

City of Cooper City, Florida Fire Protection Assessment Methodology Report

Updated For FY2023

**Prepared for the
City of Cooper City**

July 14, 2022



CITY OF COOPER CITY FIRE PROTECTION SPECIAL ASSESSMENT METHODOLOGY REPORT

Introduction

The Fire Protection Special Assessment discussed and developed in this report is intended to provide funding for the provision of fire protection services in the City of Cooper City (the “City”). The City provides fire rescue services (along with police services) through a contractual arrangement with the Broward Sheriff’s Office (BSO). BSO has provided these services since 2004. Prior to that, the City provided these services with their own employees. The City fire rescue services include a pumper, quint, and 2 EMS transport-capable rescue vehicles. Prior to fiscal year 1997, the City provided only fire protection services that also included basic life support (BLS) and was not allowed to provide advanced life support (ALS) to patients. ALS services were provided by Broward County. Fire personnel could treat patients only through BLS services and would then hand them off to either County personnel for initial treatment or private ambulance companies for transport to medical facilities. In 1997, the County allowed cities to receive a Certificate of Necessity (CON) allowing them to provide ALS services. This, in turn, allowed the City to provide direct response and ALS care to patients. To provide the absolute maximum flexibility in staffing, the City then transitioned into a cross-trained environment where firefighters were also certified paramedics. Now, all front-line response personnel are capable of both firefighting and paramedic duties. In 2004, the City hired BSO to provide this service and the personnel were transferred in the BSO system (BSO had taken over this system from Broward County in 2003). BSO currently operates 21 fire rescue stations throughout the county, include Station 28 in Cooper City. Station 28 has a complement of 26 firefighter/paramedics, 9 Driver Engineers, 13 Lieutenants, 4 Captains, 1 Chief, 1 Fire Prevention Officer, and 1 Administrative Specialist. Like most departments, the origins of its operations are rooted in firefighting. The Department protects property with an estimated market value of approximately \$6.5 billion, and about 87% 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 protection 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 protection 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 protection 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 fire fighters. 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 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 protection services to be provided BSO to properties within the City of Cooper City are the type of costs and services that may be included in and funded from a fire protection assessment such as the one presented in this Report.

The City has adopted Ordinance Number 10-7-1 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 Cooper City. The City has identified the costs for that service. The detail of those costs is presented in Table A but are summarized below:

Summary of City of Cooper City Fire Department Costs FY2022-23

	Fire	Rescue	Total
BSO Contract			
Personnel Costs	6,798,866	4,532,577	11,331,443
Operating Costs	379,725	365,648	745,373
Capital Outlay	18,365	12,243	30,608
Transfers and Reserves	143,051	95,368	238,419
Sub-total BSO Contract	7,340,007	5,005,836	12,345,843
City Costs			
City Direct Costs	271,732	181,155	452,887
City Indirect Costs	142,087	94,724	236,811
Total City Costs	413,819	275,879	689,698
Total Program Costs	7,753,826	5,281,715	13,035,541
Less: Program Revenues	(293,173)	(675,449)	(968,622)
Net Program Costs	7,460,653	4,606,266	12,066,919

Personnel and most other costs were allocated based upon the personnel assigned to either fire apparatus or rescue trucks. The organizational chart (Table B) of the department, along with BSO's FY2022/2023 personnel by position listing, were used to determine the allocation of costs between fire and rescue services. This approach is rooted in the historical operation of the department. Were the rescue/ALS components to be once again removed from the costs of the City, the fire costs would remain: The Quint and the Pumper would be staffed and with the same costs as have been allocated in this study. Some costs, such as medical equipment, which are clearly related to one service delivery or the other, were allocated as noted in Table A. The City has also adopted a full Central Services Cost Allocation Plan that assigned central services to using departments and programs. This plan was "Yellow Book" compliant and represents not only a universally accepted cost allocation method for these costs but also one which is required in order to be eligible for reimbursements from the Federal government.

