

proposal

City of Riviera Beach, Florida
Request for Proposals Fire Assessment Fee Study
RFP No. 1000-20-3

AUGUST 10, 2020, @ 11:00 A.M.



GOVERNMENT SERVICES GROUP, INC.

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AUGUST 10, 2020, @ 11:00 A.M.

Presented by:

Government Services Group, Inc.
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39 So.3d 487 (Fla. 4th DCA 2010)

August 6, 2020

City of Riviera Beach
Office of the City Clerk
600 West Blue Heron Blvd., Suite 140
Riviera Beach, Florida 33404

**Re: City of Riviera Beach Fire Assessment Fee Study
RFP No. 1000-20-3**

Dear Sir/Madam,

This proposal is being submitted in response to the City of Riviera Beach's (City) Request for Proposals for a Fire Assessment Fee Study.

Government Services Group, Inc. (GSG) understands the work to be performed and has the ability to meet the stated minimum qualifications outlined in the City's RFP. We will commit to provide the requested and required services within the stated time period. GSG's proposal is a firm and irrevocable offer for sixty (60) days.

GSG is a Florida based governmental consulting service provider with offices located in Tallahassee and Longwood, Florida. GSG has 55 full-time employees: 5 executives, 39 professional personnel, and 11 administrative support personnel. GSG has been in business and providing the type of services requested in the RFP for over 23 years.

The work effort outlined in this response will be conducted from our Tallahassee office located at 1500 Mahan Drive, Suite 250, Tallahassee, Florida. The telephone number is 850-681-3717. The primary person responsible for this project will be David Jahosky, Managing Director of GSG.

GSG is pleased to respond to the City's RFP by submitting our qualifications, project approach and scope of services. Under our response, GSG will provide professional consulting and project management services, data analysis and specialized assistance to provide innovative methodology options to develop and implement a fire assessment program for the City that will be collected on the November 2021 tax bill.

As demonstrated throughout our proposal, GSG has developed and implemented more special assessment programs in the State of Florida than any other consulting firm. GSG developed some of the first assessment programs in Florida and over the past 23 years we have continued to help write the laws for special assessments. What we believe differentiates us from other consulting firms is:

- GSG is familiar with the City of Riviera Beach as we previously assisted the City with a Fire Assessment Fee Study in 2011. However, due to policy direction by the City Council at the time, the fire assessment program was not implemented.
- GSG is specifically familiar with Palm Beach County and the data available from the Palm Beach County Property Appraiser and their TRIM process, as well as the Palm Beach County Tax Collector process

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and requirements for collecting non-ad valorem assessments on the tax bill.

- GSG is recognized by the Courts as an Expert in the development and implementation of special assessment programs.
- GSG is recognized by the Florida Department of Revenue, Property Appraisers and Tax Collectors as an expert in the area of assessment roll development and certification.
- GSG is the only consulting firm that is endorsed by the Florida Fire Chiefs Association as the expert in developing and implementing fire services special assessment programs.
- GSG is recognized as an expert in alternative funding solutions by the Florida Association of Counties, Florida League of Cities, Florida County City Managers Association, and Florida Government Finance Officers Association.
- GSG has a proven track record of creating legally defensible special assessment programs and assisting its clients with successful implementation. GSG has been involved in more than 250 special assessment programs (over 100 fire assessment programs) and has created the “gold standard” apportionment methodology for fire services assessment programs in the State.
- GSG offers innovative apportionment methodologies to our clients which include:
 - The traditional historical demand methodology with variations to address unique client issues.
 - The enhanced methodology which accounts for varying degrees of risk associated with building structures.
 - The availability methodology with a two-tier rate structure that apportions the cost of fire services based on (1) the fact that the fire department is ready and available to respond to all parcels; and (2) the value of the structures being protected by the fire services provided by the City.
- GSG has developed various tools to help our clients review and analyze the impacts of the various methodologies on tax parcels so that they can make an informed decision on how to move forward with funding fire services in the future.
- GSG knows what it takes to get the job done and will negotiate a lump sum fee based on the goals and objectives of the City. There will be no hidden costs or add-ons.
- GSG provides a thorough analysis of the call data and parcel-level data, as well as the financial impact of providing fire services.
- GSG is the leader in the State for the development and implementation of fire services special assessment programs. GSG has developed and implemented more fire services special assessment programs in Florida than any other consulting firm.

When the City hires GSG, they can be assured that they will get:

- ✓ A legally defensible fire services assessment methodology that is specifically tailored to meet the City's goals and objectives.
- ✓ A thorough understanding of the benefit received by property owners.
- ✓ A thorough understanding of the financial impact on all affected property owners.
- ✓ A matrix of sound and reasoned recommendations for successful implementation.
- ✓ A consulting firm with a successful track record and proven experience.
- ✓ A consulting firm with a problem-solving attitude.
- ✓ A consulting firm with a total commitment to quality.

GSG is very excited about the opportunity to work with the City of Riviera Beach on this very important program. I am the Managing Director of Government Services Group, Inc. and authorized to represent GSG in all matters related to this engagement. To further discuss this response, or any other related question or matters, please feel free to contact me at (850) 681-3717 or djahosky@govserv.com.

Sincerely,



David G. Jahosky
Managing Director

TAB #2
Qualifications

2. Qualifications

Government Services Group, Inc. (GSG) is a Florida based governmental consulting service provider. Incorporated in 1996, GSG prides itself on smart, effective and efficient service. GSG is comprised of 3 divisions: The Community Services Division, the Government Services Division and the Municipal Services Division. All divisions provide specialized services to cities, counties and special districts. Across divisions, our general areas of service include fire services, revenue enhancement, stormwater, water & wastewater, grants management, community development, and program administration. In each service area, GSG has perfected particular capabilities, offering deliverables that are tailored according to specific client needs.

GSG's corporate headquarters is located at 1500 Mahan Drive, Suite 250, Tallahassee, Florida. Working out of the Tallahassee headquarters office, the Government Services Division will serve as the primary division providing the requested and required services outlined in this response.

GSG understands the work to be performed and has the ability to meet the stated minimum qualifications outlined in the City's RFP.

GOVERNMENT SERVICES DIVISION

The Government Services Division is responsible for assisting cities, counties, state agencies and special districts with the development of alternative revenue programs, identification of enhanced revenue opportunities, and overall evaluation and long-term planning of financial growth. GSG has been instrumental in these areas, working with numerous cities and counties within the state of Florida to develop alternative means of funding local government services ranging from non-ad valorem assessments, impact fee programs and user-based fees to downtown redevelopment tax increment financing.

GSG CAPABILITIES

Over the past 23 years, GSG has been involved in the development and implementation of over 100 fire assessment programs and has worked on over 250 special assessment studies to create some of the most unique funding scenarios currently utilized. In fact, our performance and expertise in this area is best illustrated by the fact that we have been honored with one of the highest recognitions possible by the Florida Fire Chiefs Association; we have been given preferred provider status by the Association to its membership. We have earned a reputation as a leader in the administration of special assessment programs. GSG is regularly asked to maintain and privatize many of the functions previously performed by cities and counties in revenue management and collection. Currently, GSG maintains over 75 assessment databases for clients on an annual basis. We also assist our clients with preparing and certifying annual assessment rolls for the tax collector.

This practice area also works with cities and counties in creating funding concepts that include the use of special assessment programs for the funding of infrastructure needs for communities. These

projects include capital facilities, water, sewer, stormwater, transportation, neighborhood improvements and street lighting. GSG produces implementable solutions within project timeframes. In 2019, GSG successfully submitted 102 assessment rolls to County Tax Collectors, on behalf of our clients. Additionally, we assisted our clients in generating approximately \$380 million dollars in non-ad valorem assessment revenue for critical infrastructure and services.

GSG's vast experience means that we can successfully estimate the time required to perform the necessary tasks outlined in the scope of work and will commit to a professional services fee negotiated as a result of this response. Our success rate lies in the strategies we use, and tools developed over the years. Some of the strategies include:

- Finalizing each project's scope of work before project initiation which includes all tasks needed to accomplish the goals and objectives of our clients. We know what it takes to get the job done; we don't expect the client to know.
- Negotiate a lump sum fee arrangement based on the project's scope of work to ensure that there are no hidden costs to our clients.
- Conduct a kick-off meeting with the client to discuss the project details.
- Prepare a detailed Critical Events Schedule that outlines pertinent deliverables and project timelines.
- Conduct regular project status meetings.
- Obtain a comprehensive understanding of the client's goals and objectives.
- Identify unique issues specific to each client to determine the most appropriate apportionment methodology. In other words, we create that "special sauce" needed to help our clients successfully implement its fire assessment program.
- Provide drafts for review and input.
- Provide various rate scenarios with illustrations of their impact to property owners.
- Brief elected officials.
- Work with our clients to develop a strategy to educate the public on the benefits of the various funding alternatives to gain public support for the program.
- Help our clients identify key stakeholders and address their specific issues to gain their support.
- Provide quality control throughout the project.
- Provide overall project management services throughout the project.
- Maintain flexibility in working with the client to achieve the best results.
- Provide sound, reasoned advice and recommendations based on experience.

Some of the tools we have developed include:

- Prepare presentations for elected officials and the public on the findings of GSG's special assessment study. The presentation serves to provide details and background about the assessment program in a manner that allows elected officials and the public to understand and become familiar with the program and how it benefits property owners.
- Develop informational brochures for our clients' use to provide additional information and educate the public on new and updated assessment programs and answer frequently asked questions.

- Provide customer service phone bank training and materials to assist our clients in answering inquiries from the property owners after mailing first class notices. We also provide continued ongoing support to the customer service representatives throughout the first-class notice process.
- Provide guidance and reminders to the client to ensure that all statutory requirements are met.
- Provide special assessment roll database in an electronic format that gives our clients the ability to answer property owner questions about specific parcels of property.
- Create a Top 100 report that provides our client with detailed information on the top rate payers.
- Provide various rate scenarios and a database with property specific impacts under each scenario.
 - When working with clients that have multiple-funding sources for fire rescue services, such as an general fund and fire assessments, GSG can provide a proprietary interactive database that shows the impact of each funding source to property owners, as well as a summary of the total revenues by funding source based on various rate options. This allows our clients to find that “happy medium” between the various funding options and make informed decisions on the funding levels that works best for them.
- Development of a hardship exemption program to help property owners who cannot afford to pay the special assessment.
- Create a vacancy credit program for mobile home and recreational vehicle parks.

SPECIAL ASSESSMENT EXPERIENCE

GSG created some of the first assessment programs in the State and has assisted in writing the law for special assessments. Our approach to special assessment programs has been developed over a 23-year period through numerous projects involving many different Florida local governments. Not only does our experience and client recommendations reflect upon our great credibility, but also on the wealth of similar projects we have in our repertoire. In fact, GSG has been designated by the Courts as an expert in the development of special assessments and capable of providing competent, substantial evidence to support the case law requirements for using special assessments to fund the provision of fire rescue and other services.

GSG realizes that one size does not fit all when it comes to special assessment programs. Because of our experience and understanding of the legal requirements for special assessments, as acknowledged by the Courts, we have the ability to work with our clients to create unique and innovative apportionment methodologies that meet our clients' specific goals and satisfies case law requirements. In other words, we use the flexibility provided by the courts to assist our clients in meeting their objectives with an eye on potential legal challenges in an attempt to maximize both the efficiency and the effectiveness of any defense.

While nobody likes to think about being sued, hiring a firm that has proven to be successful in defending the special assessment programs they develop provides a level of comfort that is unsurpassed. This is one of the reasons GSG is the leader in development, implementation and administration of special assessment programs. We have a proven track record of creating and implementing legally defensible special assessment programs.

Many associations recognize GSG as an expert in the field of special assessment development and implementation. The following associations have asked GSG to participate in training events, regional and statewide workshops and conferences: the Florida Association of Counties (FAC), the Florida City

and County Management Association (FCCMA), the Florida Government Finance Officers Association (FGFOA), the Florida League of Cities (FLC), the Florida Fire Chiefs Association (FFCA) and the Florida Association of Special Districts (FASD). GSG is also a supporter and sponsor with these associations in their conferences and educational endeavors.

GSG stands apart from all other consulting firms who may submit responses to the City's RFP with regards to the firm's knowledge and experience in developing fire services apportionment methodologies.

- GSG pioneered the development and implementation of the “Traditional” or historical demand-based methodology in the mid 90’s and created the “gold standard” apportionment methodology for fire rescue assessment programs in the State. The methodology developed for these programs was based upon the historical demand for fire rescue services by analyzing fire rescue call incident data. This approach is widely used across the State as the standard methodology for fire rescue special assessments. Over the past 23 years, GSG has been involved in the development and implementation of over 100 fire assessment programs using the “Historical Demand” methodology.
 - While still using the historical demand methodology approach, we have developed variations to address unique client issues. These include:
 - Alternatives to the traditional rate categories.
 - Using actual square footage or square foot tiers for non-residential rate categories.
 - Providing a square foot cap for non-residential buildings based on resources available and NFPA standards.
 - Call Weighting – applying a weighting factor to each fire call based on various factors such as response protocol and duration of each call.
 - Creating Service Zones to address varying levels of services provided within the benefit area.
- GSG also created an “Enhanced” methodology as an alternative methodology option that could be used by the City. The “Enhanced” methodology is based upon National Fire Protection Agency standards and accounts for the varying degrees of risk for each building within the jurisdiction based upon the quantity and potential combustibility of the building’s contents, the use of the building, the size of the structure, the availability of any on-site fire mitigation measures and the fire department’s established response protocols. GSG assisted in the successful implementation of the “Enhanced” methodology in the City of Gainesville in 2010¹ and City of Ocoee in 2013.
- In May 2015, the Florida Supreme Court affirmed the “Availability” apportionment methodology for fire rescue services assessments. This means that now there are two Court-approved methodologies: the long-standing historical demand methodology and the new availability methodology. The availability methodology is essentially a two-tiered rate structure that allows local governments to use the value of structures as a method to allocate a portion of the costs of providing fire services. Because many of GSG’s clients currently using the historical demand methodology are interested in exploring using the availability methodology, GSG has developed various tools to help our clients review and analyze the impacts of both methodologies on tax parcels so that they can make an informed decision on how to move forward with funding fire services in the future.

¹ The City of Gainesville updated its fire assessment program in 2014 and again in 2018, continuing to utilize the enhanced methodology.

COURT ACKNOWLEDGED EXPERT IN THE AREA OF SPECIAL ASSESSMENTS

GSG has been designated by the Courts as an expert in the development of special assessment programs. Camille Tharpe, GSG's Senior Vice President and Senior Advisor, has testified on numerous occasions as an expert witness and defended the apportionment methodology and rationale utilized by local governmental agencies for their special assessment programs. Specifically, Ms. Tharpe testified in Desiderio Corporation, et al. vs. The City of Boynton Beach, Florida, et al., 39 So.3d 487 (Fla. 4th DCA 2010).

In Desiderio the Appellants attacked the City's fire special assessment program on the following grounds:

1. The assessment was for services that did not specifically benefit the burdened properties;
2. The City's apportionment methodology was arbitrary; and
3. The City impermissibly spent the assessment funds on unauthorized services and capital projects.

Based on evidence and testimony provided by GSG, the Fourth DCA affirmed the final judgment in favor of the City as to each argument. The Courts determined that because of the thorough analysis conducted by GSG and our understanding of the call data, parcel level data, budget and operations of the City's fire department, it was satisfied that the fire rescue special assessment developed by GSG and implemented by the City met all of the case law criteria. See Desiderio Corporation, et al. vs. The City of Boynton Beach, Florida, et al., 39 So.3d 487 (Fla. 4th DCA 2010) attached hereto as Appendix D.

DATA MANAGEMENT SERVICES

GSG maintains full-time staff dedicated to providing technical support and creating specialized solutions directly for outside clientele, including various municipalities, counties, special districts, and local governmental entities. Annually GSG provides data management services for over 75 programs statewide in the revenue management and reimbursement practice area. GSG also currently offers customized, online browser-based data services and program tools for clients throughout the State of Florida.

