

# Martin County, Florida Fire Assessment Memorandum

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# Executive Summary

## INTRODUCTION

Martin County (County) has entered into a professional services agreement with Government Services Group, Inc. (GSG) to provide specialized services in the development and implementation of a non-ad valorem assessment program to fund fire services (Fire Assessment Methodology Study). The County retained Nabors, Giblin & Nickerson, P.A. (NG&N) to provide legal guidance on the study.

GSG specializes in government finance and taxation issues by working with cities, counties, special districts and state agencies to develop unique funding and service delivery solutions for critical infrastructure and service needs. GSG has developed extensive experience in structuring and implementing alternative revenue sources in Florida. NG&N is a law firm dedicated to the representation of local governments on issues of finance and taxation. Both firms have developed extensive experience in structuring and implementing alternative revenue sources in Florida.

The objective of the Fire Assessment Methodology Study was to develop and implement an annual assessment program to fund the County's provision of fire services (Fire Assessment). The annual assessment will, subject to Board of County Commission approval, be collected by using the property tax bill beginning in November 2018.

The work effort, documented by this Fire Assessment Memorandum (Assessment Memorandum), focused on the calculation of assessment rates and parcel classifications required to fully fund the identified assessable costs to provide fire services within the County for Fiscal Year 2018-19. However, the County has the choice of funding all or only a portion of the assessable costs based on policy direction. In addition, the Fire Assessment Methodology Study required the identification of the costs of assessable fire services (minus all revenues) and the allocation of those costs to properties that specially benefit from the provision of such fire services. Currently, fire services provided within the County are funded by the Fire/Rescue Services Municipal Service Taxing Unit (MSTU) and the General Fund.

The Assessment Memorandum assumes that the Fire Assessment will include the unincorporated areas of the County, the Village of Indiantown, and the Town of Ocean Breeze. To include Indiantown and Ocean Breeze in the County's fire assessment program, each municipality must adopt a consent ordinance and agree to the implementation of the County's fire assessments. Appendices E, F, and G of the Assessment Memorandum address alternative scenarios should Indiantown, Ocean Breeze, or both not consent to be included in the County's fire assessment program.

The Town of Jupiter Island, which receives some services through an interlocal agreement with the County, is not included in the assessment as the town maintains its own Public Safety Department that is supplemented by the County.

## OBJECTIVES

The County retained GSG to develop an annual, recurring special assessment program so that it is capable of funding all the assessable costs associated with providing fire services. Commencing with Fiscal Year 2018-19, subject to Board of County Commission approval, the fire assessment will be

collected using the property tax bill collection process provided in section 197.3632, Florida Statutes (Uniform Method). Because the fire assessment will be collected using the Uniform Method, the data available on the ad valorem tax roll will be used to develop the Fiscal Year 2018-19 assessment program, as well as the subsequent years' programs.

Accordingly, the challenge for the County is to develop a non-ad valorem assessment program that uses property information that is or will be on the ad valorem tax roll. To this end, GSG has been charged to fully cost the services to be provided by the County, develop a fair and reasonable apportionment methodology for such assessable costs, and determine assessment rates and parcel classifications that are accurate, fair, and reasonable.

The fire non-ad valorem assessments must meet the Florida case law requirements for a valid special assessment. These requirements are:

- The service provided must confer a special benefit to the property being assessed; and
- The costs assessed must be fairly and reasonably apportioned among the properties that receive the special benefit.

This Fire Assessment Methodology Study required the evaluation of data obtained from the County, Martin County Property Appraiser, and from the State Fire Marshal's database to develop a fire assessment program that focuses upon the proposed Fiscal Years 2018-19 through 2020-21 assessable cost calculations. The objectives of this effort were to:

- Determine the costs of providing fire services within the County;
- Review such final cost determination with the County to determine which elements provide the requisite special benefit to the assessed properties;
- Determine the relative benefit anticipated to be derived by categories of property use within the County from the delivery of fire services;
- Recommend the fair and reasonable apportionment of assessable costs among benefited parcels within each category of property use;
- Calculate assessment rates and parcel classifications for Fiscal Year 2018-19 based on the proposed Fiscal Years 2018-19 through 2020-21 assessable cost calculations; and
- Ensure that the recommended assessment rates and parcel classifications conform to the statutory requirements of the Uniform Method.

## **APPORTIONMENT METHODOLOGY**

The calculation of assessment rates for fire services depends on three separate, but interconnected, pieces of data. The first data element is the identification of the full cost of providing fire services through the development and determination of the assessable costs of providing such services. The second data element is the analysis of service delivery data, segregated by property use categories (i.e., fire call data). The third and final data component is a comprehensive analysis of all property use categories within the County to determine which parcels receive a special benefit from the provision of fire services and to identify a fair and reasonable method of apportioning the assessable costs among all benefited parcels within each property use category.

The recommended fire services apportionment methodology allocates assessable costs based on the anticipated demand for fire services by categories of real property use, as identified on the real property assessment roll prepared for the levy of ad valorem taxes. The assessable fire costs are allocated among



real property use categories based upon the historical demand for these services. This demand is identified by examining the fire incident data as reported by the County to the State Fire Marshal's office.

## PRELIMINARY ASSESSMENT RATES AND CLASSIFICATIONS

This section of the Executive Summary includes parcel classifications and two preliminary assessment rate scenarios as calculated within this Assessment Memorandum. The first scenario uses a status quo budget that reflects the County's operational budget, whereas the second scenario uses a full costs budget that includes capital improvements and indirect costs with the operational expenditures.

The assessable costs calculations and projections provided herein are primarily based on information supplied by the County and are designed to forecast preliminary assessment rates within each property use category for Fiscal Year 2018-19.

The assessable costs calculations were apportioned among property use categories based upon the historical demand for fire services reflected by the fire incident data for calendar year 2016. Complete fire incident data for calendar year 2017 was unavailable as the County recently transitioned to a new data collection system. The status quo and full costs apportionment scenarios are illustrated in Table 1 at 100 percent of the assessable costs. These scenarios include the Village of Indiantown and Town of Ocean Breeze, assuming both consent to participate in the Fire Assessment.

**Table 1**  
**Cost Apportionment (FY 2018-19)**  
**Percentage of 3-Year Average Assessable Costs (FYs 2018-19 through 2020-21)**

Category	Number of Incidents	Percentage of Calls	Status Quo	Full Costs
Residential	984	68.05%	\$15,320,214	\$18,931,499
Commercial	259	17.91%	\$4,032,455	\$4,982,986
Industrial/Warehouse	52	3.60%	\$809,605	\$1,000,445
Institutional	151	10.44%	\$2,350,968	\$2,905,139
<b>Total</b>	<b>1,446</b>	<b>100%</b>	<b>\$22,513,242</b>	<b>\$27,820,069</b>

Table 2 details the aggregate dollar amounts of assessable costs allocated to each property use category divided by the number of dwelling units (for the Residential Category) and the square footage of buildings (for the Non-Residential Categories) within each classification to determine the preliminary fire assessment rate on a per dwelling unit or square footage basis for Fiscal Year 2018-19 at 100 percent of the assessable cost calculations.

**Table 2**  
**Preliminary Fire Assessment Rates (Based on 3-Year Average – FY 2018-19 through 2020-21)**  
**(100% of Assessable Costs)**

Residential Property Use Categories	Status Quo Rate Per Dwelling Unit	Full Costs Rate Per Dwelling Unit
Residential	\$244.00	\$301.00
Non-Residential Property Use Categories	Status Quo Rate Per Square Foot	Full Costs Rate Per Square Foot
Commercial	\$0.51	\$0.63
Industrial/Warehouse	\$0.08	\$0.10
Institutional	\$0.38	\$0.47

Tables 3 through 5 illustrate the preliminary status quo and full costs assessment rates if the County determines that 75, 50, or 25 percent of the total assessable costs of providing fire services

should be funded by the assessment. The net revenue generated from the application of these rates will require the application of revenues from other available revenue sources to fund the remaining fire budget and exemptions, which will be discussed in the Outstanding Issues section of the Executive Summary.

**Table 3**  
**Preliminary Fire Assessment Rates (Based on 3-Year Average – FY 2018-19 through 2020-21)**  
**(75% of Assessable Costs)**

<b>Residential Property Use Categories</b>	<b>Status Quo Rate Per Dwelling Unit</b>	<b>Full Costs Rate Per Dwelling Unit</b>
Residential	\$183.00	\$226.00
<b>Non-Residential Property Use Categories</b>	<b>Status Quo Rate Per Square Foot</b>	<b>Full Costs Rate Per Square Foot</b>
Commercial	\$0.39	\$0.48
Industrial/Warehouse	\$0.06	\$0.08
Institutional	\$0.29	\$0.35

**Table 4**  
**Preliminary Fire Assessment Rates (Based on 3-Year Average – FY 2018-19 through 2020-21)**  
**(50% of Assessable Costs)**

<b>Residential Property Use Categories</b>	<b>Status Quo Rate Per Dwelling Unit</b>	<b>Full Costs Rate Per Dwelling Unit</b>
Residential	\$122.00	\$151.00
<b>Non-Residential Property Use Categories</b>	<b>Status Quo Rate Per Square Foot</b>	<b>Full Costs Rate Per Square Foot</b>
Commercial	\$0.26	\$0.32
Industrial/Warehouse	\$0.04	\$0.05
Institutional	\$0.19	\$0.24

**Table 5**  
**Preliminary Fire Assessment Rates (Based on 3-Year Average – FY 2018-19 through 2020-21)**  
**(25% of Assessable Costs)**

<b>Residential Property Use Categories</b>	<b>Status Quo Rate Per Dwelling Unit</b>	<b>Full Costs Rate Per Dwelling Unit</b>
Residential	\$61.00	\$76.00
<b>Non-Residential Property Use Categories</b>	<b>Status Quo Rate Per Square Foot</b>	<b>Full Costs Rate Per Square Foot</b>
Commercial	\$0.13	\$0.16
Industrial/Warehouse	\$0.02	\$0.03
Institutional	\$0.10	\$0.12

## OUTSTANDING ISSUES

### **Issue 1: Exemption of Institutional, Tax-Exempt Parcels (Non-Governmental)**

The aggregate cost for the fire services that are available to institutional, wholly tax-exempt properties was estimated as part of the Institutional Property Use Category based on an analysis of each parcel's use. The fair apportionment concepts in the methodology provided within this Assessment Memorandum require an identification of the calls for service to these properties and, therefore, their respective costs. If a policy decision is made to exempt institutional, tax-exempt property, the proportional assessed costs allocated to such exemptions must be funded from other legally available sources



because the financial burden of such exemption cannot be apportioned to non-exempt parcels. With any exemption, care should be taken to craft and ensure a non-discriminatory exemption class based upon valid public purpose concepts.

## **Issue 2: Exemption of Governmental Parcels**

In addition to the institutional, wholly tax-exempt properties, the aggregate cost for fire services provided to schools and governmental properties (municipalities, county, state, federal and any sovereign state or nation) was also estimated as part of the Institutional Property Use Category based on an analysis of each parcel's use. The fair apportionment concepts in the methodology provided within this Assessment Memorandum require an identification of the calls for service to these properties and, therefore, their respective costs. In the event that a policy decision is made to exempt governmental property, the proportional assessed costs allocated to such exemptions must be funded from other legally available sources because the financial burden of such exemption cannot be apportioned to non-exempt parcels.

Tables 6 and 7 illustrate the estimated impact for Fiscal Year 2018-19 of the policy decision to exempt institutional, tax-exempt properties (including government properties) from the assessment program based on 100 percent of the assessable costs.

**Table 6**  
**Estimated Impact of Exemptions (FY 2018-19) (100% Funding) – Status Quo**

<b>Financial Classification</b>	<b>Amount</b>
Estimated Assessable Costs	\$22,513,242
Total Estimated Buy-down	\$1,982,974
Estimated Buy-down for Institutional Tax-Exempt	\$501,864
Estimated Buy-down for Governmental	\$1,475,498
Estimated Buy-down for Agricultural	\$5,612
Estimated Revenue Generated	\$20,530,268

**Table 7**  
**Estimated Impact of Exemptions (FY 2018-19) (100% Funding) – Full Costs**

<b>Financial Classification</b>	<b>Amount</b>
Estimated Assessable Costs	\$27,820,069
Total Estimated Buy-down	\$2,453,623
Estimated Buy-down for Institutional Tax-Exempt	\$620,726
Estimated Buy-down for Governmental	\$1,825,974
Estimated Buy-down for Agricultural	\$6,923
Estimated Revenue Generated	\$25,366,446

## **Issue 3: Collection of Assessments from Governmental Property**

A special assessment can be imposed against governmental property to pay for the benefits that such property receives. However, as to each level of government, differing concepts of immunity and other statutory provisions or case law may prevent collection or frustrate special assessment imposition. In addition, Florida case law is clear that the payment of such assessments cannot be enforced by a lien against the public property. Rather, the enforcement remedy would be a judicial action to compel payment. A collateral issue in enforcing payment is the legislative authorization of the public agency to pay the charge or special assessment imposed. Thus, the law establishing the expenditure authority of the specific governmental or public agency or its appropriation discretion must be examined to determine whether the governmental unit has the



authority to pay a charge or assessment for fire services provided by the County. From a collection standpoint, each governmental unit should be sent a separate bill and no attempt should be made to collect the special assessment using the Uniform Method.

**Issue 4: Town of Ocean Breeze**

Currently, the County provides fire services to the Town of Ocean Breeze (Ocean Breeze) and the County invoices the Town for such services. If the County continues to provide services to Ocean Breeze, the County should include parcels in the incorporated area of Ocean Breeze in its assessment program and charge each parcel an appropriate assessment charge. To include Ocean Breeze in the County's fire assessment program, Ocean Breeze would have to adopt a consent ordinance and agree to the implementation of the County's fire assessments. Should Ocean Breeze not consent to be included in the County's fire assessment program, the County could continue to invoice the Town its proportionate share of fire services provided by the County to Ocean Breeze.

**Issue 5: Village of Indiantown**

The Village of Indiantown (Indiantown) became an incorporated municipality in Martin County in 2017. The County owns a fire station located within the new municipal boundaries and provides fire services to Indiantown. If the County continues to provide services to Indiantown, the County should include parcels in the incorporated area of Indiantown in its assessment program and charge each parcel an appropriate assessment charge. To include Indiantown in the County's fire assessment program, Indiantown would have to adopt a consent ordinance and agree to the implementation of the County's fire assessments. Should Indiantown not consent to be included in the County's fire assessment program, the County could invoice the Village its proportionate share of fire services provided by the County to Indiantown.

**Issue 6: Apportionment Methodology**

The apportionment methodology is based on the level of services and resources currently being provided by the County. Any changes in the level of services or resources within the County could affect the apportionment methodology and should be analyzed prior to imposition of future fire assessments.

**Issue 7: Verification of Real Property Assessment Roll Data.**

Data utilized to assign property use categories and the number of billing units per category is based upon information maintained on the real property assessment roll maintained by the Martin County Property Appraiser for the levy of ad valorem taxes. A successful assessment program collected under the Uniform Method must use the information maintained by the property appraiser on the ad valorem tax roll. However, property appraisers are charged only with the responsibility of determining the value of all property within each County and maintaining certain records contained therewith, specifically the preparation of the ad valorem tax roll. The ad valorem tax roll is designed solely to provide the data required by property appraisers to fulfill their charge of assessing the value of property. In contrast, assessment programs focus on property use, size of improvements and other characteristics. A majority of the information used for the development of the assessment rates was provided in the ad valorem tax roll. Additionally, County staff conducted fieldwork to verify data for some parcels of property.

**Issue 8: Hardship Assistance Program**

The County has the option of creating a Hardship Assistance Program to assist residential property owners with homesteaded property, who meet the eligibility criteria, with the financial burden created by the imposition of the Fire Assessment. The eligibility criteria are typically based upon Federal Government Poverty Level Guidelines established by the United States Department of Health and Human Services, as adjusted

for family size, but may also be based upon criteria from an existing hardship assistance program. Eligibility for hardship assistance would be determined by County Staff.

# Assessment Report

## INTRODUCTION

The County has entered into a professional services agreement with GSG to provide specialized services in the development and implementation of a non-ad valorem assessment program to fund fire services (Fire Assessment Methodology Study). The County retained NG&N to provide legal guidance on the study.

GSG specializes in government finance and taxation issues by working with cities, counties, special districts and state agencies to develop unique funding and service delivery solutions for critical infrastructure and service needs. GSG has developed extensive experience in structuring and implementing alternative revenue sources in Florida. NG&N is a law firm dedicated to the representation of local governments on issues of finance and taxation. Both firms have developed extensive experience in structuring and implementing alternative revenue sources in Florida.

The objective of the Fire Assessment Methodology Study was to develop and implement an annual assessment program to fund the County's provision of fire services (Fire Assessment). The annual assessment will, subject to Board of County Commission approval, be collected by using the property tax bill beginning in November 2018.

The work effort, documented by this Fire Assessment Memorandum (Assessment Memorandum), focused on the calculation of assessment rates and classifications required to fully fund the identified assessable costs to provide fire services within the County for Fiscal Year 2018-19. However, the County has the choice of funding all or only a portion of the assessable costs based on policy direction. In addition, the Fire Assessment Methodology Study required the identification of the full costs of assessable fire services (minus all revenues) and the allocation of those costs to properties that specially benefit from the provision of such fire services. Currently, fire services provided within the County are funded by the Fire/Rescue Services Municipal Service Taxing Unit (MSTU) and the General Fund.

## OBJECTIVES

The County retained GSG to develop an annual, recurring special assessment program so that it is capable of funding all the assessable costs associated with providing fire services. Commencing with Fiscal Year 2018-19, subject to Board of County Commission approval, the fire assessment will be collected using the property tax bill collection process provided in section 197.3632, Florida Statutes (Uniform Method). Because the fire assessment will be collected using the Uniform Method, the data available on the ad valorem tax roll will be used to develop the Fiscal Year 2018-19 assessment program, as well as the subsequent years' programs.

Accordingly, the challenge for the County is to develop a non-ad valorem assessment program that uses property information that is or will be on the ad valorem tax roll. To this end, GSG has been charged to fully cost the services to be provided by the County, develop a fair and reasonable apportionment methodology for such assessable costs, and determine assessment rates and parcel classifications that are accurate, fair, and reasonable.



The fire non-ad valorem assessments must meet the Florida case law requirements for a valid special assessment. These requirements are:

1. The service provided must confer a special benefit to the property being assessed; and
2. The costs assessed must be fairly and reasonably apportioned among the properties that receive the special benefit.

This Fire Assessment Methodology Study required the evaluation of data obtained from the County, Martin County Property Appraiser, and from the State Fire Marshal's database to develop a fire assessment program that focuses upon the proposed Fiscal Years 2018-19 through 2020-21 assessable cost calculations. The objectives of this initial effort were to:

- Determine the full costs of providing fire services within the County;
- Review such final cost determination with the County to determine which elements provide the requisite special benefit to the assessed properties;
- Determine the relative benefit anticipated to be derived by categories of property use within the County from the delivery of fire services;
- Recommend the fair and reasonable apportionment of assessable costs among benefited parcels within each category of property use;
- Calculate assessment rates and parcel classifications for Fiscal Year 2018-19 based on the proposed Fiscal Years 2018-19 through 2020-21 assessable cost calculations; and
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## **APPORTIONMENT METHODOLOGY**

The calculation of assessment rates for fire services depends on three separate, but interconnected, pieces of data. The first data element is the identification of the full cost of providing fire services through the development and determination of the assessable costs of providing such services. The second data element is the analysis of service delivery data, segregated to property use categories (i.e., fire call data). The third and final data component is a comprehensive analysis of all property use categories within the County to determine which parcels receive a special benefit from the provision of fire services and to identify a fair and reasonable method of apportioning the assessable costs among all benefited parcels within each property use category.

The recommended fire services apportionment methodology allocates assessable costs based on the anticipated demand for fire services by categories of real property use, as identified on the real property assessment roll prepared for the levy of ad valorem taxes. The assessable fire costs are allocated among real property use categories based upon the historical demand for these services. This demand is identified by examining the fire incident data as reported by the County to the State Fire Marshal's office.

