The City of Avon Park

Fire/Rescue Non-Ad Valorem Assessment Study

Final Report

May 27, 2015

Prepared By:

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May 27, 2015

Mr. Julian Deleon
City of Avon Park
110 E. Main St
Avon Park, FL 33825

Re: Fire/Rescue Non-Ad Valorem Assessment Study – Draft Report

Dear Mr. Deleon:

Burton & Associates is pleased to present this Draft Report of the Fire/Rescue Assessment Study that we have conducted for the City. *Please be advised that the numbers and figures represented in this report are preliminary, and are subject to change as the Assessment Roll is refined, legal and other internal reviews are completed and actions taken by the City Council are finalized.* We appreciate the fine assistance provided by you, your staff and all of the members of City staff who participated in the analysis.

If you have any questions, please do not hesitate to call me at (904) 247-0787.

Very truly yours,

Michael E. Burton
President

Enclosure

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SECTION 1. INTRODUCTION

This report presents the results of an analysis to develop an updated Non-Ad Valorem Fire/Rescue Assessment Program for the City of Avon Park. The City had previously implemented a Fire/Rescue Assessment based upon the 1999 Assessment Study performed by Government Services Group, Inc. This study aims to update the Fire/Rescue Assessments using current property, cost and calls for service data.

The term "fire protection service" as used in this study refers to the twenty-four hours per day, seven days per week service for fire suppression provided by the City to properties located within its limits, including first responder service. This study was conducted by Burton & Associates, a firm that specializes in providing rate and assessment consulting services to local governments.

1.1 OBJECTIVE AND SCOPE

The objective of this study, as adopted by Resolution of the City Council, was to update the Non-Ad Valorem Fire Assessment Program that will result in assessment rates that will recover up to 60.2% of the full cost requirement of providing fire protection service to properties within the City limits for FY 2016 and subsequent years in proportion to the benefit received from the fire protection service provided by the City. The cost recovery is designed to be revenue neutral and to assess approximately the same amount of Fire/Rescue Assessment revenue as in the FY 2015 Assessment roll.

1.2 STUDY PROCEDURES

During this study we identified the full FY 2016 cost requirements for the provision of fire protection service that recognizes the high level of service that has traditionally been provided by the City. We also projected annual cost requirements for providing fire protection service in each year of a multi-year projection period from FY 2016 through FY 2024. We accomplished this through interactive work sessions with City staff.

During these work sessions, we evaluated all cost components with City staff and evaluated a detailed cost allocation of all Fire Department costs to Fire/Rescue Service and Emergency Medical Service (EMS) that was performed by City staff. During this evaluation, we made adjustments to the allocation, in consultation with City staff, which allocated additional costs to EMS.

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After isolating Fire/Rescue Service Costs, we then examined the impact of alternative scenarios upon key financial indicators. This was accomplished by use of visual representations projected on a large viewing screen from our assessment rate model. In this way, we identified the recommended Fire/Rescue Assessments presented in this report that will allow the City to recover 60.2% of its FY 2016 fire protection service cost requirements from the recommended assessment program. We also identified subsequent annual percentage adjustments that will be required for the Fire/Rescue Assessments in the remainder of the projection period from FY 2016 through FY 2024 to maintain at least 60.2% cost recovery through the multi-year projection period.

In order to initiate our analysis, we obtained the City's historical and budgeted Fire Department financial information, including three years of historical operating expenditures and other revenues generated from the Fire Program, the final approved FY 2015 operating budget, projected FY 2016 revenue requirements and the multi-year capital improvement program.

To determine the full annual cost and corresponding revenue requirements of fire protection service, we included all costs associated with the provision of Fire/Rescue service and input all cost data into our Financial Analysis and Management System (FAMS-XL©) model to develop a ten-year financial management plan.

The FY 2016 fire protection service revenue requirement was then apportioned to improved residential and non-residential property classes based upon calls for service data provided by the City's Fire Department, and property data obtained from the Highlands County Property Appraiser's Office (Property Appraiser). Property classifications were based upon Department of Revenue (DOR) property use codes for each parcel as maintained on the Property Appraiser's database. Once the allocation to property classes was complete, a Fire/Rescue Assessment rate structure was developed and specific Fire/Rescue Assessment rates were developed, the results of which are presented herein.

1.3 BACKGROUND

The development of a non-ad valorem assessment to fund fire protection requires that the services and facilities for which properties are to be assessed confer a special benefit upon the property burdened by the special assessment. Simply stated, there must be a logical relationship between the services and facilities provided and the benefit to real property assessed.

In addition to the special benefit requirement, the costs associated with providing the services and facilities must be reasonably apportioned to the properties that receive a benefit from fire

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protection service in proportion to the benefit received. Therefore, the recommended Fire/Rescue Assessments calculated in this study were developed such that the costs incurred by the City in providing fire protection service will be recovered through assessments to properties in proportion to the benefit received by the demand for service as reflected in the calls for service from each respective property class.

This section describes the assessment methodology used to develop the Fire/Rescue Assessments in this report. The first section discusses relevant Florida Law regarding Special Non-ad Valorem Assessments, followed by sections discussing how Florida Law has been applied to the determination of special benefit and the apportionment of the annual revenue requirements of the Fire/Rescue Assessment to benefitting properties.

1.3.1 SUMMARY OF RELEVANT FLORIDA LAW GOVERNING SPECIAL ASSESSMENTS

This section discusses relevant Florida Law regarding special non-ad valorem assessments as it relates to the City's proposed Fire/Rescue Assessment program. The discussion covers how Florida law relates to special benefit and proportional benefit.

Special non-ad valorem assessments are a revenue source available to local governments in Florida to fund capital improvements as well as operations and maintenance expenses for essential services such as roads, drainage, fire/rescue services, utilities, etc. Florida case law has established two requirements for the imposition of a non-ad valorem special assessment. These two requirements have become known as the two pronged test. They are 1) the property assessed must derive a special benefit from the improvement, service or facilities provided, and 2) the assessment must be fairly and reasonably apportioned among the properties that receive the special benefit.

