



Sumter County Fire Assessment MSBU & MSTU Study

FINAL TECHNICAL REPORT
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SUMTER COUNTY

FIRE ASSESSMENT MSBU & MSTU STUDY

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I. Introduction

Sumter County Fire Assessment Municipal Services Benefit Unit (MSBU) programs have been in existence since 1999. The MSBU program was originally established with two districts (Sumter County Fire District and the Villages Fire District), but these were combined into a single MSBU district in 2021. The MSBU assessment rates were last updated in 2006. Although they operate under a combined MSBU program, fire rescue services in Sumter County are provided by two separate entities: the Sumter County Fire/EMS Department (SCFEMS) and the Villages Public Safety Department (VPSD).

With the MSBU rates having been established over 15 years ago, Sumter County retained Benesch to prepare a technical analysis to update MSBU rates for countywide fire rescue services. A fire assessment MSBU is an annual charge applied to each property in the county that, typically, is collected through the property owners' tax bill under Florida's Uniform Property Tax and Assessment Collection Act. This document provides an explanation of the methodology used to calculate the fire rescue assessment rates and the findings of the assessment study.

This study uses a methodology that combines benefits received from the availability of the Fire Department with use of its resources, including equipment and personnel, for non-ALS incidents to determine the relative special benefit received and allocate costs to each assessable property. A Fire Department's primary function/goal is to respond to fire and medical incidents within a critical time frame to save lives and structures. Availability of this service on a 24-hour basis for 7 days a week, along with the appropriate use of these resources, is critical for the entire community during incidents by saving lives and protecting property and through reductions in insurance premiums and increased property values.

This study includes the SCFEMS and VPSD operating budgets associated with providing fire rescue and emergency medical services with the exception of advanced life support (ALS) services. As discussed further in the Legal Requirements section of this report, fire assessment MSBUs may not fund costs related to non-traditional fire department services such as ALS. The portion of the Fire/EMS budgets associated with ALS services is excluded from the calculation of the Fire Assessment MSBU rates developed in this report.

While the MSBU program will cover assessable operating costs, separate funding sources are being considered for future capital projects/items with a value of \$10,000 or more. VPSD's capital needs will be funded primarily through amenity and transportation fees. SCFEMS's capital

needs are envisioned to be funded through an MSTU program implemented within SCFEMS's service area.

II. Service Delivery and Legal Requirements

The Sumter County Fire/EMS Department provides the community with fire rescue and emergency medical services from 10 strategically located stations throughout the county, while the Villages Public Safety Department operates eight (8) fire stations (with four more stations currently planned). SCFEMS and VPSD both provide ALS services from these stations.

This fire assessment MSBU study methodology includes two components:

- Benefit received from the availability of the Fire Department on a 24-hour, 7 days a week basis, and
- Benefit received from the actual response to events.

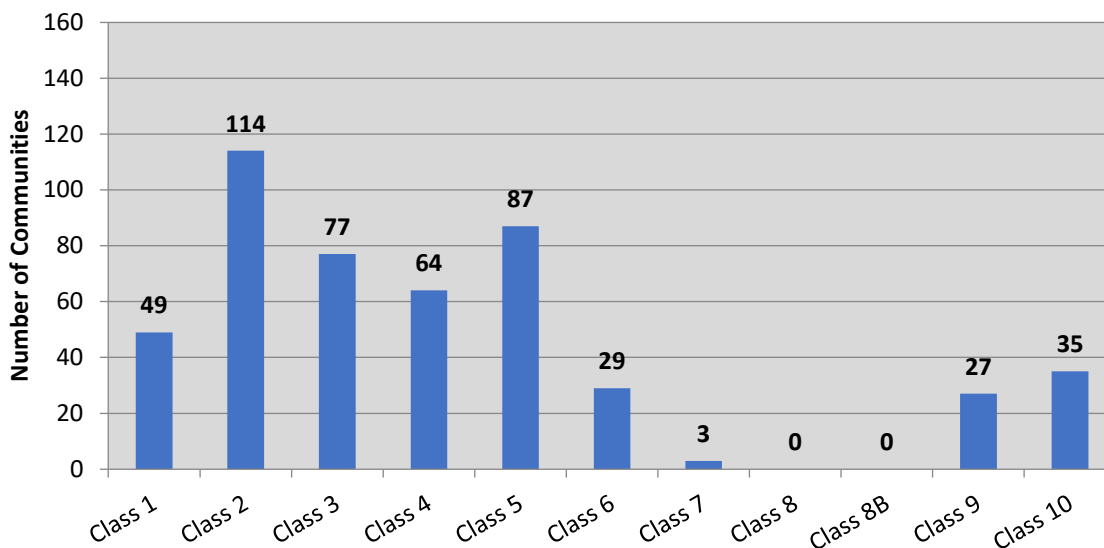
Benefit from the Availability of the Fire Department

The availability of the Fire Department's services benefits properties in terms of insurance premium reductions as well as an increase in property values even if services of the Fire Department are never directly utilized by an individual property.

Measurement of a community's fire protection services is provided through the Insurance Services Office (ISO), which collects information on municipal fire protection efforts throughout the United States. Ratings by the ISO are accepted by the insurance industry and by fire departments nationwide as the industry standard for measuring a fire department's capacity and ability to suppress fire incidents. For each community, ISO analyzes relevant data using its Fire Suppression Rating Schedule (FSRS). The three primary areas of data analyzed include: 1) fire department fire alarm and communications system, 2) fire department staff and equipment, and 3) water supply system available to the fire department. In turn, the FSRS is used to assign a Public Protection Classification (PPC) from 1 to 10 (commonly referred to as a fire department's "ISO Rating"). An ISO Rating of Class 1 represents excellent public protection, while an ISO Rating of Class 10 indicates that the community's fire-suppression program does not meet ISO's minimum criteria. Participation in the ISO program aims primarily to provide a community with an objective and standard rating system used nationwide that assists fire departments in planning and budgeting for facilities, equipment, and training. In addition, ISO ratings are used by many insurance companies to establish appropriate fire insurance premiums for properties within that community, thus providing a financial incentive for communities that choose to improve their fire protection services.

SCFEMS’s current ISO rating is Class 3/3Y and VPSD’s current ISO is Class 2. **Figure 1** presents the distribution of ISO Ratings for Florida communities.

Figure 1
Distribution of ISO Ratings for Florida Communities



Source: Insurance Services Office; Public Protection Classification

Benefit from the Active Use of the Fire Department’s Services

Between the two fire departments, up to five percent of the incidents are fire related while the remaining incidents are medical in nature. As mentioned previously, this study examines the use of total available resources in responding to these incidents to allocate a portion of the costs to assessed properties. The Departments have the capabilities to respond to fire incidents at any of the buildings in the county regardless of size either solely with their own resources or with assistance through mutual/automatic aid agreements.

Legal Requirements

There is a substantial body of case law in Florida upholding the authority of local governments to impose special assessments for fire rescue services. See, for example, Fire Dist. No. 1 of Polk County v. Jenkins, 221 So.2d 740 (Fla. 1969); Lake County v. Water Oak Management Corp., 695 So.2d 667 (Fla. 1997), City of North Lauderdale v. SMM Properties, Inc., 825 So.2d 343 (Fla. 2002), Desiderio Corp. v. City of Boynton Beach, 39 So.3d 487 (4th DCA 2010). The authority of local governments to adopt and impose special assessments for fire rescue services and to develop fair and reasonable assessment apportionment methodologies was more recently reaffirmed and

unanimously upheld by the Florida Supreme Court in Morris vs. City of Cape Coral, 163 So.3d 1174 (Fla. 2015). This case upheld the City of Cape Coral's fire assessment program that recognized insurance savings, reduction in financial liability, and enhanced property values were among the special benefits to property received from the Fire Department's services. This case also approved the availability-based benefit approach that is being incorporated into this study.

