

# 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)**

| <b>Residential Property Use Categories</b>     | <b>Status Quo<br/>Rate Per Dwelling Unit</b> | <b>Full Costs<br/>Rate Per Dwelling Unit</b> |
|--|--|--|
| Residential                                    | \$244.00                                     | \$301.00                                     |
| <b>Non-Residential Property Use Categories</b> | <b>Status Quo<br/>Rate Per Square Foot</b>   | <b>Full Costs<br/>Rate Per Square Foot</b>   |
| 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<br/>Rate Per Dwelling Unit</b> | <b>Full Costs<br/>Rate Per Dwelling Unit</b> |
|--|--|--|
| Residential                                    | \$183.00                                     | \$226.00                                     |
| <b>Non-Residential Property Use Categories</b> | <b>Status Quo<br/>Rate Per Square Foot</b>   | <b>Full Costs<br/>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<br/>Rate Per Dwelling Unit</b> | <b>Full Costs<br/>Rate Per Dwelling Unit</b> |
|--|--|--|
| Residential                                    | \$122.00                                     | \$151.00                                     |
| <b>Non-Residential Property Use Categories</b> | <b>Status Quo<br/>Rate Per Square Foot</b>   | <b>Full Costs<br/>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<br/>Rate Per Dwelling Unit</b> | <b>Full Costs<br/>Rate Per Dwelling Unit</b> |
|--|--|--|
| Residential                                    | \$61.00                                      | \$76.00                                      |
| <b>Non-Residential Property Use Categories</b> | <b>Status Quo<br/>Rate Per Square Foot</b>   | <b>Full Costs<br/>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.

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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
- 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 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.

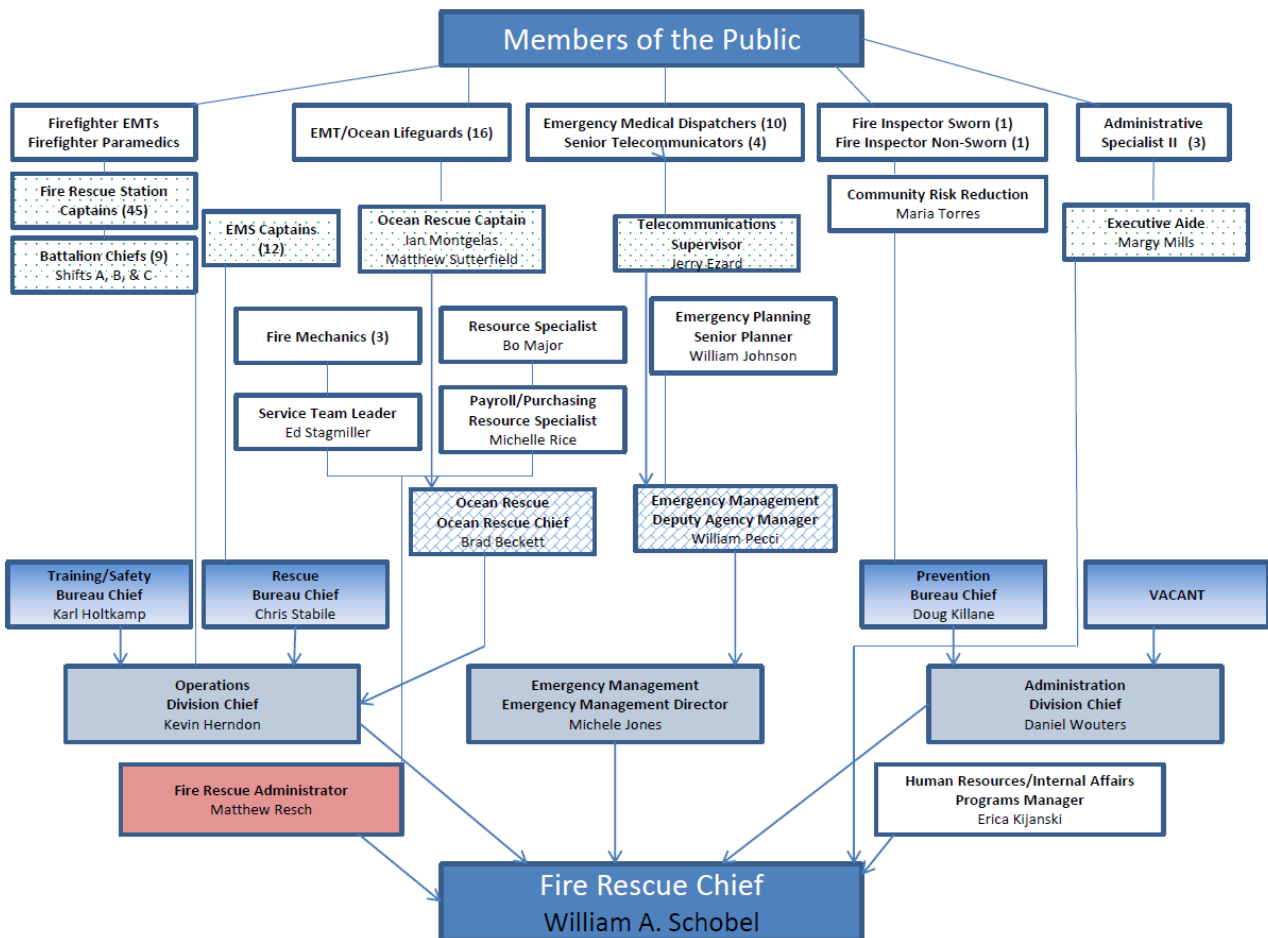
The County entered into an Interlocal Agreement with the Village of Tequesta for mutual aid in fire protection and other related services. There is no monetary compensation for this agreement.

