



# Marion County

## Board of County Commissioners

### Workshop

### Meeting Agenda

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Thursday, February 27, 2025

3:00 PM

McPherson Governmental  
Campus Auditorium

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#### Workshop to Discuss Marion County Fire Rescue Assessment Rates

INTRODUCTION OF WORKSHOP BY CHAIRMAN KATHY BRYANT

PLEDGE OF ALLEGIANCE

ROLL CALL

WORKSHOP PRESENTATION

1. [Workshop to Discuss Marion County Fire Rescue Assessment Rates](#)

BOARD DISCUSSION AND CLOSING COMMENTS



# Marion County

## Board of County Commissioners Workshop

### Agenda Item

**File No.:** 2025-18264

**Agenda Date:** 2/27/2025

**Agenda No.:** 1.

**SUBJECT:**

**Workshop to Discuss Marion County Fire Rescue Assessment Rates**

**INITIATOR:**

**James Banta, Fire Chief**

**DEPARTMENT:**

**Fire Rescue**

**DESCRIPTION/BACKGROUND:**

This fire assessment workshop will provide an overview of Marion County's Fire Rescue Services Municipal Services Benefit Unit (MSBU), including a comparison of the current assessment methodology with the proposed updates. The discussion will cover the assessable budget, cost apportionment, demand and availability calculations, and rate structures. The workshop will also present projected revenue impacts and rate adjustments based on the latest fiscal analysis. Stakeholders will have the opportunity to review changes from the 2019 study and understand the financial implications of the proposed modifications for FY 2025-26 and beyond. The current rates were adopted by resolution on September 10, 2019, and the proposed new residential combined rate, based on a five-year average, would reflect an increase of \$84.06.

Residential Category	Service Component	Availability Component	
Residential	Per Dwelling Unit	Per EDU	Total
	\$76.53	\$207.44	\$283.97
<b>Non Residential Categories</b>	<b>Per Square Foot</b>	<b>Per EDU</b>	
Commercial	\$0.1823	\$207.44	
Industrial/Warehouse	\$0.0218	\$207.44	
Institutional	\$0.1521	\$207.44	
Miscellaneous Buildings (Greater Than 300 Sq. Ft.)	\$0.0128	N/A	
<b>Land Category</b>	<b>Per Acre</b>	<b>Per EDU</b>	
Land	\$3.95	N/A	
<b>Estimated Assessable Budget</b>	<b>\$20,580,861</b>	<b>\$37,100,923</b>	<b>\$57,681,784</b>
<b>Estimated Exempt Buy-Down</b>	<b>\$4,275,307</b>	<b>\$923,908</b>	<b>\$5,199,215</b>
<b>Estimated Net Revenue</b>	<b>\$16,305,554</b>	<b>\$36,177,015</b>	<b>\$52,482,569</b>
<b>Total Estimated Net Revenue</b>	<b>\$52,482,569</b>		
<b>Estimated MSTU Revenue Needed</b>			<b>\$28,519,299</b>
<b>Total Net Revenue</b>			<b>\$81,001,868</b>

**RECOMMENDED ACTION:**

Staff is seeking Board discussion and consensus on the proposed assessment rates

# Marion County, Florida Fire Assessment Program Update Fiscal Year 2025-26

February 27, 2025

Accenture Infrastructure and Capital Projects

## Topics of Discussion

- ✓ Current Fire Assessment Program
- ✓ Total Budget
- ✓ Assessable Budget
- ✓ Demand Calculations and Rates
- ✓ Availability Calculations and Rates
- ✓ Combined Rates
- ✓ Rate & Revenue Comparison
- ✓ Property Examples



# Current Fire Assessment Program

- Last updated 2019
- Exemptions
  - Government parcels
  - Institutional tax-exempt buildings

Fiscal Year 2024-25 Adopted Rates			
	Demand	Availability	
Category	Unit	EDU	Total
Residential	\$49.17	\$150.74	\$199.91
Commercial	\$0.0876	\$150.74	
Industrial/Warehouse	\$0.0136	\$150.74	
Institutional	\$0.0809	\$150.74	
Miscellaneous Buildings	\$0.0130		
Vacant Land	\$2.29		
<b>Revenue</b>			
Demand Revenue	\$11,691,215.15		
Availability Revenue	\$25,282,899.82		
<b>Total Revenue</b>	<b>\$36,974,114.97</b>		



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## Total Budget

	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	5-Year Average
Expenditures	\$74,336,644	\$78,348,117	\$90,370,361	\$95,745,804	\$101,090,785	\$88,556,448
Revenues	\$2,263,016	\$2,308,276	\$2,354,442	\$2,401,531	\$2,449,561	\$2,355,365
Net Expenditures	\$72,073,628	\$76,039,841	\$88,015,920	\$93,344,273	\$98,641,224	\$86,201,083



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# Assessable Budget

	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	5-Year Average
Expenditures	\$47,251,816	\$49,817,475	\$57,547,389	\$60,991,265	\$64,414,888	\$56,377,292
Revenues	\$1,654,747	\$1,687,842	\$1,721,599	\$1,756,031	\$1,791,152	\$1,722,274
Net Expenditures	\$45,597,069	\$48,129,633	\$55,825,790	\$59,235,234	\$62,623,735	\$54,655,018
Additional Costs	\$2,588,587	\$2,673,868	\$3,101,433	\$3,290,846	\$3,479,096	\$3,026,766
<b>Assessable Costs</b>	<b>\$48,185,656</b>	<b>\$50,803,501</b>	<b>\$58,927,223</b>	<b>\$62,526,081</b>	<b>\$66,102,831</b>	<b>\$57,681,784</b>



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## Apportionment Methodology

### Cost Apportionment Methodology

- Utilize net assessable budget
- Split between two components
  - Demand
  - Availability



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# Demand

35.68% of Assessable Budget

All time associated with specific in-service activities that can be accurately tracked and/or quantified.

Activity	Man-Hours
Training	71,540.00
Resupply & Reports	146,485.10
Hose Testing	243.00
Hydrant Testing	5,221.50
Pre-Fire Planning	26,016.00
Public Education	2,304.00
Call Demand	54,518.32
<b>Total Demand</b>	<b>306,327.92</b>



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# Availability

64.32% of Assessable Budget

All non-demand related time where units remain available for call response.

- Travel time after a call
  - Travel time to and from training
  - Travel time to and from clinic
  - Station maintenance/cleaning
  - Apparatus maintenance/cleaning
  - Lawn maintenance
  - Informal training
  - Meals
  - Sleep
  - Other down time
- **Total Availability – 552,152.08 Man-Hours**



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# Apportionment Methodology

5-Year Average @ 100%

## Cost Apportionment – Demand/Availability

Category	Man-Hours	Percentage of Man-Hours	Budget Allocation
Demand	306,327	35.68%	\$20,580,861
Availability	552,152.08	64.32%	\$37,100,923
<b>Total</b>	<b>858,480.00</b>	<b>100.00%</b>	<b>\$57,681,784</b>



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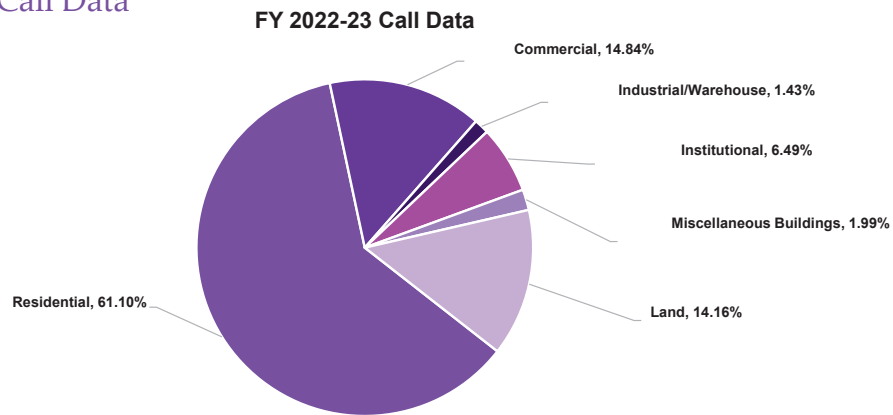
# Demand Calculations and Rates



