Calls

In the fire call analysis, certain fire related calls were classified as non-property specific, because of the location of occurrence in the incident report. These calls represent non-specific incidents that either could not be correlated to a specific parcel or involved auto accidents or other types of incidents along roads and highways. These calls are excluded from the analysis that determines the percentage of calls for service to respective property types and therefore, are not considered in the determination of the extent of budget required to fund the department. Because the budget is established based on the ability of the department to adequately protect structures, no adjustment has been made to the budget due to non-property specific calls. Further, even if such calls did affect the cost of the department's operations, there are sufficient non-assessment revenues available to offset any impact upon the budget.

Appendix A

SITUATION FOUND CODES & DESCRIPTIONS

Situation Found Code	Description	EMS Type Call
100	Fire, Other	No
110	Fire, Structure	No
111	Building Fire	No
1110	Building Fire	No
112	Fires in structures other than in a building	No
113	Cooking fire, confined to a container	No
118	Trash or rubbish fire, contained	No
130	Mobile property (vehicle) fire, other	No
131	Passenger vehicle fire	No
132	Road freight or transport vehicle fire	No
140	Natural vegetation fire	No
141	Forest, woods or wildland fire	No
142	Brush, or brush and grass mixture fire	No
143	Grass fire	No
150	Outside rubbish fire, other	No
151	Outside rubbish, trash or waste fire	No
152	Garbage dump or sanitary landfill fire	No
154	Dumpster or other outside trash receptacle fire	No
155	Outside stationary compactor/compacted trash fire	No
160	Special outside fire, other	No
162	Outside equipment fire	No
200	Overpressure rupture, explosion, overheat, other	No
221	Overpressure rupture of air or gas pipe/pipeline	No
251	Excessive heat, scorch burns with no ignition	No
300	Rescue, EMS call, other	Yes
311	Medical assist, assist EMS crew	Yes
320	Allergic reaction	Yes
321	EMS call, excluding vehicle accident with injury	Yes
322	Vehicle accident with injuries	Yes
323	Motor vehicle/pedestrian accident (MV Ped)	Yes
324	Motor Vehicle Accident, No Injuries	No
331	Lock-in (if lock out, use 511)	No
341	Search for person on land	No
352	Extrication of victim(s) from vehicle	No
353	Removal of victim(s) from stalled elevator	No
354	Trench/below grade rescue	No
360	Water & ice related rescue, other	No
361	Swimming/recreational water areas rescue	No
365	Watercraft rescue	No
370	Electrical rescue	No
381	Rescue or EMS standby	Yes
400	Hazardous condition, other	No
410	Flammable gas or liquid condition, other	No
411	Gasoline or other flammable liquid spill	No

Situation Found Code	Description	EMS Type Call
412	Gas leak	No
413	Oil or other combustible liquid spill	No
420	Toxic condition, other	No
422	Chemical spill or leak	No
424	Carbon monoxide incident	No
440	Electrical wiring/equipment problem, other	No
441	Heat from short circuit (wiring), defective/worn	No
442	Overheated motor	No
443	Light ballast breakdown	No
444	Power line down	No
445	Arcing, shorted electrical equipment	No
460	Accident, potential accident, other	No
461	Building or structure weakened or collapsed	No
462	Aircraft standby	No
463	Vehicle accident, general cleanup	No
471	Explosive, bomb removal (for bomb scare, use 721)	No
500	Service call, other	No
510	Person in distress, other	No
511	Lock-out	No
512	Ring or jewelry removal	No
520	Water problem, other	No
521	Water evacuation	No
522	Water or steam leak	No
531	Smoke or odor removal	No
540	Animal problem, other	No
541	Animal problem	No
542	Animal rescue	No
550	Public service assistance, other	No
551	Assist police or other governmental agency	No
552	Police matter	No
553	Public service	No
554	Assist invalid	Yes
555	Defective elevator	No
561	Unauthorized burning	No
600	Good intent call, other	No
611	Dispatched & canceled en route	No
621	Wrong location	No
622	No incident found upon arrival	No
650	Steam, other gas mistaken for smoke, other	No
651	Smoke scare, odor of smoke	No
652	Steam, vapor, fog or dust thought to be smoke	No
671	Hazmat release investigation w/no hazmat	No
700	False alarm or false call, other	No
710	Malicious, mischievous false call, other	No

