



# Hernando County Fire Assessment Update Study

Technical Report  
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# HERNANDO COUNTY FIRE ASSESSMENT UPDATE STUDY

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# **HERNANDO COUNTY FIRE ASSESSMENT UPDATE STUDY**

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## **I. Introduction**

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Hernando County Fire Rescue (HCFR) provides fire prevention, fire suppression, pre-hospital emergency medical basic life support, advanced life support services, hazardous materials response and fire inspection services. In response to recent and projected growth levels, the Department is planning to add four new stations over the next five years. HCFR is funded through a municipal services benefit unit (MSBU) assessment for fire rescue and a municipal services taxing unit (MSTU) millage for the portion of the EMS/ambulance costs that cannot be funded with the fire assessment. In addition, the County uses commercial inspection fee and ambulance transport fee revenues to fund portions of the Fire and EMS budgets.

To reflect the most recent data, the County is interested in updating the fire assessment MSBU for FY 2025 through FY 2028 and retained Benesch to prepare the necessary technical study. This report presents the results of the technical analysis. The methodology and data utilized in the analysis are explained throughout the report.

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## II. Service Delivery and Legal Requirements

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### *Fire Department Services and Service Area*

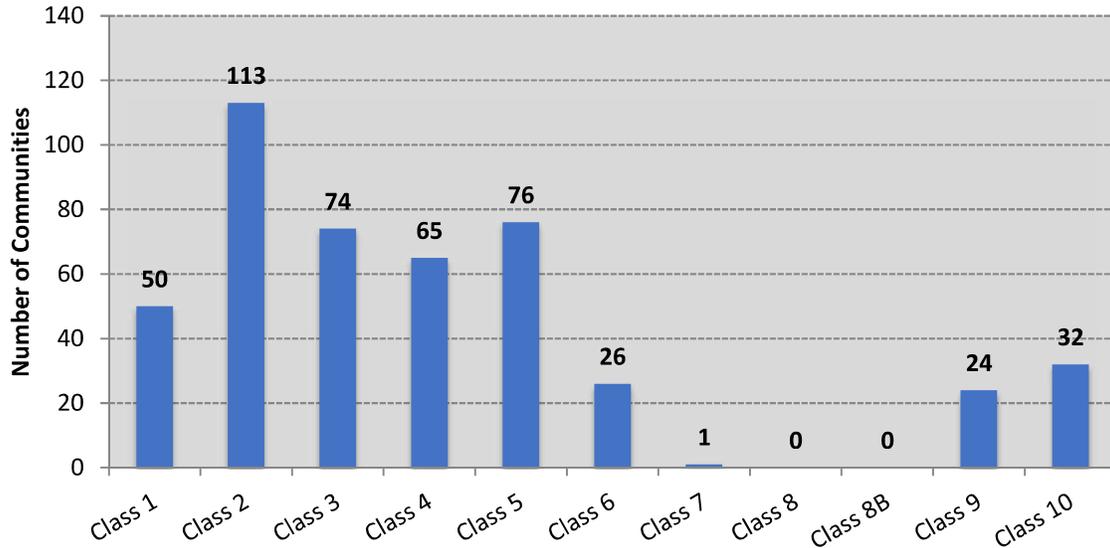
Hernando County Fire Rescue services (including first responder services) are funded by a non-ad valorem special assessment for the County's fire MSBU area, which includes the entire County, except for the City of Brooksville. The City has a separate Fire Department. HCFR currently offers fire rescue services from 14 stations.

### *Insurance Services Office (ISO) Rating*

Measurement of a community's fire protection services is provided through the Insurance Services Office (ISO), which collects information on municipal fire protection efforts throughout the United States. Ratings by the ISO are accepted by the insurance industry and by fire departments nationwide as the industry standard for measuring a fire department's capacity and ability to suppress fire incidents. For each community, ISO analyzes relevant data using its Fire Suppression Rating Schedule (FSRS). The three primary areas of data analyzed include 1) fire department fire alarm and communications system, 2) fire department staff and equipment, and 3) water supply system available to the fire department. In turn, the FSRS is used to assign a Public Protection Classification (PPC) from 1 to 10 (commonly referred to as a fire department's "ISO Rating"). An ISO Rating of Class 1 represents excellent public protection, while an ISO Rating of Class 10 indicates that the community's fire-suppression program does not meet ISO's minimum criteria. Participation in the ISO program aims primarily to provide a community with an objective and standard rating system used nationwide that assists fire departments in planning and budgeting for facilities, equipment, and training. In addition, ISO ratings are used by many insurance companies to establish appropriate fire insurance premiums for residential and commercial properties within that community, thus providing a financial incentive for communities that choose to improve their fire protection services.

HCFR's current ISO rating is Class 2 urban/2Y rural. This split rating indicates that properties within five road miles of a fire station and 1,000 feet of a fire hydrant have an ISO rating of Class 2, while properties within five road miles of a fire station but beyond 1,000 feet of a hydrant have a rating of Class 2Y. **Figure 1** presents the distribution of ISO Ratings for Florida communities.

**Figure 1**  
**Distribution of ISO Ratings for Florida Communities**



Source: Insurance Services Office; Public Protection Classification

### **Legal Requirements**

There is a substantial body of case law in Florida upholding the authority of local governments to impose special assessments for fire services. See, for example, Fire Dist. No. 1 of Polk County v. Jenkins, 221 So.2d 740 (Fla. 1969); Lake County v. Water Oak Management Corp., 695 So. 2d 667 (Fla. 1997), City of North Lauderdale v. SMM Properties, Inc., 825 So.2d 343 (Fla. 2002), Desiderio Corp. v. City of Boynton Beach, 39 So.3d 487 (4th DCA 2010). The authority of local governments to adopt and impose special assessments for fire services and to develop fair and reasonable assessment apportionment methodologies was recently reaffirmed and unanimously upheld by the Florida Supreme Court in Morris vs. City of Cape Coral, 163 So.3d 1174 (Fla. 2015). This case upheld the City of Cape Coral’s fire assessment program that recognized insurance savings, reduction in financial liability, and enhanced property values among the special benefits to property received from the Fire Department’s services.

Under Florida case law, the services or improvements funded by the assessment must have a logical relationship with and provide “special benefit” to property, and the assessment methodology must apportion the costs in a fair and reasonable manner. A local government’s legislative determination of special benefit and fair apportionment should be upheld by a court unless the determination is arbitrary and not supported by competent, substantial evidence. Sarasota County v. Sarasota Church of Christ, Inc., 667 So.2d 180, 183 (Fla. 1995) (citing City of

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Boca Raton v. State, 595 So.2d 25, 30 (Fla. 1992). In City of North Lauderdale v. SMM Properties, Inc., 825 So.2d 343 (Fla. 2002), the Florida Supreme Court reaffirmed that traditional fire protection services such as fire suppression, fire prevention, fire/building inspections and first response medical services (BLS) provide special benefit to property but held that advance life support (ALS) and medical transport do not have a logical relationship to property. The North Lauderdale decision limits a fire assessment to that portion of the fire department budget that relates to traditional fire services, including first responder services. The use of historical demand for fire protection services, by reviewing calls for service, was upheld as a reasonable and fair basis for apportioning fire protection costs to assessed properties in the North Lauderdale case. In Desiderio Corporation, et al. v City of Boynton Beach, et al., 39 So.3d 487 (Fla. 4<sup>th</sup> DCA 2010), a method of allocating budget costs between fire rescue costs and ALS costs was approved as a fair and reasonable way to identify and remove ALS costs from the calculation of a fire assessment.

The fire assessment methodology contained in this report is consistent with Florida case law and excludes the portion of HCFR's fire budget and incidents associated with non-traditional emergency medical services, such as ALS, through a budget analysis, and allocates costs to assessed properties based on historical calls for service to quantify relative demand for and benefit from fire services by different land uses and properties.

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### III. Calculation of Fire Assessment Rates

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There are several components in determining the fire assessment rate schedule:

- Fire assessment funding requirement
- Incident data distribution by land use
- Fire assessment cost allocation
- Land use data
- Calculated assessment schedule

These components are discussed in further detail below, resulting in the calculated fire assessment rate schedule for Hernando County.

#### ***Fire Assessment Funding Requirement***

The Hernando County Fire Department provided budget estimates for the next four fiscal years. These estimates consider the additional personnel and equipment costs associated with new fire stations.

These updated budget estimates represent a significant increase over the budget used to establish the current fire assessment rates, ranging from a 65 percent to a 109 percent increase, reflective of the increasing need to build and operate additional fire stations due to high growth levels. **Table 1** provides a detailed breakdown of each future budget. These budget estimates do not include any expenses related to advanced life support (ALS) services, which are not allowed to be recovered through a fire assessment program. All costs pertain to the Department's non-ALS fire rescue services as provided by the Hernando County Fire Rescue.

