

City of Pembroke Pines

Fire Assessment Memorandum

JUNE 2015

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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 2015-16 (Fire Assessment Project). This update is to (1) provide proforma budgets and assessment rates for Fiscal Year 2015-16 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, and June 2011. Table 1 illustrates the fire assessment rates imposed for Fiscal Year 2014-15. These assessment rates generated approximately \$22,821,374 in revenues for Fiscal Year 2014-15.

Table 1
Adopted FY 2014-15 Assessment Rates

Residential Property Use Categories	Rate Per Dwelling Unit
Residential	\$250.90
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.5555
Industrial/Warehouse	\$0.1174
Institutional	\$0.6085

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 (Emergency Operations Center)
Fire Department Garage	6057 SW 198 Terrace (TECOM 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.

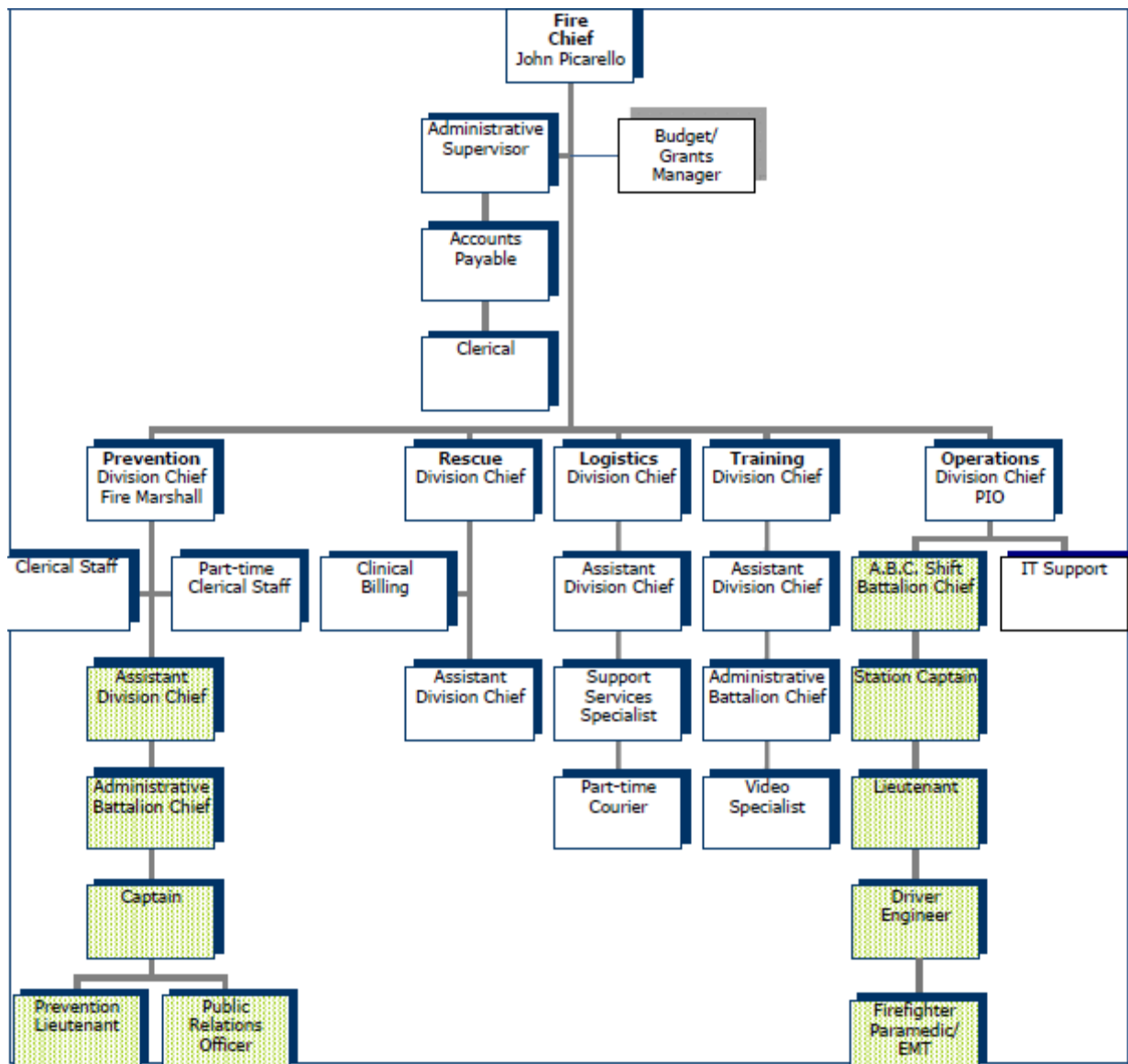
The City has entered into a consolidated mutual aid agreement with the surrounding Broward County cities for mutual assistance on emergency scenes. There is no monetary compensation for this agreement.