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# Demand Cost Apportionment

Fiscal Year 2022-23 Call Data



Category	# Calls	% Calls	2019 Study	Difference	
Residential	4,489	61.10%	3,417	65.15%	-4.05%
Commercial	1,090	14.84%	605	11.54%	3.30%
Industrial/Warehouse	105	1.43%	60	1.14%	0.29%
Institutional	477	6.49%	333	6.35%	0.14%
Miscellaneous Buildings	146	1.99%	166	3.16%	-1.17%
Land	1,040	14.16%	664	12.66%	1.50%
<b>Total</b>	<b>7,347</b>	<b>100.00%</b>	<b>5,245</b>	<b>100.00%</b>	

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# Demand Cost Apportionment

5-Year Average @ 100%

## Demand (35.68% of Assessable Budget)

Category	Total Calls	% of Calls	Assessable Costs
Residential	4,489	61.10%	\$12,574,858
Commercial	1,090	14.84%	\$3,053,374
Industrial/Warehouse	105	1.43%	\$294,132
Institutional	477	6.49%	\$1,336,201
Miscellaneous	146	1.99%	\$408,984
Land	1,040	14.16%	\$2,913,311
<b>Total</b>	<b>7,347</b>	<b>100.00%</b>	<b>\$20,580,861</b>

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# Demand Parcel Apportionment

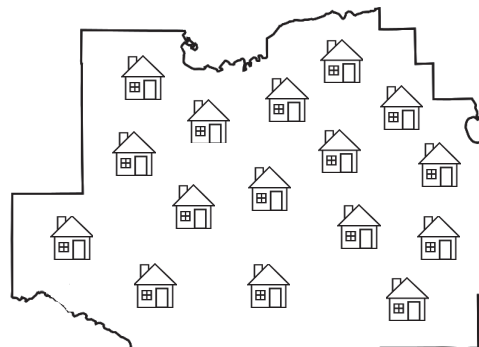
Category	Parcel Apportionment
Residential	Per Dwelling Unit
<b>Non-Residential</b>	
-Commercial	Improvement Area Per Building (Square Feet)  (Miscellaneous Buildings over 300 Square Feet)
-Industrial/Warehouse	
-Institutional	
-Miscellaneous	
Land	Per Acre (5 Acre Credit for Improved Parcels) (640 Acre Cap)



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# Demand Residential Units

Total Billing Units Residential	
Residential Property Use Category	Dwelling Units
Dwelling Units	164,317



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# Demand Non-Residential Units

Category	Number of Units	Unit Type
Commercial	16,747,745	Square Feet
Industrial//Warehouse	13,482,669	Square Feet
Institutional	8,785,591	Square Feet
Miscellaneous	31,897,468	Square Feet
Land	737,178	Acres



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## Demand Calculations and Rates

### 5-Year Average @ 100%

- Parcel Apportionment Methodology
  - Apply percentage of calls per property category to net allocated assessment budget
  - Divide aggregate cost per category by number of billing units
  - Calculate rate/billing unit
  - Apply rate/billing unit to each parcel based upon parcel's classification

Category	Total Calls	% of Calls	Assessable Costs	Billing Units	Rate	Unit Type
Residential	4,489	61.10%	\$12,574,858	164,317	\$76.53	Dwelling unit
Commercial	1,090	14.84%	\$3,053,374	16,747,745	\$0.1823	Square foot
Industrial/Warehouse	105	1.43%	\$294,132	13,482,669	\$0.0218	Square foot
Institutional	477	6.49%	\$1,336,201	8,785,591	\$0.1521	Square foot
Miscellaneous	146	1.99%	\$408,984	31,897,468	\$0.0128	Square foot
Land	1,040	14.16%	\$2,913,311	737,178	\$3.95	Acre
<b>Total</b>	<b>7,347</b>	<b>100.00%</b>	<b>\$20,580,861</b>			
<b>Estimated Buy-Down</b>			<b>\$4,275,307</b>			
<b>Estimated Net Revenue</b>			<b>\$16,305,554</b>			



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# Availability Calculations and Rates



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## Availability Methodology

- Converts all structures to an Equivalent Dwelling Unit (EDU)
- Average size of single family structure – 2,685 square feet
- All residential dwelling units assigned 1 EDU
- All non-residential structures are assigned EDU value based on dividing square footage of building by average size single family structure
- Do not charge
  - miscellaneous buildings or
  - land



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# Availability Rates

5-Year Average @ 100%

## Availability (64.32% of Assessable Budget)

	Assessable Cost	Total EDUs	Rate Per EDU
Gross Revenue	\$37,100,923	178,848	\$207.44
Estimated Buy-Down	\$923,908		
Net Revenue	\$36,177,015		



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# Combined Rates

5-Year Average @ 100%

Residential Category	Demand Component	Availability Component
Residential	Per Dwelling Unit	Per EDU
	\$76.53	\$207.44
<b>Non Residential Categories</b>		
	Per Square Foot	Per EDU
Commercial	\$0.1823	\$207.44
Industrial/Warehouse	\$0.0218	\$207.44
Institutional	\$0.1521	\$207.44
Miscellaneous	\$0.0128	N/A
<b>Land Category</b>		
	Per Acre	Per EDU
Land	\$3.95	N/A
<b>Estimated Assessable Budget</b>	<b>\$20,580,861</b>	<b>\$37,100,923</b>
<b>Estimated Exempt Buy-Down</b>	<b>\$4,275,307</b>	<b>\$923,908</b>
<b>Estimated Net Revenue</b>	<b>\$16,305,554</b>	<b>\$36,177,015</b>
<b>Total Estimated Net Revenue</b>	<b>\$52,482,569</b>	



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# Rate & Revenue Comparison

5-Year Average @ 100%

FY 2024-25 Adopted Rates		New Rates @ 100.00%		Difference	
Residential Category	Demand Component	Availability Component	Demand Component		Availability Component
Residential	Per Dwelling Unit	Per EDU	Per Dwelling Unit	Per EDU	
	\$49.17	\$150.74	\$76.53	\$207.44	\$84.06
<b>Non Residential Categories</b>		<b>Per Square Foot</b>	<b>Per EDU</b>		
Commercial	\$0.0876	\$150.74	\$0.1823	\$207.44	Varies
Industrial/Warehouse	\$0.0136	\$150.74	\$0.0218	\$207.44	Varies
Institutional	\$0.0809	\$150.74	\$0.1521	\$207.44	Varies
Miscellaneous	\$0.0130	N/A	\$0.0128	N/A	-\$0.0002
<b>Land Category</b>		<b>Per Acre</b>	<b>Per EDU</b>		
Land	\$2.29	N/A	\$3.95	N/A	\$1.66
Estimated Assessable Budget		\$57,681,784			
Estimated Exempt Buy-Down		\$5,199,215			
<b>Estimated Net Revenue</b>		<b>\$36,974,115</b>			<b>\$15,508,454</b>
<b>Estimated Net Revenue @ 95%</b>		<b>\$35,125,409</b>			<b>\$14,733,031</b>



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# Property Examples

Property Example	Current	New Study	Difference
Single Family Residential Home	\$199.91	\$283.97	\$84.06
50 Unit Apartment Complex	\$9,995.50	\$14,198.57	\$4,203.07
2,000 Sq. Ft. Retail/Restaurant	\$299.13	\$519.15	\$220.02
10,000 Sq. Ft. Office	\$1,495.66	\$2,595.76	\$1,100.09
40,000 Sq. Ft. Warehouse	\$3,022.66	\$3,963.03	\$940.37
20,000 Sq. Ft. Nursing Home	\$2,857.33	\$4,587.00	\$1,729.67
3,000 Sq. Ft. Miscellaneous	\$39.00	\$38.47	-\$0.53
5 Acre Vacant Land Parcel	\$11.45	\$19.76	\$8.31
20 Acre Vacant Land Parcel	\$45.80	\$79.04	\$33.24
300 Acre Vacant Land Parcel	\$687.00	\$1,185.59	\$498.59
<b>Estimated Net Revenue @ 95%</b>	<b>\$35,125,409</b>	<b>\$49,858,441</b>	<b>\$14,733,031</b>