RECOGNIZED AS AN EXPERT IN SPECIAL ASSESSMENT DATABASE DEVELOPMENT AND CERTIFICATION

GSG has developed and maintained extensive relationships with the County Property Appraisers and Tax Collectors involved in our clients' special assessment programs. GSG is recognized as a firm that understands the responsibilities and procedures of these Constitutional offices and as a result, can effectively utilize the ad valorem tax roll data required for the development of the special assessment programs. We can provide references from County Property Appraisers and Tax Collectors who will attest to our expertise. Due to the combination of our highly specialized and experienced database analysts and our familiarity with the data, no other firm can match the quality of our data analysis.

As a matter of fact, based on recommendations by Property Appraisers, Tax Collectors and their vendors, in 2009 GSG was contacted by the Florida Department of Revenue (FDOR) to assist with the design of the record layout for non-ad valorem assessment record keeping by the FDOR. GSG is the only special assessment consulting firm that the FDOR contacted for input.

Additionally, GSG is specifically familiar with Palm Beach County and the data available from the Palm Beach County Property Appraiser and requirements of the Palm Beach County Tax Collector; as well as Chapter 92-264, Laws of Florida, as amended by Chapter 2003-348, Laws of Florida, which is a special act specifically relating to Palm Beach County that requires all non-ad valorem assessments to be collected by the Tax Collector must be included on the truth-in-millage notification. GSG has been working with various clients in Palm Beach County since 2001.

PROJECT TEAM

We have structured our team to provide the City with on-the-ground local resources in an effort to provide the City with cost-effective access to the best possible technical expertise for this project. A successful project entails having the right staff – right when you need them.

The GSG team meets and exceeds the minimum requirements, and more importantly, provides significant advantages to the City that are critical to this project. All team members have the capacity and are available to devote the time necessary for the success of this project.

Our team of project managers, consultants and database analysts/programmers are vastly experienced in evaluating the unique and dynamic characteristics associated with local government and providing options for funding of vital fire rescue services and capital infrastructure. We believe that the combination of our historical experience and the qualifications of our personnel allow GSG to better develop solution-based strategies that are specifically tailored to successfully address the specific financial, operational, and governance problems faced by local government. As such, GSG believes that our team brings together the best options, alternatives, and innovative solutions in revenue enhancement capabilities.

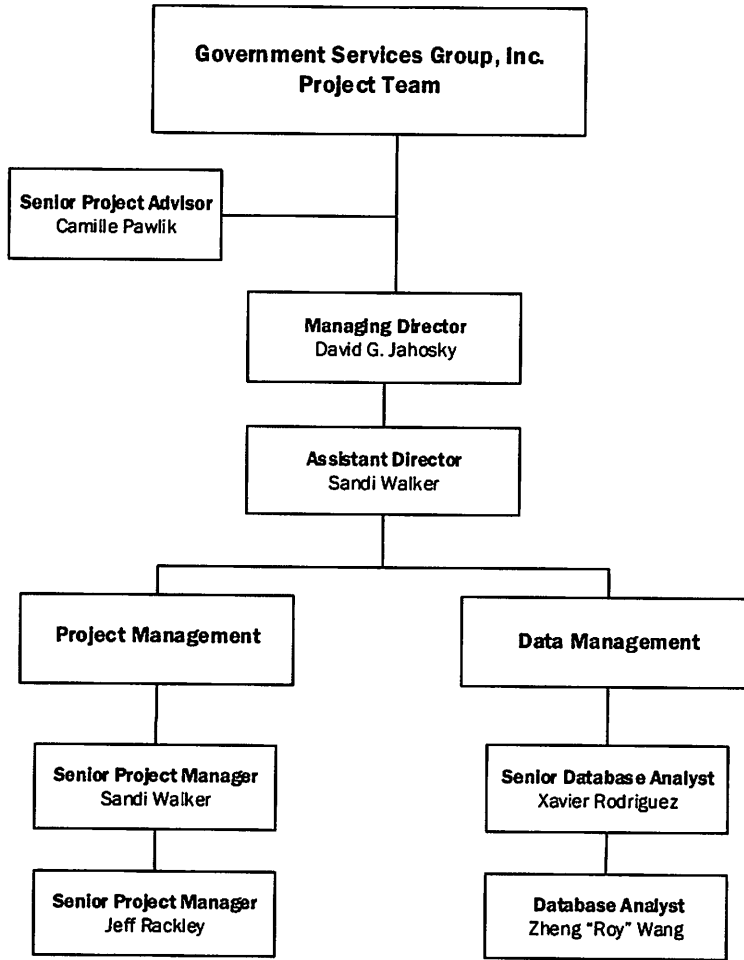
The project team assembled for this project, as demonstrated by our resumes and experience, has the capability and capacity to successfully provide uniquely focused and individually structured service solutions that are carefully integrated with the specific needs of our clients. The project team members collectively have extensive experience working with state and local governments in the areas of budget, financial and economic analysis in general, as well as an emphasis on assessment programs (both service and capital), impact fees and alternative revenue solutions.

David Jahosky will serve as the Project Director and will be the primary point of contact for this project. As Project Director, Mr. Jahosky will be overseeing the project and ensuring that the project is completed on time and within budget, as well as providing project quality control. Mr. Jahosky will be supported by Sandi Walker who will serve as the Senior Project Manager. As Project Manager, Ms. Walker will provide day-to-day interface/coordination with City staff.

Ms. Walker will be supported by a diverse group of GSG team members who will provide project consulting and advisory services; financial and statistical analyses; technical and database development, support services, and public relations support for this project.

The project team assembled by GSG offers the City the highest level of experience and expertise related to the services required by the City. We have successfully worked with these team members on numerous assignments. We believe that it is very important to offer you a team that not only has unparalleled technical experience and expertise but also has proven experience working together on complex engagements to provide deliverables that meet clients' needs. We can say without hesitation that we know how to work together to meet your needs in a seamless manner.

Below is an organizational chart of GSG's Project Team.



Resumes and experience of the GSG team members available to work on this project are provided in Appendix A.

REFERENCES

We have provided client references for fire rescue special assessment projects that are similar to the services requested by the City. We have chosen these representative projects because they are comparable in size and nature to the City, are geographically close to the City and/or display some of the unique capabilities that GSG offers. The City may contact any of these clients for references.

PREVIOUS WORK PERFORMED BY GSG FOR THE CITY OF RIVIERA BEACH

Contact: Paul D. White, Assistant City Manager²
600 W. Blue Heron Blvd.
Riviera Beach, Florida 33404

GSG was retained by the City of Riviera Beach in February 2011 to develop a special assessment program to fund fire services within the incorporated area of the City and to assist with implementation of the fire assessment program that would be collected by separate bill for Fiscal Year 2011-12 and transitioned to the tax bill for Fiscal Year 2012-13. GSG conducted a thorough analysis of the provision of fire services in the City and prepared a Fire Assessment Memorandum and presented our findings and various fire assessment rate scenarios at a workshop in August 2011. However, due to a policy decision, the fire assessment was not implemented.

CITY OF BOYNTON BEACH

Contact: Mara Frederickson, Director of Financial Services
100 E. Ocean Avenue
Boynton Beach, FL 33435
Phone: (561) 742-6312
Email: FrederiksenM@bbfl.us

In 2001 GSG was retained by the City of Boynton Beach to provide specialized services in the development and implementation of a non-ad valorem assessment program to fund the provision of fire services within the City. The objective of the Fire Assessment Project was to develop and implement an annual recurring assessment program to fund the City's provision of fire rescue services. Because of the timing of implementation, the City's fire assessment was collected by separate bill the first year and thereafter was collected using the tax bill collection method. Shortly after implementation in 2001, the City anticipated only using the revenues collected for capital improvements so they amended the ordinance to provide for a sunset provision on September 30, 2008. In 2008 the City hired GSG to update the fire assessment and assist the City with reenactment of the fire rescue special assessment. GSG has provided annual maintenance services to the City since the program's implementation in 2001. GSG has also provided expert witness testimony to the City.

² Note, while Mr. White was GSG's primary contact during the project, Mr. White is no longer with the City of Riviera Beach.

CITY OF WEST PALM BEACH

Contact: Dathan Griffiths, MSc Accounting, Treasury Manager
City of West Palm Beach
Finance Department, 5th Floor
401 Clematis Street
West Palm Beach, Florida 33401

Phone: (561) 822-1327

Email: dgriffiths@wpb.org

In 2008 GSG was retained by the City of West Palm Beach through a competitive bid process to provide specialized services in the development and implementation of a non-ad valorem assessment program to fund the provision of fire services within the City. The objective of the Fire Assessment Project was to develop and implement an annual recurring assessment program to fund the City's provision of fire rescue services that would be collected on the tax bill. The strategy of the City was to implement a nominal fire assessment fee (\$25 per dwelling unit) and utilize this new dedicated funding source to help pay for capital needs that had been neglected due to the recent turn in the economy. GSG assisted the City with a public education outreach program that helped property owners and the community understand the benefits of this new dedicated funding source. Because of the extensive public education program, the community was very supportive of the fire assessment program and the City successfully implemented the fire assessment program which was collected on the November 2008 tax bill. After successful implementation, the City maintained the fire assessment roll in-house.

In 2016, the City realized the difficulties in maintaining the fire assessment roll in-house and retained GSG to provide annual maintenance services for the City's fire assessment program. The City continued to charge the nominal \$25 per dwelling unit rate until 2018 when it increased the fire assessment fee to \$50 per dwelling unit to accommodate increased fire services needs.

In 2019, the City hired GSG to update the existing fire assessment program to ensure the legal defensibility of the City's fire assessment program. The City also increased the fire assessment fee to \$100 per dwelling unit for Fiscal Year 2019-20.

GSG continues to provide on-going annual maintenance services for the City's fire assessment program.

CITY OF LEESBURG

Contact: James A. (Jim) Williams, Finance Director
501 West Meadow Street
Leesburg, Florida 34748

Phone: (352) 728-9715

E-mail: James.Williams@leesburgflorida.gov

In 2014 GSG was engaged by the City of Leesburg to assist the City in answering the following questions:

- Should the City continue to provide fire services through the City's Fire Department and implement a fire assessment to fund the fire services? or
- Should the City enter into an agreement with Lake County to provide fire services in the City and allow the County to impose its fire assessment and fire MSTU on City property owners?

GSG conducted a thorough analysis of the fire services currently being provided in the City and projected future services to be provided in the City and the cost of those services over the next five year. Based on the five-year projected costs, GSG developed various rate and revenue scenarios to

fund fire services in the City. GSG provided City staff with various funding options available for the City to maintain its Fire Department. GSG also conducted an analysis of the projection of revenues that would be generated based on the current and projected County fire assessment and fire MSTU rates. Based on the information provided by GSG, the City made the policy decision to continue providing fire services through the City's Fire Department and to implement a fire assessment for Fiscal Year 2015-16 to help fund the fire protection services. With GSG's assistance, the City successfully implemented the fire assessment program for Fiscal Year 2015-16 which was collected on the tax bill.

In 2020, the City hired GSG to update the existing fire assessment program to ensure its legal defensibility. The updated fire assessment program will be imposed for Fiscal Year 2020-21.

GSG has provided annual maintenance services for the City's fire assessment program since inception of the program in 2015.

CITY OF MINNEOLA

Contact: Mark Johnson, City Manager
800 N Highway 27
Minneola, Florida 34715
E-mail: mjohnson@minneola.us
Phone: (352) 394-3598

GSG was engaged by the City of Minneola in late 2008 to develop a fire assessment program for Fiscal Year 2009-10 that could be collected on the tax bill. Although GSG conducted a thorough analysis of the provision of fire services in the City, the City made a policy decision not to move forward with implementation for Fiscal Year 2009-10.

In June 2012, GSG was engaged by the City to assist with implementation of the fire assessment program for Fiscal Year 2012-13 that would be collected on the tax bill. With GSG's assistance, the City successfully implemented the fire assessment program for Fiscal Year 2012-13 and has continued to reimposed the fire assessment every year.

In 2019 the City hired GSG to update the fire assessment program to incorporate charging vacant land. The updated fire assessment program will be implemented for Fiscal Year 2020-21.

GSG has provided ongoing annual maintenance services to the City since the program's inception in 2012.

CITY OF MOUNT DORA

Contact: Timmons Griner, Fire Chief
1300 N. Donnelly Street
Mount Dora, Florida 32757
E-mail: grinert@ci.mount-dora.fl.us
Phone: (352) 735-7140

GSG was retained by the City of Mount Dora through a competitive bid process in 2014 to develop a special assessment program to fund fire services within the incorporated area of the City. GSG conducted a thorough analysis of the City's fire services to develop the fire protection services assessment program. GSG and City staff participated in various strategy sessions to determine how to educate elected officials and the public on the needs and benefits of the fire assessment program and how to gain support for implementation of a fire assessment fee that would be collected on the tax bill beginning in November 2015. The City made the decision to implement a small fire assessment fee

(\$50 per residential dwelling unit; 19% of the allowable budget) and use the revenue to pay for capital needs that had been neglected over the years. With GSG's assistance, the City successfully implemented the fire assessment program for Fiscal Year 2015-16.

In 2018 the City hired GSG to update the fire assessment program that would incorporate enhanced services to increase the City's ISO rating and allow for the fire assessment revenues to be pledged for debt to pay back a bond to build a new fire station and refurbish another station. The City successfully implemented a \$216 per dwelling unit rate (61% of the assessable costs) that is used in part to pay the debt service of the bond.

In 2019, the City hired GSG to conduct a review and analysis of charging residential parcels based on square footage vs. dwelling unit. Based on the findings, the City determined it was in the best interest to continue to charge residential properties on a per dwelling unit basis. Due to the increase in the fire assessment fee (from \$50 to \$216), the City realized that this increase may have created a financial burden for some low-income property owners. GSG assisted the City with implementing an economic hardship program that provides low income residential property owners with an exemption from the fire assessment.

GSG has provided annual maintenance services to the City since inception of the program.

CITY OF GAINESVILLE

Contact: Jeff Lane, Fire Chief
1025 NE 13th Street
Gainesville, FL 32601
Phone: (352) 334-5078
E-mail: lanejj@cityofgainesville.org

GSG was originally engaged by the City of Gainesville (City) in 2008 to assist the City in the development and implementation of a fire assessment program because of GSG's success in the development and implementation of the City of Tallahassee's fire assessment program in 1998. Since both Tallahassee and Gainesville house large State universities in their boundaries, Gainesville was especially interested in "piggy-backing" the methodology and approach used in Tallahassee through GSG's expertise. However, the City of Gainesville did not adopt the final assessment resolution in 2008 to implement the assessment program due primarily to issues related to policy decisions to charge institutional, tax-exempt properties such as religious and non-profit properties.

In 2010, GSG was again engaged to assist the City in the development of a fire assessment program that would address the minor issues raised in 2008 and accordingly decided to develop and implement an enhanced assessment methodology developed by GSG and based on a common index to compare fire flow requirements for each building within the City boundaries.

GSG worked with the City on all identified issues associated with the original assessment program and the demand capacity assessment methodology. GSG designed a program that addressed the university issues, institutional tax-exempt properties and property owners with financial hardships. GSG also provided several rate scenarios to reflect different funding levels from the fire assessments.

The fire assessment program was implemented in July 2010; the vote to implement the assessment program was unanimous (7-0), but the funding level of 50% was imposed by a vote of 5 – 2 commissioners.

In July 2010, GSG assisted the City in the certification of the fire assessment roll in conformance with Chapter 197, Florida Statutes and provided assistance to City staff in the final close-out of the initial year of imposition.

In 2014, GSG was retained to update the City's existing fire assessment program for Fiscal Year 2014-15 to ensure continued legal defensibility based on updated fire call data, tax roll data and proposed Fire Rescue Department budgets for the next 5 years. GSG was once again retained to update the fire assessment program for Fiscal Year 2018-19. Since inception, GSG has been retained by the City to provide annual maintenance services.

CITY OF TALLAHASSEE AND LEON COUNTY

Contact: Reese Goad, City Manager
City of Tallahassee
408 N. Adams Street
Tallahassee, Florida 32301
Phone: (850) 891-6803
E-mail: reese.goad@talgov.com

Contact: Vince Long, County Administrator
Leon County
301 S. Monroe Street, 5th Floor
Tallahassee, Florida 32301
Phone: (850) 606-5300
E-mail: longv@leoncountyfl.gov

The City of Tallahassee (City) has provided fire protection services countywide (including all of unincorporated Leon County (County)) through an interlocal agreement; volunteer fire departments also provide fire protection services within the unincorporated area of the County. Fire services provided within the City were funded by the City's general fund and fire services provided within the County were funded through the County's general fund.

