



City of Delray Beach, FL

FY 2020 Fire Protection Non-Ad Valorem Assessment Study

Draft Report

November 30, 2018





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Mr. Mark R. Lauzier
City Manager
City of Delray Beach
100 NW 1st Avenue
Delray Beach, Florida 33444

Re: FY 2020 Fire Protection
Non-Ad Valorem Assessment
Study

Draft Report

Dear Mr. Lauzier,

Stantec Consulting is pleased to present this Draft Report of the FY 2020 Fire Protection Non-Ad Valorem Assessment Study, which we have conducted for the City. This report presents the preliminary analysis, which would ultimately be refined with the most up-to-date data if the City were to proceed with the adoption process. It is important to note that the calculations herein are preliminary in nature and subject to change with updated cost and property data.

If the Commission has any questions, please do not hesitate to contact me by phone at (904) 247-0787, or via email at Erick.vanMalssen@Stantec.com. We appreciate the opportunity to be of service to the City and look forward to the possibility of doing so again soon.

Sincerely,

A handwritten signature in blue ink, appearing to read "Erick van Malssen".

Erick van Malssen
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Enclosure

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1 INTRODUCTION

This report presents the preliminary results of an analysis to develop a new Fire Protection Non-Ad Valorem Assessment Program for the City of Delray Beach (City). The City of Delray Beach Fire Department is a Fire Rescue organization that provides response to all requests for assistance within the city limits related to fire protection, emergency management/disaster response, emergency medical services (EMS), general public assistance, and pertinent public education. The City currently funds the Fire Protection services through Ad Valorem tax revenues, supplemented by other available general revenues such as sales taxes, communication service taxes, and public utility taxes. This study intends to create a Fire Protection Assessment program that would recover the full or partial costs associated with providing Fire Protection service to the City.

The methodology utilized within this study relies upon current property and City cost data to create a fair and equitable assessment structure. The term “Fire Protection” as used in this study refers to the twenty-four hours per day, seven days per week service for fire suppression provided by the City to properties located within its service limits, including first responder service. This study was conducted by Stantec Consulting Services, Inc., a firm specializing in utility rate and assessment fee consulting services for municipal governments.

1.1 STUDY OBJECTIVES & PROCEDURES

The objective of this study is to calculate a Fire Protection Non-Ad Valorem Assessment Program resulting in sufficient assessment rates to recover the full or partial cost requirements of providing Fire Protection service to properties within limits for Fiscal Year (FY) 2020 and subsequent years. The costs associated with these services are recovered in proportion to the benefit received from these services provided by the City.

The study first identifies the full Fire Protection preliminary cost requirements for FY 2020, recognizing the high level of service traditionally provided by the City. We also projected annual cost requirements for providing Fire Protection in each year of a multi-year projection period from FY 2020 through FY 2024. This was accomplished through interactive work sessions with City staff to confirm allocation parameters, cost escalation rates, and the projected capital improvement plan.

The preliminary FY 2020 Fire Protection service revenue requirement was then apportioned to residential and non-residential property classes based upon property data obtained from the Palm Beach County Property Appraiser's Office (Property Appraiser). Property classifications were based upon Department of Revenue (DOR) property use codes for each parcel as maintained on the Property Appraiser's database. Once the allocations were completed, a preliminary Fire Protection Assessment rate structure was designed, and specific Fire Protection Assessment rates were developed; the results of which are presented herein.

1.2 SPECIAL ASSESSMENT METHODOLOGY

The development of a non-ad valorem assessment to fund Fire Protection service requires that the services and facilities, for which properties are to be assessed, confer a special benefit upon the property burdened by the assessment. Simply stated, there must be a logical relationship between the services and facilities provided and the benefit to real property assessed.

In addition to the special benefit requirement, the costs associated with providing the services and facilities must be reasonably apportioned to the properties that receive a benefit from Fire Protection service in proportion to the benefit received. Therefore, the recommended Fire Protection Assessments calculated in this study were developed such that the costs incurred by the City in providing Fire Protection service will be recovered through assessments to properties in proportion to the benefit received by the demand for service as reflected in the calls for service from each respective property class.

This section describes the assessment methodology used to develop the Fire Protection Assessments in this report. The first section discusses relevant Florida Law regarding special non-ad valorem assessments, followed by sections discussing how Florida Law has been applied to the determination of special benefit and the apportionment of the annual revenue requirements of the Fire Protection Assessment to benefitting properties.

1.3 FLORIDA LAW GOVERNING SPECIAL ASSESSMENTS

This section discusses relevant Florida Law regarding special non-ad valorem assessments as it relates to the City's proposed Fire Protection Assessment program. The discussion covers how Florida law relates to special benefit and proportional benefit.

Special non-ad valorem assessments are a revenue source available to local governments in Florida to fund capital improvements as well as operations and maintenance expenses for essential services such as roads, drainage, Fire Protection services, utilities, etc. Florida case law has established two requirements for the imposition of a non-ad valorem special assessment. These two requirements have become known as the “two-pronged test.” They are 1) the property assessed must derive a special benefit from the improvement, service or facilities provided, and 2) the assessment must be fairly and reasonably apportioned among the properties that receive the special benefit.

In considering special benefit, the following question must be considered, “Can a special benefit be derived from Fire Protection service by all properties within the City to meet the first prong of the two-pronged test, even if all properties are not improved and/or do not receive calls for service?”. The answer is yes, based in part upon the Florida Supreme Court determination in *City No. 1 of Polk City v. Jenkins*, a sufficient special benefit is derived by the availability of fire services to justify the imposition of the special assessment. Also, in *Meyer v. City of Oakland Park*, the Court upheld a sewer assessment on both improved and unimproved property, stating that the benefit need not be direct or immediate but must be substantial, certain and capable of being realized within a reasonable time. Likewise, In *City of Hallendale*

v. Meekins, the Court indicated that the proper measure of benefits accruing to property from the assessed improvement was not limited to the existing use of the property but extended to any future use that could be reasonably made.

1.3.1 Proportional Benefit

It is well settled under Florida law that local governments are afforded great latitude regarding legislative determinations of special benefit and reasonable apportionment of costs (as evidenced by the Florida Supreme Court finding in *City of Boca Raton v. State of Florida*), that the apportionment of benefits is a legislative function, and that legislative determinations as to benefit and apportionment will be upheld unless the determination is arbitrary – that is, if reasonable persons may differ as to whether the land assessed was benefitted by the local improvement, the findings of the City officials must be sustained. In *City of Boca Raton v. State of Florida*, the Florida Supreme Court also determined that the manner of the assessment is immaterial and may vary, as long as the amount of the assessment for each tract is not in excess of the proportional benefits as compared to other assessments on other tracts. Accordingly, while any number of methodologies may be available for a given service or improvement, the community imposing the assessment is at liberty to select the methodology, which provides the best fit in terms of local needs and circumstances.

1.3.2 Special Benefit – The First Prong of the Two-Pronged Test

In considering special benefit, it is important to consider that the City maintains its Fire Protection resources at a level that provides a response readiness condition to respond to calls for service throughout the City at relatively equal levels of service. When needed, responses are made to calls for service without discrimination as to the property type, size, location within the City limits, or any other factors specific to the property requiring the service. Based upon discussions with City staff, regarding the extent and nature of the Fire Protection Services provided, we have concluded that all developed parcels within the City receive a special benefit from the Fire Protection Services provided. Such benefit is independent of, and realized even in the absence of, a call or need for actual service. The benefits include:

- Continuous availability of immediate response to fire.
- Provision of first responder medical aid to protect the life and safety of occupants.
- Enhanced property value, marketability of and/or ability to develop property.
- Rescue against the spread of fire to neighboring parcels, thereby limiting and containing liability.
- Increased use and enjoyment of the parcel derived from continual and immediately available comprehensive Fire Protection service should the need arise.
- Enhanced marketability and value of the parcel when compared to a similarly configured parcel for which Fire Protection services are unavailable.

Therefore, the first prong of the two-pronged test (the property burdened by the assessment must derive a special benefit from the service provided by the assessment) is met because all developed properties in the City limits receive a special benefit from the Fire Protection service provided.

1.3.3 Fair Apportionment – The Second Prong of the Two-Pronged Test

In considering the assessment methodology, the second prong of the two-pronged test requires that the costs of the assessment must be fairly and reasonably apportioned among the properties that receive the special benefit. The Fire Protection services apportionment methodology used in this study allocates assessable costs based on the demand for Fire Protection services by classes of real property use as identified on the real property assessment roll prepared for the levy of ad valorem taxes. First, the assessable Fire Protection costs are allocated among real property use categories based upon the historical demand for these services (cost apportionment). This demand is identified by examining the past three years of fire incident/calls for service data as reported by the City to the State Fire Marshal's office. Second, the costs attributed to each property class are apportioned among the parcels on a per dwelling unit basis for Residential uses, a square footage basis for Non-Residential uses, and a per parcel basis for Vacant parcels (parcel apportionment).

2 CALCULATION OF NET REVENUE REQUIREMENT

This section presents the basis and results from the calculation of the preliminary FY 2020 Net Revenue Requirement (NRR) that will fund 100% of the costs of the City's Fire Protection services within City limits. The NRR will be the basis for the FY 2020 Fire Protection Assessment calculations presented in Section 3 of this report.

2.1 BUDGET ALLOCATION

The FY 2020 Net Revenue Requirement (NRR) will be the basis for the FY 2020 Fire Protection Assessment calculations. In addition to the FY 2020 NRR, the projection of costs through FY 2024 are used in order to quantify the potential escalation of Fire Protection services throughout the projection period. The FY 2020 NRR and projected costs are based upon the Adopted FY 2019 Budget, and if considered for adoption would ultimately be based upon the proposed FY 2020 Budget.

Florida case law requires that the imposition of a special assessment for Fire services may only fund Fire Protection services and first response rescue services. A Fire Protection Assessment may not fund Emergency Medical Services (EMS), including transportation (Florida Supreme Court opinion in City of North Lauderdale v. SMM Properties). The City provides Emergency Medical Services to properties within City limits and budgets the costs of providing EMS services separate from Fire Protection services. Through discussions with City staff, it was determined that City Firefighters are required to hold at least an EMT designation but receive a pay premium if they achieve paramedic status. City staff have provided allocation criteria for all Firefighter personnel costs showing approximately 8.9% of their wage can be attributed to paramedic incentive pay. Certain other costs within the Fire Department budget are 100% applicable to medical services. As such, these costs have been allocated away from the Fire Protection budget to isolate Fire costs for the assessment calculations.

In addition, the City's Fire Department budget contains all costs associated with the Ocean Rescue Division. These costs do not directly benefit properties for Fire Protection services, and therefore were excluded from the analysis. Schedule 1 of Appendix A presents the allocation of the FY 2019 Budget on a line item basis.

2.1.1 Projection of Net Revenue Requirement

To calculate the Fire Protection Net Revenue Requirement (NRR) for FY 2020 and beyond, the allocated FY 2019 Fire Protection budget was projected on a line item basis using cost escalation factors identified by City Staff. The projected Capital Improvement Program was also provided by City Staff, and as such, the Fire Protection capital items were included in the budget projection. Schedule 1 of Appendix A presents the line item projection of the FY 2019 Fire Protection budget through FY 2024, while Schedule 2 details the projected Capital Improvement Program. For the purposes of projecting the NRR, the calculated 5-year annual average Capital cost was utilized. By utilizing an annual average capital improvement cost,

the City maintains flexibility of the timing of projections, while also maintaining a funding source that provides steady income for project planning. Schedule 2 of Appendix A also details the development of the annualized CIP cost.

We used the projected budget as the basis to develop the Net Revenue Requirement (NRR) to allocate amongst the property classes for the FY 2020 Fire Protection Assessment calculations. In each year of the projection period, offsetting revenues from other sources were deducted from the expenditure requirements so that the full complement of dedicated Fire revenues are not double recovered. A 4% allowance for early payment/statutory discounts and 1% for non-collection contingency was included to determine the annual assessment revenue requirement, as well as an estimation of Tax Collector and Property Appraiser costs of 2% each. In addition, the costs of the first-class mail notice for the final assessment hearing were included in the first-year costs. The final projection of Fire Protection Net Revenue Requirement for FY 2019 – FY 2024 is presented in Table 1 below. The Net Revenue Requirement in FY 2020 is the 100% Cost Recovery or Maximum Allocated costs for the assessments calculated herein.

Table 1

Net Revenue Requirement	FY 2019 Budget	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected
Personal Services	\$ 22,797,105	\$ 25,238,649	\$ 27,048,901	\$ 28,990,226	\$ 31,072,233	\$ 33,305,251
Operations & Maintenance	\$ 2,970,780	\$ 3,059,903	\$ 3,151,700	\$ 3,246,251	\$ 3,343,639	\$ 3,443,948
Total Operating Expenses	\$ 25,767,884	\$ 28,298,552	\$ 30,200,601	\$ 32,236,477	\$ 34,415,872	\$ 36,749,198
5-Year Average CIP	\$ 3,168,333	\$ 3,168,333	\$ 3,168,333	\$ 3,168,333	\$ 3,168,333	\$ 3,168,333
Total Cost of Service	\$ 28,936,218	\$ 31,466,885	\$ 33,368,934	\$ 35,404,810	\$ 37,584,205	\$ 39,917,532
Less: Offsetting Revenues	\$ (4,545,309)	\$ (4,855,549)	\$ (5,188,129)	\$ (5,544,695)	\$ (5,927,015)	\$ (6,336,991)
Net Cost of Service	\$ 24,390,908	\$ 26,611,336	\$ 28,180,805	\$ 29,860,116	\$ 31,657,190	\$ 33,580,541
Plus: Property Appraiser's Expense	\$ 487,818	\$ 532,227	\$ 563,616	\$ 597,202	\$ 633,144	\$ 671,611
Plus: Tax Collector's Expense	\$ 487,818	\$ 532,227	\$ 563,616	\$ 597,202	\$ 633,144	\$ 671,611
Plus: First Class Mailing Expense	\$ -	\$ 23,900	\$ -	\$ -	\$ -	\$ -
Plus: Statutory Discount	\$ 975,636	\$ 1,064,453	\$ 1,127,232	\$ 1,194,405	\$ 1,266,288	\$ 1,343,222
Plus: Contingency	\$ 243,909	\$ 266,113	\$ 281,808	\$ 298,601	\$ 316,572	\$ 335,805
Net Revenue Requirement	\$ 26,586,090	\$ 29,030,256	\$ 30,717,078	\$ 32,547,526	\$ 34,506,338	\$ 36,602,789

3 CALCULATION OF FIRE PROTECTION ASSESSMENTS

This section presents the results of the Fire Protection Assessment calculations and our recommendations based upon those results.

3.1 ASSESSMENT PROPERTY CLASSIFICATIONS

This assessment study will utilize five property classifications as the basis for all apportionments to property classes. These property classifications are the common assessment classifications used throughout the state in Fire Protection assessment calculations. The property classifications utilized in this study are as follows:

- Residential
- Commercial
- Industrial/Warehouse
- Government/Institutional
- Vacant

3.2 CALLS FOR SERVICE ANALYSIS

The costs identified in this study were apportioned to property categories based upon an analysis of the calls for service data provided by the City Fire Department. The call/incident data was used to identify the number and type of incident calls within the City for a period of January 1, 2015 – December 31, 2017. The call/incident data was extracted from the National Fire Incident Reporting System (NIFRS).

The data field containing the type of action was used to separate calls determined to be for EMS or Ocean Rescue, and those that mandated Fire Protection or First Responder response. Only calls with non-EMS and non-Ocean Rescue incident types and action types were used for the apportionment of the Fire Protection Assessments. Schedule 1 and Schedule 2 of Appendix B presents the full list of unique incident types and action types, respectively, in the data set provided by the City, and the identification of each incident and action type as being either Fire Protection or EMS/Ocean Rescue/Non-Specific for the assessment calculations. The call data represented 46,538 calls over three years. Of these calls, 8,245 were identified as Fire related, 38,293 were identified as EMS/Ocean Rescue/Non-Specific and therefore excluded from the analysis.

