



Agenda Report

2725 Judge Fran Jamieson
Way
Viera, FL 32940

New Business - Miscellaneous

J.2.

2/11/2025

Subject:

Consideration of Fire Assessment Increase and Updated Seven-Year Plan

Fiscal Impact:

TBD

Dept/Office:

District 1 Commission Office

Requested Action:

It is requested that the Board of County Commissioners direct staff to prepare options (tiers) for Board consideration of a Fire Assessment increase with an updated seven-year plan for employee recruitment, retention, infrastructure and capital needs. This shall also include a proposed timeline for the Board to take action.

Summary Explanation and Background:

As of January 29, 2025, 120 of Brevard County's firefighters have resigned, retired or been removed from duty since January 1, 2024. This number exceeds 20% of the county's firefighter force. The high separation rates and higher salaries offered by other local and regional jurisdictions have been brought to the attention of the Brevard County Commission at multiple public meetings in 2024 and 2025 during public comment.

On September 17th, 2024, in response to concerns raised to the board, the Board of County Commissioners (BoCC) directed staff to develop a report identifying the timeline and actions that would be required to potentially adjust the Fire Assessment, including multiple options the Board may consider.

The Fire Assessment Study: Timeline and Options report outlines the evolution of the Fire Assessment and includes a timeline that applies to increasing the assessment for FY 2026. Additionally, this report includes information the Board would need to be aware of regarding the relationship between Fire Operations revenues/expenses and EMS revenues/expenses. The report has been structured in a way that provides the Board with needed information for consideration in providing Fire Rescue Operations the additional financial resources to accomplish its mission in meeting any direction that the Board provides related to Fire Rescue Services.

This report serves as background information for the requested action to direct staff to prepare options for board consideration of a fire assessment increase with an updated seven-year plan. A presentation was given by staff to the commissioners at the December 17th, 2024 commissioner meeting.

Clerk to the Board Instructions:



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Telephone: (321) 637-2001
Fax: (321) 264-6972
Kimberly.Powell@brevardclerk.us

February 12, 2025

M E M O R A N D U M

TO: Frank Abbate, County Manager

RE: Item J.2., Consideration of Fire Assessment Increase and Updated Seven-Year Plan

The Board of County Commissioners, in regular session on February 11, 2025, directed staff to prepare recommendations for Board consideration of a Fire Assessment increase.

Your continued cooperation is always appreciated.

Sincerely,

BOARD OF COUNTY COMMISSIONERS
RACHEL M. SADOFF, CLERK

Kimberly Powell, Clerk to the Board

cc: Each Commissioner
County Attorney
Public Safety
Finance
Budget



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C O U N T Y

Fire Assessment Study Presentation

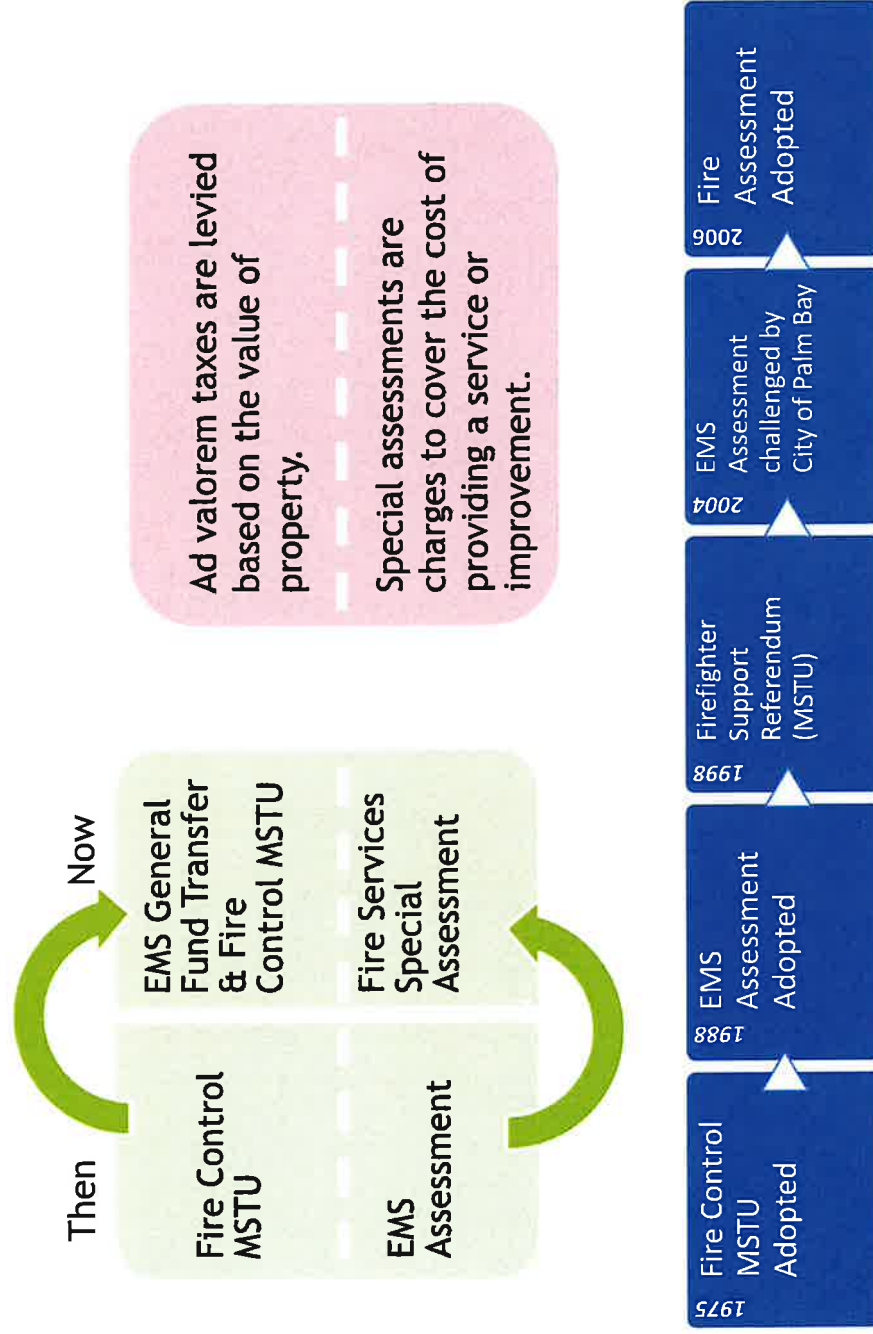
December 17, 2024

Presentation Outline

- ▶ Background and History
 - ▶ Evolution of the Fire Assessment
 - ▶ Previous Fire Assessment and Funding
 - ▶ Contracted Municipalities
- ▶ Financial Overview
 - ▶ Shared Expenses Fire/EMS
 - ▶ Fire Assessment Increases/GF Impact
- ▶ Utilization of Funding
 - ▶ Personnel
 - ▶ Equipment & Infrastructure
- ▶ Comparable Rates
- ▶ Timeline