In 1998, based on discussions regarding consolidated funding of fire protection services on a countywide basis, GSG was engaged to develop a countywide fire funding program. However, only the City moved forward with implementation of a fire funding program that included a fire assessment for non-governmental properties and a fire fee for government properties. Both the fire assessment and fire fee were collected on the City's electric utility bill on a monthly basis.

The City's original fire services assessment program that was developed in 1998, was implemented in 1999 and subsequently updated in 2005.

In 2008, GSG was again engaged to assist the City and County in the development of a countywide funding program to fund fire services based on ongoing discussions regarding functional consolidation of fire protection services within the City of Tallahassee and Leon County. It was important that the countywide funding program resemble the existing City fire funding program.

GSG worked with the City and the County on the issues associated with functional consolidation. GSG designed a program that reflected the level of service differentiation of properties located in close proximity of multiple stations through the creation of service zones. GSG also worked with the City and County on several funding scenarios that resulted from the functional consolidation. Since the City does not have jurisdiction within the unincorporated area of the County, the City and County each adopted the fire funding program and imposed the funding program within their respective jurisdictions beginning in October 2009.

In the City, the assessments were collected via the monthly utility bill. The City also included the assessments for County property owners who receive a City electric utility bill. The City agreed to assist the County with collections for those residents that live in the County, but do not receive a utility bill from the City. Separate bill delinquent amounts owed to the County were transitioned to the tax bill in future years.

GSG was hired in July 2014 to provide professional services and specialized assistance to the City of Tallahassee and Leon County with an update of the existing fire services assessment program. GSG updated the existing fire assessment program developed in 2010 to address updated service delivery, fire incident data, property data and budget information.

ADDITIONAL ASSESSMENT EXPERIENCE

In addition to the representative projects described previously, GSG has been responsible for the development and implementation of special assessment programs to fund fire services for the following clients. The dates indicate the years that GSG assisted the clients and the “*” represents those clients that did not implement due to policy decisions.

GSG CLIENT	DATES OF GSG ENGAGEMENT
Alachua County*	2007*, 2009, 2010
Arcadia, City of*	2013; 2014
Avon Park, City of	2001 - 2011
Bay County*	2014
Bayshore Fire District*	2013; 2014
Belle Glade, City of*	1999, 2002
Boynton Beach, City of	2001 - 2020
Casselberry, City of*	2007 - 2010
Chiefland, City of	2020
Citrus County	2003, 2005, 2006; 2013; 2014, 2017
Clearwater, City of	1997
Cocoa, City of	2006
Columbia County	1994, 2002, 2003, 2005, 2006, 2007, 2009
Coral Gables	2009- 2020
Coral Springs, City of	2000, 2003, 2006, 2011, 2016, 2019
Crestview, City of*	2014
Dade City, City of*	2003
Dania Beach, City of	1996 - 2002
Daytona Beach, City of*	2002
Davie, Town of	1996 - 2007
Deerfield Beach, City of	2001 - 2020
DeSoto County	1996, 1997, 2003
Destin Fire Control District	2008
Dixie County	2020
Dunnellon, City of	2016 - 2017
Englewood Area Fire Control District	2004 - 2020
Eustis, City of*	2003
Fort Lauderdale, City of	1999, 2000, 2003, 2004, 2007, 2012; 2013; 2014, 2015, 2016, 2019
Fort Meade, City of	2017, 2018
Fort Myers, City of*	2002, 2008
Fort Walton Beach, City of	2016, 2019, 2020
Frostproof, City of	2015 - 2020
Fruitland Park, City of	2016 - 2020
Gadsden County	2007

GSG CLIENT	DATES OF GSG ENGAGEMENT
Gainesville, City of	2007, 2008*, 2010-2020
Gilchrist County	2002
Glades County	2013; 2014
Greater Naples Fire Rescue District*	2017, 2018
Greenacres, City of*	2016
Hallandale Beach, City of	2015
Hardee County	2001, 2007, 2015
Hernando County*	1999
Hialeah, City of*	2007, 2008
High Springs, City of	2008 - 2020
Highland Park, Village of	2016 - 2020
Highlands County	2000, 2017, 2018, 2019
Hillsboro Beach, Town of	2002
Holley-Navarre Fire District	2016 - 2020
Hollywood, City of	1996, 1997, 2000, 2003, 2005, 2006, 2007, 2008, 2011, 2014, 2016, 2018, 2019
Holmes County*	2007
Immokalee Fire Control District*	2017, 2018
Jackson County	2013; 2014
Jefferson County	2012-2013,
Lake City, City of	2002, 2003, 2005, 2006, 2007
Lake County	1998, 1999, 2003, 2007
Lake Mary, City of*	2007
Lake Wales, City of	2015 - 2020
Lake Worth, City of*	2011
Lauderdale by the Sea	2004, 2005, 2006, 2016
Lauderdale Lakes, City of	2012 - 2015
Lauderhill, City of	2000, 2004, 2007, 2010, 2011; 2012; 2013; 2014; 2015, 2017, 2018, 2019
Leesburg, City of	2014 - 2020
Lehigh Acres Fire District	2013; 2014; 2015 - 2017
Leon County	2009, 2010, 2014, 2015
Levy County	2004 - 2020
Live Oak, City of	2015, 2016
Longwood, City of*	2007
Madison County	2006, 2011, 2017
Marco Island, City of*	2007, 2008
Margate, City of	1996-2020
Marianna, City of	2014
Marion County	2003, 2005, 2006, 2015, 2016, 2019
Martin County*	2018
Mascotte, City of	2009, 2010; 2013 - 2020
Mexico Beach, City of	2017, 2018
Miami, City of	1997, 1998
Miami-Dade County*	1997, 2009*
Micanopy, City of	2010

GSG CLIENT	DATES OF GSG ENGAGEMENT
Midway Fire District*	2007
Minneola, City of	2008; 2012-2020
Miramar, City of	2004, 2005, 2006, 2007, 2011; 2014, 2015, 2018
Monroe County*	2003, 2008, 2013
Montverde, Town of	2015 - 2020
Mount Dora, City of	2014 - 2020
Mulberry, City of	2009
Nassau County*	2001, 2014
Newberry, City of	2002 - 2020
North Collier Fire Control and Rescue District*	2017, 2018
North Fort Myers Fire District*	2013; 2014
North Lauderdale, City of	1996, 1997, 2000, 2004, 2007, 2011, 2016
Oakland Park, City of	2001, 2002, 2003, 2004, 2005, 2006, 2007, 2009, 2011, 2016, 2020
Ocoee, City of	2007, 2008, 2011; 2013
Okeechobee County	2001, 2004
Orange City	2015
Orange County*	2007, 2008, 2009
Osceola County	1999, 2000, 2005, 2009, 2010; 2015, 2016, 2019, 2020
Palm Beach Gardens, City of	2000
Parkland, City of	2004, 2010
Pasco County*	1999
Pembroke Pines, City of	1996, 2005, 2008, 2011, 2015, 2019
Pensacola, City of*	2008
Pinellas Suncoast Fire & Rescue District*	2015 - 2020
Polk County	1997, 1998, 2001, 2007-2013; 2015, 2017
Pompano Beach, City of	1996, 1997, 2000, 2012, 2013
Port Orange, City of*	1996, 2018, 2019
Riviera Beach, City of	2011
Sanford, City of*	2007, 2008
Sarasota County	1996, 1998, 2016 - 2020
Sebring, City of	2007 - 2020
St. Augustine, City of	2016
St. Johns County*	1996; 2008
St. Lucie County Fire District*	2013, 2014; 2015, 2016
St. Petersburg, City of*	1998
Sumter County	1999, 2000, 2001, 2002, 2003, 2005-2009
Sunrise, City of	1996, 1997, 1998, 2006; 2013
Suwannee County	2005, 2006, 2008, 2010; 2013
Tallahassee, City of	1999, 2005, 2008, 2009; 2014, 2015
Tamarac, City of	1996 - 2013, 2016, 2018, 2020
Tavares, City of	2009, 2012, 2017, 2019
Taylor County*	2017
Temple Terrace, City of*	2010; 2016, 2017
Titusville, City of*	2004, 2007, 2008
Umatilla, City of	2017-2020

GSG CLIENT	DATES OF GSG ENGAGEMENT
Venice, City of*	2007, 2008
Village Center CDD	2008, 2009
Wakulla County	2010-2011
Walton County	1994 - 2020
Washington County	2006, 2007, 2010, 2011, 2019, 2020
West Palm Beach, City of	2008, 2016 - 2020
Wilton Manors	2000, 2005, 2011, 2015
Winter Garden, City of	2008
Winter Springs, City of	1997, 1998, 1999, 2004, 2005, 2006, 2007, 2008, 2009, 2018

*based on policy decision, the program was not implemented

3. Experience

PROJECT APPROACH

Under our response, GSG will provide consulting and project management services, data analysis and specialized assistance to the City in conducting a fire assessment fee study that develops a fire assessment program that is legally defensible and politically acceptable.

Our approach, which has been developed over a 23-year period, was garnered through numerous similar projects involving over 150 Florida cities and counties. This not only reflects upon our vast experience on similar projects, but also lends great credibility to our recommendations to City staff, elected officials and the public. In fact, GSG has been designated by the Courts as an expert witness in the development of special assessments (specifically fire assessments) and as such we are capable of providing competent, substantial evidence to support the case law requirements for using special assessments to fund the provision of fire services provided by the City. Being acknowledged by the Courts as an expert in developing and defending special assessments, we are able to work with our clients to create an apportionment methodology that meets their specific goals while also satisfying case law requirements. In other words, we use the flexibility provided by the courts to assist our clients in meeting their objectives with an eye on potential legal challenges in an attempt to maximize both the efficiency and the effectiveness of any defense.

The project approach outlined in this section has been designed and structured based on the experience of GSG and the necessary work effort that we believe needs to be performed and completed to ensure the City the goal that the greatest likelihood of political and community acceptance will be achieved. To achieve this goal, GSG's technical approach includes the ability to develop several different methodologies, calculate an unlimited number of rate scenarios, and provide the parcel specific impact of every methodology and rate scenario developed for each funding option.

We have several tools that we have made available to our clients; these tools have been developed over the past 23 years in response to specific requests by our clients or to address issues or concerns that have been identified in our experience with over 250 assessment programs. Some of the tools were developed to assist local government staff in educating the elected officials and the public regarding the need for the assessment program; some of the tools were developed to ensure that staff procedures conformed to all of the statutory and legal requirements to successfully implement the program. Finally, some of the tools were developed to assist the decision-makers with the ability to determine the impact of the various budget, methodology, funding options, rates and policy decisions on individual property owners. These tools illustrate our technical approach and will be made available to the City, when GSG is engaged for this project.

GSG's hands-on experience in developing and implementing unique funding and service delivery solutions for fire services, coupled with our specialization in government finance and taxation issues, enables us to provide a fully developed and complete program that will fully satisfy the City's specific project requirements. As demonstrated throughout this proposal, GSG has the expertise, immeasurable experience and in-house resources to complete this project on schedule and within budget. GSG has developed various innovative approaches to its fire services apportionment methodology. These optional innovative methodology approaches will be made available to the City.

Our approach in conducting this project is very straightforward. Upon receiving notice to proceed, we will provide the City with a data request letter that contains the preliminary information GSG will need to begin our analysis and understanding of the fire rescue services provided by the City. We will then conduct an initial “kick off” meeting with City staff to review the project objectives, work plan, schedule and deliverables and ensure mutual understanding on as many aspects of the project as possible prior to proceeding. We will also identify any unique issues that may need to be reviewed and addressed. After conducting the “kick off” meeting, GSG will provide the City with a detailed Critical Events Schedule that identifies all pertinent deliverables along with a project timeline for completion.

We will collect data from City staff, including all project descriptions, fire call incident data, fire service delivery information, property appraiser data, plans for service and facility demands, current and future budget impacts, financial forecasts and capital improvements plan and all related source data. GSG will review and analyze all data, making inquiries of City staff when necessary.

Once the review has been completed, GSG will review results and discuss the tentative findings with City staff. Following this, GSG will prepare revisions to the tentative analysis as needed.

GSG will then formulate a draft Assessment Report that will be provided to City staff for review and discussion. The Assessment Report will provide fully researched and documented answers to the following questions:

1. Which expenditures of the Fire Rescue Department can be assessed as a special non-ad valorem assessment against real property in the City?
2. How should the City apportion the fire assessment?

The Assessment Report will also provide a comprehensive analysis of the City’s Fire Rescue revenue requirements, a three to five year financial plan beginning with Fiscal Year 2021-22, and an analysis of the apportionment methodology and rates.

GSG will conduct one or more workshop meetings with the City Council and staff to review the draft Assessment Report and seek input. Various tools will be made available to staff and council members as follows:

- Top rate payers for each land use type and the specific impact of various rate options
- Interactive database that provides the impact for each methodology and rate scenario to every property in the City
 - With summary impact information

The Assessment Report will then be revised, as necessary, and a final report will be prepared.

Based on policy direction, GSG will assist the City with implementation of a fire assessment program for Fiscal Year 2021-22 using the tax bill method of collection.

Below is a detailed description of the tasks necessary to develop the City’s fire rescue assessment program and assist with implementation of the fire assessment program for Fiscal Year 2021-22. The scope of services includes two phases of work consisting of the following tasks.

SCOPE OF SERVICES

PHASE ONE:

- Task 1: Evaluate Data Pertaining to Fire Rescue Services:** Evaluate the City's existing documents, ad valorem tax roll information, fire call data, agreements, reports, levels of service, five-year budget requests, projected long-term capital needs, and other data pertaining to the provision of fire services.
- Task 2: Review and Evaluate Outstanding Issues:** Research, identify and evaluate outstanding funding issues that need to be addressed during the development of the fire services funding options and apportionment methodology and assist the City in identifying policy decisions necessary to implement a City assessment program for Fiscal Year 2021-22.
- Task 3: Determine Full Costs of Service:** Evaluate the full cost of the fire service delivery using the City's most current financial information including direct and indirect costs.
- Task 4: Analyze Call Data and Correlate with Property Data:** Evaluate a minimum of two years of City's fire incident reports, correlate the fixed property uses on the reports to comparable property uses on the tax roll. Analyze all property use categories within the City to determine which parcels receive a special benefit from the provision of Fire Rescue Services.
- Task 5: Develop the Apportionment Methodology:** Develop a fair and reasonable method of apportionment and accurate classification of parcels using the current ad valorem roll and fire incident data reports. Review the assessment methodology for legal sufficiency and compatibility with the tax bill method of collection. Create a preliminary assessment roll database using the current tax roll and apply the apportionment methodology to the database to test validity and legal sufficiency.
- Task 6: Identify Service Delivery Issues:** Identify and analyze any potential service delivery issues that may affect the apportionment methodology.
- Task 7: Determine Assessment Rates:** Calculate a pro forma schedule of rates based on the developed apportionment methodology and revenue requirements for the assessment program using the developed assessment roll.
- Task 8: Identify Revenue Requirements and Alternative Revenue Sources:** Advise the City in determining the total fire department service assessment revenue requirements to ensure recovery of the costs of net fire service delivery revenue requirement, implementing the program and collecting the assessment. Identify alternative sources of revenue to fund the service delivery costs.
- Task 9: Review Legal Sufficiency of Assessment Methodology:** Review the assessment methodology for legal sufficiency and compatibility with the tax bill method of collection. Ensure that the data approach used is the data needed for the tax bill collection method in recurring years.
- Task 10: Present Results to City:** Prepare a draft Assessment Report that identifies the apportionment methodology, benefited properties, pro forma assessment rates, and alternatives for funding fire services. The report will also include a cost analysis, revenue generation options, and the steps and timetable for implementing the fire assessment for Fiscal Year 2021-22. Present the draft report to City staff for input, revise as necessary, produce a final report, and present the report to the Riviera Beach City Council.

