

City of Hallandale Beach, Florida
Fire Assessment
Methodology Report

DRAFT

**Prepared for the
City of Hallandale Beach, Florida**

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Executive Summary

The City of Hallandale Beach, Florida, has contracted for an update to their fire assessment methodology. The last update was performed in 2024. This current study reviewed fire call data for a portion of calendar year 2019 and for the entire Calander years 2020-2025. The fire call data forms the basis for allocation of costs among different categories of properties. Beginning in 2020, the City contracted with the Broward Sheriff’s Office (BSO) for fire rescue services. The Study utilized the FY2027 budgeted costs for the contractual services of BSO, the City’s budgeted direct costs that were in addition to the BSO contract, and the City’s indirect costs associated with operating the fire department. Using the Broward County Property Appraiser’s property records, the costs were distributed to each of the various land uses in the City based upon the call data studied. Within each land use/fire class category, the costs within each category were divided equally to each unit of measure (dwelling units or square footage) to develop a billable rate for the benefitted property. A forward-looking forecast for 5 years was developed for information purposes. **The methodology will be used annually using costs and property records applicable for each year property is assessed.**

Introduction

The Fire Special Assessment discussed and developed in this report is intended to provide funding for the provision of fire services in the City of Hallandale Beach (the “City”). The City provides fire and EMS services (along with police services) through a contractual arrangement with the Broward Sheriff’s Office (BSO). BSO has provided these services since 2020. Prior to that, the City provided these services with their own employees. The City, through BSO, operates 3 stations: Station 7, Station 60, and Station 90. Fire and EMS services include:

- Engine 7
- Engine 207
- Quint 7
- Engine 60
- Rescue 7
- Rescue 207
- Rescue 307
- Ocean Rescue 60
- Rescue 60
- Rescue 90

All front-line response personnel are capable of both firefighting and paramedic duties. In 2020, the City contracted with BSO to provide this service and the personnel were transferred in the BSO system. BSO currently operates 22 fire EMS stations throughout the county, including Stations 7, 60, and 90 in Hallandale Beach. BSO’s sworn staffing assignments in Hallandale Beach are:

- 1 Division Chief
- 3 Battalion Chiefs
- 9 Captains
- 16 Lieutenants
- 12 Driver Engineers
- 24 Firefighters/Paramedics

Based on the number and type of equipment, the staffing per shift should occur:

Equipment	Assumed Personnel Assigned	
	Fire	Rescue
Engine 7	3	
Engine 207	3	
Quint 7	3	
Rescue 207		2
Rescue 307		2
Rescue 7		2
Engine 60	3	
Rescue 60		2
Rescue 90		2
	12	10
Percent Allocation	55%	45%

Like most departments, the origins of its operations are rooted in firefighting. The staffing on rescue units includes 100% firefighter capable personnel that carry their firefighting gear with them on the rescue units. Those personnel assigned to rescue units are occasionally called upon to assist in combating fires. For purposes of this study, we have elected to not consider those allowable costs. The Department protects property with an estimated market value of approximately \$12.0 billion, and about 83% of this value is residential. Through various interlocal agreements, BSO provides and receives mutual aid from other departments.

Legal and Procedural Requirements

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

The City has adopted Ordinance Number 2000-16 to provide general authority, procedures, and standards for the imposition of annual fire assessments. The Florida Statutes contain a number of procedural requirements that define the process for adoption of the proposed Fire Assessments to be collected through the uniform tax collection process under Florida Statutes §197.3632

(“Uniform Assessment Collection Act”). The process established in the Ordinance incorporates the current statutory requirements, including, for example, the provision of notice of proposed assessments by mail and by publication and a public hearing prior to final adoption of the assessments. The City currently collects the special assessments on the annual property tax bill under the Uniform Assessment Collection Act and it is expected to continue that practice. The adoption of the Final Assessment Roll and Final Assessment Resolution shall place a lien equal to the amount of the total assessment, including any accrued interest, on each assessed property. If collected on the ad valorem tax bill under the Uniform Assessment Collection Act, such lien is equal in rank and dignity to the lien of all state, county, district, and municipal taxes and other non-ad valorem assessments.