Under Florida case law, the services or improvements funded by the assessment must have a logical relationship with and provide "special benefit" to property, and the assessment methodology must apportion the costs in a fair and reasonable manner. A local government's legislative determination of special benefit and fair apportionment should be upheld by a court unless the determination is arbitrary and not supported by competent, substantial evidence. Sarasota County v. Sarasota Church of Christ, Inc., 667 So.2d 180, 183 (Fla. 1995) (citing City of Boca Raton v. State, 595 So.2d 25, 30 (Fla. 1992)). In City of North Lauderdale, the Florida Supreme Court reaffirmed that traditional fire protection services such as fire suppression, fire prevention, fire/building inspections and first response medical services (BLS) provide special benefit to property but held that advance life support (ALS) and medical transport do not have a logical relationship to property. The City of North Lauderdale decision limits a fire assessment to that portion of the fire department budget that relates to traditional fire services, including first responder services. The use of historical demand for fire protection services, by reviewing calls for service, was upheld as a reasonable and fair basis for apportioning fire protection costs to assessed properties in the City of North Lauderdale case. In Desiderio Corporation, a method of allocating budget costs between fire rescue costs and ALS costs was approved as a fair and reasonable way to identify and remove ALS costs from the calculation of a fire rescue assessment.

The fire assessment MSBU methodology contained in this report is consistent with Florida case law and uses a combination of availability-based and resource utilization-based approaches. The calculations exclude the portion of SCFEMS' and VPSD's fire rescue budgets and incidents associated with non-traditional emergency medical services, such as ALS, through a budget analysis, and allocates costs to assessed properties based on historical calls for service to quantify relative demand for and benefit from fire rescue services by different land uses.

Special Benefit and Fair Allocation Analysis

The fire rescue services, facilities and programs available through SCFEMS and VPSD provide special benefit to assessed properties and have a logical relationship to the use, value and enjoyment of such improved property. There are availability or standing watch benefits that come from the 24-hours a day, 7 days a week availability of fire rescue service and first responder services as well as the more direct benefits from the responses to incidents by the Fire Departments. Benefits include protecting the value and integrity of improvements and structures, protecting the life and safety of intended occupants in the use and enjoyment of property, lowering the cost of fire insurance by the presence of professional and comprehensive fire rescue services within Sumter County, and containing fire incidents with the potential to spread and endanger other property.

As detailed later in this report, the Fire Department budgets have been analyzed by cost categories to exclude costs related to providing ALS and to include in the assessable costs only costs reasonably related to the provision of traditional fire rescue services, including for example, fire suppression, fire prevention, fire/building inspections and first response medical services (BLS). The assessable costs were then allocated to land uses based on a combination of availability of the service and historical usage of fire rescue services by the land use types. The analysis includes multi-year records of calls for service and the total department resources used in responding to the incidents to obtain a larger sample size and more stable resource distribution.

The costs allocated to the Residential Land Use, which includes all residential units, such as single family, multi-family and mobile homes, are distributed on a per dwelling unit. The fire assessment for any residential parcel will be determined by the number of dwelling units multiplied by the residential dwelling unit assessment rate.

The costs allocated to the Non-Residential Land Uses are distributed based on square footage for three different categories (commercial, industrial and institutional). Square footage data for non-residential structures on assessed property is obtained from the property database maintained by the Sumter County Property Appraiser.

Vacant land within Sumter County will not be subject to the fire assessment MSBU.

III. Calculation of Fire Assessment MSBU Rates

There are several components in determining the fire rescue assessment rate schedule:

- Assessment factor
- Fire assessment MSBU funding requirement
- Incident data distribution by land use
- Fire assessment cost allocation
- Land use data
- Calculated fire assessment schedule

These components are discussed in further detail below, resulting in the calculated fire assessment rate schedule for Sumter County.

Assessment Factor

The first component in calculating the fire assessment rates is to determine the assessment factor, which is used to exclude ALS related expenses in determining the assessable budget. First, the distribution of incidents and resources associated with those incidents was analyzed in terms of advanced life support (ALS) versus fire and basic life support (BLS). This technical study includes data from 2013 to 2022, for a total of ten years of incident data. **Table 1** provides a summary of the ten-year average that incorporates the recent incident activity from SCFEMS. Throughout this study, a ten-year average is used to minimize temporary fluctuations. The portion of non-ALS incidents, measured through the allocation of total resources to these incidents, is approximately 62 percent, which is used as part of the budget allocation.

*≈62% of the SCFEMS
Department's
resources are used for
non-ALS incidents.*

This same analysis was conducted for VPSD incidents, concluding that approximately 68 percent of VPSD's resources are used for non-ALS incidents. However, for purposes of the fire assessment rate calculations, the more conservative adjustment factor based on the SCFEMS data is used. Additional details are provided in Appendix A, Tables A-1 through A-4.

Table 1
Distribution of Incidents

Year	Frequency ⁽¹⁾		Staff Time ⁽²⁾		Vehicle Time ⁽³⁾		Total Resources ⁽⁴⁾	
	ALS	Non-ALS	ALS	Non-ALS	ALS	Non-ALS	ALS	Non-ALS
2013	25.6%	74.4%	22.4%	77.6%	19.8%	80.2%	21.4%	78.6%
2014	31.6%	68.4%	25.9%	74.1%	22.7%	77.3%	24.8%	75.2%
2015	35.1%	64.9%	31.2%	68.8%	27.8%	72.2%	30.1%	69.9%
2016	38.5%	61.5%	35.1%	64.9%	30.7%	69.3%	33.7%	66.3%
2017	37.6%	62.4%	34.5%	65.5%	30.3%	69.7%	33.2%	66.8%
2018	39.8%	60.2%	38.1%	61.9%	34.3%	65.7%	37.0%	63.0%
2019	42.5%	57.5%	44.3%	55.7%	40.4%	59.6%	43.2%	56.8%
2020	41.1%	58.9%	40.3%	59.7%	37.9%	62.1%	39.7%	60.3%
2021	46.6%	53.4%	48.0%	52.0%	44.6%	55.4%	47.1%	52.9%
2022*	44.7%	55.3%	51.3%	48.7%	48.8%	51.2%	50.6%	49.4%
2013-22	39.0%	61.0%	39.3%	60.7%	34.8%	65.2%	38.0%	62.0%

- 1) Source: Appendix A, Table A-1
- 2) Source: Appendix A, Table A-2
- 3) Source: Appendix A, Table A-3
- 4) Source: Appendix A, Table A-4
- *January 1 through Dec. 6th

Fire Assessment MSBU Funding Requirement

Table 2 provides a detailed breakdown of the FY 2023/24 assessable budget. Consistent with methodology used in fire assessment studies throughout Florida, if a given expenditure is associated with non-ALS services, the entire amount is included in the assessable budget. When an expenditure is determined to be related to both ALS and non-ALS services, approximately 62 percent of the amount is included in the assessable budget. All ALS-only expenditures were excluded. In addition, all dedicated revenues were subtracted. Finally, miscellaneous expenditures related to the assessment program were added to determine the full assessable budget.