PHASE TWO:

- Task 11: Assist With Ordinance Development:** Advise and assist the City's legal counsel with the legal requirements for the calculation, development and adoption of the final assessment rate ordinance and certification of the tax roll in accordance with Florida Statutes.
- Task 12: Assist With Initial Assessment Resolution** Advise and assist the City's legal counsel in drafting an initial assessment resolution that conforms to the assessment ordinance and that implements the City's policy decisions and proposed methodology.
- Task 13: Assist With Final Assessment Resolution** Advise and assist the City's legal counsel in drafting a final assessment resolution that conforms to the assessment ordinance and adopts final assessment rates.
- Task 14: Produce Accurate Inventory and Tax Roll:** GSG will advise and assist with fulfilling the legal requirements for the adoption of the final assessment rate resolution and certification of the assessment roll in accordance with Section 197.3632, Florida Statutes, and Chapter 92-264, Laws of Florida, as amended by Chapter 2003-348, Laws of Florida³, including:
- (a) After verification of the final rates for the assessment program, create the notice roll by applying the rates to the assessment roll. Develop the first-class notice and assist in its distribution to affected property owners.
 - (b) Produce the data exports needed for the production of TRIM notices by the Property Appraiser and provide to Property Appraiser based on their specifications.
- Task 15: Certify, Export and Transmit the Final Assessment Roll:** Update the tax roll and submit to the Palm Beach County Tax Collector for Fiscal Year 2021-22. The tax roll data will be provided in the electronic medium and format required by the County Tax Collector and be suitable for merger into the ad valorem tax roll files.
- Task 16: Provide City with Source Files:** Provide all source files to the City in Microsoft Word and Excel.
- Task 17: Assist with Public Education Efforts:** GSG will develop public education materials and informational brochure documents. GSG will also be available to provide training to the customer service representatives and support to the customer service representatives in addressing property owner's inquiries. In addition, GSG would be available to attend community workshops, meetings with neighborhood organizations, etc. for an additional cost of \$1,000 per on-site meeting.
- Task 18: Additional Services:** GSG will be available to provide additional services to the City. These services would include:
- public education workshops (for an additional on-site visit costs of \$1,000 per on-site meeting);
 - informational brochures (included in the Public Education Task 17);
 - challenges, public protests, administrative hearings or similar matters (on a separate hourly fee basis); and
 - available to represent the City, serve as an expert witness and provide supporting documentation as necessary (on a separate hourly fee basis).

³ A special act specifically relating to Palm Beach County that requires all non-ad valorem assessments to be collected by the Tax Collector must be included on the truth-in-millage notification.

EXPECTATION FOR INVOLVEMENT OF CITY STAFF

Our response to this RFP is based on the assumption that the City will be an active participant in collecting and providing the necessary information required to develop the assessment methodology. This special assessment program will utilize the Palm Beach County Property Appraiser's ad valorem tax roll information for properties within the City and the list of incidents included in the City's fire incident data.

The City will be responsible for conducting fieldwork for missing and/or incomplete ad valorem tax roll information and call incident information. Usually, missing tax roll information includes data related to building uses or institutional tax-exempt properties such as government buildings, churches, and school properties. GSG will assist the City in determining the appropriate means and method for ascertaining and acquiring the required information.

GSG also expects City staff to provide timely direction regarding the resolution of issues or assistance in obtaining additional data.

DELIVERABLES SCHEDULE

PHASE ONE:

Deliverable	Schedule
Notice to Proceed	September 2020
Kick-off Meeting/Data Collection	September – October 2020
Data Review and Analysis	October – November 2020
Develop Preliminary Revenue Requirements	October – November 2020
Develop Preliminary Assessment Database	October – November 2020
Develop Apportionment Methodology	November – December 2020
Calculate Proforma Assessment Rates	November – December 2020
Draft Report	November – December 2020
Workshop on Report	December 2020 – January 2021

PHASE TWO:

Deliverable	Schedule
Ordinance	February – June 2021
Initial Assessment Resolution	March – June 2021
First Class Notices	April – August 2021
Published Notice	April – August 2021
TRIM Notices	August 2021
Public Education Outreach	April – September 2021
Final Assessment Resolution	May – September 2021
Certify Fire Assessment Roll to Tax Collector	by September 15, 2021

4. Litigation

There are no current or pending litigation, proceedings or investigations involving GSG or its employees in any matter related to the professional activities of the firm. GSG has not been involved in any litigation, proceedings or investigations relating to the professional activities of the firm within the past five (5) years.

5. Price Proposal (sealed separately)

6. Required Forms/Attachments

- A.. Prospective Proposer Information Sheet
- B. References for Government Clients
- C. Representations and Disclosures
- D. Fire Assessment Fee Study Manager Certification
- E. Non-Collusion Affidavit
- F. Indemnification Clause
- G. Drug Free Workplace
- H. Notification of Public Entity Crimes Law
- I. Truth in Negotiations Certificate
- J. Sworn Statement Pursuant to Section 287.133(3)(A), Florida Statutes, on Public Entity Crimes
- K. Form W-9 – Request for Taxpayer Identification Number and Certification

ATTACHMENT A



CITY OF RIVIERA BEACH
600 WEST BLUE HERON BLVD., SUITE 140
RIVIERA BEACH, FL 33404

PLAN HOLDER INFORMATION SHEET

EMAIL TO RLITTLE@RIVIERABEACH.ORG

PROSPECTIVE PROPOSER INFORMATION SHEET
RFP # 1000-20-3

Please complete and email this document to the Procurement Department. Your information will be added to the current plan holder list and help to insure receipt of changes or additional information.

Procurement Department: Office: 561-845-4180

Contact Person David G. Jahosky

Business Name Government Services Group, Inc.

Business Address 1500 Mahan Drive, Suite 250

Business _____ City, Tallahassee State, Florida Zip 32308

Email Address: djahosky@govserv.com

Business Phone # (850) 681-3717 Business Fax # (850) 224-7206

ATTACHMENT B
REFERENCES FOR GOVERNMENT CLIENTS

PROPOSER: Government Services Group, Inc.

List references for similar services provided within the last three (3) years:

(1) Name of Firm: City of Boynton Beach

Address: 100 E. Ocean Avenue, Boynton Beach, Florida 33435

Contact Name and Title: Mara Frederickson, Director of Financial Services

Contact Phone: (561) 742-6312 Contact Fax: None

Contact Email: FrederiksenM@bbfl.us

Date Contract Began: 2001 Length of Contract Term: Ongoing renewed annually

(2) Name of Firm: City of West Palm Beach

Address: 401 Clematis Street, West Palm Beach, Florida 33401

Contact Name and Title: Dathan Griffiths, MSc Accounting, Treasury Manager

Contact Phone: (561) 822-1327 Contact Fax: None

Contact Email: dgriffiths@wpb.org

Date Contract Began: 2016 Length of Contract Term: Ongoing renewed annually

(3) Name of Firm: City of Leesburg

Address: 501 West Meadow Street, Leesburg, Florida 34748

Contact Name and Title: James A. (Jim) Williams, Finance Director

Contact Phone: (352) 728-9715 Contact Fax: None

Contact Email: james.williams@leesburgflorida.gov

Date Contract Began: 2014 Length of Contract Term: Ongoing renewed annually

ATTACHMENT B
REFERENCES FOR GOVERNMENT CLIENTS

PROPOSER: Government Services Group, Inc.

List references for similar services provided within the last three (3) years:

(1) Name of Firm: City of Minneola

Address: 800 N Highway 27, Minneola, Florida 34715

Contact Name and Title: Mark Johnson, City Manager

Contact Phone: (352) 394-3598 Contact Fax: None

Contact Email: mjohnson@minneola.us

Date Contract Began: 2012 Length of Contract Term: Ongoing renewed annually

(2) Name of Firm: City of Mount Dora

Address: 1300 N. Donnelly Street, Mount Dora, Florida 32757

Contact Name and Title: Timmons Griner, Fire Chief

Contact Phone: (352) 735-7140 Contact Fax: None

Contact Email: grinert@ci.mount-dora.fl.us

Date Contract Began: 2014 Length of Contract Term: Ongoing renewed annually

(3) Name of Firm: City of Gainesville

Address: 1025 NE 13th Street, Gainesville, Florida 32601

Contact Name and Title: Jeff Lane, Fire Chief

Contact Phone: (352) 334-5078 Contact Fax: None

Contact Email: lanejj@cityofgainesville.org

Date Contract Began: 2010 Length of Contract Term: Ongoing renewed annually

ATTACHMENT B

REFERENCES FOR GOVERNMENT CLIENTS

PROPOSER: Government Services Group, Inc.

List references for similar services provided within the last three (3) years:

(1) Name of Firm: City of Tallahassee and Leon County

Address: City of Tallahassee, 408 N. Adams Street, Tallahassee, Florida 32301

Contact Name and Title: Reese Goad, City Manager

Contact Phone: (850) 891-6803 Contact Fax: None

Contact Email: reese.goad@talgov.com

Date Contract Began: 2014 Length of Contract Term: 2015

(2) Name of Firm: City of Tallahassee and Leon County

Address: Leon County, 301 S. Monroe Street, 5th Floor, Tallahassee, Florida 32301

Contact Name and Title: Vince Long, County Administrator

Contact Phone: (850) 606-5300 Contact Fax: None

Contact Email: longv@leoncountyfl.gov

Date Contract Began: 2014 Length of Contract Term: 2015

(3) Name of Firm: _____

Address: _____

Contact Name and Title: _____

Contact Phone: _____ Contact Fax: _____

Contact Email: _____

Date Contract Began: _____ Length of Contract Term: _____

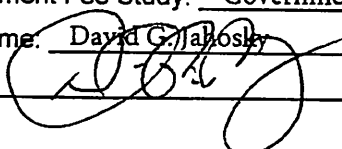
**ATTACHMENT C
REPRESENTATIONS AND DISCLOSURES**

STATE OF Florida }
COUNTY OF Leon } SS:

I am an officer of the Fire Assessment Fee Study Firm, named below, submitting its qualifications under an RFP and I am authorized to make the following Representations and Disclosures on behalf of the Fire Assessment Fee Study Firm. I certify or affirm that to the best of my knowledge and belief, the following statements are true:

- 1: Fire Assessment Fee Study Firm agrees that its proposal may become part of any contract entered into between the City and the Fire Assessment Fee Study Firm.
2. There are no actual, apparent or potential conflicts of interest with Fire Assessment Fee Study Firm or any sub-Contractors or subcontractors that are present or could develop with respect to the scope of services for the project/study and any parties to this solicitation or any third parties.
3. Proposal of Fire Assessment Fee Study Firm Proposal is made without connection with any persons, Firm or party making another proposal, and that it is in all respects fair and in good faith without collusion or fraud.
4. Neither Fire Assessment Fee Study Firm nor any of Fire Assessment Fee Study principals have been convicted of or indicted for a felony or fraud.
5. Fire Assessment Fee Study Firm and any parent corporations, affiliates, subsidiaries, members, shareholders, partners, officers, directors or executives thereof are not presently debarred, proposed for debarment or declared ineligible to bid or participate in any federal, state or local government agency projects and are not listed on the Florida convicted vendor list.
6. Fire Assessment Fee Study Firm warrants that it has not employed or retained any Firm or person, other than a bona fide employee working solely for Fire Assessment Fee Study, to solicit or secure an award under this RFP and that it has not paid or agreed to pay any person, Firm, corporation, individual, or Fire Assessment Fee Study, other than a bona fide employee working solely for Fire Assessment Fee Study, any fee, Council, percentage, gift, or any other consideration contingent upon or resulting from an award.
7. Fire Assessment Fee Study Firm certifies the compensation and hourly rates and other expenses or costs to be compensated as proposed are accurate, complete and current and the time of contracting and no higher than those charged to the Fire Assessment Fee Study other customers for the same or substantially similar service in the Southeast Region of the United States during the preceding twelve (12) month period.
8. Fire Assessment Fee Study Firm certifies to the best of its knowledge and belief that no funds or other resources received in connection with an award of a contract from this RFP shall be used directly or indirectly to influence legislation or any other official action by the Florida Legislature or any state agency.

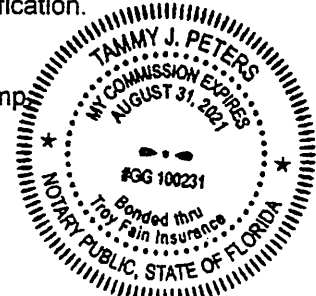
I certify and affirm that to the best of my knowledge and belief, the above 8 statements are true.

Fire Assessment Fee Study: Government Services Group, Inc.
Officer's Name: David G. Jakosky Title Managing Director
Signature: 

BANKED AND SIGNED before me this 6th day of August, 2020
by David G. Jahsoy (name) as Managing Director (title) of
Government Services Group, Inc. (Fire Assessment Fee Study), and who is personally known to
me or produced _____ as identification.

Tammy J. Peters
Notary Public

Notary Stamp



In the event Fire Assessment Fee Study cannot execute this form as drafted, Fire Assessment Fee Study may substitute a similar Representations and Disclosure certifying to the facts applicable to the Fire Assessment Fee Study.

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ATTACHMENT D
Fire Assessment Fee Study Manager CERTIFICATION

I have carefully examined the Request for Proposal, Instructions to Fire Assessment Fee Study, General and/or Special Conditions, Specifications, Proposal and any other documents acFirming or made a part of this invitation.

I hereby propose to furnish the goods or services specified in the Request for Proposal at the prices or rates quoted in my proposal. I agree that my proposal shall remain Fire Assessment Fee Study Manager for a period of up to ninety (90) days in order to allow the City adequate time to evaluate the proposals. Furthermore, I agree to abide by all conditions of the proposal.

I certify that all information contained in this proposal is truthful to the best of my knowledge and belief. I further certify that I am duly authorized to submit this proposal on behalf of the Fire Assessment Fee Study Manager/business as its act and deed and that the Fire Assessment Fee Study Manager/business is ready, willing and able to perform if awarded the contract.

I further certify that this proposal is made without prior understanding, agreement, connection, discussion, or collusion with any person, Fire Assessment Fee Study Manager or corporation submitting a proposal for the same product or service; no officer, employee or agent of the City or of any other Fire Assessment Fee Study Firm interested in said proposal; and that the undersigned executed this Fire Assessment Fee Study Manager's Certification with full knowledge and understanding of the matters therein contained and was duly authorized to do so.

Government Services Group, Inc.

NAME OF BUSINESS

BY:

SIGNATURE

David G. Jahosky, Managing Director

PRINTED NAME AND TITLE

1500 Mahan Drive, Suite 250

MAILING ADDRESS

Tallahassee, Florida 32308

City, STATE, ZIP CODE

(850) 681-3717

TELEPHONE NUMBER

(850) 224-7206

FAX NUMBER

djahosky@govserv.com

E-MAIL ADDRESS

Sworn to and subscribed before me this 6
day of August, 2020.

SIGNATURE OF NOTARY

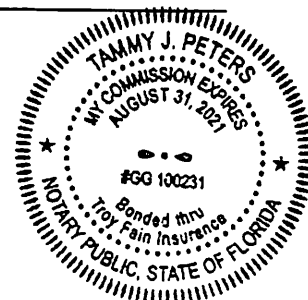
MY COMMISSION EXPIRES: August 31, 2021

PERSONALLY KNOWN

OR PRODUCED

IDENTIFICATION _____

TYPE: _____



ATTACHMENT E
NON-COLLUSION AFFIDAVIT

I state that I am Managing Director of Government Services Group, Inc.
(Title) (Name of Firm)

and that I am authorized to make this AFFIDAVIT on behalf of my Fire Assessment Fee Study Management Firm, and its owners, directors, and officers. I am the person responsible in my Fire Assessment Fee Study Manager for the price(s) and the amount of this proposal.

I state that:

(1) The budgets shown in this proposal have been arrived at independently and without consultation, communication or agreement with any other contractor, responder, or potential responder to this Request for Proposal (RFP).

(2) Neither the price(s) nor the amount of the proposal, and neither the approximate budgets nor approximate amounts in this proposal, have been disclosed to any other Fire Assessment Fee Study Firm or person who is a responder or potential responder to this RFP, and they shall not be disclosed before the proposal opening.