**Table 1  
Hernando County Fire Rescue Budgets**

Description	Fire Assessment Budget			
	FY 2025	FY 2026	FY 2027	FY 2028
<b>Expenditures <sup>(1)</sup></b>				
Personnel:	\$28,055,910	\$31,490,716	\$33,938,959	\$35,296,517
Operating:	\$10,206,029	\$11,387,759	\$12,705,718	\$13,871,361
Capital Outlay:	\$1,608,883	\$800,000	\$600,000	\$600,000
Debt Service:	\$741,865	\$2,887,795	\$2,912,714	\$2,907,581
Other Non-Operating:	\$11,410,486	\$11,814,381	\$12,616,127	\$13,253,642
<b>Subtotal - Expenditures</b>	<b>\$52,023,173</b>	<b>\$58,380,651</b>	<b>\$62,773,518</b>	<b>\$65,929,101</b>
<b>Less: Revenues <sup>(1)</sup></b>				
Permits - Fire Inspections	\$215,000	\$221,450	\$228,094	\$234,936
Firefighters Supplemental Comp	\$35,000	\$35,700	\$36,414	\$37,142
Charges for Service - Hydrants	\$150,000	\$157,500	\$165,375	\$173,644
Lease Hospital Lieu Tax	\$413,587	\$276,870	\$285,176	\$293,731
Misc Revenue	\$10,000	\$10,000	\$10,000	\$10,000
Balance Forward	\$11,038,100	\$12,010,432	\$12,901,982	\$13,532,783
<b>Subtotal - Revenues</b>	<b>\$11,861,687</b>	<b>\$12,711,951</b>	<b>\$13,627,041</b>	<b>\$14,282,236</b>
<b>Total Net Expenditures <sup>(2)</sup></b>	<b>\$40,161,486</b>	<b>\$45,668,700</b>	<b>\$49,146,477</b>	<b>\$51,646,865</b>
<b>Miscellaneous Assessment Expenditures</b>				
Statutory Discount <sup>(3)</sup>	\$2,008,074	\$2,283,435	\$2,457,324	\$2,582,343
<b>Total Miscellaneous Assessment Expenditures</b>	<b>\$2,008,074</b>	<b>\$2,283,435</b>	<b>\$2,457,324</b>	<b>\$2,582,343</b>
<b>Total Assessable Budget <sup>(4)</sup></b>	<b>\$42,169,560</b>	<b>\$47,952,135</b>	<b>\$51,603,801</b>	<b>\$54,229,208</b>
FY 2023 Assessable Budget <sup>(5)</sup>	\$32,712,465	\$32,712,465	\$32,712,465	\$32,712,465
Percent Increase from FY 2023 <sup>(6)</sup>	28.9%	46.6%	57.7%	65.8%

- 1) Source: Hernando County Fire Rescue. Further details are provided in Appendix B.
  - 2) Total expenditures less total revenue
  - 3) Statutory discount reflecting up to 5% reimbursement, which includes 4% to offset statutory discounts received for early payment pursuant to the Uniform Assessment Collection Act and 1% reserve for delinquencies and under-collection.
  - 4) Sum of the total net expenditures (Item 2) and miscellaneous assessment expenditures (Item 3)
  - 5) Source: Hernando County Fire Rescue Department
  - 6) Percent difference between the 2023 assessable budget (Item 5) and total funding requirement (Item 4)
- Note: Sum of line item figures may vary slightly from the total shown due to rounding.

**Incident Data Distribution by Land Use**

The second component in calculating the fire assessment rates is the demand for fire rescue services by land use. As shown in **Table 2**, the resource distribution indicates some changes by land use category compared to the current distribution used to set the fire assessment rates. The updated distribution incorporates the duration, number of personnel, and number of vehicles responding to each incident.

**Table 2**  
**Distribution of Total Resources by Land Use**

Land Use	Total Resources		
	Current <sup>(1)</sup>	Average 2017-2023 <sup>(2)</sup>	% Change
Residential	84.3%	<b>67.9%</b>	-19.5%
Commercial	7.6%	<b>10.6%</b>	40.2%
Industrial/Warehouse	3.9%	<b>1.3%</b>	-66.4%
Government/Schools		<b>2.1%</b>	-45.8%
Place of Worship	0.3%	<b>0.4%</b>	28.6%
Hospital/Nursing Homes	2.6%	<b>10.1%</b>	282.6%
Vacant Land	1.3%	<b>6.2%</b>	382.5%
Agricultural	0.0%	<b>1.4%</b>	-
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	-

1) Source: *Hernando County Fire Rescue MSBU/MSTU Update Study*, June 2023

2) Source: Appendix A, Table A-4

As shown in **Table 3**, the total resource distribution has been adjusted, with the vacant land category being reduced to 50 percent of the distribution percentage from Table 3. The other half of vacant land resources was redistributed into the remaining non-agricultural land uses since agricultural lands are exempt from fire assessments. This adjustment is to reflect the reduced benefit received by a vacant property from the Fire Department’s services since there are no structures or occupants, as well as to capture the benefit received by surrounding structures from extinguishing a fire at an adjacent or nearby vacant property.

**Table 3**  
**Distribution of Total Resources by Land Use**  
**Vacant Land at 50%**

Land Use	Total Resources		
	Current <sup>(1)</sup>	Average 2017-2023 <sup>(2)</sup>	% Change
Residential	84.3%	70.2%	-16.8%
Commercial	7.6%	11.0%	45.5%
Industrial/Warehouse	3.9%	1.3%	-66.4%
Government/Schools		2.2%	-43.2%
Place of Worship	0.3%	0.4%	28.6%
Hospital/Nursing Homes	2.6%	10.4%	293.9%
Vacant Land	1.3%	3.1%	141.2%
Agricultural	0.0%	1.4%	-
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>-</b>

1) Source: *Hernando County Fire Rescue MSBU/MSTU Update Study*, June 2023  
 2) Source: Table 3 with adjustment for vacant land at 50% and redistribution of remaining share into other non-agricultural land uses

**Fire Assessment Cost Allocation**

The third component in determining the County’s fire assessment rates is the allocation of the assessed costs to each property rate category, based on the total fire assessment funding requirement and distribution of total resources. **Table 4** presents the fire rescue assessed cost allocation by land use/rate category. As shown, the residential land use continues to fund the largest portion of the budget.

As mentioned previously, agricultural lands are exempt from fire assessments. F.S. Section 125.01 (1) (r) provides that a County may not levy a special assessment for fire protection services on lands classified as agricultural lands under F.S. Section 193.461, except for residential dwelling units on agricultural lands. Therefore, the portion of the budget associated with agricultural fire incidents cannot be recovered through the County’s fire assessment and will be excluded in the remainder of this report.

**Table 4  
Fire Protection Cost Allocation**

Land Use	Portion of Total Resources <sup>(1)</sup>	Share of Maximum Assessable Budget <sup>(2)</sup>			
		FY 2025	FY 2026	FY 2027	FY 2028
<b>Funding Requirement</b>	-	<b>\$42,169,560</b>	<b>\$47,952,135</b>	<b>\$51,603,801</b>	<b>\$54,229,208</b>
Residential	70.2%	\$29,603,032	\$33,662,398	\$36,225,869	\$38,068,903
Commercial	11.0%	\$4,638,652	\$5,274,735	\$5,676,418	\$5,965,213
Industrial/Warehouse	1.3%	\$548,204	\$623,378	\$670,849	\$704,980
Government/Schools	2.2%	\$927,730	\$1,054,947	\$1,135,284	\$1,193,043
Place of Worship	0.4%	\$168,678	\$191,809	\$206,415	\$216,917
Hospital/Nursing Homes	10.4%	\$4,385,634	\$4,987,022	\$5,366,795	\$5,639,838
Vacant Land	3.1%	\$1,307,256	\$1,486,516	\$1,599,718	\$1,681,105
Agricultural	1.4%	\$590,374	\$671,330	\$722,453	\$759,209
<b>Total</b>	<b>100.0%</b>	<b>\$42,169,560</b>	<b>\$47,952,135</b>	<b>\$51,603,801</b>	<b>\$54,229,208</b>

1) Source: Table 3; total resource distribution from 2017 to 2023

2) Total assessable budgets from Table 1 multiplied by portion of the resources (Item 1)

**Land Use Data**

The fourth component in determining the fire assessment rates is to allocate the assessed costs to property units (e.g., dwelling units, square footage, or parcels) by land use categories. This was accomplished by utilizing the most recent data from the Hernando County Property Appraiser’s Office.

For residential land uses, the total number of dwelling units within the HCFR service area was determined and for non-residential land uses, the total square footage by land use was used. For vacant land, the number of parcels was used.

**Table 5** presents a summary of the total property units calculated for each land use category.

**Table 5**  
**Distribution of Property Units by Rate Category**

Property Rate Category	Unit	Number of Units
<b>Residential</b>		
Residential	du	87,914
<b>Non-Residential</b>		
Commercial	sq ft	14,761,499
Industrial/Warehouse	sq ft	6,710,088
Government/Schools	sq ft	4,380,447
Place of Worship	sq ft	1,535,244
Hospital/Nursing Homes	sq ft	937,892
<b>Vacant/Unimproved Land</b>		
Vacant Land	parcel	21,735

Source: Hernando County Property Appraiser’s Database

**Calculated Fire Assessment Schedule**

Residential

To calculate the assessment rates, the portion of the assembled budget allocated to residential properties from Table 4 is divided by the number of residential units from Table 5. Table 6 presents the fire assessment MSBU rate calculation for residential properties in Hernando County Fire Rescue service area.

**Table 6**  
**Residential Fire Assessment MSBU Rate Calculation**

Property Rate Category	Unit	Assessable Budget <sup>(1)</sup>	Number of Units <sup>(2)</sup>	Calculated Rate per Unit <sup>(3)</sup>
<b>Residential</b>				
Residential; FY 2025	dwelling unit	\$29,603,032	87,914	\$336.73
Residential; FY 2026	dwelling unit	\$33,662,398	87,914	\$382.90
Residential; FY 2027	dwelling unit	\$36,225,869	87,914	\$412.06
Residential; FY 2028	dwelling unit	\$38,068,903	87,914	\$433.02

1) Source: Table 4

2) Source: Table 5

3) Assessable budget (Item 1) divided by number of units (Item 2)

### Non-Residential Land Uses

Non-residential properties that are subject to the fire assessment are grouped into five categories:

- Commercial
- Industrial/Warehouse
- Government/Schools
- Place of Worship
- Hospital/Nursing Home

This study uses a methodology that combines benefit to the property from the availability of the Fire Department as well as that received from active use of its resources. More specifically, the following steps were completed in the calculation of the assessment levels:

- 70 percent of the budget allocated to the non-residential land use is distributed among all non-residential square footage equally. This distribution accounts for the benefit received by each property from the availability of HCFR services.
- The remaining 30 percent is distributed to each land use based on the use of resources.

The use of 30 percent for resource allocation and 70 percent for the availability is due to industry standards<sup>1</sup> which indicate that a station that is active more than 30 percent of the time tends to experience inefficiencies in terms of addressing concurrent incidents, personnel fatigue, and lack of training, among other issues.