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



Shading indicates direct public service provider

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	Crash Truck 7899	
	Rescue 7785	
	Crash/Utility 733	
	Support Air 7784	
	Engine 7710	2000 GPM
	Rescue 7705	
	3342 Malibu Car	
Station 69	Engine 7788	1500 GPM
	Ladder/Platform 7786	1750 GPM
	Battalion 7718	
	Rescue 7717	
	Rescue 7712	
	7379 Taurus care	
Station 79	Engine 7755	1500 GPM
	Rescue 7796	
	3373 Cavalier car	
	Rescue 7787	
	Engine 7771	1500 GPM
	Safety Trailer 7763	
	Engine 7751	1500 GPM
Station 89	Engine 7723	1750 GPM
	Rescue 7716	
	Rescue 7714	
	Platform 7797	2000 GPM
	3344 Malibu car	
	Ladder-Platform 7797	2000 GPM
	Battalion 7792	
Station 99	Rescue 7768	
	Engine 7707	2000 GPM
	Platform 7762	1500 GPM
	Rescue 7713	
	3343 Malibu car	
	Battalion 7720	

Station	Apparatus	Fire Flow (GPM)
Station 101	Engine 7757	1500 GPM
	Rescue 7706	
	Engine 7764	1500 GPM
	Battalion 7776	
	Engine 7772	1500 GPM
	3372 Cavalier car	
	Battalion 7708	
	Rescue 7769	
Total Fire Flow		23,500 GPM

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

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

Incident Type	Response
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
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 2015-16 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 31 non-EMS personnel and 21 EMS personnel, for a total of 52 combat personnel. This normal staffing yields a 59.62% 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 2014). 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 2014), the City reported 22,234 total fire rescue incident calls, of which 4,024 were non-EMS (fire) calls and 18,210 were EMS calls. This information results in an 18.10% non-EMS Operational Factor.

ASSESSABLE COST CALCULATIONS

The assessable cost calculations for Fiscal Year 2015-16 are based on the following assumptions for the purpose of this Assessment Memorandum.

- The City provided the preliminary FY 2015-16, Fire Rescue Division budget. The expenses and revenues associated with emergency medical services were removed.
- The City provided the preliminary FY 2015-16 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 annual fire inspections, life safety plan reviews, fire equipment assessment, firefighter supplemental comp, interest on fire protection assessment, 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. The line item “Study Reimbursement” under “Miscellaneous Assessment Expenditures” is the reimbursement to the City for the cost of conducting the assessment study. These costs are reimbursable through the assessment program.
- 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.

The line item “Collection Costs (Tax Collector)” under “Miscellaneous Assessment Expenditures” reflects reimbursement for the collection costs associated with the non-ad valorem assessment incurred by the Tax Collector. Pursuant to section 197.3632, Florida Statutes, a municipal government shall only

compensate the tax collector for the actual costs of collecting the non-ad valorem assessment. The City is not charged for this service and, therefore, a collection cost was not included.

Table 7 shows the projection of the full cost of the fire assessment program for Fiscal Year 2015-16 based on the above assumptions.