Table 2
Assessable Budget for SCFEMS and VPSD (FY 2024)

Description	FY 2024 Adopted Budget		
	Total Budget	Adjustment Factor	Assessable Budget
Expenditures⁽¹⁾			
Personnel	\$47,106,991	62.0%	\$29,206,334
Operating:			
- Non-ALS	\$2,300,827	100.0%	\$2,300,827
- ALS and Non-ALS	\$8,357,281	62.0%	\$5,181,514
Capital Outlay:			
- Non-ALS	\$59,257	100.0%	\$59,257
- ALS and Non-ALS	\$1,051,963	62.0%	\$652,217
Subtotal - Expenditures	\$58,876,319	-	\$37,400,149
Less: Revenues⁽¹⁾			
Firefighter Supplemental Comp	\$72,846	62.0%	\$45,165
Miscellaneous Revenue	\$47,250	62.0%	\$29,295
CPR Class Fees	\$4,000	62.0%	\$2,480
Subtotal - Revenues	\$124,096	-	\$76,940
Total Net Expenditures⁽²⁾	\$58,752,223	-	\$37,323,209
Miscellaneous Assessment Expenditures			
Study Cost ⁽³⁾			\$15,000
Statutory Discount ⁽⁴⁾			\$1,866,910
Assessment Collection Costs ⁽⁵⁾			\$746,764
Subtotal - Miscellaneous Assessment Expenditures			\$2,628,674
Total Assessment Funding Requirement⁽⁶⁾			\$39,951,883

- 1) Source: SCFEMS and VPSD. Additional detail is provided in Appendix B.
- 2) Total expenditures less total revenue
- 3) Cost of the technical study assuming that the study will be updated every five years
- 4) Statutory discount can reflect up to 5% reimbursement, which includes 4% to offset statutory discounts received for early payment pursuant to the Uniform Assessment Collection Act and 1% reserve for delinquencies and under-collection
- 5) Reflects 2% collection fee retained by the Tax Collector
- 6) Sum of the total net expenditures and miscellaneous assessment expenditures

Incident Data Distribution by Land Use

The third component in calculating the fire assessment MSBU rates is the demand for fire rescue services by land use. SCFEMS and VPSD incidents were included in this countywide analysis. As shown in **Table 3**, residential incidents account for the largest portion of fire rescue resources in Sumter County. Additional details are provided in Appendix A, Tables A-5 through A-8.

Table 3
Distribution of Total Resources by Land Use

Land Use	Resource Distribution 2013-2022*
Residential	69.1%
Commercial	21.3%
Industrial/Warehouse	0.8%
Institutional	2.4%
Government	1.5%
Vacant	4.7%
Agricultural	0.2%
Total	100.0%

Source: Appendix A, Table A-12

*Due to VPSD software reporting issues 2017 data was excluded

Fire Assessment MSBU Cost Allocation

The fourth component in determining the County's fire assessment rates is the allocation of the assessed costs to each property rate category, based on the total fire assessment funding requirement and distribution of total resources. **Table 4** presents the fire rescue assessed cost allocation by land use/rate category. As shown, the residential land use will fund the largest portion of the budget.

Per State legislation, agricultural land uses are exempt from fire assessments. Florida Statutes Section 125.01 (1) (r) provides that a County may not levy a special assessment for fire protection services on lands classified as agricultural lands under Florida Statutes Section 193.461 unless those lands contain a residential dwelling unit. Therefore, the portion of the budget associated with agricultural fire rescue incidents cannot be recovered through the County's fire assessment MSBU and will be excluded in the remainder of this report. Similarly, the County will not assess governmental, institutional properties that are exempt from ad valorem taxes and vacant properties, and will need to supplement the revenue loss through the General Fund.

Table 4
Fire Protection Cost Allocation – Assessable Budget

Land Use	FY 2024 Portion of Total Resources ⁽¹⁾	Share of FY 2024 Maximum Assessable Budget ⁽²⁾
Funding Requirement	-	\$39,951,883
Residential	69.1%	\$27,606,751
Commercial	21.3%	\$8,509,751
Industrial/Warehouse	0.8%	\$319,615
Institutional	2.4%	\$958,845
Government	1.5%	\$599,278
Vacant	4.7%	\$1,877,739
Agricultural	0.2%	\$79,904
Total	100.0%	\$39,951,883

1) Source: Table 3

2) Total assessable budget from Table 2 multiplied by portion of the resources (Item 1)

Property Units

The fifth component in determining the fire assessment MSBU rates is the allocation of the assessed costs to property units (e.g., dwelling units, square footage, or parcels) within each of the land use. This was accomplished by utilizing the most recent data from the Sumter County Property Appraiser’s parcel database. The database includes both properties that are tax exempt and non-tax exempt, and all units were included in the assessment calculations.

For residential land uses, the total number of dwelling units within the county was determined while non-residential land uses are summarized by square footage totals. **Table 5** presents a summary of the total property units calculated for each land use category.

Table 5
Property Units in Sumter County

Property Rate Category	Unit	Total Number of Units (Countywide)
Residential		
Residential	dwelling unit	85,300
Non-Residential		
Commercial	square footage	11,992,067
Industrial/Warehouse	square footage	5,399,723
Institutional	square footage	<u>3,653,503</u>
Non-Residential	square footage	21,045,293

Source: Sumter County Property Appraiser’s Parcel Database

Calculated Fire Assessment Schedule

Residential

To calculate the assessment rates the portion of the assessable budget allocated to residential properties from Table 4 is divided by the number of residential units. **Table 6** presents the fire assessment MSBU rate calculation for residential properties in Sumter County.

Table 6
Residential Fire Assessment MSBU Rate Calculation

Property Rate Category	Budget Allocation ⁽¹⁾	Total Number of Units ⁽²⁾	Budget per Unit ⁽³⁾	Current MSBU Rate ⁽⁴⁾	Percent Change
Residential	\$27,606,751	85,300	\$323.64	\$124	161%

- 1) Source: Table 4
- 2) Source: Table 5
- 3) Budget allocation (Item 1) divided by the total number of units (Item 2)
- 4) Source: Sumter County; rate per developed parcel

Non-Residential Land Uses

Non-residential properties that are subject to the fire assessment are grouped into three categories: commercial, industrial/warehouse, and institutional. As discussed previously, the study uses a methodology that combines benefit to the property from the availability of the Fire Department as well as that received from active use of its resources. More specifically, the following steps were completed in the calculation of the assessment levels:

- 70 percent of the budget allocated to the non-residential land use is distributed among all non-residential square footage equally. This distribution accounts for the benefit received by each property from the availability of the SCFEMS and VPSD services.

- The remaining 30 percent is distributed to each land use based on use of resources.

The use of 30 percent for resource allocation and 70 percent for the availability is due to the industry standards¹ that indicate that a station that is active more than 30 percent of the time tends to experience inefficiencies in terms of addressing concurrent incidents, personnel fatigue, lack of training, among other issues. This percentage was also verified by the SCFEMS.

Table 7 details the fire assessment MSBU rate calculations for non-residential land uses. As shown, 70 percent of the non-residential budget is allocated among all non-residential square footage equally and 30 percent of the non-residential budget is allocated based on resource utilization of each non-residential land use.

¹ Center for Public Safety Excellence and Commission on Fire Accreditation International, *CFAI Standards of Cover, 5th Edition*

Table 7
Calculated Base Non-Residential Fire Rescue Assessment Rates

Property Rate Category	Budget Allocation ⁽¹⁾	Distribution of Non-Residential Budget ⁽²⁾	Total Square Footage ⁽³⁾	Fire MSBU Rate per Sq Ft ⁽⁴⁾
Commercial	\$8,509,751	86.93%		
Industrial/Warehouse	\$319,615	3.27%		
Institutional	\$958,845	9.80%		
Total	\$9,788,211	100.0%		
Availability Portion				
70% of Total Budget ⁽⁵⁾	\$6,851,748	-	21,045,293	\$0.326
Resource Utilization Portion				
30% of Total Budget ⁽⁶⁾	\$2,936,463	-	21,045,293	\$0.140
Commercial ⁽⁷⁾	\$2,552,668	86.93%	11,992,067	\$0.213
Industrial/Warehouse ⁽⁷⁾	\$96,022	3.27%	5,399,723	\$0.018
Institutional ⁽⁷⁾	\$287,773	9.80%	3,653,503	\$0.079
Total	\$2,936,463	100.0%	21,045,293	-
Calculated Rate per Square Foot				
Commercial ⁽⁸⁾				\$0.539
Industrial/Warehouse ⁽⁸⁾				\$0.344
Institutional ⁽⁸⁾				\$0.405

- 1) Source: Table 4
- 2) Budget portion of each non-residential category
- 3) Source: Table 5
- 4) Budget allocation divided by square footage
- 5) Total non-residential budget of ≈\$9.8 million multiplied by 70% to calculate the availability portion
- 6) Total non-residential budget of ≈\$9.8 million multiplied by 30% to calculate the resource utilization portion
- 7) Resource utilization portion of the budget (30%) allocated to each non-residential category
- 8) Sum of availability-based rate of \$0.326 per square foot and resource-utilization based rate for each land use

IV. Fire MSTU Millage Calculation

While the Sumter County fire assessment MSBU will primarily be used to fund operations, capital needs with a value of \$10,000 or more will be funded with other funding sources. VPSD’s capital needs will be funded primarily through amenity fees and transport fees. In the case of SCFEMS’s capital needs, a Municipal Service Taxing Unit (MSTU) will be the funding source. This MSTU, which is funded by property taxes, would only be applicable to those parcels within the SCFEMS service area. In terms of the millage rate, as shown in **Table 8**, approximately 1.006 mills within the SCFEMS service area will be needed to fully fund the Fire Department’s capital program for FY 24 through FY 28.

