G | S | G Government Services Group, Inc.
www.WeServeGovernments.com

September 12, 2016

Via Federal Express

Office of the City Clerk
201East Main Street
Tavares, Florida 32778

Re: City of Tavares, Florida
Request for Proposal for Re-Evaluation of Fire District Special Assessment Program Fees
RFP 2016-0020

Dear Sir/Madam,

This correspondence is being submitted in response to the City of Tavares' (City) Request for Proposals to re-evaluate the City's fire district special assessment program fees.

Government Services Group, Inc. (GSG) understands the work to be performed and is pleased to respond to the City's RFP by submitting our qualifications, project approach and scope of services. Under our response, GSG will provide professional consulting and project management services, data analysis and specialized assistance to the City in re-evaluating the City's fire assessment program and assisting the City with implementation of an updated fire assessment fees that will be collected on the utility bill.

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

- GSG is very familiar with the City of Tavares as we assisted the City with development and implementation of the City's current fire assessment program in 2009 and 2012. We have also answered questions and assisted with addressing unique issues as they came up over the past four years at no additional cost to the City.
- GSG is very familiar with Lake County as over the past two years we have assisted eight of the fourteen cities in Lake County with various special assessment programs, including fire, solid waste, and street lighting services. GSG also provided expert witness assistance to Lake County in defending their fire assessment program.
- GSG is recognized by the Courts as an Expert in the development and implementation of special assessment programs.
- GSG is recognized by the Florida Department of Revenue, Property Appraisers and Tax Collectors as an expert in the area of assessment roll development and certification.
- GSG is the only consulting firm that is endorsed by the Florida Fire Chiefs Association as the expert in developing and implementing fire services special assessment programs.
- GSG is recognized as an expert in alternative funding solutions by the Florida Association of Counties, Florida League of Cities, Florida County City Managers Association, and Florida Government Finance Officers Association.

- GSG has a proven track record of creating legally defensible special assessment programs and assisting its clients with successful implementation.
- GSG has been involved in more than 250 special assessment programs (over 100 fire assessment programs) and has created the "gold standard" apportionment methodology for fire services assessment programs in the State.
- GSG knows what it takes to get the job done and will negotiate a lump sum fee based on the goals and objectives of the City. **There will be no hidden costs or add-ons.**
- GSG provides a thorough analysis of the call data and parcel-level data, as well as the financial impact of providing fire services.
- GSG is the leader in the State for the development and implementation of fire services special assessment programs. GSG has developed and implemented more fire services special assessment programs in Florida than any other consulting firm.

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

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

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

Sincerely,

Camille P. Tharpe Senior Vice
President Government Services
Group, Inc.
1500 Mahan Drive, Suite 250
Tallahassee, Florida 32308
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CTharpe@govserv.com

Government Services Group, Inc.

Government Services Division

(&)(S)

Request for Proposals #2016-0020

CITY OF TAVARES, FLORIDA
Re-Evaluation of Fire District Special Assessment Program Fees

Thursday, September 15, 2016
2:00P.M.

Presented by:
Government Services Group, Inc.
Camille P. Tharpe, Senior Vice President
CTharpe@govserv.com

ORIGINAL

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Tab A — Proposal and Experience

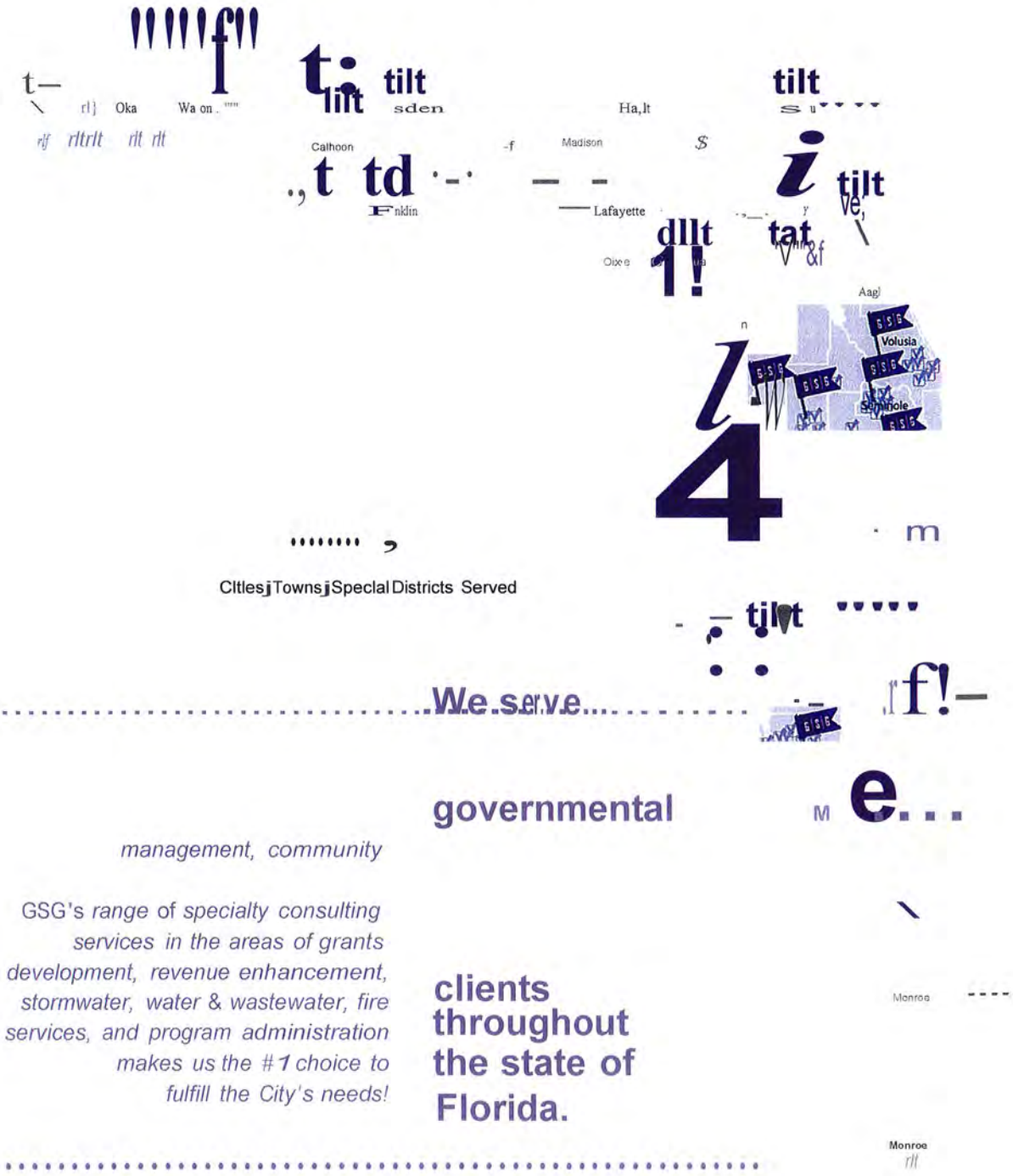
General Qualifications

Firm Profile

Government Services Group, Inc. (GSG) is a Florida based consulting service provider to government entities. Incorporated in 1996, ***GSG*** prides itself on 20 years of serving Florida Governments with smart, effective and efficient service. ***GSG*** is comprised of 3 divisions: Community Services Division, Government Services Division and Municipal Services Division. All divisions provide specialized services to municipalities, cities, counties and special districts. Across divisions, our general areas of service include stormwater, water & wastewater, grants management, community development, fire funding services solutions, revenue enhancement and program administration. In each service area, ***GSG*** has perfected particular capabilities, offering deliverables that may be tailored according to specific client needs.

Recently, the Tallahassee Award Program (Tally Awards) selected ***Government Services Group*** for the 2015 Best of Tallahassee Award in the Government Consultants category. The Tally Awards are the people's choice awards for Tallahassee's favorite businesses. ***Government Services Group's*** award in the Government Consultants category was based on information gathered both internally by Tally Awards and data provided by third parties. The various sources of information were analyzed to choose the winners in each category. The 2015 Tallahassee Award Program focuses on quality, not quantity; ***GSG*** was found to be a top service provider to governmental entities, offering quality solutions and deliverables.

