

Section 1 - Account Information

Fund:	General Fund-001	Sub-Type:	Fire Non-Ad Valorem Assessment
Dept. No.:	2210	Type:	Special Assessments
		Account:	2210.325220

Section 2 – Description

The City of Hallandale Beach established this assessment as an equitable means of recovering revenues lost when the Minnet rebates were discontinued. This assessment partially offsets the cost of providing Fire Protection Services. The method used to establish the assessment is determined in accordance with state statute: properties have to be charged based on value provided to that property.

Section 3 – Other Data

*******NO CHANGE*******

REVENUE TRENDS – Historically, this revenue stream has been steady and predictable and is collected by the Property Appraiser.

For FY 2015/16, staff commissioned an outside vendor to consult on the apportionment of calls related to life and property protection. Property types are assigned based on their designation by the property appraiser and the fee was apportioned according to the number of calls dispatched to that property type in comparison to the other property types. Based on this, a residential rate change from \$145 to \$198 was adopted, which is in line with other municipalities. Other property types increased as well based on the proportional number of fire calls dispatched to each type of property. There are no changes in these fees for FY 2017/18.

Staff is assuming a 98% collection rate for FY 2017/18.

AUTHORITATIVE SOURCE - City Ordinance No. 2000-16 and Resolution No. 2015-97.

Section 4 – Historical Data

	FY 2015-16	FY 2016-17	FY 2017-18	Change
Budgeted	\$6,826,054	\$6,951,789	\$7,091,352	\$139,563
Projected		\$7,064,640		
Actual	\$6,814,374	*\$5,919,468		

*as of 03/13/17

Section 4a – Calculation-Projections**PROJECTION - FY 16/17**

98% collection rate is based on estimates of collection rates and allowances for exempted property types included on the tax roll.

$$\$7,208,817 \times .98 = \underline{\underline{\$7,064,640}}$$

REQUEST - FY 17/18

Based on the gross amount billed X 98% collection rate with institutional category added and expanded deductions.

$$\$7,236,074 \times .98 = \underline{\underline{\$7,091,352}}$$

Section 5 – History/Fee Booklet**PROPERTY TYPE****ASSESSMENT**

	2013/14	2014/15	2015/16	2016/17	2017/18
Residential	145.00	145.00	198.00	198.00	198.00
Commercial	36.83	36.83	28.91	28.91	28.91
Office	21.62	21.62	28.91	28.91	28.91
Warehouse/Factory	9.23	9.23	12.22	12.22	12.22
Amusement	36.83	36.83	28.91	28.91	28.91
Pari-mutuels	144,253.99	144,253.99	22.61	22.61	22.61
Institutional	36.83	36.83	34.30	34.30	34.30
Religious	0	0	0	0	0

FISCAL YR.**ACTUAL****BUDGET**

2010-11	4,590,580	4,522,000
2011-12	4,701,930	4,571,612
2012-13	5,615,253	5,481,651
2013-14	5,601,904	5,497,708
2014-15	5,624,934	5,616,279
2015-16	6,814,374	6,826,054
2016-17		6,951,789
2017-18		7,091,352

Hallandale Beach Fire Rescue
FY17/18 Independent Variable - Residential Rate \$198.00

Property Type:	% of Fire Incidents	Billable Units 2017	Billable Units 2018	Rate 2018	Revenue 2017	Revenue 2018	% Revenue Change
Residential (a)	72.89%	27,696.00	27,177.00	\$ 198.00	\$ 5,483,808.00	\$5,381,046.00	-2%
Commercial (b)*	15.59%	45,192.36	46,022.77	\$ 28.91	\$ 1,306,511.13	\$1,330,518.28	2%
Race Track (b)	3.53%	8,667.42	8,667.42	\$ 22.61	\$ 195,970.37	\$ 195,970.37	0%
Institutional (b)	5.88%	837.67	916.21	\$ 34.30	\$ 28,731.91	\$ 31,426.00	9%
Warehouse (b)	2.11%	12,419.94	12,437.15	\$ 12.22	\$ 151,771.67	\$ 151,981.97	0%
Special/Combined					\$ 42,023.50	\$ 145,131.02	
Sum (Gross)					\$ 7,208,816.57	\$7,236,073.64	
Net**					\$ 7,064,640.24	\$7,091,352.17	

(a) Unit = Individual residential dwelling

(b) Unit = 100 square foot

Projected Budgeted Change

	Gross	Net
FY 2016-2017	\$ 7,208,817	\$ 7,064,640
FY 2017-2018	\$ 7,236,074	\$ 7,091,352
Change	\$ 27,257	\$ 26,712
% Change in revenue	0%	0%

*Office and Amusement included within Commercial

** 98% Net based on historic collection rate