# Service Description

The Martin County Fire Rescue Department provides services to the unincorporated area of the County, the Town of Jupiter Island, the Town of Ocean Breeze, and the Village of Indiantown. Jupiter Island maintains a Public Safety Department, which includes fire rescue and EMS services that are supplemented only in part by the County. Due to the nature of the County and the Town's arrangement Jupiter Island is not included in the assessment.

The County's Fire Rescue facilities inventory is comprised of 11 stations. Table 8 identifies the department's Building/Facility Inventory, as well as the corresponding physical location address for the facility.

**Table 8**  
**Fire Rescue Station Locations**

Station No.	Address
Station 14	801 NE Ocean Boulevard, Stuart, FL
Station 16	2710 NE Savannah Road, Jensen Beach, FL
Station 18	1995 NW Britt Road, Stuart, FL
Station 21	3290 SW Mapp Road, Palm City, FL
Station 22	8446 SW Tropical Ave, Stuart, FL
Station 23	4181 S Kanner Highway, Stuart, FL
Station 24	16550 SW Warfield Boulevard, Indiantown, FL
Station 30	4725 SE Dixie Highway, Stuart, FL
Station 32	12155 SE Federal Highway, Hobe Sound, FL
Station 33	6900 SE Ridgeway Terrace, Hobe Sound, FL
Station 36	18405 SE County Line Road, Tequesta, FL

Source: Martin County

The Fire Rescue Department is comprised of three major divisions each of which provides an essential emergency service for the citizens: Emergency Management, Operations, and Administration. Each of these areas provide for the routine emergency needs of the public on a daily basis, as well as for maintaining readiness to deliver immediate action in a man-made or natural disaster. The department provides standard fire suppression, first responder, technical and water rescue, hazardous materials response, fire prevention and investigation, emergency management, and nuclear planning services.

The County entered into an Interlocal Agreement with the Town of Jupiter Island for emergency medical services and fire protection support. The County is scheduled to receive \$744,207 in compensation for this agreement in Fiscal Year 2017-18. Additionally, the County and Jupiter Island entered into an agreement for Fire Rescue Apparatus and Equipment maintenance and repair services. As compensations for the services, the Town pays the County an hourly labor rate of \$46.02 per hour and the County invoices the town for parts and/or materials required to provide services requested by the Town.

The County entered into an Interlocal Agreement with the Town of Ocean Breeze for Advanced Life Support and Fire Protection Services. The County is scheduled to receive \$64,306 in compensation for this agreement in Fiscal Year 2017-18.

The County entered into an Interlocal Agreement with the Treasure Coast Fire Departments for automatic and mutual aid services. This agreement includes the Indian River County Department of Emergency Services District, City of Indian River Shores, City of Stuart, Okeechobee County, City of Okeechobee, and



the St. Lucie County-Fort Pierce Fire District. There is no monetary compensation for this agreement.

The County entered into an Interlocal Agreement with Palm Beach County for automatic and mutual aid services. There is no monetary compensation for this agreement.

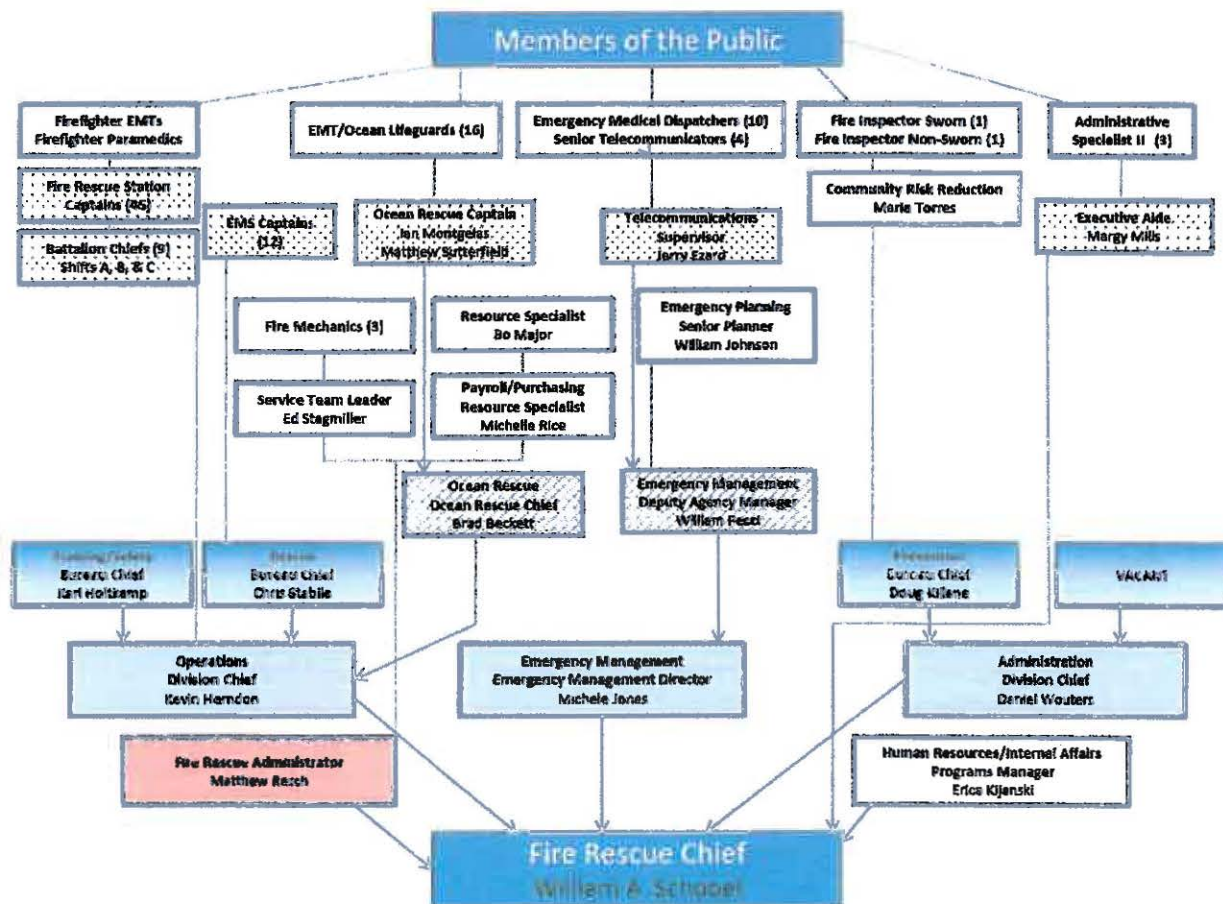
The County entered into an Interlocal Agreement with the Village of Tequesta for mutual aid in fire protection and other related services. There is no monetary compensation for this agreement.

In 1987 the County established the Fire/Rescue Municipal Service Taxing Unit (Fire/Rescue MSTU) to provide fire protection and fire rescue or similar services.

Tables 9 through 11 outline the Fire Rescue Department's current service operations and service components. Table 9 outlines the Fire Rescue Department's organizational structure. Table 10 describes the average staffing for each apparatus, which is used in the development of the Administrative Factor discussed further in the "Development of Factors" section of this Assessment Memorandum.

Table 11 lists the location and the fire flow/pumping capacity of the Fire Rescue Department's apparatus. This information is used to determine the square footage cap for non-residential properties.

**Table 9**  
**Martin County Fire Rescue Department Organizational Chart**



Source: Martin County

**Table 10**  
**Staffing by Fire Rescue Station**

Location	Apparatus	Staffing
Station 14	Quint	3
	Rescue	2
Station 16	Engine	3
	Recue	2
Station 18	Engine	3
	Rescue	2
Station 21	Engine	3
	Rescue	2
Station 22	Engine	3
	Rescue	2
Station 23	Quint	3
	Rescue	2
	Rescue	2
Station 24	Engine	3
	Rescue	2
	Rescue	2
Station 30	Engine	3
	Rescue	2
Station 32	Engine	3
	Rescue	2
Station 33	Quint	3
	Rescue	2
Station 34	Medic (ALS Non-Transport)	1
Station 36	Engine	3
	Rescue	2

Source: Martin County

**Table 11**  
**Fire Rescue Department Apparatus Fire Flow**

Location	Apparatus	Fire Flow (GPM)
Station 14	Quint 14	1500
Station 16	Engine 16	1250
Station 18	Engine 18	1250
	Tanker 18	500
	Brush 18	225
Station 21	Engine 21	1500
	Tanker 21	2000
	Brush 21	225
Station 22	Engine 22	1250
	Tanker 22	2000
	Brush 22	225
Station 23	Quint 23	1500
Station 24	Engine 24	1250
	Tanker 24	2500
	Brush 242	225
	Brush 24	225
Station 30	Engine 30	1250
	Brush 30	225
Station 32	Engine 32	1250
	Tanker 32	2000
	Brush 32	225
Station 33	Quint 33	1500
Station 36	Engine 36	1250
	Brush 36	225
<b>TOTAL</b>		<b>25,550</b>

Source: Martin County

The current pumping capacity is defined as the combined amount of water that all active apparatus in the Fire Rescue Department can pump to a first alarm, non-residential fire. As outlined by Table 11, the pumping capacity of the Fire Rescue Department is 25,550 gallons per minute. Accordingly, based on National Fire Protection Association firefighting standards for fire-flow, the Fire Rescue Department currently has sufficient fire-flow capacity to provide service coverage in the event of a structure fire involving unlimited square feet.<sup>1</sup>

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<sup>1</sup> Source: National Fire Protection Association, "NFPA 220 Standards on Types of Building Construction: Fire-Flow Guide."



# Assessable Cost Calculations

## DEVELOPEMNT OF FACTORS

### FIRE SERVICES V. EMERGENCY MEDICAL SERVICES

In June 2000, litigation over the City of North Lauderdale fire rescue assessment program resulted in a decision by the Fourth District Court of Appeals in the case of SMM Properties, Inc. v. City of North Lauderdale, (the “North Lauderdale” case). The Fourth District Court of Appeals concluded that Emergency Medical Services (EMS) did not provide a special benefit to property. The Court, however, reaffirmed that fire suppression, fire prevention, fire/building inspections, and first response medical services do provide a special benefit to property. In August 2002, the Florida Supreme Court upheld the decision of the Fourth District Court of Appeals.

To address these concerns, GSG has developed a methodology that removes the costs associated with emergency medical services. The apportionment methodology only utilizes fire incident report data related to non-EMS calls.

The proposed Fiscal Year 2018-19 projected departmental costs were allocated between fire rescue and emergency medical services because of the “North Lauderdale” case. Accordingly, the fire rescue costs were split from emergency medical service costs based on the following general guidelines.

### DIRECT ALLOCATIONS

To the extent that certain line items could be allocated directly to fire, direct allocations were made. For example, all costs associated with “Fire Prevention” were allocated entirely to fire. All costs associated with “Ocean Rescue” were allocated entirely to EMS and not included in the assessable costs.

### ADMINISTRATIVE FACTOR

Certain line items were allocated between fire and EMS based on an Administrative Factor. This Administrative Factor is derived by creating a ratio between non-EMS or fire personnel and total combat personnel per shift. Based on the staffing levels and apparatus provided in Table 10 and the actual average number of staff per shift (65/shift including 2 Battalion Chiefs and 3 EMS Captains), the County’s non-EMS Administrative Factor is 53.85 percent. This non-EMS Administrative Factor is calculated as follows:

Based on the staffing of the apparatus located in Table 10, 30 personnel out of 65 total actual average personnel are staffed to provide medical services and 35 personnel out of the 65 total actual average personnel are staffed to provide fire services (35 fire/65 total), thus yielding a 53.85 percent non-EMS Administrative Factor. This percentage was then applied to all applicable line items to allocate the costs that could not be directly allocated as fire costs or EMS costs, and that could not be operationally allocated (see below).

### OPERATIONAL FACTOR

Other assessable cost line items may also be allocated between fire and EMS based on an Operational Factor. The Operational Factor is derived by creating a ratio between non-EMS (i.e., fire) calls and EMS

calls, and this ratio, which is based on the County Fire Rescue Department's operations, was then applied to certain budget line items.

For purposes of the Fire Assessment Methodology Study, to determine all of the calls made by the County's Fire Rescue Department, GSG used the County's National Fire Incident Reporting System (NFIRS) for the non-EMS incidents. GSG also used NFIRS to ascertain the details of each incident. NFIRS is a tool for fire departments to report and maintain computerized records of fire rescue incidents and other department activities in a uniform manner. Under this system, a series of basic phrases with code numbers are used to describe fire rescue incidents. A data field in the NFIRS, "type of situation found," identifies the incident as an EMS or non-EMS type of call for each incident. Appendix A provides a codes list for the "type of situation found" as recorded on the fire rescue incident reports used to identify EMS and non-EMS calls. Another data field in the NFIRS, "fixed property use," identifies the type of property that fire departments respond to for each fire rescue incident. The fixed property uses correlate to property uses determined by the Martin County Property Appraiser on the ad valorem tax roll. Appendix B provides a codes list for the "fixed property use" as recorded on the fire rescue incident reports.

For calendar year 2016, the County reported 17,929 incidents in the NFIRS database. Of the 17,929 combined total fire rescue incident calls, 2,968 were non-EMS (i.e., fire) calls and 14,961 were EMS calls. This information results in a 16.55% non-EMS Operational Factor. The ratio between fire calls and EMS calls is then applied to all applicable line items to allocate the costs that could not be directly allocated as fire costs or EMS costs, and that could not be administratively allocated.

The assessable cost calculations contain assumptions for the purpose of this Assessment Memorandum. Those assumptions are:

- The County provided the projected Fiscal Year 2018-19 budget.
- "Revenues" are shown as a reduction of the total projected expenditures for each fiscal year, thereby reducing the total assessable costs for that year.
- The line items "Study Reimbursement" and "Ongoing Maintenance" under "Additional Expenditures" is the reimbursement to the County for the cost of conducting the assessment study and the annual costs of the assessment program. These costs are reimbursable through the assessment program.
- The line item "First Class Notice Costs" under "Additional Expenditures" is the reimbursement to the County for the cost of producing and mailing the statutorily required first class notices to all affected property owners. These costs are reimbursable through the assessment program.
- Pursuant to section 197.3632, Florida Statutes, the tax collector and property appraiser may each enter into an agreement with the local government for reimbursement of necessary administrative costs incurred from the collection of the non-ad valorem assessments. Accordingly, if any such fee is charged, the fee may be recouped as an add-on to the total assessable costs for the year.

The line item "Collection Costs (Tax Collector)" under "Additional Expenditures" reflects reimbursement for the collection costs associated with the non-ad valorem assessment incurred by the Tax Collector. Pursuant to section 197.3632, Florida Statutes, a municipal or county government shall only compensate the tax collector for the actual costs of collecting the non-ad valorem assessment. Accordingly, the Tax Collector's collection costs are estimated to be 2% of the total assessable costs. The applied collection charge is estimated to be adequate to cover the Tax Collector's actual collection costs.

The line item "Collection Costs (Property Appraiser)" under "Additional Expenditures" reflects reimbursement associated with the non-ad valorem assessments incurred by the Property Appraiser. Accordingly, the Property Appraiser's costs are estimated to be 1% of the total assessable costs. The applied charge is estimated to be adequate to cover the Property Appraiser's actual costs.



- The line item "Statutory Discount" under "Additional Expenditures" reflects a 95% collection of the Fire Assessment to cover the 4% statutory discount allowed by the Uniform Method and 1% reserve for under collection. Accordingly, the statutory discount is budgeted at 5% of the total assessable costs.

Tables 12 and 13 show the projection of the status quo and full costs budget calculations of the Fire Assessment for Fiscal Years 2018-19 through Fiscal Year 2020-21, as well as a three-year average budget. The three-year average budget will form the basis for all assessment rates presented in this memorandum.

**Table 12**  
**Fire Assessable Cost Calculations Pro Forma (FY 2018-19 through FY 2020-21) – Status Quo**

Account Title	FY 18-19	FY 19-20	FY 20-21	3-Year Average Assessable Budget
01200 Regular Salaries	12,131,071	12,495,003	12,869,853	12,498,642
01203 Standby Pay	15,844	16,319	16,809	16,324
01204 Holiday Pay – Iaff	471,300	485,439	500,002	485,581
01209 Salaries - Special Event	-	-	-	-
01210 Iaff Station Trsf Mileage (\$10)	-	-	-	-
01300 Other Salaries	43,561	44,868	46,214	44,881
01400 Overtime	561,671	578,521	595,877	578,690
01500 Special Pay	210,524	216,839	223,344	216,902
01501 Cell Phone Stipend	5,413	5,576	5,743	5,577
01503 Tuition Reimbursement	-	-	-	-
02101 FICA	830,865	855,791	881,465	856,040
02102 Medicare	194,640	200,480	206,494	200,538
02200 Retirement Contributions	3,045,241	3,136,598	3,230,696	3,137,512
02300 Life and Health Insurance	2,275,295	2,343,554	2,413,860	2,344,236
02600 Salary/Fringe Chargebacks	(26,923)	(27,731)	(28,563)	(27,739)
03101 Professional Services – It	-	-	-	-
03400 Other Contractual Services	18,091	18,634	19,193	18,640
03404 Janitorial Services	-	-	-	-
03409 Mowing & Landscaping Services	43,492	44,796	46,140	44,809
03410 Other Contractual Svs – Staffing	-	-	-	-
04000 Travel and Per Diem	-	-	-	-
04002 Travel and Per Diem/Educational	635	654	673	654
04100 Communications	4,399	4,531	4,667	4,533
04101 Communications~ Cell Phones	1,670	1,721	1,772	1,721
04104 Communications-Data/Wireless Svc	24,000	24,720	25,462	24,727
04200 Freight and Postage	4,135	4,259	4,387	4,261
04300 Utility Services	3,500	3,605	3,713	3,606
04301 Electricity	67,860	69,896	71,993	69,916
04303 Water/Sewer Services	37,323	38,442	39,596	38,454
04304 Garbage/Solid Waste Services	5,620	5,789	5,962	5,790
04400 Rentals and Leases	135	139	143	139
04402 Rentals and Leases/Copier Leases	4,266	4,394	4,526	4,396
04600 Repairs and Maintenance	303,979	313,099	322,492	313,190
04610 Vehicle Repair and Maintenance	8,298	8,547	8,803	8,549
04611 Building Repair and Maintenance	81,370	83,811	86,325	83,835
04612 Software Maintenance	-	-	-	-
04614 Hardware Maintenance	-	-	-	-
04700 Printing and Binding	738	761	783	761
04800 Promotional Activities	7,000	7,210	7,426	7,212
04900 Other Current Charges	2,315	2,385	2,456	2,386