GSG's team of 50 highly experienced professionals offers a unique perspective becauswe have worked in government and in the private sector for both large and small entities. Not only have we been in our client's shoes, we have been in their communities and neighborhoods. During ***GSG's*** 20 years of service, 60 counties, 89 cities and 15 special districts have experienced benefits. ***GSG*** currently serves 160 clients in Florida. For nearly 17 years, we have managed one of the largest "single purpose" government entities in Florida, the Florida Governmental Utility Authority (FGUA). The FGUA services more than 120,000 utility customers. ***GSG*** is also the contract administrator with the Department of Defense for a 50-year contract to manage all utility assets at MacDill Air Force Base in Tampa, Florida.



management, community

GSG's *range of specialty consulting services in the areas of grants development, revenue enhancement, stormwater, water & wastewater, fire services, and program administration makes us the #1 choice to fulfill the City's needs!*

Government Services Division {GSD)

The Government Services Division (GSD) specializes in service delivery analysis, governance solutions, water/ wastewater assessments, stormwater assessments, fire assessments, road assessments, EMS tax assessments, solid waste assessments, funding studies and analysis and infrastructure improvements assessments. These assessments have assisted governments in determining priorities and funding strategies that provide a consistent revenue stream to support the functionality of the local government. The information contained in the assessment also enables Commissions and Boards to make critical decisions about local infrastructure and creates a basis for planning initiatives in the short and long-term.

SERVICES PROVIDED BY THE GSD	
Fire/Rescue	✓
Solid Waste	✓
Stormwater	✓
Potable Water and Sewer	✓
Wastewater	✓
Street Lighting	✓
Beach Renourishment	✓
Service Cost Recovery	✓
Neighborhood Improvements	✓
Transportation Infrastructure	✓
Economic Development	✓
Capital Improvements Planning & Finance	✓
Critical Infrastructure Improvements	✓

Government Services Division also works with cities and counties in creating funding concepts, including the use of special assessment programs, for the funding of fire protection analysis for communities. These projects include studies, strategies, alternatives and advice for swift implementation. *GSG* has worked with over 160 cities and counties on over 250 assessment studies to create some of the most unique funding scenarios currently utilized.

GSG has been providing the type of services requested in this RFP for 20 years. We have earned a reputation throughout Florida as a leader in the development, implementation, and administration of special assessment programs. Throughout our 20 years of operation, we have been instrumental in this area, working with numerous cities and counties within the state of Florida to develop alternative means of funding for local government services, ranging from tax roll assessments to impact fee programs to user-based fees to downtown redevelopment tax increment financing. Our unique models have helped more than 160 local governments fund a wide array of service and capital programs.

Special Assessment Experience

GSG created some of the first assessment programs in the State and has assisted in writing the law for special assessments. Our approach to special assessment programs has been developed over a 20-year period through numerous projects involving many different Florida local governments. Not only does our experience and client recommendations reflect upon our great credibility, but also on the wealth of similar projects we have in our repertoire. In fact, *GSG* has been designated by the Courts as an expert in the development of special assessments and capable of providing competent, substantial evidence to support the case law requirements for using special assessments to fund the provision of fire rescue and other services.

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

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

The following associations have asked ***GSG*** to participate in training events, regional and statewide workshops and conferences: the Florida Association of Counties (FAC), the Florida City and County Management Association (FCCMA), the Florida Government Finance Officers Association (FGFOA), the Florida League of Cities (FLC), the Florida Fire Chiefs Association (FFCA) and the Florida Association of Special Districts (FASD). ***GSG*** is also a supporter and sponsor with these associations in their conferences and educational endeavors.

GSG standsapartfrom all otherconsultingfirmswho may submit responses to the City's RFPwith regards to the firm's knowledge and experience in developing fire services apportionment methodologies.

- ***GSG*** pioneered the development and implementation of the "Traditional" or historical demand-based methodology in 1995 and created the "gold standard" apportionment methodology for fire rescue assessment programs in the State. The methodology developed for these programs (and the City's existing program) was based upon the historical demand for fire rescue services by analyzing fire rescue call incident data. This approach is widely used across the State as the standard methodology for fire rescue special assessments. In the past 20 years, ***GSG*** has been involved in the development and implementation of over 100 fire assessment programs using the "Historical Demand" methodology.
  - While still using the historical demand methodology approach, we have developed variations to address unique client issues. These include:
    - Alternatives to the traditional rate categories.
    - Using actual square footage or square foot tiers for non-residential rate categories.
    - Providing a square foot cap for non-residential buildings based on resources available and NFPA standards.
    - Call Weighting - applying a weighting factor to each fire call based on various factors such as response protocol and duration of each call.
    - Creating Service Zones to address varying levels of services provided within the benefit area.

Court Acknowledged Expert in the Area of Special Assessments

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

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

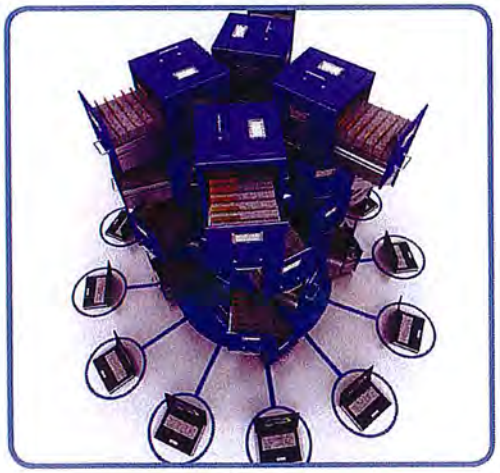
1. The assessment was for services that did not specifically benefit the burdened properties;
2. The City's apportionment methodology was arbitrary; and
3. The City impermissibly spent the assessment funds on unauthorized services and capital projects.

Based on evidence and testimony provided by ***GSG***, the Fourth DCA affirmed the final judgment in favor of the City as to each argument. The Courts determined that because of the thorough analysis conducted by ***GSG*** and our understanding of the call data, parcel level data, budget and operations of the City's fire department, it was satisfied that the fire rescue special assessment developed by ***GSG*** and implemented by the City met all of the case law criteria. See Attachment 7.

Data Management Services

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

Database Development and Certification



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

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

Individual Qualifications

Project Team Members

We have structured our team to provide the City of Tavares with consultants, project managers and database analysts/programmers that have the expertise in the area of special assessments. More, each individual team member brings countless success stories and a wealth of experience in the development of alternative funding for fire rescue services. We believe that the combination of our historical experience and the qualifications of our personnel allow GSG to better develop solution-based strategies that are specifically tailored to successfully address the specific financial, operational, and governance problems faced by local government. As such, ***GSG*** believes that our firm brings together the best options, alternatives and innovative solutions in revenue enhancement capabilities.

On staff, GSG has retired FireChiefTuffy Dixon to provide assistance in the analysis and recommendations for improvements to the provision of the fire rescue services. We have the resources to thoroughly evaluate a department's current fire rescue services and make recommendations for improving services including increasing ISO ratings, response times, staffing needs, station and apparatus needs, etc. ***GSG*** also has extensive knowledge of the provision of fire services utilizing both career paid and volunteer firefighters.

The projectteam assembled forthis project are vastly experienced in evaluatingthe unique and dynamic characteristics associated with local government and providing options for the funding of vital services. We believe the combination of our historical experience and the qualifications of our personnel allow ***GSG*** to better develop solution-based strategies that are uniquely tailored to successfully address the specific financial, operational, and governance problems faced by local governments. As such, ***GSG*** believes our firm brings together the best options, alternatives and innovative solutions in revenue enhancement capabilities.

GSG's team provides significant advantages to the City of Tavares that are critical to this project. All team members have the capacity and are available to devote the time necessary to develop a legally defensible and politically accessible non-ad valorem fire services assessment program.

Fire Rescue Operations
Technical Advisor –
Former Fire Chief, Tuffy Ilixon

Government Services Division
Camille Tharpe. Director and Senior Vice President
(Primary Contact)

Special Assessment Funding
Consulting Services

Jeff Rackley
Senior Project Manager

Sandi Melgarejo
Senior Project Manager/
Project Coordinator

John Walker
Project Consultant

Data Management Services

Iman Tolson
Database Analyst

Xavier Rodriguez
Database Analyst

CAMILLE P. THARPE

Senior Vice-President
Director of Government Services Division
and Community Services Division

Role: ***Project Director***

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

Phone	850-6813717
Fax	850-224-7206
Cell	850-294-0819
Email	CTharpe@govserv.com

Professional Experience

- Over 23 years of developing special assessment methodologies, alternative funding and service delivery management
- Served as non-attorney professional consultant for all service and capital assessment projects conducted by Nabors, Giblin & Nickerson, P.A.
- Former Consultant on user fee studies, cost allocation plans, special assessment projects and other projects related to alternative revenue sources in southeastern U.S. for David M. Griffith & Associates
- Prior Strategic Planner with focus on special projects conducted by County Manager's office including Charter review, local option sales tax referendum, franchise agreements, contract management, solid waste and fire special assessment projects

Certification & Associations

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

Background

Senior Vice President of Government Services Group, Inc. (GSG), Camille P. Tharpe serves as the Director of the Government Services Division and the Community Services Division. Ms. Tharpe has vast knowledge of the development, implementation and maintenance of special assessment programs and databases for GSG clients. With over 23 years of local government experience, Ms. Tharpe has directed more than 5,000 special assessment programs. The new and annually recurring projects she has facilitated fund essential services for over 50 counties and 80 cities throughout Florida. She possesses a qualified understanding of the necessary technical and logistical interaction with constitutional officers and policy; a key element in the successful implementation of the uniform method of non-ad valorem assessment collections outlined under Chapter 197, Florida Statutes.