(3) No attempt has been made or shall be made to induce any Fire Assessment Fee Study Firm or person to refrain from responding to this RFP, or to induce them to submit a budget that is higher than the budget in this proposal, or to submit any intentionally high or noncompetitive proposal or other form of non-responsive proposal.

(4) The proposal and budget prepared by my Fire Assessment Fee Study Firm is made in good faith and not pursuant to any agreement or discussion with, or inducement from, any Fire Assessment Fee Study Firm or person to submit a complementary or other noncompetitive proposal.

(5) Vendor shall disclose below, to their best knowledge, any Riviera Beach officer or employee, or any relative of any such officer or employee as defined in Section 112.3135 (1) ©, Fla. Stat. (1989), who is an officer or director of, or has a material interest in, the vendor's business, who is in a position to influence this procurement. Any Riviera Beach officer or employee who has any input into the writing of specifications or requirements, solicitation of offers, decision to award, evaluation of offers, or any other activity pertinent to this procurement is presumed, for purposes hereof, to be in a position to influence this procurement. For purposes hereof, a person has a material interest if he/she directly or indirectly owns more than 5 percent of the total assets or capital stock of any business entity, or if they otherwise stand to personally gain if the contract is awarded to this vendor.

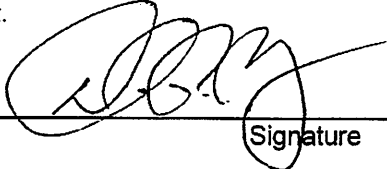
Failure of a vendor to disclose any relationship described herein shall be reason for debarment in accordance with the provisions of the City Procurement Code.

(6) Government Services Group, Inc., it's affiliated, subsidiaries, officers,
(Name of Fire Assessment Fee Study Firm)

directors, and employees are not currently under investigation by any governmental agency and have not in the last four years been convicted or found liable for any act prohibited by State or Federal law in any jurisdiction, involving conspiracy or collusion with respect to bidding or proposing on any public contract, except as follows:

I state that Government Services Group, Inc. understands and
(Name of Fire Assessment Fee Study Firm)

acknowledges that the above representations are material and important, and shall be relied on by the City in awarding the contract(s) for which this proposal is submitted. I understand and my Fire Assessment Fee Study Manager understands that any misstatement in this affidavit is and shall be treated as fraudulent concealment from the City of Riviera Beach of the true facts relating to the submission of proposals for this contract.

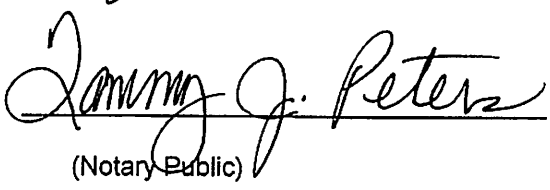


Signature

David G. Jahoksy, Managing Director
(Print Name and Title)

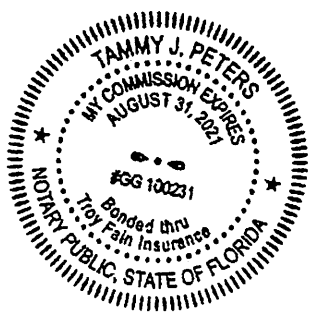
SWORN TO AND SUBSCRIBED

BEFORE ME THIS 6th DAY
OF August, 2020



(Notary Public)

My Commission Expires August 31, 2021



**ATTACHMENT G
DRUG FREE WORKPLACE**

Preference shall be given to businesses with drug-free workplace programs. Whenever two (2) or more proposals which are equal with respect to price, quality, and service are received by the State or by any political subdivision for the procurement of commodities or contractual services, a proposal received from a business that certifies that it has implemented a drug-free workplace program shall be given preference in the award process. Established procedures for processing tie proposals shall be followed if none of the tied vendors have a drug-free workplace program. In order to have a drug-free workplace program, a business shall:

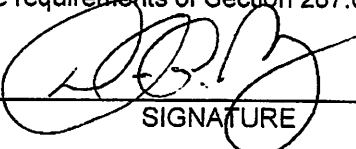
1. Publish a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the workplace and specifying the actions that shall be taken against employees for violations of such prohibition.
2. Inform employees about the dangers of drug abuse in the workplace, the business's policy of maintaining a drug-free workplace, any available drug counseling, rehabilitation, and employee assistance programs, and the penalties that may be imposed upon employees for drug abuse violations.
3. Give each employee engaged in providing the commodities or contractual services that are under contract a copy of the statement specified in subsection (1).
4. In the statement specified in subsection (1), notify the employees that, as a condition of working on the commodities or contractual services that are under contract, the employee shall abide by the terms of the statement and shall notify the employer of any conviction of, or plea of guilty or *nolo contendere* to, any violation of chapter 893 of the Florida Statutes or of any controlled substance law of the United States or any state for a violation occurring in the workplace no later than five (5) days after such conviction.
5. Impose a sanction on, or require the satisfactory participation in a drug abuse assistance or rehabilitation program if such is available in the employee's community, by any employee who is so convicted.
6. Make a good faith effort to continue to maintain a drug-free workplace through implementation of this section.

As the person authorized to sign the statement, I certify that this form complies fully with the above requirements.

THIS CERTIFICATION is submitted by David G. Jahoksy the
(INDIVIDUAL'S NAME)

Managing Director Of Government Services Group, Inc.
(TITLE/POSITION WITH VENDOR) (NAME OF FIRM/VENDOR)

who does hereby certify that said Firm/Vendor has implemented a drug free workplace program which meets the requirements of Section 287.087, Florida Statutes, which are identified in numbers (1) through (6) above.



SIGNATURE

August 6, 2020

DATE

ATTACHMENT H
CITY OF RIVIERA BEACH

NOTIFICATION OF PUBLIC ENTITY CRIMES LAW

Pursuant to Section 287.133, Florida Statutes (1995), you are hereby notified that a person or affiliate who has been placed on the convicted vendor list following a conviction for a public entity crime may not submit a proposal on a contract to provide any goods or services to a public entity, may not submit a proposal on a contract with a public entity for the construction or repair of a public building or public work, may not submit proposals on leases or real property to a public entity, may not be awarded or perform work as a Fire Assessment Fee Study Firm , supplier, sub Fire Assessment Fee Study Firm , or consultant under a contract with any public entity, and may not transact business with any public entity in excess of the threshold amount provided in s. 287.017 [F.S.] for CATEGORY TWO [\$10,000.00] for a period of 36 months from the date of being placed on the convicted vendor list.

Acknowledged by:

Government Services Group, Inc.

Fire Assessment Fee Study Firm Name

Signature

David G. Jahosky, Managing Director

Name & Title (Print or Type)

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**ATTACHMENT I
TRUTH IN NEGOTIATIONS CERTIFICATE**

This is to certify that, to best of my knowledge and belief, the cost or pricing data submitted, either actually or by specific identification in writing, to the Contracting Officer or the Contracting Officer's representative in support of Government Services Group, Inc. (GSG) proposal to the City's

RFP No. 1000-20-3 *

are accurate, complete, and current as of August 10, 2020 **

This certification includes the cost or pricing data supporting any advance agreements and forward pricing rate agreements between Fire Assessment Fee Study Firm and the City that are part of the proposal.

Fire Assessment Fee Study Firm Government Services Group, Inc.

SIGNATURE:  _____

NAME: David G. Jahosky

TITLE: Managing Director

DATE: August 6, 2020 ***

*Identify the proposal, request for price adjustment, or other submission involved, giving the appropriate identifying number (e.g., RFP No.).

** Insert the day, month, and year when price negotiations were concluded and price agreement was reached, of, if applicable, an earlier date agreed upon between the parties that is as close as practicable to the date of agreement on price.

*** Insert the day, month, and year of signing, which should be as close to practicable to the date when the price negotiations were concluded and the contract price was agreed to.

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ATTACHMENT J
SWORN STATEMENT PURSUANT TO SECTION 287.133(3)(A), FLORIDA STATUTES,
ON PUBLIC ENTITY CRIMES

THIS FORM SHALL BE SIGNED AND SWORN TO IN THE PRESENCE OF A NOTARY PUBLIC OR OTHER OFFICIAL AUTHORIZED TO ADMINISTER OATHS.

1. THIS SWORN STATEMENT IS SUBMITTED TO City of Riviera Beach, Florida
by David G. Jahosky, Managing Director
(Print Individual's Name and Title)
for Government Services Group, Inc.
(Print Name of Entity Submitting Sworn Statement)
whose business is 1500 Mahan Drive, Suite 250, Tallahassee, Florida 32308
and (if applicable) its Federal Employer Identification Number (FEIN) is
59-3419105

2. I understand that a "public entity crime" as defined in Paragraph 287.133 (1)(g), Florida Statutes, means a violation of any state or federal law by a person with respect to and directly related to the transaction of business with any public entity or with an agency or political subdivision of any other state or of the United States, including, but not limited to, any bid or contract for goods or services to be provided to any public entity or an agency or political subdivision of any other state or of the United States and involving antitrust, fraud, theft, bribery, collusion, racketeering, conspiracy, or material misrepresentation.
3. I understand that "convicted" or "conviction" as defined in Paragraph 287.133(1)(b), Florida Statutes, means a finding of guilt or a conviction of a public entity crime, with or without an adjudication of guilt, in any federal or state trial court of record relating to charges brought by indictment or information after July 1, 1989, as a result of a jury verdict, nonjury trial, or entry of a plea of guilty or nolo contendere.
4. I understand that an "affiliate" as defined in Paragraph 287.133(1)(a), Florida Statutes, means:
 - a. A predecessor or successor of a person convicted of a public entity crime; or
 - b. An entity under the control of any natural person who is active in the management of the entity and who has been convicted of a public crime. The term "affiliate" includes those officers, directors, executives, partners, shareholders, employees, members and agents who are active in the management of an affiliate. The ownership by one person of shares constituting a controlling interest in another person, or a pooling of equipment or income among persons when not for fair market value under an arm's length agreement, shall be a prima facie case that one person controls another person. A person who knowingly enters into a joint venture with a person who has been convicted of a public entity crime in Florida during the preceding 36 months shall be considered an affiliate.
5. I understand that a "person" as defined in Paragraph 287.133(1)(e), Florida Statutes, means any natural person or entity organized under the laws of any state or of the United States with the legal power to enter into a binding contract and which bids or applies to bid on contracts for the provisions of goods or services let by a public entity, or which otherwise transacts or applies to transact business with a public entity. The term "person" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in management of an entity.

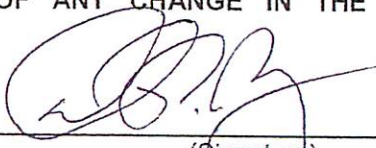
6. Based on information and belief, the statement which I have marked below is true in relation to the entity submitting this sworn statement. (Indicate which statement applies).

X Neither the entity submitting this sworn statement, nor any of its officers, directors, executives, partners, shareholders, employees, members, and agents who are active in management of an entity, nor any affiliates of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989.

_____ The entity submitting this sworn statement, or one or more of its officers, directors, executives, partners, shareholders, employees, members, and agents who are active in management of an entity, or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989.

_____ The entity submitting this sworn statement, or one or more of its officers, directors, executives, partners, shareholders, employees, members, and agents who are active in management of an entity, or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989. However, there has been a subsequent proceeding before a Hearing Officer of the State of Florida, Division of Administrative Hearings and the Final Order entered by the Hearing Officer determined that it was not in the public interest to place the entity submitting this sworn statement on the convicted vendor list. (Attach a copy of the final order).

I UNDERSTAND THAT THE SUBMISSION OF THIS FORM TO THE CONTRACTING OFFICER FOR THE PUBLIC ENTITY IDENTIFIED IN PARAGRAPH 1 (ONE) ABOVE IS FOR THAT PUBLIC ENTITY ONLY AND, THAT THIS FORM IS VALID THROUGH DECEMBER 31 OF THE CALENDAR YEAR IN WHICH IT IS FILED. I ALSO UNDERSTAND THAT I AM REQUIRED TO INFORM THE PUBLIC ENTITY PRIOR TO ENTERING INTO A CONTRACT IN EXCESS OF THE THRESHOLD AMOUNT PROVIDED IN SECTION 287.017, FLORIDA STATUTES, FOR A CATEGORY TWO OF ANY CHANGE IN THE INFORMATION CONTAINED IN THIS FORM.



(Signature)

Sworn and subscribed before me this 6th day of August 2020.

Personally known _____
Tammy J. Peters

OR produced identification _____ Notary Public State of Florida

(Type of Identification) My commission expires: August 31, 2021



**Request for Taxpayer
 Identification Number and Certification**

Give form to the
 requester. Do not
 send to the IRS.

Name (as shown on your income tax return)
 Government Services Group, Inc.

Business name, if different from above

Check appropriate box: Individual/Sole proprietor Corporation Partnership
 Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ▶ Exempt payee
 Other (see instructions) ▶

Address (number, street, and apt. or suite no.)
 1500 Mahan Drive, Suite 250

City, state, and ZIP code
 Tallahassee, Florida 32308

List account number(s) here (optional)

Requester's name and address (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number

OR

Employer identification number
 59 - 3419105

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
- I am a U.S. citizen or other U.S. person (defined below).

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. See the instructions on page 4.

Sign Here Signature of U.S. person ▶ *Atty. General* Date ▶ August 6, 2020

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

Note. If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,

Appendix A

GSG TEAM MEMBER RESUMES



Camille Pawlik

Senior Project Advisor
Government Services Group, Inc.

Government Services Group, Inc.
1500 Mahan Drive, Suite 250
Tallahassee, Florida 32308

Office: 850.681.3717

cpawlik@govserv.com

Education

Bachelor of Science (BS) in
Political Science and
Master of Science (MS) in
Political Science and
Public Administration
certificate - University of
Florida

Specialization

Camille serves as an
advisor on assessment
projects and projects
related to alternative
revenue sources.

Summary of Experience

Over 25 years of developing
special assessment
methodologies, alternative
funding and service delivery
management.

Served as non-attorney
professional consultant for
all service and capital
assessment projects
conducted by Nabors, Giblin
& Nickerson, P.A.

Former Consultant on user
fee studies, cost allocation
plans, special assessment
projects and other projects
related to alternative
revenue sources in
southeastern U.S. for David
M. Griffith & Associates

Specialization & Background

Serving as Senior Project Advisor to Government Services Group, Inc. (GSG), Ms. Pawlik has vast knowledge of the development, implementation and maintenance of special assessment programs and databases for GSG clients. With over 25 years of local government experience, Ms. Pawlik has directed more than 5,000 special assessment programs. The new and annually recurring projects she has facilitated fund essential services for over 50 counties and 80 cities throughout Florida. She possesses a qualified understanding of the necessary technical and logistical interaction with constitutional officers and policy; a key element in the successful implementation of the uniform method of non-ad valorem assessment collections outlined under Chapter 197, Florida Statutes.

Designated by the Courts as an "expert" in the development and implementation of special assessment programs, Ms. Pawlik has a demonstrated knowledge of the cost apportionment methodologies required to meet the case law criteria for valid special assessment programs. Ms. Pawlik has testified as an Expert Witness in several cases on behalf of local governments in the defense of several special assessment programs.

Accomplishments

- For over 25 years, managed the development and implementation for assessment programs in Florida.
- Lead the team providing grant writing and administration services.
- Administered the submission of competent, substantial evidence to support case law requirements for using special assessments to fund the provision of fire and other services.
- Directed the team that provided financial management and subcontractor monitoring for Economic Development and Community Development Programs.
- Served as public speaker for statewide associations including Florida Association of Counties (FAC), Florida Governmental Finance Officers' Association (FGFOA), and the Florida Fire Chiefs Association.
- Delivered numerous presentations to city and county elected officials on topics related to non-ad valorem assessment programs and other alternative funding and service delivery issues.
- Strategic Planner with focus on special projects conducted by County Manager's office including charter review, local option sales tax referendum, franchise agreements, contract management, solid waste and fire special assessment projects.



Camille Pawlik

Senior Project Advisor
Government Services Group, Inc.