History of Fire and EMS Funding





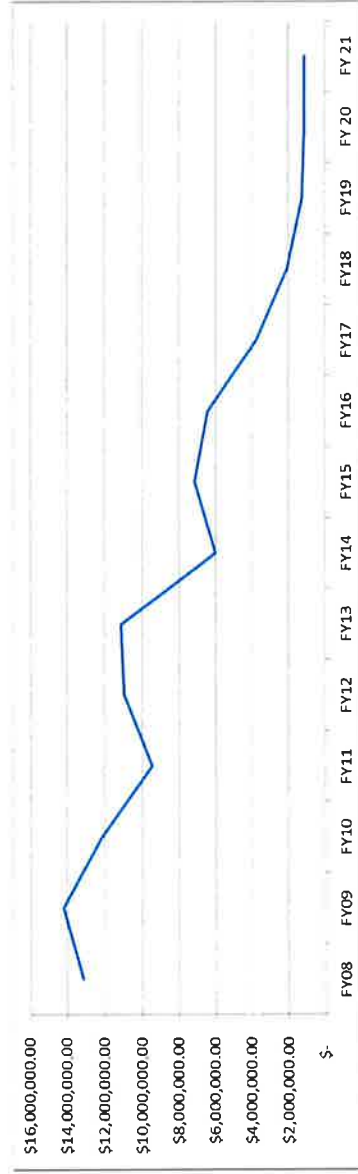
TAXING AUTHORITY		AD VALOREM TAXES			TAXES LEVIED	
	MILLAGE RATE	ASSESSED VALUE	EXEMPTION	TAXABLE VALUE		
COUNTY GENERAL FUND	2.9207	298,210	50,000	248,210		724.95
BREVARD LIBRARY DISTRICT	0.3306	298,210	50,000	248,210		82.06
BREVARD MOSQUITO CONTROL	0.1367	298,210	50,000	248,210		33.93
RECREATION DISTRICT 4 - MAINT	0.5036	298,210	50,000	248,210		125.00
TI-CO AIRPORT AUTHORITY	0.0000	298,210	50,000	248,210		0.00
SCHOOL - BY STATE LAW	3.0630	298,210	25,000	273,210		836.84
SCHOOL - BY LOCAL BOARD	0.7480	298,210	25,000	273,210		204.36
BPS VOTED TEACHER PAY	1.0000	298,210	25,000	273,210		273.21
SCHOOL - CAPITAL OUTLAY	1.5000	298,210	25,000	273,210		409.82
FIRE CONTROL MSTU	0.4929	298,210	50,000	248,210		122.34
LAW ENFORCEMENT MSTU	0.8699	298,210	50,000	248,210		215.92
ROAD & BRIDGE DIST 4 MSTU	0.2212	298,210	50,000	248,210		54.90
ST JOHNS RIVER WATER MGMT DST	0.1793	298,210	50,000	248,210		44.50
FLA INLAND NAVIGATION DIST	0.0288	298,210	50,000	248,210		7.15
ENV END LDWTR LTD	0.0467	298,210	50,000	248,210		11.59
ENV END LDWTR LTD(OBTP)	0.0078	298,210	50,000	248,210		1.94
TOTAL MILLAGE		12.0492		AD VALOREM TAXES		\$3,148.51
LEVYING AUTHORITY		NON-AD VALOREM ASSESSMENTS			AMOUNT	
156	SOLID WASTE COLLECTION					218.66
158	SOLID WASTE DISPOSAL					69.80
162	STORMWATER DIST 4					32.00
166	FIRE SP ASSESSMENT - COUNTY					277.19
PAY ONLY ONE AMOUNT IN BOXES BELOW		NON-AD VALOREM ASSESSMENTS				\$597.65
If Paid By	Nov 30, 2024					
Please Pay	\$3,596.31					



Fire Assessment Adjustments

2008 Reduction to Draw Down Reserves

Fire Operations Reserves



Contracted Municipalities

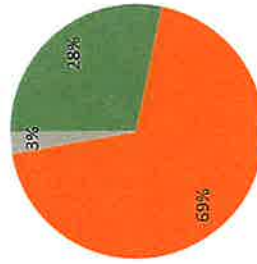
- BCFR provides Fire Services to the following incorporated areas and thus collects ad valorem and non-ad valorem assessments on properties in those areas

Location	FY25 Fire Assessment Adopted Budget	FY25 Fire Control MSTU Adopted Budget	Total
Unincorporated Brevard	\$33,194,365	\$14,004,433	\$47,198,798
West Melbourne	\$4,336,606	\$1,462,799	\$5,799,405
Grant Valkaria	\$850,926	\$336,147	\$1,187,073
Palm Shores	\$183,881	\$64,863	\$248,744
Melbourne Village	\$142,961	\$36,385	\$179,346
Totals	\$38,708,739	\$15,904,626	\$54,613,365

Financial Overview

- ▶ Fire Operations provide Fire Services to unincorporated Brevard and contracted municipalities; primarily funded through MSTU and Assessment
- ▶ EMS Operations provide transport services countywide; primarily funded through Ambulance Billing and General Fund Support

Fire Operations Revenue FY 25



■ MSTU ■ ASSESSMENT ■ OTHERS

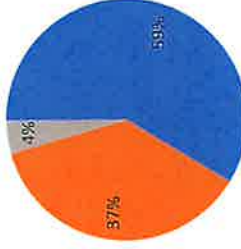
Fire Assessment (\$38.7M)

- Non Ad-Valorem Assessment

Fire Control MSTU (\$15.9M)

- Ad-Valorem tax; component of aggregate rate

EMS Revenue FY 25



■ BILLING ■ GENERAL FUND ■ OTHERS

General Fund (\$14.7M)

- Ad-Valorem tax; component of aggregate rate
- Charter Cap

Ambulance Billing (\$23.3M)

- Charges for services provided

Shared Expenses

- ▶ EMS Operations and Fire Operations perform services that rely on shared personnel, equipment, infrastructure and operating supplies
- ▶ Cost distribution model was established to appropriately share the costs associated with these expenses
 - ▶ Evaluation of personnel assigned per unit
 - ▶ Developed in collaboration with the CMO, BCFR, Budget Office and Clerk of Courts Finance Office
 - ▶ Joint expenses are split 44.5% through EMS funding and 55.5% through Fire funding

Fire Assessment Increases & GF Impact

- ▶ Ambulance Billing comprises 59% of EMS revenue; rates are limited by federal regulations
- ▶ As these fees cannot be increased, the additional revenue EMS needs to share the costs of joint expenses will come from the General Fund

Average Residential Fire Assessment Rate (FA) Increase Impact

The average residence is defined as all single-family dwelling rates

% Rate Change	Rate	Annual Difference	Total FA Revenue	FA Impact	Total GF Revenue	General Fund Impact	%
Avg Current Rate	\$ 279.57	\$ -	\$ 38,708,739	\$ -	\$ 14,740,101		
1%	\$ 282.37	\$ 2.80	\$ 39,095,826	\$ 387,087	\$ 15,050,594	\$ 310,493	2.06%
5%	\$ 293.55	\$ 13.98	\$ 40,644,176	\$ 1,935,437	\$ 16,292,566	\$ 1,552,465	10.31%
10%	\$ 307.53	\$ 27.96	\$ 42,579,613	\$ 3,870,874	\$ 17,845,032	\$ 3,104,931	20.63%
15%	\$ 321.51	\$ 41.94	\$ 44,515,050	\$ 5,806,311	\$ 19,397,497	\$ 4,657,396	30.94%
20%	\$ 335.49	\$ 55.92	\$ 46,450,487	\$ 7,741,748	\$ 20,949,962	\$ 6,209,861	41.26%
25%	\$ 349.46	\$ 69.89	\$ 48,385,924	\$ 9,677,185	\$ 22,502,427	\$ 7,762,326	51.57%
30%	\$ 363.44	\$ 83.87	\$ 50,321,361	\$ 11,612,622	\$ 24,054,893	\$ 9,314,792	61.89%
35%	\$ 377.42	\$ 97.85	\$ 52,256,798	\$ 13,548,059	\$ 25,607,358	\$ 10,867,257	72.20%
40%	\$ 391.40	\$ 111.83	\$ 54,192,235	\$ 15,483,496	\$ 27,159,823	\$ 12,419,722	82.52%
45%	\$ 405.38	\$ 125.81	\$ 56,127,672	\$ 17,418,933	\$ 28,712,289	\$ 13,972,188	92.83%
50%	\$ 419.36	\$ 139.79	\$ 58,063,109	\$ 19,354,370	\$ 30,264,754	\$ 15,524,653	103.15%