Situation Found Code	Description	EMS Type Call
711	Municipal alarm system, malicious false alarm	No
714	Central station, malicious false alarm	No
715	Local alarm system, malicious false alarm	No
730	System malfunction	No
731	Sprinkler activation due to malfunction	No
733	Smoke detector activation due to malfunction	No
734	Heat detector activation due to malfunction	No
735	Alarm system sounded due to malfunction	No
736	CO detector activation due to malfunction	No
740	Unintentional transmission of alarm, other	No
741	Sprinkler activation, no fire - unintentional	No
742	Extinguishing system activation	No
743	Smoke detector activation, no fire - unintentional	No
744	Detector activation, no fire - unintentional	No
745	Alarm system sounded, no fire - unintentional	No
746	Carbon monoxide detector activation, no CO	No
751		No
900	Special type of incident, other, Dumpster fire	No
911	Citizen complaint	No

Appendix B

FIXED PROPERTY USE CODES & DESCRIPTIONS

Fixed Property Use Code	Description	Category Assigned
000	FIXED PROP USE UNDETERMINED	NON-SPECIFIC
100	UNKNOWN OTHER	NON-SPECIFIC
110	FIXED USE RECREATION, OTHER	COMMERCIAL
112	BILLIARD CENTER	COMMERCIAL
114	ICE RINK	COMMERCIAL
120	VARIABLE USE AMUSEMENT/RECREATION	COMMERCIAL
121	BALLROOM, GYMNASIUM	COMMERCIAL
122	EXHIBITION HALL	COMMERCIAL
123	ARENA/STADIUM	COMMERCIAL
124	PLAYGROUND	COMMERCIAL
130	PLACES OF WORSHIP, CHURCH, FUNERAL PARLOR	INSTITUTIONAL
131	CHURCH/CHAPEL	INSTITUTIONAL
140	CLUBS, OTHER	COMMERCIAL
141	ATHLETIC CLUB/YMCA	INSTITUTIONAL
142	CLUB HOUSE	COMMERCIAL
150	PUBLIC, GOVT, OTHER	INSTITUTIONAL
151	LIBRARY	INSTITUTIONAL
160	EATING/DRINKING PLACES	COMMERCIAL
161	RESTAURANT	COMMERCIAL
162	NIGHTCLUB	COMMERCIAL
183	MOVIE THEATER	COMMERCIAL
200	EDUCATIONAL PROPERTY OTHER	INSTITUTIONAL
210	SCHOOLS NON-ADULT OTHER	INSTITUTIONAL
211	PRE-SCHOOL	INSTITUTIONAL
213	ELEMENTARY SCHOOL	INSTITUTIONAL
215	HIGH SCHOOL/JR HIGH/MIDDLE SCHOOL	INSTITUTIONAL
241	COLLEGE/UNIVERSITY	INSTITUTIONAL
254	DAY CARE-IN COMMERCIAL PROPERTY	COMMERCIAL
255	DAY CARE-IN RESIDENCE-LICENSED	COMMERCIAL
300	HEALTHCARE/DETENTION OTHER	INSTITUTIONAL
311	CARE OF THE AGED/NURSING STAFF	INSTITUTIONAL
321	MENTAL RETARDATION/DEVELOPMENT DISABILITY FACILITY	INSTITUTIONAL
322	ALCOHOL/SUBSTANCE ABUSE RECOVERY CENTER	INSTITUTIONAL
323	ASYLUM/MENTAL INSTITUTION	INSTITUTIONAL
331	HOSPITAL-MEDICAL/PSYCHIATRIC	INSTITUTIONAL
340	CLINICS, OTHER	INSTITUTIONAL
341	CLINIC, CLINIC-TYPE INFIRMARY	INSTITUTIONAL
342	DOCTOR/DENTIST/SURGEONS OFFICE	COMMERCIAL
343	HEMODIALYSIS UNIT	INSTITUTIONAL
361	JAIL/PRISON - NOT JUVENILE	INSTITUTIONAL
363	REFORMATORY, JUVENILE DETENTION CENTER	INSTITUTIONAL
365	POLICE STATION	INSTITUTIONAL
400	RESIDENTIAL OTHER	RESIDENTIAL