Estimated Fire Assessed Costs of Services

BSO is expected to continue providing fire services to the City. BSO has the equipment and fire flow to service each property within the City of Hallandale Beach. The City has identified the costs for that service. These costs include the BSO contractual costs and the City’s direct and indirect costs¹ of operating the fire department. The detail of those costs is presented in Exhibit A but are summarized below in Table A:

Table A

**Summary of City of Hallandale Beach Fire Department Costs
FY2026-27**

	Fire	EMS	Total
BSO Contract			
Personnel Costs	11,101,186	9,250,989	20,352,175
Operating Costs	522,194	596,261	1,118,455
Capital Outlay	37,561	31,301	68,862
Transfers and Reserves	194,074	161,728	355,802
Sub-total BSO Contract	11,855,015	10,040,279	21,895,294
City Costs			
City Direct Costs	2,675,214	2,229,345	4,904,559
City Indirect Costs	247,780	309,832	557,612
Total City Costs	2,922,994	2,539,177	5,462,171
Total Program Costs	14,778,009	12,579,456	27,357,465
Grossed Up For 4% Statutory Discount	15,393,759		

¹ Indirect costs were determined using the *Maximus Central Services Cost Allocation Plan Hallandale Beach Florida, FY2025 Full Cost Allocation Plan (FCAP) Based on actual expenditures or the Fiscal Year ended September 30, 2022*

Personnel and most other costs were allocated based upon the personnel assigned to either fire apparatus or EMS trucks. BSO’s FY2026-27 personnel by position listing, were used to determine the allocation of costs between fire and EMS services. Were the EMS/ALS components to be removed from the costs of the City, the fire costs would remain: The Quint and the Pumpers would be staffed and with the same costs as have been allocated in this study. Some costs, such as medical equipment or supplies, which are clearly related to one service delivery or the other, were allocated as noted in Exhibit A. The City has also adopted a full Central Services Cost Allocation Plan (*Maximus Consulting Services, Inc., Central Services Cost Allocation Plan Hallandale Beach, Florida, FY2025 Full Cost Allocation Plan (FCAP, using actual expenditures for FY2022)*) that assigned central services to using departments and programs. This plan was “Yellow Book²” compliant and represents not only a universally accepted cost allocation method for these costs but also one which is required to be eligible for reimbursements from the Federal government. To estimate future funding requirements, the apportionment methodology has assumed that these costs would annually increase based upon a 5% overall inflation factor³. The expected annual costs for the next five fiscal years are presented below in Table B; however, the annual assessments should be based upon the City’s expected annual costs adopted during the budget process:

Table B
Forecasted Maximum Annual Fire Services Costs

Fiscal Year	Forecasted Costs Fire Services, Exclusive of EMS
2027	15,393,759
2028	16,163,447
2029	16,971,619
2030	17,820,200
2031	18,711,210

The City Commission may elect to include all or some portion of the total budget and projected Fire Assessed Costs in the Fire Assessment.

The Fire Assessed costs, can include, but are not limited to all or any portion of the cost of the provision of fire services, facilities, or programs, referred to collectively as Fire Services, which

² “Yellow Book” refers to the U.S. Governmental Accountability Office’s *Generally Accepted Government Auditing Standards* book of standards and guidance and reflects cost principles outlined in 2 CFR 200 Subpart E.

³The City’s contract with BSO has a 5% cap for most items and a different cap for other factors. The forecast is meant as an illustration of future costs. **The City must use the actual anticipated costs each year the assessment is levied.**

provide a special benefit to Assessed Property, and may include, but is not limited to, the following components: (a) the cost of physical construction, reconstruction or completion of any required facility or improvement; (b) the costs incurred in any required acquisition or purchase; (c) the cost of all labor, materials, machinery, and equipment; (d) the cost of fuel, parts, supplies, maintenance, repairs, and utilities; (e) the cost of computer services, data processing, and communications; (f) the cost of all lands and interest therein, leases, property rights, easements, and franchises of any nature whatsoever; (g) the cost of any indemnity or surety bonds and premiums for insurance; (h) the cost of salaries, workers' compensation or other employment benefits; (i) the cost of uniforms, training, travel, and per diem; (j) the cost of construction plans and specifications, surveys and estimates of costs; (k) the cost of engineering, financial, legal, and other professional services and any costs associated with regulatory compliance; (l) the costs of compliance with any contracts or agreements entered into by the City to provide or obtain fire services; (m) all costs associated with the structure, implementation, collection, and enforcement of the Fire Assessments, including any service charges of the tax collector or property appraiser and amounts necessary to off-set discounts received for early payment of Fire Assessments; (n) all other costs and expenses necessary or incidental to the acquisition, provision, or construction of fire services, facilities, or programs, and such other expenses as may be necessary or incidental to any related financing authorized by the city commission by subsequent resolution; (o) a reasonable amount for anticipated delinquencies and uncollectible Fire Assessments; (p) reimbursement to the city or any other person for any moneys advanced for any costs incurred by the city or such person in connection with any of the foregoing components of fire assessed cost. Fire assessed costs may, as determined by Commission, include costs incurred directly or indirectly by the city and costs incurred by another entity for the provision of fire services within the city.