In considering special benefit, the following question must be considered, "Can a special benefit be derived from Fire/Rescue Service by all properties within the City to meet the first prong of the two pronged test, even if all properties are not improved and/or do not receive calls for service?". The answer is yes based in part upon the Florida Supreme Court determination in Fire District No. 1 of Polk County v. Jenkins that a sufficient special benefit was derived by the availability of fire services to justify the imposition of the special assessment. Also, in Meyer v. City of Oakland Park, the Court upheld a sewer assessment on both improved and unimproved property, stating that the benefit need not be direct or immediate but must be substantial, certain and capable of being realized within a reasonable time. Nor must the benefit be determined in relation to the existing use of the property. In City of Hallendale v. Meekins, the Court indicated that the proper measure of benefits accruing to property from the assessed

improvement was not limited to the existing use of the property, but extended to any future use which could reasonably be made.

1.3.1.2 PROPORTIONAL BENEFIT

It is well settled under Florida law that local governments are afforded great latitude regarding legislative determinations of special benefit and reasonable apportionment of costs (as evidenced by the Florida Supreme Court finding in City of Boca Raton v. State of Florida), that the apportionment of benefits is a legislative function, and that legislative determinations as to benefit and apportionment will be upheld unless the determination is arbitrary – that is, if reasonable persons may differ as to whether the land assessed was benefitted by the local improvement, the findings of the city officials must be sustained. In City of Boca Raton v. State of Florida, the Florida Supreme Court also determined that the manner of the assessment is immaterial and may vary, as long as the amount of the assessment for each tract is not in excess of the proportional benefits as compared to other assessments on other tracts. Accordingly, while any number of methodologies may be available for a given service or improvement, the community imposing the assessment is at liberty to select the methodology which provides the best fit in terms of local needs and circumstances.

1.3.2 SPECIAL BENEFIT – THE FIRST PRONG OF THE TWO PRONGED TEST

Based upon discussions with City staff about the extent and nature of the Fire/Rescue Services provided, we have concluded that all developed parcels within the City receive a special benefit from the availability of Fire/Rescue Services provided by the City, because the Fire/Rescue resources are maintained throughout the City at the same state of response readiness and availability to all parcels. A map of the City's fire stations was provided by City staff and is presented on the following page and shows that the fire stations are distributed throughout the City.

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[Insert Fire Station Map]

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In considering special benefit, it is important to consider that the City maintains its Fire/Rescue resources at a level that provides a response readiness condition to respond to calls for service throughout the City at relatively equal levels of service. When needed, responses are made to calls for service without discrimination as to the property type, size, location within the City, or any other factors specific to the property requiring the service. Therefore, all developed properties receive a special benefit from the City's Fire/Rescue Service. The special benefits provided to all improved parcels by the availability of Fire/Rescue Service provided by the City include:

- Availability of immediate response to fire,
- First responder medical aid to protect the life and safety of occupants,
- Containment of liability for emergency incidents on the subject parcels and the spread of fires to other property,
- Enhanced property value, and
- Enhanced marketability of property.

Therefore, the first prong of the two pronged test (the property burdened by the assessment must derive a special benefit from the service provided by the assessment) is met because all developed properties in the City receive a special benefit from the availability of the City-wide Fire/Rescue service provided by the City.

1.3.3 FAIR APPORTIONMENT – THE SECOND PRONG OF THE TWO PRONGED TEST

In considering the assessment methodology, the second prong of the two pronged test requires that the costs of the assessment must be fairly and reasonably apportioned among the properties that receive the special benefit. The fire/rescue services apportionment methodology used in this study allocates assessable costs on the basis of the demand for fire rescue services by classes of real property use as identified on the real property assessment roll prepared for the levy of ad valorem taxes. The assessable fire/rescue costs are allocated among real property use categories based upon the historical demand for these services. This demand is identified by examining the past three years of fire incident/calls for service data as reported by the City of Avon Park to the State Fire Marshal's office.

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SECTION 2. ANALYSIS AND RESULTS

This section presents the basis for and the results of 1) the development of a ten-year financial management plan for the City, and 2) the calculation of FY 2016 Fire/Rescue Assessments designed to recover up to 60.2% of the full cost of providing fire protection services in the City. The methodology used results in assessments to individual properties that are in proportion to the benefit received by the availability of fire protection service to the properties to be assessed.

The analysis was conducted in two work elements as follows:

Work Element 1 – Revenue Sufficiency Analysis

This work element consisted of the development of a multi-year financial management plan for the City that will provide sufficient revenue to meet all of its current and projected operating, maintenance, and capital cost requirements during all years of the projection period, assuming that the Fire/Rescue Assessments recover up to 60.2% of the annual Fire/Rescue Service revenue requirements. This work element also served as the basis for the FY 2016 revenue requirement for the development of specific Fire/Rescue Assessment rates for FY 2016.

Work Element 2 – Cost Apportionment and Assessment Rate Design

This work element consisted of the development of a cost apportionment methodology, specific assessment rates, and an assessment roll of all properties within the City to be assessed in order to recover the revenue requirement for FY 2016 that was identified in Work Element 1. The analysis and results of each work element are presented in the following sections.

2.1 WORK ELEMENT 1 – REVENUE SUFFICIENCY ANALYSIS

This section presents the results of the analysis conducted in this work element and our recommendations based upon those results.

2.1.1 ANALYSIS AND RESULTS

In order to develop the Fire/Rescue Assessments, it was first necessary to determine the cost of providing fire protection services to all properties located within the City limits. The City does not currently fund patient transportation, nor does it employ firefighters cross certified as Firefighter/EMT or Firefighter/Paramedic. As such, no costs in the Fire Department budget were identified as related to EMS, and 100% of the FY 2015 budget was included in the Net Revenue Requirement for the Fire/Rescue assessment.

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Based upon the foregoing analysis, the portion of operations, maintenance and capital costs included in the City budget that were allocated to Fire/Rescue Service were included in the compilation of costs eligible to be recovered in the Fire/Rescue Assessments. I

We then developed a multi-year financial management plan for the Fire Department. The projections for future years operating and maintenance costs in the plan were based upon annual escalation factors for each category of operating and maintenance costs which were determined based upon recent history, our experience with similar analyses, and consultation with City staff. The table on the following page presents a schedule of the projected revenue requirements of the City's Fire Department, net of EMS costs, during the entire projection period.