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<br>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**

| 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                            |
| 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                          |

| <b>Account Title</b>   | <b>FY 18-19</b>   | <b>FY 19-20</b>   | <b>FY 20-21</b>   | <b>3-Year Average<br/>Assessable Budget</b> |
|--|-------------------|-------------------|-------------------|---|
| 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**

| <b>Residential Property Use Category</b> | <b>Number of Dwelling Units</b> |
|--|---------------------------------|
| 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<br/>Rate Per Dwelling Unit</b> | <b>Full Costs<br/>Rate Per Dwelling Unit</b> |
|--|--|--|
| Residential                                    | \$122.00                                     | \$151.00                                     |
| <b>Non-Residential Property Use Categories</b> | <b>Status Quo<br/>Rate Per Square Foot</b>   | <b>Full Costs<br/>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<br/>Rate Per Dwelling Unit</b> | <b>Full Costs<br/>Rate Per Dwelling Unit</b> |
|--|--|--|
| Residential                                    | \$61.00                                      | \$76.00                                      |
| <b>Non-Residential Property Use Categories</b> | <b>Status Quo<br/>Rate Per Square Foot</b>   | <b>Full Costs<br/>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**

| <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 24**  
**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  |

## 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**

| <b>Event</b>  | <b>Date</b>           |
|---|-----------------------|
| 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</b> |                                    |                          |
|---------------------------|------------------------------------|--------------------------|
| <b>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           |
| CWSLFSRV          | 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

| <b>DOR Code</b> | <b>DOR Description</b>     |
|-----------------|----------------------------|
| 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   |

| <b>DOR Code</b> | <b>DOR Description</b>    |
|-----------------|---------------------------|
| 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            | IMPROVEDACNOCLASSED 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 – 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                 |
| 04301 Electricity                      | 150,228    | 67,861     | 69,897     | 71,994                |

| Account Title                              | FY 18-19          | FY 19-20          | FY 20-21          | 3-Year<br>Average<br>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-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>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<br>Average<br>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<br>Average<br>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<br>Average<br>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>3,888,819</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<br>Average<br>Budget |
|--|-------------------|-------------------|-------------------|-----------------------------|
| 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>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<br>Incidents | Percentage of<br>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<br/>Rate Per Dwelling Unit</b> | <b>Full Costs<br/>Rate Per Dwelling Unit</b> |
|--|--|--|
| Residential                                    | \$220  | \$278  |
| <b>Non-Residential Property Use Categories</b> | <b>Status Quo<br/>Rate Per Square Foot</b>   | <b>Full Costs<br/>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<br>Average<br>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-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>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>1,947,611</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 – 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                       |
| 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<br>Average<br>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-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         | -                 | -                 | -                 | -                           |

<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<br>Average<br>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<br>Incidents | Percentage of<br>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<br>Rate Per Dwelling Unit | Full Costs<br>Rate Per Dwelling Unit |
|---|--------------------------------------|--------------------------------------|
| Residential                             | \$245                                | \$303                                |
| Non-Residential Property Use Categories | Status Quo<br>Rate Per Square Foot   | Full Costs<br>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<br>Average<br>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-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>              |
| 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 – 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                |
| 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-Pemt/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<br/>Rate Per Dwelling Unit</b> | <b>Full Costs<br/>Rate Per Dwelling Unit</b> |
|--|--|--|
| Residential                                    | \$219  | \$281  |
| <b>Non-Residential Property Use Categories</b> | <b>Status Quo<br/>Rate Per Square Foot</b>   | <b>Full Costs<br/>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  |