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# Annual Rate Increases

## Gradual Rate Increases Based on Annual Assessable Costs

Year 1				Year 2		
Based on FY 2025-26 Assessable Budget				Based on FY 2026-27 Assessable Budget		
Residential Category	Service Component	Availability Component		Service Component	Availability Component	
	Per Dwelling Unit	Per EDU	Total	Per Dwelling Unit	Per EDU	Total
Residential	\$63.93	\$173.29	\$237.22	\$67.40	\$182.71	\$250.11
Non Residential Categories	Per Square Foot	Per EDU		Per Square Foot	Per EDU	
Commercial	\$0.1523	\$173.29		\$0.1606	\$182.71	
Industrial/Warehouse	\$0.0182	\$173.29		\$0.0192	\$182.71	
Institutional	\$0.1271	\$173.29		\$0.1340	\$182.71	
Miscellaneous Buildings (Greater Than 300 Sq. Ft.)	\$0.0107	N/A	\$0.0107	\$0.0113	N/A	\$0.0113
Land Category	Per Acre	Per EDU		Per Acre	Per EDU	
Land	\$3.30	N/A	\$3.30	\$3.48	N/A	\$3.48
<b>Estimated Assessable Budget</b>	<b>\$17,192,642</b>	<b>\$30,993,014</b>	<b>\$48,185,656</b>	<b>\$18,126,689</b>	<b>\$32,676,812</b>	<b>\$50,803,501</b>
Estimated Exempt Buy-Down	\$3,571,465	\$771,805	\$4,343,270	\$3,765,496	\$813,736	\$4,579,232
<b>Estimated Net Revenue</b>	<b>\$13,621,177</b>	<b>\$30,221,209</b>	<b>\$43,842,386</b>	<b>\$14,361,193</b>	<b>\$31,863,076</b>	<b>\$46,224,269</b>
<b>Residential Rate Increase Above Prior Year</b>			<b>\$37.31</b>			<b>\$12.89</b>
<b>Residential Rate % Increase</b>			18.66% increase			5.43% increase



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# Annual Rate Increases

## Gradual Rate Increases Based on Annual Assessable Costs

Year 3				Year 4			Year 5		
Based on FY 2027-28 Assessable Budget				Based on FY 2028-29 Assessable Budget			Based on FY 2029-30 Assessable Budget		
Residential Category	Service Component	Availability Component		Service Component	Availability Component		Service Component	Availability Component	
	Per Dwelling Unit	Per EDU	Total	Per Dwelling Unit	Per EDU	Total	Per Dwelling Unit	Per EDU	Total
Residential	\$78.18	\$211.92	\$290.10	\$82.95	\$224.87	\$307.82	\$87.70	\$237.73	\$325.43
Non Residential Categories	Per Square Foot	Per EDU		Per Square Foot	Per EDU		Per Square Foot	Per EDU	
Commercial	\$0.1863	\$211.92		\$0.1976	\$224.87		\$0.2089	\$237.73	
Industrial/Warehouse	\$0.0223	\$211.92		\$0.0236	\$224.87		\$0.0250	\$237.73	
Institutional	\$0.1554	\$211.92		\$0.1649	\$224.87		\$0.1743	\$237.73	
Miscellaneous Buildings (Greater Than 300 Sq. Ft.)	\$0.0131	N/A	\$0.0131	\$0.0139	N/A	\$0.0139	\$0.0147	N/A	\$0.0147
Land Category	Per Acre	Per EDU		Per Acre	Per EDU		Per Acre	Per EDU	
Land	\$4.04	N/A	\$4.04	\$4.28	N/A	\$4.28	\$4.53	N/A	\$4.53
<b>Estimated Assessable Budget</b>	<b>\$21,025,233</b>	<b>\$37,901,990</b>	<b>\$58,927,223</b>	<b>\$22,309,306</b>	<b>\$40,216,775</b>	<b>\$62,526,081</b>	<b>\$23,585,490</b>	<b>\$42,517,341</b>	<b>\$66,102,831</b>
Estimated Exempt Buy-Down	\$4,367,617	\$943,856	\$5,311,473	\$4,634,360	\$1,001,500	\$5,635,860	\$4,899,465	\$1,058,790	\$5,958,255
<b>Estimated Net Revenue</b>	<b>\$16,657,616</b>	<b>\$36,958,134</b>	<b>\$53,615,750</b>	<b>\$17,674,946</b>	<b>\$39,215,275</b>	<b>\$56,890,221</b>	<b>\$18,686,025</b>	<b>\$41,458,551</b>	<b>\$60,144,576</b>
<b>Residential Rate Increase Above Prior Year</b>			<b>\$39.99</b>			<b>\$17.72</b>			<b>\$17.61</b>
<b>Residential Rate % Increase</b>			15.99% increase			6.11% increase			5.72% increase



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# Questions



# Marion County Fire Update

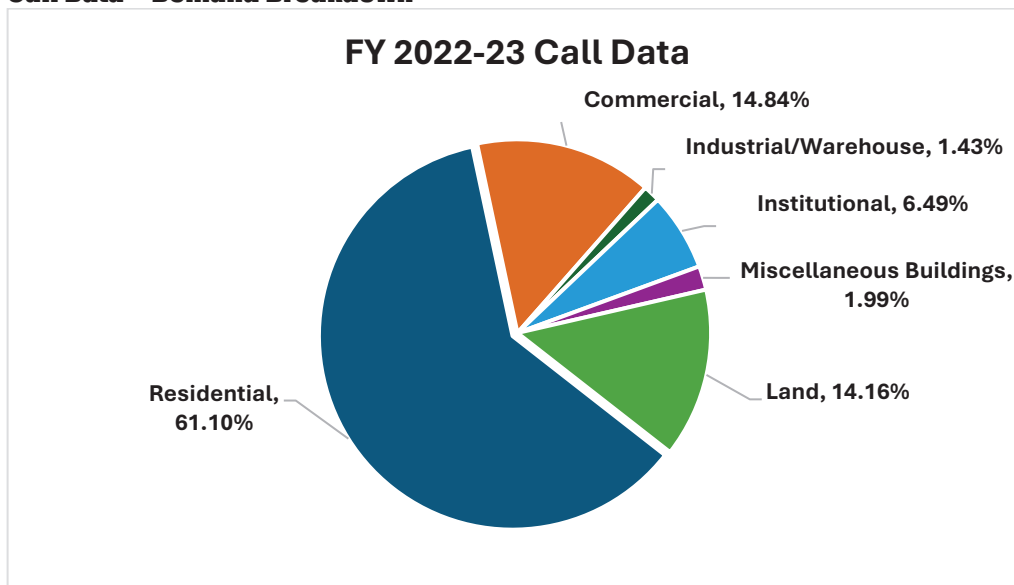
## 5-YEAR AVERAGE BUDGET

Revenue Source	Budget	% of Total Budget
MSTU	\$32,498,124	35.65%
Assessable	\$58,655,283	64.35%
<b>Total</b>	<b>\$91,153,407</b>	<b>100%</b>

## Demand/Availability Assessable Budget Breakdown

	2025 Study	2019 Study	Difference
Demand Percentage	35.68%	31.62%	4.06%
Availability Percentage	64.32%	68.38%	-4.06%
<b>Total</b>	<b>100.00%</b>	<b>100%</b>	

## Call Data – Demand Breakdown



Category	# Calls	% Calls	2019 Study		Difference
Residential	4489	61.10%	3,417	65.15%	-4.05%
Commercial	1090	14.84%	605	11.54%	3.30%
Industrial/Warehouse	105	1.43%	60	1.14%	0.29%
Institutional	477	6.49%	333	6.35%	0.14%
Miscellaneous Buildings	146	1.99%	166	3.16%	-1.17%
Land	1040	14.16%	664	12.66%	1.50%
<b>Total</b>	<b>7347</b>	<b>100.00%</b>	<b>5,245</b>	<b>100.00%</b>	