FIRE/RESCUE EXPENDITURE PROJECTIONS

		FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
		Budget - Non EMS									
1	**Fire Operating Expenses**										
2	FIRE CONTROL - FIRE / REGULAR SALARIES & WAGES	$ 669,528	$ 679,571	$ 689,764	$ 700,111	$ 710,613	$ 721,272	$ 732,091	$ 743,072	$ 754,218	$ 765,532
3	FIRE CONTROL - FIRE / OVERTIME	20,000	20,300	20,605	20,914	21,227	21,546	21,869	22,197	22,530	22,868
4	FIRE CONTROL - FIRE / SPECIAL PAY	6,420	6,516	6,614	6,713	6,814	6,916	7,020	7,125	7,232	7,341
5	FIRE CONTROL - FIRE / ON CALL AND HOLIDAY WRK	7,000	7,105	7,212	7,320	7,430	7,541	7,654	7,769	7,885	8,004
6	FIRE CONTROL - FIRE / FICA	49,511	50,254	51,007	51,773	52,549	53,337	54,137	54,950	55,774	56,610
7	RETIREMENT CONTRIBUTIONS / FIRE PLAN	370,000	407,000	447,700	492,470	541,717	595,889	655,478	721,025	793,128	872,441
8	FIRE CONTROL - FIRE / LIFE & HEALTH INSURANCE	3,051	3,295	3,559	3,843	4,151	4,483	4,842	5,229	5,647	6,099
9	LIFE & HEALTH INSURANCE / UHC	84,812	91,597	98,925	106,839	115,386	124,617	134,586	145,353	156,981	169,540
10	LIFE & HEALTH INSURANCE / EMPLOYER HSA CONTRIBUTION	3,125	3,375	3,645	3,937	4,252	4,592	4,959	5,356	5,784	6,247
11	OTHER CONTRACTUAL SERVICE / FIRE ASSESSMENT CONSULT	60,000	61,500	63,038	64,613	66,229	67,884	69,582	71,321	73,104	74,932
12	FIRE CONTROL - FIRE / TRAVEL & PER DIEM	2,000	2,050	2,101	2,154	2,208	2,263	2,319	2,377	2,437	2,498
13	FIRE CONTROL - FIRE / COMMUNICATIONS SERVICES	6,000	6,150	6,304	6,461	6,623	6,788	6,958	7,132	7,310	7,493
14	FIRE CONTROL - FIRE / TRANSPORTATION/POSTAGE	300	308	315	323	331	339	348	357	366	375
15	TRANSPORTATION/POSTAGE / TRAINING SCHOOLS	3,000	3,075	3,152	3,231	3,311	3,394	3,479	3,566	3,655	3,747
16	TRANSPORTATION/POSTAGE / GASOLINE	1,200	1,230	1,261	1,292	1,325	1,358	1,392	1,426	1,462	1,499
17	TRANSPORTATION/POSTAGE / Natural GAS (TECO)	1,200	1,230	1,261	1,292	1,325	1,358	1,392	1,426	1,462	1,499
18	TRANSPORTATION/POSTAGE / DIESEL	8,000	8,200	8,405	8,615	8,831	9,051	9,278	9,509	9,747	9,991
19	UTILITY SERVICES / ELECTRICITY	6,500	6,663	6,829	7,000	7,175	7,354	7,538	7,726	7,920	8,118
20	UTILITY SERVICES / WATER	2,500	2,563	2,627	2,692	2,760	2,829	2,899	2,972	3,046	3,122
21	FIRE CONTROL - FIRE / RENTALS & LEASES	700	718	735	754	773	792	812	832	853	874
22	INSURANCE / PROPERTY & OTHER INS.	37,000	37,925	38,873	39,845	40,841	41,862	42,909	43,981	45,081	46,208
23	REPAIR & MAINTENANCE SVCS / BUILDINGS REP & MAINT	2,500	2,625	2,756	2,894	3,039	3,191	3,350	3,518	3,694	3,878
24	REPAIR & MAINTENANCE SVCS / VEHICLES REP & MAINT	15,000	15,750	16,538	17,364	18,233	19,144	20,101	21,107	22,162	23,270
25	REPAIR & MAINTENANCE SVCS / MACHINERY REP & MAINT	3,000	3,150	3,308	3,473	3,647	3,829	4,020	4,221	4,432	4,654
26	OTHER CUR CHARGES & OBLG. / Third Party Plan Review	300	308	315	323	331	339	348	357	366	375
27	OTHER CUR CHARGES & OBLG. / FIRE PREVENTION ACTIVIT	1,300	1,333	1,366	1,400	1,435	1,471	1,508	1,545	1,584	1,624
28	FIRE CONTROL - FIRE / OFFICE SUPPLIES	1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249
29	FIRE CONTROL - FIRE / OPERATING SUPPLIES	5,600	5,740	5,884	6,031	6,181	6,336	6,494	6,657	6,823	6,994
30	OPERATING SUPPLIES / JANITORIAL SUPPLIES	1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249
31	FIRE CONTROL - FIRE / SUBSCRIPTION & MEMBERSHIP	1,700	1,743	1,786	1,831	1,876	1,923	1,971	2,021	2,071	2,123
32	FIRE CONTROL - FIRE / UNIFORMS/DUTY RELATED EQP	5,400	5,535	5,673	5,815	5,961	6,110	6,262	6,419	6,579	6,744
	Total Operating Expenses	**$ 1,378,647**	**$ 1,438,855**	**$ 1,503,657**	**$ 1,573,476**	**$ 1,648,777**	**$ 1,730,071**	**$ 1,817,915**	**$ 1,912,924**	**$ 2,015,771**	**$ 2,127,193**
33	**Capital Outlay**										
34	FIRE CONTROL - FIRE / IMPROVEMENTS	$ 30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
35	Amortized Cost of new Fire Truck (1)	-	-	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000
36	**Total Capital Outlay**	**$ 30,000**	**$ 30,000**	**$ 65,000**	**$ 65,000**	**$ 65,000**	**$ 65,000**	**$ 65,000**	**$ 65,000**	**$ 65,000**	**$ 65,000**
37	**TOTAL REVENUE REQUIREMENTS**	**$ 1,408,647**	**$ 1,468,855**	**$ 1,568,657**	**$ 1,638,476**	**$ 1,713,777**	**$ 1,795,071**	**$ 1,882,915**	**$ 1,977,924**	**$ 2,080,771**	**$ 2,192,193**

(1) - Represents $300,000 purchase price, amortized over 10 years at 3% interest.