**Tables 7 through 10** detail the fire assessment MSBU rate calculations for non-residential land uses.

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<sup>1</sup> Center for Public Safety Excellence and Commission on Fire Accreditation International, CFAI Standards of Cover, 5<sup>th</sup> Edition

**Table 7**  
**Calculated Non-Residential Fire Assessment Rate Schedule; FY 2025**

Property Rate Category	Budget Allocation <sup>(1)</sup>	Distribution of Non-Residential Budget <sup>(2)</sup>	Total Square Footage <sup>(3)</sup>	Fire Assessment Rate per Sq Ft <sup>(4)</sup>
Commercial	\$4,638,652	43.5%		
Industrial/Warehouse	\$548,204	5.1%		
Government/School	\$927,730	8.7%		
Place of Worship	\$168,678	1.6%		
Hospital/Nursing Homes	\$4,385,634	41.1%		
<b>Total</b>	<b>\$10,668,898</b>	<b>100.0%</b>		
<b>Availability Portion</b>				
70% of Total Budget <sup>(5)</sup>	<b>\$7,468,229</b>	-	<b>28,325,170</b>	<b>\$0.264</b>
<b>Resource Utilization Portion</b>				
30% of Total Budget <sup>(6)</sup>	<b>\$3,200,669</b>	-	<b>28,325,170</b>	\$0.113
Commercial <sup>(7)</sup>	\$1,392,291	43.5%	14,761,499	<b>\$0.094</b>
Industrial/Warehouse <sup>(7)</sup>	\$163,234	5.1%	6,710,088	<b>\$0.024</b>
Government/School <sup>(7)</sup>	\$278,458	8.7%	4,380,447	<b>\$0.064</b>
Place of Worship <sup>(7)</sup>	\$51,211	1.6%	1,535,244	<b>\$0.033</b>
Hospital/Nursing Home <sup>(7)</sup>	\$1,315,475	41.1%	937,892	<b>\$1.403</b>
Total	<b>\$3,200,669</b>	<b>100.0%</b>	<b>28,325,170</b>	-
<b>Calculated Rate per Square Foot</b>				
Commercial <sup>(8)</sup>				<b>\$0.358</b>
Industrial/Warehouse <sup>(8)</sup>				<b>\$0.288</b>
Government/School <sup>(8)</sup>				<b>\$0.328</b>
Place of Worship <sup>(8)</sup>				<b>\$0.297</b>
Hospital/Nursing Home <sup>(8)</sup>				<b>\$1.667</b>

- 1) Source: Table 4
- 2) Budget portion of each non-residential category
- 3) Source: Table 5
- 4) Budget allocation divided by square footage
- 5) Total non-residential budget of ≈\$10.7 million multiplied by 70% to calculate the availability portion
- 6) Total non-residential budget of ≈\$10.7 million multiplied by 30% to calculate the resource utilization portion
- 7) Resource utilization portion of the budget (30%) allocated to each non-residential category
- 8) Sum of availability-based rate of \$0.264 per square foot and resource-utilization based rate for each land use

**Table 8**  
**Calculated Non-Residential Fire Assessment Rate Schedule; FY 2026**

Property Rate Category	Budget Allocation <sup>(1)</sup>	Distribution of Non-Residential Budget <sup>(2)</sup>	Total Square Footage <sup>(3)</sup>	Fire Assessment Rate per Sq Ft <sup>(4)</sup>
Commercial	\$5,274,735	43.5%		
Industrial/Warehouse	\$623,378	5.1%		
Government/School	\$1,054,947	8.7%		
Place of Worship	\$191,809	1.6%		
Hospital/Nursing Homes	\$4,987,022	41.1%		
<b>Total</b>	<b>\$12,131,891</b>	<b>100.0%</b>		
<b>Availability Portion</b>				
70% of Total Budget <sup>(5)</sup>	<b>\$8,492,324</b>	-	<b>28,325,170</b>	<b>\$0.300</b>
<b>Resource Utilization Portion</b>				
30% of Total Budget <sup>(6)</sup>	<b>\$3,639,567</b>	-	<b>28,325,170</b>	\$0.128
Commercial <sup>(7)</sup>	\$1,583,212	43.5%	14,761,499	<b>\$0.107</b>
Industrial/Warehouse <sup>(7)</sup>	\$185,618	5.1%	6,710,088	<b>\$0.028</b>
Government/School <sup>(7)</sup>	\$316,642	8.7%	4,380,447	<b>\$0.072</b>
Place of Worship <sup>(7)</sup>	\$58,233	1.6%	1,535,244	<b>\$0.038</b>
Hospital/Nursing Home <sup>(7)</sup>	\$1,495,862	41.1%	937,892	<b>\$1.595</b>
<b>Total</b>	<b>\$3,639,567</b>	<b>100.0%</b>	<b>28,325,170</b>	-
<b>Calculated Rate per Square Foot</b>				
Commercial <sup>(8)</sup>				<b>\$0.407</b>
Industrial/Warehouse <sup>(8)</sup>				<b>\$0.328</b>
Government/School <sup>(8)</sup>				<b>\$0.372</b>
Place of Worship <sup>(8)</sup>				<b>\$0.338</b>
Hospital/Nursing Home <sup>(8)</sup>				<b>\$1.895</b>

- 1) Source: Table 4
- 2) Budget portion of each non-residential category
- 3) Source: Table 5
- 4) Budget allocation divided by square footage
- 5) Total non-residential budget of ≈\$12.1 million multiplied by 70% to calculate the availability portion
- 6) Total non-residential budget of ≈\$12.1 million multiplied by 30% to calculate the resource utilization portion
- 7) Resource utilization portion of the budget (30%) allocated to each non-residential category
- 8) Sum of availability-based rate of \$0.300 per square foot and resource-utilization based rate for each land use

**Table 9**  
**Calculated Non-Residential Fire Assessment Rate Schedule; FY 2027**

Property Rate Category	Budget Allocation <sup>(1)</sup>	Distribution of Non-Residential Budget <sup>(2)</sup>	Total Square Footage <sup>(3)</sup>	Fire Assessment Rate per Sq Ft <sup>(4)</sup>
Commercial	\$5,676,418	43.5%		
Industrial/Warehouse	\$670,849	5.1%		
Government/School	\$1,135,284	8.7%		
Place of Worship	\$206,415	1.6%		
Hospital/Nursing Homes	\$5,366,795	41.1%		
<b>Total</b>	<b>\$13,055,761</b>	<b>100.0%</b>		
<b>Availability Portion</b>				
70% of Total Budget <sup>(5)</sup>	\$9,139,033	-	28,325,170	\$0.323
<b>Resource Utilization Portion</b>				
30% of Total Budget <sup>(6)</sup>	\$3,916,728	-	28,325,170	\$0.138
Commercial <sup>(7)</sup>	\$1,703,777	43.5%	14,761,499	\$0.115
Industrial/Warehouse <sup>(7)</sup>	\$199,753	5.1%	6,710,088	\$0.030
Government/School <sup>(7)</sup>	\$340,755	8.7%	4,380,447	\$0.078
Place of Worship <sup>(7)</sup>	\$62,668	1.6%	1,535,244	\$0.041
Hospital/Nursing Home <sup>(7)</sup>	\$1,609,775	41.1%	937,892	\$1.716
Total	\$3,916,728	100.0%	28,325,170	-
<b>Calculated Rate per Square Foot</b>				
Commercial <sup>(8)</sup>				\$0.438
Industrial/Warehouse <sup>(8)</sup>				\$0.353
Government/School <sup>(8)</sup>				\$0.401
Place of Worship <sup>(8)</sup>				\$0.364
Hospital/Nursing Home <sup>(8)</sup>				\$2.039

- 1) Source: Table 4
- 2) Budget portion of each non-residential category
- 3) Source: Table 5
- 4) Budget allocation divided by square footage
- 5) Total non-residential budget of ≈\$13.1 million multiplied by 70% to calculate the availability portion
- 6) Total non-residential budget of ≈\$13.1 million multiplied by 30% to calculate the resource utilization portion
- 7) Resource utilization portion of the budget (30%) allocated to each non-residential category
- 8) Sum of availability-based rate of \$0.323 per square foot and resource-utilization based rate for each land use

**Table 10**  
**Calculated Non-Residential Fire Assessment Rate Schedule; FY 2028**

Property Rate Category	Budget Allocation <sup>(1)</sup>	Distribution of Non-Residential Budget <sup>(2)</sup>	Total Square Footage <sup>(3)</sup>	Fire Assessment Rate per Sq Ft <sup>(4)</sup>
Commercial	\$5,965,213	43.5%		
Industrial/Warehouse	\$704,980	5.1%		
Government/School	\$1,193,043	8.7%		
Place of Worship	\$216,917	1.6%		
Hospital/Nursing Homes	\$5,639,838	41.1%		
<b>Total</b>	<b>\$13,719,991</b>	<b>100.0%</b>		
<b>Availability Portion</b>				
70% of Total Budget <sup>(5)</sup>	\$9,603,994	-	28,325,170	\$0.339
<b>Resource Utilization Portion</b>				
30% of Total Budget <sup>(6)</sup>	\$4,115,997	-	28,325,170	\$0.145
Commercial <sup>(7)</sup>	\$1,790,458	43.5%	14,761,499	\$0.121
Industrial/Warehouse <sup>(7)</sup>	\$209,916	5.1%	6,710,088	\$0.031
Government/School <sup>(7)</sup>	\$358,092	8.7%	4,380,447	\$0.082
Place of Worship <sup>(7)</sup>	\$65,856	1.6%	1,535,244	\$0.043
Hospital/Nursing Home <sup>(7)</sup>	\$1,691,675	41.1%	937,892	\$1.804
Total	\$4,115,997	100.0%	28,325,170	-
<b>Calculated Rate per Square Foot</b>				
Commercial <sup>(8)</sup>				\$0.460
Industrial/Warehouse <sup>(8)</sup>				\$0.370
Government/School <sup>(8)</sup>				\$0.421
Place of Worship <sup>(8)</sup>				\$0.382
Hospital/Nursing Home <sup>(8)</sup>				\$2.143

- 1) Source: Table 4
- 2) Budget portion of each non-residential category
- 3) Source: Table 5
- 4) Budget allocation divided by square footage
- 5) Total non-residential budget of ≈\$13.7 million multiplied by 70% to calculate the availability portion
- 6) Total non-residential budget of ≈\$13.7 million multiplied by 30% to calculate the resource utilization portion
- 7) Resource utilization portion of the budget (30%) allocated to each non-residential category
- 8) Sum of availability-based rate of \$0.339 per square foot and resource-utilization based rate for each land use

Vacant/Unimproved Land Use

Currently, the County charges vacant land on a flat per parcel basis. As presented in this report, two variable rates are calculated for parcels above or below 10 acres. This calculation recognizes that each parcel benefits a certain amount from the services of HCFR and that certain parcels, due to size, require additional resources. More specifically, 90 percent of the allocated budget for vacant land was distributed equally among all vacant parcels in the county. This amount reflects the availability of HCFR for all vacant property within the county. The remaining 10 percent, which measures the additional resources needed, is distributed on a per-acre basis to all parcels in the county.