The City may choose to include all or only some of these costs in the fire assessment so long as the total cost assessed does not exceed the actual cost of providing the service and the assessment imposed on a parcel does not exceed the special benefits to that parcel. The costs may be either direct or indirect cost so long as they related to the provision of fire services.

Determination of Benefit & Delineation of Benefit Area

An important step in the special assessment process is the determination of special benefit and delineating the geographic area that will benefit from the assessment (the “Benefit Area”). The proposed Fire Assessed Costs will serve all properties within the entire City of Hallandale Beach; thus, the boundary of the Benefit Area is the same as the boundary of the City.

Certain properties in the City will not be required to pay the Fire Assessment – “exempt” property and “excluded” property. “Exempt” properties/structures include properties that receive special benefit from the Fire Assessment but are not charged the Fire Assessment. The exempt category includes all government parcels, but may include other categories as the City may decide from year-to-year to either assess or not assess. The ability to bill and collect special assessments on governmental properties is very limited and generally requires consent of the other governmental entity. Exemptions reflect both legal difficulties with collection of assessments and policy decisions of the City. It is fair and reasonable not to impose the Fire Assessment on such properties. Costs related to exempt properties are included in the cost allocation and assessment calculations so that those costs are not shifted to the assessments imposed on non-exempt properties. The costs related to exempt properties, as measured by the fire assessed costs allocated to those properties in the assessment methodology, must be funded by the City with other lawfully available non-Fire Assessment revenue.

“Excluded” property includes those parcels where no special benefit is provided to the parcel, such as roads and submerged lands. This category also includes any other parcels that may receive some special benefit from the Fire Assessment but, based on a policy determination of the City Commission, do not receive sufficient special benefit to require imposition of the Fire Assessment.

Excluded properties are not part of the cost allocation process in the assessment calculations. Only improved properties have been determined to benefit significantly from the provision of the Fire Assessment within the City; therefore, only improved properties with one or more assessable structures present will be assessed. Though unimproved properties may have fire services provided to them, the City Commission has determined that fire services provided to those properties are designed primarily to contain, control, or eliminate the threat of fire to improved properties. The assessment or non-assessment of unimproved properties is a determination made by the elected officials of each community after weighing the relative demand for and benefit from fire services to such property in their community. The Fire Assessment program does not impose an assessment on unimproved property.

Cost Allocation Methodology

The cost allocation and assessment methodology presented in this Report reflect the unique circumstances of the City of Hallandale Beach, which is largely residential in nature, and a smaller amount of non-residential development.

Using the BCPA's tax roll data, benefited parcels were identified using the various categories of land use codes within that data set. Additionally, and to keep the proposed apportionment categories as close to the existing categories as possible, we relied upon the Fire Class codes currently maintained by the BCPA. The BCPA has previously identified and coded the improved parcels by type and assigned each parcel an appropriate Fire Class Code. We reviewed consistency in this data and it was determined to be of high accuracy.

This data has also undergone considerable review over time. The Fire Class codes thus used were as follows:

Residential ("R", "T") This includes all residential dwelling units, be they single family, multifamily, mobile homes, or mobile home lots. This includes separate or attached guest houses or "granny flats" or anything considered a residential dwelling unit.

Commercial/Office/Amusement/Institutional/Racetrack ("C", "K", "N", "O", and "I") This includes all parcels used for commercial and institutional activity, except where otherwise identified by its own Fire Class code and includes office, and Institutional uses. The City also has a racetrack fire class code and an amusement fire class code which have been added to this grouping. Each of these uses are commercial in nature and had very few parcels. Combining these codes reduces the volatility in rates from year-to-year and the responses from the fire service are essentially the same. This category includes recreational vehicle lots converted to a commercial square footage as provided by statute. However, currently, the City does not have any such property with its boundaries.

Government ("X") This includes any parcel owned by a federal, state, or local government.

Special ("S", and generally mixed use) This includes parcels that have more than one use or improvement and that contains more than one Fire Class code. An example might be a parcel that contains both a warehouse and an office use. Each use will be assigned the cost for that use and is combined for billing purposes as "S".

Vacant Parcels Not Developed or Not Benefitted From Fire Assessment ("V", "A", or "L") These include parcels that do not

contain any improvement or structure or otherwise do not benefit from the Fire Assessment

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

Miscellaneous Not-For-Profit/ Religious (“Y” and “U”) This includes properties that are used for Charitable, Educational, Literary, Scientific, or Religious organizations, or other properties defined under Florida Statutes. These properties may be assessed or may be excluded by the City from year-to-year. These parcels are generally exempt from property taxes.