Certifications & Associations

- Florida City County Managers Association
- Florida Governmental Finance Officers Association
- Florida League of Cities
- Florida Association of Counties
- Florida Fire Chiefs Association

Litigation Accomplishments

- Desiderio Corporation, et al. vs. The City of Boynton Beach, Florida, et al., 39 So.3d 487 (Fla. 4th DCA 2010)
Testified for defendant
- Roy's Trailer Park, Inc., A Florida Corporation, d/b/a Roy's Trailer Park vs. Monroe County, Florida, Case No. CAK 071505, 16th Judicial Circuit Court, Monroe County, Florida
Testified for defendant
- Keys RV/Mobile Home Condominium Association, Inc. vs. City of Marathon, Florida, Case No. 2008 CA 386M, 16th Judicial Circuit Court, Monroe County, Florida
Testified for defendant
- Islamorada, Village of Islands, Florida vs. The State of Florida and the Taxpayers, Property Owners and Citizens of Islamorada, Village of Islands, Florida (bond validation) *Testified for plaintiff*
- Monroe County, Florida, vs. The State of Florida, et al.
Case No. 2013-CA-000521, 16th Judicial Circuit, Monroe County, Florida
Testified for plaintiff
- Carl H. Martin, et al. v. Lake County, Florida, et al., Case No. 2009-CA-5295, 5th Judicial Circuit, Lake County, Florida
Testified for defendant



GOVERNMENT SERVICES GROUP, INC.



David G. Jahosky

Managing Director
Government Services Group, Inc.

Government Services Group, Inc.
1500 Mahan Drive, Suite 250
Tallahassee, Florida 32308

Office: 850.681.3717
Cell: 407.383.9642

DJahosky@govserv.com

Education

David has a Master's from the University of Florida in Public Administration and a Bachelor's degree in Political Science.

Professional Summary

David specializes in critical funding and service delivery alternatives including government accounting and costing, cost optimization, monitoring and performance measurement and policy development.

Awards & Recognitions

- 20 years serving local and state governments.
- Invited speaker for Florida League of Cities, Court Clerks and Finance Officer Associations
- "Big 4" National Instructor for Cost Optimization, Government Costing, and Project Management
- Assessed various organizations management processes, including people, processes, and technology.

Specialization & Background

Mr. Jahosky oversees the Government and Community Services Division of Government Services Group, Inc. (GSG).

David brings highly specialized experience helping local governments become more efficient and focused with everything from staffing analysis to program and infrastructure funding and accounting. From studies to identify costing optimization and revenue recovery to grant compliance and performance audits, David has helped local and state governments develop the processes and policies necessary for greater efficiency in both human and financial resources. As important, he's helped them develop performance measures to ensure that goals and projects are met. His experience supporting local governments uniquely qualifies him to facilitate community services including disaster recovery, neighborhood stabilization and revitalization and economic development.

Accomplishments

- Currently serving or served as the Engagement Managing Director for Community Development Block Grant (CDBG) or grants administration services for several Florida government clients.
- David served as the Regional Engagement Director for over 40 performance audits of entities awarded grants from the U.S. Department of Energy (DOE) under the American Recovery and Reinvestment Act.
- David served as the co-engagement partner for the engagement with the State of Georgia, Governor's Office of Workforce Development (GOWD). As part of this project, David assisted GOWD in the transition of the Workforce Investment Act (WIA) grant management monitoring responsibilities from the Georgia Department of Labor (GDOL) to GOWD.
- While working at a "Big Four" Accounting Firm's, David led the team review of sub-recipient file reviews of compliance with duplication of benefits analysis requirements under the CDBG Disaster Recovery programs for homeowner housing rehabilitation activities. The analysis included a review and documentation of available information for nearly two thousand individual applications in over 19 sub-recipient locations throughout the State of Florida. The effort was required to be completed within 35 calendar days. The outcome was the team assisted the State Agency with resolving issues including eligibility determination, duplication of benefits, accounting procedures processes to analysis of potential disallowed costs. The Team's effort provided supporting documentation that helped the Agency negotiate and reduce its disallowance from over \$50 million to less than \$2 million.
- David has led numerous management studies for state and local governments. These studies identified current service levels, development of key performance indicators, and opportunities to adjust service levels to increase effectiveness.



GOVERNMENT SERVICES GROUP, INC.



Sandi Walker

Assistant Director and
Senior Project Manager
Government Services Group, Inc.

Government Services Group, Inc.
1500 Mahan Drive, Suite 250
Tallahassee, FL 32308

Phone: 850-681-3717

SWalker@govserv.com

Education

Ms. Walker has a Bachelor of Science (BS) in Criminology as well as course work towards a Master's degree in Public Administration from Florida State University.

Professional Experience

- Over 21 years of experience working with local governments
- 10 years supervisory experience
- Over 17 years of civil litigation experience, including federal and state court litigation and FCHR/EEOC administration proceedings; 9 years paralegal experience
- Over 13 years project manager experience
- Over 13 years project coordination experience, providing quality control and project oversight

Specialization & Background

Sandi Walker is the Assistant Director and a Senior Project Manager for the Government Services Division at Government Services Group, Inc. (GSG). With over 25 combined years of extensive experience and knowledge of local government, Ms. Walker's skillfulness is indispensable to GSG. As Assistant Director, she oversees and monitors the progress of all workflow and project scheduling between the consulting team and technical support. Ms. Walker also advises the consulting team and client regarding any schedule modifications, requests for additional data and clarification on information that is used in the finalization of reports and other documents. Ms. Walker works directly with the Project Team regarding schedule compliance, providing direct support to the consultants and technical services personnel to advance the project consistent with client expectations. Ms. Walker helps to facilitate projects and provides quality control.

Ms. Walker has served as the project manager on over 75 service and capital assessment programs for governmental entities throughout Florida. Along with her vast knowledge of special assessments, Ms. Walker has over 17 years in the legal field with over nine years of experience as a paralegal to law firms representing various governmental entities.

Ms. Walker has been designated by the Court as an "expert witness" in the development and implementation of government special assessment programs and other alternative revenue sources. She has testified as an expert witness and demonstrated knowledge of the special benefit and the fair and reasonable apportionment required to meet case law requirements for a valid special assessment program.

Accomplishments

- Serves as liaison for internal departments for complete support, coordination of workflow and project scheduling.
- Involved in the development of over 75 special assessment programs including fire services, stormwater services, street lighting services, neighborhood improvements, roadway improvements, water and wastewater services, and canal dredging projects.
- Develops training materials and conducts training sessions for special assessment customer service phone banks.
- Created and maintains checklists to ensure all legal requirements are met, eliminating possible program risks.
- Established a project tracking system for monitoring status and quality control.
- Litigation Accomplishments: M. David Moallem, et al. v. City of Palm Bay, et al., Case No. 05-2017-CA-37868, consolidated with City of Palm Bay, Florida v. State of Florida, et al., Case No. 05-2017-CA-041041, in the 18th Judicial Circuit, Brevard County, Florida *Testified for City of Palm Bay, Florida*





Jeff Rackley

Senior Project Manager
Government Services Group, Inc.

Government Services Group, Inc.
1500 Mahan Drive, Suite 250
Tallahassee, FL 32308

Phone: 850.681.3717

JRackley@govserv.com

Education

Mr. Rackley has a Bachelor of Science (BS) degree in Accounting and a Master of Business Administration (MBA) from Florida State University.

Professional Experience

- Over 15 years of state and local government experience
- Owned and operated a small business

Certifications

- Certified Project Management Professional (PMP) by the Project Management Institute (PMI)

Specialization & Background

Jeff Rackley is a Senior Project Manager in the Government Services Division at Government Services Group, Inc. (GSG). Mr. Rackley has over 15 years of experience working with state and local governments specializing in budgeting, finance, procurement, contract negotiations, contract management and project management. Since joining GSG, his work has been focused on city, county and special district revenue enhancement projects. Mr. Rackley has worked on over 100 capital and service assessment programs for governmental entities throughout Florida. Prior to joining GSG, Mr. Rackley worked for the State of Florida's Department of Management Services, a large agricultural company and has also owned and operated a small business.

Accomplishments

- Involved in over 100 local government non-ad valorem special assessment and revenue enhancement projects including over 60 fire assessment projects.
- Responsible for the procurement, negotiations, and contract management of enterprise wide hardware, software, and telecommunications contracts with an annual expenditure of over \$550 million and estimated annual saving of approximately \$150 million.
- Awarded the Department of Management Services' Secretary RAVE Award and Davis Productivity Award for outstanding performance relating to the MyFloridaNet IP Core Routed Network procurement project.



GOVERNMENT SERVICES GROUP, INC.



Xavier Rodriguez

Senior Data Analyst
Government Services Group, Inc.

Government Services Group, Inc.
1500 Mahan Drive, Suite 250
Tallahassee, Florida 32308

Phone: 850.681.3717

XRodriguez@govserv.com

Education

Mr. Rodriguez has a Bachelor of Science (BS) degree in Information Technology from Florida State University

Professional Experience

- Administered system program assessments for Florida Agency for Health Care Administration
- Specialized in planning and evaluation for the Florida Department of Health

Certifications

- Languages: C++, Java, JavaScript, PHP, SQL, Visual Basic, XHTML
- Networking: TCP/IP, DNS, DHCP, IIS, FTP, SFTP
- Software: Adobe Suite (Dreamweaver, Photoshop, Illustrator), Business Intelligence, ERSI ArcGIS, I2
- Analyst's Notebook, MS Visual Studio, MS SQL Server, MS Office Suite (Access, Excel, Project, Visio)
- Systems: Windows (98, 2000, Server 2003, XP, Vista, 7)

Specialization & Background

Xavier Rodriguez is responsible for ensuring the accurate development and maintenance of project data.

Xavier is a Database Analyst in the Government Services Division at Government Services Group, Inc. (GSG). With over 10 years' experience in intelligence analysis, Mr. Rodriguez understands geographical information systems (GIS) and solves a wide range of practical problems through location analytics. As a database analyst, he is responsible for ensuring the accurate development and maintenance of project data for GSG clients. Mr. Rodriguez defines and manages database organization, standards, controls and procedures. Prior to GSG, Mr. Rodriguez provided complex computer-programming support for full-scale fraud and abuse investigations.

Accomplishments

- Obtain real property data maintained by County Property Appraisers.
- Collaborate with project managers on the development of complex rule sets through data analysis.
- Design, develop and maintain web applications.
- Devise and create necessary visual maps and graphs, using GIS software, related applications and map datasets.
- Diagnose data needs and provide ongoing technical support for project requirements and required outputs for client vendors.
- Assisted with audit of Medicaid claims recovering millions worth of Medicaid overpayment.
- Accelerated management reviews by acquiring, storing, organizing, and delivering information.
- Designed, and streamlined complex work processes causing 80% more efficiency.





Zheng (Roy) Wang

Data Analyst
Government Services Group, Inc.

Government Services Group, Inc.
1500 Mahan Drive, Suite 250
Tallahassee, FL 32308

Phone: 850.681.3717

zwang@govserv.com

Education

Mr. Wang has a Bachelor of Science (BS) in Business Administration with a double major in Computer Information Systems and Integrated Supply Management from Western Michigan University and a Master of Science (MS) in Information Systems and Operations Management from the University of Florida

Professional Experience

- Languages: C#, Java, ABAP/4
- Database Tools: SQL Server, MS Access
- Software Application: AutoCAD, ArcGIS, SAP
- Business Intelligence Tools: Excel, Tableau, PowerBI, SPSS, STATA, SAS
- Over 5 years' project coordination experience providing quality control and project oversight

Certifications

- SAS Certified Base Programmer for SAS

Specialization & Background

Zheng "Roy" Wang is a Database Analyst in the Government Services Division at Government Services Group, Inc.

As a database analyst, he works closely with senior database analysts and project managers to ensure the efficiency and accuracy of project deliverables. With comprehensive IT education, Mr. Wang is proficient in data analytics, database administration, programming languages and geographical information systems (GIS). Prior to GSG, he was concentrating on data visualization, data manipulation and database management during college and internships.

Accomplishments

- Participated in 37 projects in year 2019 and helped clients to collect assessments with total revenue over \$30 million
- Developed and created GIS maps as requested, implementing ArcMap and analyzing relevant data
- Designed and maintained SQL queries and Store Procedures to meet company reporting and analysis needs
- Developed SQL Server Integration Services (SSIS) packages and applied statistical techniques to clean and integrate client data for ongoing Ad-hoc reports and analysis
- Worked with a team of senior IT and software experts to create visualizations in MS Power BI from large multivariable and de-identified data sets
- Identified irregularities in the data and worked with project team to conduct a root cause analysis
- Supported and administered *OnBase* system and document databases to ensure uptime and efficiency
- Performed various *OnBase* administrative and development tasks including indexing and document import procedure



Appendix B

GSG CERTIFICATE OF INCORPORATION

State of Florida

Department of State

I certify from the records of this office that GOVERNMENT SERVICES GROUP, INC. is a corporation organized under the laws of the State of Florida, filed on December 31, 1996.

The document number of this corporation is P96000104587.

I further certify that said corporation has paid all fees due this office through December 31, 2020, that its most recent annual report/uniform business report was filed on January 27, 2020, and that its status is active.

I further certify that said corporation has not filed Articles of Dissolution.

*Given under my hand and the
Great Seal of the State of Florida
at Tallahassee, the Capital, this
the Twenty-seventh day of
January, 2020*



Ronald R. Lee
Secretary of State

Tracking Number: 2661056391CC

To authenticate this certificate, visit the following site, enter this number, and then follow the instructions displayed.

<https://services.sunbiz.org/Filings/CertificateOfStatus/CertificateAuthentication>

Appendix C

CERTIFICATE OF LIABILITY INSURANCE



GOVESER-01

HALEY

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

7/17/2020

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Earl Bacon Agency, Inc. Post Office Box 12039 Tallahassee, FL 32317	CONTACT NAME: PHONE (A/C, No, Ext): (850) 878-2121 FAX (A/C, No): (850) 878-2128 E-MAIL ADDRESS:
INSURER(S) AFFORDING COVERAGE	
INSURED	NAIC #
Government Services Group Inc. Kathy Lindsay 1500 Mahan Dr., #250 Tallahassee, FL 32308	INSURER A : The Phoenix Insurance Company 25623 INSURER B : Auto-Owners Insurance Company 18988 INSURER C : The Travelers Indemnity Company 25658 INSURER D : Zenith Insurance Company 13269 INSURER E : Landmark American Insurance Company 33138 INSURER F :

COVERAGES **CERTIFICATE NUMBER:** **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL SUBR INSD WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	X COMMERCIAL GENERAL LIABILITY					
	CLAIMS-MADE X OCCUR	X	6807521H602	11/1/2019	11/1/2020	EACH OCCURRENCE \$ 2,000,000
	X Total Gen Agg 10,000					DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 300,000
						MED EXP (Any one person) \$ 5,000
						PERSONAL & ADV INJURY \$ 2,000,000
						GENERAL AGGREGATE \$ 4,000,000
						PRODUCTS - COMP/OP AGG \$ 4,000,000
	GENL AGGREGATE LIMIT APPLIES PER:					
	POLICY X PRO-JECT	LOC				
	OTHER:					
B	AUTOMOBILE LIABILITY					
	X ANY AUTO		4853169600	9/1/2019	9/1/2020	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000
	OWNED AUTOS ONLY	SCHEDULED AUTOS				BODILY INJURY (Per person) \$
	HIRED AUTOS ONLY	NON-OWNED AUTOS ONLY				BODILY INJURY (Per accident) \$
						PROPERTY DAMAGE (Per accident) \$
						\$
C	X UMBRELLA LIAB X OCCUR					
	EXCESS LIAB CLAIMS-MADE X		CUP2431Y9141942	11/1/2019	11/1/2020	EACH OCCURRENCE \$ 10,000,000
	DED X RETENTION \$ 5,000					AGGREGATE \$ 10,000,000
						\$
D	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY					
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH)	Y / N	Z134103504	3/17/2020	3/17/2021	PER STATUTE OTH-ER \$ 1,000,000
	If yes, describe under DESCRIPTION OF OPERATIONS below	N / A				E.L. EACH ACCIDENT \$ 1,000,000
						E.L. DISEASE - EA EMPLOYEE \$ 1,000,000
						E.L. DISEASE - POLICY LIMIT \$ 1,000,000
A	Crime		6807521H602	11/1/2019	11/1/2020	50,000
E	Professional Liab		LHR777562	8/12/2019	8/12/2020	5,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER

CANCELLATION

City of Rivera Beach, Florida
 Procurement Department
 600 West Blue Heron Boulevard, Suite 140
 Riviera Beach, FL 33404

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

J. R. Nyl J

Appendix D

Desiderio Corporation, et al. vs. The City of Boynton Beach, Florida, et al.,
39 So.3d 487 (Fla. 4th DCA 2010)

DISTRICT COURT OF APPEAL OF THE STATE OF FLORIDA
FOURTH DISTRICT
January Term 2010

DESIDERIO CORPORATION, a Florida corporation, **EWELL L. MILLER**,
individually, and **SIR ELECTRIC, INC.**, a Florida corporation,
Appellants,

v.