Beyond identifying the incident type and action type, we then allocated the Fire calls using property types as coded in the call data. Schedule 3 of Appendix B presents each unique property use code in the NIFRS data, and the application of the property categories to each code as utilized in this study. Of the 8,245 calls identified as Fire related, 6,121 were calls to real property and specific property uses. The remaining calls were to non-real property or non-specific property and were therefore excluded from the apportionment analysis.

3.3 APPORTIONMENT OF FIRE PROTECTION COSTS (NRR)

The next step is to apportion the costs to each benefit cost pool to property categories based upon an analysis of the calls for service data provided by the City of Delray Beach Fire Department. The allocation of costs between property classes is presented below in Table 2.

Table 2

Assessment Class	Calls for Service Allocation %	Allocated Costs
Residential	63.72%	\$ 18,496,651
Commercial	25.18%	\$ 7,308,548
Industrial / Warehouse	1.03%	\$ 298,792
Government / Institutional	8.54%	\$ 2,480,448
Vacant	1.54%	\$ 445,817
Total Fire Protection Net Revenue Requirement		\$ 29,030,256

3.4 ASSESSMENT ROLL AND PROPERTY DATA ANALYSIS

The basis for creating the FY 2020 Assessment calculations and associated assessment roll is the parcel database as provided by the Palm Beach County Property Appraiser. The property database identifies 32,863 parcels within the City of Delray Beach. Each parcel was assigned units for the assessment calculations based upon the fields available through the Property Appraiser's database.

The specific methodology and underlying assumptions for the parcel apportionment within each category of property use is generally described in this section. The apportioned costs to each property category are divided amongst the assessment units by category to create the Assessment Rate. Table 3 below presents each property classification and the associated Assessment Unit used in creation of the Assessment Rate.

Table 3

Assessment Class	Unit Type
Residential	per Dwelling Unit
Commercial	per 100 Sq Ft
Industrial / Warehouse	per 100 Sq Ft
Government / Institutional	per 100 Sq Ft
Vacant	per Parcel

3.4.1 Exempt and Excluded Properties

Certain parcel types are exempt by State statutes or case law from non-ad valorem assessments such as this Fire Protection Assessment. Other parcels, such as lake bottoms, marshes, and properties that will likely never develop, are typically excluded from such assessments because they receive no benefit from

Fire Protection Services. The excluded properties are identified by the property use codes contained in the Property Appraiser's database. These excluded properties are identified in the schedule of property use codes in Schedule 4 Appendix B.

This study has assumed the required exemptions for City, State, and Federally owned properties. The exempted parcels are included in the cost apportionment but will not be billed an assessment. The unrecovered revenue is funded through other City general revenues. Exempted property types were identified by DOR code as shown in Schedule 4 of Appendix B, while exemption codes assigned to each property by the Property Appraiser were utilized to further identify the exempt parcels throughout the analysis as shown in Schedule 5 of Appendix B.

3.4.2 Special Considerations for Agricultural Properties

The State of Florida recently passed CS/SB 1164: Special Assessments on Agricultural Lands. The law defines the special requirements as follows:

“Notwithstanding any other provision of law, a municipality may not levy special assessments for the provision of Fire Protection services on lands classified as agricultural lands under s. 193.461 unless such property contains a residential dwelling or nonresidential farm building, with the exception of an agricultural pole barn, provided the nonresidential farm building exceeds a just value of \$10,000.”

To accommodate these new rules, we have adjusted the units identified in the Property Appraiser's database using the following parameters:

1. Agricultural parcels were identified by utilizing the property database's Agricultural Exemption Status field. If a parcel contained the Agricultural Exemption, it was identified as an Agricultural Parcel for the purposes of these adjustments.
2. Vacant Agricultural Parcels will be treated as exempt pursuant to the new law.

The building/structure file provided by the Property Appraiser was utilized to identify the structure value of all structures on the parcel. If a structure value was less than \$10,000, it was exempted from the calculation.

3.4.3 FY 2020 Identification of Assessment Units

The following steps were taken to populate all assessment units for the FY 2020 Assessment Rate calculations:

1. All parcels located within the City were identified by the full parcel database by using the Taxing District code.
2. Parcels were assigned a property class based on their Property Use Code
3. All parcels categorized as “Residential” were assigned dwelling units according to the provided property structure/building data.

4. All parcels categorized as Non-residential ("Commercial", "Industrial/Warehouse", or "Government/Institutional") were assigned building square footage according to the provided property structure/building data.
5. Any parcel that had no identifiable structures was labeled as a Vacant parcel.

3.4.4 Residential Dwelling Units

The following assumptions support findings that parcel apportionment applied in the Residential Property Use Classification (including single-family, condominiums, duplexes, triplexes, apartment complexes, cooperatives, mobile homes etc.) is fair and reasonable.

- The size or the value of a single-family home does not determine the scope of the required Fire Protection response. The potential demand for Fire Protection services is driven by the existence of a residential dwelling unit.
- Apportioning the assessed costs for Fire Protection 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 call data.

For purposes hereof, the term "dwelling unit" shall mean a building, or portion thereof, which is lawfully used for residential purposes, consisting of one or more rooms arranged, designed, used, or intended to be used as living quarters for one family only, including a mobile home.

3.4.5 Non-Residential Units

To assess the amount of special benefit equitably amongst parcels within the Non-Residential category, it is necessary to relate each property's proportional special benefit to the special benefits of all other properties within this category. A direct apportionment of each Non-Residential property's total building square footage was used, in which the assessment rate calculated for each Non-Residential class will be charged for every square foot of developed space identified by the property data.

The following assumptions support findings that the parcel apportionment applied in the Non-Residential categories is fair and reasonable:

- The assessment of Non-Residential structures based upon square footage is fair and reasonable for the purposes of parcel apportionment because the demand for Fire Protection availability and the resources expended in combating an actual fire event vary in proportion to the size of structures and improvements within benefited parcels.
- The fire flow capacity anticipated at the fire scene under the level of service provided by the assessable costs limits the benefit provided to a structure beyond a certain size. Therefore, it is fair and reasonable to place a cap on the square footage classification of benefited buildings within the Non-Residential property use categories. As such, we a structure size cap of 190,000 square footage which corresponds to the ISO NFPA Fire Flow Standards for the maximum pumping capacity of the Orange City Fire Department.

For each Non-Residential parcel, the square footage of all buildings in the parcel was added.

3.4.6 Vacant Property

Based upon the historical demand for Fire Protection services for City vacant properties, call volume supports a separate assessment class for vacant parcels. Vacant parcels are benefitted by the availability of Fire Protection services and by the containment of fire incidents originating on such parcels which otherwise could spread beyond the parcel boundary, with the potential to spread and endanger the value of structures, buildings and occupants of nearby property, thereby limiting liability. In addition, the availability of Fire Protection service benefits vacant parcels by enhancing their marketability and developability compared to vacant parcels in areas without central Fire Protection service. As such, for all parcels that do not contain developed structures identified by the full property and structure database provided by the Palm Beach County Property Appraiser, an assumption of 1 vacant unit was assigned per parcel.

3.4.7 Mixed Use Property

For Non-Residential parcels that contain a Residential dwelling unit, the number of dwelling units located on the parcel was multiplied by the Residential per dwelling unit charge to compute the parcel's residential Fire Protection Assessment. This assessment was then added to the parcel's Non-Residential Fire Protection Assessment.

3.4.8 Identified Assessment Units

Following the assumptions and data points listed within this section, we have identified the following unit counts per assessment class in Table 4 below. The unit counts will be used to divide the costs allocated to each assessment class for the Assessment Rate calculations:

Table 4

Assessment Class	Allocated Units	Unit Type
Residential	37,004	per Dwelling Unit
Commercial	100,444	per 100 Sq Ft
Industrial / Warehouse	39,828	per 100 Sq Ft
Government / Institutional	44,000	per 100 Sq Ft
Vacant	1,206	per Parcel

3.5 ASSESSMENT RATE CALCULATION

3.5.1 Full Cost Recovery Rate Calculation

To calculate the FY 2020 Fire Protection Assessments, we utilized the apportioned costs and total units per property classification as identified in the previous sections of this report. The amount of assessable

costs allocable to each property class was divided by the number of assessment units identified in each property class to compute the Fire Protection Assessment to be imposed against each parcel. While the full cost FY 2020 Net Revenue Requirement is apportioned to all non-excluded properties, exempted property is included in the apportionment but cannot be billed/assessed.

Table 5 below presents the calculated FY 2020 Fire Protection Assessment Rates at full (100%) cost recovery, as well as the estimated net billed assessment revenue for each property category:

Table 5

Assessment Class	Allocated Costs	Allocated Units	FY 2020	
			Fire Protection Assessment	Unit Type
Residential	\$ 18,496,651	37,004	\$ 499.86	per Dwelling Unit
Commercial	\$ 7,308,548	100,444	\$ 72.76	per 100 Sq Ft
Industrial / Warehouse	\$ 298,792	39,828	\$ 7.50	per 100 Sq Ft
Government / Institutional	\$ 2,480,448	44,000	\$ 56.37	per 100 Sq Ft
Vacant	\$ 445,817	1,206	\$ 369.67	per Parcel

Additionally, certain costs are borne by the assessment itself such as the estimation for early payment discount and non-collection contingency, etc. Table 6 below presents the estimated net billed assessment revenue at full cost recovery, less exemptions and assessment costs.

Table 6

Assessment Class	Calls for Service Allocation %	Allocated Costs
Residential	63.72%	\$ 18,496,651
Commercial	25.18%	\$ 7,308,548
Industrial / Warehouse	1.03%	\$ 298,792
Government / Institutional	8.54%	\$ 2,480,448
Vacant	1.54%	\$ 445,817
Total Fire Protection Net Revenue Requirement		\$ 29,030,256
Less: Exemptions		\$ (1,856,533)
Total Billed Fire Assessment		\$ 27,173,723
Less: Property Appraiser's Expense	2.00%	\$ (543,000)
Less: Tax Collector's Expense	2.00%	\$ (543,000)
Less: Statutory Discount	4.00%	\$ (1,087,000)
Less: Contingency	1.00%	\$ (272,000)
Estimated Net Collected Revenue (rounded)		\$ 24,729,000

3.5.2 Partial Cost Recovery Rates

The rates and revenue estimate presented in the previous section displays the maximum calculated rate for FY 2020, or at 100% cost recovery. The City has the option of adopting rates at or below that amount for the first year of the assessment program. As such, we have prepared the rates at 25% increments of cost recovery in Table 7 below to give the City a concept of the level of rate and revenues for partial cost recovery options.

Table 7

Fire Assessment Calculation	Cost Recovery %			
	100%	75%	50%	25%
Allocated Costs	\$ 29,030,256	\$ 21,772,692	\$ 14,515,128	\$ 7,257,564
Less: Exemptions	\$ (1,856,533)	\$ (1,392,400)	\$ (928,266)	\$ (464,133)
Net Billed Revenues:	\$ 27,173,723	\$ 20,380,293	\$ 13,586,862	\$ 6,793,431
Less: Assessment Costs	\$ (2,445,000)	\$ (1,834,000)	\$ (1,223,000)	\$ (611,000)
Net Estimated Collected Revenues:	\$ 24,729,000	\$ 18,546,000	\$ 12,364,000	\$ 6,182,000
 Residential Rate per Dwelling Unit	 \$ 499.86	 \$ 374.89	 \$ 249.93	 \$ 124.96
Commercial Rate per 100 Sq Ft	 \$ 72.76	 \$ 54.57	 \$ 36.38	 \$ 18.19
Industrial / Warehouse Rate per 100 Sq Ft	 \$ 7.50	 \$ 5.63	 \$ 3.75	 \$ 1.88
Government / Institutional Rate per 100 Sq Ft	 \$ 56.37	 \$ 42.28	 \$ 28.19	 \$ 14.09
Vacant Rate per Parcel	 \$ 369.67	 \$ 277.25	 \$ 184.83	 \$ 92.42

3.5.3 Revenue Target Assessment Rates

The City may adopt a continuing assessment for future years that can be designed to achieve a specific revenue collection target. City Management has identified multiple unfunded budgetary initiatives increasing the fire department's cost of service in the near future. The City intends to hire 4 additional firefighters in FY 2020 at approximately \$110,000 each including salary and benefits. The City will also experience a substantial increase in their annual pension costs beginning in FY 2020, as well as the continual escalation of the pension costs in future years. Lastly, the City intends to contribute an annual amount for investment in necessary vehicle replacement and station rehabilitation. These increases are projected to cause cash flow deficiencies in the City's General Fund, which is currently the sole source of funding for the fire department's services. The budget initiatives are outlined below in Table 8.

Table 8

Unfunded Budget Initiatives	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
New Firefighters	\$401,044	\$429,117	\$459,155	\$491,296	\$525,687
Increase in Existing Pension Costs	\$340,464	\$364,296	\$389,797	\$417,083	\$446,279
Additional Pension Burden	\$502,051	\$537,195	\$574,799	\$615,034	\$658,087
Vehicle Replacement Program	\$750,000	\$772,500	\$795,675	\$819,545	\$844,132
Station Rehab/Replacement	\$2,000,000	\$2,060,000	\$2,121,800	\$2,185,454	\$2,251,018
Net Collected Revenue Target	\$3,993,559	\$4,163,108	\$4,341,226	\$4,528,413	\$4,725,202
<i>Annual Expense % Growth:</i>		4.2%	4.3%	4.3%	4.3%

If the City chooses to adopt an assessment program that is projected to recover the necessary revenue to cover the expenses outlined in the previous paragraph, we have calculated the rates using the Net

Collected Revenue Target shown in Table 8. The Assessment Rates set at partial cost recovery to achieve the discussed revenue target are presented in Table 9 on the following page.

Table 9

Assessment Class	Allocated Costs	Allocated Units	FY 2020	
			Fire Protection Assessment	Unit Type
Residential	\$ 2,992,758	37,004	\$ 80.88	per Dwelling Unit
Commercial	\$ 1,182,523	100,444	\$ 11.77	per 100 Sq Ft
Industrial / Warehouse	\$ 48,345	39,828	\$ 1.21	per 100 Sq Ft
Government / Institutional	\$ 401,337	44,000	\$ 9.12	per 100 Sq Ft
Vacant	\$ 72,133	1,206	\$ 59.81	per Parcel

Table 10 on the following page presents the estimated net billed assessment revenue at maximum cost recovery, less exemptions and assessment costs.

Table 10

Assessment Class	Calls for Service Allocation %	Allocated Costs
Residential	63.72%	\$ 2,992,758
Commercial	25.18%	\$ 1,182,523
Industrial / Warehouse	1.03%	\$ 48,345
Government / Institutional	8.54%	\$ 401,337
Vacant	1.54%	\$ 72,133
Total Fire Protection Net Revenue Requirement		\$ 4,697,095
Less: Exemptions		\$ (300,697)
Total Billed Fire Assessment		\$ 4,396,398
Less: Property Appraiser's Expense	2.00%	\$ (88,000)
Less: Tax Collector's Expense	2.00%	\$ (88,000)
Less: Statutory Discount	4.00%	\$ (176,000)
Less: Contingency	1.00%	\$ (44,000)
Estimated Net Collected Revenue (rounded)		\$ 4,000,000

3.5.4 Property Impact Analysis

Based upon the full cost recovery assessment rates, Table 11 on the following page presents a summary of the impact for representative types of parcels within the City.