It should also be noted that parcels that can sometimes be exempt from this assessment (e.g., church-owned residential properties, portions of warehouses used for exempt purposes, portions of office buildings used for exempt purposes) and may sometimes be classified as “R”, “C”, “W”, or “I”, etc., but are not assessed if the City has excluded them from the assessment. Again, these codes are used by BCPA to assist them in the administration of their rolls and we believe them to be highly accurate at the parcel level. If they are not assessed by the City, the costs are NOT re-allocated to the remaining assessable units or categories.

The vacant parcels (“Vacant”, “Acreage”, or “Land”) are a Fire Class that fire call data demonstrated had little demand or did not benefit from the Fire Assessment. The City will not be assessing these parcels.

Each BCPA parcel for the City of Hallandale Beach also has, in addition to a Fire Class code, a Fire Basis element, which indicates the number of applicable billing units located on the parcel. For example, a single-family residential dwelling unit would have a Fire Basis element of “1”, indicating that the fixed residential assessment rate would be multiplied by “1” to arrive at an assessment amount and a duplex residential dwelling unit would have a Fire Basis element of “2”, indicating that the fixed residential assessment rate would be multiplied by “2” to arrive at an assessment amount, and so on. Commercial, Warehouse/Industrial, and Not-for-profit are based upon the square footage of the property and are assessed a rate based on a per 100 square feet method. The Fire Class code “S”, Special, generally includes mixed-use parcels that have mixed assessment rates applied to them. For the City of Hallandale Beach, the BCPA maintains these records in their “Overrides File”. The sum of each category (e.g., “Residential”, “Commercial”, etc.) are

added together within this coding. The Fire Basis element code associated with this Fire Class code in this category indicates the amount of the assessment for that Fire Class code. The BCPA handles mixed-use parcels as exceptions and manually calculates the assessment based upon the particular mix of uses that exist on those parcels.

Mobile Home parks are assessed whether or not a lot/space is occupied. Each mobile home lot/space is assessed a residential assessment rate. The commercial component of a mobile home park may include a calculation based on the total of any commercial structures located on the parcel plus an assigned commercial structure size of the minimum square footage of 1,200 square feet that is mandated by the Department of Health under Chapter 64E-15.002(3), Florida Administrative Code for Recreational Vehicle Park spaces and a square footage of 500 square feet for tent spaces inside Recreational Vehicle Parks, also as mandated by Chapter 64E-15.002(3), Florida Administrative Code.

The City does not have any parks that have only recreational vehicles.

There were 25,351 unique parcels or folio numbers within the City of Hallandale Beach fire assessment district provided to us by the BCPA in April 2026. After eliminating properties owned by governmental units (for which costs were not reapportioned to other parcels), or parcels such as rights-of-way and waterways, we identified a maximum of 24,402 parcels that could potentially be assessed. The remaining parcel counts by BCPA Fire Class category code and use code counts appear below in Table C:

Table C
BCPA Fire Class Counts

Fire Class Category	Fire Class Category Code(s)	Sum of Total Assessable Units	Unit of Measure	Number of Parcels
Commercial/Office	C,O	5,844,755	per 100 square feet	530
Land/Vacant/Acreage	L/V/A	1,443	Acres/Other	618
Residential	R,T	28,366	Dwelling Unit	23,661
Warehouse/Industrial	W	1,326,117	per 100 square feet	180
Not-For-Profit	Y	68,196	per 100 square feet	17
Mixed-Use/Special	S	NA	NA	NA
Institutional	I	209,553	per 100 square feet	17
Government Exempt	X	982,706	NA	331
Race Tracks	K	931,541	per 100 square feet	4
Amusement	N	532	per 100 square feet	1
Religious	U	21	NA	21

Source: April 2026 Hallandale Beach Fire Detail File and Overrides File, Broward County Property Appraiser: Mixed-use "S" appears for informational purposes only. Some parcels have multiple uses; therefore, the sum of all parcels is greater than the number of actual parcels.

The mixed-used parcels that had combined Fire Class Categories (S) were unpacked from the BCPA Overrides file into the individual Fire Class Categories and then added to the respective remaining Fire Class Category. The City may not ultimately assess all the properties within these fire class categories for Fire Assessed Costs as the City traditionally has exempted some uses (e.g., non-profits, houses of worship, and other properties also exempt from property taxes) of property from the fire assessment. Commercial, Office, Warehouse/Industrial, Institutional, Racetracks, Amusements, and, if levied, Not-for-profit parcels are assessed based upon each 100 square feet of assessable structure. Residential uses are assessed based upon the number of dwelling units on the parcel being assessed. Government parcels are exempt from the assessment.