419	ONE- AND TWO-FAMILY DWELLING	RESIDENTIAL
429	MULTI-FAMILY DWELLINGS	RESIDENTIAL
439	ROOMING, BOARDING, RESIDENTIAL HOTELS	RESIDENTIAL
449	HOTELS, MOTELS, INNS, LODGES	COMMERCIAL
459	RESIDENTIAL BOARD AND CARE	INSTITUTIONAL
500	MERCANTILE PROPERTIES OTHER	COMMERCIAL
511	CONVENIENCE STORE	COMMERCIAL
519	FOOD, BEVERAGE SALES, GROCERY STORE	COMMERCIAL
529	TEXTILE, WEARING APPAREL SALES	COMMERCIAL
539	HOUSEHOLD GOODS SALES, REPAIRS	COMMERCIAL
549	SPECIALTY SHOPS	COMMERCIAL
557	BARBER, BEAUTY SHOP, PERSONAL SERVICES	COMMERCIAL
559	RECREATIONAL, HOBBY, HOME SALES, PET STORE	COMMERCIAL
564	SELF-SERVICE LAUNDRY/DRY CLEANING	COMMERCIAL
569	PROFESSIONAL SUPPLIES	COMMERCIAL
571	SERVICE STATION	COMMERCIAL
579	MOTOR VEHICLE, BOAT SALES/SERVICE/REPAIRS	COMMERCIAL
580	GENERAL ITEM STORES, OTHER	COMMERCIAL
581	DEPARTMENT STORE	COMMERCIAL
592	BANK W/FIRST STORY BANKING FACILITY	COMMERCIAL
593	MEDICAL, RESEARCH, SCIENTIFIC OFFICE	COMMERCIAL
596	POST OFFICE OR MAILING FORMS	INSTITUTIONAL
599	BUSINESS OFFICES	COMMERCIAL
639	COMMUNICATIONS CENTER	INDUSTRIAL/WAREHOUSE
642	ELECTRIC TRANSMISSION DISTIB. SYSTEM	INDUSTRIAL/WAREHOUSE
644	GAS DISTRIBUTION SYSTEM, PIPELINE	INDUSTRIAL/WAREHOUSE
647	WATER UTILITY	INDUSTRIAL/WAREHOUSE
648	SANITARY SERVICE	INDUSTRIAL/WAREHOUSE
700	MANUFACTURING PROPERTY, PROCESSING	INDUSTRIAL/WAREHOUSE
800	STORAGE PROPERTY OTHER	INDUSTRIAL/WAREHOUSE
880	VEHICLE STORAGE; OTHER	INDUSTRIAL/WAREHOUSE
888	FIRE STATIONS	INSTITUTIONAL
891	GENERAL WAREHOUSE	INDUSTRIAL/WAREHOUSE
899	RESIDENTIAL OR SELF STORAGE UNITS	INDUSTRIAL/WAREHOUSE
900	OUTSIDE, SPECIAL PROPERTIES; OTHER	NON-SPECIFIC
919	DUMP SANITARY LANDFILL	NON-SPECIFIC
921	BRIDGE, TRESTLE	NON-SPECIFIC
931	OPEN LAND, FIELD	VACANT
935	CAMPSITE WITH UTILITIES	COMMERCIAL
936	VACANT LOT	VACANT
938	GRADED AND CARED FOR PLOTS OF LAND	AGRICULTURAL
940	WATER AREAS, OTHER	NON-SPECIFIC
946	LAKE/RIVER/STREAM	NON-SPECIFIC
960	STREET, OTHER	NON-SPECIFIC
961	DIVIDED HIGHWAY, HIGHWAY	NON-SPECIFIC

962	PAVED PUBLIC STREET, RESIDENTIAL	NON-SPECIFIC
963	PAVED PRIVATE STREET, COMMERCIAL	NON-SPECIFIC
965	UNCOVERED PARKING AREA	NON-SPECIFIC
972	AIRCRAFT RUNWAY	COMMERCIAL
973	TAXIWAY/UNCOV PARK/MAINT AREA	COMMERCIAL
981	CONSTRUCTION SITE	NON-SPECIFIC
983	PIPELINE, POWER LINE RIGHT OF WAY	NON-SPECIFIC
NNN	NONE	NON-SPECIFIC
UUU	UNDETERMINED	NON-SPECIFIC

Appendix C

BROWARD COUNTY'S PROPERTY USE (DOR) CODES AND DESCRIPTIONS

BROWARD COUNTY PROPERTY USE (DOR) CODES

00-09 Residential

00	Vacant residential
01	Single family
02	Mobile homes
03	Multi-family – 10 units or more
04	Condominium
05	Cooperatives
06	Retirement homes (not eligible for exemption under section 196.192 F.S. others shall be given an institutional classification)
07	Miscellaneous residential (migrant camp, boarding homes, etc.)
08	Multi-family – less than 10 units
09	Undefined – reserved for use by department of revenue only