## Parcel Data<sup>1</sup>

Category	2025 Study		2019 Study		Difference	
	Demand	Availability	Demand	Availability	Demand	Availability
Residential	164,317	164,317	140,655	140,655	23,662	23,662
Commercial	16,747,745	6,238	13,970,045	5,203	2,777,700	1,035
Industrial/Warehouse	13,482,669	5,021	8,913,312	3,320	4,569,357	1,701
Institutional	8,785,591	3,272	8,329,971	3,102	455,620	170
Miscellaneous	31,897,468	-	25,788,786	0	6,108,682	-
Land	737,178	-	586,109	0	151,069	-
<b>Total</b>	<b>71,814,969</b>	<b>178,848</b>	<b>57,728,878</b>	<b>152,280</b>	<b>14,086,091</b>	<b>26,568</b>

## FY 2024-25 Adopted Rates

Category	Demand	Availability	Total
	Unit	EDU	
Residential	\$49.17	\$150.74	\$199.91
Commercial	\$0.0876	\$150.74	
Industrial/Warehouse	\$0.0136	\$150.74	
Institutional	\$0.0809	\$150.74	
Miscellaneous Buildings	\$0.0130		
Vacant Land	\$2.29		
<b>Revenue</b>			
Demand Revenue	\$11,691,215.15		
Availability Revenue	\$25,282,899.82		
<b>Total Revenue</b>	<b>\$36,974,114.97</b>		

<sup>1</sup> 2025 Units include Rainbow Lakes Estates.

**100% Rates – 5-Year Average Assessable Budget**

Residential Category	Service Component	Availability Component	
Residential	Per Dwelling Unit	Per EDU	Total
	\$76.53	\$207.44	\$283.97
<b>Non Residential Categories</b>	<b>Per Square Foot</b>	<b>Per EDU</b>	
Commercial	\$0.1823	\$207.44	
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<b>Land Category</b>	<b>Per Acre</b>	<b>Per EDU</b>	
Land	\$3.95	N/A	
<b>Estimated Assessable Budget</b>	<b>\$20,580,861</b>	<b>\$37,100,923</b>	<b>\$57,681,784</b>
<b>Estimated Exempt Buy-Down</b>	<b>\$4,275,307</b>	<b>\$923,908</b>	<b>\$5,199,215</b>
<b>Estimated Net Revenue</b>	<b>\$16,305,554</b>	<b>\$36,177,015</b>	<b>\$52,482,569</b>
<b>Total Estimated Net Revenue</b>	<b>\$52,482,569</b>		
<b>Estimated MSTU Revenue Needed</b>			<b>\$28,519,299</b>
<b>Total Net Revenue</b>			<b>\$81,001,868</b>

Category	Demand			Availability			Total Difference
	FY 24-25 Adopted	Unit		FY 24-25 Adopted	EDU		
		Updated Rates	Difference		Updated Rates	Difference	
Residential	\$49.17	\$76.53	\$27.36	\$150.74	\$207.44	\$56.70	\$84.06
Commercial	\$0.0876	\$0.1823	\$0.0947	\$150.74	\$207.44	\$56.70	
Industrial/Warehouse	\$0.0136	\$0.0218	\$0.0082	\$150.74	\$207.44	\$56.70	
Institutional	\$0.0809	\$0.1521	\$0.0712	\$150.74	\$207.44	\$56.70	
Miscellaneous Buildings	\$0.0130	\$0.0128	-\$0.0002				-\$0.0002
Vacant Land	\$2.29	\$3.95	\$1.66				\$1.66
Revenue	\$11,691,215	\$20,580,861	\$8,889,645	\$25,282,900	\$37,100,923	\$11,818,024	\$20,707,669

**Example Charges**

	Current Rates	New Study	Difference
Single Family Residential Home	\$199.91	\$283.97	\$84.06
50 Unit Apartment Complex	\$9,995.50	\$14,198.57	\$4,203.07
2,000 Sq. Ft. Retail/Restaurant	\$299.13	\$519.15	\$220.02
10,000 Sq. Ft. Office	\$1,495.66	\$2,595.76	\$1,100.09
40,000 Sq. Ft. Warehouse	\$3,022.66	\$3,963.03	\$940.37
20,000 Sq. Ft. Nursing Home	\$2,857.33	\$4,587.00	\$1,729.67
3,000 Sq. Ft. Miscellaneous	\$39.00	\$38.47	-\$0.53
5 Acre Vacant Parcel	\$11.45	\$19.76	\$8.31
20 Acre Vacant Parcel	\$45.80	\$79.04	\$33.24
300 Acre Vacant Parcel	\$687.00	\$1,185.59	\$498.59

**100% Rates -- Fiscal Year 2025-26 -- Year 1**

Residential Category	Service Component	Availability Component	
Residential	Per Dwelling Unit	Per EDU	Total
	\$63.93	\$173.29	\$237.22
<b>Non Residential Categories</b>	<b>Per Square Foot</b>	<b>Per EDU</b>	
Commercial	\$0.1523	\$173.29	
Industrial/Warehouse	\$0.0182	\$173.29	
Institutional	\$0.1271	\$173.29	
Miscellaneous Buildings (Greater Than 300 Sq. Ft.)	\$0.0107	N/A	
<b>Land Category</b>	<b>Per Acre</b>	<b>Per EDU</b>	
Land	\$3.30	N/A	
<b>Estimated Assessable Budget</b>	<b>\$17,192,642</b>	<b>\$30,993,014</b>	<b>\$48,185,656</b>
<b>Estimated Exempt Buy-Down</b>	<b>\$3,571,465</b>	<b>\$771,805</b>	<b>\$4,343,270</b>
<b>Estimated Net Revenue</b>	<b>\$13,621,177</b>	<b>\$30,221,209</b>	<b>\$43,842,386</b>
<b>Total Estimated Net Revenue</b>	<b>\$43,842,386</b>		
<b>Estimated MSTU Revenue Needed</b>			<b>\$23,887,972</b>
<b>Total Net Revenue</b>			<b>\$67,730,358</b>

Category	Demand			Availability			Total Difference
	FY 24-25 Adopted	Unit		FY 24-25 Adopted	EDU		
		Updated Rates	Difference		Updated Rates	Difference	
Residential	\$49.17	\$63.93	\$14.76	\$150.74	\$173.29	\$22.55	\$37.31
Commercial	\$0.0876	\$0.1523	\$0.0647	\$150.74	\$173.29	\$22.55	
Industrial/Warehouse	\$0.0136	\$0.0182	\$0.0046	\$150.74	\$173.29	\$22.55	
Institutional	\$0.0809	\$0.1271	\$0.0462	\$150.74	\$173.29	\$22.55	
Miscellaneous Buildings	\$0.0130	\$0.0107	-\$0.0023				-\$0.0023
Vacant Land	\$2.29	\$3.30	\$1.01				\$1.01
Revenue	\$11,691,215	\$17,192,642	\$5,501,427	\$25,282,900	\$30,993,014	\$5,710,114	\$11,211,541

**Example Charges**

	Current Rates	New Study	Difference
Single Family Residential Home	\$199.91	\$237.22	\$37.31
50 Unit Apartment Complex	\$9,995.50	\$11,861.07	\$1,865.57
2,000 Sq. Ft. Retail/Restaurant	\$299.13	\$433.68	\$134.55
10,000 Sq. Ft. Office	\$1,495.66	\$2,168.42	\$672.75
40,000 Sq. Ft. Warehouse	\$3,022.66	\$3,310.60	\$287.94
20,000 Sq. Ft. Nursing Home	\$2,857.33	\$3,831.85	\$974.52
3,000 Sq. Ft. Miscellaneous	\$39.00	\$32.13	-\$6.87
5 Acre Vacant Parcel	\$11.45	\$16.51	\$5.06
20 Acre Vacant Parcel	\$45.80	\$66.03	\$20.23
300 Acre Vacant Parcel	\$687.00	\$990.41	\$303.41