Fire/EMS Incidents

Fire/EMS call for service data is maintained by the Broward Sheriff's Office (BSO). BSO provided call data related to the City of Hallandale Beach for calendar years 2019 (partial year), 2020, 2021, 2022, 2023, 2024, and 2025. The call data included all dispatched calls for all fire and EMS units at the City's stations. The call data contained fire service calls, calls for EMS services, and all other calls. Because EMS services do not benefit property, this call data was culled from further consideration, leaving only fire service call data in our analysis. We also excluded from the call data incidents that were located outside of the City limits (mutual aid calls) and calls that had no specific address or other identifying information.

The City of Hallandale Beach and the Broward Sheriff's Office use the National Fire Incident Reporting System (NFIRS) for the collection and categorization of all fire and EMS incident types. This system provides not only the nature of the call responded to but also includes the type of property involved in the call. This data forms the basis for determining not only which properties benefit from the Fire Assessment, but also to what degree those types of properties demand service.

During the study period (calendar years 2019 (partial year), 2020, 2021, 2022, 2023, 2024, and 2025), the City of Hallandale Beach had a total of 31,791 recorded incidents of which

27,323 were non-fire related calls (generally EMS calls or calls that could not be found to benefit a specific property type) and 4,468 were fire-related that could be assigned to a specific property type. Fire related calls that could be attributed to property benefitted in the City of Hallandale Beach accounted for about 14.2% of all incidents. This is consistent with other suburban municipalities in South Florida. Calls were categorized into the two main categories (Fire and EMS) based upon the Incident Type Number used in the NFIRS coding system. Also placed into the “EMS” category were calls that were clearly not fire-related, or clearly did not benefit real property, or the address/location were indeterminate. As noted earlier, mutual aid calls were excluded because they did not benefit Hallandale Beach properties. A list of the types of calls recorded by BSO and how this study categorized them is detailed in Exhibit B, *Fire EMS Call Categorization*.

The incident data also includes a “Property Use” code. These codes were then aggregated into larger Property Type codes that could be used to match more closely to the BCPA Category Codes used for fire assessments. Table D details the 4,468 fire service incidents by the categories used to study fire service delivery and their corresponding BCPA Fire Class codes:

Table D
Fire Calls By Fire Class

Fire Call Categorization	Corresponding BCPA Fire Class Code	Number of Fire Calls	Percent of Total
Commercial/Office	C	654	14.64%
Land/Vacant/Acreage	L/V/A	83	1.86%
Residential	R	3,245	72.63%
Warehouse/Industrial	W	56	1.25%
Not-For-Profit	Y	46	1.03%
Institutional	I	63	1.41%
Government Exempt	X	174	3.89%
Race Tracks	K	114	2.55%
Amusement	N	1	0.02%
Religious	U	32	0.72%
Totals		4,468	100.00%

Percentages are rounded to nearest 1/100th by program and may slightly differ from other tables in the report.

We recoded the Fire Department incident data Property Type codes to the BCPA Fire Class coding, as detailed in Table C. Fire Class C also includes “O”, “I”, “N”, and “K”, as previously noted. Then, we assigned the maximum assessment by category and in total, based upon the BCPA final fire use summaries as of April 2026 (the most up-to-date assessment roll at the time of this report) for the City of Hallandale Beach and the maximum expected cost of fire service delivery for fiscal year 2027 and expected through fiscal year 2031, as noted previously in this report. The result produced the following two tables:

Table E
Maximum Fiscal Year 2027 Maximum Fire Assessed Costs And Fire Class Code Apportionment

Fire Call Categorization	Base	Percent Apportioned	Generated By Class	New Maximum Rate Per Class	Unit Description
Commercial	6,986,381	18.62%	\$ 2,866,318	41.0272	per 100 sf
Land/Vacant/Acreage	1,443	1.86%	286,324	-	
Residential	28,366	72.63%	11,180,487	394.15	per dwelling unit
Warehouse/Industrial	1,326,117	1.25%	192,422	14.5102	per 100 sf
Not-For-Profit	68,196	1.03%	158,556	-	
Government Exempt	982,706	3.89%	598,817	-	
Religious	21	0.72%	110,835	-	
Totals		100.00%	\$ 15,393,759		Gross Fire Budget with Statu
			(286,324)		Less: Land/Vacant/Acreage
			(158,556)		Less: Not-For-Profit
			(598,817)		Less: Government exempt
			(110,835)		Less: Not-For-Profit, Religiou
			\$ 14,239,227		Net Maximum Realizable

(continued)