Account Title	FY 18-19	FY 19-20	FY 20-21	3-Year Average Assessable Budget
04901 Indirect Costs	-	-	-	-
04910 Fleet Replacement Charge	28,503	29,359	30,239	29,367
05100 Office Supplies	9,833	10,128	10,432	10,131
05175 Computer Equipment \$1,000-\$4999.99	-	-	-	-
05179 Other Equipment \$1000-\$4999.99	11,398	11,740	12,092	11,744
05195 Non-Capital Computer Equipment	8,346	8,597	8,854	8,599
05199 Other Non-Capital Equipment	20,758	21,381	22,022	21,387
05200 Operating Supplies	208,799	215,063	221,515	215,125
05204 Fuel	63,465	65,369	67,330	65,388
05208 Software Licenses	135	139	143	139
05210 Food	-	-	-	-
05211 Software Services	-	-	-	-
05213 Medical Supplies	-	-	-	-
05400 Publications and Memberships	752	774	797	774
05402 Publications/Subscriptions	101	104	108	104
05500 Training	61,637	63,486	65,391	63,505
06400 Furniture and Equipment	-	-	-	-
06401 Computer Equipment	-	-	-	-
08300 Other Grants and Aids	-	-	-	-
<b>TOTAL OPERATIONAL EXPENDITURES</b>	<b>20,791,057</b>	<b>21,414,788</b>	<b>22,057,232</b>	<b>21,421,026</b>
1120 Consolidated Fire/EMS	400,727	400,727	400,727	400,727
13764 County EMS Trust Fund Grant	-	-	-	-
13975 Radiological Emg Plan 10/08-9/10	182,318	182,318	182,318	182,318
33120 Federal Grants/Public Safety	-	-	-	-
33420 State Grants/Public Safety	39,615	39,615	39,615	39,615
33521 State Shared Rev / Ff Suppl Comp	53,846	53,846	53,846	53,846
33720 Local Grants/Public Safety	-	-	-	-
34250 Protective Inspection Fees	160,000	160,000	160,000	160,000
34260 Ambulance Fees	-	-	-	-
34261 Ambulance Fees-Pemt/Indgt Transport	-	-	-	-
34290 Other Public Safety Fees	-	-	-	-
34900 Other Charges For Services	20,000	20,000	20,000	20,000
36100 Interest Earnings	-	-	-	-
36900 Other Miscellaneous Revenues	-	-	-	-
<b>TOTAL REVENUES</b>	<b>856,506</b>	<b>856,506</b>	<b>856,506</b>	<b>856,506</b>
<b>TOTAL EXPENDITURES</b>	<b>20,791,057</b>	<b>21,414,788</b>	<b>22,057,232</b>	<b>21,421,026</b>
<b>TOTAL REVENUES</b>	<b>856,506</b>	<b>856,506</b>	<b>856,506</b>	<b>856,506</b>
<b>NET EXPENDITURES</b>	<b>19,934,551</b>	<b>20,558,282</b>	<b>21,200,726</b>	<b>20,564,520</b>
Collection Costs @ 2% (Tax Collector)	447,767	458,148	472,448	459,454
Collection Costs @ 1% (Property Appraiser)	221,622	226,760	233,838	227,407
Statutory Discount @ 5% (4% early payment/1% non-collection)	1,154,767	1,181,539	1,218,418	1,184,908
Study Reimbursement	68,500	-	-	22,833
Ongoing Maintenance	24,500	24,500	24,500	24,500
First Class Notice Costs	88,860	-	-	29,620
<b>TOTAL ADDITIONAL EXPENDITURES</b>	<b>2,006,016</b>	<b>1,890,947</b>	<b>1,949,204</b>	<b>1,948,722</b>
<b>NET ASSESSABLE EXPENDITURES</b>	<b>21,940,567</b>	<b>22,449,229</b>	<b>23,149,930</b>	<b>22,513,242</b>

(Source: Martin County)

**Table 13****Fire Assessable Cost Calculations Pro Forma (FY 2018-19 through FY 2020-21) – Full Costs**

<b>Account Title</b>	<b>FY 18-19</b>	<b>FY 19-20</b>	<b>FY 20-21</b>	<b>3-Year Average Assessable Budget</b>
01200 Regular Salaries	12,131,071	12,495,003	12,869,853	12,498,642
01203 Standby Pay	15,844	16,319	16,809	16,324
01204 Holiday Pay – Iaff	471,300	485,439	500,002	485,581
01209 Salaries - Special Event	-	-	-	-
01210 Iaff Station Trsf Mileage (\$10)	-	-	-	-
01300 Other Salaries	43,561	44,868	46,214	44,881
01400 Overtime	561,671	578,521	595,877	578,690
01500 Special Pay	210,524	216,839	223,344	216,902
01501 Cell Phone Stipend	5,413	5,576	5,743	5,577
01503 Tuition Reimbursement	-	-	-	-
02101 FICA	830,865	855,791	881,465	856,040
02102 Medicare	194,640	200,480	206,494	200,538
02200 Retirement Contributions	3,045,241	3,136,598	3,230,696	3,137,512
02300 Life and Health Insurance	2,275,295	2,343,554	2,413,860	2,344,236
02600 Salary/Fringe Chargebacks	(26,923)	(27,731)	(28,563)	(27,739)
03101 Professional Services ~ It	-	-	-	-
03400 Other Contractual Services	18,091	18,634	19,193	18,640
03404 Janitorial Services	-	-	-	-
03409 Mowing & Landscaping Services	43,492	44,796	46,140	44,809
03410 Other Contractual Svs – Staffing	-	-	-	-
04000 Travel and Per Diem	-	-	-	-
04002 Travel and Per Diem/Educational	635	654	673	654
04100 Communications	4,399	4,531	4,667	4,533
04101 Communications~ Cell Phones	1,670	1,721	1,772	1,721
04104 Communications-Data/Wireless Svc	24,000	24,720	25,462	24,727
04200 Freight and Postage	4,135	4,259	4,387	4,261
04300 Utility Services	3,500	3,605	3,713	3,606
04301 Electricity	67,860	69,896	71,993	69,916
04303 Water/Sewer Services	37,323	38,442	39,596	38,454
04304 Garbage/Solid Waste Services	5,620	5,789	5,962	5,790
04400 Rentals and Leases	135	139	143	139
04402 Rentals and Leases/Copier Leases	4,266	4,394	4,526	4,396
04600 Repairs and Maintenance	303,979	313,099	322,492	313,190
04610 Vehicle Repair and Maintenance	8,298	8,547	8,803	8,549
04611 Building Repair and Maintenance	81,370	83,811	86,325	83,835
04612 Software Maintenance	-	-	-	-
04614 Hardware Maintenance	-	-	-	-
04700 Printing and Binding	738	761	783	761
04800 Promotional Activities	7,000	7,210	7,426	7,212
04900 Other Current Charges	2,315	2,385	2,456	2,386
04901 Indirect Costs	-	-	-	-
04910 Fleet Replacement Charge	28,503	29,359	30,239	29,367
05100 Office Supplies	9,833	10,128	10,432	10,131
05175 Computer Equipment \$1,000-\$4999.99	-	-	-	-
05179 Other Equipment \$1000-\$4999.99	11,398	11,740	12,092	11,744
05195 Non-Capital Computer Equipment	8,346	8,597	8,854	8,599
05199 Other Non-Capital Equipment	20,758	21,381	22,022	21,387
05200 Operating Supplies	208,799	215,063	221,515	215,125



Account Title	FY 18-19	FY 19-20	FY 20-21	3-Year Average Assessable Budget
05204 Fuel	63,465	65,369	67,330	65,388
05208 Software Licenses	135	139	143	139
05210 Food	-	-	-	-
05211 Software Services	-	-	-	-
05213 Medical Supplies	-	-	-	-
05400 Publications and Memberships	752	774	797	774
05402 Publications/Subscriptions	101	104	108	104
05500 Training	61,637	63,486	65,391	63,505
06400 Furniture and Equipment	-	-	-	-
06401 Computer Equipment	-	-	-	-
08300 Other Grants and Aids	-	-	-	-
<b>TOTAL OPERATIONAL EXPENDITURES</b>	<b>20,791,057</b>	<b>21,414,788</b>	<b>22,057,232</b>	<b>21,421,026</b>
CIP - Vehicle/Equipment Replacement	291,331	332,292	307,697	310,440
CIP - Buildings	3,875,850	905,091	928,206	1,903,049
Technology Improvement Plan (TIP)	193,430	199,233	205,210	199,291
Indirect Costs <sup>2</sup>	2,380,698	2,452,119	2,525,682	2,452,833
<b>TOTAL OTHER EXPENDITURES</b>	<b>6,741,310</b>	<b>3,888,735</b>	<b>3,966,795</b>	<b>4,865,613</b>
1120 Consolidated Fire/EMS	400,727	400,727	400,727	400,727
13764 County EMS Trust Fund Grant	-	-	-	-
13975 Radiological Emg Plan 10/08-9/10	182,318	182,318	182,318	182,318
33120 Federal Grants/Public Safety	-	-	-	-
33420 State Grants/Public Safety	39,615	39,615	39,615	39,615
33521 State Shared Rev / Ff Suppl Comp	53,846	53,846	53,846	53,846
33720 Local Grants/Public Safety	-	-	-	-
34250 Protective Inspection Fees	160,000	160,000	160,000	160,000
34260 Ambulance Fees	-	-	-	-
34261 Ambulance Fees-Pemt/Indgt Transport	-	-	-	-
34290 Other Public Safety Fees	-	-	-	-
34900 Other Charges For Services	20,000	20,000	20,000	20,000
36100 Interest Earnings	-	-	-	-
36900 Other Miscellaneous Revenues	-	-	-	-
<b>TOTAL REVENUES</b>	<b>856,506</b>	<b>856,506</b>	<b>856,506</b>	<b>856,506</b>
<b>TOTAL EXPENDITURES</b>	<b>27,532,366</b>	<b>25,303,523</b>	<b>26,024,027</b>	<b>26,286,639</b>
<b>TOTAL REVENUES</b>	<b>856,506</b>	<b>856,506</b>	<b>856,506</b>	<b>856,506</b>
<b>NET EXPENDITURES</b>	<b>26,675,860</b>	<b>24,447,017</b>	<b>25,167,521</b>	<b>25,430,133</b>
Collection Costs @ 2% (Tax Collector)	597,820	544,707	560,744	567,757
Collection Costs @ 1% (Property Appraiser)	295,891	269,602	277,540	281,011
Statutory Discount @ 5% (4% early payment/1% non-collection)	1,541,747	1,404,769	1,446,129	1,464,215
Study Reimbursement	68,500	-	-	22,833
Ongoing Maintenance	24,500	24,500	24,500	24,500
First Class Notice Costs	88,860	-	-	29,620
<b>TOTAL ADDITIONAL EXPENDITURES</b>	<b>2,617,318</b>	<b>2,243,578</b>	<b>2,308,913</b>	<b>2,389,936</b>
<b>NET ASSESSABLE EXPENDITURES</b>	<b>29,293,178</b>	<b>26,690,595</b>	<b>27,476,434</b>	<b>27,820,069</b>

(Source: Martin County)

<sup>2</sup> Source: Martin County, "Full Cost Allocation Plan: Fiscal Year 2016 Actual For Use In Fiscal Year 2018" (June 15, 2017).

# Determination of Fire Services Demand

## INCIDENT DATA

GSG obtained information from the County in an electronic format, identifying the number and type of fire incident responses by County fire vehicles for calendar year 2016. Complete fire incident data for calendar year 2017 was unavailable as the County recently transitioned to a new data collection system.

The County uses the National Fire Incident Reporting System (NFIRS) to record its fire incidents. The NFIRS is a tool for fire departments to report and maintain computerized records of fire incidents and other department activities in a uniform manner.

Under this system, a series of basic phrases with code numbers are used to describe fire incidents. A data field in the NFIRS, "fixed property use," identifies the type of property that fire departments respond to for each fire incident. The fixed property uses correlate to property uses determined by the Martin County Property Appraiser on the ad valorem tax roll. Appendix B provides a codes list for the "fixed property use" as recorded on the fire incident reports.

GSG analyzed the calendar year 2016 fire incident data from the NFIRS files to evaluate trends and determine if aberrations were present. County fire incident data for calendar year 2016 represents 17,929 fire incidents. Of the 17,929 fire incidents, 2,968 are classified as fire based on the situation found indicated on the incident report. Situation found codes and descriptions are listed in Appendix A.

There are certain fire incidents that could not be assigned to a specific property or parcel. These calls represent non-specific type incidents, which are incidents that either could not be correlated to a specific parcel or calls that involved auto accidents and other types of incidents along roads and highways.

Of the 2,968 fire type incidents, 1,446 were calls to specific property uses. The remaining 1,522 incidents were considered non-specific type incidents. Because of the inability to correlate these non-specific type incidents to specific property categories, the call analysis does not include these 1,522 incidents. The County's budget is sized based upon its ability to provide service to improved property within its boundaries. Therefore, the level of services required to meet anticipated demand for fire services and the corresponding annual fire services budget required to fund fire services provided to non-specific property uses would be required notwithstanding the occurrence of any incidents from such non-specific property use.

As a result of the urbanized character of the County, the suppression of fire on land and other unimproved property primarily benefits the buildings within the adjacent improved property by the containment of the spread of fire rather than the preservation of the unimproved property. Improved properties specially benefit from the availability of a professional fire protection services program within the County through lowered fire insurance premiums and the protection of the life and safety of the occupants of the property. Such benefits accrue mainly to buildings and not to land or other unimproved properties. Additionally, pursuant to Section 125.01(1)(r), Florida Statutes, the County is prohibited from imposing a fire assessment on lands classified as agricultural lands pursuant to Section 193.461, Florida Statutes. For these reasons the 143 calls to vacant land and 23 calls to agricultural land were categorized as non-specific and excluded from the analysis.

Using the fixed property use codes, the 1,446 fire type incidents corresponding to specific properties were assigned to the following property use categories: residential, commercial, industrial/warehouse, and institutional. Incidents to government properties, religious buildings, institutional parcels, nursing homes, and educational properties were aggregated into an "institutional" category.



Table 14 outlines the property use category assignment of fire incidents based on the analysis conducted.

**Table 14**  
**Fire Calls by Category (FY 2018-19)**

Category	Number of Incidents	Percentage of Calls
Residential	984	68.05%
Commercial	259	17.91%
Industrial/Warehouse	52	3.60%
Institutional	151	10.44%
<b>Total</b>	<b>1,446</b>	<b>100%</b>

## PROPERTY DATA

GSG obtained information from the ad valorem tax roll from the Martin County Property Appraiser's office to develop the preliminary assessment roll.

Analysis was first conducted of the parcels based on the Florida Department of Revenue (DOR) four-digit property use codes reflected in the Rule 12D-8.008, Florida Administrative Code. A listing of DOR codes and associated property description is provided as Appendix D.

Each property use within the assessable area on the ad valorem tax roll was then assigned to one or more of the property use categories based on their assignment of use by the Martin County Property Appraiser or verification of use obtained through field research. The Property Appraiser assigns a building improvement code based on a building's assigned use on a parcel of property. GSG conducted an analysis regarding building improvement types based on the assignment of use by the Martin County Property Appraiser or verification obtained through field research. A list of building improvement codes used by the Martin County Property Appraiser is provided as Appendix C.

For parcels assigned to the Residential Property Use Categories, GSG utilized the total number of dwelling units within the County as determined from the building files on the ad valorem tax roll or through the use of field research.

For parcels within the Non-Residential Property Use Category (commercial, industrial/warehouse, and institutional), GSG utilized the amount of square footage of the non-residential structures as determined from the building files on the ad valorem tax roll or through the use of field research to determine the building use.

# Computation of Fire Services Assessments

## ASSESSMENT CLASSIFICATIONS

This section of the memorandum includes the recommended parcel classifications and two preliminary assessment rate scenarios. The first rate scenario uses a status quo budget that reflects the County's operational budget, whereas the second rate scenario uses a full costs budget that includes capital improvements and indirect costs with the operational expenditures.

The fire services assessment cost calculations provided herein are primarily based on information supplied by the County. The assessable cost projections developed by GSG are designed to forecast preliminary assessment rates within each property use category for Fiscal Year 2018-19 based on the three-year average assessable budget.

## SPECIAL BENEFIT ASSUMPTIONS

The following assumptions support a finding that the fire rescue services, facilities, and programs provided by the County provide a special benefit to the assessed parcels.

- Fire rescue services, facilities, and programs possess a logical relationship to the use and enjoyment of property by: (i) protecting the value and integrity of improvements, structures and land through the availability and provision of comprehensive fire rescue services; (ii) protecting the life and safety of intended occupants in the use and enjoyment of property; (iii) stabilizing or lowering the cost of fire insurance by the presence of a professional and comprehensive fire rescue program; and (iv) containing fire incidents occurring on parcels with the potential to spread and endanger other property and property features.
- The availability and provision of comprehensive fire services enhance and strengthen the relationship of such services to the use and enjoyment of the parcels of property, the market perception of the area and, ultimately, the property and rental values within the assessable area.

## APPORTIONMENT METHODOLOGY

The following section describes the recommended assessment apportionment methodology for fire rescue services based on: (i) the fire rescue assessable cost calculations; (ii) the ad valorem tax roll maintained by the property appraiser and the availability of the data residing on the database; and (iii) the fire services incident data.

## COST APPORTIONMENT

The three-year average (Fiscal Years 2018-19 through 2020-21) assessable costs calculation for both the status quo and full costs budgets was apportioned among property use categories based upon the

historical demand for fire rescue services reflected by the fire incident data for calendar year 2016. This apportionment is illustrated in Table 15.

**Table 15**  
**Cost Apportionment (FY 2018-19)**  
**Percentage of 3-Year Average Assessable Costs (FYs 2018-19 through 2020-21)**

Category	Number of Incidents	Percentage of Calls	Status Quo	Full Costs
Residential	984	68.05%	\$15,320,214	\$18,931,499
Commercial	259	17.91%	\$4,032,455	\$4,982,986
Industrial/Warehouse	52	3.60%	\$809,605	\$1,000,445
Institutional	151	10.44%	\$2,350,968	\$2,905,139
Total	1,446	100%	\$22,513,242	\$27,820,069

## PARCEL APPORTIONMENT

The share of the fire assessable costs apportioned to each property use category was further apportioned among the individual dwelling units on parcels of property within the residential property use category and the aggregate square footage of building space on non-residential parcels in the manner described in Table 16.

**Table 16**  
**Parcel Apportionment within Property Use Categories**

Category	Parcel Apportionment
Residential	Dwelling Unit
<b>Non-Residential</b>	
Commercial	Square Footage
Industrial/Warehouse	
Institutional	

Applying the foregoing parcel apportionment methodology, fire assessment rates were computed for each property use category. The specific methodology, underlying special benefit and fair apportionment assumptions are included below and generally described.

## RESIDENTIAL PARCEL APPORTIONMENT ASSUMPTIONS

The following assumptions support findings that the parcel apportionment applied in the Residential Property Use Category is fair and reasonable. The Residential Property Use Category includes such properties as single-family dwelling units, multi-family dwelling units, and mobile homes.

- The size or the value of the residential parcel does not determine the scope of the required fire services. The potential demand for fire services is driven by the existence of a dwelling unit and the anticipated average occupant population.
- Apportioning the assessed costs for fire services attributable to the residential property use category on a per dwelling unit basis is required to avoid cost inefficiency and unnecessary administration, and is a fair and reasonable method of parcel apportionment based upon historical fire call data.

## RESIDENTIAL PARCEL APPORTIONMENT CALCULATION

Based upon the historical demand for fire rescue services, the percentages of assessable costs attributable to residential properties were calculated. The amount of the assessable costs allocable to



residential property was divided by the number of dwelling units in the Residential Property Use Category to compute the fire assessment to be imposed against each dwelling unit. For each residential parcel, the actual number of dwelling units located on the parcel will be multiplied by the residential dwelling unit rate to compute the residential fire rescue assessment amount for the parcel.

Table 17 illustrates the assignment of dwelling units under this apportionment methodology to the Residential Property Use Category.

**Table 17**  
**Parcel Apportionment Residential Property Use Category**

Residential Property Use Category	Number of Dwelling Units
Total Residential	62,905

Source: Martin County Property Appraiser, (2018).

## NON-RESIDENTIAL PARCEL APPORTIONMENT ASSUMPTIONS

The Non-Residential Property Use Category includes commercial, industrial/warehouse, and institutional property uses.

The capacity to handle fires and other emergencies in Non-Residential Property Use Category is governed by the following:

- The current pumping capacity is defined as the combined amount of water that all apparatus in the Fire Rescue Department can pump to a first alarm non-residential fire. As outlined by Table 11, the pumping capacity of the Fire Rescue Department is 25,550 gallons per minute. Accordingly, based on National Fire Protection Association firefighting standards for fire-flow, the Fire Rescue Department currently has sufficient fire-flow capacity to provide service coverage in the event of a structure fire involving unlimited square footage.<sup>3</sup>

The following assumption supports findings that the parcel apportionment applied in the Non-Residential Property Use Category is fair and reasonable.

- The separation of the non-residential buildings by actual square footage is fair and reasonable for the purpose of parcel apportionment because the demand for fire rescue services is determined and measured by the actual square footage of structures and improvements within benefited parcels.
- In accordance with section 125.0168, Florida Statutes, which mandates that the County treat recreational vehicle park property as commercial property for non-ad valorem special assessments levied by the County, like the fire rescue assessment, it is fair and reasonable to treat each space within recreational vehicle park property as a building of commercial property and assign the square footage of 191 square feet, the average size of a recreational vehicle, according to the Florida Association of RV Parks and Campgrounds. Each mobile home space within an RV Park was assigned the actual square footage of the mobile home when known or a maximum of 720 square feet, the average size of a single-wide mobile home 12' x 60'. This square footage was then aggregated by parcel.

## NON-RESIDENTIAL PARCEL APPORTIONMENT CALCULATION

Based upon the historical demand for fire rescue services, property in the Non-Residential Property Use Categories will be responsible for funding a percentage of assessable costs. The amount of the assessable costs allocable to each non-residential parcel will be based upon the aggregate of all non-residential building square footage situated on the parcel.