**100% Rates -- Fiscal Year 2026-27 – Year 2**

Residential Category	Service Component	Availability Component	
Residential	Per Dwelling Unit	Per EDU	Total
	\$67.40	\$182.71	\$250.11
<b>Non Residential Categories</b>	<b>Per Square Foot</b>	<b>Per EDU</b>	
Commercial	\$0.1606	\$182.71	
Industrial/Warehouse	\$0.0192	\$182.71	
Institutional	\$0.1340	\$182.71	
Miscellaneous Buildings (Greater Than 300 Sq. Ft.)	\$0.0113	N/A	
<b>Land Category</b>	<b>Per Acre</b>	<b>Per EDU</b>	
Land	\$3.48	N/A	
<b>Estimated Assessable Budget</b>	<b>\$18,126,689</b>	<b>\$32,676,812</b>	<b>\$50,803,501</b>
<b>Estimated Exempt Buy-Down</b>	<b>\$3,765,496</b>	<b>\$813,736</b>	<b>\$4,579,232</b>
<b>Estimated Net Revenue</b>	<b>\$14,361,193</b>	<b>\$31,863,076</b>	<b>\$46,224,269</b>
<b>Total Estimated Net Revenue</b>	<b>\$46,224,269</b>		
<b>Estimated MSTU Revenue Needed</b>			<b>\$25,236,340</b>
<b>Total Net Revenue</b>			<b>\$71,460,609</b>

Category	Demand			Availability			Total Difference
	Unit			EDU			
	FY 24-25 Adopted	Updated Rates	Difference	FY 24-25 Adopted	Updated Rates	Difference	
Residential	\$49.17	\$67.40	\$18.23	\$150.74	\$182.71	\$31.97	\$50.20
Commercial	\$0.0876	\$0.1606	\$0.0730	\$150.74	\$182.71	\$31.97	
Industrial/Warehouse	\$0.0136	\$0.0192	\$0.0056	\$150.74	\$182.71	\$31.97	
Institutional	\$0.0809	\$0.1340	\$0.0531	\$150.74	\$182.71	\$31.97	
Miscellaneous Buildings	\$0.0130	\$0.0113	-\$0.0017				-\$0.0017
Vacant Land	\$2.29	\$3.48	\$1.19				\$1.19
Revenue	\$11,691,215	<b>\$18,126,689</b>	<b>\$6,435,474</b>	\$25,282,900	<b>\$32,676,812</b>	<b>\$7,393,912</b>	<b>\$13,829,386</b>

**Example Charges**

	Current Rates	New Study	Difference
Single Family Residential Home	\$199.91	\$250.11	\$50.20
50 Unit Apartment Complex	\$9,995.50	\$12,505.46	\$2,509.96
2,000 Sq. Ft. Retail/Restaurant	\$299.13	\$457.24	\$158.11
10,000 Sq. Ft. Office	\$1,495.66	\$2,286.22	\$790.56
40,000 Sq. Ft. Warehouse	\$3,022.66	\$3,490.46	\$467.80
20,000 Sq. Ft. Nursing Home	\$2,857.33	\$4,040.03	\$1,182.70
3,000 Sq. Ft. Miscellaneous	\$39.00	\$33.88	-\$5.12
5 Acre Vacant Parcel	\$11.45	\$17.40	\$5.95
20 Acre Vacant Parcel	\$45.80	\$69.61	\$23.81
300 Acre Vacant Parcel	\$687.00	\$1,044.22	\$357.22

**100% Rates -- Fiscal Year 2027-28 -- Year 3**

Residential Category	Service Component	Availability Component	
Residential	Per Dwelling Unit	Per EDU	Total
	\$78.18	\$211.92	\$290.10
<b>Non Residential Categories</b>	<b>Per Square Foot</b>	<b>Per EDU</b>	
Commercial	\$0.1863	\$211.92	
Industrial/Warehouse	\$0.0223	\$211.92	
Institutional	\$0.1554	\$211.92	
Miscellaneous Buildings (Greater Than 300 Sq. Ft.)	\$0.0131	N/A	
<b>Land Category</b>	<b>Per Acre</b>	<b>Per EDU</b>	
Land	\$4.04	N/A	
<b>Estimated Assessable Budget</b>	<b>\$21,025,233</b>	<b>\$37,901,990</b>	<b>\$58,927,223</b>
<b>Estimated Exempt Buy-Down</b>	<b>\$4,367,617</b>	<b>\$943,856</b>	<b>\$5,311,473</b>
<b>Estimated Net Revenue</b>	<b>\$16,657,616</b>	<b>\$36,958,134</b>	<b>\$53,615,750</b>
<b>Total Estimated Net Revenue</b>	<b>\$53,615,750</b>		
<b>Estimated MSTU Revenue Needed</b>			<b>\$29,088,697</b>
<b>Total Net Revenue</b>			<b>\$82,704,447</b>

Category	Demand			Availability			Total Difference
	Unit			EDU			
	FY 24-25 Adopted	Updated Rates	Difference	FY 24-25 Adopted	Updated Rates	Difference	
Residential	\$49.17	\$78.18	\$29.01	\$150.74	\$211.92	\$61.18	\$90.19
Commercial	\$0.0876	\$0.1863	\$0.0987	\$150.74	\$211.92	\$61.18	
Industrial/Warehouse	\$0.0136	\$0.0223	\$0.0087	\$150.74	\$211.92	\$61.18	
Institutional	\$0.0809	\$0.1554	\$0.0745	\$150.74	\$211.92	\$61.18	
Miscellaneous Buildings	\$0.0130	\$0.0131	\$0.0001				\$0.0001
Vacant Land	\$2.29	\$4.04	\$1.75				\$1.75
Revenue	\$11,691,215	<b>\$21,025,233</b>	<b>\$9,334,018</b>	\$25,282,900	<b>\$37,901,990</b>	<b>\$12,619,090</b>	<b>\$21,953,108</b>

**Example Charges**

	Current Rates	New Study	Difference
Single Family Residential Home	\$199.91	\$290.10	\$90.19
50 Unit Apartment Complex	\$9,995.50	\$14,505.14	\$4,509.64
2,000 Sq. Ft. Retail/Restaurant	\$299.13	\$530.36	\$231.23
10,000 Sq. Ft. Office	\$1,495.66	\$2,651.80	\$1,156.14
40,000 Sq. Ft. Warehouse	\$3,022.66	\$4,048.60	\$1,025.94
20,000 Sq. Ft. Nursing Home	\$2,857.33	\$4,686.05	\$1,828.72
3,000 Sq. Ft. Miscellaneous	\$39.00	\$39.30	\$0.30
5 Acre Vacant Parcel	\$11.45	\$20.19	\$8.74
20 Acre Vacant Parcel	\$45.80	\$80.75	\$34.95
300 Acre Vacant Parcel	\$687.00	\$1,211.19	\$524.19

**100% Rates -- Fiscal Year 2028-29 -- Year 4**

Residential Category	Service Component	Availability Component	
Residential	Per Dwelling Unit	Per EDU	Total
	\$82.95	\$224.87	\$307.82
<b>Non Residential Categories</b>	<b>Per Square Foot</b>	<b>Per EDU</b>	
Commercial	\$0.1976	\$224.87	
Industrial/Warehouse	\$0.0236	\$224.87	
Institutional	\$0.1649	\$224.87	
Miscellaneous Buildings (Greater Than 300 Sq. Ft.)	\$0.0139	N/A	
<b>Land Category</b>	<b>Per Acre</b>	<b>Per EDU</b>	
Land	\$4.28	N/A	
<b>Estimated Assessable Budget</b>	<b>\$22,309,306</b>	<b>\$40,216,775</b>	<b>\$62,526,081</b>
<b>Estimated Exempt Buy-Down</b>	<b>\$4,634,360</b>	<b>\$1,001,500</b>	<b>\$5,635,860</b>
<b>Estimated Net Revenue</b>	<b>\$17,674,946</b>	<b>\$39,215,275</b>	<b>\$56,890,221</b>
<b>Total Estimated Net Revenue</b>	<b>\$56,890,221</b>		
<b>Estimated MSTU Revenue Needed</b>			<b>\$30,818,192</b>
<b>Total Net Revenue</b>			<b>\$87,708,413</b>