Table F

**Maximum Estimated Fiscal Year 2031 Anticipated Maximum Fire Assessed Costs And
Fire Class Code Apportionment**

Fire Call Categorization	Base	Percent Apportioned	Generated By Class	New Maximum Rate Per Class	Unit Description
Commercial	6,986,381	18.62%	\$ 3,484,027	49.8688	per 100 sf
Land/Vacant/Acreage	1,443	1.86%	348,029	-	
Residential	28,366	72.63%	13,589,952	479.09	per dwelling unit
Warehouse/Industrial	1,326,117	1.25%	233,890	17.6372	per 100 sf
Not-For-Profit	68,196	1.03%	192,725	-	
Government Exempt	982,706	3.89%	727,866	-	
Religious	21	0.72%	134,721	-	
Totals		100.00%	\$ 18,711,210	Gross Fire Budget	
			(348,029)	Less: Land/Vacant/Acreage	
			(192,725)	Less: Not-For-Profit	
			(727,866)	Less: Government exempt	
			(134,721)	Less: Not-for-Profit Religious	
			\$ 17,307,869	Net Maximum Realizable	

If the City utilizes the uniform method of levy and collection for the assessment, the discount of 4% allowed under that process will reduce the amount received unless the City “grosses up” the levy by the 4% allowable discount, which has been done in these tables. It should also be noted that these tables are developed using the latest property information supplied by the Broward County Property Appraiser’s Office, but this roll will change each year. *The actual unit counts that exist from year-to-year will need to be used in developing the annual rates. A new roll will be made available in June 2026 and the rates will need to be evaluated again.*

(continued on next page)

Benefit and Fair Apportionment

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

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

Apportioning costs among classifications of property based upon the historical demand for fire services is a fair and reasonable method because it reflects the property uses' potential fire risk based upon building use and is a reasonable proxy for the amount of fire flow, firefighters training and experience, quantity and size of apparatus, and other special firefighting equipment that must be available in accordance with the City's standards and practices.

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

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

amount of fire flow, firefighters training, and experience, quantity and size of apparatus, and other special firefighting equipment that must be available in accordance with the City's standards and practices.

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

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

Apportioning the percentage of the fire assessed costs relating to the relative demand for fire services attributable to residential property 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 call data.

The separation of non-residential property buildings by actual square footage is fair and reasonable for the purpose of parcel apportionment for the relative demand because the demand for fire service is determined and measured by the actual square footage of structures and improvements within benefited parcels.