Table 11

Parcel Type	Type	Units	Assessment Rate per Unit	FY 2020 Assessment
Single Family Home	Dwelling Unit	1	\$ 499.86	\$ 499.86
Condominium Unit	Dwelling Unit	1	\$ 499.86	\$ 499.86
Mobile Home	Dwelling Unit	1	\$ 499.86	\$ 499.86
Small Apartment Complex (12 Units)	Dwelling Unit	12	\$ 499.86	\$ 5,998.32
Large Apartment Complex (117 Units)	Dwelling Unit	117	\$ 499.86	\$ 58,483.62
Office/1-Story Single Tenant	per 100 Sq Ft	34	\$ 72.76	\$ 2,473.84
Restaurant	per 100 Sq Ft	43	\$ 72.76	\$ 3,128.68
Retail/Office	per 100 Sq Ft	59	\$ 72.76	\$ 4,292.84
Shopping Center	per 100 Sq Ft	1,039	\$ 72.76	\$ 75,597.64
Light Manufacturing	per 100 Sq Ft	228	\$ 7.50	\$ 1,710.00
Warehouse	per 100 Sq Ft	236	\$ 7.50	\$ 1,770.00
Service Club	per 100 Sq Ft	112	\$ 56.37	\$ 6,313.44
Assisted Living Facility	per 100 Sq Ft	637	\$ 56.37	\$ 35,907.69
Church	per 100 Sq Ft	82	\$ 56.37	\$ 4,622.34
Vacant	per Parcel	1	\$ 369.67	\$ 369.67
Estimated Net Collected Revenue (rounded)			\$ 24,729,000	

Based upon the partial cost recovery assessment rates calculated to achieve City Management's proposed FY 2020 revenue target, Table 12 below presents a summary of the impact for representative types of parcels within the City.

Table 12

Parcel Type	Type	Units	Assessment Rate per Unit	FY 2020 Assessment
Single Family Home	Dwelling Unit	1	\$ 80.88	\$ 80.88
Condominium Unit	Dwelling Unit	1	\$ 80.88	\$ 80.88
Mobile Home	Dwelling Unit	1	\$ 80.88	\$ 80.88
Small Apartment Complex (12 Units)	Dwelling Unit	12	\$ 80.88	\$ 970.56
Large Apartment Complex (117 Units)	Dwelling Unit	117	\$ 80.88	\$ 9,462.96
Office/1-Story Single Tenant	per 100 Sq Ft	34	\$ 11.77	\$ 400.18
Restaurant	per 100 Sq Ft	43	\$ 11.77	\$ 506.11
Retail/Office	per 100 Sq Ft	59	\$ 11.77	\$ 694.43
Shopping Center	per 100 Sq Ft	1,039	\$ 11.77	\$ 12,229.03
Light Manufacturing	per 100 Sq Ft	228	\$ 1.21	\$ 275.88
Warehouse	per 100 Sq Ft	236	\$ 1.21	\$ 285.56
Service Club	per 100 Sq Ft	112	\$ 9.12	\$ 1,021.44
Assisted Living Facility	per 100 Sq Ft	637	\$ 9.12	\$ 5,809.44
Church	per 100 Sq Ft	82	\$ 9.12	\$ 747.84
Vacant	per Parcel	1	\$ 59.81	\$ 59.81
Estimated Net Collected Revenue (rounded)			\$ 4,000,000	

4 SUMMARY OF RECOMMENDATIONS

Based upon the results of the analysis presented herein, we recommend the following:

1. We recommend the Assessment Rates presented herein to be considered for adoption by the City for FY 2020 at or below the full cost recovery calculation as shown in Table 5 of this report.
2. If the City proceeds with the consideration of adoption, this Draft Report will ultimately be updated with the most up to date budget and property data before final adoption
3. If adopted, we recommend the assessment calculations are updated approximately every five years to keep pace with ongoing changes in costs and property demographics

5 APPENDIX A

Schedule 1 - Projection of Fire Protection Operating Budget

Schedule 2 - Fire Protection Capital Improvement Program

Schedule 1- Projection of Fire Protection Operating Budget

Appendix A

Type	Division Description	Description	FY 2019 Budget	Fire Rescue Allocation ⁽¹⁾	FY 2019 Budget	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected	Escalation
Personnel Svcs	Administration	Regular Salaries/Wages Regular Salaries/Wages	\$ 707,301	82.7%	\$ 585,011	\$ 625,961	\$ 669,779	\$ 716,663	\$ 766,829	\$ 820,508	7.00%
Personnel Svcs	Administration	Regular Salaries/Wages Term. Pay Sick & Vacation	\$ 27,870	82.7%	\$ 23,051	\$ 24,665	\$ 26,391	\$ 28,239	\$ 30,216	\$ 32,331	7.00%
Personnel Svcs	Administration	Special Pay Educational/Certification	\$ 3,608	82.7%	\$ 2,984	\$ 3,193	\$ 3,417	\$ 3,656	\$ 3,912	\$ 4,185	7.00%
Personnel Svcs	Administration	Special Pay Other Taxable Pay	\$ 24,000	82.7%	\$ 19,850	\$ 21,240	\$ 22,727	\$ 24,318	\$ 26,020	\$ 27,841	7.00%
Personnel Svcs	Administration	FICA Taxes Employer FICA	\$ 53,472	82.7%	\$ 44,227	\$ 47,323	\$ 50,635	\$ 54,180	\$ 57,972	\$ 62,030	7.00%
Personnel Svcs	Administration	Retirement Contributions General Employees Retirement	\$ 37,123	82.7%	\$ 30,705	\$ 32,854	\$ 35,154	\$ 37,614	\$ 40,247	\$ 43,065	7.00%
Personnel Svcs	Administration	Retirement Contributions ICMA Contributions	\$ 30,510	82.7%	\$ 25,235	\$ 27,001	\$ 28,891	\$ 30,914	\$ 33,078	\$ 35,393	7.00%
Personnel Svcs	Administration	Life & Health Insurance Health Insurance	\$ 59,796	82.7%	\$ 49,457	\$ 54,403	\$ 59,843	\$ 65,828	\$ 72,411	\$ 79,652	10.00%
Personnel Svcs	Administration	Life & Health Insurance Life Insurance	\$ 7,793	82.7%	\$ 6,446	\$ 7,090	\$ 7,799	\$ 8,579	\$ 9,437	\$ 10,381	10.00%
Personnel Svcs	Administration	Life & Health Insurance Disability Insurance	\$ 1,584	82.7%	\$ 1,310	\$ 1,441	\$ 1,585	\$ 1,744	\$ 1,918	\$ 2,110	10.00%
Personnel Svcs	Administration	Workers Compensation Workers Compensation	\$ 22,113	82.7%	\$ 18,290	\$ 19,570	\$ 20,940	\$ 22,406	\$ 23,974	\$ 25,652	7.00%
Personnel Svcs	Administration	Other Employee Benefits Unemployment Compensation	\$ 229	82.7%	\$ 189	\$ 203	\$ 217	\$ 232	\$ 248	\$ 266	7.00%
Personnel Svcs	Administration	Other Employee Benefits Employee Assistance Program	\$ 203	82.7%	\$ 168	\$ 180	\$ 192	\$ 206	\$ 220	\$ 235	7.00%
Operations & Maintenance	Administration	Professional Services Other Professional Services	\$ 5,286	82.7%	\$ 4,372	\$ 4,503	\$ 4,638	\$ 4,777	\$ 4,921	\$ 5,068	3.00%
Operations & Maintenance	Administration	Other Contractual Services Other Contractual Services	\$ 39,507	82.7%	\$ 32,676	\$ 33,657	\$ 34,666	\$ 35,706	\$ 36,778	\$ 37,881	3.00%
Operations & Maintenance	Administration	Travel & Per Diem Travel & Training	\$ 18,040	82.7%	\$ 14,921	\$ 15,369	\$ 15,830	\$ 16,305	\$ 16,794	\$ 17,297	3.00%
Operations & Maintenance	Administration	Communication Services Portable Phones / MDD	\$ 4,501	82.7%	\$ 3,723	\$ 3,834	\$ 3,950	\$ 4,068	\$ 4,190	\$ 4,316	3.00%
Operations & Maintenance	Administration	Freight & Postage Services Postage	\$ 2,000	82.7%	\$ 1,654	\$ 1,704	\$ 1,755	\$ 1,808	\$ 1,862	\$ 1,918	3.00%
Operations & Maintenance	Administration	Freight & Postage Services Express Charges / Messenger	\$ 400	82.7%	\$ 331	\$ 341	\$ 351	\$ 362	\$ 372	\$ 384	3.00%
Operations & Maintenance	Administration	Utility Services Electricity	\$ 86,318	82.7%	\$ 71,394	\$ 73,536	\$ 75,742	\$ 78,014	\$ 80,354	\$ 82,765	3.00%
Operations & Maintenance	Administration	Utility Services Water & Sewer	\$ 15,021	82.7%	\$ 12,424	\$ 12,797	\$ 13,181	\$ 13,576	\$ 13,983	\$ 14,403	3.00%
Operations & Maintenance	Administration	Utility Services Irrigation Water	\$ 18,321	82.7%	\$ 15,153	\$ 15,608	\$ 16,076	\$ 16,558	\$ 17,055	\$ 17,567	3.00%
Operations & Maintenance	Administration	Utility Services Stormwater Assessment Fee	\$ 4,009	82.7%	\$ 3,316	\$ 3,415	\$ 3,518	\$ 3,623	\$ 3,732	\$ 3,844	3.00%
Operations & Maintenance	Administration	Utility Services Waste Collection & Disposal	\$ 5,400	82.7%	\$ 4,466	\$ 4,600	\$ 4,738	\$ 4,881	\$ 5,027	\$ 5,178	3.00%
Operations & Maintenance	Administration	Utility Services Gas	\$ 9,040	82.7%	\$ 7,477	\$ 7,701	\$ 7,932	\$ 8,170	\$ 8,415	\$ 8,668	3.00%
Operations & Maintenance	Administration	Rentals & Leases Building Rental / Lease	\$ 1,000	82.7%	\$ 827	\$ 852	\$ 877	\$ 904	\$ 931	\$ 959	3.00%
Operations & Maintenance	Administration	Rentals & Leases Equipment	\$ 2,243	82.7%	\$ 1,855	\$ 1,911	\$ 1,968	\$ 2,027	\$ 2,088	\$ 2,151	3.00%
Operations & Maintenance	Administration	Rentals & Leases Vehicle Rental / Garage	\$ 16,670	82.7%	\$ 13,788	\$ 14,201	\$ 14,627	\$ 15,066	\$ 15,518	\$ 15,984	3.00%
Operations & Maintenance	Administration	Insurance General Liability	\$ 20,909	82.7%	\$ 17,294	\$ 17,813	\$ 18,347	\$ 18,897	\$ 19,464	\$ 20,048	3.00%
Operations & Maintenance	Administration	Repair and Maintenance Service Vehicle Maintenance / Garage	\$ 8,110	82.7%	\$ 6,708	\$ 6,909	\$ 7,116	\$ 7,330	\$ 7,550	\$ 7,776	3.00%
Operations & Maintenance	Administration	Repair and Maintenance Service Equipment Maintenance	\$ 26,170	82.7%	\$ 21,645	\$ 22,295	\$ 22,963	\$ 23,652	\$ 24,362	\$ 25,093	3.00%
Operations & Maintenance	Administration	Repair and Maintenance Service Building Maintenance	\$ 12,000	82.7%	\$ 9,925	\$ 10,223	\$ 10,530	\$ 10,846	\$ 11,171	\$ 11,506	3.00%
Operations & Maintenance	Administration	Repair and Maintenance Service Other Repair Maintenance	\$ 5,000	82.7%	\$ 4,136	\$ 4,260	\$ 4,387	\$ 4,519	\$ 4,655	\$ 4,794	3.00%
Operations & Maintenance	Administration	Printing & Binding Printing & Binding	\$ 2,800	82.7%	\$ 2,316	\$ 2,385	\$ 2,457	\$ 2,531	\$ 2,607	\$ 2,685	3.00%
Operations & Maintenance	Administration	Promotional Activities Employee Recognition Awards	\$ 3,500	82.7%	\$ 2,895	\$ 2,982	\$ 3,071	\$ 3,163	\$ 3,258	\$ 3,356	3.00%
Operations & Maintenance	Administration	Promotional Activities Refreshment / Food / Meetings	\$ 15,880	82.7%	\$ 13,134	\$ 13,528	\$ 13,934	\$ 14,352	\$ 14,783	\$ 15,226	3.00%
Operations & Maintenance	Administration	Other Current Charges Advertising	\$ 500	82.7%	\$ 414	\$ 426	\$ 439	\$ 452	\$ 465	\$ 479	3.00%
Operations & Maintenance	Administration	Office Supplies Stationery, Paper, Forms	\$ 2,280	82.7%	\$ 1,886	\$ 1,942	\$ 2,001	\$ 2,061	\$ 2,122	\$ 2,186	3.00%
Operations & Maintenance	Administration	Office Supplies Other Office Supplies	\$ 18,000	82.7%	\$ 14,888	\$ 15,334	\$ 15,795	\$ 16,268	\$ 16,756	\$ 17,259	3.00%
Operations & Maintenance	Administration	Office Supplies Office Equipment < \$5,000	\$ 10,050	82.7%	\$ 8,312	\$ 8,562	\$ 8,819	\$ 9,083	\$ 9,356	\$ 9,636	3.00%
Operations & Maintenance	Administration	Office Supplies Computer Software	\$ 7,295	82.7%	\$ 6,034	\$ 6,215	\$ 6,401	\$ 6,593	\$ 6,791	\$ 6,995	3.00%
Operations & Maintenance	Administration	Operating Supplies Fuel & Lube	\$ 21,185	82.7%	\$ 17,522	\$ 18,048	\$ 18,589	\$ 19,147	\$ 19,721	\$ 20,313	3.00%
Operations & Maintenance	Administration	Operating Supplies General Operating Supplies	\$ 6,950	82.7%	\$ 5,748	\$ 5,921	\$ 6,098	\$ 6,281	\$ 6,470	\$ 6,664	3.00%
Operations & Maintenance	Administration	Operating Supplies Equipment < \$5,000	\$ 136,300	82.7%	\$ 112,734	\$ 116,116	\$ 119,600	\$ 123,188	\$ 126,883	\$ 130,690	3.00%
Operations & Maintenance	Administration	Operating Supplies Uniform / Linen Service	\$ 5,344	82.7%	\$ 4,420	\$ 4,553	\$ 4,689	\$ 4,830	\$ 4,975	\$ 5,124	3.00%
Operations & Maintenance	Administration	Operating Supplies Janitorial Supplies	\$ 20,180	82.7%	\$ 16,691	\$ 17,192	\$ 17,707	\$ 18,239	\$ 18,786	\$ 19,349	3.00%
Operations & Maintenance	Administration	Books Pubs Subs & Memberships Subscriptions	\$ 10,200	82.7%	\$ 8,436	\$ 8,690	\$ 8,950	\$ 9,219	\$ 9,495	\$ 9,780	3.00%
Operations & Maintenance	Administration	Books Pubs Subs & Memberships Memberships	\$ 5,545	82.7%	\$ 4,586	\$ 4,724	\$ 4,866	\$ 5,012	\$ 5,162	\$ 5,317	3.00%
Operations & Maintenance	Administration	Books Pubs Subs & Memberships Training & Education Costs	\$ 6,810	82.7%	\$ 5,633	\$ 5,802	\$ 5,976	\$ 6,155	\$ 6,340	\$ 6,530	3.00%
Personnel Svcs	Operations	Regular Salaries/Wages Regular Salaries/Wages	\$ 10,149,193	91.1%	\$ 9,250,623	\$ 9,898,166	\$ 10,591,038	\$ 11,332,411	\$ 12,125,679	\$ 12,974,477	7.00%
Personnel Svcs	Operations	Regular Salaries/Wages Holiday Pay	\$ 442,559	91.1%	\$ 403,377	\$ 431,613	\$ 461,826	\$ 494,154	\$ 528,744	\$ 565,756	7.00%
Personnel Svcs	Operations	Regular Salaries/Wages Term. Pay Sick & Vacation	\$ 5,970	91.1%	\$ 5,441	\$ 5,822	\$ 6,230	\$ 6,666	\$ 7,133	\$ 7,632	7.00%
Personnel Svcs	Operations	Overtime Overtime / Call-Out Pay	\$ 1,150,660	91.1%	\$ 1,048,785	\$ 1,122,200	\$ 1,200,754	\$ 1,284,807	\$ 1,374,743	\$ 1,470,975	7.00%
Personnel Svcs	Operations	Special Pay Educational/Certification	\$ 338,644	91.1%	\$ 308,662	\$ 330,268	\$ 353,387	\$ 378,124	\$ 404,593	\$ 432,914	7.00%
Personnel Svcs	Operations	FICA Taxes Employer FICA	\$ 921,052	91.1%	\$ 839,506	\$ 898,271	\$ 961,150	\$ 1,028,430	\$ 1,100,421	\$ 1,177,450	7.00%
Personnel Svcs	Operations	Retirement Contributions General Employees Retirement	\$ 21,248	91.1%	\$ 19,367	\$ 20,722	\$ 22,173	\$ 23,725	\$ 25,386	\$ 27,163	7.00%
Personnel Svcs	Operations	Retirement Contributions ICMA Contributions	\$ 17,520	91.1%	\$ 15,969	\$ 17,087	\$ 18,283	\$ 19,563	\$ 20,932	\$ 22,397	7.00%
Personnel Svcs	Operations	Retirement Contributions Police & Fire Retirement	\$ 4,607,410	91.1%	\$ 4,199,488	\$ 4,493,452	\$ 4,807,994	\$ 5,144,553	\$ 5,504,672	\$ 5,889,999	7.00%
Personnel Svcs	Operations	Retirement Contributions Retiree Health Trust	\$ 370,854	91.1%	\$ 338,020	\$ 361,681	\$ 386,999	\$ 414,089	\$ 443,075	\$ 474,091	7.00%
Personnel Svcs	Operations	Life & Health Insurance Health Insurance	\$ 1,059,246	91.1%	\$ 965,464	\$ 1,062,011	\$ 1,168,212	\$ 1,285,033	\$ 1,413,537	\$ 1,554,890	10.00%
Personnel Svcs	Operations	Life & Health Insurance Life Insurance	\$ 17,669	91.1%	\$ 16,105	\$ 17,175	\$ 18,487	\$ 21,435	\$ 23,579	\$ 25,937	10.00%
Personnel Svcs	Operations	Life & Health Insurance Disability Insurance	\$ 23,876	91.1%	\$ 21,762	\$ 23,938	\$ 26,332	\$ 28,965	\$ 31,862	\$ 35,048	10.00%
Personnel Svcs	Operations	Workers Compensation Workers Compensation	\$ 279,474	91.1%	\$ 254,730	\$ 272,562	\$ 291,641	\$ 312,056	\$ 333,900	\$ 357,273	7.00%
Personnel Svcs	Operations	Other Employee Benefits Unemployment Compensation	\$ 4,382	91.1%	\$ 3,994	\$ 4,274	\$ 4,573	\$ 4,893	\$ 5,235	\$ 5,602	7.00%
Personnel Svcs	Operations	Other Employee Benefits Employee Assistance Program	\$ 3,864	91.1%	\$ 3,522	\$ 3,768	\$ 4,032	\$ 4,314	\$ 4,616	\$ 4,940	7.00%
Operations & Maintenance	Operations	Professional Services Other Professional Services	\$ 113,700	71.0%	\$ 80,700	\$ 83,121	\$ 85,615	\$ 88,183	\$ 90,829	\$ 93,553	3.00%
Operations & Maintenance	Operations	Travel & Per Diem Travel & Training	\$ 106,150	82.7%	\$ 87,797	\$ 90,431	\$ 93,144	\$ 95,938	\$ 98,816	\$ 101,781	3.00%