THE CITY OF BOYNTON BEACH, FLORIDA, and **BOYNTON BEACH
ALLIANCE**,
Appellees.

Nos. 4D09-58
and 4D09-1384

[July 7, 2010]

GROSS, C.J.

This appeal concerns a special assessment the City of Boynton Beach imposed on all improved property within city limits to fund its integrated fire rescue department. Desiderio Corporation, Ewell Miller, and Sir Electric, Inc., property owners in Boynton Beach, filed suit to challenge the special assessment. They sought a declaration that the assessment was unlawful and an injunction preventing the City from billing or collecting it. After a three-day, non-jury trial, the judge concluded that the special assessment was valid.

The property owners appeal from that final judgment. They attack the special assessment on the following grounds: (1) the assessment was for services that did not specially benefit the burdened properties; (2) the City's apportionment methodology was arbitrary; and (3) the City impermissibly spent the assessment funds on unauthorized services and capital projects. We affirm the final judgment as to each argument.

Facts

The City's fire department was an integrated fire rescue and emergency medical services program. The firefighters were "cross-trained," which means they "can provide firefighter duties and emergency medical services duties," with an "apparatus that can support both functions." Each firefighter is either an EMT or a paramedic.

In 2000, the City Commission determined that the fire department's infrastructure should be improved. The Commission decided to fund improvements through a special assessment against real property. To develop the assessment, the City hired Government Services Group, Inc. ("GSG"), a consulting group that specialized in advising local governments on alternative revenue sources, such as special assessments. Camille Tharpe, a GSG senior vice president, had primary responsibility for overseeing the special assessment project. She testified at trial on what GSG did to develop the assessment at issue in this case.

After the City provided Tharpe with a list of objectives, GSG collected data to formulate a methodology for the assessment. From the City, she received much information on the resources and operations of the fire department. GSG staff visited each of the City's stations, evaluated the premises and equipment of each, and looked at the surrounding neighborhoods to determine the kinds of properties the stations were servicing. From the property appraiser, Tharpe received tax records for properties within the City. GSG also collected fire incident data from the Florida Fire Incident Reporting System (FFIRS), which was maintained by the State Fire Marshal.

In a report delivered in June, 2001, GSG outlined a proposed special assessment and described the methodology used to arrive at it. GSG acknowledged that any special assessment would have to comply with this court's decision in *SMM Properties, Inc. v. City of North Lauderdale*, 760 So. 2d 998 (Fla. 4th DCA 2000). In that case, this court held that the EMS portion of an integrated fire rescue program did not provide the special benefit to property required for a special assessment. Thus, GSG advised the City to exclude the cost of EMS services from the special assessment.

The City's fire department had one budget, which did not distinguish between money going toward fire protection services and money going toward emergency medical services. GSG developed a complicated methodology to determine which department costs were for fire protection services and which were for EMS. Tharpe did this to "allocate[] the costs of [each] line item" in the program's 2000-2001 adopted budget. What made that allocation difficult was the integrated nature of the program, where some line items were used for both fire protection services and EMS. Tharpe looked beyond the line items to the "back up information" describing "the different purchases they were going to be making [with] . . . those line items." Accordingly, Tharpe developed a methodology with 3 factors that could be applied to properly allocate the cost of each line item.

The first factor was direct allocation. Sometimes, a line item was devoted entirely to either fire protection services or EMS. In those cases, allocation was easy. For example, “[b]unker gear” is used only for fire protection services, so the entire cost of that line item was allocated to fire protection services, and not EMS. In contrast, “[t]he medical director . . . is a requirement to provide EMS services, so the medical director is 100 percent EMS.”

The second factor was based on administrative functions, or how personnel spent their time. Tharpe developed this factor in response to the line items for which she could not allocate the entire cost to either fire protection services or EMS. This “administrative factor” was based on how personnel were assigned during their shifts. According to the city manager, firefighters worked 24-hour shifts, with 22 firefighters working each shift. Out of those 22, 13 were assigned to fire vehicles and 9 were assigned to EMS vehicles. Consequently, in any 24-hour shift, firefighters spent 59.09% of their time “in non-EMS related activities.” Tharpe applied the administrative factor’s percentage to “mixed” line items to identify the EMS portion of the cost.

The third factor in GSG’s methodology was the “operational factor.” As opposed to the administrative factor, which described how personnel spent their time, the operational factor was “applied to those line items that are more related to the number of calls that you’re making.” For example, if 80% of the calls dispatch received were for EMS, then 80% of the dispatch costs should be EMS-related. Another application of the operational factor was to vehicle maintenance: Tharpe explained that “if you don’t have good data regarding [] maintenance of your vehicles and 80 percent of your calls are EMS calls, [] probably 80 percent of your maintenance costs should be EMS costs.”

Similar to the administrative factor, Tharpe computed a percentage for the operational factor. Based on the data it had compiled, GSG concluded that, in 2000, the fire department responded to 9,673 incidents. GSG then weeded out the calls to cities that had contracted with the City for services, resulting in a total number of 9,251 calls. GSG then filtered out calls it designated EMS incidents.

How Tharpe sorted EMS from non-EMS calls is a point of contention in this appeal. In Florida, fire departments use the FFIRS to classify by codes the worst situation they find upon arrival at a scene. Tharpe obtained an electronic database of the City’s situation found code data. A printout of the Excel database, which contained a line for each incident the department responded to in 2000, was admitted at trial. Tharpe did

not receive printouts of individual incident reports.

The City defined EMS, and thus the codes to be excluded from the special assessment funding, as rescue call (insufficient information); inhalator call; emergency medical call; search; and water rescue. The *FFIRS Coding Guide* defined emergency rescue calls as including "checking for injuries, treatment for shock, and the like." Tharpe testified that these EMS calls amounted to 5,254, or 56.79%, of those calls. That left 3,997 non-EMS calls, or 43.21%, which was the percentage used for the operational factor.

At trial and on appeal, appellants attack the inclusion of certain non-EMS codes in the special assessment, arguing that those specific codes represent services that do not benefit property. They did not offer much evidence on this point, however. Appellants called Chief William Bingham as a witness during their case-in-chief. They took Bingham through almost every contested code during his testimony, asking whether that code benefitted real property. Bingham thought some codes did or might benefit property, such as removing people from elevators or water evacuation;¹ he indicated that some codes might not or did not benefit real property, such as removing people from vehicles, responding to vehicle accidents, and calls canceled en-route; and he said that he did not have enough information to analyze the benefit to property provided by other codes, such as vehicle fires, lock-outs, animal rescue, and assisting police.

Once Tharpe arrived at the three factors of her methodology, she applied them, or a combination of them, to each line item in the fire department's budget. She detailed the results in a chart that demonstrated which factor or factors she applied to each line item. For example, Tharpe applied the administrative factor to regular salaries and wages to isolate an amount directly related to fire services.

In the end, Tharpe arrived at a "fully assessable budget" of \$5,240,290, which was the 65% of the department's budget that she determined was spent on fire protection services.

¹Bingham testified that water evacuation "is generally a term that's used when sprinkler heads activate within a building. And if it's a multi-family building, has residential sprinklers, then we get the call to remove the water from those buildings, particularly in high-rises when the water is dripping down into lower apartments."

After pinpointing the assessable portion of the department's budget, Tharpe established a methodology for apportioning the assessment among the properties to be levied. She relied on the City's FFIRS data (fixed property codes), explaining that those "property uses correlate very well to the building codes and the property use codes on the tax roll." Consequently, she was able to "count the number of incidents by the different types of fixed property used [sic] codes."

Tharpe grouped the non-EMS calls into 6 property categories, and reduced each category's share to a percentage of the whole. The single-family residential category used 33.62% of the fire protection services for that year; multi-family residential, 24.65%; commercial, 22.47%; industrial/warehouse, 3.16%; institutional, 8.26%; and nursing home, 7.84%. Tharpe treated nursing homes as a different category because the City had a "significant number of incidents to nursing homes," even though the City did not have "a whole lot of nursing homes." Thus, including nursing homes in the institutional category would force those institutional properties to "pay a disproportionate share of their cost." She felt that "the categories [they] created met [a] fair and reasonable[]" standard.

For non-residential properties, Tharpe reviewed the tax roll information she had received from Palm Beach County, but discovered that the square footage listed in the rolls was not accurate enough. Thus, Tharpe determined not to use exact square footage in the apportionment methodology for non-residential properties. Instead, she used a tier system that found support in the National Fire Protection Association literature on "how much fire flow is needed for putting out structure fires." Tharpe capped the assessable square footage for non-residential properties at 50,000. This cap reflected the firefighting capacity of the department. Finally, each category and subcategory was assigned a specific dollar rate.

Ultimately, Tharpe concluded that the City's special assessment "meets the special benefit and fair and reasonable apportionment case law criteria." The city manager testified that "the methodology . . . reflected in [his] view a system of assessment that was fair and reasonable."

The City approved the methodology and moved ahead with the preparation of an enabling ordinance and a preliminary rate resolution. The City held a series of meetings on the special assessment. The City passed the enabling ordinance in July, 2001. In the Fire Rescue Assessment Ordinance, the City determined that "the fire rescue

services, facilities, and programs" possessed a logical relationship to the benefit provided to real property by "protecting the value of the improvements," "protecting the life and safety of intended occupants," "lowering the cost of fire insurance," and preventing fires on vacant property from spreading to improved property.

Also, in July, 2001, the City adopted the Initial Assessment Resolution, in which the City "ratified and confirmed" the legislative determinations it had made in the Ordinance. The resolution contained the special assessment methodology, described above. In its Final Assessment Resolution, the City determined that each burdened property specially benefited from the funded services and incorporated the findings from the Ordinance and initial Resolution.

The amount of the special assessment set by the city was \$3,369,656. This was 64.3% of the "fully assessable budget" (\$5,240,290) determined by GSG. The City levied the special assessment annually until 2008. In fiscal year 2001-2002, the City collected \$2,306,269 through the special assessment. In the years the assessment was in effect, the City took in a total of \$18,199,650. During those same years, the cost of running the integrated fire/EMS program was approximately \$82,000,000. The special assessment funded about 22% of the total costs of the City's fire rescue system.

When the City collected money from the special assessment, it was deposited in the same bank account as the City's other revenue funds. Within the bank account, the City segregated the funds from others by assigning each kind of fund a number. The special assessment fund's number was 305. Other than the fire chief's and the deputy fire chief's judgment, there were no controls in place to ensure that the special assessment funds were used for fire protection services but not for EMS.

During the trial, appellants demonstrated that the department made certain expenditures from the assessment fund. The City hired 24 new firefighters and purchased a new fire truck using special assessment money. The City also constructed a new station house, and renovated another, using money from the assessment fund. Additionally, money from the special assessment was used to purchase land for a new station house.

In an amended final judgment, the circuit judge ruled in favor of the City on all counts. The court first found that appellants "failed to meet their burden of proof by failing to demonstrate that any of the [City]'s legislative findings of special benefit, or any portion of the methodology,

including the methodology used to segregate EMS from the remaining services provided by the City's integrated fire rescue department is arbitrary." The court found that Tharpe's testimony supported the City's legislative determinations.

The judge concluded that appellants' approach to special assessments, focusing on individual calls, "would require the City's consultants and staff, then the City Commission at the time of enactment, then a court when reviewing the special assessment, to review each of the thousands of calls for services to confirm there was a logical relationship between each individual call and a benefit to real property." Appellants' methodology, the judge wrote, "would require unnecessary and improper judicial intrusion into the municipal legislative process of special assessments[,] imposing improper judicial micromanaging of special assessment methodologies."

Next, the judge determined that the City's method of apportionment was not arbitrary. He held that the City reasonably relied on square footage tiers, rather than exact numbers for each property. He also found that the City's cap for non-residential properties was reasonable.

Finally, the judge rejected appellants' argument that no portion of an integrated fire rescue program, funded in part by a special assessment, could be spent on EMS. He wrote, "The very essence of integrated fire rescue services is that cross-trained personnel and their vehicle[s] and equipment are used to provide both traditional fire services and EMS."

Background on the Law of Special Assessments

Local governments have no "authority to levy taxes, other than ad valorem taxes, except as provided by general law." *Collier County v. State*, 733 So. 2d 1012, 1014 (Fla. 1999). Those governments do, however, "possess authority to impose special assessments and user fees." *Id.* Different from a tax, a special assessment

is imposed upon the theory that that portion of the community which is required to bear it receives some special or peculiar benefit in the enhancement of value of the property against which it is imposed as a result of the improvement made with the proceeds of the special assessment.

Klemm v. Davenport, 129 So. 904, 907 (Fla. 1930).

Much litigation in Florida has focused on whether an assessment qualifies as a proper special assessment. To be considered a valid special assessment, an assessment must satisfy a two-prong test: first, "the property burdened by the assessment must derive a 'special benefit' from the service provided by the assessment" and second, "the assessment for the services must be properly apportioned." *Collier County*, 733 So. 2d at 1017 (citing *Lake County v. Water Oak Mgmt. Corp.*, 695 So. 2d 667, 669 (Fla. 1997)). The touchstone for a special benefit is "whether there is a 'logical relationship' between the services provided and the benefit to real property." *Lake County*, 695 So. 2d at 669.

A court's review of a special assessment is deferential, since "[n]o system of appraising benefits or assessing costs has yet been devised that is not open to some criticism." *S. Trail Fire Control Dist., Sarasota County v. State*, 273 So. 2d 380, 383 (Fla. 1973) (quoting *City of Fort Myers v. State*, 117 So. 97, 104 (Fla. 1928)). During judicial review, "the standard is the same for both prongs [of the special benefits test]; that is, the legislative determination as to the existence of special benefits and as to the apportionment of the costs of those benefits should be upheld unless the determination is arbitrary." *Sarasota County v. Sarasota Church of Christ, Inc.*, 667 So. 2d 180, 184 (Fla. 1995).

Because the "two prongs both constitute questions of fact for a legislative body rather than the judiciary," *id.* at 183, the arbitrariness standard essentially asks whether the legislative body's determinations are supported by competent, substantial evidence. See *City of Boca Raton v. State*, 595 So. 2d 25, 30-31 (Fla. 1992). If they are, the legislative determinations are entitled to a presumption of correctness. See *City of Winter Springs v. State*, 776 So. 2d 255, 261-62 (Fla. 2001).

To prevail in a challenge to a special assessment, "[t]he property owner has the burden to rebut the presumption of correctness . . . and such presumption can be 'overcome only by strong, direct, clear and positive proof.'" *Workman Enters., Inc. v. Hernando County*, 790 So. 2d 598, 600 (Fla. 5th DCA 2001) (quoting *City of Gainesville v. Seaboard Coastline R.R. Co.*, 411 So. 2d 1339, 1340 (Fla. 1st DCA 1982)). If the property owner presents evidence rebutting the legislative findings, the findings lose the presumption. See *City of Winter Springs*, 776 So. 2d at 259. When "a presumption of correctness does not attach to the City's findings," an appellate court adheres "to a standard of review of the lower court's decision based on ordinary findings of fact." *City of N. Lauderdale v. SMM Props., Inc.*, 825 So. 2d 343, 349 (Fla. 2002).

The Services Funded by the Special Assessment Pass the "Special Benefit" Test

Appellants argue that the City's special assessment is invalid, because the services the assessment was intended to fund did not provide a special benefit to the burdened property. We disagree. A presumption of correctness attached to the City's findings of special benefit, and appellants did not produce sufficient countervailing evidence to overcome the presumption. Additionally, we disagree with appellants' approach to analyzing the special benefit in this case.