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, as provided in Ordinance No. 10-7-1, can include, but are not limited to all or any portion of the cost of the provision of fire protection services, facilities, or programs, referred to collectively in this Ordinance as Fire Protection Services, which 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, volunteer pay, workers' compensation insurance, pension 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; (l) the costs of compliance with any contracts or agreements entered into by the City to provide Fire Protection Services; (m) all costs associated with the structure, implementation, collection, and enforcement of the Fire Protection Assessments, including any service charges of the Tax Collector and/or Property Appraiser and amounts necessary to off-set discounts received for early payment of Fire Protection Assessments pursuant to the Uniform Assessment Collection Act or for early payment of Fire Protection Assessments; (n) all other costs and expenses necessary

or incidental to the acquisition, provision, or construction of fire protection 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 Protection 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 Protection Assessed Cost; and (q) a reasonable amount for reserves and/or contingencies. Fire Protection 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 protection 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 planned improvements (the “Benefit Area”). The proposed Fire Assessed Costs will serve all properties within the entire City of Cooper City; 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 Protection 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 Protection 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 Cooper City, 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 properties 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") 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 ("C") This includes all property used for commercial activity, except where otherwise identified by its own Fire Class code, and includes office and retail uses. It also includes recreational vehicle lots converted to a commercial square footage as provided by statute. However, at this time, the City does not have any such property with its boundaries.

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

Special ("S", and generally mixed use) This includes property that has more than one use or improvement that contains more than one Fire Class code. An example might be a parcel which contained 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", "L", A") This includes parcels that do not contain any improvement or structure or otherwise do not benefit from the Fire Assessment

Institutional ("I") This includes nursing homes and substance abuse centers; office mausoleums; utility company depot locations that operate as remote offices; and other sundry uses.

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

Miscellaneous (“Y”) 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.

It should also be noted that properties 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) remain 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 and vacant lots (“Vacant”, “Acreage”, “Common”,) contain properties that fire call data demonstrated had little demand for fire services. The City will not be assessing these parcels.

Each BCPA parcel for the City of Cooper City 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. The Fire Class code “S”, Special, generally includes mixed-use parcels that have mixed assessment rates applied to them. 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 11,969 unique parcels or folio numbers within the City of Cooper City fire assessment district provided to us by the BCPA in July 2022. The parcel counts by BCPA Fire Class category code and unit counts appear below:

BCPA Fire Class Counts

Fire Class Category	Category Code(s)	Sum of Total Number of Units	Unit of Measure	Number of Parcels
Commercial	C	1,549,775	Square Feet	208
Land/Vacant Land/Acreag	L/V/A	506	Acres/Other	494
Residential	R	11,682	Dwelling Unit:	11,000
Warehouse/Industrial	W	606,567	Square Feet	10
Not-For-Profit	Y	13,621	Square Feet	1
Mixed Use	S	NA	NA	-
Institutional	I	871,939	Square Feet	28
Government/Exempt	X	1,002,558	Square Feet	228

Source: 2022 Cooper City Fire June Detail 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 (11,969).

The four mixed-used parcels that had combined Fire Class Categories (S) were unpacked 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, Warehouse/Industrial, and, if levied, Not-for-profit parcels are assessed based upon each square foot of assessable structure. Residential uses are assessed based upon the number of dwelling units.

Fire/rescue Incidents

Fire/rescue call for service data is maintained by the Broward Sheriff's Office (BSO). BSO provided call data related to the City of Cooper City for the five calendar years 2017-2021. The call data included all dispatched calls for all fire and rescue units at the City's station. The call data contained fire service calls, calls for rescue services, and all other calls. Because rescue 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).