Utilization of Funding

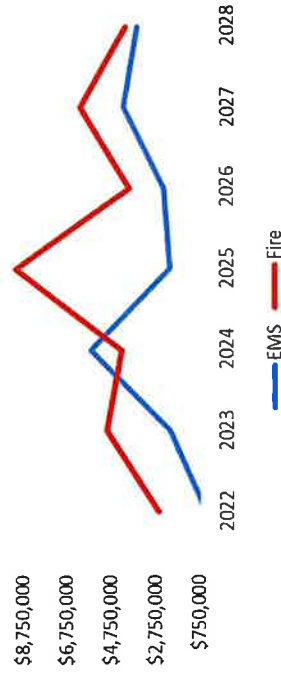
Personnel

- ▶ Personnel costs adhere to the 44.5% and 55.5% cost distribution model for EMS and Fire Ops, respectively
- ▶ The below chart illustrates the cost associated with a 1% increase to all starting wages for IAFF employees above what was proposed in the County's latest offer
- ▶ Fringe Benefits rates (excluding healthcare) are estimated at 48% of compensation

1% Increase (All Job Classes)			
	Fire Operations Portion	EMS General Fund Portion	Total Increase
Year 1	\$326,675	\$252,780	\$579,455

Utilization of Funding Equipment

Actual and Planned Equipment Purchases

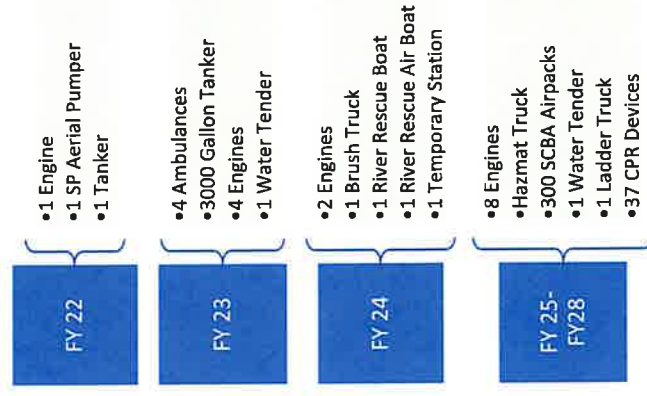


*FY24 Based on Adopted Budget

Annual New & Replacement Equipment Purchases

- Bunker & Turn-out Gear (280)
- Thermal Imaging Cameras (2)
- Battery Powered Extraction Tools (2)
- Intake Valves (3)
- Ambulances (5)
- Vehicles (2)
- Lockers (39)
- Powerloads (5)
- Fire Engines (3)
- LifePaks (68 in next 5 years)
- Deck Guns (3)
- Portable Radios (35)
- Generators (6)
- VHF Mobile Radios (5)
- 800 Mhz Radios (24)
- UTVs (3)
- ATVs (1)
- HazMat Suits (6)

Key Additional Purchases



Utilization of Funding

Infrastructure

Infrastructure includes station replacements, expansions and enhancements

Projects Completed FY23/24

Station 88 (EMS)
Station 67 (EMS)
Burn Building Rehab (Fire)
Station 49* (Fire & EMS)
Station 62 (Fire & EMS)
\$9.7M

FY 25 Budgeted

Station 86 (Fire & EMS)
Station 23 (EMS)
Station 40 (Fire)
Station 42 (Fire)
Station 44 (Fire & EMS)
\$16.96M

FY 26-29 Projected

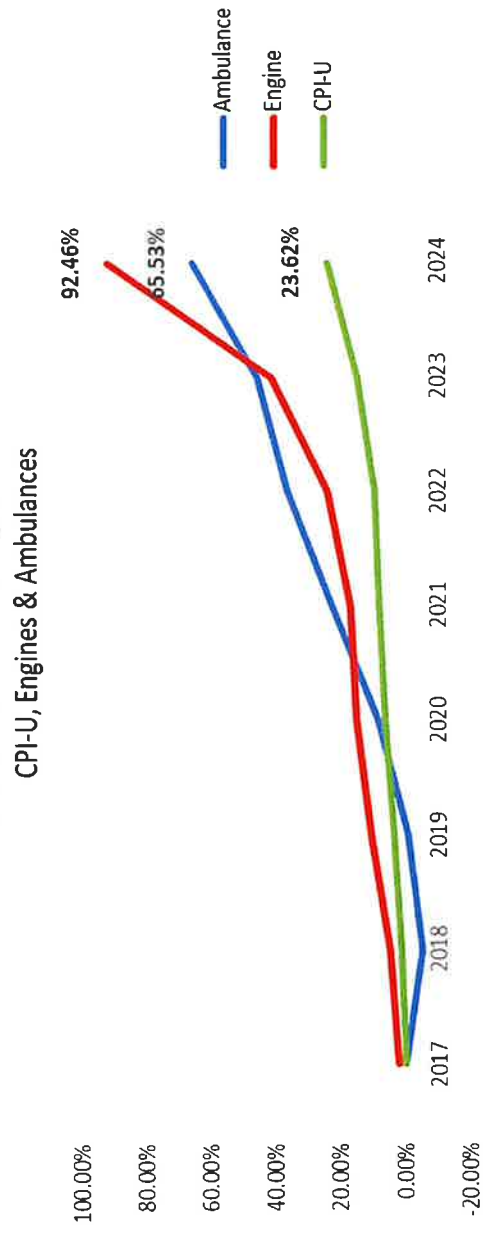
Station 27 (Fire & EMS)
Station 64 (Fire & EMS)
Station 100 (Fire & EMS)
Station 66 (EMS)
Station 82/83 (Fire & EMS)
Station 84 (EMS)
Station 89 (EMS)
Station 90 (EMS)
Drill Yard Classroom (Fire & EMS)
Fleet Facility (Fire & EMS)
\$43.5M