Category	Demand			Availability			Total Difference
	Unit			EDU			
	FY 24-25 Adopted	Updated Rates	Difference	FY 24-25 Adopted	Updated Rates	Difference	
Residential	\$49.17	\$82.95	\$33.78	\$150.74	\$224.87	\$74.13	\$107.91
Commercial	\$0.0876	\$0.1976	\$0.1100	\$150.74	\$224.87	\$74.13	
Industrial/Warehouse	\$0.0136	\$0.0236	\$0.0100	\$150.74	\$224.87	\$74.13	
Institutional	\$0.0809	\$0.1649	\$0.0840	\$150.74	\$224.87	\$74.13	
Miscellaneous Buildings	\$0.0130	\$0.0139	\$0.0009				\$0.0009
Vacant Land	\$2.29	\$4.28	\$1.99				\$1.99
Revenue	\$11,691,215	<b>\$22,309,306</b>	<b>\$10,618,091</b>	\$25,282,900	<b>\$40,216,775</b>	<b>\$14,933,875</b>	<b>\$25,551,966</b>

**Example Charges**

	Current Rates	New Study	Difference
Single Family Residential Home	\$199.91	\$307.82	\$107.91
50 Unit Apartment Complex	\$9,995.50	\$15,391.01	\$5,395.51
2,000 Sq. Ft. Retail/Restaurant	\$299.13	\$562.75	\$263.62
10,000 Sq. Ft. Office	\$1,495.66	\$2,813.76	\$1,318.09
40,000 Sq. Ft. Warehouse	\$3,022.66	\$4,295.86	\$1,273.20
20,000 Sq. Ft. Nursing Home	\$2,857.33	\$4,972.24	\$2,114.91
3,000 Sq. Ft. Miscellaneous	\$39.00	\$41.70	\$2.70
5 Acre Vacant Parcel	\$11.45	\$21.42	\$9.97
20 Acre Vacant Parcel	\$45.80	\$85.68	\$39.88
300 Acre Vacant Parcel	\$687.00	\$1,285.16	\$598.16

**100% Rates -- Fiscal Year 2029-30 -- Year 5**

Residential Category	Service Component	Availability Component	
Residential	Per Dwelling Unit	Per EDU	Total
	\$87.70	\$237.73	\$325.43
<b>Non Residential Categories</b>	<b>Per Square Foot</b>	<b>Per EDU</b>	
Commercial	\$0.2089	\$237.73	
Industrial/Warehouse	\$0.0250	\$237.73	
Institutional	\$0.1743	\$237.73	
Miscellaneous Buildings (Greater Than 300 Sq. Ft.)	\$0.0147	N/A	
<b>Land Category</b>	<b>Per Acre</b>	<b>Per EDU</b>	
Land	\$4.53	N/A	
<b>Estimated Assessable Budget</b>	<b>\$23,585,490</b>	<b>\$42,517,341</b>	<b>\$66,102,831</b>
<b>Estimated Exempt Buy-Down</b>	<b>\$4,899,465</b>	<b>\$1,058,790</b>	<b>\$5,958,255</b>
<b>Estimated Net Revenue</b>	<b>\$18,686,025</b>	<b>\$41,458,551</b>	<b>\$60,144,576</b>
<b>Total Estimated Net Revenue</b>	<b>\$60,144,576</b>		
<b>Estimated MSTU Revenue Needed</b>			<b>\$32,538,393</b>
<b>Total Net Revenue</b>			<b>\$92,682,969</b>

Category	Demand			Availability			Total Difference
	Unit			EDU			
	FY 24-25 Adopted	Updated Rates	Difference	FY 24-25 Adopted	Updated Rates	Difference	
Residential	\$49.17	\$87.70	\$38.53	\$150.74	\$237.73	\$86.99	\$125.52
Commercial	\$0.0876	\$0.2089	\$0.1213	\$150.74	\$237.73	\$86.99	
Industrial/Warehouse	\$0.0136	\$0.0250	\$0.0114	\$150.74	\$237.73	\$86.99	
Institutional	\$0.0809	\$0.1743	\$0.0934	\$150.74	\$237.73	\$86.99	
Miscellaneous Buildings	\$0.0130	\$0.0147	\$0.0017				\$0.0017
Vacant Land	\$2.29	\$4.53	\$2.24				\$2.24
Revenue	\$11,691,215	<b>\$23,585,490</b>	<b>\$11,894,275</b>	\$25,282,900	<b>\$42,517,341</b>	<b>\$17,234,441</b>	<b>\$29,128,716</b>

**Example Charges**

	Current Rates	New Study	Difference
Single Family Residential Home	\$199.91	\$325.43	\$125.52
50 Unit Apartment Complex	\$9,995.50	\$16,271.44	\$6,275.94
2,000 Sq. Ft. Retail/Restaurant	\$299.13	\$594.94	\$295.81
10,000 Sq. Ft. Office	\$1,495.66	\$2,974.71	\$1,479.05
40,000 Sq. Ft. Warehouse	\$3,022.66	\$4,541.60	\$1,518.94
20,000 Sq. Ft. Nursing Home	\$2,857.33	\$5,256.67	\$2,399.34
3,000 Sq. Ft. Miscellaneous	\$39.00	\$44.08	\$5.08
5 Acre Vacant Parcel	\$11.45	\$22.64	\$11.19
20 Acre Vacant Parcel	\$45.80	\$90.58	\$44.78
300 Acre Vacant Parcel	\$687.00	\$1,358.68	\$671.68