10-39 Commercial

10	Vacant commercial
11	Stores, 1-story
12	Mixed use – store and office or store and residential or residential combination
13	Department stores
14	Supermarkets
15	Regional shopping centers
16	Community shopping centers
17	Office buildings, non-professional services buildings, one-story
18	Office buildings, non-professional services buildings, multi-story

19	Professional services building
20	Airports (private or commercial), bus terminals, marine terminals, piers, marinas
21	Restaurants, cafeterias
22	Drive-in restaurants
23	Financial institutions (banks, savings & loan companies, mortgage companies, credit services)
24	Insurance company offices
25	Repair service shops (excluding automotive), radio & TV repair, laundries, laundromats
26	Service stations
27	Auto sales, repair and storage, auto-service shops, body and fender shops, commercial garages, farm and machinery sales and services, auto rental, marine equipment, mobile home sales, motorcycles, construction vehicle sales
28	Parking lots (commercial or patron), mobile home parks
29	Wholesale outlets, produce houses, manufacturing outlets
30	Florist, greenhouses
31	Drive-in theatres, open stadiums
32	Enclosed theatres, enclosed auditoriums
33	Nightclubs, cocktail lounges, bars, yacht clubs, social clubs, tennis clubs, clubhouses
34	Bowling alleys, skating rinks, pool halls, enclosed arenas
35	Tourist attractions, permanent exhibits, other entertainment facilities, fairgrounds (privately owned)
36	Camps
37	Race tracks, horse, auto or dog
38	Golf courses, driving ranges
39	Hotels, motels

40-49 Industrial

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

50-69 Agricultural

50	Improved agricultural
51	Cropland soil capability class I
52	Cropland soil capability class II
53	Cropland soil capability class III
54	Timberland – site index 90 & above
55	Timberland – site index 80-89
56	Timberland – site index 70-79
57	Timberland – site index 60-69
58	Timberland – site index 50-59
59	Timberland not classified by site index to pines

60	Grazing land soil capability class I
61	Grazing land soil capability class II
62	Grazing land soil capability class III
63	Grazing land soil capability class IV
64	Grazing land soil capability class V
65	Grazing land soil capability class VI
66	Orchard groves, citrus, etc
67	Poultry, bees, tropical fish, rabbits, etc.
68	Dairies, feed lots
69	Ornamentals, miscellaneous agriculture

70-79 Institutional

70	Vacant institutional
71	Churches
72	Private schools and colleges
73	Privately owned hospitals
74	Homes for the aged
75	Orphanages, other non-profit or charitable services
76	Mortuaries, cemeteries, crematoriums
77	Clubs, lodges, union halls
78	Sanitariums, convalescent & rest homes
79	Cultural organizations, facilities

80-89 Government

80	Vacant governmental
81	Military
82	Forests, parks, recreational areas
83	Public county schools – includes all property of board of public instruction

84	Colleges
85	Hospitals
86	Counties (other than public schools, colleges, hospitals) including non-municipal
87	State other than military, forests, parks, recreational areas, colleges, hospitals
88	Federal other than military, forests, parks, recreational areas, hospitals, colleges
89	Municipal other than parks, recreational areas, colleges, hospitals

90-97 Miscellaneous

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

Centrally Assessed

98	Centrally assessed
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Non-Agricultural Acreage

99	Acreage not zoned agricultural
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Appendix D

BROWARD COUNTY PROPERTY APPRAISER'S
BUILDING IMPROVEMENT CODES AND DESCRIPTIONS

RESIDENTIAL (0 Series)

PROP CODE	DESCRIPTION
001	Single Family Residence
002	Misc. values on separate Folio (pools, slabs, utility, garage, fence, paving)
003	Residential on Farm
099	Combinational Uses

COMMERCIAL - MULTI FAMILY (1 Series)