<sup>3</sup> Source: National Fire Protection Association, "NFPA 220 Standards on Types of Building Construction: Fire-Flow Guide."

The non-residential assessment rate was determined by multiplying the percent of total fire calls attributable to non-residential property by the total assessable costs. This calculated amount of assessable costs was then divided by the number of non-residential square feet to obtain an assessment per square foot.

Table 18 illustrates the assignment of square footage for parcels under this apportionment methodology in the Non-Residential Property Use Category.

**Table 18**  
**Parcel Apportionment Non-Residential Property Use Category**

<b>Non-Residential Property Use Categories</b>	<b>Number of Square Feet</b>
Total Commercial	7,941,719
Total Industrial/Warehouse	10,235,737
Total Institutional	5,939,489

Source: Martin County Property Appraiser, (2018).

## COMPUTATION OF FIRE ASSESSMENT RATES

Applying the parcel apportionment methodology, fire assessment rates were computed for each specified property use category. Based on the assessable costs of providing fire services, the number of fire calls apportioned to specific property categories and the number of billing units within the specified property categories, Table 19 illustrates the preliminary assessment rates after application of the assessment methodology based on 100 percent of the assessable costs calculations for Fiscal Year 2018-19.

**Table 19**  
**Preliminary Fire Assessment Rates (Based on 3-Year Average – FY 2018-19 through 2020-21)**  
**(100% of Assessable Costs)**

<b>Residential Property Use Categories</b>	<b>Status Quo Rate Per Dwelling Unit</b>	<b>Full Costs Rate Per Dwelling Unit</b>
Residential	\$244.00	\$301.00
<b>Non-Residential Property Use Categories</b>	<b>Status Quo Rate Per Square Foot</b>	<b>Full Costs Rate Per Square Foot</b>
Commercial	\$0.51	\$0.63
Industrial/Warehouse	\$0.08	\$0.10
Institutional	\$0.38	\$0.47

Table 20 illustrates the preliminary assessment rates after application of the assessment methodology based on 75 percent funding of the total assessable costs for Fiscal Year 2018-19.

**Table 20**  
**Preliminary Fire Assessment Rates (Based on 3-Year Average – FY 2018-19 through 2020-21)**  
**(75% of Assessable Costs)**

<b>Residential Property Use Categories</b>	<b>Status Quo Rate Per Dwelling Unit</b>	<b>Full Costs Rate Per Dwelling Unit</b>
Residential	\$183.00	\$226.00
<b>Non-Residential Property Use Categories</b>	<b>Status Quo Rate Per Square Foot</b>	<b>Full Costs Rate Per Square Foot</b>
Commercial	\$0.39	\$0.48
Industrial/Warehouse	\$0.06	\$0.08
Institutional	\$0.29	\$0.35



Table 21 illustrates the preliminary assessment rates after application of the assessment methodology based on 50 percent funding of the total assessable costs for Fiscal Year 2018-19.

**Table 21**  
**Preliminary Fire Assessment Rates (Based on 3-Year Average – FY 2018-19 through 2020-21)**  
**(50% of Assessable Costs)**

<b>Residential Property Use Categories</b>	<b>Status Quo Rate Per Dwelling Unit</b>	<b>Full Costs Rate Per Dwelling Unit</b>
Residential	\$122.00	\$151.00
<b>Non-Residential Property Use Categories</b>	<b>Status Quo Rate Per Square Foot</b>	<b>Full Costs Rate Per Square Foot</b>
Commercial	\$0.26	\$0.32
Industrial/Warehouse	\$0.04	\$0.05
Institutional	\$0.19	\$0.24

Table 22 illustrates the preliminary assessment rates after application of the assessment methodology based on 25 percent funding of the total assessable costs for Fiscal Year 2018-19.

**Table 22**  
**Preliminary Fire Assessment Rates (Based on 3-Year Average – FY 2018-19 through 2020-21)**  
**(25% of Assessable Costs)**

<b>Residential Property Use Categories</b>	<b>Status Quo Rate Per Dwelling Unit</b>	<b>Full Costs Rate Per Dwelling Unit</b>
Residential	\$61.00	\$76.00
<b>Non-Residential Property Use Categories</b>	<b>Status Quo Rate Per Square Foot</b>	<b>Full Costs Rate Per Square Foot</b>
Commercial	\$0.13	\$0.16
Industrial/Warehouse	\$0.02	\$0.03
Institutional	\$0.10	\$0.12

## EXEMPTIONS AND IMPACT OF EXEMPTIONS

Because the fire rescue assessment is being developed to meet the case law standards for a valid special assessment, any proposed exemptions require special scrutiny. The crafting of an exemption must be founded upon a legitimate public purpose, and not tramp on state or federal constitutional concepts of equal protection and constitutional prohibitions against establishment of religion or the use of the public treasury directly or indirectly to aid religious institutions. Furthermore, to ensure public acceptance, any exemption must make common sense and be fundamentally fair. Finally, the impact of any proposed exemption should be evaluated in terms of its magnitude and fiscal consequences on the County's general funds.

Whenever crafting an exemption, it is important to understand that the fair apportionment element required by Florida case law prohibits the shifting of the fiscal costs of any special assessment from exempt landowners to other non-exempt landowners. In other words, the funding for an exemption from a special assessment must come from a legally available external revenue source, such as the County's general fund. Funding for fire assessment exemptions cannot come from the proceeds derived directly from the imposition of special assessments for fire services and facilities. Because any exemption must be funded by an external funding source, the grant of any exemption will not have any impact upon the fire assessment to be imposed upon any other non-exempt parcels.



Whether or not the County decides to fund exemptions for fire rescue assessments on property owned by non-governmental entities would be based upon a determination that such exemptions constituted a valid public purpose. The importance of special assessments on non-governmental, tax-exempt parcels has been addressed by the Florida Supreme Court in Sarasota County v. Sarasota Church of Christ, 667 So.2d 180 (Fla. 1995) (In reciting the facts of the case on appeal, the Court stated that the party challenging the assessment consisted of religious organizations or entities owning developed real property in Sarasota County [the Churches] that are exempt from ad valorem taxes but not from special assessments.) The funding of exemptions for non-governmentally owned institutional property wholly exempt from ad valorem taxes could be based on a finding that such properties provide facilities and uses to their ownership, occupants or membership, as well as the public in general, that otherwise might be required to be provided by the County. Such a finding would be the basis for a determination that such properties served a legitimate public purpose or provided a public benefit that merited the County's funding of an exemption from the fire rescue assessment.

In identifying an appropriate exemption scheme, the County should be cautious not to confuse the ownership of a parcel with the parcel's use. For example, a determination to exempt properties used for institutional purposes would have to be extended to similar institutional property owned by entities created for profit, as well as institutional property owned by non-profit or governmental entities. However, if the County wanted to make the policy decision to narrow the exemption to only institutional property owned by not-for-profit entities, it might consider adding a second test to the exemption which afforded exemptions to institutional properties which were wholly exempt from ad valorem taxes. Adding the tax-exempt criteria further narrows the exemption on a well-tested tax-exempt premise.

Whether the County decides to charge governmental entities or fund exemptions on governmentally-owned property requires somewhat different considerations. First, a forced sale of government property is not available as an enforcement mechanism. The charge to governmentally-owned parcels would be more akin to a service fee for each government parcel's proportionate benefit from the availability and provision of fire rescue services by the County. The billing would be direct, received by government buildings and facilities. Enforcement would be by judicial proceedings to require payment. As to each level of government, differing concepts of immunity and other statutory provisions or case law decisions may prevent collection or frustrate special assessment imposition.

State and federal laws contain a patchwork of provisions exempting certain governmental property owners from the payment of special assessments. For example, section 423.02, Florida Statutes, exempts certain housing projects from the payment of special assessments. This general law does provide that a housing authority may agree with a local government to make payments in lieu of taxes, but past experience is that such an agreement, if in existence at all, under-funds the impact of such properties on a County's fire assessable cost calculations.

Accordingly, if the County chooses to exempt governmentally-owned property from the fire rescue assessment and fund such costs from inter-local agreement with the affected government or from the County's general fund, it is important that the County take steps to set up a reasonable contingency within its general budget to fund the cost incurred in providing fire rescue services to governmentally-owned properties.

In accordance with Section 125.01(1)(r), Florida Statutes, the County is required to exempt the following from the fire assessment:

- Land classified as agricultural land pursuant to Section 193.461, Florida Statutes;
- Buildings of Non-Residential property with a just value of \$10,000 or less that are located on lands classified as agricultural lands pursuant to Section 193.461, Florida Statutes; and
- Any Pole Barns that are located on lands classified as agricultural lands pursuant to Section 193.461, Florida Statutes.

Tables 23 and 24 summarize the estimated impact for Fiscal Year 2018-19 of exempting institutional, wholly tax-exempt, governmental property, and agricultural property based on 100 percent of the assessable costs.

**Table 23**  
**Estimated Impact of Exemptions (FY 2018-19) (100% Funding) – Status Quo**

Financial Classification	Amount
Estimated Assessable Costs	\$22,513,242
Total Estimated Buy-down	\$1,982,974
Estimated Buy-down for Institutional Tax-Exempt	\$501,864
Estimated Buy-down for Governmental	\$1,475,498
Estimated Buy-down for Agricultural	\$5,612
Estimated Revenue Generated	\$20,530,268

**Table 24**  
**Estimated Impact of Exemptions (FY 2018-19) (100% Funding) – Full Costs**

Financial Classification	Amount
Estimated Assessable Costs	\$27,820,069
Total Estimated Buy-down	\$2,453,623
Estimated Buy-down for Institutional Tax-Exempt	\$620,726
Estimated Buy-down for Governmental	\$1,825,974
Estimated Buy-down for Agricultural	\$6,923
Estimated Revenue Generated	\$25,366,446

## OUTSTANDING ISSUES

### **Issue 1: Exemption of Institutional, Tax-Exempt Parcels (Non-Governmental)**

The aggregate cost for the fire services that are available to institutional, wholly tax-exempt properties was estimated as part of the Institutional Property Use Category based on an analysis of each parcel's use. The fair apportionment concepts in the methodology provided within this Assessment Memorandum require an identification of the calls for service to these properties and, therefore, their respective costs. If a policy decision is made to exempt institutional, tax-exempt property, the proportional assessed costs allocated to such exemptions must be funded from other legally available sources because the financial burden of such exemption cannot be apportioned to non-exempt parcels. With any exemption, care should be taken to craft and ensure a non-discriminatory exemption class based upon valid public purpose concepts.

### **Issue 2: Exemption of Governmental Parcels**

In addition to the institutional, wholly tax-exempt properties, the aggregate cost for fire services provided to schools and governmental properties (municipalities, county, state, federal and any sovereign state or nation) was also estimated as part of the Institutional Property Use Category based on an analysis of each parcel's use. The fair apportionment concepts in the methodology provided within this Assessment Memorandum require an identification of the calls for service to these properties and, therefore, their respective costs. In the event that a policy decision is made to exempt governmental property, the proportional assessed costs allocated to such exemptions must be funded from other



legally available sources because the financial burden of such exemption cannot be apportioned to non-exempt parcels.

**Issue 3: Collection of Assessments from Governmental Property**

A special assessment can be imposed against governmental property to pay for the benefits that such property receives. However, as to each level of government, differing concepts of immunity and other statutory provisions or case law may prevent collection or frustrate special assessment imposition. In addition, Florida case law is clear that the payment of such assessments cannot be enforced by a lien against the public property. Rather, the enforcement remedy would be a judicial action to compel payment. A collateral issue in enforcing payment is the legislative authorization of the public agency to pay the charge or special assessment imposed. Thus, the law establishing the expenditure authority of the specific governmental or public agency or its appropriation discretion must be examined to determine whether the governmental unit has the authority to pay a charge or assessment for fire services provided by the County. From a collection standpoint, each governmental unit should be sent a separate bill and no attempt should be made to collect the special assessment using the Uniform Method.

**Issue 4: Town of Ocean Breeze**

Currently, the County provides fire services to the Town of Ocean Breeze (Ocean Breeze) and the County invoices the Town for such services. If the County continues to provide services to Ocean Breeze, the County should include parcels in the incorporated area of Ocean Breeze in its assessment program and charge each parcel an appropriate assessment charge. To include Ocean Breeze in the County's fire assessment program, Ocean Breeze would have to adopt a consent ordinance and agree to the implementation of the County's fire assessments. Should Ocean Breeze not consent to be included in the County's fire assessment program, the County could continue to invoice the Town its proportionate share of fire services provided by the County to Ocean Breeze.

**Issue 5: Village of Indiantown**

The Village of Indiantown (Indiantown) became an incorporated municipality in Martin County in 2017. The County owns a fire station located within the new municipal boundaries and provides fire services to Indiantown. If the County continues to provide services to Indiantown, the County should include parcels in the incorporated area of Indiantown in its assessment program and charge each parcel an appropriate assessment charge. To include Indiantown in the County's fire assessment program, Indiantown would have to adopt a consent ordinance and agree to the implementation of the County's fire assessments. Should Indiantown not consent to be included in the County's fire assessment program, the County could invoice the Village its proportionate share of fire services provided by the County to Indiantown.

**Issue 6: Apportionment Methodology**

The apportionment methodology is based on the level of services and resources currently being provided by the County. Any changes in the level of services or resources within the County could affect the apportionment methodology and should be analyzed prior to imposition of future fire assessments.

**Issue 7: Verification of Real Property Assessment Roll Data.**

Data utilized to assign property use categories and the number of billing units per category is based upon information maintained on the real property assessment roll maintained by the Martin County Property Appraiser for the levy of ad valorem taxes. A successful assessment program collected under the Uniform Method must use the information maintained by the property appraiser on the ad valorem tax roll. However, property appraisers are charged only with the responsibility of determining the value of



all property within each County and maintaining certain records contained therewith, specifically the preparation of the ad valorem tax roll. The ad valorem tax roll is designed solely to provide the data required by property appraisers to fulfill their charge of assessing the value of property. In contrast, assessment programs focus on property use, size of improvements and other characteristics. A majority of the information used for the development of the assessment rates was provided in the ad valorem tax roll. Additionally, County staff conducted fieldwork to verify data for some parcels of property.

**Issue 8:      Hardship Assistance Program**

The County has the option of creating a Hardship Assistance Program to assist residential property owners with homesteaded property, who meet the eligibility criteria, with the financial burden created by the imposition of the Fire Assessment. The eligibility criteria are typically based upon Federal Government Poverty Level Guidelines established by the United States Department of Health and Human Services, as adjusted for family size, but may also be based upon criteria from an existing hardship assistance program. Eligibility for hardship assistance would be determined by County Staff.

# Implementation

## **TAX BILL FISCAL YEAR 2018-19 AND THEREAFTER**

The following section describes all of the steps required to implement and collect the Fire Assessment on the ad valorem tax bill in Fiscal Year 2018-19 and thereafter. Following this section is a critical events schedule identifying specific dates for all significant remaining events for the County to comply with those expected to be prescribed by the County's proposed home rule ordinance authorizing the imposition of the annual Fire Assessments.

Assuming the County decides to proceed, a draft home rule ordinance will be adopted that will outline the procedural steps and notifications required to impose a recurring annual Fire Assessment using the tax bill collection method.

To use the tax bill collection process, a local government must follow the strict procedures provided in section 197.3632, Florida Statutes (Uniform Method). A local government must initiate the process almost a year before it intends to begin using the Uniform Method to collect the assessments. The process begins with the passage of a resolution of intent prior to January 1 or, if the property appraiser, tax collector, and local government agree, March 1. The adoption of a resolution of intent does not obligate the local government to use the method or to impose a special assessment, but it is a prerequisite to using the Uniform Method. The County adopted a resolution of intent on January 23, 2018.

Under section 197.3632, Florida Statutes, property appraisers must annually provide certain information to local governments by June 1 to assist the local government in the preparation of special assessment rolls to be collected under the Uniform Method.

Pursuant to the Home Rule Ordinance, an initial assessment resolution is required to be adopted by the County. Such initial assessment resolution should, among other things, briefly describe the Fire Assessment Program, the method of apportionment, set a public hearing date for final consideration, and direct and authorize the mailed and published notifications to those property owners included on an initial assessment roll.

Upon adoption of the initial assessment resolution, the County will have made the tentative decision to move forward with the imposition of special assessments to fund the fire assessable cost calculations. After adopting the necessary implementing documentation, the local government must develop a computerized, non-ad valorem assessment roll that contains the basis and rate of the assessment and electronically applies it to each building subject to the assessment. The non-ad valorem assessment roll must utilize the parcel identification number and property use code classifications maintained by the property appraiser and be compatible with the ad valorem tax roll.

Statutory requirements to use the tax bill collection method provide that a service assessment roll must be adopted at a public hearing between January 1 and September 15 so the tax collector can merge it with the ad valorem tax roll and mail a single bill for the combined collection of assessments and ad valorem taxes. At least 20 days prior to the public hearing, a local government must publish notice of the hearing in a newspaper of general circulation within the government's boundaries and by individual first class United States mail to the owners of property subject to the assessment. The mailed notice can either be a separate notice or the County may have the option to use the Truth-In-Millage (TRIM) notice to notify property owners of their respective fire assessment amount. The use of TRIM is dependent upon the agreement of the property appraiser. The County will not use TRIM for Fiscal Year 2018-19.

At the public hearing, the County will adopt a final assessment resolution, which, among other things, will confirm the initial assessment resolution, articulate the rate of assessments, approve the assessment roll, and direct and authorize the method of collection.

Once the final assessment resolution is adopted and the roll certified by September 15<sup>th</sup> to the Martin County Tax Collector to be collected along with ad valorem taxes, any minor modifications, corrections or errors must be made in accordance with the procedure applicable to the correction of errors on the tax roll, upon written direction from the County to the Martin County Tax Collector.

Collection of the special assessments and ad valorem taxes begins in November. Failure to pay the assessments and taxes results in the issuance of a tax certificate and may result in the sale of a tax deed.

## IMPLEMENTATION SCHEDULE

Outlined in Table 25 is a critical events schedule identifying specific dates for all significant remaining events for the County to implement the fire assessment program and collect the assessments using the tax bill collection method for Fiscal Year 2018-19.