Table 8
Sumter County Fire/EMS MSTU Millage Calculation

Item	Value
SCFEMS Taxable Value ⁽¹⁾	\$2,346,760,000
Taxable Value at 95%⁽²⁾	\$2,229,422,000
SCFEMS Capital >\$10,000 ⁽³⁾	\$11,213,826
Annual Capital Budget ⁽⁴⁾	\$2,242,765
SCFEMS MSTU Millage⁽⁵⁾	1.006

- 1) Source: Sumter County Property Appraiser’s parcel database
- 2) Total taxable value (Item 1) adjusted to 95% for budgeting purposes
- 3) Source: Sumter County Fire & EMS for FY 24 through FY 28
- 4) SCFEMS capital needs (Item 3) distributed over 5 years
- 5) Annual capital budget (Item 4) divided by the adjusted taxable value (Item 2), then multiplied by 1,000

Appendix A
Sumter County Fire/EMS and the Villages
Public Safety Department
Fire Rescue and Medical Incident Data

Appendix A: SCFEMS & VPSD Fire Rescue and Medical Incident Data

This appendix documents the incident data analysis conducted as part of the technical study. Incidents over the past ten years were analyzed to estimate demand from different land uses for fire rescue and first responder/BLS services.

Tables A-1 through A-4 include SCFEMS incidents only and summarize incidents based on the type of service provided. As mentioned previously, use of SCFEMS incidents only for the purposes of developing the assessment factor results in more conservative rates.

Tables A-5 through A-8 include SCFEMS and VPSD incidents and summarize them based on the land use description. Due to VPSD changing software providers, the District was not able to provide 2017 incident data.

Table A-1
SCFEMS Distribution of Incidents by Type of Service

Incident Type	2013		2014		2015		2016		2017		2018		2019		2020		2021		2022 (Jan-Dec 6th)		Average % Distribution (2013-2022)
	Number of Incidents	Percent Distribution	Number of Incidents	Percent Distribution	Number of Incidents	Percent Distribution	Number of Incidents	Percent Distribution	Number of Incidents	Percent Distribution	Number of Incidents	Percent Distribution	Number of Incidents	Percent Distribution	Number of Incidents	Percent Distribution	Number of Incidents	Percent Distribution	Number of Incidents	Percent Distribution	
Fire:	284	6.5%	333	5.9%	337	4.6%	408	5.1%	524	6.4%	361	4.9%	285	4.2%	334	4.9%	281	3.6%	362	4.7%	5.0%
Medical:	4,110	-	5,331	-	7,037	-	7,528	-	7,665	-	7,034	-	6,578	-	6,555	-	7,448	-	7,399	-	-
-ALS	1,124	25.6%	1,792	31.6%	2,590	35.1%	3,054	38.5%	3,078	37.6%	2,940	39.8%	2,920	42.5%	2,832	41.1%	3,599	46.6%	3,472	44.7%	39.0%
-Non-ALS	2,986	67.9%	3,539	62.5%	4,447	60.3%	4,474	56.4%	4,587	56.0%	4,094	55.3%	3,658	53.3%	3,723	54.0%	3,849	49.8%	3,927	50.6%	56.0%
Total:	4,394	100.0%	5,664	100.0%	7,374	100.0%	7,936	100.0%	8,189	100.0%	7,395	100.0%	6,863	100.0%	6,889	100.0%	7,729	100.0%	7,761	100.0%	
ALS:	1,124	25.6%	1,792	31.6%	2,590	35.1%	3,054	38.5%	3,078	37.6%	2,940	39.8%	2,920	42.5%	2,832	41.1%	3,599	46.6%	3,472	44.7%	39.0%
Fire/Non-ALS:	3,270	74.4%	3,872	68.4%	4,784	64.9%	4,882	61.5%	5,111	62.4%	4,455	60.2%	3,943	57.5%	4,057	58.9%	4,130	53.4%	4,289	55.3%	61.0%

Source: Sumter County Fire & EMS

Table A-2
SCFEMS Distribution of Staff Time by Type of Service

Incident Type	2013		2014		2015		2016		2017		2018		2019		2020		2021		2022 (Jan-Dec 6th)		Average % Distribution (2013-2022)
	Staff Time ⁽¹⁾	Percent Distribution	Staff Time ⁽¹⁾	Percent Distribution	Staff Time ⁽¹⁾	Percent Distribution	Staff Time ⁽¹⁾	Percent Distribution	Staff Time ⁽¹⁾	Percent Distribution	Staff Time ⁽¹⁾	Percent Distribution	Staff Time ⁽¹⁾	Percent Distribution	Staff Time ⁽¹⁾	Percent Distribution	Staff Time ⁽¹⁾	Percent Distribution	Staff Time ⁽¹⁾	Percent Distribution	
Fire:	739	11.9%	1,170	14.9%	1,402	12.8%	1,476	12.3%	1,899	14.7%	1,319	11.5%	1,023	9.2%	1,293	9.9%	1,231	8.1%	1,422	7.8%	10.9%
Medical:	5,464	-	6,688	-	9,511	-	10,561	-	10,978	-	10,111	-	10,117	-	11,832	-	13,942	-	16,771	-	-
-ALS	1,388	22.4%	2,038	25.9%	3,403	31.2%	4,229	35.1%	4,446	34.5%	4,355	38.2%	4,934	44.3%	5,296	40.3%	7,285	48.0%	9,324	51.3%	39.3%
-Non-ALS	4,076	65.7%	4,650	59.2%	6,108	56.0%	6,333	52.6%	6,532	50.7%	5,756	50.3%	5,184	46.5%	6,536	49.8%	6,657	43.9%	7,447	40.9%	49.8%
Total:	6,203	100.0%	7,858	100.0%	10,913	100.0%	12,037	100.0%	12,877	99.9%	11,430	100.0%	11,141	100.0%	13,125	100.0%	15,174	100.0%	18,194	100.0%	
ALS:	1,388	22.4%	2,038	25.9%	3,403	31.2%	4,229	35.1%	4,446	34.5%	4,355	38.1%	4,934	44.3%	5,296	40.3%	7,285	48.0%	9,324	51.3%	39.3%
Fire/Non-ALS:	4,815	77.6%	5,820	74.1%	7,510	68.8%	7,809	64.9%	8,431	65.5%	7,075	61.9%	6,207	55.7%	7,829	59.7%	7,889	52.0%	8,869	48.7%	60.7%

Source: Sumter County Fire & EMS

1) Staff time is measured by multiplying the number of incidents by average incident duration (from alarm to clear) with the average number of personnel on scene