Table 7
Fire Assessable Cost Calculations (FY 2015-16)

Description	Fire Rescue Division FY 15-16 Projected	Fire Rescue Division FY 15-16 Assessable	Fire Prevention FY 15-16 - 100% Fire	FY 15-16 Total Proforma	FY 15-16 Total Assessable
Personnel Expenditures					
Insurance Clerk	38,657	0	0	38,657	0
Battalion Chief - PM	595,156	354,832	0	595,156	354,832
Assistant Division Chief	356,923	212,797	119,018	475,941	331,815
Micro Computer Specialist I	66,560	0	0	66,560	0
Administrative Assistant II	64,709	0	0	64,709	0
Lieutenant	2,036,448	0	0	2,036,448	0
Captain - P/M	2,863,974	1,707,501	153,886	3,017,860	1,861,387
Programmer Analyst II	95,348	56,846	0	95,348	56,846
Clerical Spec I	33,904	0	0	33,904	0
Clerical Spec II	38,543	22,979	0	38,543	22,979
Clerical Aid	0	0	35,865	35,865	35,865
Division Chief	474,174	282,703	109,943	584,117	392,646
Driver/Engineer	485,726	289,590	0	485,726	289,590
Driver Engineer - P/M	2,104,570	1,254,745	0	2,104,570	1,254,745
Fire Inspector/PM	0	0	211,136	211,136	211,136
Firefighter/EMT	1,121,417	668,589	0	1,121,417	668,589
Firefighter/PM	4,401,021	2,623,889	0	4,401,021	2,623,889
Fire Inspector/PM	0	0	61,402	61,402	61,402
Administrative Battalion Chief	109,314	65,173	0	109,314	65,173
Fire Prevention Adm Battalion Chief	0	0	98,181	98,181	98,181
Vacation leave - retire/term	208,736	124,448	11,629	220,365	136,077
Sick leave - retire/term	592,484	353,239	50,297	642,781	403,536
Sick leave - annual	616,454	367,530	34,785	651,239	402,315
Fire Chief	174,804	104,218	0	174,804	104,218
P/T Courier/Custodian	18,850	18,850	0	18,850	18,850
P/T Clerk Spec II	15,925	9,494	13,780	29,705	23,274
Overtime	30,000	17,886	6,500	36,500	24,386
Overtime-Hurricane	0	0	1,738	1,738	1,738
Overtime - Non-City details	25,000	14,905	0	25,000	14,905
Overtime - Staffing	100,000	59,620	0	100,000	59,620
Overtime-Expediting Expense	0	0	10,000	10,000	10,000
Off-duty detail	14,000	8,347	0	14,000	8,347

Description	Fire Rescue Division FY 15-16 Projected	Fire Rescue Division FY 15-16 Assessable	Fire Prevention FY 15-16 - 100% Fire	FY 15-16 Total Proforma	FY 15-16 Total Assessable
Incentive pay	153,400	91,457	13,000	166,400	104,457
Inspector certification	201,760	201,760	16,640	218,400	218,400
Stand-by Pay	0	0	16,500	16,500	16,500
Holiday pay	650,000	387,530	8,042	658,042	395,572
Uniform cleaning allowance	13,440	8,013	5,040	18,480	13,053
Assignment pay	70,000	41,734	6,141	76,141	47,875
Assignment pay - Rescue	41,000	0	0	41,000	0
Cell Phone Pay	7,200	4,293	3,660	10,860	7,953
Longevity pay	218,698	130,388	22,501	241,199	152,889
Social Security- matching	1,373,931	819,138	76,945	1,450,876	896,083
Retirement contributions	15,796	9,418	1,263	17,059	10,681
Retirement contribution - legacy	12,788	7,624	0	12,788	7,624
Defined contribution - General	23,449	13,980	3,228	26,677	17,208
Retirement contributions P & F	11,050,174	6,588,114	451,559	11,501,733	7,039,673
State contribution P&F retirement	1,358,619	810,009	55,519	1,414,138	865,528
Health Insurance	3,011,784	1,795,626	149,840	3,161,624	1,945,466
Life Insurance	54,363	32,411	2,898	57,261	35,309
Workers compensation	1,049,749	625,860	53,773	1,103,522	679,633
General retiree health contrib	89,394	53,297	14,899	104,293	68,196
Fire retiree health contrib	4,820,002	2,873,685	217,998	5,038,000	3,091,683
Total Personnel	\$40,898,244	\$23,112,517	\$2,037,606	\$42,935,850	\$25,150,123
Operating					
Professional services-Outside Legal	5,000	5,000	0	5,000	5,000
Professional services- medical	103,725	61,841	0	103,725	61,841
Professional services- other	2,500	1,491	0	2,500	1,491
Professional Services Other - Fire	11,801	11,801	0	11,801	11,801
Professional Services Other - Rescue	47,600	0	0	47,600	0
Contract- laundry & cleaning	30,000	17,886	0	30,000	17,886
Contract- building maintenance	21,600	12,878	3,000	24,600	15,878
Function sourcing- Grounds/Facilities	100,000	59,620	0	100,000	59,620
Contractual Svcs Provider-Rescue	81,196	0	0	81,196	0
Contractual service provider	327,600	195,315	0	327,600	195,315
Contractual services- other	1,450	0	0	1,450	0
Excess benefit	1,500	894	0	1,500	894
Travel/conferences	2,750	1,640	1,500	4,250	3,140