Fire & EMS; EMS; Fire

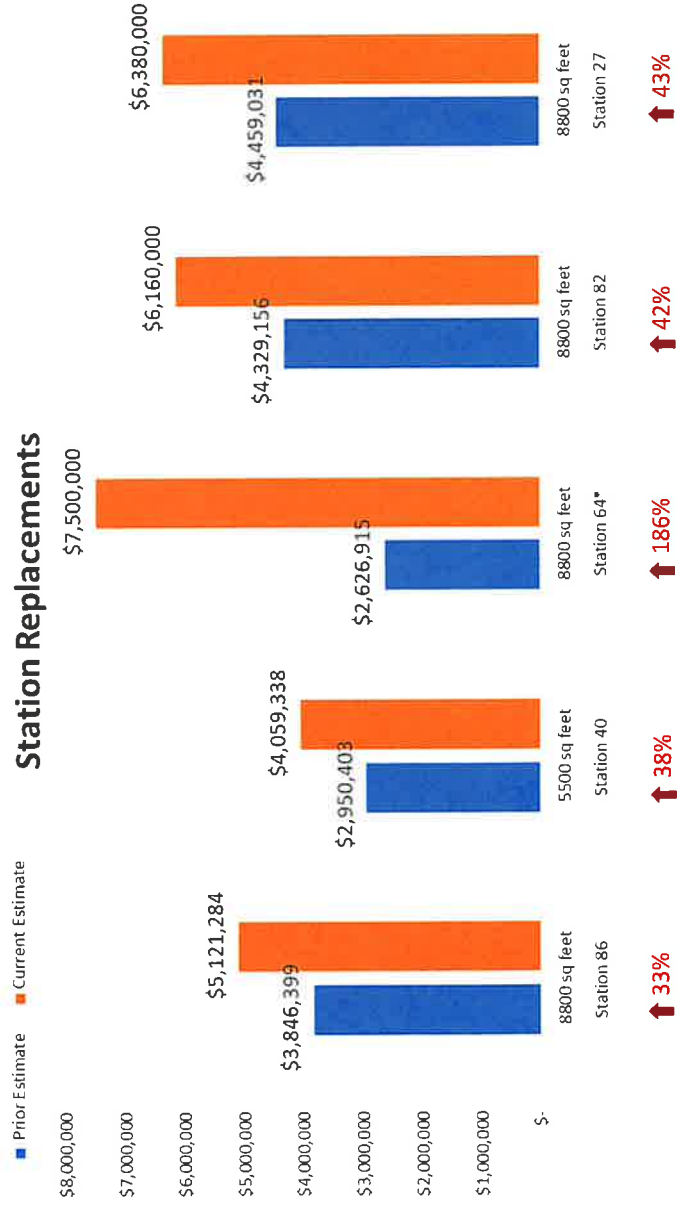
Inflation Impacts

- ▶ Growing population and service level demand increases require additional capability for future services
- ▶ Inflation on critical equipment, operating supplies & station infrastructure has outpaced historical estimates substantially

Cumulative Price Increases



Inflation Impacts Infrastructure



*Originally intended to be a 5,500 sq foot building now projected to be closer to the 8,800 footprint; two story with elevator shaft.

Comparable Fire Assessment Rates

- Please note each agency may have a different methodology for calculating rates and their Fire Rescue funding sources may also vary

County / Municipality	Residential Current Fire Assessment Fee	Single Family Home Fire Assessment Fee costs
Brevard	\$279.57 per residential unit per year FY2025. This covers the cost associated with fire protection services for single-family homes.	\$279.57
Osceola	Fire and Emergency Services for a single-family home for FY2024	\$245.76
Sarasota	Fire and Emergency Services for a single-family home for FY2024	\$258.75
Polk	Fire and Emergency Services for a single-family home for FY2024	\$268.00
Pembroke Pines	The fee is currently \$312.32 per residential unit.	\$312.32
Fort Lauderdale	Fire and Emergency Services for a single-family home for FY2024 is per dwelling unit.	\$338.00
Sumter	Fire and Emergency Services for a single-family home for FY2024	\$355.58
Lake	The current fee is \$415 for Fire Protection.	\$415.00
The Villages	Fire and Emergency Services for a single-family home for FY2024	\$320.71
City of Cocoa	Fire and Emergency Services for a single-family home for FY2024	\$249.97

Timeline for Increases

Key Steps (Approximately 120 Days)

- Evaluation Plan
- Board Direction
- Preparation & Mailing of Notices
- Public Hearing
- Implementation of Budget Changes



104 Days

Additional Considerations

- ▶ Non-recurring ARPA Allocation will be exhausted
- ▶ Capital and Infrastructure Evaluation Plan Options
- ▶ Assessment & MSTU Relationship



**Brevard County Board of County Commissioners
Fire Assessment Study:
Timeline and Options**

BOARD DIRECTION

On September 17, 2024, the Board of County Commissioners directed staff to develop a report identifying the timeline of events and actions required should the Board decide to consider rate increases for the Fire Service Non-Ad Valorem Special Assessment (the “Fire Assessment”).

FIRE ASSESSMENT BACKGROUND AND HISTORY

This background is intended to provide context to any discussion regarding the Fire Assessment.

Evolution of Fire Assessment and “Flip” from EMS Assessment

In 1975 and again in 1983, the County Commission adopted a municipal service taxing unit for fire protection services for the entire unincorporated area of the county (the “Fire Control MSTU”). (Ordinance No. 75-13; Ordinance No. 83-26). In 1991, the Fire Control MSTU was expanded to include the municipalities of Palm Shores, West Melbourne, and Melbourne Village. (Ordinance No. 91-23). The millage rate for the Fire Control MSTU was adopted and modified over the years by a series of ordinances.

In 1998, the County Commission called a referendum (the “Fire Fighter Support Referendum”) to determine whether the voters would authorize an increase in the millage rate of the Fire Control MSTU of .6431 mills to fund the future cost of (1) hiring 60 firefighter/paramedics and three firefighter field supervisors; (2) upgrading all county fire engines to a paramedic level of service; (3) purchasing and equipping four fire engines annually; and (4) constructing, refurbishing, renovating and/or improving no less than two fire stations per year. (Resolution 98-197). In 1999, after voter approval of the Fire Fighter Support Referendum, the County Commission increased the Fire Control MSTU to 2.2035 mills. In short, the Fire Control MSTU has been in existence since 1975, although at a variety of differing millage rates.

In 1988, the County Commission adopted an ordinance imposing an emergency medical services special assessment on improved properties to pay the cost of ambulance and EMS service in the county (the “EMS Assessment”). (Ordinance 88-25). The EMS Assessment was similar to assessments established in several other jurisdictions throughout the state.

In 2000, the Fourth District Court of Appeal struck down an emergency medical services special assessment in North Lauderdale. In that case, North Lauderdale did not directly provide emergency medical services, but merely passed on the cost of contracted Broward County services as an assessment upon property in the city. The court found that the city’s emergency medical services assessment was an

Ad valorem taxes are levied based on the value of property. Special assessments are not based on the property value, but instead represent the cost share to provide a particular benefit to the property.

unconstitutional tax disguised as a special assessment because the emergency medical services did not confer a special benefit on property. On the other hand, the court found that a fire rescue program provided by the city did confer a special benefit on property, and thus those fire services could be the subject of a valid special assessment. *SMM Properties, Inc. v. City of North Lauderdale*, 760 So.2d 998 (Fla. 4th DCA 2000).

In 2002, while the decision in the *North Lauderdale* case was on appeal to the Florida Supreme Court, the Florida legislature introduced section 125.271, Florida Statutes. Section 125.271 provides that certain rural or small counties, as well as counties that adopted an ordinance authorizing the imposition of an assessment for emergency medical services prior to January 1, 2002 (such as Brevard County), may fund the costs of emergency medical services through the levy of a special assessment.

One month after section 125.271 was enacted, the Florida Supreme Court issued its opinion upholding the Fourth District's decision in *North Lauderdale*, without discussion or mention of section 125.271, which provides general law authorization to levy such an assessment under the Florida Constitution. *City of North Lauderdale v. SMM Properties, Inc.*, 825 So.2d 343 (Fla. 2002).

In 2004, the City of Palm Bay challenged the Brevard County EMS Assessment as an unlawful tax. The lawsuit was driven in part by Palm Bay's desire to obtain a certificate of public convenience and necessity ("COPCN") to provide emergency ambulance transports within the City. The County raised the defense that the EMS Assessment was "grandfathered" by the general law authorization found in section 125.271, Florida Statutes, and that, since Brevard County, unlike North Lauderdale, actually provided emergency medical services, the EMS Assessment was lawful as a fee for making service available to all property in the county. Fees for County ambulance service provided in Brevard County are specifically authorized by a special act. Nonetheless, Palm Bay prevailed in the circuit court, where the judge essentially held that the Legislature's attempt to provide general law authority for emergency medical services assessments was ineffectual. The court did not address the "service availability fee" issue. The circuit court decision was not appealed as other issues remained to be litigated before the case became final. (For example, the County later prevailed on Palm Bay's claim for a refund of millions of dollars of EMS Assessment revenues collected within the City). Ultimately, the County Commission and the City of Palm Bay settled the case without an appellate court having ever ruled upon the County's defenses.