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

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

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Exhibit A

Estimated FY2025-2026 Fire Department Budget

Account	FY27 Budget	%Fire	%EMS	Fire Costs	EMS Costs	Total Costs
512401 - Regular Salary	10,453,259	54.5%	45.5%	5,701,778	4,751,481	10,453,259
512407 - Cell Phone Supplement	-	54.5%	45.5%	-	-	-
514401 - Overtime	993,000	54.5%	45.5%	541,636	451,364	993,000
515401 - Special Pay	26,642	54.5%	45.5%	14,532	12,110	26,642
Personal Services	11,472,901			6,257,946	5,214,955	11,472,901
521401 - FICA Taxes	858,757	54.5%	45.5%	468,413	390,344	858,757
522401 - Retire/Regular	11,341	54.5%	45.5%	6,186	5,155	11,341
522402 - Retire/Special Risk	3,780,462	54.5%	45.5%	2,062,070	1,718,392	3,780,462
522405 - Retire/Drop Special Risk	42,058	54.5%	45.5%	22,941	19,117	42,058
523401 - Life/Health Insurance	2,331,260	54.5%	45.5%	1,271,596	1,059,664	2,331,260
523403 - OPEB	251,163	54.5%	45.5%	136,998	114,165	251,163
523405 - IAFF - BVA	395,480	54.5%	45.5%	215,716	179,764	395,480
523406 - RHSP	1,376	54.5%	45.5%	751	625	1,376
524401 - Worker's Comp	386,300	54.5%	45.5%	210,709	175,591	386,300
529400 - Overhead Allocation	821,077	54.5%	45.5%	447,860	373,217	821,077
Fringe Benefits	8,879,274			4,843,240	4,036,034	8,879,274
Total Personnel Expense	20,352,175			11,101,186	9,250,989	20,352,175
531402 - Prof Svc/Admin	34,658	54.5%	45.5%	18,904	15,754	34,658
534401 - Contract Services/General	9,940	54.5%	45.5%	5,422	4,518	9,940
540402 - Travel-In/Out State	3,000	54.5%	45.5%	1,636	1,364	3,000
541401 - Communication Svc/Fixed	5,800	54.5%	45.5%	3,164	2,636	5,800
541402 - Communication Svc/Portable	9,624	54.5%	45.5%	5,249	4,375	9,624
541403 - Communication Svc/Aircards	4,300	54.5%	45.5%	2,345	1,955	4,300
544401 - R/L Office Machines	2,888	54.5%	45.5%	1,575	1,313	2,888
544403 - R/L Equipment	56,330	54.5%	45.5%	30,725	25,605	56,330
544404 - R/L Building/Grounds	35,565	54.5%	45.5%	19,399	16,166	35,565
545402 - Ins/Admin-Bond/Ins	135,234	54.5%	45.5%	73,764	61,470	135,234
546401 - R/M Equipment	29,838	54.5%	45.5%	16,275	13,563	29,838
546402 - R/M Vehicles	185,000	54.5%	45.5%	100,909	84,091	185,000
546403 - R/M Build/Ground	23,484	54.5%	45.5%	12,809	10,675	23,484
546404 - R/M Comm-Equip	5,000	54.5%	45.5%	2,727	2,273	5,000
546405 - R/M Service Contract	31,860	54.5%	45.5%	17,269	14,391	31,860
547401 - Contract Print & Binding	1,000	54.5%	45.5%	545	455	1,000
549403 - Other/Chg/Ob/Laund	22,000	54.5%	45.5%	12,000	10,000	22,000
549404 - Data Processing	11,294	54.5%	45.5%	6,160	5,134	11,294
551401 - Office Supply-Misc	5,000	54.5%	45.5%	2,727	2,273	5,000
551402 - Office Supply-Office	1,500	54.5%	45.5%	818	682	1,500
551403 - Office Supply-Postage	300	54.5%	45.5%	164	136	300
551404 - Off Supp/Cln/Janit	19,000	54.5%	45.5%	10,364	8,636	19,000
551710 - Debt Interest Expense	12,476	54.5%	45.5%	6,805	5,671	12,476
552400 - Operat Supply-Equipment less than \$5,000	1,500	54.5%	45.5%	818	682	1,500
552401 - Oper Supply-Gas/Oil/Lub	89,250	54.5%	45.5%	48,682	40,568	89,250
552402 - Oper Supply-Tools	100,000	54.5%	45.5%	54,545	45,455	100,000
552403 - Oper Supply-Auto Supply	1,000	54.5%	45.5%	545	455	1,000
552405 - Oper Supply-Kitch Supply	5,000	54.5%	45.5%	2,727	2,273	5,000
552406 - Oper Supply-Instll	161,100	0%	100%	-	161,100	161,100
552409 - Oper Supply/Misc	37,500	54.5%	45.5%	20,455	17,045	37,500
552410 - Oper Supply-Uniforms	32,760	54.5%	45.5%	17,869	14,891	32,760
552412 - Computers less than \$5,000	5,000	54.5%	45.5%	2,727	2,273	5,000
552413 - Software less than \$5,000	3,000	54.5%	45.5%	1,636	1,364	3,000
552417 - Operating Supplies- Furniture	1,500	54.5%	45.5%	818	682	1,500
554401 - Books/Pub/Sub	414	54.5%	45.5%	226	188	414
554402 - Dues/Membership	540	54.5%	45.5%	295	245	540
554403 - Education/Tuition	30,000	54.5%	45.5%	16,364	13,636	30,000
554404 - Training/Misc Operating Expenditures	5,000	54.5%	45.5%	2,727	2,273	5,000
Operating Expenditures	1,118,455			522,194	596,261	1,118,455
563402 - Building Improvement	-	-	0	-	-	-
564401 - Mach-Equip/Nehecle	-	100%	-	-	-	-
564402 - Mach-Equip/Equipment	-	54.5%	45.5%	-	-	-
564404 - Communications Capital Outlay	44,364	54.5%	45.5%	24,199	20,165	44,364
564421 - Lease Purchase Equipment	24,498	54.5%	45.5%	13,363	11,135	24,498
Capital Outlay	68,862			37,561	31,301	68,862
591001 - Transfer To General Fund	355,802	54.5%	45.5%	194,074	161,728	355,802
Transfers and Reserves	355,802			194,074	161,728	355,802
Total Direct BSO Expenditures	21,895,294			11,855,015	10,040,279	21,895,294
City Direct Costs						
25220- FIRE ASSESSMENTS	-	-	-	-	-	-
22100- PENSIONS - POLICE/FIRE	5,169,391	54.5%	45.5%	2,819,668	2,349,723	5,169,391
22350- PENSIONS - RETIREMENT HEALTH	-	54.5%	45.5%	-	-	-
31010- CONSULTANTS & CONTRACTS	-	54.5%	45.5%	-	-	-
34010- OUTSIDE SERVICES	21,895,294	0%	0%	-	-	-
34012- BSO-FRS RECONCILIATION	(1,209,290)	54.5%	45.5%	(659,613)	(549,677)	(1,209,290)
43010- ELECTRICITY	60,446	54.5%	45.5%	32,971	27,475	60,446
43020- WATER/SEWER	4,165	54.5%	45.5%	2,272	1,893	4,165
43030- NATURAL GAS	5,954	54.5%	45.5%	3,248	2,706	5,954
52140- DIESEL FUEL	26,196	54.5%	45.5%	14,289	11,907	26,196
42400- EMERGENCY MEDICAL SERV	-	0%	100%	-	-	-
42600- FIRE RESCUE TRANSPORT FEE	(1,539,233)	0%	0%	-	-	-
41220- FIRE DEPT REVIEW FEE	(150,000)	0%	0%	-	-	-
42200- FIRE INSP FEES	(442,849)	0%	0%	-	-	-
34010- OUTSIDE SERVICES	247,649	54.5%	45.5%	135,081	112,568	247,649
49248- INTERFUND DEBT SERV CAPITAL FD	600,048	54.5%	45.5%	327,299	272,749	600,048
- MACHINERY AND EQUIPMENT	-	0%	0%	-	-	-
Total City Direct Costs	24,667,771			2,675,214	2,229,345	4,904,559
Maximus Indirect Cost Allocations						
Fire Administration	158,796	54.5%	45.5%	86,616	72,180	158,796
Fiire Suppression	161,164	100.0%	0.0%	161,164	-	161,164
EMS	151,952	0.0%	100.0%	-	151,952	151,952
Fire Prevention	85,700	0.0%	100.0%	-	85,700	85,700
Total Allocated Indirect Costs	557,612			247,780	309,832	557,612
Total Direct and Indirect Costs	47,120,677			14,778,009	12,579,456	27,357,465
Grossed Up For 4% Statutory Discount				15,393,759		