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

Education

Ms. Tharpe holds a Bachelor of Science (B.S.) in Political Science, a Master of Science (M.S.) in Political Science, as well as a Public Administration certificate from University of Florida.

Accomplishments

Oversees the development and implementation for assessment programs in Florida.

Leads team to provide grant writing and administration services; secures funding as well as manages grant until close out, making sure all reporting requirements are met.

Fosters the submission of competent, substantial evidence to support case law requirements for using special assessments to fund the provision of fire and other services.

- Oversees team to provide financial management and subcontractor monitoring for various Economic Development and Community Development Programs.

Public speaker for statewide associations including Florida Association of Counties (FAC), Florida Governmental Finance Officers' Association (FGFOA), and the Florida Fire Chiefs Association.

Authored articles for the Florida Fire Chief's monthly magazine.

Delivered numerous presentations to city and county elected officials on topics related to non-ad valorem assessment programs and other alternative funding and service delivery issues.

Litigation Accomplishments

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

Roy's Trailer Park. Inc.. A Florida Corporation, d/b/a Roy's Trailer Park vs. Monroe County. Florida. Case No. CAK 071505, 16th Judicial Circuit Court, Monroe County, Florida
Testified for defendant

Keys RV/Mobile Home Condominium Association, Inc. vs. City of Marathon. Florida. Case No. 2008 CA 386M, 16th Judicial Circuit Court, Monroe County, Florida
Testified for defendant

Islamorada. Village of Islands. Florida vs. The State of Florida and the Taxpayers. Property Owners and Citizens of Islamorada. Village of Islands, Florida (bond validation)*Testified for plaintiff*

Monroe County. Florida, vs. The State of Florida. et al.
Case No. 2013-CA-000521, 16th Judicial Circuit, Monroe County, Florida
Testified for plaintiff

Carl H. Martin. et al. v. Lake County. Florida. et al., Case No. 2009-CA-5295, 5th Judicial Circuit, Lake County, Florida
Testified for defendant

SANDI MELGAREJO

Senior Project Manager/
Project Coordinator

Role: Project Manager

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Tallahassee, Florida 32308

Phone	850-6813717 x111
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Email	SMelgarejo@govserv.com

Specialization

Sandi Melgarejo facilitates the coordination of all workflow and project scheduling between the consulting team and technical support. She also serves as project manager for several service and capital special assessment programs.

In addition, Ms. Melgarejo oversees the processing of all statutorily required first class notices providing quality control throughout the process and ensures all legal requirements are met.

- Develops training materials and conducts training sessions for special assessment customer service phone banks.

Professional Experience

- Over 20 years of experience working with local governments
- 9 years supervisory experience
- Over 16 years of civil litigation experience, including federal and state court litigation and FCHR/EEOC administration proceedings; 8 years paralegal experience
- Over 5 years project manager experience
- Over 6 years project coordination experience providing quality control and project oversight

Background

Sandi Melgarejo is the Project Coordinator for the Government Services Division at Government Services Group, Inc. (GSG). With over 20 combined years of extensive experience and knowledge of local government, Ms. Melgarejo's skillfulness is indispensable to GSG. As Project Coordinator, she monitors the progress of all workflow and project scheduling between the consulting team and technical support. Ms. Melgarejo also advises the consultingteam and client regardinganyschedule modifications, requests for additi onal data and clarification on information that is used in the finalization of reports and other documents. Ms. Melgarejo works directly with clients regarding data requests and schedule compliance, providing direct support to the consultants and technical services personnel to advance the project consistent with client expectations. Ms. Melgarejo helps to facilitate projects and provides quality control.

Ms. Melgarejo has served as the project manager for service and capital assessment programs for over 24 cities, 10 counties and two special districts throughout Florida. Along with her vast knowledge of special assessments, Ms. Melgarejo has over 16 years in the legal field with over nine years of experience as a paralegal to law firms representing various governmental entities.

Education

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

Accomplishments

Involved in over 45 special assessment programs including fire services, stormwater services, street lighting services, neighborhood improvements, roadway improvements and canal dredging projects.

Created and maintains checklists to ensure all legal requirements are met, eliminating possible program risks.

Established a project tracking system for monitoring project status and quality control.

JEFF RACKLEY

Senior Project Manager

Role: ***Project Consultant***

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

Phone	850-681-3717 x102
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Specialization

Jeff Rackley focuses on assisting local government clients with the development and implementation of non-ad valorem special assessment and revenue enhancement programs.

Professional Experience

- Over 12 years of state and local government experience
- Owned and operated a small business.

Certification

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

Background

Jeff Rackley is a Senior Project Manager in the Government Services Division at Government Services Group, Inc. (GSG). Mr. Rackley has over 12 years of experience working with state and local governments specializing in budgeting, finance, procurement, contract negotiations, contract management and project management. Since joining GSG, his work has been focused on city, county and special district revenue enhancement projects. Mr. Rackley has worked on numerous capital and service assessment programs for governmental entities throughout Florida. Prior to joining GSG, Mr. Rackley worked for the State of Florida's Department of Management Services, spent three years in a technical position with a large agricultural company, United States Sugar Corporation and has owned a small business.

Education

Mr. Rackley has a Bachelor of Science (B.S.) degree in Accounting and a Master of Business Administration (M.B.A.) from Florida State University.

Accomplishments

Involved in over 80 local government non-ad valorem special assessment and revenue enhancement projects.

Responsible for the procurement, negotiations, and contract management of enterprise wide hardware, software, and telecommunications contracts with an annual expenditure of over $550 million and estimated annual saving of approximately $150 million.

Awarded the Department of Management Services' Secretary RAVE Award and Davis Productivity Award for outstanding performance relating to the MyFioridaNet IP Core Routed Network procurement project.

JOHN WALKER

Project Manager

Role: ***Project Consultant***

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

Phone	850-681-3717
Fax	850-224-7206
Cell	850-728-0529
Email	JWalker@govserv.com

Professional Experience

- Over 21years of experience working in finance and project management.

Professional Awards & Associations

- Florida City/County Management Association (FCCMA) Member

Background

John Walker is a Project Manager for the Government Services Division at Government Services Group, Inc. (GSG). Mr. Walker has 21 years of program management and financial analysis experience. As a Senior Financial Analyst at Verizon Communications, Mr. Walker served as the Project Management liaison for the Revenue Accounting organization. He played a central role in the month-end closing cycles, ensuring that all Revenue Location Code data was properly locked down. Among other responsibilities, Mr. Walker provided various Ad-hoc business intelligence and analysis of revenue, product mapping, telecom traffic, circuit and location code data. His expertise led in the development and testing of a new financing model that allowed for the leasing of equipment to customers by Verizon Business. At GSG, Mr. Walker uses his expertise for the planning of project logistics for senior staff, government clients and elected officials. He spearheads analysis and research relating to budget compliance, legal documentation and status reports. **Mr.** Walker provides customized attention to every project and client.

Education

Mr. Walker has a Bachelor of Science (B.S.) degree in Aviation Administration - Urban Studies from Georgia State University.

Accomplishments

Provides analyses and reports for special assessments, project status, and meetings, as well as represents the Government Services Division to current and prospective clients.

Analyzes performance data and financial information to calculate special assessment rates for clients.

Oversees adherence to project budget requirements.

Performed accounting analyses, including researching transactions; performed required account reconciliations and other financial analysis requested by corporate controller.