Following the circuit court's ruling in the Palm Bay case, there was uncertainty regarding the legality of the County's EMS Assessment. There was also some question in the case law and under statute as to whether a "service availability fee" could be collected using the ad valorem tax bill, which is the statutory method for collecting non-ad valorem assessments. Unlike emergency medical services assessments, fire service assessments are clearly legal under Florida law. To avoid the risk of continuing to collect the EMS Assessment, which could have resulted in the County having to refund assessment revenues, the County Commission decided to instead collect a portion of the revenue required to fund fire services from a new Fire Service Non-Ad Valorem Special Assessment, which was implemented in 2006. The remaining portion of the fire services budget would be funded with the existing Fire Control MSTU ad valorem tax, though at a lower

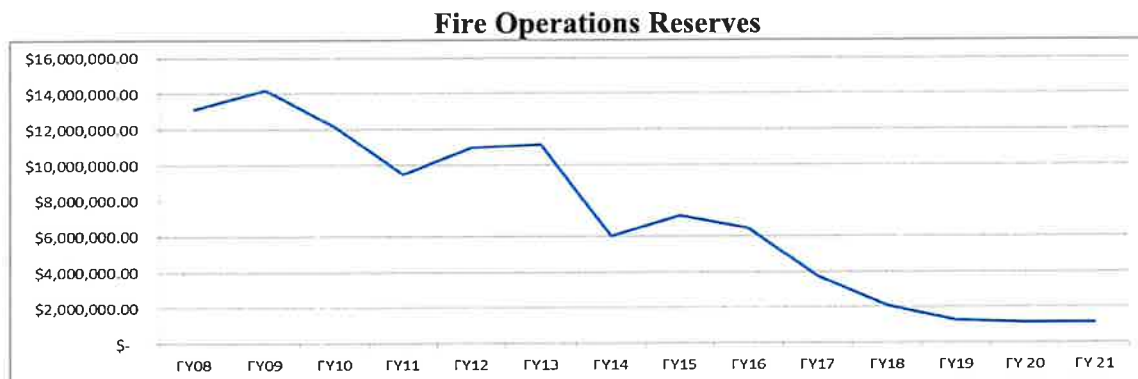
millage rate. At the same time, the County Commission decided to use general fund ad valorem tax revenues to pay for emergency medical services. In essence, the sources of revenue used to pay the cost of EMS operations and fire service operations were “flipped.”

The FY2007 budget was the first year in which this revenue flip was in place. Prior to the flip, the Fire Control MSTU (including the Firefighter Support Referendum millage) was 2.2035 mills. The County Commission reduced the Fire Control MSTU rate to 0.6529 (the voter approved .6431 mills and additional millage needed to fund wildfire response on vacant land). The reduction in ad valorem revenue was replaced with revenue generated by the new non-ad valorem Fire Assessment. Simultaneously, the EMS assessment was removed and replaced with a general fund transfer.

Previous Fire Assessments and Funding Decisions

In 2008, the Board made a conscious decision to draw down Brevard County Fire Rescue (BCFR) reserve funds by reducing the recommend Fire Assessment rate by 15%. The Fire Assessment rates were to be re-addressed in the FY2012 budget. However due to the economic recession, the original time frame to spend reserves was extended through deferment of capital and CIP projects. As a result, BCFR’s reserve fund went from a high of \$14M in FY2009 to less than \$2M in FY2018.

In 2018, the Board approved a 6% Fire Assessment increase in year one followed by annual adjustments equal to the increase in CPI or 3% (whichever was less) until 15% was reached. The Fire Assessment was adjusted to maintain appropriate reserve funds and to fund operating expenses and capital replacement programs. This was the first increase in the Fire Assessment since its inception.



In 2020, the Board approved \$11.1M in non-recurring CARES funding, which was allocated to fund Emergency Medical Services (EMS) transport costs including new and replacement equipment. The relationship between the General Fund and the Fire Assessment will be discussed in detail later in this report under the heading “General Fund Impact and Cost Distribution.”

In 2021, the Board approved a Fire Assessment increase generating \$7.27M annually. Additionally, the Board allocated \$8.4M (\$1.2M annually) in non-recurring ARPA funds to

augment fire requirements over a seven-year period. The combination of these actions generated \$8.47M annually to the department, or the equivalent of a 33% increase to the Fire Assessment (29% Fire Assessment and 4% ARPA). This increase also provided for an annual increase equivalent to the lesser of 3% or CPI. The Fire Assessment increase funded BCFR's seven (7) year plan which addressed operational expenditures including increases in wages, personnel, and a capital and infrastructure replacement plan.

TIMELINE

The required timeline for the Board to potentially increase the Fire Assessment is approximately four months or 120 days and must be approved and the tax roll certified by September 25 for the increase to be effective in the subsequent fiscal year budget. A general timeline is as follows:

- **Personnel, Capital, and Infrastructure Evaluation Plan (30 days):** Identify the department's current and future funding requirements.
- **Board Direction:** Initial public meeting for Board consideration of a potential fire assessment increase, establishing a "not to exceed" amount to be included on published and mailed notice. Staff should provide a sample letter for Board consideration and input at this initial meeting. The Property Appraiser, Tax Collector, and managers/administrators for participating municipalities should be notified of this meeting.
- **Preparation of Public Notices (45-60 days):** Staff will prepare notice pursuant to Board direction and procure a contract to print, package, and mail the required public notices to property owners, and coordinate the necessary newspaper advertisement.
- **Mailing and Newspaper Publication of Notices to Affected Property Owners:** In accordance with Section 197.3632(4)(b), Florida Statutes, the County must notice each person owning property subject to the assessment and publish newspaper notice at least 20 days before the public hearing. To avoid confusion, the newspaper advertisement should appear on the County's publicly accessible website as well.
- **Public Hearing (at least 20 days after notices have been mailed and published):** At the public hearing, the Board will determine the final Fire Assessment adjustment.
- **Implement Budget Changes:** Florida Statutes, 197.3632(5)(a) requires that by September 25 of each year, the local governing board for a charter county must certify the non-ad valorem assessment roll to the Tax Collector.

An example from the last Fire Assessment increase:

In February 2020, at a Budget Workshop, County staff briefed the Board about the process for increasing the county's Fire Assessment. The below chart shows the steps that were taken, beginning in January 2021, to implement a Fire Assessment increase in FY2022. The Public Hearing occurred 104 days after the issuance of the invitation to bid on the public notice contract.

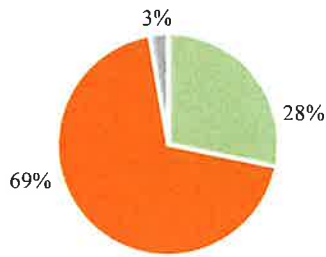


GENERAL FUND IMPACT AND COST DISTRIBUTION

The allocation of shared expenses between Fire Operations and Emergency Medical Services (EMS), is established to ensure that personnel, operations, and capital expenses associated with these divisions are equitably funded by the appropriate revenue source. This cost distribution model was developed through collaboration between the County Manager's Office, BCFR, the Brevard County Budget Office and the Brevard County Clerk of Courts Finance Office and is based on the minimum daily staffing profile assigned to operate each fire rescue unit and includes the baseline number of personnel assigned per unit (e.g., fire engines, ambulances, rescue squads) for 24/7 operations. Currently, the cost distribution is 55.5% fire-related (funded by the Fire Assessment and Fire Control MSTU) and 44.5% EMS-related (funded by the General Fund and ambulance billings). These two divisions are the primary components of BCFR and are described below:

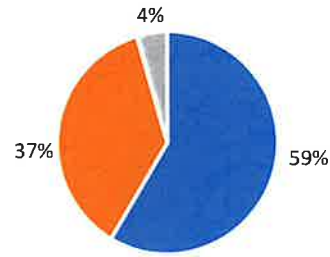
- **Fire Operations:** Fire Services provided to unincorporated and contracted areas of Brevard County are predominantly funded by the Fire Assessment and the Municipal Service Taxing Unit (MSTU). Only residents in unincorporated and contracted areas contribute to these services.
- **Emergency Medical Services (EMS):** Ambulance transport services are provided throughout Brevard County, including unincorporated areas and municipalities. This service is funded through charges for services (ambulance billing) as well as Brevard County General Fund support.