Description	Fire Rescue Division FY 15-16 Projected	Fire Rescue Division FY 15-16 Assessable	Fire Prevention FY 15-16 - 100% Fire	FY 15-16 Total Proforma	FY 15-16 Total Assessable
Telephone	117,000	69,755	1,250	118,250	71,005
Data communication	20,000	11,924	2,700	22,700	14,624
Postage	1,000	596	0	1,000	596
Electric	130,000	77,506	6,700	136,700	84,206
Water & sewer	23,000	13,713	0	23,000	13,713
Gas	23,000	13,713	0	23,000	13,713
Rents- machinery & equipment	4,300	2,564	1,560	5,860	4,124
Rentals - Fire	690,535	690,535	54,621	745,156	745,156
R & M office equipment	1,400	835	0	1,400	835
R & M- land- building & improvement	70,000	41,734	500	70,500	42,234
R & M equipment	44,000	26,233	1,400	45,400	27,633
R & M motor vehicles	489,000	291,542	12,600	501,600	304,142
Maintenance contracts	62,200	37,084	350	62,550	37,434
I.T. Maintenance contracts	34,000	20,271	0	34,000	20,271
Printing	4,500	2,683	800	5,300	3,483
Employee award program	800	477	0	800	477
Promotional activities	2,000	1,192	5,500	7,500	6,692
License fees	2,000	1,192	200	2,200	1,392
License renewals	26,855	16,011	0	26,855	16,011
Administrative fees - Fire	475,901	475,901	24,438	500,339	500,339
Taxes and/or assessments	29,187	29,187	0	29,187	29,187
Promotional exams	30,060	17,922	0	30,060	17,922
Office supplies	15,000	8,943	2,300	17,300	11,243
Maps	2,000	1,192	0	2,000	1,192
Photo supplies	1,000	596	0	1,000	596
Operating supplies	5,000	2,981	2,000	7,000	4,981
Operating supplies - Fire	21,000	21,000	0	21,000	21,000
Operating supplies - Rescue	144,000	0	0	144,000	0
Books	2,630	1,568	3,350	5,980	4,918
Books - Rescue	5,000	0	0	5,000	0
Pharmaceutical supplies	26,000	0	0	26,000	0
Cleaning/janitorial supplies	16,000	9,539	850	16,850	10,389
Linen/bedding	4,820	2,874	0	4,820	2,874
Operating chemicals - Fire	9,000	9,000	0	9,000	9,000
Operating chemicals - Rescue	6,000	0	0	6,000	0
Fuel	261,407	47,315	15,500	276,907	62,815