**Table 25**  
**Critical Events Schedule**

Event	Date
BOCC authorizes advertising public hearing on Service Assessment Ordinance	July 2, 2018
County publishes notice of public hearing to adopt Service Assessment Ordinance	July 13, 2018
County adopts Service Assessment Ordinance	July 24, 2018
County adopts Initial Assessment Resolution	July 24, 2018
County publishes notice of public hearing to adopt Final Assessment Resolution	August 21, 2018
Mail First Class Notices to property owners	August 21, 2018
County adopts Final Assessment Resolution with final assessment rates	September 11, 2018
County certifies non-ad valorem assessment roll to Martin County Tax Collector	By September 14, 2018



# Appendix A

## SITUATION FOUND CODES & DESCRIPTIONS

# Situation Found Codes & Descriptions

Code	Description	EMS/NON-EMS
100	Fire, Other	NON-EMS
111	Building Fire	NON-EMS
112	Fires in structures other than in a building	NON-EMS
113	Cooking fire, confined to a container	NON-EMS
116	Fuel burner/boiler malfunction, fire confined	NON-EMS
131	Passenger vehicle fire	NON-EMS
132	Road freight or transport vehicle fire	NON-EMS
134	Water vehicle fire	NON-EMS
137	Camper or RV fire	NON-EMS
138	Off Road vehicle or heavy equipment fire	NON-EMS
140	Natural vegetation fire	NON-EMS
141	Forest, woods or wildland fire	NON-EMS
142	Brush, or brush and grass mixture fire	NON-EMS
143	Grass fire	NON-EMS
151	Outside rubbish, trash or waste fire	NON-EMS
154	Dumpster or other outside trash receptacle fire	NON-EMS
155	Outside stationary compactor/compacted trash fire	NON-EMS
161	Outside storage fire	NON-EMS
162	Outside equipment fire	NON-EMS
200	Overpressure rupture, explosion, overheat, other	NON-EMS
211	Overpressure rupture of steam pipe or pipeline	NON-EMS
240	Explosion (no fire), other	NON-EMS
251	Excessive heat, scorch burns with no ignition	NON-EMS
300	Rescue, EMS call, other	EMS
311	Medical assist, assist EMS crew	EMS
321	EMS call, excluding vehicle accident with injury	EMS
322	Vehicle accident with injuries	EMS
323	Motor vehicle/pedestrian accident (MV Ped)	EMS
331	Lock-in (if lock out, use 511)	NON-EMS
352	Extrication of victim(s) from vehicle	NON-EMS
353	Removal of victim(s) from stalled elevator	NON-EMS
354	Trench/below grade rescue	NON-EMS
364	Surf rescue	EMS
371	Electrocution or potential electrocution	NON-EMS
381	Rescue or EMS standby	EMS
410	Flammable gas or liquid condition, other	NON-EMS
411	Gasoline or other flammable liquid spill	NON-EMS
412	Gas leak	NON-EMS
413	Oil or other combustible liquid spill	NON-EMS
421	Chemical hazard ( no spill or leak )	NON-EMS



<b>Code</b>	<b>Description</b>	<b>EMS/NON-EMS</b>
422	Chemical spill or leak	NON-EMS
424	Carbon monoxide incident	NON-EMS
440	Electrical wiring/equipment problem, other	NON-EMS
441	Heat from short circuit (wiring), defective/worn	NON-EMS
442	Overheated motor	NON-EMS
443	Light ballast breakdown	NON-EMS
444	Power line down	NON-EMS
445	Arcing, shorted electrical equipment	NON-EMS
451	Police Assist	NON-EMS
461	Building or structure weakened or collapsed	NON-EMS
463	Vehicle accident, general cleanup	NON-EMS
471	Explosive, bomb removal (for bomb scare, use 721)	NON-EMS
480	Attempted burning, illegal action, other	NON-EMS
481	Attempt to burn	NON-EMS
500	Service call, other	NON-EMS
510	Person in distress, other	NON-EMS
511	Lock-out	NON-EMS
520	Water problem, other	NON-EMS
521	Water evacuation	NON-EMS
522	Water or steam leak	NON-EMS
531	Smoke or odor removal	NON-EMS
542	Animal rescue	NON-EMS
550	Public service assistance, other	NON-EMS
551	Assist police or other governmental agency	NON-EMS
552	Police matter	NON-EMS
553	Public service	NON-EMS
554	Assist invalid	EMS
555	Defective elevator	NON-EMS
561	Unauthorized burning	NON-EMS
571	Cover assignment, standby, moveup	NON-EMS
600	Good intent call, other	NON-EMS
611	Dispatched & canceled en route	EMS
621	Wrong location	NON-EMS
622	No incident found upon arrival	NON-EMS
631	Authorized controlled burning	NON-EMS
632	Prescribed fire	NON-EMS
650	Steam, other gas mistaken for smoke, other	NON-EMS
651	Smoke scare, odor of smoke	NON-EMS
652	Steam, vapor, fog or dust thought to be smoke	NON-EMS
653	Barbecue, tar kettle	NON-EMS
661	EMS call, party transported by non-fire agency	EMS
671	Hazmat release investigation w/no hazmat	NON-EMS
700	False alarm or false call, other	NON-EMS
712	Direct tie to FD, malicious/false alarm	NON-EMS
713	Telephone, malicious false alarm	NON-EMS

<b>Code</b>	<b>Description</b>	<b>EMS/NON-EMS</b>
714	Central station, malicious false alarm	NON-EMS
715	Local alarm system, malicious false alarm	NON-EMS
721	Bomb scare - no bomb	NON-EMS
730	System malfunction	NON-EMS
732	Extinguishing system activation due to malfunction	NON-EMS
733	Smoke detector activation due to malfunction	NON-EMS
734	Heat detector activation due to malfunction	NON-EMS
735	Alarm system sounded due to malfunction	NON-EMS
736	CO detector activation due to malfunction	NON-EMS
740	Unintentional transmission of alarm, other	NON-EMS
741	Sprinkler activation, no fire - unintentional	NON-EMS
742	Extinguishing system activation	NON-EMS
743	Smoke detector activation, no fire - unintentional	NON-EMS
744	Detector activation, no fire - unintentional	NON-EMS
745	Alarm system sounded, no fire - unintentional	NON-EMS
746	Carbon monoxide detector activation, no CO	NON-EMS
813	Wind storm, tornado/hurricane assessment	NON-EMS
814	Lightning strike (no fire)	NON-EMS
911	Citizen complaint	NON-EMS



# Appendix B

## FIXED PROPERTY USE CODES & DESCRIPTIONS

# Fixed Property Use Codes & Descriptions

Fixed Property Use Code	Description	Category Assigned
000	FIXED PROP USE UNDETERMINED	NON-SPECIFIC
100	UNKNOWN OTHER	NON-SPECIFIC
110	FIXED USE RECREATION, OTHER	COMMERCIAL
112	BILLIARD CENTER	COMMERCIAL
113	AMUSEMENT CENTER	COMMERCIAL
115	ROLLER RINK	COMMERCIAL
116	SWIMMING FACILITY	COMMERCIAL
120	VARIABLE USE AMUSEMENT/RECREATION	COMMERCIAL
121	BALLROOM, GYMNASIUM	COMMERCIAL
122	EXHIBITION HALL	COMMERCIAL
123	ARENA/STADIUM	COMMERCIAL
124	PLAYGROUND	COMMERCIAL
129	AMUSEMENT CENTER INDOOR/OUTDOOR	COMMERCIAL
130	PLACES OF WORSHIP, CHURCH, FUNERAL PARLOR	INSTITUTIONAL
131	CHURCH/CHAPEL	INSTITUTIONAL
134	FUNERAL PARLOR/CHAPEL	INSTITUTIONAL
140	CLUBS, OTHER	COMMERCIAL
141	ATHLETIC CLUB/YMCA	INSTITUTIONAL
142	CLUB HOUSE	COMMERCIAL
150	PUBLIC, GOVT, OTHER	INSTITUTIONAL
151	LIBRARY	INSTITUTIONAL
152	MUSEUM, ART GALLERY	INSTITUTIONAL
154	MEMORIAL STRUCTURE, MONUMENT	INSTITUTIONAL
160	EATING/DRINKING PLACES	COMMERCIAL
161	RESTAURANT	COMMERCIAL
162	NIGHTCLUB	COMMERCIAL
182	AUDITORIUM, CONCERT HALL	COMMERCIAL
183	MOVIE THEATER	COMMERCIAL
200	EDUCATIONAL PROPERTY OTHER	INSTITUTIONAL
210	SCHOOLS NON-ADULT OTHER	INSTITUTIONAL
211	PRE-SCHOOL	INSTITUTIONAL
213	ELEMENTARY SCHOOL	INSTITUTIONAL
215	HIGH SCHOOL/JR HIGH/MIDDLE SCHOOL	INSTITUTIONAL
241	COLLEGE/UNIVERSITY	INSTITUTIONAL
255	DAY CARE-IN RESIDENCE-LICENSED	COMMERCIAL
300	HEALTHCARE/DETENTION OTHER	INSTITUTIONAL
311	CARE OF THE AGED/NURSING STAFF	INSTITUTIONAL
321	MENTAL RETARDATION/DEVELOPMENT DISABILITY FACILITY	INSTITUTIONAL
322	ALCOHOL/SUBSTANCE ABUSE RECOVERY CENTER	INSTITUTIONAL
323	ASYLUM/MENTAL INSTITUTION	INSTITUTIONAL
331	HOSPITAL-MEDICAL/PSYCHIATRIC	INSTITUTIONAL
340	CLINICS, OTHER	INSTITUTIONAL
341	CLINIC, CLINIC-TYPE INFIRMARY	INSTITUTIONAL
342	DOCTOR/DENTIST/SURGEONS OFFICE	COMMERCIAL



<b>Fixed Property Use Code</b>	<b>Description</b>	<b>Category Assigned</b>
343	HEMODIALYSIS UNIT	INSTITUTIONAL
361	JAIL/PRISON - NOT JUVENILE	INSTITUTIONAL
363	REFORMATORY, JUVENILE DETENTION CENTER	INSTITUTIONAL
365	POLICE STATION	INSTITUTIONAL
400	RESIDENTIAL OTHER	RESIDENTIAL
419	ONE- AND TWO-FAMILY DWELLING	RESIDENTIAL
429	MULTI-FAMILY DWELLINGS	RESIDENTIAL
439	ROOMING, BOARDING, RESIDENTIAL HOTELS	COMMERCIAL
449	HOTELS, MOTELS, INNS, LODGES	COMMERCIAL
459	RESIDENTIAL BOARD AND CARE	INSTITUTIONAL
460	DORMITORIES OTHER	INSTITUTIONAL
464	MILITARY BARRACKS/DORMITORY	INSTITUTIONAL
500	MERCANTILE PROPERTIES OTHER	COMMERCIAL
511	CONVENIENCE STORE	COMMERCIAL
519	FOOD, BEVERAGE SALES, GROCERY STORE	COMMERCIAL
529	TEXTILE, WEARING APPAREL SALES	COMMERCIAL
539	HOUSEHOLD GOODS SALES, REPAIRS	COMMERCIAL
549	SPECIALTY SHOPS	COMMERCIAL
557	BARBER, BEAUTY SHOP, PERSONAL SERVICES	COMMERCIAL
559	RECREATIONAL, HOBBY, HOME SALES, PET STORE	COMMERCIAL
564	SELF-SERVICE LAUNDRY/DRY CLEANING	COMMERCIAL
571	SERVICE STATION	COMMERCIAL
579	MOTOR VEHICLE, BOAT SALES/SERVICE/REPAIRS	COMMERCIAL
580	GENERAL ITEM STORES, OTHER	COMMERCIAL
581	DEPARTMENT STORE	COMMERCIAL
592	BANK W/FIRST STORY BANKING FACILITY	COMMERCIAL
593	MEDICAL, RESEARCH, SCIENTIFIC OFFICE	COMMERCIAL
596	POST OFFICE OR MAILING FORMS	INSTITUTIONAL
599	BUSINESS OFFICES	COMMERCIAL
600	BASIC INDUSTRY, UTILITY, DEFENSE OTHER	INDUSTRIAL/WAREHOUSE
610	ENERGY PRODUCTION, OTHER	INDUSTRIAL/WAREHOUSE
614	STEAM, HEAT ENERGY PLANT	INDUSTRIAL/WAREHOUSE
615	ELECTRIC GENERATING PLANT	INDUSTRIAL/WAREHOUSE
631	NATIONAL DEFENSE SITE/MILITARY SITE	INSTITUTIONAL
640	UTILITY, ENERGY DISTRIBUTION CNTR OTHER	INDUSTRIAL/WAREHOUSE
642	ELECTRIC TRANSMISSION DISTIB. SYSTEM	INDUSTRIAL/WAREHOUSE
644	GAS DISTRIBUTION SYSTEM, PIPELINE	INDUSTRIAL/WAREHOUSE
647	WATER UTILITY	INDUSTRIAL/WAREHOUSE
655	CROPS, ORCHARDS	NON-SPECIFIC
659	LIVESTOCK PRODUCTION	NON-SPECIFIC
669	FOREST, TIMBERLAND	NON-SPECIFIC
679	MINING, QUARRYING/NATURAL RAW MATERIALS	INDUSTRIAL/WAREHOUSE
700	MANUFACTURING PROPERTY, PROCESSING	INDUSTRIAL/WAREHOUSE
800	STORAGE PROPERTY OTHER	INDUSTRIAL/WAREHOUSE
807	OUTSIDE MATERIAL STORAGE AREA	NON-SPECIFIC
808	SHED	NON-SPECIFIC
839	REFRIGERATED STORAGE	INDUSTRIAL/WAREHOUSE
880	VEHICLE STORAGE; OTHER	INDUSTRIAL/WAREHOUSE
882	GENERAL VEHICLE PARKING GARAGE	INDUSTRIAL/WAREHOUSE
891	GENERAL WAREHOUSE	INDUSTRIAL/WAREHOUSE

<b>Fixed Property Use Code</b>	<b>Description</b>	<b>Category Assigned</b>
898	WHARF, PIER	INDUSTRIAL/WAREHOUSE
900	OUTSIDE, SPECIAL PROPERTIES; OTHER	NON-SPECIFIC
919	DUMP SANITARY LANDFILL	NON-SPECIFIC
921	BRIDGE, TRESTLE	NON-SPECIFIC
926	OUTBUILDING, EXCLUDING GARAGE	NON-SPECIFIC
931	OPEN LAND, FIELD	NON-SPECIFIC
935	CAMPSITE WITH UTILITIES	COMMERCIAL
936	VACANT LOT	NON-SPECIFIC
937	BEACH	NON-SPECIFIC
938	GRADED AND CARED FOR PLOTS OF LAND	NON-SPECIFIC



# Appendix C

## MARTIN COUNTY PROPERTY APPRAISER BUILDING IMPROVEMENT CODES & DESCRIPTIONS

# Martin County Property Appraiser

## Building Improvement Codes & Descriptions

Building Use Code	BUC Description	Category Assigned
1	SINGLE FAMILY	RESIDENTIAL
11	SINGLE FAMILY - OWNER	RESIDENTIAL
13	SINGLE FAMILY - OTHER	RESIDENTIAL
2	DUPLEX	RESIDENTIAL
3	TRIPLEX	RESIDENTIAL
4	4-6 FAMILY	RESIDENTIAL
44	MULTI-FAMILY	RESIDENTIAL
51	CONDO - OWNER	RESIDENTIAL
52	CONDO - TENANT	RESIDENTIAL
53	CONDO - OTHER	RESIDENTIAL
61	TOWNHOUSE - OWNER	RESIDENTIAL
70	OTHER RESIDENTIAL	RESIDENTIAL
APART	APARTMENTS - HIGH RISE	RESIDENTIAL
APARTRES	APARTMENTS - MULTIPLE RES	RESIDENTIAL
ARMORY	ARMORY	INSTITUTIONAL
AUDITORM	AUDITORIUM	COMMERCIAL
AUTOSERV	AUTO SERVICE	COMMERCIAL
AUTOSHOW	AUTO SHOWROOM	COMMERCIAL
BANK	BANK	COMMERCIAL
BARBER	BARBER SHOP	COMMERCIAL
BARNFRTP	BARN, FRUIT PACKING	INDUSTRIAL/WAREHOUSE
BBINN	BED BREAKFAST INN	COMMERCIAL
BOATBLDG	BOAT STORAGE BUILDING	INDUSTRIAL/WAREHOUSE
BOATSHED	BOAT STORAGE SHED	INDUSTRIAL/WAREHOUSE
BOWL	BOWLING ALLEY	COMMERCIAL
CARWASH	CAR WASH AUTO	COMMERCIAL
CHURCH	CHURCH	INSTITUTIONAL
CINEMA	CINEMA THEATER	COMMERCIAL
CLASSC	CLASSROOMS - COLLEGE	INSTITUTIONAL
CLUB	COUNTRY CLUB	COMMERCIAL
CLUBHSE	CLUBHOUSE	COMMERCIAL
COLDSTOR	COLD STORAGE FACILITY	INDUSTRIAL/WAREHOUSE
COMMCTR	COMMUNITY CENTER	INSTITUTIONAL
COMMSHL	COMMUNITY SHOPPING CTR, SHELL	COMMERCIAL
COMPAUTO	COMPLETE AUTO DEALERSHIP	COMMERCIAL
COMSHOP	COMMUNITY SHOPPING CENTER	COMMERCIAL
CONVHOSP	CONVALESCENT HOSPITAL	INSTITUTIONAL
CONVMRKT	CONVENIENCE MARKET	COMMERCIAL
CWDRVTH	CAR WASH, DRIVE-THRU	COMMERCIAL
CWSLFVRV	CAR WASH, SELF-SERVE	COMMERCIAL



<b>Building Use Code</b>	<b>BUC Description</b>	<b>Category Assigned</b>
DAYCARE	DAY CARE FACILITY	COMMERCIAL
DEPTSTOR	DEPARTMENT STORE	COMMERCIAL
DINING	DINING/LOUNGE	COMMERCIAL
DISCOUNT	DISCOUNT	COMMERCIAL
DRUGS	DRUGSTORE	COMMERCIAL
DRYCLEAN	DRY CLEANERS/LAUNDRY	COMMERCIAL
EQUIPBLD	EQUIPMENT -SHOP- BUILDING	INDUSTRIAL/WAREHOUSE
EQUIPSHD	EQUIPMENT SHED	INDUSTRIAL/WAREHOUSE
FARMUTL	FARM UTILITY BUILDING	INDUSTRIAL/WAREHOUSE
FASTFDMS	FAST FOOD RESTAURANT MSBB	COMMERCIAL
FASTFOOD	FAST FOOD RESTAURANT	COMMERCIAL
FIRESTAF	FIRE STATION STAFFED	INSTITUTIONAL
FITNESS	FITNESS CENTER	COMMERCIAL
FLWSHP	FELLOWSHIP HALL	INSTITUTIONAL
FRATHSE	FRATERNITY HOUSE	INSTITUTIONAL
FRATRNL	FRATERNAL BUILDING	INSTITUTIONAL
FUNEHOME	FUNERAL HOME	COMMERCIAL
GARSHED	SERVICE GARAGE SHED	COMMERCIAL
GCSTG	GOLF CART STORAGE BUILDING	INDUSTRIAL/WAREHOUSE
GOV CSB	GOV COMMUNITY SERVICE BLDG	INSTITUTIONAL
GOVTBLDG	GOVERNMENT BUILDING	INSTITUTIONAL
GRPCARE	GROUP CARE FACILITY	INSTITUTIONAL
GUEST	GUEST COTTAGE	COMMERCIAL
GYMC	GYMNASIUM - COLLEGE	INSTITUTIONAL
HANGAR	HANGAR	INDUSTRIAL/WAREHOUSE
HANGARS	STORAGE HANGAR	INDUSTRIAL/WAREHOUSE
HANGART	T-HANGAR	INDUSTRIAL/WAREHOUSE
HEALTH	HEALTH CLUB	COMMERCIAL
HOSERV	HOTEL/MOTEL SERVICE	COMMERCIAL
HOSPITAL	HOSPITAL	INSTITUTIONAL
HOTEL LS	HOTEL, LIMITED SERVICE	COMMERCIAL
INDFLEX	INDUSTRIAL FLEX MALL BLDG	INDUSTRIAL/WAREHOUSE
INDOFF	INDUSTRIAL OFFICE	INDUSTRIAL/WAREHOUSE
JAIL	JAIL	INSTITUTIONAL
JAIL PS	JAIL - POLICE STATION	INSTITUTIONAL
LAUNDRY	LAUNDROMAT	COMMERCIAL
LFTWRHSE	LOFT WAREHOUSE	INDUSTRIAL/WAREHOUSE
LIBRARY	LIBRARY OR MUSEUM	INSTITUTIONAL
LIBRARYK	LIBRARY, MEDIA CENTER K-12	INSTITUTIONAL
LMBRSTGH	LUMBER STORAGE SHED, HORIZ.	INDUSTRIAL/WAREHOUSE
LMBRSTGV	LUMBER STORAGE BLDG, VERTICAL	INDUSTRIAL/WAREHOUSE
LMFG	LIGHT MANUFACTURING	INDUSTRIAL/WAREHOUSE
LODGE	LODGE	INSTITUTIONAL
LUTLSTOR	LIGHT UTILITY STORAGE	INDUSTRIAL/WAREHOUSE
MARKET	MARKET	COMMERCIAL
MEDOFF	MEDICAL OFFICE	COMMERCIAL
MILLMHG	MILL-MANUFACTURING	INDUSTRIAL/WAREHOUSE
MINILUBE	MINI-LUBE GARAGE	COMMERCIAL
MINIMART	MINI-MART CONVENIENCE STORE	COMMERCIAL
MOBILEC	RELOCATABLE CLASSROOM	INSTITUTIONAL