Table A-3
SCFEMS Distribution of Vehicle Time by Type of Service

Incident Type	2013		2014		2015		2016		2017		2018		2019		2020		2021		2022 (Jan-Dec 6th)		Average % Distribution (2013-2022)
	Vehicle Time ⁽¹⁾	Percent Distribution	Vehicle Time ⁽¹⁾	Percent Distribution	Vehicle Time ⁽¹⁾	Percent Distribution	Vehicle Time ⁽¹⁾	Percent Distribution	Vehicle Time ⁽¹⁾	Percent Distribution	Vehicle Time ⁽¹⁾	Percent Distribution	Vehicle Time ⁽¹⁾	Percent Distribution	Vehicle Time ⁽¹⁾	Percent Distribution	Vehicle Time ⁽¹⁾	Percent Distribution	Vehicle Time ⁽¹⁾	Percent Distribution	
Fire:	506	14.2%	756	17.3%	817	16.4%	856	15.8%	1,043	18.9%	730	15.8%	528	12.8%	644	14.3%	688	12.0%	801	11.2%	14.7%
Medical:	3,047	-	3,622	-	4,177	-	4,551	-	4,478	-	3,885	-	3,603	-	3,871	-	5,064	-	6,323	-	-
-ALS	703	19.8%	994	22.7%	1,387	27.8%	1,658	30.7%	1,671	30.3%	1,582	34.3%	1,668	40.4%	1,713	38.0%	2,568	44.6%	3,475	48.8%	34.8%
-Non-ALS	2,344	66.0%	2,628	60.0%	2,790	55.8%	2,894	53.5%	2,807	50.8%	2,302	49.9%	1,935	46.8%	2,158	47.7%	2,496	43.4%	2,848	40.0%	50.4%
Total:	3,553	100.0%	4,377	100.0%	4,993	100.0%	5,407	100.0%	5,521	100.0%	4,615	100.0%	4,131	100.0%	4,514	100.0%	5,752	100.0%	7,124	100.0%	
ALS:	703	19.8%	994	22.7%	1,387	27.8%	1,658	30.7%	1,671	30.3%	1,582	34.3%	1,668	40.4%	1,713	37.9%	2,568	44.6%	3,475	48.8%	34.8%
Fire/Non-ALS:	2,850	80.2%	3,384	77.3%	3,606	72.2%	3,749	69.3%	3,850	69.7%	3,032	65.7%	2,463	59.6%	2,802	62.1%	3,185	55.4%	3,649	51.2%	65.2%

Source: Sumter County Fire & EMS

1) Vehicle time is measured by multiplying the number of incidents by average incident duration (from alarm to clear) with the average number of units on scene

Table A-4

SCFEMS Distribution of Total Resources by Type of Service

Incident Type	2013		2014		2015		2016		2017		2018		2019		2020		2021		2022 (Jan-Dec 6th)		Average % Distribution (2013-2022)
	Total Resources ⁽¹⁾	Percent Distribution	Total Resources ⁽¹⁾	Percent Distribution	Total Resources ⁽¹⁾	Percent Distribution	Total Resources ⁽¹⁾	Percent Distribution	Total Resources ⁽¹⁾	Percent Distribution	Total Resources ⁽¹⁾	Percent Distribution	Total Resources ⁽¹⁾	Percent Distribution	Total Resources ⁽¹⁾	Percent Distribution	Total Resources ⁽¹⁾	Percent Distribution	Total Resources ⁽¹⁾	Percent Distribution	
Fire:	1,245	12.8%	1,925	15.7%	2,219	14.0%	2,332	13.4%	2,942	16.0%	2,048	12.8%	1,551	10.2%	1,937	11.0%	1,920	9.2%	2,223	8.8%	12.0%
Medical:	8,511	-	10,310	-	13,688	-	15,113	-	15,456	-	13,996	-	13,721	-	15,703	-	19,006	-	23,094	-	-
-ALS	2,091	21.4%	3,032	24.8%	4,790	30.1%	5,886	33.7%	6,117	33.2%	5,937	37.0%	6,602	43.2%	7,009	39.7%	9,853	47.1%	12,799	50.5%	38.0%
-Non-ALS	6,420	65.8%	7,278	59.5%	8,898	55.9%	9,226	52.9%	9,339	50.8%	8,059	50.2%	7,119	46.6%	8,694	49.3%	9,154	43.7%	10,295	40.7%	50.0%
Total:	9,756	100.0%	12,235	100.0%	15,907	100.0%	17,444	100.0%	18,398	100.0%	16,044	100.0%	15,272	100.0%	17,640	100.0%	20,926	100.0%	25,317	100.0%	
ALS:	2,091	21.4%	3,032	24.8%	4,790	30.1%	5,886	33.7%	6,117	33.2%	5,937	37.0%	6,602	43.2%	7,009	39.7%	9,853	47.1%	12,799	50.6%	38.0%
Fire/Non-ALS:	7,665	78.6%	9,203	75.2%	11,117	69.9%	11,558	66.3%	12,281	66.8%	10,107	63.0%	8,671	56.8%	10,631	60.3%	11,073	52.9%	12,518	49.4%	62.0%

Source: Sumter County Fire & EMS

1) Total resources are calculated as the sum of total staff time and total vehicle time

Table A-5

Countywide Distribution of Incidents by Land Use (Non-ALS ONLY)

Incident Type	2013		2014		2015		2016		2018		2019		2020		2021		2022		Average % Distribution (2013-2022)
	Number of Incidents	Percent Distribution	Number of Incidents	Percent Distribution	Number of Incidents	Percent Distribution	Number of Incidents	Percent Distribution	Number of Incidents	Percent Distribution	Number of Incidents	Percent Distribution	Number of Incidents	Percent Distribution	Number of Incidents	Percent Distribution	Number of Incidents	Percent Distribution	
Residential	9,486	78.9%	10,963	78.0%	12,586	76.4%	14,257	77.3%	15,851	78.7%	18,154	78.5%	13,832	75.9%	12,596	76.2%	14,588	78.2%	77.6%
Commercial	1,918	16.0%	2,256	16.1%	2,926	17.8%	3,197	17.4%	3,398	16.9%	4,169	18.0%	3,662	20.1%	3,182	19.2%	3,239	17.4%	17.7%
Industrial/Warehouse	40	0.3%	50	0.4%	51	0.3%	56	0.3%	53	0.3%	41	0.2%	51	0.3%	49	0.3%	53	0.3%	0.3%
Institutional	212	1.8%	324	2.3%	441	2.7%	445	2.4%	275	1.4%	215	0.9%	175	1.0%	194	1.2%	263	1.4%	1.6%
Government	104	0.9%	174	1.2%	204	1.2%	162	0.9%	167	0.8%	187	0.8%	169	0.9%	181	1.1%	183	1.0%	1.0%
Vacant	242	2.0%	269	1.9%	255	1.5%	292	1.6%	360	1.8%	370	1.6%	336	1.8%	319	1.9%	290	1.6%	1.7%
Agricultural	17	0.1%	12	0.1%	12	0.1%	15	0.1%	13	0.1%	10	0.0%	3	0.0%	10	0.1%	11	0.1%	0.1%
Total	12,019	100.0%	14,048	100.0%	16,475	100.0%	18,424	100.0%	20,117	100.0%	23,146	100.0%	18,228	100.0%	16,531	100.0%	18,627	100.0%	

Source: Sumter County Fire & EMS and The Villages Public Safety Department

Table A-6

Countywide Distribution of Staff Time by Land Use (Non-ALS ONLY)

Incident Type	2013		2014		2015		2016		2018		2019		2020		2021		2022		Average % Distribution (2013-2022)
	Staff Time	Percent Distribution	Staff Time	Percent Distribution	Staff Time	Percent Distribution	Staff Time	Percent Distribution	Staff Time	Percent Distribution	Staff Time	Percent Distribution	Staff Time	Percent Distribution	Staff Time	Percent Distribution	Staff Time	Percent Distribution	
Residential	8,424	67.2%	9,748	67.8%	11,373	66.0%	12,126	63.4%	11,874	65.1%	12,199	62.5%	11,191	62.1%	22,513	73.3%	35,355	78.1%	69.1%
Commercial	2,704	21.6%	3,091	21.5%	3,957	22.9%	5,099	26.6%	4,511	24.7%	5,246	26.8%	4,614	25.6%	5,535	18.1%	7,090	15.7%	21.5%
Industrial/Warehouse	146	1.2%	123	0.9%	180	1.0%	216	1.1%	153	0.8%	115	0.6%	204	1.1%	150	0.5%	259	0.6%	0.8%
Institutional	458	3.7%	543	3.8%	703	4.1%	613	3.2%	502	2.7%	412	2.1%	343	1.9%	386	1.3%	705	1.6%	2.4%
Government	170	1.4%	240	1.7%	304	1.8%	290	1.5%	335	1.8%	365	1.9%	300	1.7%	461	1.5%	540	1.2%	1.5%
Vacant	580	4.6%	601	4.2%	698	4.0%	754	3.9%	863	4.7%	1,178	6.0%	1,339	7.4%	1,558	5.1%	1,198	2.7%	4.5%
Agricultural	42	0.3%	16	0.1%	41	0.2%	48	0.3%	39	0.2%	24	0.1%	34	0.2%	59	0.2%	48	0.1%	0.2%
Total	12,524	100.0%	14,363	100.0%	17,254	100.0%	19,145	100.0%	18,277	100.0%	19,540	100.0%	18,026	100.0%	30,661	100.0%	45,195	100.0%	