Comparison – Annual Rate Increases vs. One Rate Increase for 5-Year Period

	Year 1			Year 2			Year 3			Year 4			Year 5			5-Year Average		
	Based on FY 2025-26 Assessable Budget			Based on FY 2026-27 Assessable Budget			Based on FY 2027-28 Assessable Budget			Based on FY 2028-29 Assessable Budget			Based on FY 2029-30 Assessable Budget			Based on 5-Year Average Assessable Budget		
Residential Category	Service Component	Availability Component		Service Component	Availability Component		Service Component	Availability Component		Service Component	Availability Component		Service Component	Availability Component		Service Component	Availability Component	
	Per Dwelling Unit	Per EDU	Total	Per Dwelling Unit	Per EDU	Total	Per Dwelling Unit	Per EDU	Total	Per Dwelling Unit	Per EDU	Total	Per Dwelling Unit	Per EDU	Total	Per Dwelling Unit	Per EDU	Total
Residential	\$63.93	\$173.29	\$237.22	\$67.40	\$182.71	\$250.11	\$78.18	\$211.92	\$290.10	\$82.95	\$224.87	\$307.82	\$87.70	\$237.73	\$325.43	\$76.53	\$207.44	\$283.97
Non Residential Categories	Per Square Foot	Per EDU		Per Square Foot	Per EDU		Per Square Foot	Per EDU		Per Square Foot	Per EDU		Per Square Foot	Per EDU		Per Square Foot	Per EDU	
Commercial	\$0.1523	\$173.29		\$0.1606	\$182.71		\$0.1863	\$211.92		\$0.1976	\$224.87		\$0.2089	\$237.73		\$0.1823	\$207.44	
Industrial/Warehouse	\$0.0182	\$173.29		\$0.0192	\$182.71		\$0.0223	\$211.92		\$0.0236	\$224.87		\$0.0250	\$237.73		\$0.0218	\$207.44	
Institutional	\$0.1271	\$173.29		\$0.1340	\$182.71		\$0.1554	\$211.92		\$0.1649	\$224.87		\$0.1743	\$237.73		\$0.1521	\$207.44	
Miscellaneous Buildings (Greater Than 300 Sq. Ft.)	\$0.0107	N/A	\$0.0107	\$0.0113	N/A	\$0.0113	\$0.0131	N/A	\$0.0131	\$0.0139	N/A	\$0.0139	\$0.0147	N/A	\$0.0147	\$0.0128	N/A	\$0.0128
Land Category	Per Acre	Per EDU		Per Acre	Per EDU		Per Acre	Per EDU		Per Acre	Per EDU		Per Acre	Per EDU		Per Acre	Per EDU	
Land	\$3.30	N/A	\$3.30	\$3.48	N/A	\$3.48	\$4.04	N/A	\$4.04	\$4.28	N/A	\$4.28	\$4.53	N/A	\$4.53	\$3.95	N/A	\$3.95
Estimated Assessable Budget	\$17,192,642	\$30,993,014	\$48,185,656	\$18,126,689	\$32,676,812	\$50,803,501	\$21,025,233	\$37,901,990	\$58,927,223	\$22,309,306	\$40,216,775	\$62,526,081	\$23,585,490	\$42,517,341	\$66,102,831	\$20,580,861	\$37,100,923	\$57,681,784
Estimated Exempt Buy-Down	\$3,571,465	\$771,805	\$4,343,270	\$3,765,496	\$813,736	\$4,579,232	\$4,367,617	\$943,856	\$5,311,473	\$4,634,360	\$1,001,500	\$5,635,860	\$4,899,465	\$1,058,790	\$5,958,255	\$4,275,307	\$923,908	\$5,199,215
Estimated Net Revenue	\$13,621,177	\$30,221,209	\$43,842,386	\$14,361,193	\$31,863,076	\$46,224,269	\$16,657,616	\$36,958,134	\$53,615,750	\$17,674,946	\$39,215,275	\$56,890,221	\$18,686,025	\$41,458,551	\$60,144,576	\$16,305,554	\$36,177,015	\$52,482,569
Residential Rate Increase Above Prior Year			\$37.31			\$12.89			\$39.99			\$17.72			\$17.61			\$84.06
Residential Rate % Increase			18.66% Increase			5.43% Increase			15.99% Increase			6.11% Increase			5.72% Increase			42.05% Increase



**ADDITIONAL RATE SCENARIOS**

**95% Rates – 5-Year Average Assessable Budget**

Residential Category	Service Component	Availability Component	
Residential	Per Dwelling Unit	Per EDU	Total
	\$72.70	\$197.07	\$269.11
<b>Non Residential Categories</b>	<b>Per Square Foot</b>	<b>Per EDU</b>	
Commercial	\$0.1732	\$197.07	
Industrial/Warehouse	\$0.0207	\$197.07	
Institutional	\$0.1445	\$197.07	
Miscellaneous Buildings (Greater Than 300 Sq. Ft.)	\$0.0122	N/A	
<b>Land Category</b>	<b>Per Acre</b>	<b>Per EDU</b>	
Land	\$3.75	N/A	
<b>Estimated Assessable Budget</b>	<b>\$19,551,818</b>	<b>\$35,245,877</b>	<b>\$54,797,695</b>
<b>Estimated Exempt Buy-Down</b>	<b>\$4,061,541</b>	<b>\$877,712</b>	<b>\$4,939,253</b>
<b>Estimated Net Revenue</b>	<b>\$15,490,277</b>	<b>\$34,368,165</b>	<b>\$49,858,442</b>
<b>Total Estimated Net Revenue</b>	<b>\$49,858,442</b>		
<b>Estimated MSTU Revenue Needed</b>			<b>\$31,403,388</b>
<b>Total Net Revenue</b>			<b>\$81,261,830</b>

Category	Demand			Availability			Total Difference
	Unit			EDU			
	FY 24-25 Adopted	Updated Rates	Difference	FY 24-25 Adopted	Updated Rates	Difference	
Residential	\$49.17	\$72.70	\$23.53	\$150.74	\$197.07	\$46.33	\$69.86
Commercial	\$0.0876	\$0.1732	\$0.0856	\$150.74	\$197.07	\$46.33	
Industrial/Warehouse	\$0.0136	\$0.0207	\$0.0071	\$150.74	\$197.07	\$46.33	
Institutional	\$0.0809	\$0.1445	\$0.0636	\$150.74	\$197.07	\$46.33	
Miscellaneous Buildings	\$0.0130	\$0.0121	-\$0.0008				-\$0.0008
Vacant Land	\$2.29	\$3.75	\$1.46				\$1.46
Revenue	\$11,691,215	\$19,551,818	\$7,860,602	\$25,282,900	\$35,245,877	\$9,962,977	\$17,823,580

**Example Charges**

	Current Rates	New Study	Difference
Single Family Residential Home	\$199.91	\$269.77	\$69.86
50 Unit Apartment Complex	\$9,995.50	\$13,488.64	\$3,493.14
2,000 Sq. Ft. Retail/Restaurant	\$299.13	\$493.19	\$194.06
10,000 Sq. Ft. Office	\$1,495.66	\$2,465.97	\$970.30
40,000 Sq. Ft. Warehouse	\$3,022.66	\$3,764.88	\$742.22
20,000 Sq. Ft. Nursing Home	\$2,857.33	\$4,357.65	\$1,500.32
3,000 Sq. Ft. Miscellaneous	\$39.00	\$36.54	-\$2.46
5 Acre Vacant Parcel	\$11.45	\$18.77	\$7.32
20 Acre Vacant Parcel	\$45.80	\$75.09	\$29.29
300 Acre Vacant Parcel	\$687.00	\$1,126.31	\$439.31

**90% Rates – 5-Year Average Assessable Budget**

Residential Category	Service Component	Availability Component	
Residential	Per Dwelling Unit	Per EDU	Total
	\$68.88	\$186.70	\$255.57
<b>Non Residential Categories</b>	<b>Per Square Foot</b>	<b>Per EDU</b>	
Commercial	\$0.1641	\$186.70	
Industrial/Warehouse	\$0.0196	\$186.70	
Institutional	\$0.1369	\$186.70	
Miscellaneous Buildings (Greater Than 300 Sq. Ft.)	\$0.0115	N/A	
<b>Land Category</b>	<b>Per Acre</b>	<b>Per EDU</b>	
Land	\$3.56	N/A	
<b>Estimated Assessable Budget</b>	<b>\$18,522,774</b>	<b>\$33,390,831</b>	<b>\$51,913,606</b>
<b>Estimated Exempt Buy-Down</b>	<b>\$3,847,776</b>	<b>\$831,517</b>	<b>\$4,679,293</b>
<b>Estimated Net Revenue</b>	<b>\$14,674,998</b>	<b>\$32,559,314</b>	<b>\$47,234,313</b>
<b>Total Estimated Net Revenue</b>	<b>\$47,234,313</b>		
<b>Estimated MSTU Revenue Needed</b>			<b>\$34,287,477</b>
<b>Total Net Revenue</b>			<b>\$81,521,790</b>

Category	Demand			Availability			Total Difference
	Unit			EDU			
	FY 24-25 Adopted	Updated Rates	Difference	FY 24-25 Adopted	Updated Rates	Difference	
Residential	\$49.17	\$68.88	\$19.71	\$150.74	\$186.70	\$35.96	\$55.66
Commercial	\$0.0876	\$0.1641	\$0.0765	\$150.74	\$186.70	\$35.96	
Industrial/Warehouse	\$0.0136	\$0.0196	\$0.0060	\$150.74	\$186.70	\$35.96	
Institutional	\$0.0809	\$0.1369	\$0.0560	\$150.74	\$186.70	\$35.96	
Miscellaneous Buildings	\$0.0130	\$0.0115	-\$0.0015				-\$0.0015
Vacant Land	\$2.29	\$3.56	\$1.27				\$1.27
Revenue	\$11,691,215	\$18,522,774	\$6,831,559	\$25,282,900	\$33,390,831	\$8,107,931	\$14,939,491