<b>Building Use Code</b>	<b>BUC Description</b>	<b>Category Assigned</b>
MOTEL2DR	MOTEL ROOM, 2 STORY-DBLE ROW	COMMERCIAL
MTLSTGBL	MATERIAL STORAGE BUILDING	INDUSTRIAL/WAREHOUSE
MTRLSHD	MATERIAL STORAGE SHED	INDUSTRIAL/WAREHOUSE
MTRLSHEL	MATERIAL SHELTER	INDUSTRIAL/WAREHOUSE
MULTPRPK	MULTIPURPOSE BLDG K-12	INSTITUTIONAL
MUSEUM	MUSEUM	COMMERCIAL
MWRHSE	MINI WAREHOUSE	INDUSTRIAL/WAREHOUSE
NBHSHP	NEIGHBORHOOD SHOPPING CENTER	COMMERCIAL
NHBDShL	NHBD SHOPPING CENTER, SHELL	COMMERCIAL
NURSHOME	NURSING HOME	INSTITUTIONAL
PARK LVL	PARKING LEVEL	INDUSTRIAL/WAREHOUSE
PARKGAR	PARKING GARAGE	INDUSTRIAL/WAREHOUSE
PEBLDGK	PHYSICAL ED BLDG K-12	INSTITUTIONAL
POULTRY	POULTRY HOUSE-CAGE OPERATION	INDUSTRIAL/WAREHOUSE
PWRPLANT	POWER GENERATING PLANT	INSTITUTIONAL
QNSTUTL	FARM UTILITY ARCH-RIB, QUONSET	INDUSTRIAL/WAREHOUSE
RECTORY	RECTORY	RESIDENTIAL
REGSHOP	REGIONAL SHOPPING CENTER	COMMERCIAL
RESTURNT	RESTURANT	COMMERCIAL
SCHADMIN	SCHOOL ADMINISTRATION	INSTITUTIONAL
SCHCLASS	SCHOOL CLASSROOMS	INSTITUTIONAL
SCHDINE	SCHOOL DINING FACILITY	INSTITUTIONAL
SCHDORM	SCHOOL DORMITORY	INSTITUTIONAL
SCHGYM	SCHOOL GYMNASIUM	INSTITUTIONAL
SCHSHWR	SCHOOL SHOWER ROOMS	INSTITUTIONAL
SERVGAR	SERVICE GARAGE	COMMERCIAL
SERVICE	SERVICE STATION	COMMERCIAL
SKATING	SKATING RINK	COMMERCIAL
SNACK	SNACK BAR	COMMERCIAL
SNACKBAR	SNACK BAR	COMMERCIAL
STABLE	STABLE	INDUSTRIAL/WAREHOUSE
STGMAINT	Storage - Maintenance Bldg	INDUSTRIAL/WAREHOUSE
STORGAR	Storage Garage	INDUSTRIAL/WAREHOUSE
SUPRMRKT	Supermarket	COMMERCIAL
SURGCTR	Surgical Center	INSTITUTIONAL
TAVERN	Tavern/Bar	COMMERCIAL
THEATRE	Theater-Live	COMMERCIAL
TLCABIN	Transient Labor Cabin	RESIDENTIAL
UGPARK	Underground Parking Structure	INDUSTRIAL/WAREHOUSE
UTLSTOR	Utility/Storage	INDUSTRIAL/WAREHOUSE
VETHOSP	Veterinary Hospital	COMMERCIAL
VISITOR	Visitor Center	COMMERCIAL
WHSEDISC	Warehouse Discount Store	COMMERCIAL
WHSEDIST	Distribution Warehouse	INDUSTRIAL/WAREHOUSE
WHSESTOR	Storage Warehouse	INDUSTRIAL/WAREHOUSE
WHSETRAN	Transit Warehouse	INDUSTRIAL/WAREHOUSE
WHSSHOW	Warehouse Showroom Store	COMMERCIAL
WHSSTOR	Unidentified Code	COMMERCIAL

# Appendix D

## DEPARTMENT OF REVENUE PROPERTY USE CODES & DESCRIPTIONS



# Department of Revenue Property Use Codes & Descriptions

DOR Code	DOR Description
0000	VACANT RESIDENTIAL
0004	VACANT CONDO
0100	SINGLE FAMILY
0110	SINGLE FAMILYTRANSITIONAL
0200	MOBILE HOME
0300	MULTI FAMILY >=10 UNITS
0400	RES MOBILE HOME CONDO
0403	CONDO TIME SHARE
0482	CONDO RECREATION AREA
0500	COOPERATIVE
0600	RETIRMENTHMNOTELIG196.192
0700	MISC RESIDENTIAL IMP
0800	DUPLEX
0803	TRIPLX INCOME PRODUCING
0804	QUADRIplex INCOME PROD
0812	MULTI FAM APTS < 10
1000	VACANT COMMERCIAL
1001	COMMERC. TRANSITION PROP
1100	STORES 1 STORY
1200	MIXED USE/STORE/OFFICE
1204	MIXED USE CONDO
1300	DEPARTMENT STORE
1400	SUPERMARKETS
1500	REGIONAL SHOPPING CNTR
1600	COMMUNITY SHOPPING CENTER
1700	OFFICE BLDG NON-PROF1STORY
1800	OFF BLDG NON-PROF MLT STY
1900	PROF SERV/MEDICAL OFFICES
2000	MARINA/AIR/BUS TERMINALS
2100	RESTAURANT/CAFETERIAS
2200	DRIVE-IN RESTAURANTS
2300	FINANCIAL INSTITUTION
2500	REPAIR SERVICE SHOPS
2600	SERVICE STATION
2700	AUTO SALES/REPAIR
2800	MHOME PARKS,PARKING LOTS
2900	WHOLESALE OUTLETS
3000	FLORIST GREENHOUSES
3200	ENCL. THTRS & AUDITORIUM
3300	NIGHTCLUB BARS LOUNGES
3400	BOWLINGALLEY/SKATINGRINK

DOR Code	DOR Description
3500	TOURISTATTRN/PERMEXHIB
3800	GOLF COURSE/DRIVING RANGE
3900	HOTELS/MOTELS
4000	VACANT INDUSTRIAL
4100	LIGHT EQUIPMENT MFG
4200	HEAVY EQUIPMENT MFG
4300	LUMBER YARDS, SAWMILLS
4600	OTHER FOOD PROC:BAKRCANDY
4700	MINRL PROCESS CEMENTPHOSP
4800	WAREHSE DISTRIBUTION TERM
4804	WAREHOUSE CONDO
4900	OPEN STORAGE JUNK YARD
5000	IMPROVED AG STABLES
5200	CROPLAND SOIL CPCTY CLII
5300	CROPLAND SOIL CPCTY CLIII
5700	TIMBER SITE INDEX 4
6300	GRAZLD SOIL CPCTY CL III
6400	GRAZLD SOIL CPCTY CL IV
6500	GRAZLD SOIL CPCTY CL V
6600	ORCHARD GROVES CITRUS ETC
6700	POULTRY BEES TROPFISH ETC
6900	ORNAMENTALS MISC AGRIC.
7000	VACANT INSTITUTIONAL
7100	CHURCHES
7200	PRIVATE SCHOOLS/COLLEGES
7300	PRIVATELY OWNED HOSPITALS
7400	HOMES FOR THE AGED
7500	ORPHAN/NON-PROFIT/CHARITY
7600	MORT./CEMETERIES/CREMAT
7700	CLUBS LODGES UNION HALLS
7800	SANIT/CONVALESCENT HOME
8300	PUBLIC COUNTY SCHOOLS
8500	HOSPITALS
8600	CNTY OTHER THAN PREV CVRD
8700	ST OTHER THAN PREV CVRD
8800	FED OTHER THAN PREV CVRD
8900	MUNI OTHER THAN PREV CVRD
9100	UTILITYGASELECTRICTELEP
9109	HM OWN NO VAL UTILITY RES
9149	HMOWN NOVAL UTILITY CONDO
9300	SUBSURFACE RIGHTS
9400	RIGHT OF WAY STREETSROADS
9409	HMOWN NOVAL ROW, RES
9449	HM OWN NO VAL ROW CONDO
9499	COMASSNNOVAL ROW COMM
9500	RIVERSLAKESSUBMERGEDLANDS
9509	HMOWNNOVAL RVRSLAKES RES
9549	HMOWNNOVAL RVRS LKS CONDO
9599	COMASSNNOVALRIVRLAKESCOM
9700	OUTDOOR REC PARK LANDS

<b>DOR Code</b>	<b>DOR Description</b>
9709	HMASSNNOVALRECAREA,RES
9749	HMOWNNOVALRECAREACONDO
9800	CENTRAL ASSESS RAILROADS
9900	VACANT ACREAGE
9901	IMPROVEDACNOCLASSSED AG
0000	VACANT RESIDENTIAL
0004	VACANT CONDO
0100	SINGLE FAMILY



# Appendix E

## BUDGET & RATE SCENARIO EXCLUDING VILLAGE OF INDIANTOWN & TOWN OF OCEAN BREEZE

# BUDGET & RATE SCENARIO EXCLUDING VILLAGE OF INDIANTOWN & TOWN OF OCEAN BREEZE

**Table E-1**  
**Fire Calls by Category (FY 2018-19)**

Category	Number of Incidents	Percentage of Calls
Residential	943	68.63%
Commercial	252	18.34%
Industrial/Warehouse	48	3.49%
Institutional	131	9.53%
<b>Total</b>	<b>1,374</b>	<b>100%</b>

**Table E-2**  
**Fire Assessable Cost Calculations Pro Forma (FY 2018-19 through FY 2020-21) – Status Quo**

Account Title	FY 18-19	FY 19-20	FY 20-21	3-Year Average Budget
01200 Regular Salaries	24,078,805	12,131,113	12,495,046	12,869,898
01203 Standby Pay	31,490	15,845	16,320	16,810
01204 Holiday Pay – laff	895,698	471,300	485,439	500,002
01209 Salaries - Special Event	-	-	-	-
01210 laff Station Trsf Mileage (\$10)	-	-	-	-
01300 Other Salaries	146,234	43,563	44,869	46,216
01400 Overtime	1,197,500	561,676	578,526	595,882
01500 Special Pay	407,250	210,524	216,839	223,345
01501 Cell Phone Stipend	10,800	5,413	5,576	5,743
01503 Tuition Reimbursement	-	-	-	-
02101 FICA	1,653,991	830,868	855,794	881,468
02102 Medicare	387,425	194,641	200,480	206,495
02200 Retirement Contributions	5,992,986	3,045,246	3,136,603	3,230,701
02300 Life and Health Insurance	4,578,978	2,275,306	2,343,565	2,413,872
02600 Salary/Fringe Chargebacks	(50,000)	(26,923)	(27,731)	(28,563)
03101 Professional Services ~ It	-	-	-	-
03400 Other Contractual Services	1,693,549	18,091	18,634	19,193
03404 Janitorial Services	-	-	-	-
03409 Mowing & Landscaping Services	94,857	43,492	44,797	46,141
03410 Other Contractual Svs – Staffing	-	-	-	-
04000 Travel and Per Diem	-	-	-	-
04002 Travel and Per Diem/Educational	1,000	635	654	673
04100 Communications	8,170	4,399	4,531	4,667
04101 Communications~ Cell Phones	3,240	1,670	1,721	1,772
04104 Communications-Data/Wireless Svc	24,000	24,000	24,720	25,462
04200 Freight and Postage	9,500	4,135	4,259	4,387
04300 Utility Services	6,500	3,500	3,605	3,713
04301 Electricity	150,228	67,861	69,897	71,994

Account Title	FY 18-19	FY 19-20	FY 20-21	3-Year Average Budget
04303 Water/Sewer Services	70,570	37,323	38,442	39,596
04304 Garbage/Solid Waste Services	12,955	5,620	5,789	5,962
04400 Rentals and Leases	36,502	135	139	143
04402 Rentals and Leases/Copier Leases	5,835	4,266	4,394	4,526
04600 Repairs and Maintenance	574,505	303,979	313,099	322,492
04610 Vehicle Repair and Maintenance	27,306	8,299	8,547	8,804
04611 Building Repair and Maintenance	158,100	81,370	83,811	86,325
04612 Software Maintenance	-	-	-	-
04614 Hardware Maintenance	-	-	-	-
04700 Printing and Binding	1,200	738	761	783
04800 Promotional Activities	7,000	7,000	7,210	7,426
04900 Other Current Charges	4,400	2,315	2,385	2,456
04901 Indirect Costs	-	-	-	-
04910 Fleet Replacement Charge	102,713	28,507	29,362	30,243
05100 Office Supplies	19,850	9,833	10,128	10,432
05175 Computer Equipment \$1,000-\$4999.99	-	-	-	-
05179 Other Equipment \$1000-\$4999.99	23,800	11,398	11,740	12,093
05195 Non-Capital Computer Equipment	15,500	8,346	8,597	8,854
05199 Other Non-Capital Equipment	45,487	20,758	21,381	22,022
05200 Operating Supplies	431,481	208,799	215,063	221,515
05204 Fuel	336,052	63,479	65,383	67,345
05208 Software Licenses	250	135	139	143
05210 Food	-	-	-	-
05211 Software Services	-	-	-	-
05213 Medical Supplies	408,200	-	-	-
05400 Publications and Memberships	1,695	752	774	797
05402 Publications/Subscriptions	297	101	104	108
05500 Training	118,137	61,637	63,486	65,391
06400 Furniture and Equipment	40,000	-	-	-
06401 Computer Equipment	-	-	-	-
08300 Other Grants and Aids	-	-	-	-
<b>TOTAL OPERATIONAL EXPENDITURES</b>	<b>20,791,146</b>	<b>21,414,880</b>	<b>22,057,327</b>	<b>21,421,118</b>
1120 Consolidated Fire/EMS	419,372	419,372	419,372	419,372
13764 County EMS Trust Fund Grant	-	-	-	-
13975 Radiological Emg Plan 10/08-9/10	182,318	182,318	182,318	182,318
33120 Federal Grants/Public Safety	-	-	-	-
33420 State Grants/Public Safety	39,615	39,615	39,615	39,615
33521 State Shared Rev / Ff Suppl Comp	53,846	53,846	53,846	53,846
33720 Local Grants/Public Safety	-	-	-	-
34250 Protective Inspection Fees	160,000	160,000	160,000	160,000
34260 Ambulance Fees	-	-	-	-
34261 Ambulance Fees-Permt/Indgt Transport	-	-	-	-
34290 Other Public Safety Fees	-	-	-	-
34900 Other Charges For Services	20,000	20,000	20,000	20,000
36100 Interest Earnings	-	-	-	-
36900 Other Miscellaneous Revenues	-	-	-	-
<b>TOTAL REVENUES</b>	<b>875,151</b>	<b>875,151</b>	<b>875,151</b>	<b>875,151</b>



Account Title	FY 18-19	FY 19-20	FY 20-21	3-Year Average Budget
Interlocal Agreement for Fire/Rescue Services to Indiantown	2,288,462	2,288,462	2,288,462	2,288,462
<b>TOTAL OTHER REVENUES</b>	<b>2,288,462</b>	<b>2,288,462</b>	<b>2,288,462</b>	<b>2,288,462</b>
<b>TOTAL EXPENDITURES</b>	<b>20,791,146</b>	<b>21,414,880</b>	<b>22,057,327</b>	<b>21,421,118</b>
<b>TOTAL REVENUES</b>	<b>3,163,612</b>	<b>3,163,612</b>	<b>3,163,612</b>	<b>3,163,612</b>
<b>NET EXPENDITURES</b>	<b>17,627,534</b>	<b>18,251,268</b>	<b>18,893,714</b>	<b>18,257,505</b>
Collection Costs @ 2% (Tax Collector)	396,416	406,797	421,097	408,103
Collection Costs @ 1% (Property Appraiser)	196,206	201,344	208,422	201,991
Statutory Discount @ 5% (4% early payment/1% non-collection)	1,022,335	1,049,107	1,085,986	1,052,476
Study Reimbursement	68,500	-	-	22,833
Ongoing Maintenance	24,500	24,500	24,500	24,500
First Class Notice Costs	88,860	-	-	29,620
<b>TOTAL ADDITIONAL EXPENDITURES</b>	<b>1,796,817</b>	<b>1,681,748</b>	<b>1,740,005</b>	<b>1,739,523</b>
<b>NET ASSESSABLE EXPENDITURES</b>	<b>19,424,351</b>	<b>19,933,016</b>	<b>20,633,719</b>	<b>19,997,029</b>

(Source: Martin County)

**Table E-3**  
**Fire Assessable Cost Calculations Pro Forma (FY 2018-19 through FY 2020-21) – Full Costs**

Account Title	FY 18-19	FY 19-20	FY 20-21	3-Year Average Budget
01200 Regular Salaries	24,078,805	12,131,113	12,495,046	12,869,898
01203 Standby Pay	31,490	15,845	16,320	16,810
01204 Holiday Pay – Iaff	895,698	471,300	485,439	500,002
01209 Salaries - Special Event	-	-	-	-
01210 Iaff Station Trsf Mileage (\$10)	-	-	-	-
01300 Other Salaries	146,234	43,563	44,869	46,216
01400 Overtime	1,197,500	561,676	578,526	595,882
01500 Special Pay	407,250	210,524	216,839	223,345
01501 Cell Phone Stipend	10,800	5,413	5,576	5,743
01503 Tuition Reimbursement	-	-	-	-
02101 FICA	1,653,991	830,868	855,794	881,468
02102 Medicare	387,425	194,641	200,480	206,495
02200 Retirement Contributions	5,992,986	3,045,246	3,136,603	3,230,701
02300 Life and Health Insurance	4,578,978	2,275,306	2,343,565	2,413,872
02600 Salary/Fringe Chargebacks	(50,000)	(26,923)	(27,731)	(28,563)
03101 Professional Services ~ It	-	-	-	-
03400 Other Contractual Services	1,693,549	18,091	18,634	19,193
03404 Janitorial Services	-	-	-	-
03409 Mowing & Landscaping Services	94,857	43,492	44,797	46,141
03410 Other Contractual Svs – Staffing	-	-	-	-
04000 Travel and Per Diem	-	-	-	-
04002 Travel and Per Diem/Educational	1,000	635	654	673
04100 Communications	8,170	4,399	4,531	4,667
04101 Communications~ Cell Phones	3,240	1,670	1,721	1,772
04104 Communications-Data/Wireless Svc	24,000	24,000	24,720	25,462
04200 Freight and Postage	9,500	4,135	4,259	4,387
04300 Utility Services	6,500	3,500	3,605	3,713

Account Title	FY 18-19	FY 19-20	FY 20-21	3-Year Average Budget
04301 Electricity	150,228	67,861	69,897	71,994
04303 Water/Sewer Services	70,570	37,323	38,442	39,596
04304 Garbage/Solid Waste Services	12,955	5,620	5,789	5,962
04400 Rentals and Leases	36,502	135	139	143
04402 Rentals and Leases/Copier Leases	5,835	4,266	4,394	4,526
04600 Repairs and Maintenance	574,505	303,979	313,099	322,492
04610 Vehicle Repair and Maintenance	27,306	8,299	8,547	8,804
04611 Building Repair and Maintenance	158,100	81,370	83,811	86,325
04612 Software Maintenance	-	-	-	-
04614 Hardware Maintenance	-	-	-	-
04700 Printing and Binding	1,200	738	761	783
04800 Promotional Activities	7,000	7,000	7,210	7,426
04900 Other Current Charges	4,400	2,315	2,385	2,456
04901 Indirect Costs	-	-	-	-
04910 Fleet Replacement Charge	102,713	28,507	29,362	30,243
05100 Office Supplies	19,850	9,833	10,128	10,432
05175 Computer Equipment \$1,000-\$4999.99	-	-	-	-
05179 Other Equipment \$1000-\$4999.99	23,800	11,398	11,740	12,093
05195 Non-Capital Computer Equipment	15,500	8,346	8,597	8,854
05199 Other Non-Capital Equipment	45,487	20,758	21,381	22,022
05200 Operating Supplies	431,481	208,799	215,063	221,515
05204 Fuel	336,052	63,479	65,383	67,345
05208 Software Licenses	250	135	139	143
05210 Food	-	-	-	-
05211 Software Services	-	-	-	-
05213 Medical Supplies	408,200	-	-	-
05400 Publications and Memberships	1,695	752	774	797
05402 Publications/Subscriptions	297	101	104	108
05500 Training	118,137	61,637	63,486	65,391
06400 Furniture and Equipment	40,000	-	-	-
06401 Computer Equipment	-	-	-	-
08300 Other Grants and Aids	-	-	-	-
<b>TOTAL OPERATIONAL EXPENDITURES</b>	<b>20,791,146</b>	<b>21,414,880</b>	<b>22,057,327</b>	<b>21,421,118</b>
CIP - Vehicle/Equipment Replacement	291,405	332,376	307,775	310,518
CIP - Buildings	3,875,850	905,091	928,206	1,903,049
Technology Improvement Plan (TIP)	193,430	199,233	205,210	199,291
Indirect Costs <sup>4</sup>	2,380,698	2,452,119	2,525,682	2,452,833
<b>TOTAL OTHER EXPENDITURES</b>	<b>6,741,383</b>	<b>3,868,819</b>	<b>3,966,873</b>	<b>4,865,692</b>
1120 Consolidated Fire/EMS	419,372	419,372	419,372	419,372
13764 County EMS Trust Fund Grant	-	-	-	-
13975 Radiological Emg Plan 10/08-9/10	182,318	182,318	182,318	182,318
33120 Federal Grants/Public Safety	-	-	-	-
33420 State Grants/Public Safety	39,615	39,615	39,615	39,615
33521 State Shared Rev / Ff Suppl Comp	53,846	53,846	53,846	53,846
33720 Local Grants/Public Safety	-	-	-	-
34250 Protective Inspection Fees	160,000	160,000	160,000	160,000

<sup>4</sup> Source: Martin County, "Full Cost Allocation Plan: Fiscal Year 2016 Actual For Use in Fiscal Year 2018" (June 15, 2017).