Source: Sumter County Fire & EMS and The Villages Public Safety Department

1) Staff time is measured by multiplying the number of incidents by average incident duration (from alarm to clear) with the average number of personnel on scene

Table A-7

Countywide Distribution of Vehicle Time by Land Use (Non-ALS ONLY)

Incident Type	2013		2014		2015		2016		2018		2019		2020		2021		2022		Average % Distribution (2013-2022)
	Vehicle Time ⁽¹⁾	Percent Distribution	Vehicle Time ⁽¹⁾	Percent Distribution	Vehicle Time ⁽¹⁾	Percent Distribution	Vehicle Time ⁽¹⁾	Percent Distribution	Vehicle Time ⁽¹⁾	Percent Distribution	Vehicle Time ⁽¹⁾	Percent Distribution	Vehicle Time ⁽¹⁾	Percent Distribution	Vehicle Time ⁽¹⁾	Percent Distribution	Vehicle Time ⁽¹⁾	Percent Distribution	
Residential	4,071	64.5%	4,657	65.6%	5,211	64.3%	5,639	61.6%	5,859	66.9%	6,045	65.4%	4,974	62.6%	9,451	73.1%	15,619	79.1%	68.9%
Commercial	1,413	22.4%	1,590	22.4%	1,907	23.6%	2,503	27.4%	2,003	22.9%	2,275	24.6%	1,969	24.7%	2,245	17.3%	2,862	14.5%	21.0%
Industrial/Warehouse	93	1.5%	74	1.0%	97	1.2%	115	1.3%	74	0.8%	50	0.5%	89	1.1%	69	0.5%	114	0.6%	0.9%
Institutional	256	4.1%	292	4.1%	338	4.2%	298	3.3%	212	2.4%	163	1.8%	132	1.7%	149	1.2%	274	1.4%	2.4%
Government	99	1.6%	137	1.9%	145	1.8%	138	1.5%	140	1.6%	145	1.6%	118	1.5%	185	1.4%	214	1.1%	1.5%
Vacant	349	5.5%	346	4.9%	375	4.6%	418	4.6%	447	5.1%	550	6.0%	654	8.2%	822	6.3%	623	3.2%	5.1%
Agricultural	27	0.4%	9	0.1%	24	0.3%	27	0.3%	23	0.3%	14	0.1%	19	0.2%	31	0.2%	28	0.1%	0.2%
Total	6,309	100.0%	7,106	100.0%	8,096	100.0%	9,137	100.0%	8,757	100.0%	9,241	100.0%	7,954	100.0%	12,952	100.0%	19,734	100.0%	

Source: Sumter County Fire & EMS and The Villages Public Safety Department

1) Vehicle time is measured by multiplying the number of incidents by average incident duration (from alarm to clear) with the average number of units on scene

Table A-8

Countywide Distribution of Total Resources by Land Use (Non-ALS ONLY)

Incident Type	2013		2014		2015		2016		2018		2019		2020		2021		2022		Average % Distribution (2013-2022)
	Total Resources ⁽¹⁾	Percent Distribution	Total Resources ⁽¹⁾	Percent Distribution	Total Resources ⁽¹⁾	Percent Distribution	Total Resources ⁽¹⁾	Percent Distribution	Total Resources ⁽¹⁾	Percent Distribution	Total Resources ⁽¹⁾	Percent Distribution	Total Resources ⁽¹⁾	Percent Distribution	Total Resources ⁽¹⁾	Percent Distribution	Total Resources ⁽¹⁾	Percent Distribution	
Residential	12,495	66.3%	14,405	67.1%	16,583	65.4%	17,764	62.8%	17,733	65.7%	18,245	63.4%	16,165	62.3%	31,964	73.3%	50,975	78.5%	69.1%
Commercial	4,117	21.9%	4,681	21.8%	5,864	23.1%	7,602	26.9%	6,514	24.1%	7,521	26.1%	6,583	25.3%	7,780	17.8%	9,951	15.3%	21.3%
Industrial/Warehouse	239	1.3%	197	0.9%	277	1.1%	331	1.2%	227	0.8%	165	0.6%	293	1.1%	218	0.5%	373	0.6%	0.8%
Institutional	714	3.8%	836	3.9%	1,041	4.1%	911	3.2%	714	2.6%	575	2.0%	475	1.8%	536	1.2%	979	1.5%	2.4%
Government	270	1.4%	377	1.8%	448	1.8%	428	1.5%	475	1.8%	510	1.8%	418	1.6%	645	1.5%	753	1.2%	1.5%
Vacant	930	4.9%	948	4.4%	1,072	4.2%	1,171	4.1%	1,310	4.8%	1,728	6.0%	1,994	7.7%	2,379	5.5%	1,821	2.8%	4.7%
Agricultural	69	0.4%	26	0.1%	65	0.3%	75	0.3%	61	0.2%	38	0.1%	53	0.2%	90	0.2%	76	0.1%	0.2%
Total	18,833	100.0%	21,469	100.0%	25,350	100.0%	28,282	100.0%	27,034	100.0%	28,781	100.0%	25,981	100.0%	43,613	100.0%	64,929	100.0%	

Source: Sumter County Fire & EMS and The Villages Public Safety Department

1) Total resources are calculated as the sum of total staff time and total vehicle time

Appendix B
Sumter County Fire/EMS and the Villages
Public Safety Department
FY 2024 Budget Detail

Appendix B: SCFEMS & VPSD FY 2024 Budget Detail

This appendix documents FY 2024 expenditures and revenues for SCFEMS and VPSD. Each item is tagged by the type of service (ALS, BLS, etc.) that it is associated with.

Table B-1
Sumter County Fire/EMS FY 2024 Operating Budget

Item	Description	FY 2024	Type of Service
Expenditures			
1200	Regular Salaries and Wages	\$11,857,466	ALS/BLS/Fire
1400	Overtime	\$1,178,372	ALS/BLS/Fire
1410	OT-FLSA	\$817,947	ALS/BLS/Fire
1500	Special Pay	\$50,000	ALS/BLS/Fire
1800	PTO Sell-Back	\$63,002	ALS/BLS/Fire
2100	FICA Taxes	\$1,128,246	ALS/BLS/Fire
2200	Retirement Contributions	\$4,022,033	ALS/BLS/Fire
2300	Life and Health Insurance	\$2,349,648	ALS/BLS/Fire
2400	Workers' Compensation	\$613,899	ALS/BLS/Fire
3100	Professional Services	\$522,214	ALS/BLS/Fire
4000	Travel Per Diem	\$30,100	ALS/BLS/Fire
4000	Travel Per Diem	\$27,840	Non-ALS
4400	Rentals and Leases	\$11,600	Non-ALS
4502	Liability Insurance	\$5,625	ALS/BLS/Fire
4504	Fleet Insurance	\$94,987	ALS/BLS/Fire
4600	Repair & Maintenance Service	\$1,000	ALS/BLS/Fire
4600	Repair & Maintenance Service	\$142,000	Non-ALS
4700	Printing & Binding	\$2,500	ALS/BLS/Fire
5200	Operating Supplies	\$189,276	ALS/BLS/Fire
5200	Operating Supplies	\$376,145	Non-ALS
5210	Food	\$3,320	ALS/BLS/Fire
5210	Food	\$3,900	Non-ALS
5220	Gas & Oil	\$395,250	ALS/BLS/Fire
5400	Books, Subscriptions, Dues	\$17,380	ALS/BLS/Fire
5500	Training	\$98,188	ALS/BLS/Fire
5500	Training	\$91,800	Non-ALS
6450	Machinery & Equipment \$1,000-\$9,999	\$87,270	ALS/BLS/Fire
6450	Machinery & Equipment \$1,000-\$9,999	\$59,257	Non-ALS
Total Expenditures		\$24,240,265	-
Revenues			
-	Firefighter Supplemental Comp	\$31,346	ALS/BLS/Fire
Total Revenues		\$31,346	-