The City of Cooper City and the Broward Sheriff's Office use the National Fire Incident Reporting System (NFIRS) for the collection and categorization of all fire and rescue 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 five-year period (calendar years 2017, 2018, 2019, 2020, and 2021) studied, the City of Cooper City had a total of 13,816 recorded incidents of which 12,190 were non-fire related calls (generally rescue calls) and 1,626 were fire related. Fire related calls that could be attributed to property benefitted in the City of Cooper City accounted for about 12% of all incidents. This is consistent with other suburban municipalities in South Florida. Calls were categorized into the two main categories (Fire and Rescue) based upon the Incident Type Number used in the NFIRS coding system. Also placed into the "Rescue" 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 Cooper City properties. A list of the types of calls recorded by BSO and how this study categorized them is detailed in Appendix C, *Fire Rescue 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. The following table details the 1,133 fire service incidents by the categories used to study fire service delivery and their corresponding BCPA Fire Class codes:

Fire Calls By Fire Class

Fire Call Categorization	Corresponding BCPA Fire Class Code	Number of Fire Calls	Percent of Total
Commercial	C	281	17.90%
Institutional	I	67	4.27%
Vacant Land	V/A/L	19	1.21%
Residential	R	876	55.80%
Warehouse/Industrial	W	16	1.02%
Government Lands	X	139	8.85%
Not For Profits	Y	172	10.96%
Totals		1,570	100.00%

As previously noted above, there were a total of 1,626 coded fire service incidents and this table includes a sub-set of 1,570 of them. The difference of 56 incidents is attributed to responses to parcels or areas that could not be attributed to any specific Fire Class Code. The overwhelming majority of these calls occurred on streets and roads and for which any particular fire class code could be determined.

We then recoded the Fire Department incident data Property Type codes to the BCPA Fire Class coding, as detailed in Table C. Then, we assigned the maximum assessment for FY2023 by category and in total, based upon the BCPA final fire use summaries as of July 2020 (the most up-to-date assessment BCPA roll at the time of this report) for the City of Cooper City and the maximum expected cost of fire service delivery for fiscal year 2023. The result produced the following table:

**Maximum Fiscal Year 2023 Maximum Fire Assessed Costs And Fire Class Code
Apportionment**

Class	Base	Percent Apportioned	Generated By Class	New Maximum Rate Per Class
Commercial	1,549,775	17.90%	1,335,457	0.8617
Institutional	871,939	4.27%	318,570	0.3654
Vacant Land		1.21%	90,274	-
Residential	11,682	55.80%	4,163,044	356.3640
Warehouse/Industrial	606,567	1.02%	76,099	0.1255
Government/Exempt	1,002,558	8.85%	660,268	0.6586
Y- Exempted NFP's	13,621	10.95%	816,942	59.9766
		<u>100.00%</u>	<u>7,460,653</u>	

Because the City exempts parcels from the assessment (and those costs cannot be reapportioned), and because some parcel cannot be exempt by law, the City will receive less than the total of the fire service costs estimated for FY2023. Below are the expected **NET** fire assessment levies and rates that the City can levy. Because Florida law allows for a 4% discount on levies paid through the Uniform Method of Levy and Collection, **the actual rates should add back in this discount in order to generate the amounts below:**

Class	Base	Percent Apportioned	Generated By Class	New Maximum Rate Per Class
Commercial	1,549,775	17.90%	1,335,457	0.8617
Institutional	871,939	4.27%	318,570	0.3654
Vacant Land		1.21%	90,274	-
Residential	11,682	55.80%	4,163,044	356.3640
Warehouse/Industrial	606,567	1.02%	76,099	0.1255
Government/Exempt	1,002,558	8.85%	660,268	-
Y- Exempted NFP's	13,621	10.95%	816,942	-
		<u>100.00%</u>	<u>7,460,653</u>	

(660,268)	less: Government/Exempt
(816,942)	less: NFP exempted
(280,908)	less: Institutional with Exempt
(90,274)	less: Vacant Lands
<u>5,612,262</u>	Net Total

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 rescue 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 rescue 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 rescue 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 rescue 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 rescue 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 rescue 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 rescue 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 rescue incident reports is a fair and reasonable method to apportion the fire rescue 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 protection 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.