TUFFY DIXON

Senior Consultant

Role: Technical Advisor

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1500 Mahan Drive, Suite 250
Tallahassee, Florida 32308

Phone	850-681-3717
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Cell	850-585-9020
Email	TuffyD@cox.net

Professional Experience

- 39 years of years of fire service experience
- 14 years of experience as Destin Fire Chief

Certification & Associations

- Elected as a Destin City Council member
- Member of the Board of Directors for the Destin Water Users
- Prior Director of the Florida Fire Chiefs' Association Northwest Florida Region
- Prior Trustee of the Florida Fire and Emergency Services Foundation
- Previous Chairman of the Florida Fire and Emergency Services Foundation

Service Awards

- Mayoral Proclamation for Emergency Management Leadership during Hurricane Opal and Hurricane Dennis
- Leadership Awards from Okaloosa County Fire Rescue Organization and Emerald Coast Professional Firefighters

Background

Tuffy Dixon is a Senior Consultant in the Government Services Division at Government Services Group, Inc. (GSG). Mr. Dixon has over 38 years of experience in the areas of fire suppression, emergency medical response and emergency services management. Mr. Dixon served as the Fire Chief of Destin, Florida. There, he established programs, standardized practices and investigated various funding sources. Since joining GSG, Mr. Dixon consults on fire special assessment projects throughout the State of Florida.

Education

Mr. Dixon took courses in General Studies, Psychology and Management at Northwest Florida State College in Niceville, Florida. He also attended the National Fire Academy in Emmitsburg, Maryland and Florida State Fire College in Ocala, Florida.

Mr. Dixon holds a Florida State Firefighter Certificate of Compliance and has completed numerous courses pertaining to management, fire suppression and fire prevention.

Accomplishments

Consults on fire assessments projects that enhance revenue in local, state and special districts.

Commanded the operations of the Destin Fire Control District consisting of approximately 70 employees including administration.

Developed budgets, financial projections and programs which helped to better serve citizens and visitors.

Developed and oversaw the operations of Destin Fire Control District's Advanced Life Support Program and Beach Safety Program.

Developed a Junior Lifeguard program through the development of a Foundation (501c3) which was sanctioned through the Okaloosa County School District as Physical Education credits for High School and Junior High School students.

XAVIER RODRIGUEZ

Database Analyst

Role: Technical Data Expert

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Tallahassee, Florida 32308

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Email	XRodriguez@govserv.com

Professional Experience

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

Technical Skills

- Languages: C++, Java, JavaScript, PHP, SQL, Visual Basic, XHTML
- Networking: TCP/IP, DNS, DHCP, IIS, FTP, SFTP
- Software: Adobe Suite (Dreamweaver, Photoshop, Illustrator), Business Intelligence, ERSI ArcGIS, 12
- Analyst's Notebook, MS Visual Studio, MS SQL Server, MS Office Suite (Access, Excel, Project, Visio)
- Systems: Windows (98, 2000, Server 2003, XP, Vista, 7)

Background

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

Education

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

Accomplishments

Obtain real property data maintained by County Property Appraisers

Collaborate with project managers on the development of complex rule sets through data analysis

Design, develop and maintain web applications

Devise and create necessary visual maps and graphs, using GIS software, related applications and map datasets

Diagnose data needs and provide ongoing technical support for project requirements, and required outputs for client vendors

Assisted with audit of Medicaid claims recovering millions worth of Medicaid overpayment

Accelerated management reviews by acquiring, storing, organizing, and delivering information

Designed, and streamlined complex work processes causing 80% more efficiency

IMANI TOLSON

Database Analyst

Role: Technical Data Expert

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

Phone	850-681-3717 x101
Fax	850-224-7206
Email	ITolson@govserv.com

Specialization

Imani is responsible for the design and implementation of data solutions and assessment data management.

Professional Experience

- Conducted financial analysis in the Actuarial/Underwriting Department for Capital Health Plan
- Served as Financial Analyst II in the Actuarial Department for Liberty Mutual

Technical Skills

- Languages: SQL, SAS, VBA
- Software: Microsoft Word, Excel, PowerPoint, Access
- Systems: Windows (98, 2000, Server 2003, XP, Vista, 7)

Background

Imani Tolson is a Database Analyst in the Government Services Division at Government Services Group, Inc. (GSG). Mr. Tolson has over 9 years of data management experience, first, working as an actuarial financial analyst and now, assisting in the design and implementation of data solutions and assessment data management tools for GSG clients. In his prior employment, he developed, created and documented complex financial analysis for various projects including: large claims emergence, excess model monitoring, bankruptcies, buyouts, development factors, forecasting, investment income calculations, payout patterns, profit analysis, reinsurance, and security reviews. Mr. Tolson's expertise has enabled management and other staff to assess, implement and monitor strategic initiatives and operational plans.

Education

Mr. Tolson has a Bachelor of Science (B.S.) in Finance with a minor in Economics from Truman State University. He also holds a Bachelor of Science (B.S.) in Information Technology from Devry University and a Master of Business Administration **(M.B.A.)** from Keller Graduate School of Management.

Accomplishments

Developed and implemented numerous new and annual types of assessment programs throughout the state of Florida.

Created, optimized, and maintained databases for analysis of projects with anywhere from hundreds of records to millions of records.

Established solid working relationships with Property Appraiser and Tax Collector offices throughout Florida while maintaining the consistency and accuracy of the data exported to them, which results in an additional **$15** million+ of annual revenue for many districts, cities, and counties throughout the state of Florida.

Lead team in creating revenue optimization program. Worked with multiple departments to recover lost revenue. Ultimately recovered $1.2 million in revenue for 2009 - 2010.

Tab B – Approach to Tasks to be Performed

Project Approach

GSG clearly understands its role as a special assessment funding consultant. We assist our clients throughout the entire process of the special assessment program. *GSG* takes the time to get to know our client and understand their needs prior to starting a project and then work with them throughout the process to ensure a successful outcome. We realize that one size does not fit all and we have the capability and capacity to update the City's non-ad valorem assessment program that will be used to set assessment rates for the City's fire rescue services.

Our approach, which has been developed over an 20-year period, was garnered through numerous similar projects involving over 160 Florida cities and counties. This not only reflects upon our vast experience on similar projects, but also lends great credibility to our recommendations to City staff, elected officials and the public. In fact, *GSG* has been designated by the Courts as an expert witness in the development of special assessments (specifically fire assessments) and as such we are capable of providing competent, substantial evidence to support the case law requirements for using special assessments to fund the provision of fire services provided by the City. Being acknowledged by the Courts as an expert in developing and defending special assessments, we are able to work with our clients to create an apportionment methodology that meets their specific goals while alsosatisfyingcase law requirements. In other words, we use the flexibility provided by the courts to assist our clients in meeting their objectives with an eye on potential legal challenges in an attempt to maximize both the efficiency and the effectiveness of any defense.

Under our response, *GSG* will provide consulting and project management services, data analysis and specialized assistance to the City of Tavares in updating its fire assessment program and will provide innovative methodology options that are legally defensible.

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

We have several tools that we have made available to our clients; these tools have been developed over the past 20 years in response to specific requests by our clients or to address issues or concerns that have been identified in our experience with over 250 assessment programs. Some of the tools were developed to assist local government staff in educating the elected officials and the public regarding the need for the assessment program; some of the tools were developed to ensure that staff procedures conformed to all of the statutory and legal deadlines required to successfully implement the program. Finally, some of the tools were developed to assist the decision-makers with the ability to determine the impact of the various budget, methodology, funding options, rates and policy decisions on individual property owners. These tools illustrate our technical approach and will be made available to the City, when ***GSG*** is engaged for this project.

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

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

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

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

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

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

GSG will conduct one or more workshop meetings with the City Council and staff to review the draft Assessment Report and seek input. The Assessment Report will then be revised, as necessary, and a final report will be prepared.

Based on policy direction, ***GSG*** will assist the City with implementation of the updated fire assessment program and provide the final fire assessment roll to the City for collection on the utility bill.

Below is a detailed description of the tasks necessary to update the City's fire rescue assessment program and assist with implementation of the updated fire assessment rates.

Scope of Services

Task 1: **Project Initiation** *GSG* will meet with City staff to ensure complete understanding as to the engagement's objectives and required time frame. All parties will agree as to the proper course of events and tasks to be accomplished. *GSG* will then provide the City with a detailed Critical Events schedule that identifies pertinent deliverables along with a project timeline for completion.

Task 2: **Evaluate Existing Data and Research Issues** *GSG* will evaluate the City's ad valorem tax roll information, fire call data, agreements, reports and other data pertaining to the provision of fire rescue services.