The estimation of 90-percent availability vs. 10-percent resource utilization is based on the following. The industry standard of 70-percent availability and 30-percent resource utilization previously discussed does not reflect the ratio of benefit received for vacant land without structures or residents. To ensure the benefit tests are applied correctly, this study recognizes that in the case of vacant properties a larger portion of the benefit is due to the availability of the Fire Department, which is estimated at 90 percent. In other words, the benefit received by vacant property is reflected primarily in terms of insurance savings and value of the property, which is due to the availability of the Fire Department rather than resource utilization.

**Tables 11 through 18** detail the fire assessment MSBU rate calculation for vacant land.

**Table 11**  
**Vacant Land Budget Allocation; FY 2025**

Description	Figure	Budget	Assessment Rate <sup>(6)</sup>
Vacant Land Budget <sup>(1)</sup>		\$1,307,256	
- Availability Based <sup>(2)</sup>	90%	\$1,176,530	
- Resource Based <sup>(3)</sup>	10%	\$130,726	
Number of Parcels <sup>(4)</sup>	21,735		\$54.13
Number of Acres <sup>(5)</sup>	46,063.36		\$2.84

- 1) Source: Table 4
- 2) Vacant land budget (Item 1) multiplied by the availability-based allocation (90%)
- 3) Vacant land budget (Item 1) multiplied by the resource-based allocation (10%)
- 4) Source: Hernando County Property Appraiser’s parcel database
- 5) Source: Hernando County Property Appraiser’s parcel database
- 6) Availability-based budget (Item 2) divided by the number of parcels (Item 4) and the resource-based budget (Item 3) divided by the number of acres (Item 5)

**Table 12**  
**Calculated Vacant Land Fire Assessment Rate Schedule; FY 2025**

Size	Number of Parcels <sup>(1)</sup>	Total Acreage <sup>(2)</sup>	Flat Rate Collection (@\$54.13 per Parcel) <sup>(3)</sup>	Variable Rate Collection (@\$2.84 per Acre with no cap) <sup>(4)</sup>	Total Assessment <sup>(5)</sup>	Total Assessment per Acre	Total Assessment per Parcel <sup>(6)</sup>
<10.00 acres	21,227	18,755.37	\$1,149,018	\$53,265	\$1,202,283	\$64.10	\$56.64
10.00 acres or more	508	27,307.99	\$27,498	\$77,555	\$105,053	\$3.85	\$206.80
<b>Total</b>	<b>21,735</b>	<b>46,063.36</b>	<b>\$1,176,516</b>	<b>\$130,820</b>	<b>\$1,307,336</b>		-

- 1) Source: Hernando County Property Appraiser’s parcel database
- 2) Source: Hernando County Property Appraiser’s parcel database
- 3) Number of parcels (Item 1) multiplied by the per parcel assessment rate (Table 11, Item 6)
- 4) Total acreage (Item 2) multiplied by the per acre assessment rate (Table 11, Item 6)
- 5) Sum of flat rate collection (Item 3) and variable rate collection (Item 4)
- 6) Total assessment (Item 5) divided by the number of parcels (Item 1)

**Table 13**  
**Vacant Land Budget Allocation; FY 2026**

Description	Figure	Budget	Assessment Rate <sup>(6)</sup>
Vacant Land Budget <sup>(1)</sup>		\$1,486,516	
- Availability Based <sup>(2)</sup>	90%	\$1,337,864	
- Resource Based <sup>(3)</sup>	10%	\$148,652	
Number of Parcels <sup>(4)</sup>	21,735		\$61.55
Number of Acres <sup>(5)</sup>	46,063.36		\$3.23

- 1) Source: Table 4
- 2) Vacant land budget (Item 1) multiplied by the availability-based allocation (90%)
- 3) Vacant land budget (Item 1) multiplied by the resource-based allocation (10%)
- 4) Source: Hernando County Property Appraiser’s parcel database
- 5) Source: Hernando County Property Appraiser’s parcel database
- 6) Availability-based budget (Item 2) divided by the number of parcels (Item 4) and the resource-based budget (Item 3) divided by the number of acres (Item 5)

**Table 14**  
**Calculated Vacant Land Fire Assessment Rate Schedule; FY 2026**

Size	Number of Parcels <sup>(1)</sup>	Total Acreage <sup>(2)</sup>	Flat Rate Collection (@\$61.55 per Parcel) <sup>(3)</sup>	Variable Rate Collection (@\$3.23 per Acre with no cap) <sup>(4)</sup>	Total Assessment <sup>(5)</sup>	Total Assessment per Acre	Total Assessment per Parcel <sup>(6)</sup>
<10.00 acres	21,227	18,755.37	\$1,306,522	\$60,580	\$1,367,102	\$72.89	\$64.40
10.00 acres or more	508	27,307.99	\$31,267	\$88,205	\$119,472	\$4.37	\$235.18
<b>Total</b>	<b>21,735</b>	<b>46,063.36</b>	<b>\$1,337,789</b>	<b>\$148,785</b>	<b>\$1,486,574</b>		-

- 1) Source: Hernando County Property Appraiser’s parcel database
- 2) Source: Hernando County Property Appraiser’s parcel database
- 3) Number of parcels (Item 1) multiplied by the per parcel assessment rate (Table 13, Item 6)
- 4) Total acreage (Item 2) multiplied by the per acre assessment rate (Table 13, Item 6)
- 5) Sum of flat rate collection (Item 3) and variable rate collection (Item 4)
- 6) Total assessment (Item 5) divided by the number of parcels (Item 1)

**Table 15**  
**Vacant Land Budget Allocation; FY 2027**

Description	Figure	Budget	Assessment Rate <sup>(6)</sup>
Vacant Land Budget <sup>(1)</sup>		\$1,599,718	
- Availability Based <sup>(2)</sup>	90%	\$1,439,746	
- Resource Based <sup>(3)</sup>	10%	\$159,972	
Number of Parcels <sup>(4)</sup>	21,735		\$66.24
Number of Acres <sup>(5)</sup>	46,063.36		\$3.47

- 1) Source: Table 4
- 2) Vacant land budget (Item 1) multiplied by the availability-based allocation (90%)
- 3) Vacant land budget (Item 1) multiplied by the resource-based allocation (10%)
- 4) Source: Hernando County Property Appraiser’s parcel database
- 5) Source: Hernando County Property Appraiser’s parcel database
- 6) Availability-based budget (Item 2) divided by the number of parcels (Item 4) and the resource-based budget (Item 3) divided by the number of acres (Item 5)

**Table 16**  
**Calculated Vacant Land Fire Assessment Rate Schedule; FY 2027**

Size	Number of Parcels <sup>(1)</sup>	Total Acreage <sup>(2)</sup>	Flat Rate Collection (@\$66.24 per Parcel) <sup>(3)</sup>	Variable Rate Collection (@\$3.47 per Acre with no cap) <sup>(4)</sup>	Total Assessment <sup>(5)</sup>	Total Assessment per Acre	Total Assessment per Parcel <sup>(6)</sup>
<10.00 acres	21,227	18,755.37	\$1,406,076	\$65,081	\$1,471,157	\$78.44	\$69.31
10.00 acres or more	508	27,307.99	\$33,650	\$94,759	\$128,409	\$4.70	\$252.77
<b>Total</b>	<b>21,735</b>	<b>46,063.36</b>	<b>\$1,439,726</b>	<b>\$159,840</b>	<b>\$1,599,566</b>		-

- 1) Source: Hernando County Property Appraiser’s parcel database
- 2) Source: Hernando County Property Appraiser’s parcel database
- 3) Number of parcels (Item 1) multiplied by the per parcel assessment rate (Table 15, Item 6)
- 4) Total acreage (Item 2) multiplied by the per acre assessment rate (Table 15, Item 6)
- 5) Sum of flat rate collection (Item 3) and variable rate collection (Item 4)
- 6) Total assessment (Item 5) divided by the number of parcels (Item 1)

**Table 17**  
**Vacant Land Budget Allocation; FY 2028**

Description	Figure	Budget	Assessment Rate <sup>(6)</sup>
Vacant Land Budget <sup>(1)</sup>		\$1,681,105	
- Availability Based <sup>(2)</sup>	90%	\$1,512,995	
- Resource Based <sup>(3)</sup>	10%	\$168,111	
Number of Parcels <sup>(4)</sup>	21,735		\$69.61
Number of Acres <sup>(5)</sup>	46,063.36		\$3.65

- 1) Source: Table 4
- 2) Vacant land budget (Item 1) multiplied by the availability-based allocation (90%)
- 3) Vacant land budget (Item 1) multiplied by the resource-based allocation (10%)
- 4) Source: Hernando County Property Appraiser’s parcel database
- 5) Source: Hernando County Property Appraiser’s parcel database
- 6) Availability-based budget (Item 2) divided by the number of parcels (Item 4) and the resource-based budget (Item 3) divided by the number of acres (Item 5)