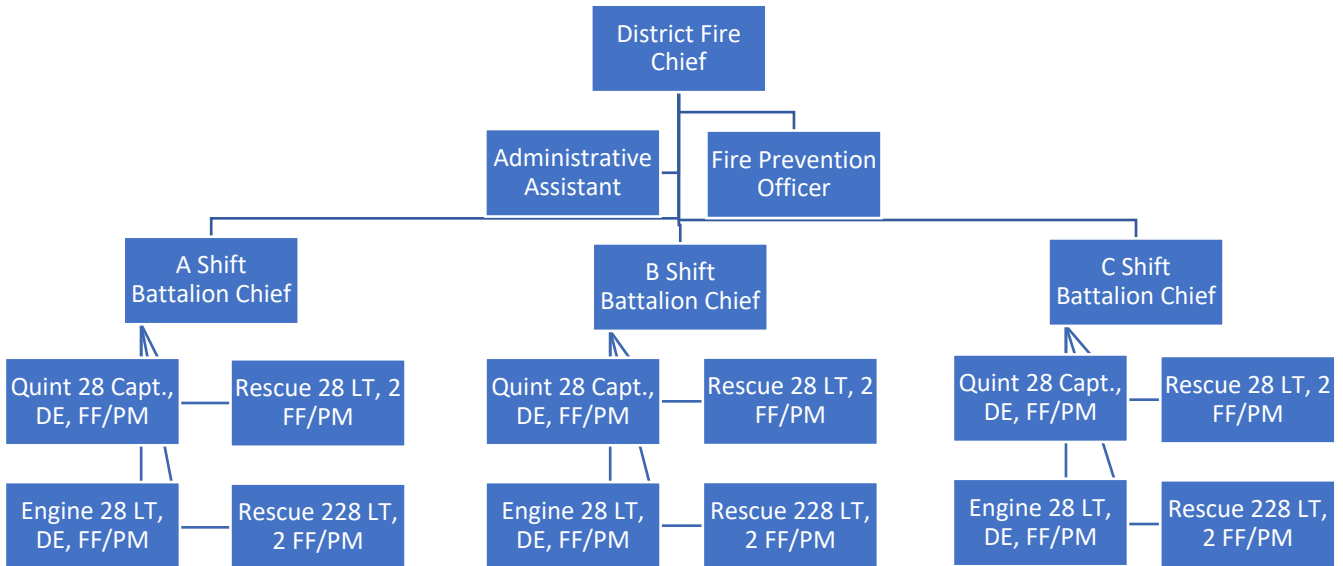
We believe that the apportionment methodology prepared here is fair and reasonable and benefits the property that will be assessed and that it fits the particular properties in and nature of the City of Cooper City.

Table A

City of Cooper City Fire Rescue Budget Total Allocated For Assessment, FY2023 BSO