In each year of the projection period offsetting revenues from other revenue sources were deducted from the previously identified expenditure requirements as well as a 2% cost for Assessment Bill Tax Collector Expenses, and 5% allowance for contingency were included to determine the annual assessment revenue requirements presented in the table below. The final Fire Department Revenue Requirement Projections are as follows:

PROJECTION OF NET REVENUE REQUIREMENT

FIRE OPERATIONS EXPENDITURES (NON-EMS)			FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Personnel Services			$ 1,281,747	$ 1,343,325	$ 1,405,201	$ 1,471,993	$ 1,544,164	$ 1,622,219	$ 1,706,713	$ 1,798,255	$ 1,897,514	$ 2,005,223
Operating			96,900	95,530	98,456	101,483	104,613	107,851	111,202	114,669	118,257	121,970
Sub-Total			**$ 1,378,647**	**1,438,855**	**1,503,657**	**1,573,476**	**1,648,777**	**1,730,071**	**1,817,915**	**1,912,924**	**2,015,771**	**2,127,193**
OTHER NON-OPERATING EXPENDITURES												
Station Improvements			$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000
Amortized Cost of new Fire Truck			-	-	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000
Tax Collector Expense (1)	2%	NRR	30,255	31,550	33,696	35,197	36,817	38,565	40,454	42,497	44,709	47,105
Reserve for Contingency (2)	5%	NRR	75,637	78,874	84,240	87,993	92,042	96,412	101,135	106,243	111,773	117,763
Sub-Total			$ 135,892	140,424	182,935	188,191	193,859	199,977	206,589	213,741	221,482	229,868
Cost of Service for Fire Protection (COS)			**$ 1,514,539**	**1,579,279**	**1,686,593**	**1,761,667**	**1,842,636**	**1,930,048**	**2,024,504**	**2,126,664**	**2,237,252**	**2,357,061**
LESS: Offsetting Revenue												
Fire Projection Services			$ (1,200)	$ (1,200)	$ (1,200)	$ (1,200)	$ (1,200)	$ (1,200)	$ (1,200)	$ (1,200)	$ (1,200)	$ (1,200)
Fire Final Inspection Fee			(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)
Fire Inspection Fee (OL)			(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)
Net Revenue Requirement (NRR) For Assessment			**$ 1,512,739**	**$ 1,577,479**	**$ 1,684,793**	**$ 1,759,867**	**$ 1,840,836**	**$ 1,928,248**	**$ 2,022,704**	**$ 2,124,864**	**$ 2,235,452**	**$ 2,355,261**

Notes:
(2) Calculated as 2% of Total Assessment at 100% Cost Recovery.
(3) Calculated as 5% of Total Assessment at 100% Cost Recovery.

The results of the financial management plan show that after adoption of the initial Fire/Rescue Assessments, if the City desires to hold the percentage cost recovery at 60.2% throughout the projection period, the percent annual increases in the Fire/Rescue Assessments and the associated percentage cost recovery are presented in the table below:

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
No Increases to Assessment	**0.0%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**
Residential Assessment	**$ 140.00**	**$ 127.50**	**$ 127.50**	**$ 127.50**	**$ 127.50**	**$ 127.50**	**$ 127.50**	**$ 127.50**	**$ 127.50**	**$ 127.50**
Assessment Cost Recovery %	**62.1%**	**60.2%**	**56.4%**	**54.0%**	**51.6%**	**49.2%**	**46.9%**	**44.7%**	**42.5%**	**40.3%**

If the City desires maintain the calculated Fire/Rescue Assessment charges as presented in this report throughout the projection period, the associated percentage cost recovery would decrease as presented in the table below:

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Maintain Cost Recovery	**0.0%**	**0.00%**	**6.80%**	**4.46%**	**4.60%**	**4.75%**	**4.90%**	**5.05%**	**5.20%**	**5.36%**
Residential Assessment	**$ 140.00**	**$ 127.50**	**$ 136.17**	**$ 142.24**	**$ 148.78**	**$ 155.84**	**$ 163.47**	**$ 171.73**	**$ 180.67**	**$ 190.35**
Assessment Cost Recovery %	**62.1%**	**60.2%**	**60.2%**	**60.2%**	**60.2%**	**60.2%**	**60.2%**	**60.2%**	**60.2%**	**60.2%**

The Financial Plan Summary for the full projection period is presented on the following page, which maintains the cost recovery percentage at 60.2%.

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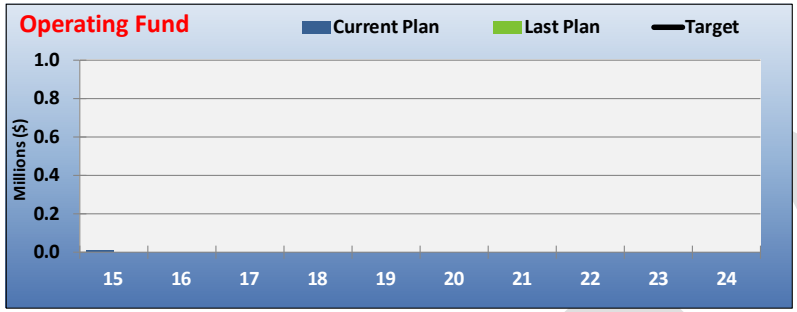
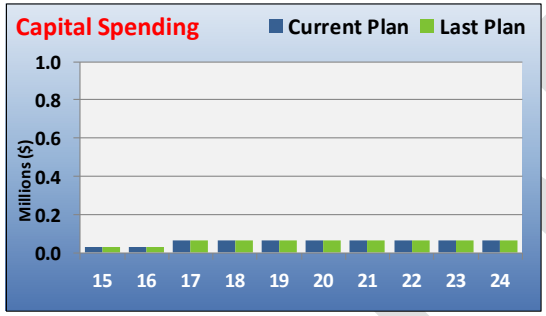
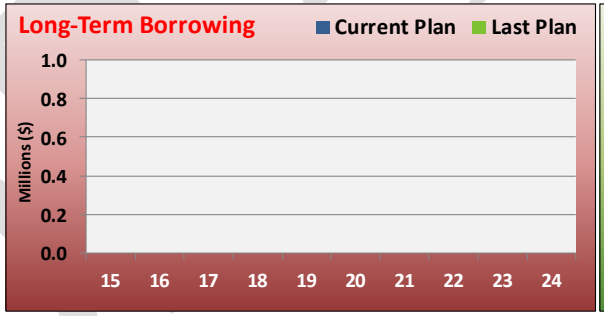
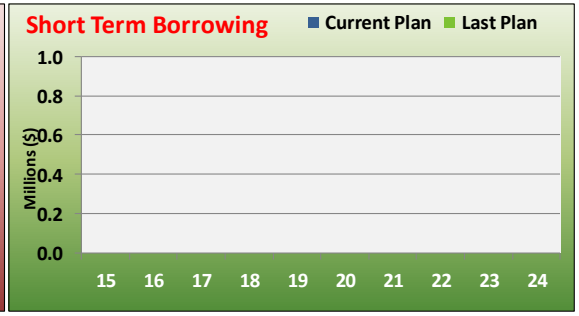
SAVE CALC