Exhibit B

Fire EMS Call Categorization

NFIRS Property Use Description	BCPA Fire Code
1 or 2 family dwelling	R
24-hour care Nursing homes, 4 or more persons	I
Adult education center, college classroom	Z
Alcohol or substance abuse recovery center	I
Amusement center, indoor/outdoor	C
Athletic/health club	C
Bank	C
Bar or nightclub	C
Boarding/rooming house, residential hotels	C
Bowling establishment	C
Business office	C
Campsite with utilities	C
Church, mosque, synagogue, temple, chapel	Y
Clinic, clinic-type infirmary	C
Clinics, doctors offices, hemodialysis cntr, other	C
Communications center	C
Computer center	C
Construction site	C
Convenience store	C
Convention center, exhibition hall	C
Crops or orchard	L
Day care, in commercial property	C
Department or discount store	C
Dock, marina, pier, wharf	C
Doctor, dentist or oral surgeon office	C
Dump, sanitary landfill	W
Eating, drinking places, other	C
Educational, other	C
Electrical distribution	W
Elementary school, including kindergarten	X
Energy production plant, other	W
Fire station	X
Flammable liquid distribution, F.L. pipeline	W
Food and beverage sales, grocery store	C
Forest, timberland, woodland	L
Funeral parlor	C
Gas distribution, gas pipeline	W
General retail, other	C
Graded and cared-for plots of land	L
Health care, detention, & correction, other	I
High school/junior high school/middle school	X
Hospital - medical or psychiatric	I
Hotel/motel, commercial	C
Household goods, sales, repairs	C
Ind., utility, defense, agriculture, mining, other	W
Industrial plant yard - area	W
Laboratory or science laboratory	C
Livestock, poultry storage	C
Manufacturing, processing	C
Mental retardation/development disability facility	I
Mercantile, business, other	C
Mine, quarry	W
Motor vehicle or boat sales, services, repair	C
Movie theater	C
Multifamily dwelling	R
Museum	X
Office: veterinary or research	C
Oil or gas field	W
Open land or field	L
Outside material storage area	W
Personal service, including barber & beauty shops	C
Police station	X
Preschool	C
Professional supplies, services	C
Public or government, other	X
Recreational, hobby, home repair sales, pet store	C
Reformatory, juvenile detention center	I
Residential board and care	I
Residential or self-storage units	W
Restaurant or cafeteria	C
Sanitation utility	W
Schools, non-adult, other	C
Service station, gas station	C
Specialty shop	C
Stadium, arena	Z
Textile, wearing apparel sales	C
Utility or Distribution system, other	W
Vacant lot	L
Variable-use amusement, recreation places, other	C
Vehicle storage, other	W
Warehouse	W
Water utility	W
Yacht Club	C

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