Schedule 1- Projection of Fire Protection Operating Budget

Appendix A

Type	Division Description	Description	FY 2019 Budget	Fire Rescue Allocation ⁽¹⁾	FY 2019 Budget	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected	Escalation
Operations & Maintenance	Operations	Travel & Per Diem Non-Employee Travel	\$ 2,310	82.7%	\$ 1,911	\$ 1,968	\$ 2,027	\$ 2,088	\$ 2,150	\$ 2,215	3.00%
Operations & Maintenance	Operations	Communication Services Portable Phones / MDD	\$ 26,320	82.7%	\$ 21,769	\$ 22,422	\$ 23,095	\$ 23,788	\$ 24,502	\$ 25,237	3.00%
Operations & Maintenance	Operations	Rentals & Leases Vehicle Rental / Garage	\$ 585,960	82.7%	\$ 484,649	\$ 499,189	\$ 514,164	\$ 529,589	\$ 545,477	\$ 561,841	3.00%
Operations & Maintenance	Operations	Insurance General Liability	\$ 310,777	82.7%	\$ 257,044	\$ 264,756	\$ 272,698	\$ 280,879	\$ 289,306	\$ 297,985	3.00%
Operations & Maintenance	Operations	Repair and Maintenance Service Vehicle Maintenance / Garage	\$ 454,400	82.7%	\$ 375,835	\$ 387,111	\$ 398,724	\$ 410,686	\$ 423,006	\$ 435,696	3.00%
Operations & Maintenance	Operations	Repair and Maintenance Service Equipment Maintenance	\$ 119,395	82.7%	\$ 98,752	\$ 101,714	\$ 104,766	\$ 107,909	\$ 111,146	\$ 114,481	3.00%
Operations & Maintenance	Operations	Repair and Maintenance Service Other Repair Maintenance	\$ 5,380	82.7%	\$ 4,450	\$ 4,583	\$ 4,721	\$ 4,862	\$ 5,008	\$ 5,159	3.00%
Operations & Maintenance	Operations	Other Current Charges Other Current Charges	\$ 9,350	82.7%	\$ 7,733	\$ 7,965	\$ 8,204	\$ 8,451	\$ 8,704	\$ 8,965	3.00%
Operations & Maintenance	Operations	Office Supplies Office Equipment < \$5,000	\$ 29,640	82.7%	\$ 24,515	\$ 25,251	\$ 26,008	\$ 26,789	\$ 27,592	\$ 28,420	3.00%
Operations & Maintenance	Operations	Office Supplies Computer Software	\$ 4,825	82.7%	\$ 3,991	\$ 4,110	\$ 4,234	\$ 4,361	\$ 4,492	\$ 4,626	3.00%
Operations & Maintenance	Operations	Operating Supplies Fuel & Lube	\$ 161,940	82.7%	\$ 133,941	\$ 137,959	\$ 142,098	\$ 146,361	\$ 150,752	\$ 155,274	3.00%
Operations & Maintenance	Operations	Operating Supplies EMS Supplies	\$ 380,540	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3.00%
Operations & Maintenance	Operations	Operating Supplies General Operating Supplies	\$ 63,545	82.7%	\$ 52,558	\$ 54,135	\$ 55,759	\$ 57,432	\$ 59,155	\$ 60,929	3.00%
Operations & Maintenance	Operations	Operating Supplies Equipment < \$5,000	\$ 111,267	82.7%	\$ 92,029	\$ 94,790	\$ 97,634	\$ 100,563	\$ 103,580	\$ 106,687	3.00%
Operations & Maintenance	Operations	Operating Supplies Protective Gear	\$ 102,080	82.7%	\$ 84,431	\$ 86,964	\$ 89,572	\$ 92,260	\$ 95,027	\$ 97,878	3.00%
Operations & Maintenance	Operations	Operating Supplies Uniform / Linen Service	\$ 178,252	82.7%	\$ 147,433	\$ 151,856	\$ 156,411	\$ 161,104	\$ 165,937	\$ 170,915	3.00%
Operations & Maintenance	Operations	Books Pubs Subs & Memberships Books & Publications	\$ 300	82.7%	\$ 248	\$ 256	\$ 263	\$ 271	\$ 279	\$ 288	3.00%
Operations & Maintenance	Operations	Books Pubs Subs & Memberships Subscriptions	\$ 37,925	82.7%	\$ 31,368	\$ 32,309	\$ 33,278	\$ 34,277	\$ 35,305	\$ 36,364	3.00%
Operations & Maintenance	Operations	Books Pubs Subs & Memberships Memberships	\$ 1,714	82.7%	\$ 1,418	\$ 1,460	\$ 1,504	\$ 1,549	\$ 1,596	\$ 1,643	3.00%
Operations & Maintenance	Operations	Books Pubs Subs & Memberships Training & Education Costs	\$ 233,600	82.7%	\$ 193,211	\$ 199,008	\$ 204,978	\$ 211,127	\$ 217,461	\$ 223,985	3.00%
Operations & Maintenance	Operations	Books Pubs Subs & Memberships Tuition Reimbursement	\$ 50,040	82.7%	\$ 41,388	\$ 42,630	\$ 43,909	\$ 45,226	\$ 46,583	\$ 47,980	3.00%
Operations & Maintenance	Operations	Books Pubs Subs & Memberships Other Books/Membership Costs	\$ 800	82.7%	\$ 662	\$ 682	\$ 702	\$ 723	\$ 745	\$ 767	3.00%
Operations & Maintenance	Operations	Machinery & Equipment Other Machinery / Equipment	\$ 30,000	82.7%	\$ 24,813	\$ 25,557	\$ 26,324	\$ 27,114	\$ 27,927	\$ 28,765	3.00%
Personnel Svcs	Emergency Management	Regular Salaries/Wages Regular Salaries/Wages	\$ 47,385	82.7%	\$ 39,192	\$ 41,936	\$ 44,871	\$ 48,012	\$ 51,373	\$ 54,969	7.00%
Personnel Svcs	Emergency Management	FICA Taxes Employer FICA	\$ 3,625	82.7%	\$ 2,998	\$ 3,208	\$ 3,433	\$ 3,673	\$ 3,930	\$ 4,205	7.00%
Personnel Svcs	Emergency Management	Retirement Contributions General Employees Retirement	\$ 4,280	82.7%	\$ 3,540	\$ 3,788	\$ 4,053	\$ 4,337	\$ 4,640	\$ 4,965	7.00%
Personnel Svcs	Emergency Management	Life & Health Insurance Health Insurance	\$ 8,543	82.7%	\$ 7,066	\$ 7,773	\$ 8,550	\$ 9,405	\$ 10,345	\$ 11,380	10.00%
Personnel Svcs	Emergency Management	Life & Health Insurance Life Insurance	\$ 158	82.7%	\$ 131	\$ 144	\$ 158	\$ 174	\$ 191	\$ 210	10.00%
Personnel Svcs	Emergency Management	Life & Health Insurance Disability Insurance	\$ 106	82.7%	\$ 88	\$ 96	\$ 106	\$ 117	\$ 128	\$ 141	10.00%
Personnel Svcs	Emergency Management	Other Employee Benefits Unemployment Compensation	\$ 33	82.7%	\$ 27	\$ 29	\$ 31	\$ 33	\$ 36	\$ 38	7.00%
Personnel Svcs	Emergency Management	Other Employee Benefits Employee Assistance Program	\$ 29	82.7%	\$ 24	\$ 26	\$ 27	\$ 29	\$ 31	\$ 34	7.00%
Operations & Maintenance	Emergency Management	Other Contractual Services Other Contractual Services	\$ 35,500	82.7%	\$ 29,362	\$ 30,243	\$ 31,150	\$ 32,085	\$ 33,047	\$ 34,039	3.00%
Operations & Maintenance	Emergency Management	Travel & Per Diem Travel & Training	\$ 2,592	82.7%	\$ 2,144	\$ 2,208	\$ 2,274	\$ 2,343	\$ 2,413	\$ 2,485	3.00%
Operations & Maintenance	Emergency Management	Communication Services Portable Phones / MDD	\$ 540	82.7%	\$ 447	\$ 460	\$ 474	\$ 488	\$ 503	\$ 518	3.00%
Operations & Maintenance	Emergency Management	Operating Supplies Uniform / Linen Service	\$ 897	82.7%	\$ 742	\$ 764	\$ 787	\$ 811	\$ 835	\$ 860	3.00%
Operations & Maintenance	Emergency Management	Books Pubs Subs & Memberships Memberships	\$ 650	82.7%	\$ 538	\$ 554	\$ 570	\$ 587	\$ 605	\$ 623	3.00%
Operations & Maintenance	Emergency Management	Books Pubs Subs & Memberships Training & Education Costs	\$ 1,470	82.7%	\$ 1,216	\$ 1,252	\$ 1,290	\$ 1,329	\$ 1,368	\$ 1,409	3.00%
Personnel Svcs	Safety	Regular Salaries/Wages Regular Salaries/Wages	\$ 806,642	89.8%	\$ 724,737	\$ 775,468	\$ 829,751	\$ 887,834	\$ 949,982	\$ 1,016,481	7.00%
Personnel Svcs	Safety	Regular Salaries/Wages Term. Pay Sick & Vacation	\$ 20,695	89.8%	\$ 18,594	\$ 19,895	\$ 21,288	\$ 22,778	\$ 24,372	\$ 26,079	7.00%
Personnel Svcs	Safety	Overtime Overtime /Call-Out Pay	\$ 33,000	89.8%	\$ 29,649	\$ 31,725	\$ 33,945	\$ 36,322	\$ 38,864	\$ 41,585	7.00%
Personnel Svcs	Safety	Special Pay Educational/Certification	\$ 27,781	89.8%	\$ 24,960	\$ 26,707	\$ 28,577	\$ 30,577	\$ 32,718	\$ 35,008	7.00%
Personnel Svcs	Safety	FICA Taxes Employer FICA	\$ 68,066	89.8%	\$ 61,155	\$ 65,436	\$ 70,016	\$ 74,917	\$ 80,161	\$ 85,773	7.00%
Personnel Svcs	Safety	Retirement Contributions General Employees Retirement	\$ 12,101	89.8%	\$ 10,872	\$ 11,633	\$ 12,448	\$ 13,319	\$ 14,251	\$ 15,249	7.00%
Personnel Svcs	Safety	Retirement Contributions ICMA Contributions	\$ 3,604	89.8%	\$ 3,238	\$ 3,465	\$ 3,707	\$ 3,967	\$ 4,244	\$ 4,542	7.00%
Personnel Svcs	Safety	Retirement Contributions Police & Fire Retirement	\$ 222,802	89.8%	\$ 200,179	\$ 214,192	\$ 229,185	\$ 245,228	\$ 262,394	\$ 280,761	7.00%
Personnel Svcs	Safety	Retirement Contributions Retiree Health Trust	\$ 19,097	89.8%	\$ 17,158	\$ 18,359	\$ 19,644	\$ 21,019	\$ 22,491	\$ 24,065	7.00%
Personnel Svcs	Safety	Life & Health Insurance Health Insurance	\$ 76,881	89.8%	\$ 69,075	\$ 75,982	\$ 83,580	\$ 91,938	\$ 101,132	\$ 111,245	10.00%
Personnel Svcs	Safety	Life & Health Insurance Life Insurance	\$ 1,245	89.8%	\$ 1,119	\$ 1,230	\$ 1,353	\$ 1,489	\$ 1,638	\$ 1,801	10.00%
Personnel Svcs	Safety	Life & Health Insurance Disability Insurance	\$ 1,807	89.8%	\$ 1,624	\$ 1,786	\$ 1,964	\$ 2,161	\$ 2,377	\$ 2,615	10.00%
Personnel Svcs	Safety	Workers Compensation Workers Compensation	\$ 24,145	89.8%	\$ 21,693	\$ 23,212	\$ 24,837	\$ 26,575	\$ 28,436	\$ 30,426	7.00%
Personnel Svcs	Safety	Other Employee Benefits Unemployment Compensation	\$ 314	89.8%	\$ 282	\$ 302	\$ 323	\$ 346	\$ 370	\$ 396	7.00%
Personnel Svcs	Safety	Other Employee Benefits Employee Assistance Program	\$ 277	89.8%	\$ 249	\$ 266	\$ 285	\$ 305	\$ 326	\$ 349	7.00%
Operations & Maintenance	Safety	Travel & Per Diem Travel & Training	\$ 11,370	100.0%	\$ 11,370	\$ 11,711	\$ 12,062	\$ 12,424	\$ 12,797	\$ 13,181	3.00%
Operations & Maintenance	Safety	Communication Services Portable Phones / MDD	\$ 2,593	100.0%	\$ 2,593	\$ 2,671	\$ 2,751	\$ 2,833	\$ 2,918	\$ 3,006	3.00%
Operations & Maintenance	Safety	Rentals & Leases Equipment	\$ 2,405	100.0%	\$ 2,405	\$ 2,477	\$ 2,551	\$ 2,628	\$ 2,707	\$ 2,788	3.00%
Operations & Maintenance	Safety	Rentals & Leases Vehicle Rental / Garage	\$ 19,950	100.0%	\$ 19,950	\$ 20,549	\$ 21,165	\$ 21,800	\$ 22,454	\$ 23,128	3.00%
Operations & Maintenance	Safety	Insurance General Liability	\$ 20,360	100.0%	\$ 20,360	\$ 20,971	\$ 21,600	\$ 22,248	\$ 22,915	\$ 23,603	3.00%
Operations & Maintenance	Safety	Repair and Maintenance Service Vehicle Maintenance / Garage	\$ 9,760	100.0%	\$ 9,760	\$ 10,053	\$ 10,354	\$ 10,665	\$ 10,985	\$ 11,315	3.00%
Operations & Maintenance	Safety	Printing & Binding Printing & Binding	\$ 450	100.0%	\$ 450	\$ 464	\$ 477	\$ 492	\$ 506	\$ 522	3.00%
Operations & Maintenance	Safety	Office Supplies Office Equipment < \$5,000	\$ 8,800	100.0%	\$ 8,800	\$ 9,064	\$ 9,336	\$ 9,616	\$ 9,904	\$ 10,202	3.00%
Operations & Maintenance	Safety	Operating Supplies Fuel & Lube	\$ 11,069	100.0%	\$ 11,069	\$ 11,401	\$ 11,743	\$ 12,095	\$ 12,458	\$ 12,832	3.00%
Operations & Maintenance	Safety	Operating Supplies General Operating Supplies	\$ 9,125	100.0%	\$ 9,125	\$ 9,399	\$ 9,681	\$ 9,971	\$ 10,270	\$ 10,578	3.00%
Operations & Maintenance	Safety	Operating Supplies Equipment < \$5,000	\$ 1,500	100.0%	\$ 1,500	\$ 1,545	\$ 1,591	\$ 1,639	\$ 1,688	\$ 1,739	3.00%
Operations & Maintenance	Safety	Operating Supplies Uniform / Linen Service	\$ 7,038	100.0%	\$ 7,038	\$ 7,249	\$ 7,467	\$ 7,691	\$ 7,921	\$ 8,159	3.00%
Operations & Maintenance	Safety	Books Pubs Subs & Memberships Books & Publications	\$ 3,965	100.0%	\$ 3,965	\$ 4,084	\$ 4,206	\$ 4,333	\$ 4,463	\$ 4,597	3.00%
Operations & Maintenance	Safety	Books Pubs Subs & Memberships Memberships	\$ 890	100.0%	\$ 890	\$ 917	\$ 944	\$ 973	\$ 1,002	\$ 1,032	3.00%
Operations & Maintenance	Safety	Books Pubs Subs & Memberships Training & Education Costs	\$ 5,675	100.0%	\$ 5,675	\$ 5,845	\$ 6,021	\$ 6,201	\$ 6,387	\$ 6,579	3.00%
Personnel Svcs	Ocean Rescue & Beach Oper	Regular Salaries/Wages Regular Salaries/Wages	\$ 971,758	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	7.00%