PROP CODE	DESCRIPTION
100	Apartments
100	Apartments
100	Apartments
101	Apartments w/Residence
101	Apartment or Residence w/Store
101	Apartment or Residence w/Office
102	House and 2 Units
102	House and 3 + Units
102	House with guest house
103	Motels
104	Hotels Combined W/Stores/Offices
105	Co-Op Apartments
106	Trailer Parks
107	Trailers on individually owned land
108	Group Bldgs (Farm labor quarters, dairies, etc)
109	Misc. Value on Separate Folio (Pool, cabanas, rec. bldg, tennis courts, etc.)
199	Combinational Uses

COMMERCIAL - RETAIL CONSUMER SERVICES (2 Series)

PROP CODE	DESCRIPTION
200	Row Stores - 2 or more units
201	Shopping Centers Regional
202	Department Stores
203	Restaurants
204	Bars
205	Sales Display Rooms
206	Low Cost Store
206	Single Bldg. (Misc. Types not included in other codes)
207	Food Stores (Chain or Large Private)
208	Lumber Yards
209	Store + Office (1-2 Stories)

210	
211	Shopping Centers Community
212	Shopping Centers Neighborhood
213	Restaurants (Franchise)
299	Combination Uses

COMMERCIAL - RETAIL CONSUMER SERVICES (3 Series)

PROP CODE	DESCRIPTION
300	Office Bldg. Hi-Rise (2 + Stories)
300	Office Bldg. w/whse
301	Banks
302	Medical (Dr. or Dentist Office or a small hospital or clinic)
303	Veterinarian Office (or small animal hospital. Clinic, or kennel)
304	Post Office - Non Exempt
305	Funeral Homes
310	High Rise Office Building
399	Combinational Uses

COMMERCIAL - TRANSPORTATION - AUTOMOTIVE & AIR (4 Series)

PROP CODE	DESCRIPTION
400	Service Stations
401	Car Agency (New or Used)
402	Garages (Repair, or Car Wash, Etc.)
403	Parking Garages
404	Bus Terminals
405	Parking Lots (All paving except for residence on separate folio)
406	Airports - Private
407	Marinas (Boats, storage, sales, yards, etc.)
408	Tire Stores (New or Re-Caps)
409	Open Storage
499	Combinational Uses

COMMERCIAL - WAREHOUSE & FACTORIES (5 Series)

PROP CODE	DESCRIPTION
500	Warehouse (Any type of storage bldg. Large or Small)
501	Packing House (Veg. Or Citrus)
502	Factories or Mfg. Plants, Shops, Etc. w/NO RETAIL
503	Misc. Value on separate folio. (ie. Fence slab, but not paving)
504	Processing Plant - Dairy, Citrus, Veg.
599	Combinational Uses

COMMERCIAL - AMUSMENTS OR RECREATION (6 Series)

PROP CODE	DESCRIPTION
600	Bowling Lanes, Skating
601	Enclosed theatres/auditoriums
602	Racing - Horses, harness, dogs, Jai Alai, etc.
603	Golf Courses & Miniature
604	Clubs, Non exempt (Large, yacht, night clubs, etc.)
605	Clubs - Exempt
606	Clubs Lodges
607	Fishing Piers
608	Amusement Parks
609	City Park - Exempt
610	Drive-in theatres, open stadiums
699	Combinational Uses

INSTITUTIONAL (7 Series)

PROP CODE	DESCRIPTION
700	Municipal
701	County or State other than BPI
702	BPI
703	U.S. Government
704	Medical (Private Hospitals, Nursing, or Convalescent Homes)
705	Cemeteries (Private, Crematories, Mausoleums)
706	Schools (Private and Day Nurseries)
707	Religious
708	Marinas
709	Ft. Lauderdale International Airport
710	Port Everglades
711	Flood Control District
712	Seminole Indian Reservation
713	Turnpike Authority
714	F.I.N.D.
715	R.R. Property (See: 802)
716	Cemeteries (City Owned)
717	ACLF
718	Private Work Release Camp
719	Orphanage
720	Re-Hab Living Facilities
799	Combinational Uses

UTILITIES - PRIVATE (8 Series)

<u>PROP CODE</u>	<u>DESCRIPTION</u>
800	Power Companies
801	Telephone Companies
802	Railroad Comptroller
803	Water and Sewer Plants
804	Airports (See 406 or 709)
805	Radio Stations
806	Gas Companies
899	Combinational Uses

AGRICULTURE (9 Series)

<u>PROP CODE</u>	<u>DESCRIPTION</u>
	Right Aways
900	Groves
901	Sod
902	Agriculture
903	Small Buildings Not Included in other Codes
999	Combinational Uses