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	*Cumulative Change* FY 2019	FY 2024
Override ▶												
FIRE ASSESSMENT INCREASES	0.00%	0.00%	6.80%	4.46%	4.60%	4.75%	4.90%	5.05%	5.20%	5.36%	16.69%	49.31%
Last Plan	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Assessment Cost Recovery % ▶	62.1%	60.2%	60.2%	60.2%	60.2%	60.2%	60.2%	60.2%	60.2%	60.2%		
General Fund Obligation ($1M) ▶	$0.64	$0.70	$0.75	$0.79	$0.82	$0.86	$0.90	$0.95	$1.00	$1.05		
Single Family Assessment ▶	$140.00	$127.50	$136.17	$142.24	$148.79	$155.85	$163.49	$171.74	$180.68	$190.36		









Note: The difference in the "Cash Out" and "Cash In" lines in the graph above represents the fact that the Fire Assessments are developed to provide only a portion of cost recovery (the blue line representing "Cash In") to the total Fire Department revenue requirements (the red line representing "Cash Out"). The difference between the "Cash Out" line and the "Cash In" line is the funding that will continue to be required from the General Fund.

2.1.2 REVENUE SUFFICIENCY ANALYSIS RECOMMENDATIONS

Based upon the results of the analysis and the financial management plan presented above, we recommend that the assessments adopted for FY 2016 be developed to recover 60.2% of the total cost of Fire/Rescue Service, which results in a net recovery of 55.4% of the total costs of Fire/Rescue Service after exclusion of government and other exempted properties discussed in Section 2.2.1.2 Exempt and Excluded Properties. We also recommend that in the adoption of the FY 2016 assessments, the City also adopt a continuing assessment for future years that can be adjusted to maintain the same percent cost recovery, with the actual annual adjustments to be determined by the City Council based upon need as determined by updating the financial management plan in subsequent years.

2.2 WORK ELEMENT 2 – COST APPORTIONMENT & ASSESSMENT RATE DESIGN

This section presents the results of the analysis conducted in this work element and our recommendations based upon those results.

2.2.1 ANALYSIS AND RESULTS

2.2.1.2 EXEMPT AND EXCLUDED PROPERTIES

Certain parcel types are exempt by State statutes or case law from non-ad valorem assessments such as this Fire/Rescue Service Assessment. Other parcels are typically excluded from such assessments because they receive no benefit from Fire/Rescue Services, such as lake bottoms, marshes, etc. The exempted parcels are included in the cost apportionment, but it is assumed that the costs apportioned to those parcels will be provided by the General Fund. The exempted/excluded property types by Department of Revenue (DOR) Code are as follows:

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List of Exemptions

DOR Code	Description
082	FOREST, PARKS REC
083	PUBLIC SCHOOLS
084	COLLEGES
085	HOSPITALS
086	COUNTY
087	STATE
088	FEDERAL
089	MUNICIPAL
090	LEASEHOLD INTEREST
091	UTILITIES

List of Exclusions

DOR Code	Description
093	SUB-SURFACE RIGHTS
094	RIGHTS-OF-WAY
095	RIVERS AND LAKES
096	WASTELAND/DUMPS

2.2.1.3 Cost Apportionment

Determination of Full Cost of Fire/Rescue Services

A summary of the total Fire/Rescue revenue requirements and the portion that will be recovered by the recommended Fire/Assessments is presented below. The cost recovery percentage is designed to be revenue neutral and raise approximately the same amount of Fire/Rescue Assessment revenue as billed in the FY 2015 Assessments.

FY 2016 ASSESSMENT CALCULATION

ASSESSMENT REVENUE	
NET REVENUE REQUIREMENT	$ 1,577,479
ASSESSMENT % COST RECOVERY	60.20%
TOTAL ASSESSMENT	**$ 949,642**

Calls for Service Analysis

The costs identified above were then apportioned to the property categories based upon an analysis of the calls for service data provided by the City Fire Department. The call data identified the number and type of calls made by City fire rescue vehicles for a period of January 1, 2010 – December 31, 2014.

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The data contains fields identifying the type of calls, and this data was used to separate calls determined to be for EMS, and those that are non-EMS types. Only non-EMS calls were used in the apportionment. The call data represented 7,583 calls over the four year time period. Of these calls, 6,482 were identified by Incident Type as EMS related, or were non-specific by call code. These 6,482 calls were therefore excluded from the apportionment analysis.

Of the remaining 1,101 calls in the City, 887 were calls to real property and specific property uses. The remaining 214 calls were to vacant property, non-real property or non-specific property and were therefore excluded from the apportionment analysis. The number of calls for service to vacant, undeveloped property during the study period is relatively low and of limited statistical significance when compared to the total call volume. Therefore, it is assumed that the suppression of fires on vacant property primarily benefits adjacent improved property by containing the spread of fire rather than preserving the value of the vacant parcel or the use and enjoyment of any surface improvements. Accordingly, calls to vacant property were not included in the final analysis of the call database, nor were any costs assigned to vacant parcels.

Using the fixed property use code, the remaining 887 calls were assigned to the following property use categories: Residential, Commercial, Industrial/Warehouse and Government/Institutional. It should be noted that the prior Fire/Rescue Assessment study performed for the City had separated Nursing Homes out from the Institutional class. At the time of the study, significant calls (4.98%) were apportioned to Nursing Homes, and as such it was determined that Nursing Homes would represent a property class in itself. The current call data shows a reduced percentage of calls to Nursing Homes (2.37%), and therefore it is recommended that Nursing Homes be included in the Institutional class. Based upon the calls for service data analysis, the table below illustrates the assignment of calls to the property categories:

Property Category	*# of Calls*	*% of Calls*
Residential	436	49.2%
Commercial	290	32.7%
Ind/Warehouse	40	4.5%
Govt/Institutional	121	13.6%
Total:	887	100.0%

Property Data Analysis

Using the data from the most recent working property data files from the Highlands County Property Appraiser, there are approximately 4,440 parcels within the City.