Task 3: **Identify Full Costs of Service** *GSG* will develop a five-year proforma budget that identifies the full cost of the fire rescue service delivery using the City's most current financial information and identify service delivery issues which may affect the apportionment methodology. We will identify the alternative sources of revenue to fund the service delivery costs and determine the net service delivery revenue requirements.

Task 4: **Determine Revenue Requirements** We will determine the total fire protection assessment revenue requirements to ensure the City recovers the costs of: (a) net fire protection service delivery revenue requirements, (b) implementing the program and (c) collecting the assessments.

Task 5: **Provide an Updated Assessment Database** Using the existing utility billing data and updated Property Appraiser data we will create an updated assessment database for the fire assessment program. Corrections from the City will be applied to the updated data to determine the billing units for rate calculation purposes.

Task 6: **Apportionment Methodology** Using the ad valorem roll, the City's assessment bill records, assessment database, fire rescue incident data and revenue requirements, *GSG* will develop the apportionment methodology and apply to the assessment database to test the data validity and legal sufficiency. We will revise the apportionment methodology, as necessary.

Task 7: **Calculate Proforma Schedule of Rates** Calculate proforma schedule of rates based on the apportionment methodology and revenue requirements for the Fiscal Year 2016-17 assessment program.

Task 8: **Advise and Assist City with Utility Billing** *GSG* will advise and assist the City with meeting the deadlines required to collect the fire assessment on the monthly utility bill.

Task 9: **Prepare and Present Assessment Report** *GSG* will prepare and present an Assessment Report that documents the work effort to date and includes the description of the apportionment methodology, the assessment cost calculations, and proforma assessment rates.

Task 10: **Assist with Rate Adoption Process** Advise and assist the City's legal counsel with fulfilling the legal requirements for the adoption of the annual fire assessment rates for Fiscal Year 2016-17.

Task 11: **Create Final Assessment Roll** *GSG* will update the assessment roll with any corrections and updates received from the City. Final rates will be verified and extended to the updated data in order to create the final assessment roll. The final roll will be provided to the City.

Additional Services Available On Hourly Basis

Please note that *GSG* works with the premise of developing assessment programs with an eye on potential legal challenges in an attempt to maximize both the efficiency and the effectiveness of any defense. Nonetheless, the fees outlined in this proposal for professional services do not include any provision for litigation defense. Accordingly, in the event there is a legal challenge, *GSG* would be available, on an hourly basis, to assist the City in its defense.

Expectation For Involvement Of City Staff

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

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

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

Project Schedule

The following is a preliminary timeline of the major tasks required to update the City's fire special assessment program fees to be collected on the utility bill. A detailed timeline will be prepared after meeting with City staff.

	2016/17 SCHEDULE							
EVENT/DELIVERABLES	OCT	NOV	DEC	JAN	FEB	MAR	APRIL	MAY
Notice to Proceed								
Data Request Letter								
Kickoff Meeting								
Data Gathering and Analysis								
Call Data Analysis								
Determine Net Revenue Requirements								
Prepare Preliminary Assessment Database								
Develop Apportionment Methodology								
Calculate Proforma Assessment Rates								
Prepare and Present Report								
Adopt Assessment Rate Resolution								
Finalize Assessment Roll and Incorporate Into Utility Billing System								
Collect Updated Fire Assessment on Utility Bill								

Tab C — Client References

Previous Work Performed by GSG for the City of Tavares

Contact: Lori Houghton, Finance Director
P.O. Box 1068
Tavares, Florida 32778
E-mail: lhoughton@tavares.org
Phone: (352) 742-6212

GSG was originally retained by the City in January 2009 to develop a special assessment program to fund fire services within the incorporated area of the City and to assist with implementation of the fire assessment program that would be collected on the tax bill in November 2009. Although ***GSG*** conducted a thorough analysis of the provision of fire services in the City, and assisted with adoption of the Fire Assessment Ordinance and Initial Assessment Resolution, the City did not adopt the final assessment resolution in 2009 due to policy decisions. Therefore, the fire assessment program was not implemented for Fiscal Year 2009-10.

In 2012, ***GSG*** was again engaged by the City to update the fire assessment program and to assist with implementation and collection on the utility bill. With ***GSG's*** assistance, the fire assessment program was successfully implemented for Fiscal Year 2012-13 and has been collected on the utility bill since inception.

Other Recent Lake County Work

GSG has extensive experience in developing and implementing fire assessment programs and we are especially familiar with Lake County as we have over the past few years assisted several of the Lake County Cities successfully implement fire assessment programs. Some of the Lake County Cities we have worked with are: City of Tavares, City of Mount Dora, City of Mascotte, City of Minneola, Town of Montverde, and City of Fruitland Park. We have also recently provided expert witness assistance to Lake County in defending their fire assessment program. The City may contact any of these clients for references.

CITY OF MOUNT DORA FIRE PROTECTION SERVICES ASSESSMENT PROGRAM

Contact: Mike Sheppard, Finance Director
510 N Baker Street
Mount Dora, Florida 32757
E-mail: SheppardM@cityofmountdora.com
Phone: (352) 735-7100

GSG was retained by the City of Mount Dora through a competitive bid process in 2014 to develop a special assessment program to fund fire services within the incorporated area of the City. ***GSG*** conducted a thorough analysis of the City's fire services to develop the fire protection services assessment program. ***GSG*** and City staff participated in various strategy sessions to determine how to educate elected officials and the public on the needs and benefits of the fire assessment program and how to gain support for implementation of a fire assessment fee that would be collected on the tax bill beginning in November 2015. The City made the decision to implement a small fire assessment fee ($50 per residential dwelling unit; 19% of the allowable budget) and use the revenue to pay for capital needs that had been neglected over the years. With ***GSG's*** assistance, the City successfully implemented the fire assessment program for Fiscal Year 2015-16 and reimposed the fire assessment in Fiscal Year 2016-17. ***GSG*** has provided annual maintenance services to the City since inception of the program.

CITY OF LEESBURG FIRE PROTECTION SERVICES ASSESSMENT PROGRAM

Contact: Bill Spinelli, Finance Director
501West Meadow Street
Leesburg, Florida 34749
E-mail: Biii.Spinelli@leesburgflorida.gov
Phone: (352) 728-9700

In 2014 GSG was engaged by the City ofleesburgto assistthe City in answering the following questions:

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

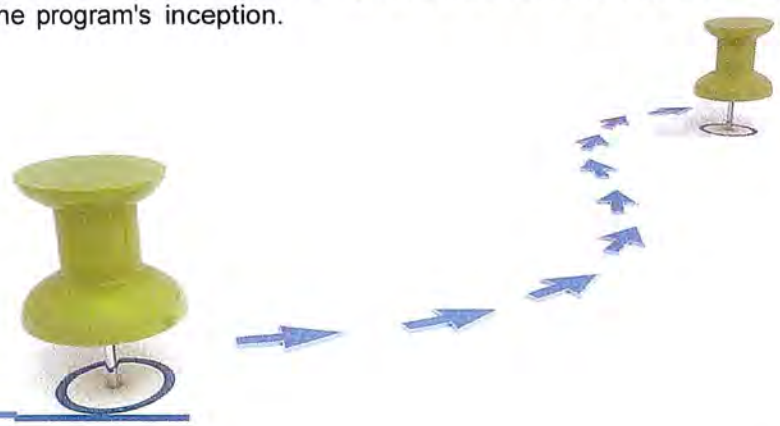
GSG conducted a thorough analysis of the fire services currently being provided in the City and projected future services to be provided in the City and the cost of those services over the next five year. Based on the five-year projected costs, ***GSG*** developed various rate and revenue scenarios to fund fire services in the City. ***GSG*** provided City staff with various funding options available for the City to maintain its Fire Department. ***GSG*** also conducted an analysis of the projection of revenues that would be generated based on the current and projected County fire assessment and fire MSTU rates. Based on the information provided by ***GSG***, the City made the policy decision to continue providing fire services through the City's Fire Department and to implement a fire assessment for Fiscal Year 2015-16 to help fund the fire protection services. With ***GSG's*** assistance, the City successfully implemented the fire assessment program for Fiscal Year 2015-16 which was collected on the tax bill. The City reimposed the fire assessment for Fiscal Year 2016-17. ***GSG*** has provided annual maintenance services to the City since inception of the program.