Schedule 1- Projection of Fire Protection Operating Budget

Appendix A

Type	Division Description	Description	FY 2019 Budget	Fire Rescue Allocation ⁽¹⁾	FY 2019 Budget	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected	Escalation
Personnel Svcs	Ocean Rescue & Beach Oper	Regular Salaries/Wages Term. Pay Sick & Vacation	\$ 10,120	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	7.00%
Personnel Svcs	Ocean Rescue & Beach Oper	Other Salaries/ Wages Part Time Wages	\$ 206,465	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	4.00%
Personnel Svcs	Ocean Rescue & Beach Oper	Overtime Overtime /Call-Out Pay	\$ 59,553	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	4.00%
Personnel Svcs	Ocean Rescue & Beach Oper	Special Pay Educational/Certification	\$ 89,515	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	4.00%
Personnel Svcs	Ocean Rescue & Beach Oper	FICA Taxes Employer FICA	\$ 102,981	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	4.00%
Personnel Svcs	Ocean Rescue & Beach Oper	Retirement Contributions General Employees Retirement	\$ 78,077	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	7.00%
Personnel Svcs	Ocean Rescue & Beach Oper	Life & Health Insurance Health Insurance	\$ 136,677	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	10.00%
Personnel Svcs	Ocean Rescue & Beach Oper	Life & Health Insurance Life Insurance	\$ 2,753	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	10.00%
Personnel Svcs	Ocean Rescue & Beach Oper	Life & Health Insurance Disability Insurance	\$ 2,182	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	10.00%
Personnel Svcs	Ocean Rescue & Beach Oper	Workers Compensation Workers Compensation	\$ 24,250	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	4.00%
Personnel Svcs	Ocean Rescue & Beach Oper	Other Employee Benefits Unemployment Compensation	\$ 851	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	4.00%
Personnel Svcs	Ocean Rescue & Beach Oper	Other Employee Benefits Employee Assistance Program	\$ 577	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	4.00%
Personnel Svcs	Ocean Rescue & Beach Oper	Professional Services Other Professional Services	\$ 286	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	4.00%
Operations & Maintenance	Ocean Rescue & Beach Oper	Other Contractual Services Other Contractual Services	\$ 900	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3.00%
Operations & Maintenance	Ocean Rescue & Beach Oper	Travel & Per Diem Travel & Training	\$ 4,859	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3.00%
Operations & Maintenance	Ocean Rescue & Beach Oper	Communication Services Portable Phones / MDD	\$ 1,836	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3.00%
Operations & Maintenance	Ocean Rescue & Beach Oper	Utility Services Electricity	\$ 4,045	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3.00%
Operations & Maintenance	Ocean Rescue & Beach Oper	Utility Services Water & Sewer	\$ 4,418	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3.00%
Operations & Maintenance	Ocean Rescue & Beach Oper	Rentals & Leases Equipment	\$ 1,536	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3.00%
Operations & Maintenance	Ocean Rescue & Beach Oper	Rentals & Leases Vehicle Rental / Garage	\$ 40,310	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3.00%
Operations & Maintenance	Ocean Rescue & Beach Oper	Insurance General Liability	\$ 26,329	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3.00%
Operations & Maintenance	Ocean Rescue & Beach Oper	Insurance Other Insurance Costs	\$ 600	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3.00%
Operations & Maintenance	Ocean Rescue & Beach Oper	Repair and Maintenance Service Vehicle Maintenance / Garage	\$ 14,290	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3.00%
Operations & Maintenance	Ocean Rescue & Beach Oper	Repair and Maintenance Service Equipment Maintenance	\$ 11,379	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3.00%
Operations & Maintenance	Ocean Rescue & Beach Oper	Printing & Binding Printing & Binding	\$ 330	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3.00%
Operations & Maintenance	Ocean Rescue & Beach Oper	Promotional Activities Special Events	\$ 450	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3.00%
Operations & Maintenance	Ocean Rescue & Beach Oper	Promotional Activities Employee Recognition Awards	\$ 1,160	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3.00%
Operations & Maintenance	Ocean Rescue & Beach Oper	Promotional Activities Refreshment / Food / Meetings	\$ 560	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3.00%
Operations & Maintenance	Ocean Rescue & Beach Oper	Other Current Charges Other Current Charges	\$ 500	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3.00%
Operations & Maintenance	Ocean Rescue & Beach Oper	Operating Supplies Fuel & Lube	\$ 4,370	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3.00%
Operations & Maintenance	Ocean Rescue & Beach Oper	Operating Supplies General Operating Supplies	\$ 4,311	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3.00%
Operations & Maintenance	Ocean Rescue & Beach Oper	Operating Supplies Equipment < \$5,000	\$ 5,896	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3.00%
Operations & Maintenance	Ocean Rescue & Beach Oper	Operating Supplies Uniform / Linen Service	\$ 23,431	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3.00%
Operations & Maintenance	Ocean Rescue & Beach Oper	Books Pubs Subs & Memberships Books & Publications	\$ 180	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3.00%
Operations & Maintenance	Ocean Rescue & Beach Oper	Books Pubs Subs & Memberships Memberships	\$ 1,470	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3.00%
Operations & Maintenance	Ocean Rescue & Beach Oper	Books Pubs Subs & Memberships Training & Education Costs	\$ 2,150	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3.00%
Personnel Svcs	Highland Beach	Regular Salaries/Wages Regular Salaries/Wages	\$ 1,955,538	92.1%	\$ 1,800,493	\$ 1,926,527	\$ 2,061,384	\$ 2,205,681	\$ 2,360,079	\$ 2,525,284	7.00%
Personnel Svcs	Highland Beach	Regular Salaries/Wages Holiday Pay	\$ 90,014	92.1%	\$ 82,877	\$ 88,679	\$ 94,886	\$ 101,528	\$ 108,635	\$ 116,240	7.00%
Personnel Svcs	Highland Beach	Regular Salaries/Wages Term. Pay Sick & Vacation	\$ 65,013	92.1%	\$ 59,858	\$ 64,049	\$ 68,532	\$ 73,329	\$ 78,462	\$ 83,955	7.00%
Personnel Svcs	Highland Beach	Overtime Overtime /Call-Out Pay	\$ 160,400	92.1%	\$ 147,683	\$ 158,020	\$ 169,082	\$ 180,918	\$ 193,582	\$ 207,133	7.00%
Personnel Svcs	Highland Beach	Special Pay Educational/Certification	\$ 28,920	92.1%	\$ 26,627	\$ 28,491	\$ 30,485	\$ 32,619	\$ 34,903	\$ 37,346	7.00%
Personnel Svcs	Highland Beach	FICA Taxes Employer FICA	\$ 175,941	92.1%	\$ 161,991	\$ 173,331	\$ 185,464	\$ 198,447	\$ 212,338	\$ 227,201	7.00%
Personnel Svcs	Highland Beach	Retirement Contributions Police & Fire Retirement	\$ 514,664	92.1%	\$ 473,859	\$ 507,029	\$ 542,521	\$ 580,497	\$ 621,132	\$ 664,611	7.00%
Personnel Svcs	Highland Beach	Retirement Contributions Retiree Health Trust	\$ 74,561	92.1%	\$ 68,649	\$ 73,455	\$ 78,597	\$ 84,098	\$ 89,985	\$ 96,284	7.00%
Personnel Svcs	Highland Beach	Life & Health Insurance Health Insurance	\$ 187,940	92.1%	\$ 173,039	\$ 190,343	\$ 209,377	\$ 230,315	\$ 253,347	\$ 278,681	10.00%
Personnel Svcs	Highland Beach	Life & Health Insurance Life Insurance	\$ 2,904	92.1%	\$ 2,674	\$ 2,941	\$ 3,235	\$ 3,559	\$ 3,915	\$ 4,306	10.00%
Personnel Svcs	Highland Beach	Life & Health Insurance Disability Insurance	\$ 4,610	92.1%	\$ 4,244	\$ 4,669	\$ 5,136	\$ 5,649	\$ 6,214	\$ 6,836	10.00%
Personnel Svcs	Highland Beach	Workers Compensation Workers Compensation	\$ 57,566	92.1%	\$ 53,002	\$ 56,712	\$ 60,682	\$ 64,930	\$ 69,475	\$ 74,338	7.00%
Personnel Svcs	Highland Beach	Other Employee Benefits Unemployment Compensation	\$ 741	92.1%	\$ 682	\$ 730	\$ 781	\$ 836	\$ 894	\$ 957	7.00%
Personnel Svcs	Highland Beach	Other Employee Benefits Employee Assistance Program	\$ 655	92.1%	\$ 603	\$ 645	\$ 690	\$ 739	\$ 790	\$ 846	7.00%
Personnel Svcs	Highland Beach	Other Contractual Services Other Contractual Services	\$ 1,560	92.1%	\$ 1,436	\$ 1,537	\$ 1,644	\$ 1,760	\$ 1,883	\$ 2,015	7.00%
Operations & Maintenance	Highland Beach	Utility Services Gas	\$ 1,330	82.7%	\$ 1,100	\$ 1,133	\$ 1,164	\$ 1,202	\$ 1,238	\$ 1,275	3.00%
Operations & Maintenance	Highland Beach	Repair and Maintenance Service Vehicle Maintenance / Garage	\$ 12,300	82.7%	\$ 10,173	\$ 10,479	\$ 10,793	\$ 11,117	\$ 11,450	\$ 11,794	3.00%
Operations & Maintenance	Highland Beach	Repair and Maintenance Service Equipment Maintenance	\$ 17,230	82.7%	\$ 14,251	\$ 14,679	\$ 15,119	\$ 15,572	\$ 16,040	\$ 16,521	3.00%
Operations & Maintenance	Highland Beach	Other Current Charges Other Current Charges	\$ 1,320	82.7%	\$ 1,092	\$ 1,125	\$ 1,158	\$ 1,193	\$ 1,229	\$ 1,266	3.00%
Operations & Maintenance	Highland Beach	Office Supplies Office Equipment < \$5,000	\$ 560	82.7%	\$ 463	\$ 477	\$ 491	\$ 506	\$ 521	\$ 537	3.00%
Operations & Maintenance	Highland Beach	Operating Supplies Fuel & Lube	\$ 18,054	82.7%	\$ 14,933	\$ 15,380	\$ 15,842	\$ 16,317	\$ 16,807	\$ 17,311	3.00%
Operations & Maintenance	Highland Beach	Operating Supplies EMS Supplies	\$ 51,875	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3.00%
Operations & Maintenance	Highland Beach	Operating Supplies General Operating Supplies	\$ 3,528	82.7%	\$ 2,918	\$ 3,006	\$ 3,096	\$ 3,189	\$ 3,284	\$ 3,383	3.00%
Operations & Maintenance	Highland Beach	Operating Supplies Protective Gear	\$ 25,950	82.7%	\$ 21,463	\$ 22,107	\$ 22,770	\$ 23,454	\$ 24,157	\$ 24,882	3.00%
Operations & Maintenance	Highland Beach	Operating Supplies Uniform / Linen Service	\$ 20,047	82.7%	\$ 16,581	\$ 17,078	\$ 17,591	\$ 18,118	\$ 18,662	\$ 19,222	3.00%
Operations & Maintenance	Highland Beach	Operating Supplies Janitorial Supplies	\$ 1,500	82.7%	\$ 1,241	\$ 1,278	\$ 1,316	\$ 1,356	\$ 1,396	\$ 1,438	3.00%
Operations & Maintenance	Highland Beach	Books Pubs Subs & Memberships Training & Education Costs	\$ 8,520	82.7%	\$ 7,047	\$ 7,258	\$ 7,476	\$ 7,700	\$ 7,931	\$ 8,169	3.00%
Operations & Maintenance	Highland Beach	Books Pubs Subs & Memberships Tuition Reimbursement	\$ 4,520	82.7%	\$ 3,739	\$ 3,851	\$ 3,966	\$ 4,085	\$ 4,208	\$ 4,334	3.00%
Personnel Svcs	Operations	Additional FTEs ⁽²⁾	\$ 110,000	91.1%	\$ -	\$ 401,044	\$ 429,117	\$ 459,155	\$ 491,296	\$ 525,687	7.00%
Personnel Svcs	Highland	Additional FTEs	\$ 110,000	92.1%	\$ -	\$ 405,115	\$ 433,473	\$ 463,816	\$ 496,283	\$ 531,022	7.00%

Schedule 1- Projection of Fire Protection Operating Budget

Appendix A

Type	Division Description	Description	FY 2019 Budget	Fire Rescue Allocation ⁽¹⁾	FY 2019 Budget	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected	Escalation
Total			\$ 31,170,528		\$ 25,767,884	\$ 28,298,552	\$ 30,200,601	\$ 32,236,477	\$ 34,415,872	\$ 36,749,198	

⁽¹⁾ Operations personnel costs are reduced by the 8.9% of costs directly attributed to Paramedic Pay Premium

⁽²⁾ The City plans to hire 4 additional firefighters estimated at approximately \$110,00 per firefighter including salary and benefits.