**Table 18**  
**Calculated Vacant Land Fire Assessment Rate Schedule; FY 2028**

Size	Number of Parcels <sup>(1)</sup>	Total Acreage <sup>(2)</sup>	Flat Rate Collection (@\$69.61 per Parcel) <sup>(3)</sup>	Variable Rate Collection (@\$3.65 per Acre with no cap) <sup>(4)</sup>	Total Assessment <sup>(5)</sup>	Total Assessment per Acre	Total Assessment per Parcel <sup>(6)</sup>
<10.00 acres	21,227	18,755.37	\$1,477,611	\$68,457	\$1,546,068	\$82.43	\$72.83
10.00 acres or more	508	27,307.99	\$35,362	\$99,674	\$135,036	\$4.94	\$265.82
<b>Total</b>	<b>21,735</b>	<b>46,063.36</b>	<b>\$1,512,973</b>	<b>\$168,131</b>	<b>\$1,681,104</b>		-

- 1) Source: Hernando County Property Appraiser’s parcel database
- 2) Source: Hernando County Property Appraiser’s parcel database
- 3) Number of parcels (Item 1) multiplied by the per parcel assessment rate (Table 17, Item 6)
- 4) Total acreage (Item 2) multiplied by the per acre assessment rate (Table 17, Item 6)
- 5) Sum of flat rate collection (Item 3) and variable rate collection (Item 4)
- 6) Total assessment (Item 5) divided by the number of parcels (Item 1)

**Summary of Calculated Fire Assessment Rates**

**Table 19** summarizes the calculated MSBU rates for the next four fiscal years.

**Table 19  
Hernando County Fire Rescue Calculated MSBU Rates**

Property Rate Category	Unit	Current <sup>(1)</sup>	FY 2025 <sup>(2)</sup>	FY 2026 <sup>(3)</sup>	FY 2027 <sup>(4)</sup>	FY 2028 <sup>(5)</sup>
<b>Residential</b>						
Residential	du	\$320.72	<b>\$336.73</b>	<b>\$382.90</b>	<b>\$412.06</b>	<b>\$433.02</b>
<b>Non-Residential</b>						
Commercial	sq ft	\$0.160	<b>\$0.358</b>	<b>\$0.407</b>	<b>\$0.438</b>	<b>\$0.460</b>
Industrial/Warehouse	sq ft	\$0.174	<b>\$0.288</b>	<b>\$0.328</b>	<b>\$0.353</b>	<b>\$0.370</b>
Government/School	sq ft	\$0.174	<b>\$0.328</b>	<b>\$0.372</b>	<b>\$0.401</b>	<b>\$0.421</b>
Place of Worship	sq ft	\$0.063	<b>\$0.297</b>	<b>\$0.338</b>	<b>\$0.364</b>	<b>\$0.382</b>
Hospital/Nursing Homes	sq ft	\$1.035	<b>\$1.667</b>	<b>\$1.895</b>	<b>\$2.039</b>	<b>\$2.143</b>
<b>Vacant/Unimproved Land</b>						
Vacant Land <10.00 acres	parcel	\$34.84	<b>\$56.64</b>	<b>\$64.40</b>	<b>\$69.31</b>	<b>\$72.83</b>
Vacant Land 10.00 acres or more	parcel	\$34.84	<b>\$206.80</b>	<b>\$235.18</b>	<b>\$252.77</b>	<b>\$265.82</b>

- 1) Source: *Hernando County Fire Rescue MSBU/MSTU Update Study*, June 2023
- 2) Source: Tables 6, 7, and 12
- 3) Source: Tables 6, 8, and 14
- 4) Source: Tables 6, 9, and 16
- 5) Source: Tables 6, 10, and 18

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## IV. Commercial Inspection Fee

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The current Hernando County Fire Assessment MSBU contains an additional commercial inspection fee charged to certain non-residential properties. This fee is collected to offset the County's current cost of completing commercial fire inspections. Currently, the inspection fee is \$141 for the first 10,000 square feet and an additional \$141 for each additional 10,000 square feet. When applying the inspection fee, the square footage is rounded to the nearest 10,000.

Based on inspection data from FY 2023, Hernando County Fire Rescue has estimated inspection costs for approximately \$577,700 for FY 2024. The current rate covers 76 percent of the expenses. It should be increased by 24 percent to **\$175 per 10,000 square feet** to recover related expenditures.

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**Appendix A:  
Hernando County  
Fire Rescue Incident Data**

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## **Appendix A: Hernando County Fire Rescue Incident Data**

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This appendix documents the incident data analysis conducted as part of the technical study. Incidents over the past seven years were analyzed to estimate non-ALS portion of resources and demand from different land uses for fire rescue services. **Tables A-1 through A-4** present this analysis.

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**Table A-1**  
**HCFR Distribution of Incidents by Land Use (Non-ALS ONLY)**

Incident Type	2017		2018		2019		2020		2021		2022		2023		Average % Distribution (2017-2023)
	Number of Incidents	Percent Distribution													
Residential	7,996	72.5%	7,190	73.7%	6,804	74.5%	7,716	75.4%	8,155	75.2%	8,250	73.7%	9,385	74.2%	74.1%
Commercial	1,077	9.8%	1,051	10.8%	1,016	11.1%	1,088	10.6%	1,261	11.6%	1,465	13.1%	1,550	12.3%	11.4%
Industrial/Warehouse	58	0.5%	62	0.6%	47	0.5%	43	0.4%	59	0.5%	63	0.6%	63	0.5%	0.5%
Government/Schools	261	2.4%	205	2.1%	203	2.2%	178	1.7%	225	2.1%	228	2.0%	249	2.0%	2.1%
Place of Worship/Inst	60	0.5%	59	0.6%	48	0.5%	31	0.3%	45	0.4%	47	0.4%	66	0.5%	0.5%
Hospital/Nursing Homes	1,055	9.6%	854	8.8%	733	8.0%	855	8.3%	754	6.9%	776	6.9%	969	7.7%	8.0%
Vacant	470	4.3%	303	3.1%	272	3.0%	282	2.8%	303	2.8%	305	2.7%	289	2.3%	3.0%
Agricultural	39	0.4%	28	0.3%	19	0.2%	50	0.5%	59	0.5%	62	0.6%	60	0.5%	0.4%
<b>Total</b>	<b>11,016</b>	<b>100.0%</b>	<b>9,752</b>	<b>100.0%</b>	<b>9,142</b>	<b>100.0%</b>	<b>10,243</b>	<b>100.0%</b>	<b>10,861</b>	<b>100.0%</b>	<b>11,196</b>	<b>100.0%</b>	<b>12,631</b>	<b>100.0%</b>	-

Source: Hernando County Fire Rescue

**Table A-2**  
**HCFR Distribution of Staff Time by Land Use (Non-ALS ONLY)**

Incident Type	2017		2018		2019		2020		2021		2022		2023		Average % Distribution (2017-2023)
	Staff Time	Percent Distribution													
Residential	11,514	67.6%	9,870	66.4%	9,112	69.1%	10,792	69.6%	9,788	69.5%	9,902	69.2%	12,732	69.2%	68.8%
Commercial	1,462	8.6%	1,548	10.4%	1,415	10.7%	1,622	10.5%	1,481	10.5%	1,773	12.4%	2,087	11.3%	10.6%
Industrial/Warehouse	159	0.9%	251	1.7%	147	1.1%	88	0.6%	266	1.9%	126	0.9%	301	1.6%	1.2%
Government/Schools	356	2.1%	327	2.2%	289	2.2%	271	1.8%	324	2.3%	341	2.4%	364	2.0%	2.1%
Place of Worship/Inst	67	0.4%	73	0.5%	56	0.4%	32	0.2%	47	0.3%	50	0.3%	98	0.5%	0.4%
Hospital/Nursing Homes	2,147	12.6%	1,819	12.2%	1,407	10.7%	1,717	11.1%	986	7.0%	1,066	7.4%	1,638	8.9%	10.0%
Vacant	1,127	6.6%	845	5.7%	714	5.4%	722	4.7%	976	6.9%	812	5.7%	971	5.3%	5.7%
Agricultural	208	1.2%	137	0.9%	58	0.4%	232	1.5%	224	1.6%	242	1.7%	219	1.2%	1.2%
<b>Total</b>	<b>17,040</b>	<b>100.0%</b>	<b>14,870</b>	<b>100.0%</b>	<b>13,198</b>	<b>100.0%</b>	<b>15,476</b>	<b>100.0%</b>	<b>14,092</b>	<b>100.0%</b>	<b>14,312</b>	<b>100.0%</b>	<b>18,410</b>	<b>100.0%</b>	-

Source: Hernando County Fire Rescue

Note: Staff time is measured by multiplying the number of incidents by average response time (from dispatch to clear) with the average number of personnel on scene

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**Table A-3**  
**HCFR Distribution of Vehicle Time by Land Use (Non-ALS ONLY)**

Incident Type	2017		2018		2019		2020		2021		2022		2023		Average % Distribution (2017-2023)
	Vehicle Time	Percent Distribution													
Residential	4,190	65.5%	3,618	63.7%	3,331	67.2%	3,997	67.8%	3,521	66.3%	3,506	67.0%	4,601	66.9%	66.3%
Commercial	534	8.4%	583	10.3%	530	10.7%	612	10.4%	566	10.7%	638	12.2%	770	11.2%	10.5%
Industrial/Warehouse	66	1.0%	105	1.9%	62	1.2%	34	0.6%	109	2.1%	50	1.0%	130	1.9%	1.4%
Government/Schools	130	2.0%	119	2.1%	106	2.1%	101	1.7%	118	2.2%	126	2.4%	135	2.0%	2.1%
Place of Worship/Inst	24	0.4%	27	0.5%	20	0.4%	11	0.2%	19	0.4%	18	0.3%	36	0.5%	0.4%
Hospital/Nursing Homes	818	12.8%	728	12.8%	542	10.9%	666	11.3%	347	6.5%	378	7.2%	615	8.9%	10.1%
Vacant	522	8.2%	420	7.4%	343	6.9%	350	5.9%	500	9.4%	398	7.6%	483	7.0%	7.5%
Agricultural	109	1.7%	72	1.3%	30	0.6%	124	2.1%	128	2.4%	120	2.3%	112	1.6%	1.7%
<b>Total</b>	<b>6,393</b>	<b>100.0%</b>	<b>5,672</b>	<b>100.0%</b>	<b>4,964</b>	<b>100.0%</b>	<b>5,895</b>	<b>100.0%</b>	<b>5,308</b>	<b>100.0%</b>	<b>5,234</b>	<b>100.0%</b>	<b>6,882</b>	<b>100.0%</b>	-