Account Title	FY 18-19	FY 19-20	FY 20-21	3-Year Average Budget
34260 Ambulance Fees	-	-	-	-
34261 Ambulance Fees-Permt/Indgt Transport	-	-	-	-
34290 Other Public Safety Fees	-	-	-	-
34900 Other Charges For Services	20,000	20,000	20,000	20,000
36100 Interest Earnings	-	-	-	-
36900 Other Miscellaneous Revenues	-	-	-	-
<b>TOTAL REVENUES</b>	<b>875,151</b>	<b>875,151</b>	<b>875,151</b>	<b>875,151</b>
Interlocal Agreement for Fire/Rescue Services to Indiantown	2,288,462	2,288,462	2,288,462	2,288,462
<b>TOTAL OTHER REVENUES</b>	<b>2,288,462</b>	<b>2,288,462</b>	<b>2,288,462</b>	<b>2,288,462</b>
<b>TOTAL EXPENDITURES</b>	<b>27,532,529</b>	<b>25,303,699</b>	<b>26,024,199</b>	<b>26,286,809</b>
<b>TOTAL REVENUES</b>	<b>3,163,612</b>	<b>3,163,612</b>	<b>3,163,612</b>	<b>3,163,612</b>
<b>NET EXPENDITURES</b>	<b>24,368,917</b>	<b>22,140,087</b>	<b>22,860,587</b>	<b>23,123,197</b>
Collection Costs @ 2% (Tax Collector)	546,471	493,357	509,395	516,408
Collection Costs @ 1% (Property Appraiser)	270,476	244,187	252,125	255,596
Statutory Discount @ 5% (4% early payment/1% non-collection)	1,409,319	1,272,341	1,313,701	1,331,787
Study Reimbursement	68,500	-	-	22,833
Ongoing Maintenance	24,500	24,500	24,500	24,500
First Class Notice Costs	88,860	-	-	29,620
<b>TOTAL ADDITIONAL EXPENDITURES</b>	<b>2,408,126</b>	<b>2,034,385</b>	<b>2,099,721</b>	<b>2,180,744</b>
<b>NET ASSESSABLE EXPENDITURES</b>	<b>26,777,043</b>	<b>24,174,472</b>	<b>24,960,308</b>	<b>25,303,941</b>

(Source: Martin County)

**Table E-4**  
**Cost Apportionment (FY 2018-19)**  
**Percentage of 3-Year Average Assessable Costs (FYs 2018-19 through 2020-21)**

Category	Number of Incidents	Percentage of Calls	Status Quo	Full Costs
Residential	943	68.63%	\$13,724,307	\$17,366,533
Commercial	252	18.34%	\$3,667,577	\$4,640,897
Industrial/Warehouse	48	3.49%	\$698,586	\$883,980
Institutional	131	9.53%	\$1,906,558	\$2,412,530
<b>Total</b>	<b>1,374</b>	<b>100%</b>	<b>\$19,997,029</b>	<b>\$25,303,941</b>



**Table E-5**  
**Preliminary Fire Assessment Rates (Based on 3-Year Average – FY 2018-19 through 2020-21)**  
**(100% of Assessable Costs)**

<b>Residential Property Use Categories</b>	<b>Status Quo Rate Per Dwelling Unit</b>	<b>Full Costs Rate Per Dwelling Unit</b>
Residential	\$220	\$278
<b>Non-Residential Property Use Categories</b>	<b>Status Quo Rate Per Square Foot</b>	<b>Full Costs Rate Per Square Foot</b>
Commercial	\$0.47	\$0.60
Industrial/Warehouse	\$0.07	\$0.09
Institutional	\$0.31	\$0.39

**Table E-6**  
**Estimated Impact of Exemptions (FY 2018-19) (100% Funding) – Status Quo**

<b>Financial Classification</b>	<b>Amount</b>
Estimated Assessable Costs	\$19,997,029
Estimated Buy-down for Institutional Tax-Exempt and Governmental	\$1,639,278
Estimated Buy-down for Institutional Tax-Exempt	\$409,415
Estimated Buy-down for Governmental	\$1,224,803
Estimated Buy-down for Agricultural	\$5,060
Estimated Revenue Generated	\$18,357,751

**Table E-7**  
**Estimated Impact of Exemptions (FY 2018-19) (100% Funding) – Full Costs**

<b>Financial Classification</b>	<b>Amount</b>
Estimated Assessable Costs	\$25,303,941
Estimated Buy-down for Institutional Tax-Exempt and Governmental	\$2,067,249
Estimated Buy-down for Institutional Tax-Exempt	\$515,071
Estimated Buy-down for Governmental	\$1,545,784
Estimated Buy-down for Agricultural	\$6,394
Estimated Revenue Generated	\$23,236,692

# Appendix F

## BUDGET & RATE SCENARIO INCLUDING VILLAGE OF INDIANTOWN & EXCLUDING TOWN OF OCEAN BREEZE

# BUDGET & RATE SCENARIO INCLUDING VILLAGE OF INDIANTOWN & EXCLUDING TOWN OF OCEAN BREEZE

**Table F-1**  
**Fire Calls by Category (FY 2018-19)**

Category	Number of Incidents	Percentage of Calls
Residential	983	68.17%
Commercial	258	17.89%
Industrial/Warehouse	52	3.61%
Institutional	149	10.33%
<b>Total</b>	<b>1,442</b>	<b>100%</b>

**Table F-2**  
**Fire Assessable Cost Calculations Pro Forma (FY 2018-19 through FY 2020-21) – Status Quo**

Account Title	FY 18-19	FY 19-20	FY 20-21	3-Year Average Budget
01200 Regular Salaries	12,131,547	12,495,493	12,870,358	12,499,133
01203 Standby Pay	15,853	16,328	16,818	16,333
01204 Holiday Pay – Iaff	471,300	485,439	500,002	485,581
01209 Salaries - Special Event	-	-	-	-
01210 Iaff Station Trsf Mileage (\$10)	-	-	-	-
01300 Other Salaries	43,577	44,884	46,231	44,897
01400 Overtime	561,723	578,575	595,932	578,743
01500 Special Pay	210,525	216,841	223,346	216,904
01501 Cell Phone Stipend	5,414	5,577	5,744	5,578
01503 Tuition Reimbursement	-	-	-	-
02101 FICA	830,899	855,826	881,501	856,076
02102 Medicare	194,648	200,488	206,503	200,546
02200 Retirement Contributions	3,045,294	3,136,653	3,230,752	3,137,566
02300 Life and Health Insurance	2,275,417	2,343,680	2,413,990	2,344,362
02600 Salary/Fringe Chargebacks	(26,923)	(27,731)	(28,563)	(27,739)
03101 Professional Services ~ It	-	-	-	-
03400 Other Contractual Services	18,092	18,634	19,193	18,640
03404 Janitorial Services	-	-	-	-
03409 Mowing & Landscaping Services	43,498	44,803	46,147	44,816
03410 Other Contractual Svs – Staffing	-	-	-	-
04000 Travel and Per Diem	-	-	-	-
04002 Travel and Per Diem/Educational	635	654	673	654
04100 Communications	4,399	4,531	4,667	4,533
04101 Communications~ Cell Phones	1,670	1,721	1,772	1,721
04104 Communications-Data/Wireless Svc	24,000	24,720	25,462	24,727
04200 Freight and Postage	4,136	4,260	4,388	4,261
04300 Utility Services	3,500	3,605	3,713	3,606
04301 Electricity	67,869	69,905	72,002	69,926



Account Title	FY 18-19	FY 19-20	FY 20-21	3-Year Average Budget
04303 Water/Sewer Services	37,323	38,443	39,596	38,454
04304 Garbage/Solid Waste Services	5,621	5,790	5,963	5,791
04400 Rentals and Leases	135	139	143	139
04402 Rentals and Leases/Copier Leases	4,267	4,395	4,526	4,396
04600 Repairs and Maintenance	303,982	313,102	322,495	313,193
04610 Vehicle Repair and Maintenance	8,308	8,557	8,814	8,560
04611 Building Repair and Maintenance	81,370	83,812	86,326	83,836
04612 Software Maintenance	-	-	-	-
04614 Hardware Maintenance	-	-	-	-
04700 Printing and Binding	738	761	783	761
04800 Promotional Activities	7,000	7,210	7,426	7,212
04900 Other Current Charges	2,315	2,385	2,456	2,386
04901 Indirect Costs	-	-	-	-
04910 Fleet Replacement Charge	28,541	29,397	30,279	29,406
05100 Office Supplies	9,834	10,129	10,433	10,132
05175 Computer Equipment \$1,000-\$4999.99	-	-	-	-
05179 Other Equipment \$1000-\$4999.99	11,400	11,742	12,094	11,746
05195 Non-Capital Computer Equipment	8,346	8,597	8,854	8,599
05199 Other Non-Capital Equipment	20,758	21,381	22,022	21,387
05200 Operating Supplies	208,805	215,069	221,521	215,132
05204 Fuel	63,618	65,526	67,492	65,545
05208 Software Licenses	135	139	143	139
05210 Food	-	-	-	-
05211 Software Services	-	-	-	-
05213 Medical Supplies	-	-	-	-
05400 Publications and Memberships	752	774	797	774
05402 Publications/Subscriptions	101	104	108	104
05500 Training	61,638	63,488	65,392	63,506
06400 Furniture and Equipment	-	-	-	-
06401 Computer Equipment	-	-	-	-
08300 Other Grants and Aids	-	-	-	-
<b>TOTAL OPERATIONAL EXPENDITURES</b>	<b>20,792,063</b>	<b>21,415,825</b>	<b>22,058,300</b>	<b>21,422,062</b>
1120 Consolidated Fire/EMS	419,372	419,372	419,372	419,372
13764 County EMS Trust Fund Grant	-	-	-	-
13975 Radiological Emg Plan 10/08-9/10	182,318	182,318	182,318	182,318
33120 Federal Grants/Public Safety	-	-	-	-
33420 State Grants/Public Safety	39,615	39,615	39,615	39,615
33521 State Shared Rev / Ff Suppl Comp	53,846	53,846	53,846	53,846
33720 Local Grants/Public Safety	-	-	-	-
34250 Protective Inspection Fees	160,000	160,000	160,000	160,000
34260 Ambulance Fees	-	-	-	-
34261 Ambulance Fees-Permt/Indgt Transport	-	-	-	-
34290 Other Public Safety Fees	-	-	-	-
34900 Other Charges For Services	20,000	20,000	20,000	20,000
36100 Interest Earnings	-	-	-	-
36900 Other Miscellaneous Revenues	-	-	-	-
<b>TOTAL REVENUES</b>	<b>875,151</b>	<b>875,151</b>	<b>875,151</b>	<b>875,151</b>

<b>TOTAL EXPENDITURES</b>	<b>20,792,063</b>	<b>21,415,825</b>	<b>22,058,300</b>	<b>21,422,062</b>
<b>TOTAL REVENUES</b>	<b>875,151</b>	<b>875,151</b>	<b>875,151</b>	<b>875,151</b>
<b>NET EXPENDITURES</b>	<b>19,916,912</b>	<b>20,540,674</b>	<b>21,183,149</b>	<b>20,546,912</b>
Collection Costs @ 2% (Tax Collector)	447,375	457,756	472,057	459,063
Collection Costs @ 1% (Property Appraiser)	221,428	226,566	233,645	227,213
Statutory Discount @ 5% (4% early payment/1% non-collection)	1,153,755	1,180,528	1,217,409	1,183,897
Study Reimbursement	68,500	-	-	22,833
Ongoing Maintenance	24,500	24,500	24,500	24,500
First Class Notice Costs	88,860	-	-	29,620
<b>TOTAL ADDITIONAL EXPENDITURES</b>	<b>2,004,418</b>	<b>1,889,350</b>	<b>1,947,811</b>	<b>1,947,126</b>
<b>NET ASSESSABLE EXPENDITURES</b>	<b>21,921,330</b>	<b>22,430,024</b>	<b>23,130,760</b>	<b>22,494,038</b>

(Source: Martin County)

**Table F-3**  
**Fire Assessable Cost Calculations Pro Forma (FY 2018-19 through FY 2020-21) – Full Costs**

<b>Account Title</b>	<b>FY 18-19</b>	<b>FY 19-20</b>	<b>FY 20-21</b>	<b>3-Year Average Budget</b>
01200 Regular Salaries	12,131,547	12,495,493	12,870,358	12,499,133
01203 Standby Pay	15,853	16,328	16,818	16,333
01204 Holiday Pay – laff	471,300	485,439	500,002	485,581
01209 Salaries - Special Event	-	-	-	-
01210 laff Station Trsf Mileage (\$10)	-	-	-	-
01300 Other Salaries	43,577	44,884	46,231	44,897
01400 Overtime	561,723	578,575	595,932	578,743
01500 Special Pay	210,525	216,841	223,346	216,904
01501 Cell Phone Stipend	5,414	5,577	5,744	5,578
01503 Tuition Reimbursement	-	-	-	-
02101 FICA	830,899	855,826	881,501	856,076
02102 Medicare	194,648	200,488	206,503	200,546
02200 Retirement Contributions	3,045,294	3,136,653	3,230,752	3,137,566
02300 Life and Health Insurance	2,275,417	2,343,680	2,413,990	2,344,362
02600 Salary/Fringe Chargebacks	(26,923)	(27,731)	(28,563)	(27,739)
03101 Professional Services ~ it	-	-	-	-
03400 Other Contractual Services	18,092	18,634	19,193	18,640
03404 Janitorial Services	-	-	-	-
03409 Mowing & Landscaping Services	43,498	44,803	46,147	44,816
03410 Other Contractual Svs – Staffing	-	-	-	-
04000 Travel and Per Diem	-	-	-	-
04002 Travel and Per Diem/Educational	635	654	673	654
04100 Communications	4,399	4,531	4,667	4,533
04101 Communications~ Cell Phones	1,670	1,721	1,772	1,721
04104 Communications-Data/Wireless Svc	24,000	24,720	25,462	24,727
04200 Freight and Postage	4,136	4,260	4,388	4,261
04300 Utility Services	3,500	3,605	3,713	3,606
04301 Electricity	67,869	69,905	72,002	69,926
04303 Water/Sewer Services	37,323	38,443	39,596	38,454
04304 Garbage/Solid Waste Services	5,621	5,790	5,963	5,791
04400 Rentals and Leases	135	139	143	139
04402 Rentals and Leases/Copier Leases	4,267	4,395	4,526	4,396
04600 Repairs and Maintenance	303,982	313,102	322,495	313,193

Account Title	FY 18-19	FY 19-20	FY 20-21	3-Year Average Budget
04610 Vehicle Repair and Maintenance	8,308	8,557	8,814	8,560
04611 Building Repair and Maintenance	81,370	83,812	86,326	83,836
04612 Software Maintenance	-	-	-	-
04614 Hardware Maintenance	-	-	-	-
04700 Printing and Binding	738	761	783	761
04800 Promotional Activities	7,000	7,210	7,426	7,212
04900 Other Current Charges	2,315	2,385	2,456	2,386
04901 Indirect Costs	-	-	-	-
04910 Fleet Replacement Charge	28,541	29,397	30,279	29,406
05100 Office Supplies	9,834	10,129	10,433	10,132
05175 Computer Equipment \$1,000-\$4999.99	-	-	-	-
05179 Other Equipment \$1000-\$4999.99	11,400	11,742	12,094	11,746
05195 Non-Capital Computer Equipment	8,346	8,597	8,854	8,599
05199 Other Non-Capital Equipment	20,758	21,381	22,022	21,387
05200 Operating Supplies	208,805	215,069	221,521	215,132
05204 Fuel	63,618	65,526	67,492	65,545
05208 Software Licenses	135	139	143	139
05210 Food	-	-	-	-
05211 Software Services	-	-	-	-
05213 Medical Supplies	-	-	-	-
05400 Publications and Memberships	752	774	797	774
05402 Publications/Subscriptions	101	104	108	104
05500 Training	61,638	63,488	65,392	63,506
06400 Furniture and Equipment	-	-	-	-
06401 Computer Equipment	-	-	-	-
08300 Other Grants and Aids	-	-	-	-
<b>TOTAL OPERATIONAL EXPENDITURES</b>	<b>20,792,063</b>	<b>21,415,825</b>	<b>22,058,300</b>	<b>21,422,062</b>
CIP - Vehicle/Equipment Replacement	292,160	333,237	308,572	311,323
CIP - Buildings	3,875,850	905,091	928,206	1,903,049
Technology Improvement Plan (TIP)	193,430	199,233	205,210	199,291
Indirect Costs <sup>5</sup>	2,380,698	2,452,119	2,525,682	2,452,833
<b>TOTAL OTHER EXPENDITURES</b>	<b>6,742,138</b>	<b>3,889,680</b>	<b>3,967,670</b>	<b>4,866,496</b>
1120 Consolidated Fire/EMS	419,372	419,372	419,372	419,372
13764 County EMS Trust Fund Grant	-	-	-	-
13975 Radiological Emg Plan 10/08-9/10	182,318	182,318	182,318	182,318
33120 Federal Grants/Public Safety	-	-	-	-
33420 State Grants/Public Safety	39,615	39,615	39,615	39,615
33521 State Shared Rev / Ff Suppl Comp	53,846	53,846	53,846	53,846
33720 Local Grants/Public Safety	-	-	-	-
34250 Protective Inspection Fees	160,000	160,000	160,000	160,000
34260 Ambulance Fees	-	-	-	-
34261 Ambulance Fees-Permt/Indgt Transport	-	-	-	-
34290 Other Public Safety Fees	-	-	-	-
34900 Other Charges For Services	20,000	20,000	20,000	20,000
36100 Interest Earnings	-	-	-	-
36900 Other Miscellaneous Revenues	-	-	-	-

<sup>5</sup> Source: Martin County, "Full Cost Allocation Plan: Fiscal Year 2016 Actual For Use in Fiscal Year 2018" (June 15, 2017).