**Example Charges**

	Current Rates	New Study	Difference
Single Family Residential Home	\$199.91	\$255.57	\$55.66
50 Unit Apartment Complex	\$9,995.50	\$12,778.71	\$2,783.21
2,000 Sq. Ft. Retail/Restaurant	\$299.13	\$467.24	\$168.10
10,000 Sq. Ft. Office	\$1,495.66	\$2,336.18	\$840.52
40,000 Sq. Ft. Warehouse	\$3,022.66	\$3,566.73	\$544.07
20,000 Sq. Ft. Nursing Home	\$2,857.33	\$4,128.30	\$1,270.97
3,000 Sq. Ft. Miscellaneous	\$39.00	\$34.62	-\$4.38
5 Acre Vacant Parcel	\$11.45	\$17.78	\$6.33
20 Acre Vacant Parcel	\$45.80	\$71.14	\$25.34
300 Acre Vacant Parcel	\$687.00	\$1,067.03	\$380.03

Marion County Fire															
Account Number	Expenditures	FY 2024-25 Adopted	FY 2024-25 Assessable Budget	FY 2026	FY 2025-26 Assessable Budget	FY 2027	FY 2026-27 Assessable Budget	FY 2028	FY 2027-28 Assessable Budget	FY 2029	FY 2028-29 Assessable Budget	FY 2030	FY 2029-30 Assessable Budget	5-Year Average Total	5-Year Average Assessable
	Total Personnel Services	\$53,241,650	\$34,361,455	\$55,903,733	\$36,079,528	\$58,698,919	\$37,883,504	\$61,633,865	\$39,777,680	\$64,715,558	\$41,766,564	\$67,951,336	\$43,854,892	\$61,780,682	\$39,872,433
	Total Operating Expenses	\$16,442,722	\$9,873,012	\$17,539,312	\$10,558,177	\$18,755,598	\$11,319,860	\$20,107,896	\$12,168,559	\$21,614,895	\$13,116,305	\$23,298,012	\$14,176,884	\$20,263,143	\$12,267,957
	Capital														
564101	Total Machinery and Equipment	\$872,798	\$600,699	\$872,798	\$600,699	\$872,798	\$600,699	\$872,798	\$600,699	\$872,798	\$600,699	\$872,798	\$600,699	\$872,798	\$600,699
564102	Total Machinery and Equipment CIP	\$6,281	\$4,050	\$6,281	\$4,050	\$6,281	\$4,050	\$6,281	\$4,050	\$6,281	\$4,050	\$6,281	\$4,050	\$6,281	\$4,050
568102	Total Intangible Software CIP	\$14,521	\$9,362	\$14,521	\$9,362	\$14,521	\$9,362	\$14,521	\$9,362	\$14,521	\$9,362	\$14,521	\$9,362	\$14,521	\$9,362
	Total Capital	\$893,600	\$614,111	\$893,600	\$614,111	\$893,600	\$614,111	\$893,600	\$614,111	\$893,600	\$614,111	\$893,600	\$614,111	\$893,600	\$614,111
	Total Enhanced Services	\$0	\$0	\$0	\$0	\$0	\$0	\$7,735,000	\$4,987,039	\$8,521,750	\$5,494,286	\$8,947,838	\$5,769,000	\$5,040,918	\$3,250,065
	Total Expenditures	\$70,577,972	\$44,848,578	\$74,336,644	\$47,251,816	\$78,348,117	\$49,817,475	\$90,370,361	\$57,547,389	\$95,745,804	\$60,991,265	\$101,090,785	\$64,414,886	\$88,556,448	\$56,377,292
			63.54%		63.56%		63.58%		63.68%		63.70%		63.72%		63.66%
	Revenues														
322045	Fire Marshal	162,000	162,000	165,240	165,240	168,545	168,545	171,916	171,916	175,354	175,354	178,861	178,861	171,983	171,983
322075	Fire Service Misc Fees	30,000	30,000	30,600	30,600	31,212	31,212	31,836	31,836	32,473	32,473	33,122	33,122	31,849	31,849
335210	Firefighters Supp Comp	98,000	63,184	99,960	64,448	101,959	65,737	103,998	67,052	106,078	68,393	108,200	69,760	104,039	67,078
337251	City of McIntosh	15,388	9,921	15,696	10,120	16,010	10,322	16,330	10,528	16,656	10,739	16,990	10,954	16,336	10,533
341910	Sale of Maps and Publications	204	132	208	134	212	137	216	140	221	142	225	145	217	140
342200	Fire Protection Services	1,000	1,000	1,020	1,020	1,040	1,040	1,061	1,061	1,082	1,082	1,104	1,104	1,062	1,062
342501	Inspections Plan Reviews	6,000	6,000	6,120	6,120	6,242	6,242	6,367	6,367	6,495	6,495	6,624	6,624	6,370	6,370
349081	Fire	337,051	337,051	343,792	343,792	350,668	350,668	357,681	357,681	364,835	364,835	372,132	372,132	357,821	357,821
354002	Illegal Burn Fines	4,000	4,000	4,080	4,080	4,162	4,162	4,245	4,245	4,330	4,330	4,416	4,416	4,246	4,246
361110	Interest Board	1,263,000	814,303	1,288,260	830,589	1,314,025	847,200	1,340,306	864,144	1,367,112	881,427	1,394,454	899,056	1,340,831	864,483
361132	Interest Tax Collector	261,000	168,276	266,220	171,642	271,544	175,075	276,975	178,576	282,515	182,148	288,165	185,791	277,084	178,646
369910	Other	41,000	26,434	41,820	26,962	42,656	27,502	43,510	28,052	44,380	28,613	45,267	29,186	43,527	28,063
	Total Revenues	\$2,218,643	\$1,622,301	\$2,263,016	\$1,654,747	\$2,308,276	\$1,687,842	\$2,354,442	\$1,721,599	\$2,401,531	\$1,756,031	\$2,449,561	\$1,791,152	\$2,355,365	\$1,722,274
	Total Expenditures	\$70,577,972	\$44,848,578	\$74,336,644	\$47,251,816	\$78,348,117	\$49,817,475	\$90,370,361	\$57,547,389	\$95,745,804	\$60,991,265	\$101,090,785	\$64,414,886	\$88,556,448	\$56,377,292
	Total Revenues	\$2,218,643	\$1,622,301	\$2,263,016	\$1,654,747	\$2,308,276	\$1,687,842	\$2,354,442	\$1,721,599	\$2,401,531	\$1,756,031	\$2,449,561	\$1,791,152	\$2,355,365	\$1,722,274
	Net Expenditures	\$68,359,329	\$43,226,277	\$72,073,628	\$45,597,069	\$76,039,841	\$48,129,633	\$88,015,920	\$55,825,790	\$93,344,273	\$59,235,234	\$98,641,224	\$62,623,735	\$86,201,083	\$54,655,018
			63.23%		63.26%		63.30%		63.43%		63.46%		63.49%		63.40%
	Total Misc. Assessable Expenditures		\$2,401,460		\$2,588,587		\$2,673,868		\$3,101,433		\$3,290,846		\$3,479,096		\$3,026,766
	Total Assessable Expenditures		\$45,627,736		\$48,185,656		\$50,803,501		\$58,927,223		\$62,526,081		\$66,102,831		\$57,681,784
	Demand Component		\$16,279,976		\$17,192,642		\$18,126,689		\$21,025,233		\$22,309,306		\$23,585,490		\$20,580,861
	Availability Component		\$29,347,760		\$30,993,014		\$32,676,812		\$37,901,990		\$40,216,775		\$42,517,341		\$37,100,924
	Total Assessable		\$45,627,736		\$48,185,656		\$50,803,501		\$58,927,223		\$62,526,081		\$66,102,831		\$57,681,784
	Total MSTU	\$25,133,052		\$26,476,560		\$27,910,208		\$32,190,130		\$34,109,039		\$36,017,489		\$31,546,065	
	Total MSTU and MSBU	\$70,760,789		\$74,662,216		\$78,713,710		\$91,117,352		\$96,635,120		\$102,120,321		\$89,227,849	