CITY OF MINNEOLA FIRE SERVICES ASSESMENT PROGRAM

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

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

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



CITY OF MASCOTTE

Contact: Jim Gleason, City Manager
100 E. Myers Blvd.
Mascotte, FL 34753
Phone: (352) 429-3341
Email: Jim.gleason@cityofmascotte.com

Fire Services Assessment Program

GSG was engaged by the City of Mascotte in late 2009 to develop and implement a fire services special assessment program. *GSG* provided specialized services in the development and implementation of a non-ad valorem assessment program to fund fire services within the City that was implemented in early February 2010 for Fiscal Year 2009-10. The objective of the Fire Assessment Project was to develop and implement an annual assessment program to fund the City's provision of fire rescue services using an alternate method of collection. The Fiscal Year 2009-10 fire services assessment was collected on the utility bill. *GSG* assisted the City with transitioning the assessment to the tax bill for Fiscal Year 2010-11. In 2014, the City engaged *GSG* to update their existing special assessment program to fund fire services for Fiscal Year 2015-16. In 2016, the City engaged **GSG to** provide annual maintenance services for the City's fire assessment program.

Solid Waste Assessment Program

In 2015, the City engaged *GSG* to assist with transitioning the City's residential solid waste services assessment from the utility bill to the tax bill for Fiscal Year 2015-16. In 2016, the City engaged *GSG* to provide annual maintenance services for the City's residential solid waste assessment program.

Street Lighting Services Assessment Program

GSG was engaged by the City of Mascotte in 2015 to develop and assist with implementation of a non-ad valorem assessment program to fund the ongoing operation and maintenance costs of street lighting services in the City. The work effort included identifying the full cost of the street lighting services provided by the City; identifying the properties that specially benefit from the provision of street lighting services; and calculation of assessment rates. Various budget and rate scenarios were developed. The City adopted its initial assessment resolution in June 2016, provided notice ofthe street lighting services assessment to property owners in August 2016, and anticipates final implementation on September 14, 2016 after the final public hearing. Once the program is implemented, the final street lighting assessment roll will be submitted to the Lake County Tax Collector for collection on the November 2016 tax bill.

TOWN OF MONTVERDE FIRE SERVICES ASSESSMENT PROGRAM

Contact: Graham Wells, Town Clerk/Treasurer
P.O. Box 560008
Montverde, FL 34756
Phone: (407) 469-2681
Email: gwells@mymontverde.com

GSG was retained by the Town in 2015 to develop a fire services assessment program and assist with implementation for Fiscal Year 2015-16. The work effort included identifying the full cost of the fire protection services provided by the Town, identifying the properties that specially benefit from the provision of fire protection services; and calculation of assessment rates. *GSG* developed various budget and rate scenarios based on various levels of services including:

- Status quo level of service (volunteer only)
- Adding one paid position

- Adding a reserve for future capital needs
- Adding a reserve and two paid positions

GSG assisted the Town with implementation of the fire services assessment program which was collected on the November 2015 tax bill. *GSG* was retrained by the Town to provide annual maintenance services for Fiscal Year 2016-17.

CITY OF FRUITLAND PARK FIRE SERVICES ASSESSMENT PROGRAM

GSG was retained by the City in early 2016 to develop a fire services assessment program and assist with implementation for Fiscal Year 2016-17. The fire protection services project identified two services areas: Historical Fruitland Park and the Villages of Fruitland Park. The work effort included identifying the full cost of the fire protection services provided by the City; identifying the properties that specially benefit from the provision of fire services in each service area; and calculation of assessment rates. Various budget and rate scenarios were developed for each service area including status quo and various enhanced levels of services. *GSG* presented the fire assessment program to the City at a workshop in early July 2016 at which time the City decided to move forward with implementation. However, even though the City adopted the fire services assessment ordinance in late July, it was their policy decision not to move forward adopting the implementing resolutions for Fiscal Year 2016-17.

Other Client References

We have provided the following client references for fire rescue special assessment projects that are similar to the services requested by the City. We have chosen these representative projects because they have some of the same characteristics as the City. In all cases, Camille Tharpe has served as the Project Director or Project Manager for these projects. The City may contact any of these clients for references.

CITY OF BOYNTON BEACH FIRE RESCUE ASSESSMENT PROGRAM

Contact: Tim Howard, Director of Financial Services
100 E. Boynton Beach Blvd.
Boynton Beach, FL 33425
Phone: (561) 742-6311
Email: HowardT@bbfl.us

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

CITY OF CORAL GABLES FIRE RESCUE ASSESSMENT PROGRAM

Contact: Diana M. Gomez, Finance Director
405 Biltmore Way, 1st Floor
Coral Gables, Florida 33134
E-mail: dgomez@coralgables.com
Phone: (305) 460-5275

GSG provided specialized services in the development and implementation of a non-ad valorem assessment program to fund Fire Rescue services within the City of Coral Gables that was implemented in 2009. The objective of the Fire Rescue Assessment Project was to develop and implement an annual assessment program to fund the City's provision of Fire Rescue services using an alternate method of collection. The Fire Rescue services assessment was collected by separate bill in 2009. ***GSG*** assisted the City with transitioning the assessment to the tax bill in 2010. ***GSG*** has provided ongoing annual maintenance services to the City since the program's inception.

CITY OF SEBRING FIRE ASSESSMENT PROGRAM

Contact: Scott Noethlich, City Administrator
368 S. Commerce Ave
Sebring, Florida 33870
Phone: (863) 471-5100
E-mail: scottnoethlich@mysebring.com

GSG was engaged by the City of Sebring to develop an assessment methodology to fund a portion of the fire protection costs within the City. The City provides fire protection and first responder services. The program was implemented beginning with Fiscal Year 2008-09. ***GSG*** has been retained to provide ongoing annual maintenance services to the City since the program's inception. ***GSG*** assisted the City in updating its fire assessment program for Fiscal Year 2015-16.

CITY OF TALLAHASSEE AND LEON COUNTY JOINT FIRE SERVICES ASSESSMENT PROGRAM

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

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

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

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

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

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

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

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

In 2015, ***GSG*** assisted the City and County with updating the existing fire assessment program developed in 2010 to address updated service delivery, fire incident data, property data and budget information.

CITY OF GAINESVILLE FIRE ASSESSMENT PROGRAM

Contact: Paul Folkers, Assistant City Manager
200 E. University Avenue
Gainesville, FL 32601
E-mail: folkerspe@cityofgainesville.org
Phone: (352) 334-5010

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

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

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

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

In July 2010, ***GSG*** assisted the City in the certification of the fire assessment roll in conformance with Chapter 197, Florida Statutes and provided assistance to City staff in the final close-out of the initial year of imposition. Since inception, ***GSG*** has been retained by the City to provide annual maintenance services.

In 2014, ***GSG*** was retained to update the City's existing fire assessment program for Fiscal Year 2014-15 to ensure continued legal defensibility based on updated fire call data, tax roll data and proposed Fire Rescue Department budgets for the next 5 years.

Additional Assessment Experience

In addition to the representative projects described above, ***GSG*** has been responsible for the development and implementation of special assessment programs to fund fire services for the following clients. The dates indicate the years that ***GSG*** assisted the clients.

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

Coral Gables Fire Protection

Destin Fire Control District

GSG CLIENT	DATES OF GSG ENGAGEMENT
Gilchrist County	2002
Glades County	2013, 2014
Hallandale Beach	2015
Hardee County	2001, 2007' 2015
Hernando County*	1999
Hialeah, City of*	2007, 2008
High Springs, City of	2008- 2016
Highland Park, Village of	2016
Highlands County*	2000
Hillsboro Beach, Town of	2002
Hollywood, City of	1996, 1997, 2000, 2003, 2005, 2006, 2007, 2008, 2011, 2014, 2015
Jackson County	2013, 2014
Jefferson County	2012-2013
Lake City, City of	2002, 2003, 2005, 2006, 2007
Lake County	1998, 1999, 2003, 2007
Lake Mary, City of*	2007
Lake Wales, City of	2015- 2016
Lake Worth, City of	2011
Lauderdale by the Sea	2004, 2005, 2006
Lauderdale Lakes, City of	2012- 2015
Lauderhill, City of	2000, 2004, 2007, 2010, 2011, 2012, 2013, 2014, 2015
Leesburg, City of	2014- 2016
Lehigh Acres Fire District	2013, 2014, 2015, 2016
Levy County	2004-2016
Live Oak, City of	2015
Longwood, City of*	2007
Madison County	2006, 2011
Marco Island, City of*	2007, 2008
Margate, City of	1996- 2016
Marianna, City of	2014
Marion County	2003, 2005, 2006, 2015, 2016
Mascotte, City of	2009, 2010; 2013; 2014- 2016
Miami, City of	1997, 1998
Miami-Dade County*	1997, 2009*
Micanopy, City of	2010
Midway Fire District*	2007
Minneola, City of	2008, 2012- 2016
Miramar, City of	2004, 2005, 2006, 2007, 2011, 2014, 2015
Monroe County*	2003-2013
Montverde, Town of	2015 -2016
Mount Dora, City of	2012- 2013, 2014- 2016
Nassau County*	2001-2014
Newberry, City of	2002- 2016