Each property use within the City is assigned to one or more of property use categories based on their assignment of use by the Highlands County Property Appraiser. The number used by the Property Appraiser assigns two digits based on the Florida Department of Revenue (DOR) property use codes. The DOR property use codes were used to categorize each parcel to the property categories listed in the prior section.

Apportionment Methodology

The assessable costs to provide fire rescue services for FY 2016, at 60.2% cost recovery, were apportioned among property use categories based upon the historical demand for fire rescue services reflected by the fire rescue incident data as illustrated in the table below:

Property Category	*% of Calls*	*Assessment Allocation*
Residential	49.2%	$ 466,404
Commercial	32.7%	$ 310,223
Ind/Warehouse	4.5%	$ 42,789
Govt/Institutional	13.6%	$ 129,438
		$ 948,854

2.2.1.4 Assessment Calculation

Based upon the apportionment shown in the prior section, the Fire/Rescue assessment rates are then computed for each category of property use within the City. The specific methodology and underlying assumptions for the parcel apportionment within each category of property use is generally described below.

Residential Parcel Apportionment

The following assumptions support findings that parcel apportionment applied in the Residential Property Use Classification (including single-family, condominiums, duplexes, triplexes, apartment complexes, cooperatives, etc.) is fair and reasonable.

- The size or the value of the residential parcel does not determine the scope of the required fire rescue response. The potential demand for fire rescue services is driven by the existence of a residential parcel and the anticipated occupant population
- Apportioning the assessed costs for fire rescue services attributable to the residential property use category on a per dwelling unit basis is required to avoid cost inefficiency

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and unnecessary administration and is a fair and reasonable method of parcel apportionment based upon historical call data.

- For purposes hereof, the term "dwelling unit" shall mean a Building, or portion thereof, which is lawfully used for residential purposes, consisting of one or more rooms arranged, designed, used, or intended to be used as living quarters for one family only.

Based upon the historical demand for fire rescue services, the percentages of the City's total fire rescue assessable costs attributable to Residential properties were calculated. The amount of assessable costs allocable to property in the Residential use category was divided by the number of dwelling units in the Residential category to compute the Fire/Rescue Assessment to be imposed against each parcel as illustrated in the table below.

Property Category	*% of Calls*	*Assessment Allocation*	*Allocated Units*	*Assessment Unit*	*Assessment per Unit*
Residential	49.2%	$ 466,791	3,661	Dwelling Unit	$ 127.50

Non-Residential Parcel Apportionment

Based upon the historical demand for fire rescue services, property in the Non-Residential Property Use Categories will be responsible for funding a percentage of the City's total fire protection assessable costs. The capacity to handle fires and other emergencies in Non-Residential Property Use Categories is governed by the following:

The current pumping capacity is defined as the combined amount of water that all apparatus in the City can pump to a first alarm Non-Residential fire. Including reserve units, the maximum capacity is approximately 6,000 gallons per minute. Accordingly, based upon national firefighting standards, the fire rescue flow capacity of the City at a fire rescue scene would be substantially consumed in the event of a fire involving a non-residential structure that is more than 115,800 square feet. The prior study identified a maximum structure size of 50,000 square feet. Based upon discussions with City staff, it was concluded that the maximum flow capacity has increased to approximately 6,000 gpm, and as such the maximum square footage has been increased to 115,800.

For each Non-Residential property, the total building square footage was acquired from the Highlands County Property Appraiser and verified by City Staff. The actual square footage was rounded down by square foot range up to the maximum structure square footage of 115,000. The table below presents the non-residential square foot ranges, the effective square footage assigned to a property within the range, and the count of parcels within each range by Non-Residential category.

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Square Footage Range	Effective Square Footage	Commercial Parcels	Ind/Warehouse Parcels	Govt/Institutional Parcels
1 - 1,999	1,000	53	4	25
2,000 - 3,499	2,000	58	8	29
3,500 - 4,999	3,500	28	5	11
5,000 - 9,999	5,000	34	6	21
10,000 - 19,999	10,000	27	5	13
20,000 - 29,999	20,000	6	5	4
30,000 - 39,999	30,000	2	2	5
40,000 - 49,999	40,000	3	-	1
50,000 - 59,999	50,000	2	-	1
60,000 - 69,999	60,000	1	-	1
70,000 - 79,999	70,000	2	2	-
80,000 - 89,999	80,000	2	-	-
90,000 - 99,999	90,000	-	-	1
100,000 - 109,999	100,000	-	-	-
110,000 - 115,800	110,000	-	-	-
>115,800	115,800	6	-	-
	Total Billed Parcels:	224	37	112

The following assumptions support findings that the parcel apportionment applied in the Non-Residential categories is fair and reasonable:

- The separation of non-residential buildings into actual square footage is fair and reasonable for the purposes of parcel apportionment because the demand for fire protection availability is determined or measured by the actual square footage of structures and improvements within benefited parcels.
- The fire flow capacity anticipated at the fire scene under the level of service provided by the assessable costs limits the benefit provided to a structure beyond a certain size. Therefore, it is fair and reasonable to place a cap on the square footage classification of benefited buildings within the Non-Residential property use categories.

For each Non-Residential parcel, the square footage of all buildings in the parcel was added. All buildings with a number of square feet exceeding 115,800 were included in the calculation at 115,800 square feet. This sum reflects an aggregate square footage area for each Non-Residential Property Use Category used in the computation of the fire assessments.

Included in the Non-Residential category are Recreational Vehicle Parks regulated under Florida Chapter 513. Florida Statute 166.223 reads as follows:

> ”Special assessments levied on recreational vehicle parks regulated under chapter 513.—When a municipality levies a non-ad valorem special assessment on a recreational vehicle park regulated under chapter 513, the non-ad valorem special assessment shall not be based on the assertion that the recreational vehicle park is comprised of

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residential units. Instead, recreational vehicle parks regulated under chapter 513 shall be assessed as a commercial entity in the same manner as a hotel, motel, or other similar facility."