Schedule 2- Fire Protection Capital Improvement Program

Appendix A

Project Description	Fire	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Fire Engine	100.0%	\$ -	\$ -	\$ -	\$ -	\$ 1,012,000
Aerial Platform, 100 ft.	100.0%	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -
Special Operations	100.0%	\$ -	\$ 880,000	\$ -	\$ -	\$ -
ALS Rescue (Ambulance)	100.0%	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -
SCBA	100.0%	\$ 908,000	\$ -	\$ -	\$ -	\$ -
Cardiac Monitors	100.0%	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -
Fire Station 111 Renovation	100.0%	\$ -	\$ 500,000	\$ -	\$ -	\$ -
Fire Station 112 Renovation	100.0%	\$ -	\$ -	\$ 250,000	\$ -	\$ -
Fire Station 113/EOC	100.0%	\$ 10,500,000	\$ -	\$ -	\$ -	\$ -
Fire Station 115 Renovation	100.0%	\$ -	\$ -	\$ -	\$ 291,667	\$ -
Total		\$ 12,908,000	\$ 1,380,000	\$ 250,000	\$ 291,667	\$ 1,012,000

5-Year Average CIP

\$ 3,168,333

6 APPENDIX B

Schedule 1 NFIRS Incident Code List

Schedule 2 NFIRS Action Code List

Schedule 3 NFIRS Use Code List

Schedule 4 Property Database Use Code List

Schedule 5 Property Database Exemption Codes

Schedule 1- NFIRS Incident Code List

Appendix B

Code	Incident Description	Type	Count
100	Fire, Other	Fire/First Reponder	1
111	Building fire	Fire/First Reponder	89
112	Fires in structure other than in a building	Fire/First Reponder	5
113	Cooking fire, confined to container	Fire/First Reponder	70
116	Fuel burner/boiler malfunction, fire confined	Fire/First Reponder	1
118	Trash or rubbish fire, contained	Fire/First Reponder	7
120	Fire in mobile prop used as a fixed struc, Other	Fire/First Reponder	1
121	Fire in mobile home used as fixed residence	Fire/First Reponder	0
122	Fire in motor home, camper, recreational vehicle	Fire/First Reponder	0
123	Fire in portable building, fixed location	Fire/First Reponder	0
130	Mobile property (vehicle) fire, Other	Fire/First Reponder	10
131	Passenger vehicle fire	Fire/First Reponder	92
132	Road freight or transport vehicle fire	Fire/First Reponder	4
134	Water vehicle fire	Fire/First Reponder	3
137	Camper or recreational vehicle (RV) fire	Fire/First Reponder	1
138	Off-road vehicle or heavy equipment fire	Fire/First Reponder	1
140	Natural vegetation fire, Other	Fire/First Reponder	41
141	Forest, woods or wildland fire	Fire/First Reponder	1
142	Brush or brush-and-grass mixture fire	Fire/First Reponder	64
143	Grass fire	Fire/First Reponder	18
150	Outside rubbish fire, Other	Fire/First Reponder	10
151	Outside rubbish, trash or waste fire	Fire/First Reponder	35
152	Garbage dump or sanitary landfill fire	Fire/First Reponder	1
154	Dumpster or other outside trash receptacle fire	Fire/First Reponder	32
160	Special outside fire, Other	Fire/First Reponder	9
161	Outside storage fire	Fire/First Reponder	3
162	Outside equipment fire	Fire/First Reponder	14
170	Cultivated vegetation, crop fire, Other	Fire/First Reponder	1
173	Cultivated trees or nursery stock fire	Fire/First Reponder	3
200	Overpressure rupture, explosion, overheat other	Fire/First Reponder	7
210	Overpressure rupture from steam, Other	Fire/First Reponder	1
221	Overpressure rupture of air or gas pipe/pipeline	Fire/First Reponder	1
231	Chemical reaction rupture of process vessel	Fire/First Reponder	5

Schedule 1- NFIRS Incident Code List**Appendix B**

Code	Incident Description	Type	Count
243	Fireworks explosion (no fire)	Fire/First Reponder	1
251	Excessive heat, scorch burns with no ignition	Fire/First Reponder	10
300	Rescue, EMS incident, other	EMS	5
311	Medical assist, assist EMS crew	EMS	135
320	Emergency medical service, other	EMS	2
321	EMS call, excluding vehicle accident with injury	EMS	31,882
3211	EMS call - medical emergency	EMS	0
3212	EMS call - cardiac or breathing emergency	EMS	0
322	Motor vehicle accident with injuries	Fire/First Reponder	1,711
323	Motor vehicle/pedestrian accident (MV Ped)	Fire/First Reponder	265
324	Motor Vehicle Accident with no injuries	Fire/First Reponder	1,364
331	Lock-in (if lock out , use 511)	Fire/First Reponder	44
340	Search for lost person, other	Fire/First Reponder	2
341	Search for person on land	Fire/First Reponder	1
342	Search for person in water	EMS	2
350	Extrication, rescue, Other	Fire/First Reponder	6
351	Extrication of victim(s) from building/structure	Fire/First Reponder	1
352	Extrication of victim(s) from vehicle	Fire/First Reponder	5
353	Removal of victim(s) from stalled elevator	Fire/First Reponder	200
354	Trench/below-grade rescue	Fire/First Reponder	0
356	High-angle rescue	Fire/First Reponder	1
357	Extrication of victim(s) from machinery	Fire/First Reponder	1
360	Water & ice-related rescue, other	Fire/First Reponder	3
361	Swimming/recreational water areas rescue	Fire/First Reponder	2
364	Surf rescue	EMS	2
365	Watercraft rescue	EMS	4
381	Rescue or EMS standby	EMS	12
400	Hazardous condition, Other	Fire/First Reponder	23
410	Combustible/flammable gas/liquid condition, other	Fire/First Reponder	3
411	Gasoline or other flammable liquid spill	Fire/First Reponder	43
412	Gas leak (natural gas or LPG)	Fire/First Reponder	94
413	Oil or other combustible liquid spill	Fire/First Reponder	11
421	Chemical hazard (no spill or leak)	Fire/First Reponder	4

Schedule 1- NFIRS Incident Code List**Appendix B**

Code	Incident Description	Type	Count
422	Chemical spill or leak	Fire/First Reponder	9
423	Refrigeration leak	Fire/First Reponder	3
424	Carbon monoxide incident	Fire/First Reponder	35
440	Electrical wiring/equipment problem, Other	Fire/First Reponder	85
441	Heat from short circuit (wiring), defective/worn	Fire/First Reponder	21
442	Overheated motor	Fire/First Reponder	23
443	Breakdown of light ballast	Fire/First Reponder	2
444	Power line down	Fire/First Reponder	225
445	Arcing, shorted electrical equipment	Fire/First Reponder	185
451	Biological hazard, confirmed or suspected	Fire/First Reponder	22
460	Accident, potential accident, Other	Fire/First Reponder	1
461	Building or structure weakened or collapsed	Fire/First Reponder	2
462	Aircraft standby	Fire/First Reponder	3
463	Vehicle accident, general cleanup	Fire/First Reponder	6
471	Explosive, bomb removal (for bomb scare, use 721)	Fire/First Reponder	1
480	Attempted burning, illegal action, Other	Fire/First Reponder	1
500	Service Call, other	Fire/First Reponder	95
510	Person in distress, Other	Fire/First Reponder	105
511	Lock-out	Fire/First Reponder	67
512	Ring or jewelry removal	Fire/First Reponder	4
5121	Lifting assistance	Fire/First Reponder	0
520	Water problem, Other	Fire/First Reponder	56
521	Water evacuation	Fire/First Reponder	15
522	Water or steam leak	Fire/First Reponder	65
531	Smoke or odor removal	Fire/First Reponder	125
540	Animal problem, Other	Fire/First Reponder	7
541	Animal problem	Fire/First Reponder	13
542	Animal rescue	Fire/First Reponder	112
550	Public service assistance, Other	Fire/First Reponder	238
551	Assist police or other governmental agency	Fire/First Reponder	122
552	Police matter	Fire/First Reponder	75
553	Public service	Fire/First Reponder	119
554	Assist invalid	Fire/First Reponder	1,131

Schedule 1- NFIRS Incident Code List**Appendix B**

Code	Incident Description	Type	Count
555	Defective elevator, no occupants	Fire/First Reponder	42
561	Unauthorized burning	Fire/First Reponder	20
571	Cover assignment, standby, moveup	Fire/First Reponder	9
600	Good intent call, Other	Fire/First Reponder	258
611	Dispatched & cancelled en route	Non Specific	2,477
6112	Dispatched & cancelled en route - EMS	Non Specific	0
6113	Dispatched & cancelled en route - Fire	Non Specific	0
6114	Paged in error	Non Specific	0
621	Wrong location	Non Specific	26
622	No Incident found on arrival at dispatch address	Fire/First Reponder	1,360
631	Authorized controlled burning	Fire/First Reponder	3
632	Prescribed fire	Fire/First Reponder	0
641	Vicinity alarm (incident in other location)	Fire/First Reponder	4
650	Steam, Other gas mistaken for smoke, Other	Fire/First Reponder	4
651	Smoke scare, odor of smoke	Fire/First Reponder	86
652	Steam, vapor, fog or dust thought to be smoke	Fire/First Reponder	7
653	Smoke from barbecue, tar kettle	Fire/First Reponder	4
661	EMS call, party transported by non-fire agency	EMS	4
671	HazMat release investigation w/no HazMat	Fire/First Reponder	42
672	Biological hazard investigation	Fire/First Reponder	4
700	False alarm or false call, Other	Non Specific	445
710	Malicious, mischievous false call, Other	Non Specific	54
711	Municipal alarm system, malicious false alarm	Non Specific	10
714	Central station, malicious false alarm	Non Specific	21
715	Local alarm system, malicious false alarm	Non Specific	16
721	Bomb scare - no bomb	Fire/First Reponder	8
730	System malfunction, Other	Non Specific	206
731	Sprinkler activation due to malfunction	Fire/First Reponder	7
732	Extinguishing system activation due to malfunction	Fire/First Reponder	2
733	Smoke detector activation due to malfunction	Fire/First Reponder	194
734	Heat detector activation due to malfunction	Fire/First Reponder	27
735	Alarm system sounded due to malfunction	Fire/First Reponder	277
736	CO detector activation due to malfunction	Fire/First Reponder	20

Schedule 1- NFIRS Incident Code List

Appendix B

Code	Incident Description	Type	Count
740	Unintentional transmission of alarm, Other	Fire/First Responder	274
741	Sprinkler activation, no fire - unintentional	Fire/First Responder	30
742	Extinguishing system activation	Fire/First Responder	1
743	Smoke detector activation, no fire - unintentional	Fire/First Responder	479
744	Detector activation, no fire - unintentional	Fire/First Responder	222
745	Alarm system activation, no fire - unintentional	Fire/First Responder	486
746	Carbon monoxide detector activation, no CO	Fire/First Responder	41
800	Severe weather or natural disaster, Other	Fire/First Responder	2
813	Wind storm, tornado/hurricane assessment	Fire/First Responder	2
814	Lightning strike (no fire)	Fire/First Responder	5
900	Special type of incident, Other	Fire/First Responder	11
911	Citizen complaint	Fire/First Responder	5

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City of Delray Beach - FY 2020 Fire Assessment Study

Schedule 2 - NFIRS Action Code List**Appendix B**

Code	Action Description	Type	Count
0	Action taken, Other	Non Specific	266
1	No response from fire department	Non Specific	0
10	Fire control or extinguishment, other	Fire/First Responder	71
11	Extinguishment by fire service personnel	Fire/First Responder	282
12	Salvage & overhaul	Fire/First Responder	9
13	Establish fire lines (wildfire)	Fire/First Responder	0
14	Contain fire (wildland)	Fire/First Responder	1
15	Confine fire (wildland)	Fire/First Responder	0
16	Control fire (wildland)	Fire/First Responder	2
20	Search & rescue, Other	Fire/First Responder	3
21	Search	Fire/First Responder	5
22	Rescue, remove from harm	Fire/First Responder	100
23	Extricate, disentangle	Fire/First Responder	127
24	Recover body	Fire/First Responder	2
30	Emergency medical services, Other	EMS	147
301	Assisted rescue with patient care	EMS	0
302	Set up air transport landing zone	EMS	0
303	Lifting assistance	EMS	0
31	Provide first aid & check for injuries	EMS	3,466
32	Provide basic life support (BLS)	EMS	8,536
33	Provide advanced life support (ALS)	EMS	11,631
34	Transport person	EMS	10,503
40	Hazardous condition, Other	Fire/First Responder	7
41	Identify, analyze hazardous materials	Fire/First Responder	7
42	HazMat detection, monitoring, sampling, & analysis	Fire/First Responder	18
43	Hazardous materials spill control and confinement	Fire/First Responder	13
44	Hazardous materials leak control & containment	Fire/First Responder	52
45	Remove hazard	Fire/First Responder	57
46	Decontaminate persons or equipment	Fire/First Responder	0
47	Decontaminate occupancy or area	Fire/First Responder	8
48	Remove hazardous materials	Fire/First Responder	8
50	Fires, rescues & hazardous conditions, Other	Fire/First Responder	2
52	Forcible entry	Fire/First Responder	31