City of Hollywood

City of Lauderhill

City of Miramar

City of Mount Dora

GSG CLIENT	DATES OF GSG ENGAGEMENT
North Fort Myers Fire District*	2013, 2014
North Lauderdale, City of	1996, 1997, 2000, 2004, 2007
Oakland Park, City of	2001, 2002, 2003, 2004, 2005, 2006, 2007, 2009, 2011, 2016
Ocoee, City of	2007, 2008, 2011; 2013
Okeechobee County	2001, 2004
Orange County*	2007, 2008, 2009
Orange City	2015
Osceola County	1999, 2000, 2005, 2009, 2010; 2015
Palm Beach Gardens, City of	2000
Parkland, City of	2004
Pasco County*	1999
Pembroke Pines, City of	1996, 2005, 2008, 2011, 2015
Pensacola, City of*	2000- 2014
Pinellas Suncoast Fire and Rescue District	2015- 2016
Polk County	1997, 1998, 2001, 2007-2013; 2015
Pompano Beach, City of	1996, 1997, 2000, 2012, 2013
Port Orange, City of*	1996, 2006, 2007, 2008
Riviera Beach, City of	2011
Sanford, City of*	2007, 2008
Sarasota County	1996, 1998
Sebring, City of	2007- 2016
St. Augustine, City of	2016
St. Johns County*	1996, 2008
St. Lucie County Fire District	2013, 2014, 2015, 2016
St. Petersburg, City of*	1998
Sumter County	1999, 2000, 2001, 2002, 2003, 2005-2009
Sunrise, City of	1996, 1997, 1998, 2006; 2013;
Suwannee County	2005, 2006, 2008, 2010; 2013
Tallahassee, City of	1999, 2005, 2008, 2009; 2015
Tamarac, City of	1996 - 2013, 2016
Tavares, City of	2009; 2012
Temple Terrace, City of*	2010, 2016
Titusville, City of*	2004, 2007, 2008
Venice, City of*	2007, 2008
Village Center CDD	2008, 2009
Wakulla County	2010-2011
Walton County	1994-2016
Washington County	2006, 2007, 2010, 2011
West Palm Beach, City of	2008, 2016
Wilton Manors	2000, 2005, 2011
Winter Garden, City of	2008
Winter Springs, City of	1997, 1998, 1999, 2004, 2005, 2006, 2007, 2008, 2009

Osceola County

Polk County

City of Tallahassee

Walton County

Tab D — Cost of Services

FEES AND COSTS

For the professional services and specialized assistance described in the Scope of Services, ***GSG*** will work under a lump sum fee arrangement of $23,500. The fee for professional services includes one (1) on-site visit by ***GSG*** staff to the City. Any additional on-site meetings may be arranged at a flat negotiated fee or at our standard hourly rates provided below. All expenses related to additional requested meetings will be billed in accordance with section 112.061 Florida Statutes. If necessary, in lieu of on-site visits, periodic telephone conference calls may be scheduled to discuss project status.

GSG's standard hourly rates are as follows:

Chief Executive Officer	$225
Senior Vice President	$175
Vice President	$160
Senior Project Manager/Consultant/Project Coordinator	$160
Consultant/Database AnalystjTechnical Services	$130
Administrative Support	$ 50

The City is responsible for any and all newspaper publications, including, but not limited to, making arrangements for publications and any costs associated therewith.

The City is also responsible for any costs incurred to obtain information from the property appraiser or other public official that is necessary for the assessment program.

Attachment 1

CERTIFICATE AS TO CORPORATE PRINCIPAL

CERTIFICATE AS TO CORPORATE PRINCIPAL

I, Camille P. Tharpe, certify that I am the Secretary of the corporation named as Principal in the foregoing Bond; that Camille P. Tharpe, who signed the said Bond on behalf of the Principal was then Senior Vice President of said corporation that I know his signature, and his signature thereto is genuine; and that said Bond was duly signed, sealed and attested for and in behalf of said corporation by authority of its governing body.

(SEAL)

Secretary

STATE OF FLORIDA)
COUNTY OF **Leon**)
CITY OF Tallahassee)

Before me, a Notary Public duly commissioned, qualified, and acting personally appeared Camille P. Tharpe to me well known, who being by me first duly sworn upon oath says that he is the Attorney-in-Fact for G overnment Services Group, Inc , Surety, and that he has been authorized by said Surety corporation to execute the foregoing Bond on behalf of the Contractor named therein in favor of the City of Tavares, Florida.

Subscribed and sworn to before me this dh day of _____ , 20}1

c!d e

Notary Public

State of Florida at Large

My Commission Expires: 3/jd<Jf/

(SEAL)

i!f,\ :r TAMMY PETERS
§•(;f - Con_Jmission # FF 020546
I-, Exprres August 31,2017
"fffufti" 8ondtd Thru Troy Fain IniU'MCIB00-385-7019

Attachment 2

AFFIDAVIT OF NON-COLLUSION

AFFIDAVIT OF NON-COLLUSION

STATE OF FLORIDA

COUNTY OF Leon

Camille P. Tharpe *,being first duly sworn, deposes and says that he (it) is the bidder in the above bid, for Government Services Group, Inc., that the only person or persons interested in said bid are named therein that no officer, employee or agent of the City of Tavares or of any other bidder is interested in said bid; and that affiant makes the above bid with no past or present collusion with any other person, firm or corporation.

Affiant: _____ Title: Senior Vice President

Sworn and subscribed to before me this _____ day of 20J n the state of Florida, Countyof L=e on _____

Atte }LJM wA p¢r;VJ_

MyCommissionExpires: _____ 3dD/7

(Notary Seal). _ _____.

TAMMY PETERS
Commission# FF 020546
Expires August 31, 2017
Bonded Thru Troy Fain InsiKance 800-3a5-7019

*NOTICE: State name of Bidder followed by name of authorized individual (and title) who is signing as Affiant. If Bidder is an individual, state name ofBidder only.

Attachment 3

AFFIDAVIT ON PUBLIC ENTITY CRIMES

AFFIDAVIT ON PUBLIC ENTITY CRIMES

(SWORN STATEMENT PURSUANT TO SECTION 287.133(3)(a), FLORIDA STATUTES)

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

1. This sworn statement is submitted to City of Tavares
   by Camille P. Tharpe, Senior Vice President
   (Print individual's name and title)
   for Government Services Group, Inc.
   (Print name of entity submitting sworn statement)
   whose business address is 1500 Mahan Drive, suite 250
   Tallahassee, Fl 32308

   and (if applicable) its Federal Employer Identification Number (FEIN) is 59-3419105 (Ifthe entity has no FEIN, include the Social Security Number of the individual signing this sworn statement:_____/

2. I understand that a "public entity crime" as defined in Paragraph 287.133(1)(g), Florida Statutes, means a violation of any state or federal law by a person with respect to and directly related to the transaction of business with any public entity or with an agency or political subdivision of any other state or of the United States, including, but not limited to, any bid or contract for goods or services to be provided to any public entity or an agency or political subdivision of any other state or of the United States and involving antitrust, fraud, theft, bribery, collusion, racketeering, conspiracy, or material misrepresentation.

3. I understand that "convicted" or "conviction" as defined in Paragraph 287.133(1)(b), Florida Statutes, means a finding of guilt or a conviction of a public entity crime, with or without an adjudication of guilt, in any federal or state trial court of record relating to charges brought by indictment or information after July 1, 1989, as a result of a jury verdict, nonjury trial, or entry of a plea of guilty or nolo contendere.

4. I understand that an "affiliate" as defined in Paragraph 287.133(l)(a), Florida Statutes, means:

   a. A predecessor or successor of a person convicted of a public entity crime; or

   b. An entity under the control of any natural person who is active in the management of the entity and who has been convicted of a public entity crime. The term "affiliate" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in

the management of an affiliate. The ownership by one person of shares constituting a controlling interest in another person, or a pooling of equipment or income among persons when not for fair market value under an arm's length agreement, shall be a prima facie case that one person controls another person.

c. A person who knowingly enters into a joint venture with a person who has been convicted of a public entity crime in Florida during the preceding 36 months shall be considered an affiliate.