As such, the City's current Fire Assessment Resolution contains the following language that was used to determine the Assessable square footage for each Recreational Vehicle Park:

"The Fire Rescue Assessments for each Tax parcel of Recreational Vehicle Park property shall be computed as follows: Aggregate the amount of square footage for each Tax Parcel of Recreational Vehicle Park, with recreational vehicle parks spaces, as reported to the Department of Health, at 1,200 square feet each, mobile home spaces, as reported to the Department of Health, at 2,400 square feet each, and tent spaces, as reported to the Department of Health, at 500 square feet each."

As with other Non-Residential properties, if the aggregate square footage of an RV Park exceeds the maximum size of 115,800 sq ft, that parcel will be assessed at 115,800 sq ft.

The total assessable costs for each of the Non-Residential Property Use Categories were divided by the sum of the square foot allocations for each category. The resulting quotient expresses a dollar amount per square foot of improved area to be used in computing fire assessments on each of the respective Non-Residential Property Use Categories. The table below illustrates the calculations of the Non-Residential fire/rescue assessment rates:

Property Category	*% of Calls*	*Assessment Allocation*	*Allocated Units*	*Assessment Unit*	*Assessment per Unit*
Commercial	32.7%	$ 310,481	2,164,800	Sq Ft	$ 0.143
Ind/Warehouse	4.5%	$ 42,825	418,500	Sq Ft	$ 0.102
Govt/Institutional	13.6%	$ 129,545	1,909,100	Sq Ft	$ 0.068

The Non-Residential Assessment rates per square feet are then converted to calculated fees based upon the square footage ranges shown above. The rates per square footage range for each Non-Residential property category are as follows:

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Calculated Non-Residential Assessments per Sq Ft Range

Sq Ft Range	Commercial	Ind/Warehouse	Govt/Institutional
1 - 1999	$ 143	$ 102	$ 68
2,000 - 3,499	$ 286	$ 204	$ 136
3,500 - 4,999	$ 501	$ 357	$ 238
5,000 - 9,999	$ 715	$ 510	$ 340
10,000 - 19,999	$ 1,430	$ 1,020	$ 680
20,000 - 29,999	$ 2,860	$ 2,040	$ 1,360
30,000 - 39,999	$ 4,290	$ 3,060	$ 2,040
40,000 - 49,999	$ 5,720	$ 4,080	$ 2,720
50,000 - 59,999	$ 7,150	$ 5,100	$ 3,400
60,000 - 69,999	$ 8,580	$ 6,120	$ 4,080
70,000 - 79,999	$ 10,010	$ 7,140	$ 4,760
80,000 - 89,999	$ 11,440	$ 8,160	$ 5,440
90,000 - 99,999	$ 12,870	$ 9,180	$ 6,120
100,000 - 109,999	$ 14,300	$ 10,200	$ 6,800
110,000 - 115,800	$ 15,730	$ 11,220	$ 7,480
>115,800	$ 16,559	$ 11,812	$ 7,874

Vacant Property Calculation and Classification

Based upon the historical demand for fire rescue services for the vacant properties, these properties were not assessed for fire rescue services. Additionally, because of the character of the City, that the suppression of fire on vacant property primarily benefits improved property by the containment of the spread of fire rather than the preservation of the value of the vacant property. However, upon certificate of occupancy it is recommended that any vacant parcel be subjected to a prorated payment for the current fiscal year as well as an estimated assessment for the next fiscal year prior to issuance of a certificate of occupancy.

2.2.2 COST APPORTIONMENT & ASSESSMENT RATE DESIGN RECOMMENDATIONS

We recommend that 1) the FY 2016 Fire Assessments be developed based upon the cost apportionment methodology described herein, and 2) the assessment rates be adopted that were developed based upon this cost apportionment methodology and the assessment rate structure described in the prior sub-section. Based upon the foregoing, the recommended FY 2016 Fire/Rescue Assessment rates are presented in the following tables.

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Property Category	*% of Calls*	*Assessment Allocation*	*Allocated Units*	*Assessment Unit*	*Assessment per Unit*
Residential	49.2%	$ 466,791	3,661	Dwelling Unit	$ 127.50
Commercial	32.7%	$ 310,481	2,164,800	Sq Ft	$ 0.143
Ind/Warehouse	4.5%	$ 42,825	418,500	Sq Ft	$ 0.102
Govt/Institutional	13.6%	$ 129,545	1,909,100	Sq Ft	$ 0.068
		$ 949,642			

Calculated Non-Residential Assessments per Sq Ft Range

Sq Ft Range	Commercial	Ind/Warehouse	Govt/Institutional
1 - 1999	$ 143	$ 102	$ 68
2,000 - 3,499	$ 286	$ 204	$ 136
3,500 - 4,999	$ 501	$ 357	$ 238
5,000 - 9,999	$ 715	$ 510	$ 340
10,000 - 19,999	$ 1,430	$ 1,020	$ 680
20,000 - 29,999	$ 2,860	$ 2,040	$ 1,360
30,000 - 39,999	$ 4,290	$ 3,060	$ 2,040
40,000 - 49,999	$ 5,720	$ 4,080	$ 2,720
50,000 - 59,999	$ 7,150	$ 5,100	$ 3,400
60,000 - 69,999	$ 8,580	$ 6,120	$ 4,080
70,000 - 79,999	$ 10,010	$ 7,140	$ 4,760
80,000 - 89,999	$ 11,440	$ 8,160	$ 5,440
90,000 - 99,999	$ 12,870	$ 9,180	$ 6,120
100,000 - 109,999	$ 14,300	$ 10,200	$ 6,800
110,000 - 115,800	$ 15,730	$ 11,220	$ 7,480
>115,800	$ 16,559	$ 11,812	$ 7,874

2.2.3 REVENUE ANALYSIS

Based upon the calculated Fire/Rescue Assessments as presented above, the City will generate approximately $813,000 in Net Assessment Revenue for FY 2016. While the 60.2% cost recovery apportions $949,642 to the property classes, exempted property is included in the apportionment but cannot be assessed. In addition, 5% of billed revenue is estimated to be non-collected or reserved for contingency, and the Tax Collector expense for Assessment billing will be 2% of the Assessed revenues. The net revenue is calculated in the table below:

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FY 2016 ASSESSMENT CALCULATION