Source: Hernando County Fire Rescue

Note: Vehicle time is measured by multiplying the number of incidents by average response time (from dispatch to clear) with the average number of units on scene

**Table A-4**  
**HCFR Distribution of Total Resources by Land Use (Non-ALS ONLY)**

Incident Type	2017		2018		2019		2020		2021		2022		2023		Average % Distribution (2017-2023)
	Total Resources	Percent Distribution													
Residential	15,704	66.9%	13,488	65.6%	12,443	68.5%	14,789	69.1%	13,309	68.6%	13,408	68.6%	17,333	68.6%	67.9%
Commercial	1,996	8.5%	2,131	10.4%	1,945	10.7%	2,234	10.5%	2,047	10.6%	2,411	12.3%	2,857	11.3%	10.6%
Industrial/Warehouse	225	1.0%	356	1.7%	209	1.2%	122	0.6%	375	1.9%	176	0.9%	431	1.7%	1.3%
Government/Schools	486	2.1%	446	2.2%	395	2.2%	372	1.7%	442	2.3%	467	2.4%	499	2.0%	2.1%
Place of Worship/Inst	91	0.4%	100	0.5%	76	0.4%	43	0.2%	66	0.3%	68	0.3%	134	0.5%	0.4%
Hospital/Nursing Homes	2,965	12.7%	2,547	12.4%	1,949	10.7%	2,383	11.2%	1,333	6.9%	1,444	7.4%	2,253	8.9%	10.1%
Vacant	1,649	7.0%	1,265	6.2%	1,057	5.8%	1,072	5.0%	1,476	7.6%	1,210	6.2%	1,454	5.7%	6.2%
Agricultural	317	1.4%	209	1.0%	88	0.5%	356	1.7%	352	1.8%	362	1.9%	331	1.3%	1.4%
<b>Total</b>	<b>23,433</b>	<b>100.0%</b>	<b>20,542</b>	<b>100.0%</b>	<b>18,162</b>	<b>100.0%</b>	<b>21,371</b>	<b>100.0%</b>	<b>19,400</b>	<b>100.0%</b>	<b>19,546</b>	<b>100.0%</b>	<b>25,292</b>	<b>100.0%</b>	-

Source: Hernando County Fire Rescue

Note: Total resources are calculated as the sum of total staff time and total vehicle time

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**Appendix B:  
Hernando County  
Fire Rescue Budget Detail**

**Table B-1  
HCFR Fire Rescue Budget Expenditures**

#	EXPENSE	FY 2025	FY 2026	FY 2027	FY 2028
5101200	SALARIES & WAGES-REGULAR	\$15,048,829	\$16,753,339	\$18,102,042	\$18,826,123
5101212	SALARY MARKET ADJ	\$156,605	\$162,869	\$169,384	\$176,159
5101400	SALARIES & WAGES-OVERTIME	\$995,000	\$995,000	\$995,000	\$1,034,800
5101500	SPECIAL PAY-INCENTIVE	\$0	\$0	\$0	\$0
5101501	SPECIAL PAY-STIPENDS	\$800	\$800	\$800	\$832
5102100	FICA TAXES-MATCHING	\$1,227,353	\$1,426,306	\$1,535,268	\$1,596,679
5102200	RETIREMENT CONTRIBUTIONS	\$5,123,937	\$5,824,962	\$6,279,649	\$6,530,834
5102300	LIFE & HEALTH INSURANCE	\$4,815,124	\$5,528,469	\$5,987,208	\$6,226,696
5102400	WORKERS COMP PREMIUMS	\$688,262	\$798,971	\$869,609	\$904,393
5102500	UNEMPLOYMENT COMPENSATIO	\$0	\$0	\$0	\$0
	<b>TOTAL PERSONNEL SERVICES</b>	<b>\$28,055,910</b>	<b>\$31,490,716</b>	<b>\$33,938,959</b>	<b>\$35,296,517</b>
5303101	PROF SERVICES	\$123,000	\$129,150	\$135,608	\$142,388
5303401	CONTRACTED SERVICES	\$31,764	\$33,352	\$35,020	\$36,771
5303410	CONTR SRV-JANITORIAL/PES	\$5,860	\$6,153	\$6,461	\$6,784
5303413	CONTR SRV-MOWING	\$11,520	\$12,096	\$12,701	\$13,336
5303460	CONTR SRV-DISPATCHING	\$203,336	\$213,503	\$224,178	\$235,387
5303465	CONTR SRV-EMPL PHYSICALS	\$99,340	\$104,307	\$109,522	\$114,998
5304001	TRAVEL & PER DIEM	\$25,440	\$26,712	\$28,048	\$29,450
5304004	TRAVEL & PER DIEM - CLASS C	\$1,000	\$1,050	\$1,103	\$1,158
5304101	COMM SVC,DEVICES,ACCESSR	\$44,676	\$46,910	\$49,255	\$51,718
5304205	POSTAGE AND FREIGHT	\$41,500	\$43,575	\$45,754	\$48,041
5304302	UTILITY SRV-ELECTRIC	\$86,484	\$90,808	\$95,349	\$100,116
5304303	UTILITY SRV-WTR,SWR,LPGA	\$17,950	\$18,848	\$19,790	\$20,779
5304304	UTILITY SRV-TRASH REMOVA	\$15,869	\$16,662	\$17,496	\$18,370
5304401	RENTAL/LEASE-EQUIPMENT	\$19,221	\$20,182	\$21,191	\$22,251
5304403	RENTAL/LEASE-LAND	\$13,983	\$14,682	\$15,416	\$16,187
5304405	RENTAL/LEASE-BUILDINGS	\$684	\$718	\$754	\$792
5304501	INSURANCE & BONDS-PREMIU	\$825,211	\$866,472	\$909,795	\$955,285
5304601	REPAIR/MAINT-BLDG & GRD	\$552,095	\$579,700	\$608,685	\$639,119
5304602	REPAIR/MAINT-VEHICLES	\$946,386	\$993,705	\$1,043,391	\$1,095,560
5304603	REPAIR/MAINT-EQUIPMENT	\$150,955	\$158,503	\$166,428	\$174,749
5304604	REPAIR/MAINT-OFFICE EQUI	\$950	\$998	\$1,047	\$1,100
5304605	REPAIR/MAINT-DP EQUIPMEN	\$3,900	\$4,095	\$4,300	\$4,515
5304606	REPAIR/MAINT-SOFTWARE	\$40,489	\$42,513	\$44,639	\$46,871
5304609	REPAIRS/MAINTENANCE - RADIOS	\$91,080	\$95,634	\$100,416	\$105,436
5304701	PRINTING & BINDING	\$10,200	\$10,710	\$11,246	\$11,808
5304801	PROMOTIONAL ACTIVITIES	\$11,500	\$12,075	\$12,679	\$13,313
5304901	ADVERTISING-LEGAL	\$100	\$105	\$110	\$116
5304921	OPER EXP-RMB SPCL ASSESS	\$1,000	\$1,050	\$1,103	\$1,158
5304922	FEES/COSTS-OTHER	\$1,560	\$1,638	\$1,720	\$1,806
5304923	FEES/COSTS-FILING FEES	\$1,500	\$1,575	\$1,654	\$1,736
5304933	FEES/COSTS-CST ALLO PLN	\$905,603	\$950,883	\$998,427	\$1,048,349
5304936	FEES/COSTS-TC COMMISSN	\$721,212	\$757,273	\$795,136	\$834,893
5304937	FEES/COSTS-TC REFUNDS	\$2,000	\$2,100	\$2,205	\$2,315
5304940	FEES/COSTS-PROP APPRSR	\$721,212	\$757,273	\$795,136	\$834,893
5304953	GPS	\$11,340	\$11,907	\$12,502	\$13,127
5304955	FEES/COSTS-FLT CAP REC	\$2,076,893	\$2,852,166	\$3,743,346	\$4,460,870
5304956	FEES/COSTS-FLT FCLTY AL	\$6,639	\$6,971	\$7,319	\$7,685
5304957	FEES/COSTS-ADMIN (Fleet) Fire 85 x \$40, EMS - 29 x 40	\$40,800	\$42,840	\$44,982	\$47,231
5304959	FEES/COSTS-BANK CHARGES	\$2,000	\$2,100	\$2,205	\$2,315
5304965	FEES / COSTS-NEW HIRES	\$22,000	\$23,100	\$24,255	\$25,468
5304970	FEES/COSTS-T.S. CAP REC	\$0	\$0	\$0	\$0
5304983	FEES/COSTS - COLLECTIONS	\$0	\$0	\$0	\$0
5305101	OFFICE SUPPLIES	\$13,000	\$13,650	\$14,333	\$15,049
5305201	OPERATING SUPPLIES	\$159,730	\$167,717	\$176,102	\$184,907
5305202	GAS, OIL & LUBRICANTS	\$566,400	\$594,720	\$624,456	\$655,679
5305205	CLOTHING & UNIFORM APPRL	\$155,542	\$163,319	\$171,485	\$180,059
5305206	TOOLS & SMALL IMPLEMENTS	\$102,800	\$107,940	\$113,337	\$119,004
5305207	SAFETY GEAR AND SUPPLIES	\$460,485	\$483,509	\$507,685	\$533,069
5305214	OPER SUPP - HYDRANTS	\$8,500	\$8,925	\$9,371	\$9,840
5305217	OPER SUPP - MSA/SCBA	\$54,425	\$57,146	\$60,004	\$63,004
5305218	OPER SUPP - TRT	\$21,500	\$22,575	\$23,704	\$24,889
5305219	OPER SUPP - HAZ MAT	\$32,380	\$33,999	\$35,699	\$37,484
5305221	OPER SUPP-CMPTR SOFTWARE	\$25,020	\$26,271	\$27,585	\$28,964
5305222	OPER SUPP-CMPTR HARDWARE	\$7,440	\$7,812	\$8,203	\$8,613
5305225	OPER SUPP-MEDICAL SUPL'S	\$1,000	\$1,050	\$1,103	\$1,158
5305236	OPER SUPP -COMMUNITY OUTREACH	\$30,450	\$31,973	\$33,571	\$35,250
5305237	OPER SUPP - DRONES	\$6,900	\$7,245	\$7,607	\$7,988
53052XX	OPER SUPP - ARFF	\$11,000	\$11,550	\$12,128	\$12,734
53052XX	OPER SUPP - TRNG	\$17,001	\$17,851	\$18,744	\$19,681
53052XX	OPER SUPP - MARINE	\$15,000	\$15,750	\$16,538	\$17,364
5305264	UNCAPITALIZED EQUIPMENT	\$289,798	\$304,288	\$319,502	\$335,477
5305274	UNCAPITALIZED EQUIPMENT - TECH	\$76,000	\$79,800	\$83,790	\$87,980
5305401	BOOKS/PUBLICATIONS/SUBSC	\$1,250	\$1,313	\$1,378	\$1,447
5305402	DUES AND MEMBERSHIPS	\$4,938	\$5,185	\$5,444	\$5,716
5305420	SUBSCRIPTIONS-ELECTRONIC	\$48,143	\$50,550	\$53,078	\$55,732
5305506	EDUC-TRAINING & TUITION	\$169,075	\$177,529	\$186,405	\$195,725
5305510	EDUC-TUITION REIMBURSEM	\$40,000	\$42,000	\$44,100	\$46,305
	<b>TOTAL OPERATING</b>	<b>\$10,206,029</b>	<b>\$11,387,759</b>	<b>\$12,705,718</b>	<b>\$13,871,361</b>