Description	Fire Rescue Division FY 15-16 Projected	Fire Rescue Division FY 15-16 Assessable	Fire Prevention FY 15-16 - 100% Fire	FY 15-16 Total Proforma	FY 15-16 Total Assessable
Clothing/uniforms	23,500	14,011	0	23,500	14,011
Protective clothing	105,000	105,000	0	105,000	105,000
Equip < than \$1000	0	0	2,000	2,000	2,000
Software < than \$1000 &/or licenses	4,000	2,385	500	4,500	2,885
Computer equipment < \$1000	8,000	4,770	1,500	9,500	6,270
Nozzles < \$1000	4,465	4,465	0	4,465	4,465
Ladders < \$1000	2,500	2,500	0	2,500	2,500
Hose < \$1000	10,000	10,000	0	10,000	10,000
Equip less than \$1000 - Fire	40,000	40,000	0	40,000	40,000
Equip less than \$1000 - Rescue	33,000	0	0	33,000	0
Food purchases	2,000	1,192	0	2,000	1,192
Memberships/ dues/ subscription	635	379	600	1,235	979
College Classes - Education	70,000	41,734	0	70,000	41,734
Training - Rescue	10,000	0	0	10,000	0
Fire station- Century Village	55,000	32,791	0	55,000	32,791
Fire Training Facility	1,700,000	1,013,540	0	1,700,000	1,013,540
Ambulance refurbishment	15,000	0	0	15,000	0
Ambulances	250,000	0	0	250,000	0
Car	48,000	28,618	17,500	65,500	46,118
Computer equipment not micro	0	0	7,500	7,500	7,500
Laptop/Tablet	0	0	28,700	28,700	28,700
Laptop Computer - Rescue	30,000	0	0	30,000	0
Radio- portable	34,800	20,748	0	34,800	20,748
Special equipment - Fire	35,000	35,000	0	35,000	35,000
Special equipment - Rescue	112,000	0	0	112,000	0
Fire apparatus refurbish	25,000	25,000	0	25,000	25,000
Total Operating	\$6,154,217	\$3,698,073	\$199,419	\$6,353,636	\$3,897,492
TOTAL EXPENDITURES	\$47,052,461	\$26,810,591	\$2,237,025	\$49,289,486	\$29,047,616
Revenues					
Fire Insurance Premium Tax	1,414,138	843,109	0	1,414,138	843,109
Fire equipment assessment	36,000	36,000	0	36,000	36,000
Interim Fire special assmt	175,000	175,000		175,000	175,000
Firefighter supplemental comp	91,235	91,235	0	91,235	91,235
Rescue transport fees	3,600,000	0	0	3,600,000	0
CPR certification	13,000	0	0	13,000	0

Description	Fire Rescue Division FY 15-16 Projected	Fire Rescue Division FY 15-16 Assessable	Fire Prevention FY 15-16 - 100% Fire	FY 15-16 Total Proforma	FY 15-16 Total Assessable
ILA-Fire Rescue services to Bwrd County	10,000	1,810	0	10,000	1,810
Fire detail	20,000	0	0	20,000	0
Interest on fire protection assmnt	1,500	1,500	0	1,500	1,500
Annual Fire Inspection Fee	0	0	475,000	475,000	475,000
Life Safety Plan Reviews & Inspections	0	0	257,000	257,000	257,000
False Alarm Fee	0	0	65,000	65,000	65,000
Fee - Expediting Overtime	0	0	10,000	10,000	10,000
TOTAL REVENUES	\$5,360,873	\$1,148,654	\$807,000	\$6,167,873	\$1,955,654
TOTAL EXPENDITURES	\$47,052,461	\$26,810,591	\$2,237,025	\$49,289,486	\$29,047,616
TOTAL REVENUES	\$5,360,873	\$1,148,654	\$807,000	\$6,167,873	\$1,955,654
TOTAL NET EXPENDITURES	\$41,691,588	\$25,661,937	\$1,430,025	\$43,121,613	\$27,091,962
MISCELLANEOUS ASSESSMENT EXPENDITURES					
Collection Costs (no charge - tax collector)					0
Statutory Discount @ 5% (4% early payment/1% non-collection)					1,425,893
Study Reimbursement (paid FY 14-15)					0
PA Costs - see City Object 49201					0
TOTAL MISCELLANEOUS ASSESSMENT EXPENDITURES					\$1,425,893
TOTAL ASSESSABLE COSTS					\$28,517,854

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 2014.