ASSESSMENT REVENUE		
NET REVENUE REQUIREMENT	$ 1,577,479	
ASSESSMENT % COST RECOVERY	60.20%	
TOTAL ASSESSMENT	**$ 949,642**	
SHORTFALL FOR EXEMPTIONS	$ (75,323)	
NET BILLED ASSESSMENT REVENUE	**$ 874,319**	
TAX COLLECTORS EXPENSE	$ (17,000)	2.00%
RESERVE FOR CONTINGENCY	$ (44,000)	5.00%
ESTIMATED NET COLLECTED REVENUE	$ 813,000	

2.2.4 PROPERTY IMPACT ANALYSIS

Based upon the above referenced recommended assessment rates the following table presents a summary of the impact for representative types of parcels: (Note: several non-residential parcels exceed the maximum square feet for which benefit can be received due to capacity to deliver water for fire flow and, therefore, receive the maximum assessment, regardless of how much their size exceeds the maximum square feet).

FIRE ASSESSMENT PROPERTY IMPACTS

Parcel Type	Class	Assessment Rate per Unit	Assessment Unit	Units	Effective Units	Proposed Annual Assessment	Current Annual Assessment	$ Change	% Change
Single Family Home	Residential	$127.50	Dwelling Unit	1	1	**$128**	$140	($13)	-8.9%
Duplex	Residential	$127.50	Dwelling Unit	2	2	**$255**	$280	($25)	-8.9%
Apartment Complex	Residential	$127.50	Dwelling Unit	15	15	**$1,913**	$2,100	($188)	-8.9%
Stores, one story	Commercial	$0.143	Sq Ft	9,122	5,000	**$715**	$565	$150	26.5%
Auto Sales	Commercial	$0.143	Sq Ft	7,882	5,000	**$715**	$565	$150	26.5%
Recreational Vehicle Park	Commercial	$0.143	Sq Ft	140,118	115,800	**$16,559**	$13,085	$3,474	26.5%
Restaurant	Commercial	$0.143	Sq Ft	2,881	2,000	**$286**	$226	$60	26.5%
Light Manufacturing	Industrial/Warehouse	$0.102	Sq Ft	19,001	10,000	**$1,020**	$430	$590	137.2%
Nursing Home	Govt./Institutional	$0.068	Sq Ft	2,384	2,000	**$136**	$2,208	($2,072)	-93.8%
Non-Profit	Govt./Institutional	$0.068	Sq Ft	21,064	20,000	**$1,360**	$3,040	($1,680)	-55.3%
Church	Govt./Institutional	$0.068	Sq Ft	7,657	5,000	**$340**	$760	($420)	-55.3%

Note: For larger buildings, the maxium assessable Sqare Footage is 115,800 sq ft.

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SECTION 3. SUMMARY OF RECOMENDATIONS

3.1 REVENUE SUFFICIENCY ANALYSIS

Based upon the results of the analysis and the financial management plan presented herein, we recommend that the assessment rates presented in this section be adopted for FY 2016. We also recommend that in the adoption of the FY 2016 assessments, the City also adopt a continuing assessment for future years that can be to maintain the cost recovery percentage, with the actual annual adjustments to be determined by the City Council based upon need as determined by updating the financial management plan in subsequent years.

3.2 COST APPORTIONMENT AND ASSESSMENT RATE DESIGN

We recommend adoption of the FY 2016 Fire Assessment rates presented below that were developed based upon the cost apportionment methodology described herein.

FY 2016 ASSESSMENT CALCULATION

ASSESSMENT REVENUE		
NET REVENUE REQUIREMENT	$ 1,577,479	
ASSESSMENT % COST RECOVERY	60.20%	
TOTAL ASSESSMENT	**$ 949,642**	
SHORTFALL FOR EXEMPTIONS	$ (75,323)	
NET BILLED ASSESSMENT REVENUE	**$ 874,319**	
TAX COLLECTORS EXPENSE	$ (17,000)	2.00%
RESERVE FOR CONTINGENCY	$ (44,000)	5.00%
ESTIMATED NET COLLECTED REVENUE	$ 813,000	

Property Category	*% of Calls*	*Assessment Allocation*	*Allocated Units*	*Assessment Unit*	*Assessment per Unit*
Residential	49.2%	$ 466,791	3,661	Dwelling Unit	$ 127.50
Commercial	32.7%	$ 310,481	2,164,800	Sq Ft	$ 0.143
Ind/Warehouse	4.5%	$ 42,825	418,500	Sq Ft	$ 0.102
Govt/Institutional	13.6%	$ 129,545	1,909,100	Sq Ft	$ 0.068
		$ 949,642			

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Calculated Non-Residential Assessments per Sq Ft Range

Sq Ft Range	Commercial	Ind/Warehouse	Govt/Institutional
1 - 1999	$ 143	$ 102	$ 68
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3,500 - 4,999	$ 501	$ 357	$ 238
5,000 - 9,999	$ 715	$ 510	$ 340
10,000 - 19,999	$ 1,430	$ 1,020	$ 680
20,000 - 29,999	$ 2,860	$ 2,040	$ 1,360
30,000 - 39,999	$ 4,290	$ 3,060	$ 2,040
40,000 - 49,999	$ 5,720	$ 4,080	$ 2,720
50,000 - 59,999	$ 7,150	$ 5,100	$ 3,400
60,000 - 69,999	$ 8,580	$ 6,120	$ 4,080
70,000 - 79,999	$ 10,010	$ 7,140	$ 4,760
80,000 - 89,999	$ 11,440	$ 8,160	$ 5,440
90,000 - 99,999	$ 12,870	$ 9,180	$ 6,120
100,000 - 109,999	$ 14,300	$ 10,200	$ 6,800
110,000 - 115,800	$ 15,730	$ 11,220	$ 7,480
>115,800	$ 16,559	$ 11,812	$ 7,874

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SECTION 4. ASSESSMENT ROLL

This section presents the Preliminary Fire/Rescue Assessment Roll.

4.1 PRELIMINARY FIRE/RESCUE ASSESSMENT ROLL

We developed a Preliminary Fire/Rescue Assessment Roll (Roll) of all parcels within the City that will receive a Fire/Rescue Assessment. This Roll includes specific information for each parcel, including the recommended FY 2016 Fire/Rescue Assessment. The Roll is being delivered to the City electronically.

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