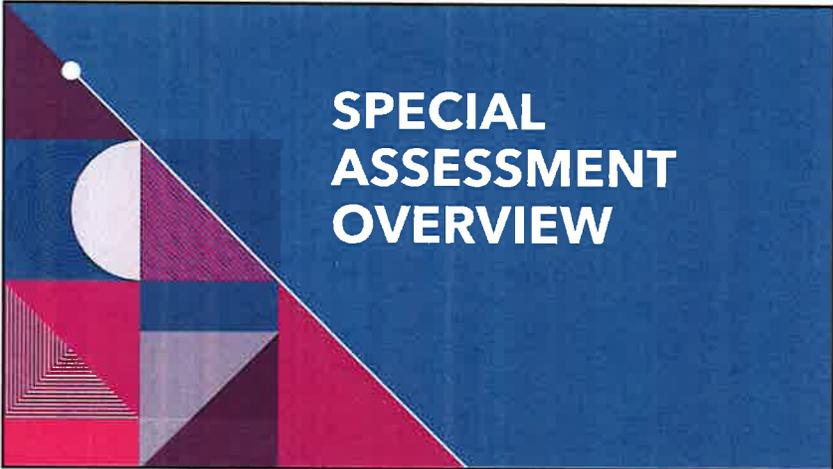


FY26 Itemized Budget Amounts for Fire Salaries

Firefighter	Salary	FICA	FRS Pension	Health	AD&D	Unemployment	WC
		7.65%	35.19%	Insurance	18.75 mth	0.001	
Employee	56,000.00	4,284.00	19,706.40	Age	225.00	56.00	2,476.67
Employee	56,000.00	4,284.00	19,706.40	Age	225.00	56.00	2,476.66
Employee	56,000.00	4,284.00	19,706.40	Age	225.00	56.00	2,476.67
Total:	168,000.00	12,852.00	59,119.20	34,937.96	675.00	168.00	7,430.00
Fire Chief	Salary	FICA	ICMA Pension	Health	AD&D	Unemployment	WC
		7.65%	14.03%	Insurance	18.75 mth	0.001	
Employee	75,846.88	5,802.29	10,641.32	7,571.04	225.00	75.85	1,570.00
Total:	243,846.88	18,654.29	69,760.52	42,509.00	900.00	243.85	9,000.00
PT Fire Maintenance is not in the FY26 Budget. This position is being funded by the Firefighter salary							
Part time Fire Maintenance position will go away once we hire the three (3) firefighters							
PT FM	Salary	FICA	N/A	N/A	N/A	Unemployment	WC
Employee	29,952.00	2,291.33	0.00	0.00	0.00	29.95	

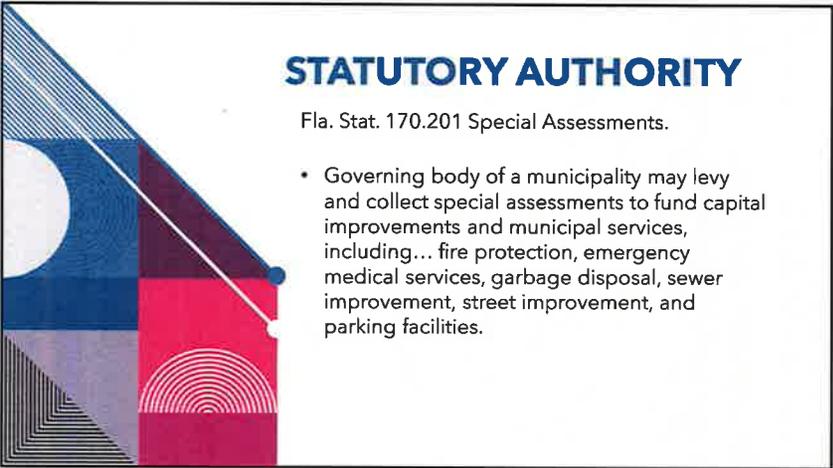
***Health insurance budgeted amount may be inaccurate. Health insurance is based on age.



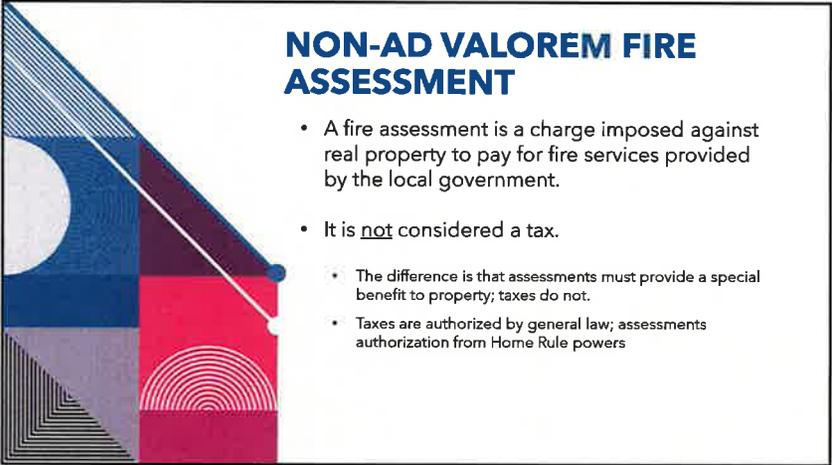
1



2



3



4

FLORIDA CASE LAW

- Two requirements for non-ad valorem special assessment:
 - (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.
- Fire services provide a special benefit to property, anything above "first responder" services do not provide a special benefit to the property.
 - This would include costs for EMS, medical transport and other advanced medical services cannot be recovered by the assessment.