Account Title	FY 18-19	FY 19-20	FY 20-21	3-Year Average Budget
<b>TOTAL REVENUES</b>	<b>875,151</b>	<b>875,151</b>	<b>875,151</b>	<b>875,151</b>
<b>TOTAL EXPENDITURES</b>	<b>27,534,201</b>	<b>25,305,505</b>	<b>26,025,970</b>	<b>26,288,559</b>
<b>TOTAL REVENUES</b>	<b>875,151</b>	<b>875,151</b>	<b>875,151</b>	<b>875,151</b>
<b>NET EXPENDITURES</b>	<b>26,659,051</b>	<b>24,430,354</b>	<b>25,150,819</b>	<b>25,413,408</b>
Collection Costs @ 2% (Tax Collector)	597,446	544,336	560,372	567,385
Collection Costs @ 1% (Property Appraiser)	295,706	269,419	277,356	280,827
Statutory Discount @ 5% (4% early payment/1% non-collection)	1,540,782	1,403,812	1,445,170	1,463,255
Study Reimbursement	68,500			22,833
Ongoing Maintenance	24,500	24,500	24,500	24,500
First Class Notice Costs	88,860			29,620
<b>TOTAL ADDITIONAL EXPENDITURES</b>	<b>2,615,794</b>	<b>2,242,067</b>	<b>2,307,398</b>	<b>2,388,420</b>
<b>NET ASSESSABLE EXPENDITURES</b>	<b>29,274,845</b>	<b>26,672,421</b>	<b>27,458,217</b>	<b>27,801,828</b>

(Source: Martin County)

**Table F-4**  
**Cost Apportionment (FY 2018-19)**  
**Percentage of 3-Year Average Assessable Costs (FYs 2018-19 through 2020-21)**

Category	Number of Incidents	Percentage of Calls	Status Quo	Full Costs
Residential	983	68.17%	\$15,334,008	\$18,952,286
Commercial	258	17.89%	\$4,024,592	\$4,974,252
Industrial/Warehouse	52	3.61%	\$811,158	\$1,002,562
Institutional	149	10.33%	\$2,324,280	\$2,872,727
<b>Total</b>	<b>1,442</b>	<b>100%</b>	<b>\$22,494,038</b>	<b>\$27,801,828</b>

**Table F-5**  
**Preliminary Fire Assessment Rates (Based on 3-Year Average – FY 2018-19 through 2020-21)**  
**(100% of Assessable Costs)**

Residential Property Use Categories	Status Quo Rate Per Dwelling Unit	Full Costs Rate Per Dwelling Unit
Residential	\$245	\$303
Non-Residential Property Use Categories	Status Quo Rate Per Square Foot	Full Costs Rate Per Square Foot
Commercial	\$0.52	\$0.64
Industrial/Warehouse	\$0.08	\$0.10
Institutional	\$0.38	\$0.46

**Table F-6****Estimated Impact of Exemptions (FY 2018-19) (100% Funding) – Status Quo**

<b>Financial Classification</b>		<b>Amount</b>
Estimated Assessable Costs		\$22,494,038
Estimated Buy-down for Institutional Tax-Exempt and Governmental		\$1,985,927
Estimated Buy-down for Institutional Tax-Exempt	\$501,864	
Estimated Buy-down for Governmental	\$1,478,428	
Estimated Buy-down for Agricultural	\$5,635	
Estimated Revenue Generated		\$20,508,111

**Table F-7****Estimated Impact of Exemptions (FY 2018-19) (100% Funding) – Full Costs**

<b>Financial Classification</b>		<b>Amount</b>
Estimated Assessable Costs		\$27,801,828
Estimated Buy-down for Institutional Tax-Exempt and Governmental		\$2,411,277
Estimated Buy-down for Institutional Tax-Exempt	\$607,519	
Estimated Buy-down for Governmental	\$1,796,789	
Estimated Buy-down for Agricultural	\$6,969	
Estimated Revenue Generated		\$25,390,551

# Appendix G

## BUDGET & RATE SCENARIO EXCLUDING VILLAGE OF INDIANTOWN & INCLUDING TOWN OF OCEAN BREEZE



# BUDGET & RATE SCENARIO EXCLUDING VILLAGE OF INDIANTOWN & INCLUDING TOWN OF OCEAN BREEZE

**Table G-1**  
**Fire Calls by Category (FY 2018-19)**

Category	Number of Incidents	Percentage of Calls
Residential	944	68.51%
Commercial	253	18.36%
Industrial/Warehouse	48	3.48%
Institutional	133	9.65%
<b>Total</b>	<b>1,378</b>	<b>100%</b>

**Table G-2**  
**Fire Assessable Cost Calculations Pro Forma (FY 2018-19 through FY 2020-21) – Status Quo**

Account Title	FY 18-19	FY 19-20	FY 20-21	3-Year Average Budget
01200 Regular Salaries	12,130,613	12,494,532	12,869,368	12,498,171
01203 Standby Pay	15,835	16,310	16,800	16,315
01204 Holiday Pay – Iaff	471,300	485,439	500,002	485,581
01209 Salaries - Special Event	-	-	-	-
01210 Iaff Station Trsf Mileage (\$10)	-	-	-	-
01300 Other Salaries	43,546	44,853	46,198	44,866
01400 Overtime	561,621	578,470	595,824	578,639
01500 Special Pay	210,522	216,838	223,343	216,901
01501 Cell Phone Stipend	5,412	5,575	5,742	5,576
01503 Tuition Reimbursement	-	-	-	-
02101 FICA	830,832	855,757	881,430	856,006
02102 Medicare	194,633	200,472	206,486	200,530
02200 Retirement Contributions	3,045,190	3,136,546	3,230,642	3,137,459
02300 Life and Health Insurance	2,275,177	2,343,433	2,413,736	2,344,115
02600 Salary/Fringe Chargebacks	(26,923)	(27,731)	(28,563)	(27,739)
03101 Professional Services ~ It	-	-	-	-
03400 Other Contractual Services	18,091	18,634	19,193	18,639
03404 Janitorial Services	-	-	-	-
03409 Mowing & Landscaping Services	43,485	44,790	46,133	44,803
03410 Other Contractual Svs – Staffing	-	-	-	-
04000 Travel and Per Diem	-	-	-	-
04002 Travel and Per Diem/Educational	635	654	673	654
04100 Communications	4,399	4,531	4,667	4,533
04101 Communications~ Cell Phones	1,670	1,720	1,772	1,721
04104 Communications-Data/Wireless Svc	24,000	24,720	25,462	24,727
04200 Freight and Postage	4,135	4,259	4,387	4,260
04300 Utility Services	3,500	3,605	3,713	3,606
04301 Electricity	67,851	69,887	71,983	69,907
04303 Water/Sewer Services	37,322	38,442	39,595	38,453

Account Title	FY 18-19	FY 19-20	FY 20-21	3-Year Average Budget
04304 Garbage/Solid Waste Services	5,619	5,788	5,961	5,789
04400 Rentals and Leases	135	139	143	139
04402 Rentals and Leases/Copier Leases	4,266	4,394	4,526	4,395
04600 Repairs and Maintenance	303,976	313,095	322,488	313,186
04610 Vehicle Repair and Maintenance	8,287	8,536	8,792	8,539
04611 Building Repair and Maintenance	81,369	83,810	86,324	83,834
04612 Software Maintenance	-	-	-	-
04614 Hardware Maintenance	-	-	-	-
04700 Printing and Binding	738	761	783	761
04800 Promotional Activities	7,000	7,210	7,426	7,212
04900 Other Current Charges	2,315	2,385	2,456	2,386
04901 Indirect Costs	-	-	-	-
04910 Fleet Replacement Charge	28,467	29,321	30,201	29,330
05100 Office Supplies	9,833	10,128	10,432	10,131
05175 Computer Equipment \$1,000-\$4999.99	-	-	-	-
05179 Other Equipment \$1000-\$4999.99	11,397	11,738	12,091	11,742
05195 Non-Capital Computer Equipment	8,346	8,597	8,854	8,599
05199 Other Non-Capital Equipment	20,758	21,381	22,022	21,387
05200 Operating Supplies	208,793	215,057	221,508	215,119
05204 Fuel	63,319	65,218	67,175	65,237
05208 Software Licenses	135	139	143	139
05210 Food	-	-	-	-
05211 Software Services	-	-	-	-
05213 Medical Supplies	-	-	-	-
05400 Publications and Memberships	752	774	797	774
05402 Publications/Subscriptions	101	104	108	104
05500 Training	61,635	63,485	65,389	63,503
06400 Furniture and Equipment	-	-	-	-
06401 Computer Equipment	-	-	-	-
08300 Other Grants and Aids	-	-	-	-
<b>TOTAL OPERATIONAL EXPENDITURES</b>	<b>20,790,090</b>	<b>21,413,793</b>	<b>22,056,207</b>	<b>21,420,030</b>
1120 Consolidated Fire/EMS	400,727	400,727	400,727	400,727
13764 County EMS Trust Fund Grant	-	-	-	-
13975 Radiological Emg Plan 10/08-9/10	182,318	182,318	182,318	182,318
33120 Federal Grants/Public Safety	-	-	-	-
33420 State Grants/Public Safety	39,615	39,615	39,615	39,615
33521 State Shared Rev / Ff Suppl Comp	53,846	53,846	53,846	53,846
33720 Local Grants/Public Safety	-	-	-	-
34250 Protective Inspection Fees	160,000	160,000	160,000	160,000
34260 Ambulance Fees	-	-	-	-
34261 Ambulance Fees-Permt/Indgt Transport	-	-	-	-
34290 Other Public Safety Fees	-	-	-	-
34900 Other Charges For Services	20,000	20,000	20,000	20,000
36100 Interest Earnings	-	-	-	-
36900 Other Miscellaneous Revenues	-	-	-	-
<b>TOTAL REVENUES</b>	<b>856,506</b>	<b>856,506</b>	<b>856,506</b>	<b>856,506</b>
Interlocal Agreement for Fire/Rescue Services to Indiantown	2,288,462	2,288,462	2,288,462	2,288,462

Account Title	FY 18-19	FY 19-20	FY 20-21	3-Year Average Budget
<b>TOTAL OTHER REVENUES</b>	<b>2,288,462</b>	<b>2,288,462</b>	<b>2,288,462</b>	<b>2,288,462</b>
<b>TOTAL EXPENDITURES</b>	<b>20,790,090</b>	<b>21,413,793</b>	<b>22,056,207</b>	<b>21,420,030</b>
<b>TOTAL REVENUES</b>	<b>3,144,968</b>	<b>3,144,968</b>	<b>3,144,968</b>	<b>3,144,968</b>
<b>NET EXPENDITURES</b>	<b>17,645,123</b>	<b>18,268,825</b>	<b>18,911,239</b>	<b>18,275,062</b>
Collection Costs @ 2% (Tax Collector)	396,807	407,188	421,487	408,494
Collection Costs @ 1% (Property Appraiser)	196,400	201,538	208,615	202,184
Statutory Discount @ 5% (4% early payment/1% non-collection)	1,023,344	1,050,115	1,086,992	1,053,484
Study Reimbursement	68,500			22,833
Ongoing Maintenance	24,500	24,500	24,500	24,500
First Class Notice Costs	88,860			29,620
<b>TOTAL ADDITIONAL EXPENDITURES</b>	<b>1,798,411</b>	<b>1,683,341</b>	<b>1,741,594</b>	<b>1,741,115</b>
<b>NET ASSESSABLE EXPENDITURES</b>	<b>19,443,534</b>	<b>19,952,166</b>	<b>20,652,833</b>	<b>20,016,178</b>

(Source: Martin County)

**Table G-3 Fire Assessable Cost Calculations Pro Forma (FY 2018-19 through FY 2020-21) – Full Costs**

Account Title	FY 18-19	FY 19-20	FY 20-21	3-Year Average Budget
01200 Regular Salaries	12,130,613	12,494,532	12,869,368	12,498,171
01203 Standby Pay	15,835	16,310	16,800	16,315
01204 Holiday Pay – laff	471,300	485,439	500,002	485,581
01209 Salaries - Special Event				
01210 laff Station Trsf Mileage (\$10)				
01300 Other Salaries	43,546	44,853	46,198	44,866
01400 Overtime	561,621	578,470	595,824	578,639
01500 Special Pay	210,522	216,838	223,343	216,901
01501 Cell Phone Stipend	5,412	5,575	5,742	5,576
01503 Tuition Reimbursement				
02101 FICA	830,832	855,757	881,430	856,006
02102 Medicare	194,633	200,472	206,486	200,530
02200 Retirement Contributions	3,045,190	3,136,546	3,230,642	3,137,459
02300 Life and Health Insurance	2,275,177	2,343,433	2,413,736	2,344,115
02600 Salary/Fringe Chargebacks	(26,923)	(27,731)	(28,563)	(27,739)
03101 Professional Services ~ It				
03400 Other Contractual Services	18,091	18,634	19,193	18,639
03404 Janitorial Services				
03409 Mowing & Landscaping Services	43,485	44,790	46,133	44,803
03410 Other Contractual Svs – Staffing				
04000 Travel and Per Diem				
04002 Travel and Per Diem/Educational	635	654	673	654
04100 Communications	4,399	4,531	4,667	4,533
04101 Communications~ Cell Phones	1,670	1,720	1,772	1,721
04104 Communications-Data/Wireless Svc	24,000	24,720	25,462	24,727
04200 Freight and Postage	4,135	4,259	4,387	4,260
04300 Utility Services	3,500	3,605	3,713	3,606
04301 Electricity	67,851	69,887	71,983	69,907
04303 Water/Sewer Services	37,322	38,442	39,595	38,453
04304 Garbage/Solid Waste Services	5,619	5,788	5,961	5,789



Account Title	FY 18-19	FY 19-20	FY 20-21	3-Year Average Budget
04400 Rentals and Leases	135	139	143	139
04402 Rentals and Leases/Copier Leases	4,266	4,394	4,526	4,395
04600 Repairs and Maintenance	303,976	313,095	322,488	313,186
04610 Vehicle Repair and Maintenance	8,287	8,536	8,792	8,539
04611 Building Repair and Maintenance	81,369	83,810	86,324	83,834
04612 Software Maintenance	-	-	-	-
04614 Hardware Maintenance	-	-	-	-
04700 Printing and Binding	738	761	783	761
04800 Promotional Activities	7,000	7,210	7,426	7,212
04900 Other Current Charges	2,315	2,385	2,456	2,386
04901 Indirect Costs	-	-	-	-
04910 Fleet Replacement Charge	28,467	29,321	30,201	29,330
05100 Office Supplies	9,833	10,128	10,432	10,131
05175 Computer Equipment \$1,000-\$4999.99	-	-	-	-
05179 Other Equipment \$1000-\$4999.99	11,397	11,738	12,091	11,742
05195 Non-Capital Computer Equipment	8,346	8,597	8,854	8,599
05199 Other Non-Capital Equipment	20,758	21,381	22,022	21,387
05200 Operating Supplies	208,793	215,057	221,508	215,119
05204 Fuel	63,319	65,218	67,175	65,237
05208 Software Licenses	135	139	143	139
05210 Food	-	-	-	-
05211 Software Services	-	-	-	-
05213 Medical Supplies	-	-	-	-
05400 Publications and Memberships	752	774	797	774
05402 Publications/Subscriptions	101	104	108	104
05500 Training	61,635	63,485	65,389	63,503
06400 Furniture and Equipment	-	-	-	-
06401 Computer Equipment	-	-	-	-
08300 Other Grants and Aids	-	-	-	-
<b>TOTAL OPERATIONAL EXPENDITURES</b>	<b>20,790,090</b>	<b>21,413,793</b>	<b>22,056,207</b>	<b>21,420,030</b>
CIP - Vehicle/Equipment Replacement	290,535	331,384	306,856	309,592
CIP - Buildings	3,875,850	905,091	928,206	1,903,049
Technology Improvement Plan (TIP)	193,430	199,233	205,210	199,291
Indirect Costs <sup>6</sup>	2,380,698	2,452,119	2,525,682	2,452,833
<b>TOTAL OTHER EXPENDITURES</b>	<b>6,740,514</b>	<b>3,887,827</b>	<b>3,965,954</b>	<b>4,864,765</b>
1120 Consolidated Fire/EMS	400,727	400,727	400,727	400,727
13764 County EMS Trust Fund Grant	-	-	-	-
13975 Radiological Emg Plan 10/08-9/10	182,318	182,318	182,318	182,318
33120 Federal Grants/Public Safety	-	-	-	-
33420 State Grants/Public Safety	39,615	39,615	39,615	39,615
33521 State Shared Rev / Ff Suppl Comp	53,846	53,846	53,846	53,846
33720 Local Grants/Public Safety	-	-	-	-
34250 Protective Inspection Fees	160,000	160,000	160,000	160,000
34260 Ambulance Fees	-	-	-	-
34261 Ambulance Fees-Permt/Indgt Transport	-	-	-	-
34290 Other Public Safety Fees	-	-	-	-
34900 Other Charges For Services	20,000	20,000	20,000	20,000

<sup>6</sup> Source: Martin County, "Full Cost Allocation Plan: Fiscal Year 2016 Actual For Use in Fiscal Year 2018" (June 15, 2017).

Account Title	FY 18-19	FY 19-20	FY 20-21	3-Year Average Budget
36100 Interest Earnings				
36900 Other Miscellaneous Revenues				
<b>TOTAL REVENUES</b>	<b>856,506</b>	<b>856,506</b>	<b>856,506</b>	<b>856,506</b>
Interlocal Agreement for Fire/Rescue Services to Indiantown	2,288,462	2,288,462	2,288,462	2,288,462
<b>TOTAL OTHER REVENUES</b>	<b>2,288,462</b>	<b>2,288,462</b>	<b>2,288,462</b>	<b>2,288,462</b>
<b>TOTAL EXPENDITURES</b>	<b>27,530,604</b>	<b>25,301,620</b>	<b>26,022,161</b>	<b>26,284,795</b>
<b>TOTAL REVENUES</b>	<b>3,144,968</b>	<b>3,144,968</b>	<b>3,144,968</b>	<b>3,144,968</b>
<b>NET EXPENDITURES</b>	<b>24,385,636</b>	<b>22,156,652</b>	<b>22,877,194</b>	<b>23,139,827</b>
Collection Costs @ 2% (Tax Collector)	546,843	493,726	509,764	516,778
Collection Costs @ 1% (Property Appraiser)	270,660	244,370	252,308	255,779
Statutory Discount @ 5% (4% early payment/1% non-collection)	1,410,278	1,273,292	1,314,654	1,332,741
Study Reimbursement	68,500			22,833
Ongoing Maintenance	24,500	24,500	24,500	24,500
First Class Notice Costs	88,860			29,620
<b>TOTAL ADDITIONAL EXPENDITURES</b>	<b>2,409,641</b>	<b>2,035,888</b>	<b>2,101,226</b>	<b>2,182,252</b>
<b>NET ASSESSABLE EXPENDITURES</b>	<b>26,795,277</b>	<b>24,192,540</b>	<b>24,978,420</b>	<b>25,322,079</b>

(Source: Martin County)

**Table G-4**  
**Cost Apportionment (FY 2018-19)**  
**Percentage of 3-Year Average Assessable Costs (FYs 2018-19 through 2020-21)**

Category	Number of Incidents	Percentage of Calls	Status Quo	Full Costs
Residential	944	68.51%	\$13,712,099	\$17,602,388
Commercial	253	18.36%	\$3,674,959	\$4,717,589
Industrial/Warehouse	48	3.48%	\$697,225	\$895,037
Institutional	133	9.65%	\$1,931,895	\$2,107,065
<b>Total</b>	<b>1,378</b>	<b>100%</b>	<b>\$20,016,178</b>	<b>\$25,322,079</b>

**Table G-5**  
**Preliminary Fire Assessment Rates (Based on 3-Year Average – FY 2018-19 through 2020-21)**  
**(100% of Assessable Costs)**

<b>Residential Property Use Categories</b>	<b>Status Quo Rate Per Dwelling Unit</b>	<b>Full Costs Rate Per Dwelling Unit</b>
Residential	\$219	\$281
<b>Non-Residential Property Use Categories</b>	<b>Status Quo Rate Per Square Foot</b>	<b>Full Costs Rate Per Square Foot</b>
Commercial	\$0.47	\$0.60
Industrial/Warehouse	\$0.07	\$0.09
Institutional	\$0.31	\$0.34

**Table G-6**  
**Estimated Impact of Exemptions (FY 2018-19) (100% Funding) – Status Quo**

<b>Financial Classification</b>	<b>Amount</b>
Estimated Assessable Costs	\$20,016,178
Estimated Buy-down for Institutional Tax-Exempt and Governmental	\$1,639,217
Estimated Buy-down for Institutional Tax-Exempt	\$409,415
Estimated Buy-down for Governmental	\$1,224,765
Estimated Buy-down for Agricultural	\$5,037
Estimated Revenue Generated	\$18,376,961

**Table G-7**  
**Estimated Impact of Exemptions (FY 2018-19) (100% Funding) – Full Costs**

<b>Financial Classification</b>	<b>Amount</b>
Estimated Assessable Costs	\$25,322,079
Total Estimated Buy-down	\$1,840,754
Estimated Buy-down for Institutional Tax-Exempt	\$449,036
Estimated Buy-down for Governmental	\$1,385,255
Estimated Buy-down for Agricultural	\$6,463
Estimated Revenue Generated	\$23,481,325