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 2014) to evaluate trends and determine if aberrations were present. The one year fire incident data for calendar year 2014 represents 22,234 fire rescue incidents.

Of the 22,234 fire rescue incidents, there were 18,210 incidents classified as EMS type incidents based on the type of situation found indicated on the incident report. The 18,210 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 4,024 remaining fire type incidents, 3,266 were calls to specific property uses. The remaining 758 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 31 calls to these two property use categories were removed.

Using the fixed property use codes, the remaining 3,235 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 2014)

Category	Number of Incidents	Percentage of Calls
Residential	1,905	58.89%
Commercial	819	25.32%
Industrial/Warehouse	59	1.82%
Institutional	452	13.97%
Total	3,235	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 2015-16.

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 2015-16 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 2014. This apportionment is illustrated in Table 9.

Table 9
Cost Apportionment (FY 2015-16)

Category	Number of Incidents	Percentage of Calls	Allocation of Assessable Costs
Residential	1,905	58.89%	\$16,793,358
Commercial	819	25.32%	\$7,219,821
Industrial/Warehouse	59	1.82%	\$520,109
Institutional	452	13.97%	\$3,984,566
Total	3,235	100%	\$28,517,854

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	62,210

Source: City of Pembroke Pines, (2015).

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	12,543,538
Total Industrial/Warehouse	2,934,187
Total Institutional	6,448,162

Source: City of Pembroke Pines, (2015)

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 2015-16.

Table 13
FY 2015-16 Preliminary Fire Assessment Rates
(100% of Assessable Costs = \$28,517,854 Gross Revenue)

Residential Property Use Categories	Rate Per Dwelling Unit
Residential	\$269.95
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.5756
Industrial/Warehouse	\$0.1773
Institutional	\$0.6179

*Estimated Gross Revenue: \$28,517,854; Estimated Exempt Buy-down: \$4,036,829; Estimated Net Revenue: \$24,481,372

Table 14 illustrates the preliminary assessment rates after application of the assessment methodology based on 93.25 percent funding of the total assessable costs for Fiscal Year 2015-16.

Table 14
FY 2015-16 Preliminary Fire Assessment Rates
(93.25% of Assessable Costs = \$26,592,899 Gross Revenue)

Residential Property Use Categories	Rate Per Dwelling Unit
Residential	\$251.73
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.5368
Industrial/Warehouse	\$0.1653
Institutional	\$0.5762

*Estimated Gross Revenue: \$26,592,899; Estimated Exempt Buy-down: \$3,764,382; Estimated Net Revenue: \$22,829,565

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 \$28,517,854, is approximately \$4,036,829 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
112	Fires in structures other than in a building	No
113	Cooking fire, confined to a container	No
114	Chimney or flue fire, confined to chimney or flue	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
151	Outside rubbish, trash or waste 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
240	Explosion (no fire), other	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
3211	EMS Call	Yes
3212	EMS Call	Yes
3213	EMS Call	Yes
322	Vehicle accident with injuries	Yes
3221	Vehicle accident with injuries	Yes
3222	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
352	Extrication of victim(s) from vehicle	No
353	Removal of victim(s) from stalled elevator	No
360	Water & ice related rescue, other	No
365	Watercraft rescue	No
370	Electrical rescue	No
371	Electrocution or potential electrocution	Yes
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
412	Gas leak	No
413	Oil or other combustible liquid spill	No

Situation Found Code	Description	EMS Type Call
422	Chemical spill or leak	No
423	Refrigeration 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
451	Police Assist	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
500	Service call, other	No
510	Person in distress, other	No
511	Lock-out	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
621	Wrong location	No
622	No incident found upon arrival	No
631	Authorized controlled burning	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
661	EMS call, party transported by non-fire agency	Yes
671	Hazmat release investigation w/no hazmat	No
700	False alarm or false call, other	No
710	Malicious, mischievous false call, other	No
713	Telephone, malicious false alarm	No
714	Central station, malicious false alarm	No
715	Local alarm system, malicious false alarm	No
721	Bomb scare - no bomb	No
730	System malfunction	No
731	Sprinkler activation due to malfunction	No