Source: Sumter County Fire & EMS

Table B-2

The Villages Public Safety Department FY 2024 Operating Budget

Item	Description	FY 2024	Type of Service
Expenditures			
1200	Regular Salaries & Wages	\$13,628,664	ALS/BLS/Fire
1400	Overtime	\$2,671,564	ALS/BLS/Fire
2100	FICA Taxes	\$1,042,829	ALS/BLS/Fire
2200	Retirement Contributions	\$2,980,169	ALS/BLS/Fire
2300	Life and Health Insurance	\$3,877,428	ALS/BLS/Fire
2400	Workers' Compensation	\$825,724	ALS/BLS/Fire
3100	Professional Services	\$180,817	ALS/BLS/Fire
3100	Professional Services - Mgmt Fees	\$1,499,330	Non-ALS
3104	Professional Services - Legal	\$35,964	ALS/BLS/Fire
3105	Professional Services - Medical	\$234,325	ALS/BLS/Fire
3200	Accounting and Auditing	\$10,429	Non-ALS
3400	Other Services	\$754,590	ALS/BLS/Fire
3434	Janitorial Services	\$23,376	ALS/BLS/Fire
4000	Travel and Per Diem	\$43,444	ALS/BLS/Fire
4100	Communication Services	\$5,291	ALS/BLS/Fire
4200	Postage	\$1,834	ALS/BLS/Fire
4300	Utilities	\$257,315	ALS/BLS/Fire
4400	Rentals and Leases	\$729,755	ALS/BLS/Fire
4502	Liability Insurance	\$343,981	ALS/BLS/Fire
4536	Firefighter Cancer Benefit	\$13,064	ALS/BLS/Fire
4600	Repair & Maintenance Services	\$962,794	ALS/BLS/Fire
4601	Fumigation	\$11,303	ALS/BLS/Fire
4607	Repair & Maint. - Computer Software	\$176,987	ALS/BLS/Fire
4613	Repair & Maint. - Villages CDD Fleet (183)	\$45,113	ALS/BLS/Fire
4613	Repair & Maint. - Villages CDD Fleet (416)	\$250,000	ALS/BLS/Fire
4641	Repair & Maint. - Air Condition	\$84,738	ALS/BLS/Fire
4900	Other Current Charges	\$40,408	ALS/BLS/Fire
4916	Bank Service Charges	\$31,846	ALS/BLS/Fire
4917	Tuition Reimbursement	\$137,783	Non-ALS
5200	Operating Supplies	\$1,869,749	ALS/BLS/Fire
5220	Gas & Oil	\$686,726	ALS/BLS/Fire
5400	Books, Subscriptions, Dues	\$56,782	ALS/BLS/Fire
5500	Training	\$157,239	ALS/BLS/Fire
6450	Mach & Eqpt \$1,000 - \$9,999	\$964,693	ALS/BLS/Fire
Total Expenditures		\$34,636,054	-
Revenues			
-	Firefighter Supplemental Comp	\$41,500	ALS/BLS/Fire
-	Miscellaneous Revenue	\$47,250	ALS/BLS/Fire
-	CPR Class Fees	\$4,000	ALS/BLS/Fire
Total Revenues		\$92,750	-

Source: The Villages Public Safety Department

Appendix C
Property Code Classifications

Appendix C: Property Code Classifications

This appendix documents land use classifications used for incidents and for property categories.

Table C-1 details the property code classifications from the National Fire Incidents Reporting System. These codes are applied to each incident report. The “fire assessment incident category” illustrates how these codes were categorized for the land use categories used in the fire assessment MSBU study.

Table C-2 details the property use code descriptions from the Sumter County Property Appraiser’s (SCPA) Office. Property class codes used by the SCPA correspond to the Department of Revenue (DOR) codes. These codes are applied to each parcel in Sumter County. The “fire rescue assessment land use category” illustrates how these codes were categorized for the land use categories used in the fire rescue assessment study.

**Table C-1
Property Code Classifications – Fire Rescue and Medical Incidents**

NFIRS Code	NFIRS Description	Fire Assessment Incident Category
000	Property Use, Other	n/a
100	Assembly, other	Commercial
110	Fixed-use recreation places, other	Commercial
111	Bowling establishment	Commercial
112	Billiard center, pool hall	Commercial
113	Variable-use amusement, recreation places, other	Commercial
114	Ice rink: indoor, outdoor	Commercial
115	Roller rink: indoor or outdoor	Commercial
116	Swimming facility: indoor or outdoor	Commercial
120	Amusement center: indoor/outdoor	Commercial
121	Ballroom, gymnasium	Commercial
122	Convention center, exhibition hall	Commercial
123	Stadium, arena	Commercial
124	Playground	Government
129	Amusement center, indoor/outdoor	Commercial
130	Places of worship, funeral parlors, other	Institutional
131	Church, mosque, synagogue, temple, chapel	Institutional
134	Funeral parlor	Commercial
140	Clubs, other	Commercial
141	Athletic/health club	Commercial
142	Clubhouse	Commercial
143	Yacht club	Commercial
144	Casino, gambling clubs	Commercial
150	Public or government, other	Government
151	Library	Government
152	Museum	Commercial
154	Memorial structure, including monuments & statues	Vacant
155	Courthouse	Government
160	Eating, drinking places, other	Commercial
161	Restaurant or cafeteria	Commercial
162	Bar or nightclub	Commercial
170	Passenger terminal, other	Commercial
171	Airport passenger terminal	Commercial
173	Bus station	Commercial
174	Rapid transit station	Commercial
180	Studio/theater, other	Commercial
181	Live performance theater	Commercial
182	Auditorium or concert hall	Commercial
183	Movie theater	Commercial
185	Radio TV Studio	Commercial
186	Film/movie production studio	Commercial
200	Educational, other	Institutional
210	Schools, non-adult, other	Institutional
211	Preschool	Commercial
213	Elementary school, including kindergarten	Institutional
215	High school/junior high school/middle school	Institutional
240	None	n/a
241	Adult education center, college classroom	Institutional
250	Day care, other (conversion only)	Institutional
254	Day care, in commercial property	Commercial
255	Day care, in residence, licensed	Residential
256	Day care, in residence, unlicensed	Residential
300	Health care, detention, & correction, other	Government
311	24-hour care nursing homes, 4 or more persons	Commercial
321	Mental retardation/development disability facility	Commercial
322	Alcohol or substance abuse recovery center	Commercial
323	Asylum, mental institution	Commercial
331	Hospital - medical or psychiatric	Commercial
332	Hospices	Commercial
340	Clinics, doctors offices, hemodialysis cntr, other	Commercial
341	Clinic, clinic-type infirmary	Commercial
342	Doctor, dentist or oral surgeon office	Commercial
343	Hemodialysis unit	Commercial
361	Jail, prison (not juvenile)	Government
363	Reformatory, juvenile detention center	Government
365	Police station	Government
400	Residential, other	Residential
419	1 or 2 family dwelling	Residential
429	Multifamily dwelling	Residential
439	Boarding/rooming house, residential hotels	Commercial
449	Hotel/motel, commercial	Commercial
459	Residential board and care	Institutional
460	Dormitory-type residence, other	Residential
462	Sorority house, fraternity house	Residential
464	Barracks, dormitory	Residential
500	Mercantile, business, other	Commercial
509	None	Commercial
511	Convenience store	Commercial
519	Food and beverage sales, grocery store	Commercial
529	Textile, wearing apparel sales	Commercial
539	Household goods, sales, repairs	Commercial