Schedule 2 - NFIRS Action Code List**Appendix B**

Code	Action Description	Type	Count
51	Ventilate	Fire/First Reponder	36
53	Evacuate area	Fire/First Reponder	3
54	Determine if materials are non-hazardous	Fire/First Reponder	3
55	Establish safe area	Fire/First Reponder	13
58	Operate apparatus or vehicle	Fire/First Reponder	3
60	Systems and services, Other	Fire/First Reponder	125
62	Restore sprinkler or fire protection system	Fire/First Reponder	7
63	Restore fire alarm system	Fire/First Reponder	25
64	Shut down system	Fire/First Reponder	62
65	Secure property	Fire/First Reponder	1
66	Remove water	Fire/First Reponder	13
70	Assistance, Other	Fire/First Reponder	265
71	Assist physically disabled	Fire/First Reponder	1,378
72	Assist animal	Fire/First Reponder	65
73	Provide manpower	Fire/First Reponder	230
74	Provide apparatus	Fire/First Reponder	32
75	Provide equipment	Fire/First Reponder	86
76	Provide water	Fire/First Reponder	12
77	Control crowd	Fire/First Reponder	4
78	Control traffic	Fire/First Reponder	64
79	Assess severe weather or natural disaster damage	Fire/First Reponder	1
80	Information, investigation & enforcement, Other	Fire/First Reponder	164
81	Incident command	Fire/First Reponder	50
82	Notify other agencies.	Fire/First Reponder	24
83	Provide information to public or media	Fire/First Reponder	7
84	Refer to proper authority	Fire/First Reponder	73
85	Enforce codes	Fire/First Reponder	5
86	Investigate	Fire/First Reponder	5,732
87	Investigate fire out on arrival	Fire/First Reponder	97
90	Fill-in, standby, Other	Fire/First Reponder	10
91	Fill-in or moveup	Fire/First Reponder	1
92	Standby	Fire/First Reponder	113
93	Cancelled en route	Non Specific	2,480

Schedule 2 - NFIRS Action Code List

Appendix B

Code	Action Description	Type	Count
931	Cancelled enroute - Fire	Non Specific	0
932	Cancelled enroute - EMS	Non Specific	0
934	Paged in error	Non Specific	0

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City of Delray Beach - FY 2020 Fire Assessment Study

Schedule 3 - NFIRS Use Code List

Appendix B

Code	Property Description	Type	Total Calls	Fire/First Reponder Calls	EMS Calls	Non Specific Calls
0	Property Use, Other	Non Real Property or Non Specific	42	13	23	6
100	Assembly, Other	Commercial	135	28	87	20
110	Fixed-use recreation places, other	Commercial	51	8	37	6
113	Electronic amusement center	Commercial	1	0	1	0
115	Roller rink: indoor or outdoor	Commercial	10	0	9	1
116	Swimming facility: indoor or outdoor	Commercial	17	4	13	0
120	Variable-use amusement, recreation places, other	Commercial	20	4	15	1
121	Ballroom, gymnasium	Commercial	28	4	20	4
122	Convention center, exhibition hall	Commercial	2	0	2	0
123	Stadium, arena	Commercial	24	5	17	2
124	Playground	Commercial	53	6	47	0
129	Amusement center: indoor/outdoor	Commercial	6	2	4	0
130	Places of worship, funeral parlors, other	Government / Institutional	9	2	6	1
131	Church, mosque, synagogue, temple, chapel	Government / Institutional	144	32	101	11
134	Funeral parlor	Government / Institutional	3	0	3	0
140	Clubs, Other	Commercial	37	16	16	5
141	Athletic/health club	Commercial	46	6	39	1
142	Clubhouse	Commercial	181	36	119	26
143	Yacht Club	Commercial	2	2	0	0
144	Casino, gambling clubs	Commercial	1	0	1	0
150	Public or government, Other	Government / Institutional	61	9	45	7
151	Library	Government / Institutional	22	3	17	2
152	Museum	Government / Institutional	3	1	0	2
154	Memorial structure, including monuments & statues	Government / Institutional	1	0	1	0
155	Courthouse	Government / Institutional	30	5	24	1
160	Eating, drinking places, other	Commercial	58	12	42	4
161	Restaurant or cafeteria	Commercial	511	80	393	38
162	Bar or nightclub	Commercial	50	4	41	5
170	Passenger terminal, Other	Commercial	4	0	4	0
173	Bus station	Commercial	33	7	25	1
174	Rapid transit station	Commercial	17	2	14	1
180	Studio/theater, Other	Commercial	1	0	1	0
181	Live performance theater	Commercial	14	2	7	5
182	Auditorium, concert hall	Commercial	14	2	11	1
183	Movie theater	Commercial	3	1	2	0
200	Educational, Other	Government / Institutional	64	12	39	13
210	Schools, non-adult, other	Government / Institutional	28	5	20	3

Schedule 3 - NFIRS Use Code List

Appendix B

Code	Property Description	Type	Total Calls	Fire/First Reponder Calls	EMS Calls	Non Specific Calls
211	Preschool	Government / Institutional	26	9	13	4
213	Elementary school, including kindergarten	Government / Institutional	118	20	85	13
215	High school/junior high school/middle school	Government / Institutional	113	22	82	9
241	Adult education center, college classroom	Government / Institutional	6	1	5	0
254	Day care, in commercial property	Commercial	10	3	4	3
255	Day care, in residence, licensed	Residential	19	7	8	4
300	Health care, detention, & correction, Other	Government / Institutional	34	1	32	1
311	24-hour care Nursing homes, 4 or more persons	Government / Institutional	2,283	121	2,109	53
321	Mental retardation/development disability facility	Government / Institutional	25	4	19	2
322	Alcohol or substance abuse recovery center	Government / Institutional	1,577	124	1,412	41
323	Asylum, mental institution	Government / Institutional	372	15	324	33
331	Hospital - medical or psychiatric	Government / Institutional	185	32	125	28
332	Hospices	Government / Institutional	1	0	1	0
340	Clinics, doctors offices, hemodialysis cntr, other	Commercial	681	53	597	31
341	Clinic, clinic-type infirmary	Commercial	242	13	222	7
342	Doctor, dentist or oral surgeon office	Commercial	298	19	272	7
343	Hemodialysis unit	Commercial	27	0	27	0
361	Jail, prison (not juvenile)	Government / Institutional	34	2	30	2
365	Police station	Government / Institutional	272	23	238	11
400	Residential, Other	Residential	525	65	405	55
419	1 or 2 family dwelling	Residential	11,593	1,851	9,032	710
429	Multifamily dwelling	Residential	9,052	1,887	6,560	605
439	Boarding/rooming house, residential hotels	Residential	294	38	241	15
449	Hotel/motel, commercial	Commercial	336	63	253	20
459	Residential board and care	Residential	361	45	302	14
460	Dormitory-type residence, other	Residential	35	3	30	2
464	Barracks, dormitory	Residential	1	0	1	0
500	Mercantile, business, Other	Commercial	4,905	883	3,548	474
511	Convenience store	Commercial	80	6	66	8
519	Food and beverage sales, grocery store	Commercial	319	44	249	26
529	Textile, wearing apparel sales	Commercial	27	6	18	3
539	Household goods, sales, repairs	Commercial	16	6	8	2
549	Specialty shop	Commercial	33	7	22	4
557	Personal service, including barber & beauty shops	Commercial	25	4	19	2
559	Recreational, hobby, home repair sales, pet store	Commercial	12	5	6	1
569	Professional supplies, services	Commercial	9	3	5	1
571	Service station, gas station	Commercial	204	28	159	17

Schedule 3 - NFIRS Use Code List

Appendix B

Code	Property Description	Type	Total Calls	Fire/First Reponder Calls	EMS Calls	Non Specific Calls
579	Motor vehicle or boat sales, services, repair	Commercial	75	29	41	5
580	General retail, Other	Commercial	70	11	49	10
581	Department or discount store	Commercial	74	22	44	8
564	Laundry, dry cleaning	Commercial	4	1	3	0
592	Bank	Commercial	40	12	21	7
593	Office: veterinary or research	Commercial	1	1	0	0
596	Post office or mailing firms	Commercial	7	3	4	0
599	Business office	Commercial	261	65	155	41
639	Communications center	Industrial / Warehouse	3	1	1	1
640	Utility or Distribution system, Other	Industrial / Warehouse	10	9	0	1
642	Electrical distribution	Industrial / Warehouse	22	22	0	0
644	Gas distribution, gas pipeline	Industrial / Warehouse	3	1	2	0
647	Water utility	Industrial / Warehouse	6	5	1	0
648	Sanitation utility	Industrial / Warehouse	18	12	3	3
659	Livestock production	Industrial / Warehouse	0	0	0	0
669	Forest, timberland, woodland	Non Real Property or Non Specific	1	1	0	0
700	Manufacturing, processing	Industrial / Warehouse	9	4	2	3
800	Storage, Other	Industrial / Warehouse	1	0	0	1
807	Outside material storage area	Industrial / Warehouse	2	2	0	0
808	Outbuilding or shed	Non Real Property or Non Specific	1	0	1	0
819	Livestock, poultry storage	Industrial / Warehouse	0	0	0	0
880	Vehicle storage, Other	Industrial / Warehouse	5	1	2	2
881	Parking garage, (detached residential garage)	Residential	3	1	0	2
882	Parking garage, general vehicle	Commercial	47	21	10	16
888	Fire station	Government / Institutional	512	80	412	20
891	Warehouse	Industrial / Warehouse	9	5	3	1
898	Dock, marina, pier, wharf	Industrial / Warehouse	1	0	1	0
899	Residential or self-storage units	Residential	3	3	0	0
900	Outside or special property, Other	Non Real Property or Non Specific	229	53	142	34
919	Dump, sanitary landfill	Industrial / Warehouse	2	0	1	1
921	Bridge, trestle	Non Real Property or Non Specific	10	1	8	1
926	Outbuilding, protective shelter	Non Real Property or Non Specific	15	2	12	1
931	Open land or field	Vacant	80	32	40	8
935	Campsite with utilities	Commercial	0	0	0	0
936	Vacant lot	Vacant	57	24	30	3
937	Beach	Non Real Property or Non Specific	230	36	181	13
938	Graded and cared-for plots of land	Vacant	58	38	19	1

Schedule 3 - NFIRS Use Code List

Appendix B

Code	Property Description	Type	Total Calls	Fire/First Reponder Calls	EMS Calls	Non Specific Calls
940	Water area, Other	Non Real Property or Non Specific	26	10	14	2
941	Open ocean, sea or tidal waters	Non Real Property or Non Specific	13	8	4	1
946	Lake, river, stream	Non Real Property or Non Specific	5	1	4	0
951	Railroad right-of-way	Non Real Property or Non Specific	20	6	14	0
952	Railroad yard	Industrial / Warehouse	23	1	18	4
960	Street, Other	Non Real Property or Non Specific	775	172	544	59
961	Highway or divided highway	Non Real Property or Non Specific	1,602	492	820	290
962	Residential street, road or residential driveway	Non Real Property or Non Specific	1,711	398	1,172	141
963	Street or road in commercial area	Non Real Property or Non Specific	2,486	548	1,744	194
965	Vehicle parking area	Non Real Property or Non Specific	1,563	328	1,157	78
972	Aircraft runway	Commercial	0	0	0	0
973	Aircraft taxiway	Commercial	1	1	0	0
974	Aircraft loading area	Commercial	10	1	8	1
981	Construction site	Non Real Property or Non Specific	11	6	5	0
983	Pipeline, power line or other utility right-of-way	Non Real Property or Non Specific	35	34	0	1
984	Industrial plant yard - area	Industrial / Warehouse	1	0	0	1
NNN	None	Non Real Property or Non Specific	45	7	25	13
UUU	Undetermined	Non Real Property or Non Specific	466	8	368	90

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City of Delray Beach - FY 2020 Fire Assessment Study

Schedule 4 - Property Database Use Code List

Appendix B

Code	Property Use	Model Rate Type	Rate Code	Count	DOR Exempt?	Agriculture Exempt?	Exclude?
0000	VACANT	Vacant	VAC	530	N	N	N
0010	VACANT TOWNHOUSE	Vacant	VAC	31	N	N	N
0100	SINGLE FAMILY	Residential	RE	10,132	N	N	N
0101	SINGLE FAMILY-COMM ZONING	Residential	RE	71	N	N	N
0104	SINGLE FAMILY-IND ZONING	Residential	RE	13	N	N	N
0110	TOWNHOUSE	Residential	RE	3,618	N	N	N
0130	ZERO LOT LINE	Residential	RE	1,255	N	N	N
0200	MOBILE HOME	Residential	RE	131	N	N	N
0210	TANGIBLE MOBILE HOME	Residential	RE	130	N	N	N
0300	MULTIFAMILY	Residential	RE	46	N	N	N
0305	MULTIFAMILY > 10 units Income Restricted	Residential	RE	6	N	N	N
0400	CONDOMINIUM	Residential	RE	13,327	N	N	N
0420	TIMESHARE	Residential	RE	4	N	N	N
0510	COOPERATIVE	Residential	RE	308	N	N	N
0605	RETIREMENT Income Restricted	Residential	RE	3	N	N	N
0620	LIFE CARE HX	Residential	RE	3	N	N	N
0700	MISC RESIDENCE SFR	Residential	RE	2	N	N	N
0800	MULTIFAMILY < 10 UNITS	Residential	RE	581	N	N	N
0801	MULTIFAMILY < 10 UNITS-COMM ZONING	Residential	RE	48	N	N	N
0804	MULTIFAMILY < 10 UNITS-IND ZONING	Residential	RE	2	N	N	N
0900	RESIDENTIAL COMMON AREA/ELEMENT	Non Real Property or Non Specific	EXCL	414	N	N	Y
1000	VACANT COMMERCIAL	Vacant	VAC	149	N	N	N
1004	VACANT COMM CONDO	Vacant	VAC	79	N	N	N
1100	STORES	Commercial	CO	138	N	N	N
1104	STORES CONDO	Commercial	CO	31	N	N	N
1200	STORE/OFFICE/RESIDENTIAL	Commercial	CO	108	N	N	N
1204	STORE/OFF/RES CONDO	Commercial	CO	50	N	N	N
1300	DEPARTMENT STORE	Commercial	CO	13	N	N	N
1400	SUPERMARKET/DRUG STORE	Commercial	CO	9	N	N	N
1600	SHOPPING CENTER CMMITY	Commercial	CO	23	N	N	N
1700	OFFICE ONE STORY	Commercial	CO	112	N	N	N
1704	OFFICE 1 STORY CONDO	Commercial	CO	113	N	N	N
1800	OFFICE MULTISTORY	Commercial	CO	34	N	N	N
1900	PROF OFFICES	Commercial	CO	65	N	N	N
1904	PROF OFFICES CONDO	Commercial	CO	63	N	N	N
2000	AIRPORT/MARINA	Commercial	CO	3	N	N	N
2010	WORKING WATERFRONT	Commercial	CO	1	N	N	N
2100	RESTAURANT	Commercial	CO	30	N	N	N