Fire Operations Revenue FY 25



• MSTU • ASSESSMENT • OTHERS

EMS Revenue FY 25



• BILLING • GENERAL FUND • OTHERS

Fire Assessment (\$38.7M)

- Non Ad-Valorem Assessment

Fire Control MSTU (\$15.9M)

- Ad-Valorem tax; component of aggregate rate

General Fund (\$14.7M)

- Ad-Valorem tax; component of aggregate rate
- Charter Cap

Ambulance Billing (\$23.3M)

- Charges for services provided

In addition to providing fire service for unincorporated Brevard, BCFR also contracts to provide these services to the following municipalities:

Location	FY25 Fire Assessment Adopted Budget	FY25 Fire Control MSTU Adopted Budget	Total
Unincorporated Brevard	\$33,194,365	\$14,004,433	\$47,198,798
West Melbourne	\$4,336,606	\$1,462,799	\$5,799,405
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Melbourne Village	\$142,961	\$36,385	\$179,346
Totals	\$38,708,739	\$15,904,626	\$54,613,365

FISCAL IMPACTS OF FIRE ASSESSMENT ADJUSTMENTS

The chart below shows impacts of increasing the fire assessment and connected General Fund impact:

Average Residential Fire Assessment Rate (FA) Increase Impact

The average residence is defined as all single family dwelling rates

% Rate Change	Rate	Annual Difference	Total FA Revenue	FA Impact	Total GF Revenue	General Fund Impact	%
Avg Current Rate	\$ 279.57	\$ -	\$ 38,708,739	\$ -	\$ 14,740,101		
1%	\$ 282.37	\$ 2.80	\$ 39,095,826	\$ 387,087	\$ 15,050,594	\$ 310,493	2.06%
5%	\$ 293.55	\$ 13.98	\$ 40,644,176	\$ 1,935,437	\$ 16,292,566	\$ 1,552,465	10.31%
10%	\$ 307.53	\$ 27.96	\$ 42,579,613	\$ 3,870,874	\$ 17,845,032	\$ 3,104,931	20.63%
15%	\$ 321.51	\$ 41.94	\$ 44,515,050	\$ 5,806,311	\$ 19,397,497	\$ 4,657,396	30.94%
20%	\$ 335.49	\$ 55.92	\$ 46,450,487	\$ 7,741,748	\$ 20,949,962	\$ 6,209,861	41.26%
25%	\$ 349.46	\$ 69.89	\$ 48,385,924	\$ 9,677,185	\$ 22,502,427	\$ 7,762,326	51.57%
30%	\$ 363.44	\$ 83.87	\$ 50,321,361	\$ 11,612,622	\$ 24,054,893	\$ 9,314,792	61.89%
35%	\$ 377.42	\$ 97.85	\$ 52,256,798	\$ 13,548,059	\$ 25,607,358	\$ 10,867,257	72.20%
40%	\$ 391.40	\$ 111.83	\$ 54,192,235	\$ 15,483,496	\$ 27,159,823	\$ 12,419,722	82.52%
45%	\$ 405.38	\$ 125.81	\$ 56,127,672	\$ 17,418,933	\$ 28,712,289	\$ 13,972,188	92.83%
50%	\$ 419.36	\$ 139.79	\$ 58,063,109	\$ 19,354,370	\$ 30,264,754	\$ 15,524,653	103.15%

Ambulance billing comprises approximately 59% of EMS revenue and rates are in large part limited by federal regulations. As a result, most of the ambulance billing fees cannot be increased, therefore the General Fund must contribute a higher percentage to provide funding for the EMS portion of shared expenses.

UTILIZATION OF FIRE ASSESSMENT FUNDING

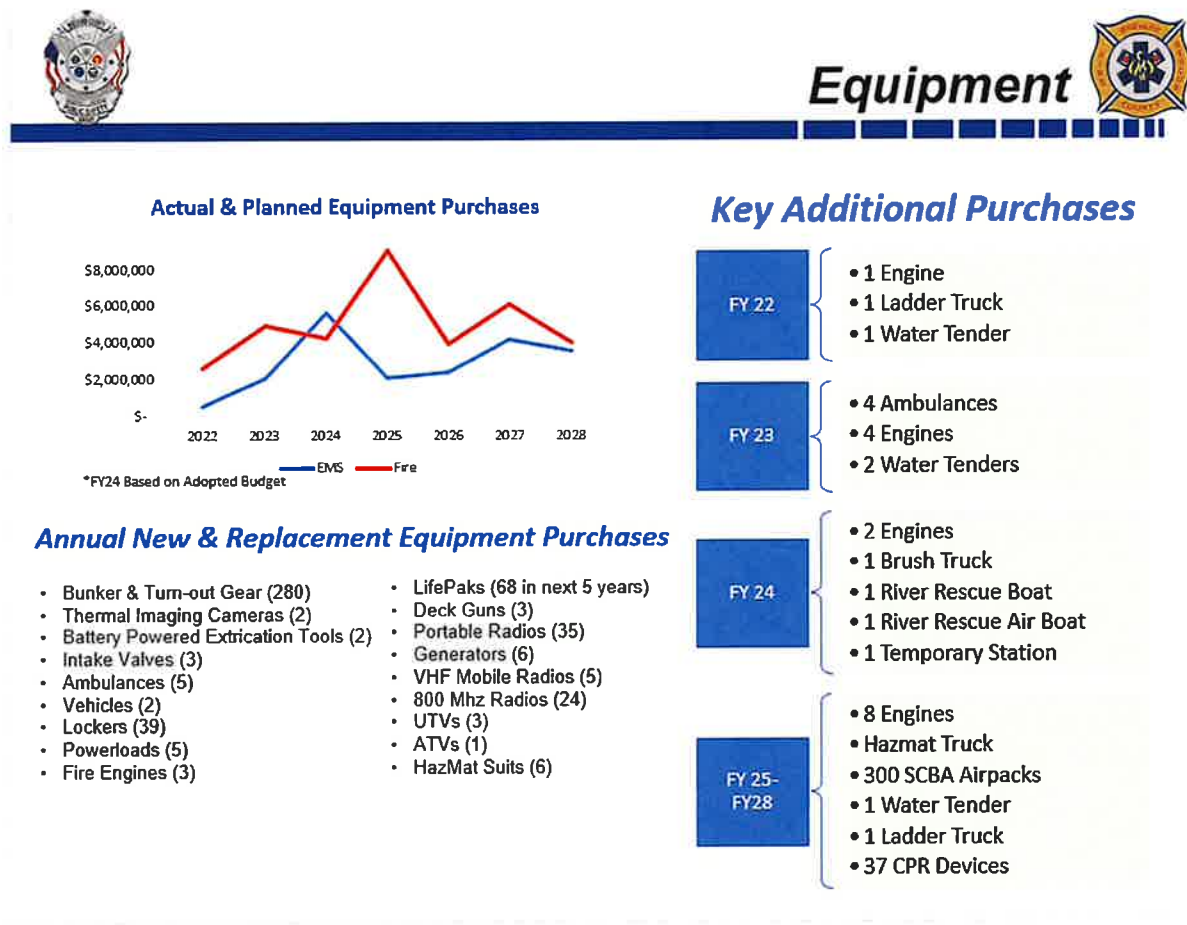
Personnel

To fund additional wages beyond what is currently allotted for compensation and benefits for field personnel, a 1% increase to starting salaries accounting for new planned positions will have the following impact over a three-year period:

1% Increase to Year 1, Step 0 Salaries (All Job Classes)			
	Fire Operations Portion	EMS General Fund Portion	Total Increase
Year 1	\$326,675	\$252,780	\$579,455
Year 2	\$344,754	\$266,809	\$611,563
Year 3	\$366,256	\$283,558	\$649,814
Total:	\$1,037,685	\$803,147	\$1,840,832

Infrastructure and Capital

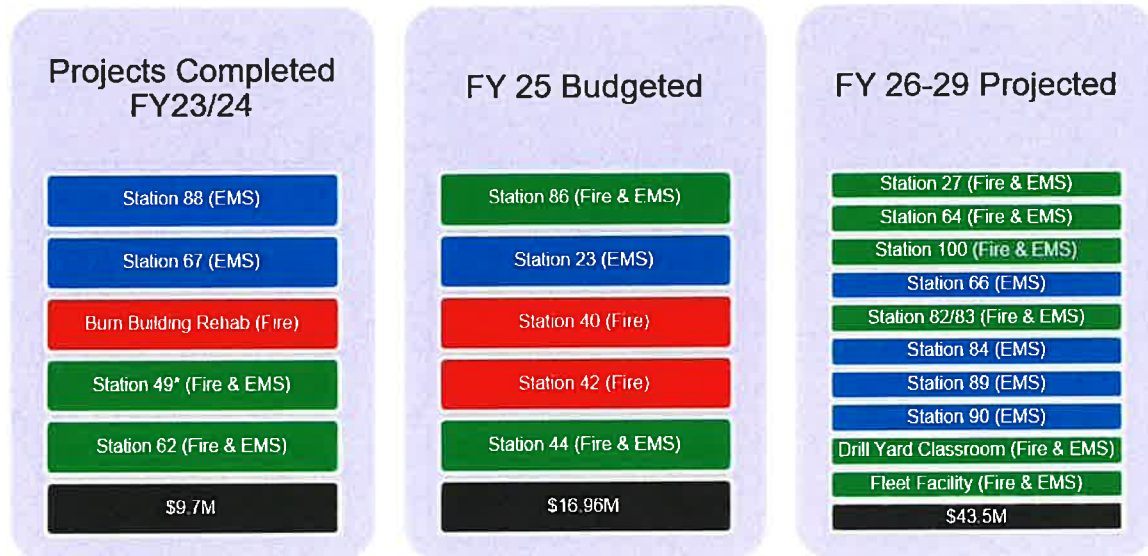
The department utilizes a capital replacement program to ensure sufficient funding is allocated for recurring and non-recurring annual requirements. The below charts highlight some of the key recurring and additional equipment items necessary to perform departmental services:



In addition to capital equipment, under the seven (7) year plan approved by the Board, infrastructure improvements are illustrated but not limited to the following projects:



Infrastructure



Fire & EMS

EMS Only

Fire Only

*Station 49 paid by Viera Corp and reimbursed through Impact Fees.

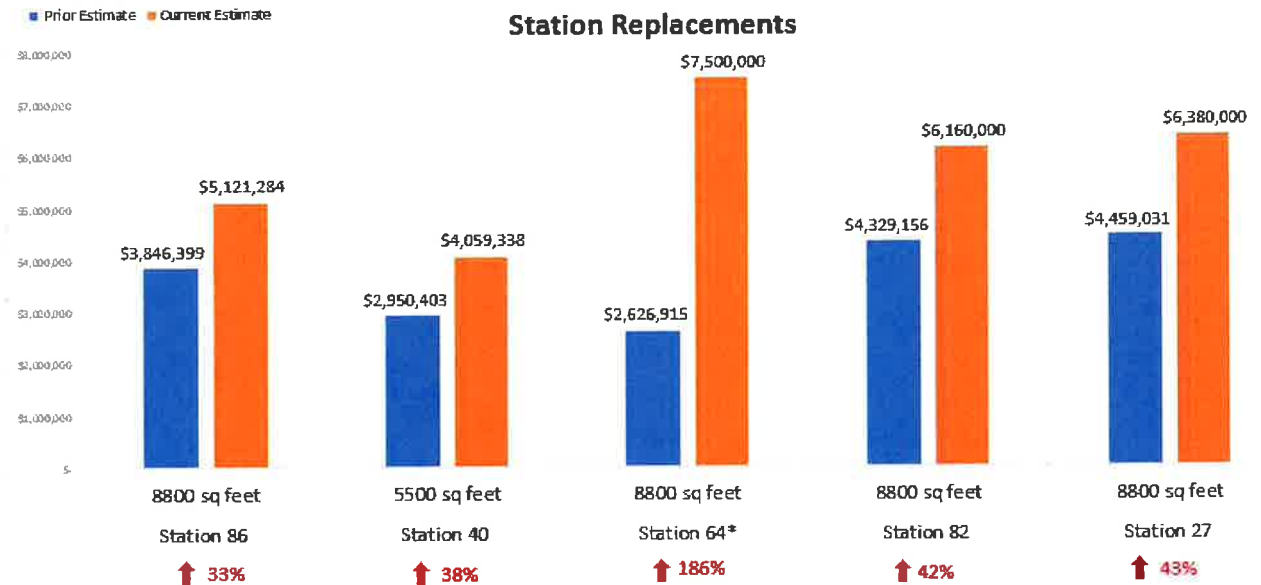
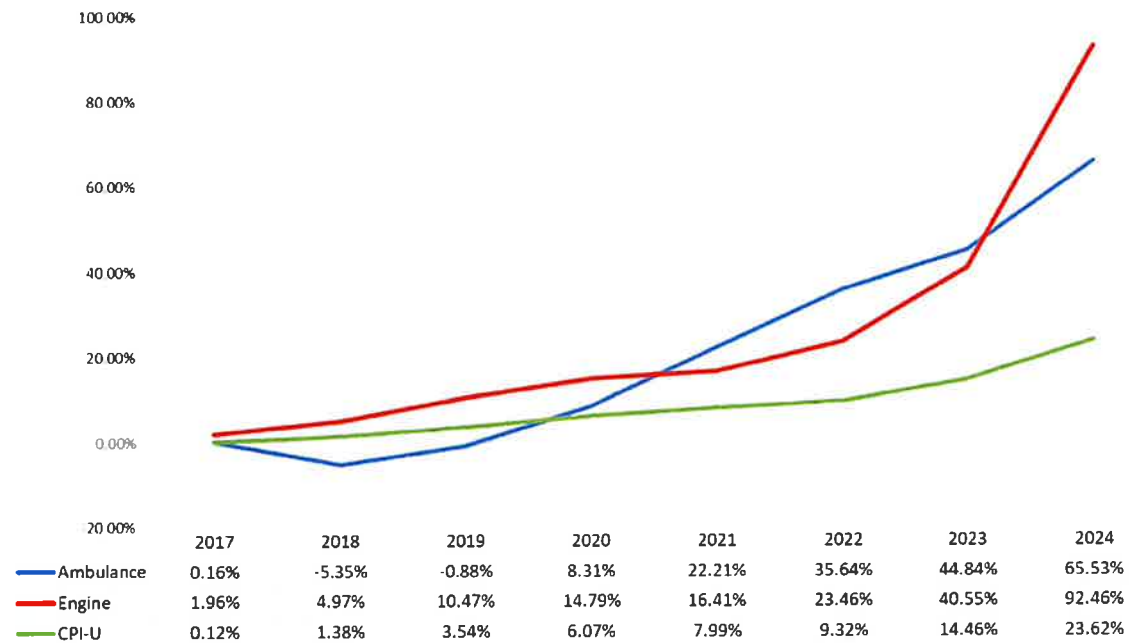
OTHER CONSIDERATIONS

Inflation Costs

In recent years, inflation has outpaced historical estimates resulting in higher than anticipated costs associated with capital equipment replacement and future station buildouts. To partially offset these impacts, BCFR has focused on purchasing items ahead of schedule, to lock-in pricing. Despite these initiatives, price increases continue to create challenges in keeping pace with the growing population and corresponding service level demands of Brevard County. The charts below illustrate general inflationary growth compared to the rising cost of critical equipment and station infrastructure that is necessary to meet service obligations.