Florida courts have long held that fire protection services provide a special benefit to real property burdened by an assessment. See, e.g., *Fire Dist. No. 1 of Polk County v. Jenkins*, 221 So. 2d 740, 741-42 (Fla. 1969). On the other hand, general sovereign functions, such as "(1) the Office of the Sheriff; (2) elections; (3) code enforcement; (4) courts and related agencies; (5) animal control; (6) libraries; (7) parks and recreation; (8) public health; (9) medical examiner; (10) public works; and (11) support services," may not be funded by a special assessment. *Collier County*, 733 So. 2d at 1016.

The analytical difficulty in this case arises because the fire department is integrated—it offers both fire protection services, which may be funded by a special assessment, and EMS services, which may not be funded by a special assessment. Two cases have considered the conundrum of funding an integrated fire/EMS department by a special assessment: *SMM Properties, Inc. v. City of North Lauderdale*, 760 So. 2d 998, 1001-03 (Fla. 4th DCA 2000) (en banc), and the Supreme Court's affirmance of that case, *City of North Lauderdale v. SMM Properties, Inc.*, 825 So. 2d 343 (Fla. 2002).

In *SMM Properties*, this court was confronted with a city's "integrated fire rescue program," like the one in this case. An integrated program includes fire suppression, first-response medical aid, and EMS. *SMM Props., Inc.*, 760 So. 2d at 999. First-response medical aid "is considered one of the routine duties of a firefighter, and firefighters are required to take 40 hours of training of first response medical aid." *Id.* at 1003. We explained that "[e]mergency medical service is a term of art used to define the systematic provision of services for assessment, treatment, and transportation of injured persons in medical emergencies." *Id.* at 1000 n.1 (citing § 401.211, Fla. Stat. (1997)). The city's firefighters were also paramedics, and they "respond[ed] to all major medical calls." *Id.* at 1000. The municipality levied a special assessment to fund the integrated program. The operative ordinance contained a finding that all

of the services provided by the integrated department specially benefited the burdened property. *Id.* Property owners challenged the assessment, and the trial court granted partial summary judgment for the city on the special benefits prong. *Id.* The opponents appealed. *Id.*

This court held that, while fire protection services, including first-response medical aid, satisfied the special benefit test,² the EMS portion of the budget did not—in that it benefited “people, not property.” *Id.* at 1003-04. First, this court receded from “any suggestion” in *City of Pembroke Pines v. McConaghey*, 728 So. 2d 347 (Fla. 4th DCA 1999), that *Lake County* prohibited a court from “separately analyz[ing] each of the services funded within an integrated fire services budget to insure that each component survives the required special benefits test.” *SMM Properties, Inc.*, 760 So. 2d at 1003. Then, this court proceeded to examine the EMS component of North Lauderdale’s integrated program.

We determined that the EMS component of the integrated program did not provide a “direct, special benefit to property owners.” *Id.* Such services, this court reasoned, “most appropriately come within the general police power services which the City provides to all city residents for their general benefit,” using the “general police power” distinction the supreme court found useful in *Lake County* and *Collier County*. *Id.* at 1003-04; *see also Lake County*, 695 So. 2d at 670; *Collier County*, 733 So. 2d at 1017-18. Additionally, we reviewed the city’s legislative determinations on special benefit and found them unsupported by the record, so that they were arbitrary. *SMM Props., Inc.*, 760 So. 2d at 1004.

Recognizing the significance of our holding that a municipality could not fund EMS with a special assessment, we certified to the Supreme Court the following questions as being of great public importance:

[Question 1] Do emergency medical services (EMS) provide a special benefit to property?

[Question 2] Can a fire rescue program funded by a special assessment use its equipment and personnel to provide emergency medical services for accidents and illnesses under *Lake County v. Water Oak Management Corp.*, 695 So. 2d 667 (Fla. 1997)?

²The opponents of the special assessment in *SMM Properties* had “conceded that the fire services portion of the assessment conferred a special benefit upon their properties.” 760 So. 2d at 1000.

Id. at 1004 (emphasis removed).

In *City of North Lauderdale*, the Supreme Court answered both certified questions in the negative and approved this court's decision in *SMM Properties*. The Supreme Court reviewed North Lauderdale's legislative determinations on special benefit and agreed with this court that there was no record evidence to support them. *City of N. Lauderdale*, 825 So. 2d at 347-48. The Court highlighted a lack of studies, testimony, or expert opinion demonstrating that EMS specially benefitted real property. *Id.* at 348. Because "a legislative body '[. . .] cannot by its fiat make a special benefit to sustain a special assessment where there is no special benefit,' " a presumption of correctness did not attach to the city's legislative determinations. *Id.* (quoting *S. Trail Fire Control Dist. v. State*, 273 So. 2d 380, 383 (Fla. 1973) (quoting 48 Am. Jur. *Special or Local Assessments* § 29, at 589 (1943))). Consequently, the court adhered "to a standard of review of the lower court's decision based on ordinary findings of fact." *Id.* at 349.

In the end, the Supreme Court held that "there is no logical relationship between emergency medical services . . . and a special benefit to real property. Emergency medical services provide a personal benefit to individuals." *Id.* at 350. Therefore, the Court determined that "the emergency medical services portion of the special assessment" had "the indicia of" an unauthorized tax, "because it fail[ed] to provide a special benefit to real property." *Id.*

Neither *City of North Lauderdale* nor *SMM Properties* forecloses the methodology used by the City in this case—to identify that portion of the integrated fire/EMS department budget devoted to fire protection services and then to fund a percentage of that portion with a special assessment.

Appellants' approach to this case isolates certain "services" performed by the fire department, which they characterize as "non-EMS, non-fire protection services provided by a modern fire rescue department." For appellants, each situation found code is a service. They then argue that these isolated services do not provide the special benefit to property that would allow their funding by a special assessment. The existing case law does not require this type of after-the-fact microanalysis, as we explain in more detail below.

Here, the City made legislative determinations that the funded services specially benefitted the burdened property. In the Fire Rescue

Assessment Ordinance, the City determined that "the fire rescue services, facilities, and programs" possessed a logical relationship to the benefit provided to real property by "protecting the value of the improvements," "protecting the life and safety of intended occupants," "lowering the cost of fire insurance," and preventing fires on vacant property from spreading to improved property. The City "ratified and confirmed" these determinations in the Initial Assessment Resolution. In its Final Assessment Resolution, the City determined that each burdened property specially benefited from the services and incorporated the findings from the Ordinance and initial Resolution.

Unlike *City of North Lauderdale*, there is expert witness testimony in this case to support the City's determinations. Tharpe's testimony provided competent, substantial evidence to support these determinations. Although her approach to the special assessment did not use special benefit as its sorting criterion, Tharpe testified that her approach took into consideration this court's decision in *SMM Properties*, and that she and GSG understood that the assessment had to specially benefit burdened property. Additionally, Chief Bingham testified that some of the contested codes represented activities that did benefit property.

Accordingly, a presumption of correctness attached to the City's legislative determinations. Appellants failed to present "strong, direct, clear and positive proof" that would overcome the presumption. The only evidence offered on this subject were Chief Bingham's answers that some of the activities the fire department performed might not have benefited property, and equivocal answers regarding other codes. Appellants could have offered their own studies, testimony, or expert opinion demonstrating the activities did not specially benefit property, but they did not. See *City of N. Lauderdale*, 825 So. 2d at 348. Appellants therefore failed to meet their burden.

Further, we find three problems with appellants' legal attack on the "special benefit" prong of the test required in a special assessment analysis under *Lake County*: (1) appellants use situation found codes as proxies for "services," the focus of the case law; (2) appellants misunderstand the scope of "fire protection services;" and (3) appellants fail to appreciate that the City's approach limited its risk to accusations of over-inclusiveness.

First, appellants treat situation found codes as a proxy for the services the fire department provides, and proceed to attack the City's methodology by using those codes. However, the codes are descriptive.

They represent an effort by the fire department to identify the types of situations to which it responds. While the codes are useful in determining how firefighters spend their time, their utility is less apparent when trying to evaluate the fire department's services against the test required by the case law.

For example, there is a cost of maintaining a fire department that is not accurately reflected by the department's responses to calls, as categorized by the codes appellants attack. But appellants' analysis fails to recognize this. Thus, under appellants' analysis, false and mistaken calls of various kinds, for which firefighters are not responsible, would fall outside assessable activities since no property was benefitted. However, responding to these types of calls is a necessary cost of running any fire department. If the department at issue was not integrated, providing only fire protection services, appellants would not be able to attack an assessment to fund it on the basis that the assessment incidentally funded false or mistaken calls.

Second, appellants' narrow focus on each situation found code fails to recognize that the case law allows many traditional fire department activities to be funded under the large umbrella of "fire protection services." For example, the Supreme Court wrote that the following fell under that umbrella in *Lake County*: "fire suppression activities, first-response medical aid [i.e., 'initial medical care'], educational programs and inspections." 695 So. 2d at 668. The county's fire department was also "involved in civil defense." *Id.* at 669. Also, the department responded to "automobile and other accident scenes," with "[f]ire services" being "provided to all individuals and property involved in such incidents." *Id.* at 669. In *SMM Properties, Inc.*, we observed that such services, "at first glance, would not seem to provide a special benefit to property." 760 So. 2d at 1002-03 n.4. However, we opined that they could nonetheless specially benefit property because "an automobile crash or other accident, such as an explosion or chemical spill, could easily cause collateral destruction and damage to nearby property." *Id.*

The case law allows for some flexibility in allowing special assessment funding of "services" that a fire department has traditionally provided in addition to the core fire suppression services. If educational programs and civil defense fall under the fire protection services umbrella, as in *Lake County*, we see no reason to exclude other traditional fire department services.

Finally, and significantly, the City took an approach that limited its risk of using the special assessment to fund services that did not benefit

property. Using the methodology she developed, Tharpe determined that a "fully assessable budget" for fire protection services was 65% of the fire department's budget, or \$5,240,290. The City set the amount of the special assessment at \$3,369,656, or 64.3% of the fully assessable budget. Thus, the City decided to fund only some of the portion of the fire department budget its expert identified as assessable. Even assuming that the City failed to properly account for situation codes that did not benefit property, appellants did not demonstrate that "true" fire protection services consumed less than this level of the fire department's funding. Consequently, appellants failed to carry their burden to show that non-assessable services were necessarily funded by special assessment funds.

For these reasons, we affirm the trial court's holding that appellants failed to establish that the special assessment funded services that did not specially benefit the property burdened by the assessment.

The Special Assessment's Burden was Fairly and Reasonably Apportioned

We also reject appellants' claim that the City's apportionment methodology is arbitrary because the assessment burden on each property is disproportionate to the benefit received. Because we find the assessment was valid under the special benefits prong, we need not consider appellants' specific argument that the inclusion of services they contested in that argument distorted the apportionment. In any case, the City's apportionment methodology was not arbitrary.

Under the second prong of the special assessment analysis, "the assessment must be fairly and reasonably apportioned among the properties that receive the special benefit." *City of Boca Raton v. State*, 595 So. 2d 25, 29 (Fla. 1992). "[T]hough a court may recognize valid alternative methods of apportionment, so long as the legislative determination by the City is not arbitrary, a court should not substitute its judgment for that of the local legislative body." *City of Winter Springs v. State*, 776 So. 2d 255, 259 (Fla. 2001) (citations omitted).

Courts have approved apportionment methodologies similar to the one used by the City in this case. First, courts in two cases have approved sorting properties into categories, as the City did here. In *City of Winter Springs*, the Supreme Court approved a "thoughtfully selected" methodology that aimed at assuring "equitable treatment to every land owner in the" assessment district. 776 So. 2d at 259-60. The city categorized the properties as single-family homes, multifamily buildings,

and commercial properties. *Id.* at 260. Then, the city created an “equivalent residential unit” based on the average square footage of a single-family home, assigning each such home an ERU value of 1. *Id.* Finally, the city “extrapolated the ERU value to the multifamily dwelling units and to the commercial properties in the District based on square footage.” *Id.*

In *Workman Enterprises, Inc. v. Hernando County*, 790 So. 2d 598 (Fla. 5th DCA 2001), the court approved a similar apportionment methodology for an assessment to fund fire and rescue services. There, the county assigned each property into a different category, “each category having a different assessment rate.” *Id.* at 600. Categories were added or expanded and rates changed each year. *Id.* The county presented evidence supporting its methodology; the property owner “failed to present any evidence that the assessment was not fairly or reasonably apportioned among the property categories . . . or that the burden imposed on its property exceeded the value of the benefit received.” *Id.* at 601-02. The fifth district affirmed the trial court’s ruling “that the apportionment of the special assessment was not arbitrary.” *Id.* at 602.

Confronted with a different approach to apportionment, this court approved the use of historical usage in constructing a fair and reasonable apportionment methodology. In *SMM Properties, Inc.*, North Lauderdale apportioned its special assessment among burdened properties “based upon actual historical usage of fire rescue services by various categories of property within the City.” 760 So. 2d at 1000. This court summarily held that “the methodology used was neither unreasonable nor arbitrary.” *Id.* at 1004.

In this case, the City’s apportionment methodology combined the use of property categories, an approach approved in *City of Winter Springs* and *Workman Enterprises, Inc.*, with historical usage, a methodology approved in *SMM Properties, Inc.* The City started by assigning each property in the city to a different category: single-family residential; multi-family residential; commercial; industrial/warehouse; institutional; and nursing home. Then, the City computed the historical usage of those categories. For the non-residential property categories, the City further divided properties into ranges by square footage.

The City’s methodology was a considered way of apportioning the assessment to ensure that the burden falling on each property would not exceed the benefit received. This was demonstrated by the creation a separate nursing home category, so as to not disproportionately burden

other institutional properties. Appellants failed to present the kind of evidence—"strong, direct, clear and positive proof"—required to establish that the apportionment methodology was arbitrary.

Actual Expenditures

Finally, appellants argue that the special assessment is invalid because the City used money it raised through the assessment to fund EMS services. They point to the use of funds to purchase of a fire engine, hire 24 additional cross-trained firefighters, acquire land for a new fire station, and renovate existing fire rescue facilities. As authority for their argument, appellants rely primarily on the Supreme Court's negative response to this court's second certified question in *SMM Properties, Inc.*³ Appellants contend that the Court's negative response created a bright-line rule prohibiting such expenditures. We disagree.

The Supreme Court's answer to the second certified question must be considered in the context of the case, which applied its holding in *Lake County* to the funding of an integrated fire/EMS department. The better interpretation of the answer to the certified question is that a local government must exclude the cost of EMS from a special assessment to fund an integrated fire rescue program. Neither this court's decision in *SMM Properties* nor the Supreme Court's opinion in *City of North Lauderdale* struck down North Lauderdale's special assessment on the ground that the fire department's equipment and personnel were also used for EMS services. The crux of both holdings was that local governments were required to exclude EMS funding from a special assessment for fire protection services.

In a time when local governments are confronted with the need for fiscal austerity, integrated fire/EMS departments make financial sense because they reduce costs. We do not believe that *City of North Lauderdale* should be read in a way that would force local governments to physically separate EMS and fire protection functions in order to preserve their ability to fund the latter with special assessments. The case law requires an accounting separation—such as the intra-account segregation the City used here—and nothing more.

To recapitulate, the methodology the City used to determine special

³"Can a fire rescue program funded by a special assessment use its equipment and personnel to provide emergency medical services for accidents and illnesses under *Lake County v. Water Oak Management Corp.*, 695 So. 2d 667 (Fla. 1997)?" *SMM Props., Inc.*, 760 So. 2d at 1004 (emphasis removed).

benefit was not arbitrary; appellants produced scant evidence to the contrary, thereby failing to carry their burden. Additionally, the City's methodology fairly and reasonably apportioned the assessment's burden, so that it, too, was not arbitrary. Finally, we reject appellants' interpretation of the Supreme Court's decision in *City of North Lauderdale*, and the onerous restrictions such an interpretation would place on local governments.

Affirmed.

STEVENSON and CIKLIN, JJ., concur.

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Consolidated appeals from the Circuit Court for the Fifteenth Judicial Circuit, Palm Beach County; Timothy P. McCarthy, Judge; L.T. Case No. CA-02-1704-AN.

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Not final until disposition of timely filed motion for rehearing.