**Table B-1 (continued)**  
**HCFR Fire Rescue Budget Expenditures**

#	EXPENSE	FY 2025	FY 2026	FY 2027	FY 2028
5606101	LAND ACQUISITION	\$500,000	\$300,000	\$100,000	\$100,000
5606233	BLDGS-HCFRD	\$559,695	\$0	\$0	\$0
5606301	IMPROVEMENTS - CAPITAL	\$0	\$0	\$0	\$0
5606359	IMPROVEMENTS - HCFRD	\$0	\$0	\$0	\$0
5606401	EQUIPMENT(GRTR THAN \$5000	\$549,188	\$500,000	\$500,000	\$500,000
5606405	EQUIPMENT - VEHICLES< TRLER >\$5000	\$0	\$0	\$0	\$0
5606801	CAPITALIZED SOFTWARE	\$0	\$0	\$0	\$0
5606402	EQUIPMENT - TECHNOLOGY >5000	\$0	\$0	\$0	\$0
	<b>TOTAL CAPITAL</b>	<b>\$1,608,883</b>	<b>\$800,000</b>	<b>\$600,000</b>	<b>\$600,000</b>
5707110	PRINCIPAL-LOANS	\$0	\$0	\$0	\$0
5707117	PRINCIPAL-LOC	\$475,074	\$1,717,492	\$1,817,199	\$1,890,269
5707201	INTEREST-BONDS	\$202,264	\$337,106	\$337,106	\$337,106
5707210	INTEREST-LOANS	\$0	\$0	\$0	\$0
5707217	INTEREST-LOC	\$64,527	\$833,197	\$758,409	\$680,206
	<b>TOTAL DEBT SERVICES</b>	<b>\$741,865</b>	<b>\$2,887,795</b>	<b>\$2,912,714</b>	<b>\$2,907,581</b>
5909501	AMORTIZATION-BOND ISS CST	\$35,904	\$0	\$0	\$0
5909910	BUDGET RESERVES FOR CONTINGNC	\$10,556,030	\$10,919,619	\$11,811,169	\$12,441,970
5910011	TRNSF-GEN FUND (PROJ MGR & TRACERS EXP)	\$121,808	\$127,898	\$134,293	\$141,008
5910012	TRNSF-GEN FD CAPITAL PROJ	\$125,000	\$125,000	\$0	\$0
5920710	TRNSF-NON ADVAL REF S201	\$0	\$0	\$0	\$0
5920830	TRNSF-NON ADVAL REF S2022 - Station 2	\$202,264	\$202,264	\$202,264	\$202,264
5999078	HC FIRE RESCUE - TRNSF-MATCHING GRANT	\$30,000	\$30,000	\$30,000	\$30,000
5951210	HC FIRE RESCUE - TRNF-HLTH SELF INSUR	\$339,480	\$409,600	\$438,400	\$438,400
	<b>TOTAL NON-OPERATING</b>	<b>\$11,410,486</b>	<b>\$11,814,381</b>	<b>\$12,616,127</b>	<b>\$13,253,642</b>
	<b>TOTAL BUDGET</b>	<b>\$52,023,173</b>	<b>\$58,380,651</b>	<b>\$62,773,518</b>	<b>\$65,929,101</b>

Source: Hernando County Fire Rescue Department

Note: Sum of line item figures may vary slightly from the total shown due to rounding

**Table B-2**  
**HCFR Fire Rescue Budget Revenues**

#	REVENUE	FY 2025	FY 2026	FY 2027	FY 2028
3220005	PERMITS-FIRE INSPECTION	\$215,000	\$221,450	\$228,094	\$234,936
3352101	FIREFIGHTERS SUPPL COMP	\$35,000	\$35,700	\$36,414	\$37,142
3490002	CHG FOR SVC-HYDRANT	\$150,000	\$157,500	\$165,375	\$173,644
3620032	LEASE-HOSPITAL-LIEU TAX	\$413,587	\$276,870	\$285,176	\$293,731
3699000	MISCELLANEOUS REVENUE	\$10,000	\$10,000	\$10,000	\$10,000
3899090	BALANCE FORWARD	\$11,038,100	\$12,010,432	\$12,901,982	\$13,532,783
	<b>TOTAL REVENUES</b>	<b>\$11,861,687</b>	<b>\$12,711,952</b>	<b>\$13,627,041</b>	<b>\$14,282,236</b>

Source: Hernando County Fire Rescue Department

Note: Sum of line item figures may vary slightly from the total shown due to rounding

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**Appendix C**  
**Property Code Classifications**

**Table C-1  
Fire Incident Property Code Classification**

Prop	Main Category	Description	HCFR Land Use
0	Other	Other	n/a
100	Assembly	Assembly, other	Commercial
110	Assembly	Fixed-use recreation places, other	Commercial
111	Assembly	Bowling establishment	Commercial
112	Assembly	Billiard center, pool hall	Commercial
113	Assembly	Variable-use amusement, recreation places, other	Commercial
115	Assembly	Roller rink: indoor or outdoor	Commercial
116	Assembly	Swimming facility: indoor or outdoor	Commercial
120	Assembly	Amusement center: indoor/outdoor	Commercial
121	Assembly	Ballroom, gymnasium	Commercial
122	Assembly	Convention center, exhibition hall	Commercial
123	Assembly	Stadium, arena	Commercial
124	Assembly	Playground	Govt/Schools
129	Assembly	Amusement center, indoor/outdoor	Commercial
130	Assembly	Places of worship, funeral parlors, other	Church
131	Assembly	Church, mosque, synagogue, temple, chapel	Church
134	Assembly	Funeral parlor	Commercial
140	Assembly	Clubs, other	Commercial
141	Assembly	Athletic/health club	Commercial
142	Assembly	Clubhouse	Commercial
143	Assembly	Yacht club	Commercial
144	Assembly	Casino, gambling clubs	Commercial
150	Assembly	Public or government, other	Govt/Schools
151	Assembly	Library	Govt/Schools
152	Assembly	Museum	Commercial
154	Assembly	Memorial structure, including monuments & statues	Vacant
155	Assembly	Courthouse	Govt/Schools
160	Assembly	Eating, drinking places, other	Commercial
161	Assembly	Restaurant or cafeteria	Commercial
162	Assembly	Bar or nightclub	Commercial
171	Assembly	Airport passenger terminal	Commercial
173	Assembly	Bus station	Commercial
180	Assembly	Studio/theater, other	Commercial
181	Assembly	Live performance theater	Commercial
182	Assembly	Auditorium or concert hall	Commercial
183	Assembly	Movie theater	Commercial
185	Assembly	Radio TV Studio	Commercial
200	Educational	Educational, other	Govt/Schools
210	Educational	Schools, non-adult, other	Govt/Schools
211	Educational	Preschool	Govt/Schools
213	Educational	Elementary school, including kindergarten	Govt/Schools
215	Educational	High school/junior high school/middle school	Govt/Schools
241	Educational	Adult education center, college classroom	Govt/Schools
254	Educational	Day care, in commercial property	Commercial
255	Educational	Day care, in residence, licensed	Residential
300	Health Care, Detention & Correction	Health care, detention, & correction, other	Govt/Schools
311	Health Care, Detention & Correction	24-hour care nursing homes, 4 or more persons	Hospital/NH
321	Health Care, Detention & Correction	Mental retardation/development disability facility	Commercial
322	Health Care, Detention & Correction	Alcohol or substance abuse recovery center	Commercial
323	Health Care, Detention & Correction	Asylum, mental institution	Commercial
331	Health Care, Detention & Correction	Hospital - medical or psychiatric	Hospital/NH
332	Health Care, Detention & Correction	Hospices	Hospital/NH
340	Health Care, Detention & Correction	Clinics, doctors offices, hemodialysis cntr, other	Commercial
341	Health Care, Detention & Correction	Clinic, clinic-type infirmary	Commercial
342	Health Care, Detention & Correction	Doctor, dentist or oral surgeon office	Commercial
343	Health Care, Detention & Correction	Hemodialysis unit	Commercial
361	Health Care, Detention & Correction	Jail, prison (not juvenile)	Govt/Schools
363	Health Care, Detention & Correction	Reformatory, juvenile detention center	Govt/Schools
365	Health Care, Detention & Correction	Police station	Govt/Schools
400	Residential	Residential, other	Residential
419	Residential	1 or 2 family dwelling	Residential
429	Residential	Multifamily dwelling	Residential
439	Residential	Boarding/rooming house, residential hotels	Commercial
449	Residential	Hotel/motel, commercial	Commercial
459	Residential	Residential board and care	Commercial
460	Residential	Dormitory-type residence, other	Commercial
464	Residential	Barracks, dormitory	Commercial
500	Mercantile, Business	Mercantile, business, other	Commercial
511	Mercantile, Business	Convenience store	Commercial
519	Mercantile, Business	Food and beverage sales, grocery store	Commercial
529	Mercantile, Business	Textile, wearing apparel sales	Commercial
539	Mercantile, Business	Household goods, sales, repairs	Commercial
549	Mercantile, Business	Specialty shop	Commercial
557	Mercantile, Business	Personal service, including barber & beauty shops	Commercial
559	Mercantile, Business	Recreational, hobby, home repair sales, pet store	Commercial
564	Mercantile, Business	Laundry, dry cleaning	Commercial
569	Mercantile, Business	Professional supplies, services	Commercial
571	Mercantile, Business	Service station, gas station	Commercial
579	Mercantile, Business	Motor vehicle or boat sales, services, repair	Commercial