5. I understand that a "person" as defined in Paragraph 287.133(1)(e), Florida Statutes, means any natural person or entity organized under the laws of any state or of the United States with the legal power to enter into a binding contract and which bids or applies to bid on contracts for the provision of goods or services let by a public entity, or which otherwise transacts or applies to transact business with a public entity. The term "person" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in management of an entity.

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

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

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

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

I UNDERSTAND THAT THE SUBMISSION OF THIS FORM TO THE CONTRACTING OFFICER FOR THE PUBLIC ENTITY IDENTIFIED IN PARAGRAPH 1 (ONE) ABOVE IS FOR THAT PUBLIC ENTITY ONLY AND, THAT THIS FORM IS VALID THROUGH DECEMBER 31 OF THE CALENDAR YEAR IN WHICH IT IS FILED. I ALSO UNDERSTAND THAT I AM REQUIRED TO

INFORM THE PUBLIC ENTITY PRIOR TO ENTERING INTO A CONTRACT IN EXCESS OF THE THRESHOLD AMOUNT PROVIDED IN SECTION 287.017, FLORIDA STATUTES FOR CATEGORY TWO OF ANY CHANGE IN THE INFORMATION CONTAINED IN THIS FORM.

Camille P Tharpe

(Signature)

_____

(Date)

STATE OF Florida

COUNTY OF Leon

PERSONALLY APPEARED BEFORE ME, the undersigned authority, Camille P. Tharpe who, after first being sworn by me, affixed
(Name of individual signing)
his/her signature in the space provided above on this d?-11 J7) day of O11t:vt 1 , 200. J10

Attest b

My commission expires: 3/) ,;)-0 f7

(Notary Seal)

TAMMY ETERS
CommiSSIOn # FF 020546
Expires August 31, 2017
Bonded ThnJ Troy Flin Inatnnee m385-7019

Attachment 4

GSG CERTIFICATE OF LIABILITY INSURANCE

ACORO

GOVER-4 OP ID: JZ

CERTIFICATE OF LIABILITY INSURANCE

DATE (MMIDDIYYYY) 09/08/2016

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

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

PRODUCER
Earl Bacon Agency, Inc
3131 Lonnbladh Road
P.O. Box 12039
Tallahassee, FL 32317
John R. Nylen, Jr.

r:cT John R. Nylen, Jr.
wgNo Extl 850-878-2121 FAX (AIC. No): 850-878-2128
E-MAIL ADDRESS: .1nvlen@Fearlbacon.com

INSURER(S) AFFORDING COVERAGE	NAIC#
INsuRER A : Insurance Company of the West	27847
INSURER B : The Phoenix Insurance Company	25623
INSURER C : TravelersCas.&SuretyCo.ofAmer.	31194
INSURER D : Auto-Owners Insurance Company	18988
INSURER E: TheTravelers Indemnity Company	25658
INSURER F :	

INSURED
Government Services Group Inc.
Kathy Lindsay
1500 Mahan Dr., #250
Tallahassee, FL 32308

COVERAGES CERTIFICATE NUMBER· REVISION NUMBER·

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	r)" %M I	r i" %W I	LIMITS		
B	X COMMERCIAL GENERAL LIABILITY t CLAIMS-MADE [!] OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: POLICY PRO- JECT Loc OTHER:			6807521H602	11/01/2015	11/01/2016	EACH OCCURRENCE Y Euencel MED EXP (Any one person) PERSONAL & ADV INJURY GENER AL AGGREGATE PRODUCTS . COMPIOP AGG Emp Ben.	$ $ $ $ $ $ $	2,000,000 300,000 5,000 2,000,000 4,000,000 4,000,000 2,000,000
D	AUTOMOBILE LIABILITY X ANY AUTO ALL OWNED AUTOS SCHEDULED AUTOS HIRED AUTOS NON-OWNED AUTOS M			853169600	09/01/2015	09/01/2016	fE INGLE LIMIT BODILY INJURY (Per person) BODILY INJURY (Per accident) P? Jet?AMAGE	$ $ $ $ $	1,000,000
E	X UMBRELLA LIAB OCCUR EXCESS LIAB CLAIMS MADE OED X RETENTION $ 5,000			CUP2431Y914	11/01/2015	11/01/2016	EACH OCCURRENCE AGGREGATE	$ $ $	10,000,000 10,000,000
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PAR TNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, descr ibe under DESCRIPTION OF OPERATIONS below	YIN D NIA		WFL5026042302	03/17/2016	03/17/2017	X fTUTE OTH-ER E.L. EACH ACCIDENT E.L. DISEASE- EA EMPLOYEE E.L. DISEASE- POLICY LIMIT	$ $ $	1,000,000 1,000,000 1,000,000
C	Crime			105603437	04/16/2014	04/16/2017			

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

CERTIFICATE HOLDER

CITAT-3

City of Tavares
201 East Main Street
Tavares, FL 32778

CANCELLATION

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

AUTHORIZED REPRESENTATIVE

;;)J2 e 11 1L r;r

© 1988-2014 ACORD CORPORATION. All rights reserved.

The ACORD name and logo are registered marks of ACORD

Attachment 5

GSG CERTIFICATE OF INCORPORATION

State of Florida
Department of State

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

The document number of this corporation is P96000104587.

I further certify that said corporation has paid all fees due this office through December 31, 2016, that its most recent annual report/uniform business report was filed on February 9, 2016, and that its status is active.

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

Given under my hand and the Great Seal of the State of Florida at Tallahassee, the Capital, this the Ninth day of February, 2016

Secretary of State

Tracking Number: CC8155031636

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

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

2016-17

CITY OF TALLAHASSEE BUSINESS TAX CERTIFICATE

LOCAL BUSINESS TAX RECEIPT

2016-17

TAX €ER'I'IFICA:TE EXPIRES SEPTEMBER 30,20:17

GtDVERNMENT SERVICES GROUP, INC

Account Number: 38098

Location 1500 MAHAN DR #250

Address : liALLAHASSEE FL 32301

T pe Code	Sub Code:	ifype Description:
850	J	Service - Consultants

GOVERNMENT SER ICES GROUP, IN{:
ROBERT SHEETrS

Iihe firm, corporation, organization, business or individual whose name ampears herein has paid a business tax for the business activities indicated abov.e, subject to city, state and federal laws. This certificate must be conspicuously displayed at the location of the business activity. A change of location from the stated business location on this certificate as well as a change in ownership requires a transfer. (See reverse side. I

Attachment B

GSG BUSINESS LICENSE

Attachment 7

DESIDERIO CORPORATION. ET AL. VS. THE CITY OF BOYNTON BEACH. FLORIDA. ET AL,
39 S0.3D 487 (FLA. 4TH DCA 2010)

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

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

v.

TE CITY OF BOYNTON BEACH, FLORIDA, and BOYNTON BEACH ALLIANCE,
Appellees.

Nos. 4D09-58
and 4D09-1384

[July 7, 2010]

GROSS, C.J.

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

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

Facts

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

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

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

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

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

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

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

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

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

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

not receive printouts of individual incident reports.

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

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

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

In the end, Tharpe arrived at a "fully assessable budget" of $5,240,290, which was the 65% of the department's budge·t that she determined was spent on fire protection services.

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

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

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

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

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

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

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

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

The amount of the special assessment set by the city was $3,369,656. This was 64.3% of the "fully assessable budget" ($5,240,290) determined by GSG. The City levied the special assessment annually until2008. In fiscal year 2001-2002, the City collected $2,306,269 through the special assessment. In the years the assessment was in effect, the City took in a total of $18,199,650. During those same years, the cost of running the integrated frre/EMS program was approximately $82,000,000. The special assessment funded about 22% of the total costs of the City's fire rescue system.

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

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

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

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

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

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

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

Background on the Law of Special Assessments

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

> [Question 1] Do emergency medical services (EMS) provide a special benefit to property?
>
> [Question 2] Can a fire rescue program funded by a special assessment use its equipment and personnel to provide emergency medical services for accidents and illnesses under *Lake County v. Water Oak Management Corp.,* 695 So. 2d 667 (Fla. 1997)?

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

Id. at 1004 (emphasis removed).

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

The Special Assessment's Burden was Fairly and Reasonably Apportioned

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

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

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

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

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

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

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

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

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

Actual Expenditures

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

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

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

To recapitulate, the methodology the City used to determine special

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

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

Affirmed.

STEVENSON and CIKLIN, JJ., concur.

* * *

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

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Not final until disposition of timely filed motion for rehearing.