Table C-1 (continued)

Property Code Classifications – Fire Rescue and Medical Incidents

NFIRS Code	NFIRS Description	Fire Assessment Incident Category
549	Specialty shop	Commercial
557	Personal service, including barber & beauty shops	Commercial
559	Recreational, hobby, home repair sales, pet store	Commercial
564	Laundry, dry cleaning	Commercial
569	Professional supplies, services	Commercial
571	Service station, gas station	Commercial
579	Motor vehicle or boat sales, services, repair	Commercial
580	General retail, other	Commercial
581	Department or discount store	Commercial
592	Bank	Commercial
593	Office: veterinary or research	Commercial
596	Post office or mailing firms	Commercial
599	Business office	Commercial
600	Ind., utility, defense, agriculture, mining, other	Industrial/Warehouse
610	Electric generating plant	Industrial/Warehouse
614	Energy production plant, other	Industrial/Warehouse
615	Electric-generating plant	Industrial/Warehouse
629	Laboratory or science laboratory	Commercial
631	Defense, military installation	Government
632	None	Industrial/Warehouse
635	Computer center	Commercial
639	Communications center	Commercial
640	Utility or distribution system, other	Industrial/Warehouse
642	Electrical distribution	Industrial/Warehouse
644	Gas distribution, gas pipeline	Industrial/Warehouse
645	Flammable liquid distribution, pipeline, flammable	Industrial/Warehouse
647	Water utility	Industrial/Warehouse
648	Sanitation utility	Industrial/Warehouse
655	Crops or orchard	Agricultural
659	Livestock production	Agricultural
669	Forest, timberland, woodland	Agricultural
679	Mine, quarry	Agricultural
700	Manufacturing, processing	Industrial/Warehouse
800	Storage, other	Industrial/Warehouse
807	Outside material storage area	Industrial/Warehouse
808	Outbuilding or shed	Industrial/Warehouse
816	Grain elevator, silo	Industrial/Warehouse
819	Livestock, poultry storage	Industrial/Warehouse
839	Refrigerated storage	Industrial/Warehouse
849	Outside storage tank	Industrial/Warehouse
880	Vehicle storage, other	Industrial/Warehouse
881	Parking garage, (detached residential garage)	n/a
882	Parking garage, general vehicle	n/a
888	Fire station	Government
891	Warehouse	Industrial/Warehouse
898	Dock, marina, pier, wharf	Industrial/Warehouse
899	Residential or self-storage units	Commercial
900	Outside or special property, other	Vacant
919	Dump, sanitary landfill	Industrial/Warehouse
921	Bridge, trestle	n/a
922	Tunnel	n/a
926	Outbuilding, protective shelter	n/a
931	Open land or field	Vacant
935	Campsite with utilities	Vacant
936	Vacant lot	Vacant
937	Beach	n/a
938	Graded and cared-for plots of land	Vacant
940	Water area, other	n/a
941	Open ocean, sea or tidal waters	n/a
946	Lake, river, stream	n/a
951	Railroad right-of-way	n/a
952	Railroad yard	n/a
960	Street, other	n/a
961	Highway or divided highway	n/a
962	Residential street, road or residential driveway	n/a
963	Street or road in commercial area	n/a
965	Vehicle parking area	n/a
972	Aircraft runway	n/a
973	Aircraft taxiway	n/a
974	Aircraft loading area	n/a
981	Construction site	Vacant
982	Oil or gas field	Vacant
983	Pipeline, power line or other utility right-of-way	Vacant
984	Industrial plant yard - area	Industrial/Warehouse
1500	Public or Government, other	Institutional
1501	Public or Government, other	Institutional
3230	Asylum, mental institution	Institutional
3231	Asylum, mental institution	Institutional
4001	Residential MH	Residential
4191	Mobile Home	Residential
9600	Street, other	n/a
9601	Street, other	n/a
400M	Residential, other	Residential
400R	Residential, other	Residential
400V	Residential, other	Residential
419M	1 or 2 family dwelling	Residential
NNN	None	n/a
UUU	Undetermined	n/a

Source: National Fire Incident Reporting System (NFIRS)

Table C-2

Fire Incident Property Code Classifications – Land Use

Property Use Code	Code Description	Fire Assessment Land Use Category
0	VACANT	Vac
100	SINGLE FAMILY	Residential
200	MOBILE HOME	Residential
250	Mobilehome with tags	Residential
300	MULTIFAMILY	Residential
400	CONDOMINIUM	Residential
500	COOPERATIVE	Residential
700	VACANT/MISC BLDG	Residential
800	MFR <10 UNITS	Residential
900	COMMON AREA	n/a
1000	VACANT COMM	Vac
1070	VACANT COMM/MISC	Vac
1100	STORES	Commercial
1200	STORE/OFF/RES	Commercial
1300	DEPT STORE	Commercial
1400	SUPERMARKET	Commercial
1600	SH CTR CMMITY	Commercial
1700	OFFICE 1 STORY	Commercial
1800	OFF MULTISTORY	Commercial
1900	PROF OFFICES	Commercial
1910	PROF OFFICE, MULTI-STORY	Commercial
2000	AIRPORT, BUS TERMINAL, MARINA	Commercial
2100	RESTAURANT	Commercial
2200	RESTAURANT W/ DRIVE-IN	Commercial
2300	FINANCIAL	Commercial
2400	INSURANCE	Commercial
2500	SERVICE SHOPS & SIGNS	Commercial
2600	SERV STATIONS	Commercial
2700	SALES/REPAIRS	Commercial
2800	R/V MH PARK (COMM)	Commercial
2900	WHOLESALE	Commercial
3100	DRV-IN THEATER	Commercial
3200	THEATER	Commercial
3300	NIGHT CLUBS	Commercial
3500	TOURIST ATTRAC	Commercial
3600	CAMPS	Commercial
3700	RACETRACK	Commercial
3800	GOLF COURSE	Commercial
3900	MOTEL	Commercial
4000	VACANT INDUS	Vac
4100	LIGHT MFG	Industrial
4200	HEAVY MFG	Industrial
4300	LUMBER YD/MILL	Industrial
4400	PACKING	Industrial
4600	FOOD PROCESSING	Industrial
4700	MIN PROCESSING	Industrial
4800	WAREH/DIST TERM	Industrial
4900	OPEN STORAGE	Industrial
5000	AG IMP w/ HX	Agr
5200	AG/IMP w/out HX	Agr
5250	AG/ MH W/TAGS	Agr
5300	AG w/MISC IMP	Agr
5400	AGRI/COMMERCIAL	Agr
5500	AGRI/INDUSTRIAL	Agr
5900	AGRICULTURAL	Agr
6000	AGRICULTURAL	Agr
6600	ORCHARD GROVES	Agr
6700	POUL/BEES/FISH	Agr
6900	COM/MISC AGRI	Agr
7000	VACANT INSTIT	Vac
7100	CHURCHES	Institutional
7200	PRV SCHL/COLL	Institutional
7300	PRV HOSPITAL	Institutional
7400	NURSING HOME	Institutional
7500	NON PROFIT, ORPHANAGE	Institutional
7600	MORT/CEMETERY	Institutional
7700	CLB/LDG/UN HALL	Institutional
7900	CULTURAL	Institutional
8000	Vacant	Vac
8200	FOREST/PK/REC	Govt
8300	PUB CTY SCHOOL	Govt
8400	COLLEGE	Govt
8500	HOSPITAL	Govt
8600	CTY INC NONMUNI	Govt
8700	STATE	Govt
8800	FEDERAL	Govt
8900	MUNICIPAL	Govt
9100	UTILITY	n/a
9200	MING/PET/GASLND	n/a
9300	SUBSURF RIGHTS	n/a
9400	RIGHT-OF-WAY	n/a
9500	RIVERS/LAKES	n/a
9600	SEWG/WASTE LAND	n/a
9900	ACRG NOT ZND AG	n/a
9999	EXEMPT	n/a

Source: Sumter County Property Appraiser