**Table C-1 (Continued)**  
**Fire Incident Property Code Classification**

Prop	Main Category	Description	HCFR Land Use
580	Mercantile, Business	General retail, other	Commercial
581	Mercantile, Business	Department or discount store	Commercial
592	Mercantile, Business	Bank	Commercial
593	Mercantile, Business	Office: veterinary or research	Commercial
596	Mercantile, Business	Post office or mailing firms	Govt/Schools
599	Mercantile, Business	Business office	Commercial
600	Industrial, Utility, Defense, Ag, Mining	Ind., utility, defense, agriculture, mining, other	Industrial/Warehouse
629	Industrial, Utility, Defense, Ag, Mining	Laboratory or science laboratory	Commercial
631	Industrial, Utility, Defense, Ag, Mining	Defense, military installation	Govt/Schools
632	Industrial, Utility, Defense, Ag, Mining	None	Industrial/Warehouse
635	Industrial, Utility, Defense, Ag, Mining	Computer center	Commercial
639	Industrial, Utility, Defense, Ag, Mining	Communications center	Commercial
640	Industrial, Utility, Defense, Ag, Mining	Utility or distribution system, other	Industrial/Warehouse
642	Industrial, Utility, Defense, Ag, Mining	Electrical distribution	Industrial/Warehouse
644	Industrial, Utility, Defense, Ag, Mining	Gas distribution, gas pipeline	Industrial/Warehouse
645	Industrial, Utility, Defense, Ag, Mining	Flammable liquid distribution, pipeline, flammable	Industrial/Warehouse
647	Industrial, Utility, Defense, Ag, Mining	Water utility	Industrial/Warehouse
648	Industrial, Utility, Defense, Ag, Mining	Sanitation utility	Industrial/Warehouse
655	Industrial, Utility, Defense, Ag, Mining	Crops or orchard	Agr Land
659	Industrial, Utility, Defense, Ag, Mining	Livestock production	Agr Land
669	Industrial, Utility, Defense, Ag, Mining	Forest, timberland, woodland	Agr Land
679	Industrial, Utility, Defense, Ag, Mining	Mine, quarry	Industrial/Warehouse
700	Manufacturing, Processing	Manufacturing, processing	Industrial/Warehouse
800	Storage	Storage, other	Industrial/Warehouse
807	Storage	Outside material storage area	Industrial/Warehouse
808	Storage	Outbuilding or shed	Industrial/Warehouse
819	Storage	Livestock, poultry storage	Industrial/Warehouse
849	Storage	Outside storage tank	Industrial/Warehouse
880	Storage	Vehicle storage, other	Industrial/Warehouse
881	Storage	Parking garage, (detached residential garage)	Commercial
882	Storage	Parking garage, general vehicle	Commercial
888	Storage	Fire station	Govt/Schools
891	Storage	Warehouse	Industrial/Warehouse
898	Storage	Dock, marina, pier, wharf	Industrial/Warehouse
899	Storage	Residential or self-storage units	Industrial/Warehouse
900	Outside or Special Property	Outside or special property, other	Vacant
919	Outside or Special Property	Dump, sanitary landfill	Industrial/Warehouse
921	Outside or Special Property	Bridge, trestle	n/a
922	Outside or Special Property	Tunnel	n/a
926	Outside or Special Property	Outbuilding, protective shelter	n/a
931	Outside or Special Property	Open land or field	Vacant
935	Outside or Special Property	Campsite with utilities	Vacant
936	Outside or Special Property	Vacant lot	Vacant
937	Outside or Special Property	Beach	n/a
938	Outside or Special Property	Graded and cared-for plots of land	Vacant
940	Outside or Special Property	Water area, other	n/a
941	Outside or Special Property	Open ocean, sea or tidal waters	n/a
946	Outside or Special Property	Lake, river, stream	n/a
951	Outside or Special Property	Railroad right-of-way	n/a
960	Outside or Special Property	Street, other	n/a
961	Outside or Special Property	Highway or divided highway	n/a
962	Outside or Special Property	Residential street, road or residential driveway	n/a
963	Outside or Special Property	Street or road in commercial area	n/a
965	Outside or Special Property	Vehicle parking area	n/a
972	Outside or Special Property	Aircraft runway	n/a
973	Outside or Special Property	Aircraft taxiway	n/a
974	Outside or Special Property	Aircraft loading area	n/a
981	Outside or Special Property	Construction site	n/a
983	Outside or Special Property	Pipeline, power line or other utility right-of-way	Govt/Schools
984	Outside or Special Property	Industrial plant yard - area	Industrial/Warehouse
n/a	n/a	n/a	n/a
NNN	Outside or Special Property	None	n/a
UUU	Outside or Special Property	Undetermined	n/a

Source: Hernando County Fire Rescue

**Table C-2**  
**Parcel Database Land Use Classification**

DOR Code	DOR Code	HCFR Land Use
0	Vacant Residential	Vacant
1	Single Family	Residential
2	Mobile Homes	Residential
3	Multi-Family 10 units or more	Residential
4	Condominiums	Residential
5	Cooperatives	Residential
8	Multi-Family fewer than 10 units	Residential
9	Residential Common Elements/Areas	n/a
10	Vacant Commercial	Vacant

**Table C-2 (continued)**  
**Parcel Database Land Use Classification**

DOR Code	DOR Code	HCFR Land Use
11	Stores, One Story	Commercial
12	Mixed Use - Store/Office or Store/Residential	Commercial
13	Department Stores	Commercial
15	Regional Shopping Centers	Commercial
16	Community Shopping Centers	Commercial
17	Office Buildings, One Story	Commercial
18	Office Buildings, Multi-Story	Commercial
19	Professional Service Building	Commercial
20	Airports, Bus Terminals, etc	Commercial
21	Restaurants, Cafeterias	Commercial
22	Drive-In Restaurants	Commercial
23	Financial Institutions/Banks	Commercial
25	Repair Service Shops (Excluding Automotive)	Commercial
26	Service Stations	Commercial
27	Auto Sales, Auto Repair and Storage	Commercial
28	Parking Lots, Mobile Home Parks	Residential
29	Wholesale Outlets, Produce Houses, Manufacturing Outlets	Commercial
30	Florists, Greenhouses	Commercial
32	Enclosed Theaters, Enclosed Auditoriums	Commercial
33	Nightclubs, Cocktail Lounges, Bars	Commercial
34	Bowling Alleys, Skating Rinks, Pool Halls, Enclosed Arenas	Commercial
35	Tourist Attractions	Commercial
36	Camps	Commercial
38	Golf Courses, Driving Ranges	Commercial
39	Hotels, Motels	Commercial
40	Vacant Industrial	Vacant
41	Light Manufacturing	Industrial/Warehouse
42	Heavy Industrial	Industrial/Warehouse
43	Lumber Yards	Industrial/Warehouse
44	Packing Plants	Industrial/Warehouse
45	Canneries	Industrial/Warehouse
47	Mineral Processing	Industrial/Warehouse
48	Warehousing	Industrial/Warehouse
49	Open Storage	Industrial/Warehouse
51	Cropland Soil Class I	Agricultural
54	Timberland 90 and above	Agricultural
55	Timberland 80 to 89	Agricultural
56	Timberland 70 to 79	Agricultural
59	Timberland Not Classified	Agricultural
60	Grazing Land Class I	Agricultural
61	Grazing Land Class II	Agricultural
65	Grazing Land Class VI	Agricultural
66	Orchard Groves	Agricultural
67	Poultry, Bees, Tropical Fish, Rabbits, Etc	Agricultural
68	Dairies, Feed Lots	Agricultural
69	Ornamentals	Agricultural
70	Vacant Institutional	Vacant
71	Churches	Place of Worship
72	Private Schools and Colleges	Government/Schools
73	Privately Owned Hospitals	Hosp/Nursing Home
74	Homes for the Aged	Hosp/Nursing Home
75	Orphanages	Commercial
76	Mortuaries	Vacant
77	Clubs, Lodges, Union Halls	Commercial
79	Cultural Organizations, Facilities	Commercial
80	Vacant Governmental	Vacant
81	Military	Government/Schools
82	Forest, Parks, Recreational Areas	Government/Schools
83	Public County Schools	Government/Schools
84	Colleges (Non-Private)	Government/Schools
85	Hospitals (Non-Private)	Hospital/Nursing Home
86	Counties	Government/Schools
87	State	Government/Schools
88	Federal	Government/Schools
89	Municipal	Government/Schools
90	Leasehold Interests	Commercial
91	Utility, Gas and Electricity	Government/Schools
92	Mining Lands	Industrial/Warehouse
93	Subsurface Rights	n/a
94	Right-of-Way, Streets, Roads	n/a
95	Rivers and Lakes, Submerged Lands	n/a
96	Sewage Disposal, Solid Waste	n/a
97	Outdoor Recreational or Parkland	n/a
98	Centrally Assessed	n/a
99	Acreage Not Zoned Agricultural	Vacant