Cumulative Price Increases

CPI-U, Engines & Ambulances



*Originally intended to be a 5,500 sq foot building now projected to be closer to the 8,800 footprint; two story with elevator shaft.



COMPARABLE FIRE ASSESSMENT RATES

Fire assessment rates for Florida counties vary depending on the specific needs and budgetary requirements of each county. Fire assessments are charged to property owners and are separate from ad valorem property taxes. These assessments fund fire protection services, such as personnel, firefighting equipment, station operations, and emergency response.

Each county may use a different methodology to calculate fire assessment rates, often based on the type of property (e.g., residential, commercial, agricultural) and the square footage of

structures on the property. Rates can be influenced by factors such as population density, call volume, and the cost of maintaining adequate fire services. Additionally, the source for funding fire services differs between counties, some using the Fire Assessment as the primary means while others use MSTU or their General Fund as the main source.

Examples of fire assessment rates:

County / Municipality	Fire Assessment Fee	Single Family Home Fire Assessment Fee costs
Brevard	Residential: The fire assessment fee in Brevard County was around \$279.57 per residential unit per year FY2025. This covers the cost associated with fire protection services for single-family homes.	\$279.57
Osceola	Residential: The current assessment for Fire and Emergency Services for a single-family home for FY2024 is \$245.76	\$245.76
Sarasota	Residential: The fire assessment for Fire and Emergency Services for a single-family home for FY2024 is \$258.75	\$258.75
Polk	Residential: The fire assessment for Fire and Emergency Services for a single-family home for FY2024 is \$268.	\$268.00
Pembroke Pines	Residential: The fee is currently \$312.32 per residential unit.	\$312.32
Fort Lauderdale	Residential: The current assessment for Fire and Emergency Services for a single-family home for FY2024 is \$338.00 per dwelling unit.	\$338.00
Sumter	Residential: The current assessment for Fire and Emergency Services for a single-family home for FY2024 is \$355.58.	\$355.58

Lake	Residential: The current fee is \$415 for Fire Protection.	\$415.00
The Villages	Residential: The current assessment for Fire and Emergency Services for a single-family home for FY2024 is \$320.71.	\$320.71
City of Cocoa	Residential: The current assessment for Fire and Emergency Services for a single-family home for FY2024 is \$249.97.	\$249.97

Additional Considerations:

- In FY2028, the ARPA allocation will be exhausted. Replacement of this needed revenue stream (\$1.2M annually) will require approximately a 3.2% increase in the current fire assessment.
- Capital and infrastructure cost trends in BCFR continue to outpace the annual CPI growth tied to the fire assessment. This may require additional resources beyond what is currently programmed in the department's long-range plan. For example, when the fire assessment was increased in 2021, future year projections were based on the FY2020 cost of equipment with a 3% annual inflation adjustment. In FY2020, the price of an engine was \$538,000 and was estimated to cost \$606,000 in FY2024. The actual cost in FY2024 was \$875,000.
- As part of the capital and infrastructure evaluation plan (to be conducted within 30 days upon Board direction), BCFR will provide the Board with options to address future requirements under an updated long-term plan.
- An increase to the fire assessment will impact property owners in municipalities that currently contract with BCFR to provide services. West Melbourne recently evaluated the impact of providing city fire services, driven by the County's most recent fire assessment increase.
- A fire assessment increase can be supplemented or substituted with the Fire Control MSTU. The County Manager and County Attorney's Office can provide the Board with specific details.

BREVARD COUNTY FIRE RESCUE ASSESSMENT DISCUSSION



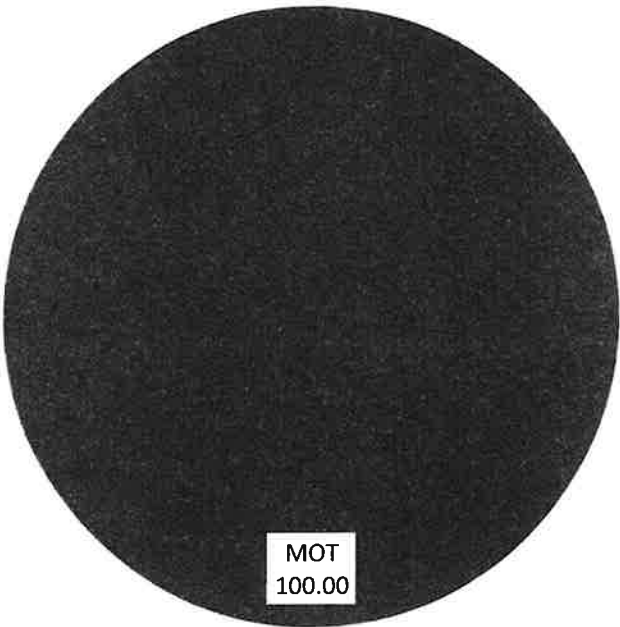
BREVARD FIRE RESCUE KEY FACTS

2

- **121 PERSONNEL SEPARATIONS SINCE JANUARY 1, 2024**
- **24,692 HRS. MANDATORY OVERTIME FROM 1.1.24 - 2.10.25**
- **\$7,297,162 SPENT ON OVERTIME IN 2024**
- **IN NEED OF 5 ADDITIONAL AMBULANCES**
- **HEALTH AND SAFETY CONCERNS IN MULTIPLE FIREHOUSES**

Workforce TeleStaff
Summary Report [01/01/2024 - 02/10/2025]
Limits: Payroll Information Only
Work Code:Mandatory Overtime

J.2.



Code	Description	Percent (%)	Count	Hours
MOT	Mandatory Overtime (MOT)	100.00	1923	24,692.20
			1,923	24,692.20

Delaney, Katie

From: Voltaire, Patrick M
Sent: Thursday, January 30, 2025 2:18 PM
To: Delaney, Katie
Subject: FW: FY 24 OT budget

From: Martinez, Kristin <Kristin.Martinez@brevardfl.gov>
Sent: Thursday, January 30, 2025 2:17 PM
To: Voltaire, Patrick M <Patrick.Voltaire@brevardfl.gov>
Subject: RE: FY 24 OT budget

Chief,

Combined total in actuals is \$7,297,162. Break down below.

1350

1,695,301.85
2,458,383.49

1351

1,178,870.25
1,964,606.48

Kristin Martinez
Brevard County Fire Rescue
Finance Office
P: 321-633-2056 x59738
F: 321-617-7368

From: Voltaire, Patrick M <Patrick.Voltaire@brevardfl.gov>
Sent: Thursday, January 30, 2025 1:33 PM
To: Martinez, Kristin <Kristin.Martinez@brevardfl.gov>
Subject: FY 24 OT budget

Can you send me the OT actual for 2024

Patrick Voltaire
Fire Chief
Brevard County Fire Rescue
(321) 633-2056

Meeting

Item: J, 2, Fire Assessment

Motion By: _____

2nd By: _____

Commissioner	District	Yes	No
Delaney	1	✓	
Vice Chair Goodson	2	✓	
Adkinson	3	✓	
Altman	5	✓	
Chair Feltner	4	✓	

Re