	FY23	Fire Allocation	Rescue Allocation	FIRE COSTS	RESCUE COSTS
Personnel Costs					
Regular Salary	6,351,612	60%	40%	3,810,967	2,540,645
Overtime	472,500	60%	40%	283,500	189,000
Special Pay	14,881	60%	40%	8,929	5,952
FICA	515,938	60%	40%	309,563	206,375
Retirement, Regular	8,801	60%	40%	5,281	3,520
Retirement, Special Risk	1,658,628	60%	40%	995,177	663,451
Retirement, DROP, SR	47,988	60%	40%	28,793	19,195
Life and Health	1,172,218	60%	40%	703,331	468,887
OPEB	130,119	60%	40%	78,071	52,048
IAFF-BIVA	223,321	60%	40%	133,993	89,328
Workers' Compensation	262,376	60%	40%	157,426	104,950
Overhead Allocation	473,061	60%	40%	283,837	189,224
Operating Expenditures					
Professional Services	22,819	60%	40%	13,691	9,128
Contract Services/General	400	60%	40%	240	160
Travel	1,500	60%	40%	900	600
Communications, Fixed	1,800	60%	40%	1,080	720
Communications, Portable	2,500	60%	40%	1,500	1,000
Communications, Aircards	4,000	60%	40%	2,400	1,600
Utility Services	20,000	60%	40%	12,000	8,000
R/L Office Machines	2,780	60%	40%	1,668	1,112
R/L Equipment	29,000	60%	40%	17,400	11,600
Insurance	90,492	60%	40%	54,295	36,197
R/M Equipment	23,769	60%	40%	14,261	9,508
R/M Vehicles	173,800	60%	40%	104,280	69,520
R/M Building and Grounds	15,500	60%	40%	9,300	6,200
R/M Communications Equipment	9,260	60%	40%	5,556	3,704
Printing and Binding	200	60%	40%	120	80
Other/Chg/Obi Laundry	15,000	60%	40%	9,000	6,000
Datat Processing	5,589	60%	40%	3,353	2,236
Office Supplies Miscellaneous	5,225	60%	40%	3,135	2,090
Office Supplies Office	4,000	60%	40%	2,400	1,600
Office Supplies Janitorial	12,000	60%	40%	7,200	4,800
Equipment less than \$5000	1,200	60%	40%	720	480
Gas/Oil/Lub	65,940	60%	40%	39,564	26,376
Tools	6,976	60%	40%	4,186	2,790
Auto Supply	2,000	60%	40%	1,200	800
Kitchen Supplies	2,500	60%	40%	1,500	1,000
Operating Supplies Institutional	89,498	10%	90%	8,950	80,548
Operating Supplies, Other	45,500	10%	90%	4,550	40,950
Uniforms	76,802	60%	40%	46,081	30,721
Computers Less Than \$1,000	3,125	60%	40%	1,875	1,250
Software less than \$1,000	2,848	60%	40%	1,709	1,139
Books, Publications, Dues	800	60%	40%	480	320
Dues/Memberships	300	60%	40%	180	120
Education/Tuition Reimbursement	6,000	60%	40%	3,600	2,400
Training	2,250	60%	40%	1,350	900
Debt Service, Principal, Radios	-	60%	40%	-	-
Debt Service, Interest, Radios	-	60%	40%	-	-
Capital Outlay					
Machinery and Equipment	30,608	60%	40%	18,365	12,243
Lease Purchase Equipment	-	60%	40%	-	-
Transfers and Reserves					
Transfer to County General Fund	230,819	60%	40%	138,491	92,328
OPEB Reserve	7,600	60%	40%	4,560	3,040
Total Expenditures, BSO	12,345,843			7,340,007	5,005,836
City Direct Costs					
Legacy Pension Costs	387,687	60%	40%	232,612	155,075
Property Appraiser/Tax Collector Fees	30,700	60%	40%	18,420	12,280
Fire Assessment Methodology Study	3,000	60%	40%	1,800	1,200
Traning Supplies	3,000	60%	40%	1,800	1,200
CERT Supplies and Events	8,500	60%	40%	5,100	3,400
Legal	20,000	60%	40%	12,000	8,000
Total City Direct Costs	452,887			271,732	181,155
City Indirect Costs					
Building Depreciation	69,756	60%	40%	41,854	27,902
Non Departmental	24,910	60%	40%	14,946	9,964
Administration	12,714	60%	40%	7,628	5,086
Finance	2,973	60%	40%	1,784	1,189
Legal	10,000	60%	40%	6,000	4,000
Property Maintenance	106,169	60%	40%	63,701	42,468
Road and Bridge/Streets	10,289	60%	40%	6,173	4,116
Total City Indirect Costs	236,811			142,087	94,724
Total Fire Budget	13,035,541			7,753,826	5,281,715
Program Revenues					
State Fire Pension Funds	188,622	60%	40%	113,173	75,449
Fire Inspections	180,000	100%	0%	180,000	-
EMS Transport	600,000	0%	100%	-	600,000
Total Program Revenues	968,622			293,173.20	675,448.80
Net Program Costs	12,066,919			7,460,652	4,606,267

Table B
BSO Station 28 Organizational Chart
For FY2022-2023



Appendix C

Fire Rescue 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