Schedule 4 - Property Database Use Code List

Appendix B

Code	Property Use	Model Rate Type	Rate Code	Count	DOR Exempt?	Agriculture Exempt?	Exclude?
2200	RESTAURANT, DRIVE IN	Commercial	CO	16	N	N	N
2300	FINANCIAL	Commercial	CO	31	N	N	N
2400	INSURANCE	Commercial	CO	2	N	N	N
2500	SERVICE SHOPS	Commercial	CO	3	N	N	N
2600	SERVICE STATION	Commercial	CO	18	N	N	N
2700	AUTO SALES	Commercial	CO	79	N	N	N
2800	PKG LT / MH PK	Commercial	CO	10	N	N	N
3200	THTR/AUD/CLBHS	Commercial	CO	2	N	N	N
3300	NIGHT CLUBS	Commercial	CO	5	N	N	N
3500	TOURIST ATTRAC	Commercial	CO	1	N	N	N
3800	GOLF COURSE	Commercial	CO	18	N	N	N
3900	MOTEL	Commercial	CO	15	N	N	N
4000	VACANT INDUSTRIAL	Vacant	VAC	34	N	N	N
4100	LIGHT MFG	Industrial / Warehouse	IW	6	N	N	N
4400	PACKING	Industrial / Warehouse	IW	1	N	N	N
4600	FOOD PROCESSING	Industrial / Warehouse	IW	1	N	N	N
4700	MIN PROCESSING	Industrial / Warehouse	IW	9	N	N	N
4800	WAREH/DIST TERM	Industrial / Warehouse	IW	147	N	N	N
4804	WAREH/DIST TERM CONDO	Industrial / Warehouse	IW	206	N	N	N
4900	OPEN STORAGE	Industrial / Warehouse	IW	5	N	N	N
6600	AG Classification ORCHARD GROVES	Industrial / Warehouse	IW	7	N	Y	N
6900	AG Classification ORN/MISC AGRI	Industrial / Warehouse	IW	1	N	Y	N
7100	RELIGIOUS	Government / Institutional	GI	107	N	N	N
7200	PRV SCHL/COLL	Government / Institutional	GI	25	N	N	N
7300	PRV HOSPITAL	Government / Institutional	GI	1	N	N	N
7500	ORPHNG/NON-PROF	Government / Institutional	GI	2	N	N	N
7600	MORT/CEMETERY	Government / Institutional	GI	3	N	N	N
7700	CLB/LDG/UN HALL	Government / Institutional	GI	6	N	N	N
7800	SANI/ REST HOME	Government / Institutional	GI	3	N	N	N
8000	DISTRICTS	Government / Institutional	GI	33	Y	N	N
8200	FOREST/PK/REC	Government / Institutional	GI	30	Y	N	N
8300	PUB CTY SCHOOL	Government / Institutional	GI	12	Y	N	N
8500	HOSPITAL	Government / Institutional	GI	1	Y	N	N
8600	CITY INC NONMUNI	Government / Institutional	GI	15	Y	N	N
8700	STATE	Government / Institutional	GI	5	Y	N	N
8800	FEDERAL	Government / Institutional	GI	1	Y	N	N
8900	MUNICIPAL	Government / Institutional	GI	216	Y	N	N
9000	LEASEHOLD INT	Government / Institutional	GI	16	N	N	N

Schedule 4 - Property Database Use Code List**Appendix B**

Code	Property Use	Model Rate Type	Rate Code	Count	DOR Exempt?	Agriculture Exempt?	Exclude?
9100	UTILITY	Government / Institutional	GI	6	N	N	N
9400	R/W - BUFFER	Non Real Property or Non Specific	EXCL	57	N	N	Y
9500	RIVER/LAKES	Non Real Property or Non Specific	EXCL	13	N	N	Y
9700	OUTDR REC/PARK LAND	Non Real Property or Non Specific	EXCL	9	N	N	Y
9800	CENTRALLY ASSESSED	Non Real Property or Non Specific	EXCL	9	N	N	Y

Prepared by Stantec

City of Delray Beach - FY 2020 Fire Assessment Study

Schedule 5 - Property Database Exemption Codes

Appendix B

Exemption Code Description	Exempt?	Count
13;PART: HOMES FOR AGED/LIFECARE	N	3
01;HOMESTEAD PARTIAL	N	147
01;HOMESTEAD PARTIAL;02;ADDITIONAL HOMESTEAD	N	141
01;HOMESTEAD PARTIAL;02;ADDITIONAL HOMESTEAD;03;SENIOR OVER 65 - COUNTYWIDE	N	1
01;HOMESTEAD PARTIAL;02;ADDITIONAL HOMESTEAD;03;SENIOR OVER 65 - COUNTYWIDE;33;WIDOWS EXEMPTION	N	1
01;HOMESTEAD PARTIAL;02;ADDITIONAL HOMESTEAD;32;WIDOWER	N	2
01;HOMESTEAD PARTIAL;02;ADDITIONAL HOMESTEAD;33;WIDOWS EXEMPTION	N	5
01;HOMESTEAD PARTIAL;02;ADDITIONAL HOMESTEAD;34;HOMESTEAD DISABILITY	N	1
01;HOMESTEAD PARTIAL;03;SENIOR OVER 65 - COUNTYWIDE	N	6
01;HOMESTEAD PARTIAL;03;SENIOR OVER 65 - COUNTYWIDE;33;WIDOWS EXEMPTION	N	2
01;HOMESTEAD PARTIAL;32;WIDOWER	N	3
01;HOMESTEAD PARTIAL;33;WIDOWS EXEMPTION	N	7
01;HOMESTEAD PARTIAL;33;WIDOWS EXEMPTION;34;HOMESTEAD DISABILITY	N	1
01;HOMESTEAD PARTIAL;34;HOMESTEAD DISABILITY	N	2
01;JTWROS - FULL HOMESTEAD EXEMPT	N	132
01;JTWROS - FULL HOMESTEAD EXEMPT;02;ADDITIONAL HOMESTEAD	N	1000
01;JTWROS - FULL HOMESTEAD EXEMPT;02;ADDITIONAL HOMESTEAD;03;SENIOR OVER 65 - COUNTYWIDE	N	20
01;JTWROS - FULL HOMESTEAD EXEMPT;02;ADDITIONAL HOMESTEAD;03;SENIOR OVER 65 - COUNTYWIDE;32;WIDOWER	N	1
01;JTWROS - FULL HOMESTEAD EXEMPT;02;ADDITIONAL HOMESTEAD;03;SENIOR OVER 65 - COUNTYWIDE;33;WIDOWS EXEMPTION	N	12
01;JTWROS - FULL HOMESTEAD EXEMPT;02;ADDITIONAL HOMESTEAD;32;WIDOWER	N	6
01;JTWROS - FULL HOMESTEAD EXEMPT;02;ADDITIONAL HOMESTEAD;33;WIDOWS EXEMPTION	N	35
01;JTWROS - FULL HOMESTEAD EXEMPT;02;ADDITIONAL HOMESTEAD;33;WIDOWS EXEMPTION;34;HOMESTEAD DISABILITY	N	2
01;JTWROS - FULL HOMESTEAD EXEMPT;02;ADDITIONAL HOMESTEAD;34;HOMESTEAD DISABILITY	N	11
01;JTWROS - FULL HOMESTEAD EXEMPT;02;ADDITIONAL HOMESTEAD;35;DISABLED EX-SERVICE MEMBER	N	10
01;JTWROS - FULL HOMESTEAD EXEMPT;02;ADDITIONAL HOMESTEAD;35;DISABLED EX-SERVICE MEMBER;80;COMBAT VETERAN	N	2
01;JTWROS - FULL HOMESTEAD EXEMPT;03;SENIOR OVER 65 - COUNTYWIDE	N	15
01;JTWROS - FULL HOMESTEAD EXEMPT;03;SENIOR OVER 65 - COUNTYWIDE;32;WIDOWER	N	1
01;JTWROS - FULL HOMESTEAD EXEMPT;03;SENIOR OVER 65 - COUNTYWIDE;33;WIDOWS EXEMPTION	N	7
01;JTWROS - FULL HOMESTEAD EXEMPT;32;WIDOWER	N	5
01;JTWROS - FULL HOMESTEAD EXEMPT;33;WIDOWS EXEMPTION	N	12
01;JTWROS - FULL HOMESTEAD EXEMPT;34;HOMESTEAD DISABILITY	N	4
01;JTWROS - FULL HOMESTEAD EXEMPT;35;DISABLED EX-SERVICE MEMBER	N	3
01;REGULAR HOMESTEAD	N	1042
01;REGULAR HOMESTEAD;02;ADDITIONAL HOMESTEAD	N	10223
01;REGULAR HOMESTEAD;02;ADDITIONAL HOMESTEAD;03;SENIOR OVER 65 - COUNTYWIDE	N	241
01;REGULAR HOMESTEAD;02;ADDITIONAL HOMESTEAD;03;SENIOR OVER 65 - COUNTYWIDE;32;WIDOWER	N	19
01;REGULAR HOMESTEAD;02;ADDITIONAL HOMESTEAD;03;SENIOR OVER 65 - COUNTYWIDE;32;WIDOWER;35;DISABLED EX-SERV	N	1
01;REGULAR HOMESTEAD;02;ADDITIONAL HOMESTEAD;03;SENIOR OVER 65 - COUNTYWIDE;33;WIDOWS EXEMPTION	N	133
01;REGULAR HOMESTEAD;02;ADDITIONAL HOMESTEAD;03;SENIOR OVER 65 - COUNTYWIDE;33;WIDOWS EXEMPTION;34;HOMEST	N	2
01;REGULAR HOMESTEAD;02;ADDITIONAL HOMESTEAD;03;SENIOR OVER 65 - COUNTYWIDE;33;WIDOWS EXEMPTION;35;DISABLE	N	6

Schedule 5 - Property Database Exemption Codes

Appendix B

Exemption Code Description	Exempt?	Count
01;REGULAR HOMESTEAD;02;ADDITIONAL HOMESTEAD;03;SENIOR OVER 65 - COUNTYWIDE;34;HOMESTEAD DISABILITY	N	7
01;REGULAR HOMESTEAD;02;ADDITIONAL HOMESTEAD;03;SENIOR OVER 65 - COUNTYWIDE;35;DISABLED EX-SERVICE MEMBER	N	11
01;REGULAR HOMESTEAD;02;ADDITIONAL HOMESTEAD;24;HISTORIC 10 YEAR EX - PBC ONLY;25;HISTORIC 10 YEAR EX - MUN ON	N	4
01;REGULAR HOMESTEAD;02;ADDITIONAL HOMESTEAD;24;HISTORIC 10 YEAR EX - PBC/MUN;25;HISTORIC 10 YEAR EX - PBC/MUN	N	7
01;REGULAR HOMESTEAD;02;ADDITIONAL HOMESTEAD;31;BLIND EXEMPTION	N	4
01;REGULAR HOMESTEAD;02;ADDITIONAL HOMESTEAD;31;BLIND EXEMPTION;32;WIDOWER	N	1
01;REGULAR HOMESTEAD;02;ADDITIONAL HOMESTEAD;32;WIDOWER	N	151
01;REGULAR HOMESTEAD;02;ADDITIONAL HOMESTEAD;32;WIDOWER;33;WIDOWS EXEMPTION	N	4
01;REGULAR HOMESTEAD;02;ADDITIONAL HOMESTEAD;32;WIDOWER;34;HOMESTEAD DISABILITY	N	1
01;REGULAR HOMESTEAD;02;ADDITIONAL HOMESTEAD;32;WIDOWER;35;DISABLED EX-SERVICE MEMBER	N	2
01;REGULAR HOMESTEAD;02;ADDITIONAL HOMESTEAD;33;WIDOWS EXEMPTION	N	771
01;REGULAR HOMESTEAD;02;ADDITIONAL HOMESTEAD;33;WIDOWS EXEMPTION;34;HOMESTEAD DISABILITY	N	8
01;REGULAR HOMESTEAD;02;ADDITIONAL HOMESTEAD;33;WIDOWS EXEMPTION;35;DISABLED EXSERV MEMBER SPOUSE	N	21
01;REGULAR HOMESTEAD;02;ADDITIONAL HOMESTEAD;34;HOMESTEAD DISABILITY	N	84
01;REGULAR HOMESTEAD;02;ADDITIONAL HOMESTEAD;34;HOMESTEAD DISABILITY;35;DISABLED EX-SERVICE MEMBER	N	3
01;REGULAR HOMESTEAD;02;ADDITIONAL HOMESTEAD;35;DISABLED EXSERV MEMBER SPOUSE	N	1
01;REGULAR HOMESTEAD;02;ADDITIONAL HOMESTEAD;35;DISABLED EX-SERVICE MEMBER	N	80
01;REGULAR HOMESTEAD;02;ADDITIONAL HOMESTEAD;35;DISABLED EX-SERVICE MEMBER;80;COMBAT VETERANS TAX DISCOUNT	N	17
01;REGULAR HOMESTEAD;02;ADDITIONAL HOMESTEAD;38;DEPLOYED SERVICE MEMBER	N	1
01;REGULAR HOMESTEAD;02;ADDITIONAL HOMESTEAD;81;PARENT LIVQTR REDUCTION AMOUNT	N	3
01;REGULAR HOMESTEAD;03;SENIOR OVER 65 - COUNTYWIDE	N	126
01;REGULAR HOMESTEAD;03;SENIOR OVER 65 - COUNTYWIDE;32;WIDOWER	N	11
01;REGULAR HOMESTEAD;03;SENIOR OVER 65 - COUNTYWIDE;33;WIDOWS EXEMPTION	N	68
01;REGULAR HOMESTEAD;03;SENIOR OVER 65 - COUNTYWIDE;33;WIDOWS EXEMPTION;34;HOMESTEAD DISABILITY	N	3
01;REGULAR HOMESTEAD;03;SENIOR OVER 65 - COUNTYWIDE;34;HOMESTEAD DISABILITY	N	2
01;REGULAR HOMESTEAD;03;SENIOR OVER 65 - COUNTYWIDE;35;DISABLED EXSERV MEMBER SPOUSE	N	1
01;REGULAR HOMESTEAD;03;SENIOR OVER 65 - COUNTYWIDE;35;DISABLED EX-SERVICE MEMBER	N	2
01;REGULAR HOMESTEAD;31;BLIND EXEMPTION	N	1
01;REGULAR HOMESTEAD;32;WIDOWER	N	34
01;REGULAR HOMESTEAD;32;WIDOWER;35;DISABLED EX-SERVICE MEMBER	N	7
01;REGULAR HOMESTEAD;33;WIDOWS EXEMPTION	N	196
01;REGULAR HOMESTEAD;33;WIDOWS EXEMPTION;34;HOMESTEAD DISABILITY	N	5
01;REGULAR HOMESTEAD;33;WIDOWS EXEMPTION;35;DISABLED EXSERV MEMBER SPOUSE	N	5
01;REGULAR HOMESTEAD;34;HOMESTEAD DISABILITY	N	19
01;REGULAR HOMESTEAD;35;DISABLED EX-SERVICE MEMBER	N	9
05;PARTIAL PERM SERV CON VET	N	1
05;TOTAL PERM SERV CON VET	N	64
05;TOTAL VETERAN DECEASED	N	16
05;TOTAL VETERAN TRANSFERRED	N	2
08;TOTAL CIVILIAN QUAD EXEMPT	N	11

Schedule 5 - Property Database Exemption Codes**Appendix B**

Exemption Code Description	Exempt?	Count
08;TOTAL PERM CIVILIAN DISAB	N	10
09;FULL: CHARITABLE/BENEV/FRAT	N	16
09;FULL: RELIGIOUS ORGANIZATIONS	N	117
09;FULL: TREATMENT CNTR-NONPROFIT	N	5
12;FULL: HOSPITALS & SPECIAL SVC	N	1
13;PART:HOMES FOR AGED/LIFECRE-NS;15;PART: AFFORDABLE HOUSING-NS	N	1
15;FULL: AFFORDABLE HOUSING	N	27
15;PART: AFFORDABLE HOUSING	N	2
16;FULL: PRIVATE SCHOOLS/COLLEGE	N	2
20;FULL: COUNTY GOVERNMENT	Y	25
20;FULL: CRA'S AND DDA'S	Y	181
20;FULL: FEDERAL GOVERNMENT	Y	1
20;FULL: GOVT INDEPENDENT DIST	Y	5
20;FULL: MUNICIPAL GOVERNMENT	Y	231
20;FULL: PBC & CITY HOUSING AUTH	Y	30
20;FULL: SO FL WATER MGT DIST	Y	7
20;FULL: STATE GOVERNMENT	Y	5
20;FULL: PUBLIC SCHOOLS/COLLEGES	Y	12
20;FULL: WATER CONT/IMPROVEMENT	Y	21
20;PART: CRA'S AND DDA'S	Y	2
20;PART: MUNICIPAL GOVERNMENT	Y	1
24;HISTORIC 10 YEAR EX - PBC ONLY;25;HISTORIC 10 YEAR EX - MUN ONLY	Y	6
24;HISTORIC 10 YEAR EX - PBC/MUN;25;HISTORIC 10 YEAR EX - PBC/MUN	Y	2
82;LANDS AVAILABLE FOR TAX SALE	N	2
M;TANGIBLE A1	N	129