Situation Found Code	Description	EMS Type Call
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
800	Severe weather or natural disaster, other	No
813	Wind storm, tornado/hurricane assessment	No
814	Lightning strike (no fire)	No
900	Special type of incident, other, Dumpster fire	No

Appendix B

FIXED PROPERTY USE CODES & DESCRIPTIONS

Fixed Property Use Code	Description	Category Assigned
100	UNKNOWN OTHER	NON-SPECIFIC
101	UNKNOWN OTHER	NON-SPECIFIC
106	UNKNOWN OTHER	NON-SPECIFIC
110	FIXED USE RECREATION, OTHER	COMMERCIAL
111	BOWLING ESTABLISHMENT	COMMERCIAL
113	AMUSEMENT CENTER	COMMERCIAL
114	ICE RINK	COMMERCIAL
116	SWIMMING FACILITY	COMMERCIAL
119	OTHER RECREATION	COMMERCIAL
120	VARIABLE USE AMUSEMENT/RECREATION	COMMERCIAL
121	BALLROOM,GYMNASIUM	COMMERCIAL
122	EXHIBITION HALL	COMMERCIAL
123	ARENA/STADIUM	COMMERCIAL
124	PLAYGROUND	COMMERCIAL
129	AMUSEMENT CENTER INDOOR/OUTDOOR	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
163	TAVERN	COMMERCIAL
171	AIRPORT TERMINAL	COMMERCIAL
173	BUS TERMINAL	COMMERCIAL
182	AUDITORIUM, CONCERT HALL	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
219	OTHER SCHOOLS	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

Fixed Property Use Code	Description	Category Assigned
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
410	UNKNOWN ONE-AND TWO-FAMILY DWELLING	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
460	DORMITORIES OTHER	INSTITUTIONAL
500	MERCANTILE PROPERTIES OTHER	COMMERCIAL
511	CONVENIENCE STORE	COMMERCIAL
512	MARKET, GROCERY 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
600	BASIC INDUSTRY, UTILITY, DEFENSE OTHER	INDUSTRIAL/WAREHOUSE
629	LABORATORIES	INDUSTRIAL/WAREHOUSE
635	COMPUTER, DATA PROCESSING CNTR	INDUSTRIAL/WAREHOUSE
639	COMMUNICATIONS CENTER	INDUSTRIAL/WAREHOUSE
640	UTILITY, ENERGY DISTRIBUTION CNTR OTHER	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
808	SHED	NON-SPECIFIC
839	REFRIGERATED STORAGE	INDUSTRIAL/WAREHOUSE
862	HAZARDOUS CHEMICAL STORAGE	INDUSTRIAL/WAREHOUSE
880	VEHICLE STORAGE; OTHER	INDUSTRIAL/WAREHOUSE
882	GENERAL VEHICLE PARKING GARAGE	INDUSTRIAL/WAREHOUSE

Fixed Property Use Code	Description	Category Assigned
888	FIRE STATIONS	INSTITUTIONAL
891	GENERAL WAREHOUSE	INDUSTRIAL/WAREHOUSE
899	RESIDENTIAL OR SELF STORAGE UNITS	INDUSTRIAL/WAREHOUSE
900	OUTSIDE, SPECIAL PROPERTIES; OTHER	NON-SPECIFIC
915	VACANT PROPERTY	VACANT
919	DUMP SANITARY LANDFILL	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
974	AIRCRAFT LOADING AREA	COMMERCIAL
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)

<u>PROP CODE</u>	<u>DESCRIPTION</u>
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)

<u>PROP CODE</u>	<u>DESCRIPTION</u>
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)

<u>PROP CODE</u>	<u>DESCRIPTION</u>
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