5

ASSESSMENT RATES

- Since the assessment is not tied into property values, the revenues do not fluctuate with changes in property values.
- Any revenue raised by a fire assessment MUST be used for Fire Department (either all or a specific portion).
- Town Commission would determine level of rates and cost recovery percentage each year.

6

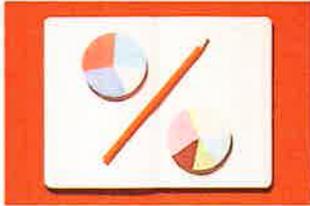
NON-AD VALOREM FIRE ASSESSMENT METHODOLOGIES

- These would be presented to you by the consultant.
- Any apportionment must be reasonable and not arbitrary - this is where the consultant's report and data analysis is essential.
- Tier 1 - rate charged to all properties (benefit equally from the availability of fire protection)
- Tier 2 - charge based on value, square footage, etc.

7

COST RECOVERY (PARTIAL/FULL)

- Town would be able to consider partial cost recovery - full cost recovery is not required.
- For example, once the full fire department costs (net revenue requirement - includes personnel and capital requirements) are calculated, the Town can choose to 25%, 50%, etc. partial cost recovery.
- The fire costs not covered by the fire assessment would be funded by the general fund or other sources.



8

A decorative graphic in the top-left corner of slide 9, featuring a grid of colored squares (blue, red, purple) and various geometric patterns like concentric circles and a white crescent moon.

PARTIAL RECOVERY EXAMPLE

- See handout.

9

A decorative graphic on the left side of slide 10, featuring a silhouette of a person standing next to a wall with a grid pattern, overlaid with the same grid and geometric patterns as slide 9.

PROCEDURE MOVING FORWARD

- Solicitation issued by Town
- Selection of Firm
- Firm determines methodology and prepares data/report
- Commission determines percentage of cost recovery
- Assessments on non-ad valorem tax roll

10

FY 2026 Fire Assessment Calculation – Partial Cost Recovery

A	B	C	D	E	F	G	H
% Cost Recovery	Allocated Assessment Costs	Tier 1 Rate per Parcel	Tier 2 Rate per Structure Value EBU	Tier 2 EBUs for Avg Single Family Home (\$190,000 Value)	Tier 2 Bill for Avg Single Family Home (Columns D x E)	Total Annual Avg Single Family Home Assessment (Columns C + F)	FY 2026 Net Estimated Collected Revenue
100%	\$ 22,325,811	\$313.71	\$12.62	38	\$479.56	\$793.27	\$ 19,800,423
95%	\$ 21,209,521	\$298.02	\$11.99	38	\$455.62	\$753.64	\$ 18,810,402
90%	\$ 20,093,230	\$282.34	\$11.36	38	\$431.68	\$714.02	\$ 17,820,380
85%	\$ 18,976,940	\$266.65	\$10.73	38	\$407.74	\$674.39	\$ 16,830,359
80%	\$ 17,860,649	\$250.97	\$10.10	38	\$383.80	\$634.77	\$ 15,840,338
75%	\$ 16,744,358	\$235.28	\$9.47	38	\$359.86	\$595.14	\$ 14,850,317
70%	\$ 15,628,068	\$219.60	\$8.84	38	\$335.92	\$555.52	\$ 13,860,296
65%	\$ 14,511,777	\$203.91	\$8.21	38	\$311.98	\$515.89	\$ 12,870,275
60%	\$ 13,395,487	\$188.23	\$7.57	38	\$287.66	\$475.89	\$ 11,880,254
55%	\$ 12,279,196	\$172.54	\$6.94	38	\$263.72	\$436.26	\$ 10,890,233
50%	\$ 11,162,906	\$156.85	\$6.31	38	\$239.78	\$396.63	\$ 9,900,211
45%	\$ 10,046,615	\$141.17	\$5.68	38	\$215.84	\$357.01	\$ 8,910,190
40%	\$ 8,930,325	\$125.48	\$5.05	38	\$191.90	\$317.38	\$ 7,920,169
35%	\$ 7,814,034	\$109.80	\$4.42	38	\$167.96	\$277.76	\$ 6,930,148
30%	\$ 6,697,743	\$94.11	\$3.79	38	\$144.02	\$238.13	\$ 5,940,127
25%	\$ 5,581,453	\$78.43	\$3.16	38	\$120.08	\$198.51	\$ 4,950,106
20%	\$ 4,465,162	\$62.74	\$2.52	38	\$95.76	\$158.50	\$ 3,960,085
15%	\$ 3,348,872	\$47.06	\$1.89	38	\$71.82	\$118.88	\$ 2,970,063
10%	\$ 2,232,581	\$31.37	\$1.26	38	\$47.88	\$79.25	\$ 1,980,042
5%	\$ 1,116,291	\$15.69	\$0.63	38	\$23.94	\$39.63	\$ 990,021