



CITY OF FORT LAUDERDALE

APPROVED
BUDGET ADVISORY BOARD MEETING
CITY OF FORT LAUDERDALE
100 NORTH ANDREWS AVENUE
8th FLOOR CONFERENCE ROOM
FORT LAUDERDALE, FLORIDA, 33301
August 14, 2019 – 6:00 P.M.

Board Member	Attendance	10/2018 through 9/2019	
		Cumulative Attendance Present	Absent
Brian Donaldson, Chair	P	8	0
David Orshefsky, Vice Chair	P	8	0
William Goetz	P	6	0
Jeff Lowe	P	7	1
Gregg McKee	P	8	0
Robert McGrath	P	1	0
Prabhuling Patel	P	5	0
Johnnie Smith	P	7	1
Christopher Williams	P	6	0

Also Attending

- Chris Lagerbloom, City Manager
- Rick Maglione, Police Chief
- Rhoda Mae Kerr, Interim Assistant City Manager/Fire Chief
- Linda Short, Chief Financial Officer
- Laura Reece, Budget Director
- Yvette Matthews, Budget Department
- Paul Vanden Berg, Fire-Rescue Department
- Kenneth Campbell, Police Department
- Brigitte Chiappetta, Prototype Inc. Recording Secretary

Communications to the City Commission

None

Purpose: To Provide the City with input regarding the taxpayers’ perspective in the development of the annual operating budget; to review projections and estimates from the City Manager regarding revenues and expenditures for upcoming fiscal year; to advise the City Commission on service levels and priorities and fiscal solvency; and to submit recommendations to the City Commission no later than August 15 of each year regarding a budget for the upcoming fiscal year.

I. Call to Order

The meeting of the Budget Advisory Board was called to order at 6:02 p.m.

II. Roll Call

Roll was called, and it was determined a quorum was present.

**III. Approval of Meeting Minutes
A. June 5, 2019**

Minutes were not discussed as they were not sent to the Budget Advisory Board; they will be approved at the September 18, 2019 meeting.

IV. Floor Open for Neighbor Input

None

V. Old Business

Chair Donaldson welcomed the new Board member, Robert McGrath, to the Budget Board. He provided a brief overview of what would be addressed in the meeting.

VI. New Business

A. Presentation of the FY 2020 Proposed Budget and Community Investment Plan ~ City Manager and Budget Office Staff

Mr. Lagerbloom stated the budget has been presented to the City Commission and they have accepted the budget message. He noted the Commission wants a larger contribution addressing homelessness. In addition, Mr. Lagerbloom stated there would be a few tweaks, including a better and more supportive partnership with Winterfest.

Mr. Lagerbloom explained staff was present to talk through outstanding questions regarding Police and Fire overtime, water bills, and P-Card usage. He noted there was feedback over the summer on operational items such as the MPO, but otherwise the budget is largely unchanged since last reviewed by the Budget Board.

The Board and staff discussed projects from the prior year to reduce homelessness. Mr. Lagerbloom stated much of the money the City provided to the United Way was used for addressing the encampment outside of the County Library downtown.

B. FY 2020 Budget Review Process – Follow Up Requests

- Police Department Overtime and Detention Proposal – Police Department

Police Chief Rick Maglione presented regarding overtime in the Police Department. He stated the vacancies in the Police Department have been filled as promised, and the majority will be coming out of training early in the new fiscal year. As a result, he noted there will be a reduction in overtime as those new officers fill slots on the schedule.

Continuing, Chief Maglione explained civilianized positions have saved overtime, and resulted in a lower rate, at a savings of approximately \$100,000 last year. He stated overtime cuts are discussed daily.

The Board and staff discussed the School Resource Officer program. Chief Maglione stated today was the first day of school, and no officers on overtime were needed, though they were prepared to do so.

Chief Maglione discussed the detention program, which is staffed primarily with retired officers who are on reserve. He stated no new officers have been added to the program in about 10 years, as it is not as attractive as it used to be. Chief Maglione stated four (4) officers work the lion's share of the shifts, and he sees a need for recruitment while officers are still in place. He presented three (3) options, including hiring and using overtime to cover detention.

The Board and staff discussed the detention program and the options. Chair Donaldson stated the budget anticipated about \$1.2 million whether hiring was opened, or overtime was used, so it was a strategic issue that should be left to the Chief of Police and the City Manager. Chief Maglione stated this year he would agree, but the year after would be different.

Vice Chair Orshefsky asked for clarification on the recommendations of staff. Chief Maglione confirmed his recommendation would be the recruitment and hiring plan. Mr. Lagerbloom stated his reaction was that a recommendation that got in front of a trend was a positive one, whether that was this year or in the future.

Chair Donaldson confirmed that Chief Maglione's recommendation was included in the budget currently being reviewed.

The Board and staff discussed whether hiring additional detention officers would reduce overtime and overall costs. Mr. Smith asked for clarification regarding the overtime cost reduction now that all vacancies are filled. Chair Donaldson stated Chief Maglione and staff considered the recommendations of the Budget Board and reviewed the preliminary number submitted to adjust. He noted the new number was one he was more comfortable with.

Chief Maglione and Ken Campbell left the meeting at 6:39 p.m.

- **Fire Department Overtime – Fire-Rescue Department**

Mr. Lagerbloom introduced Fire Chief Rhoda Mae Kerr, noting the Fire Department had taken a hard look at their numbers and committed to reduction, a number that is more than aspirational, and to manage to that number.

Chief Kerr stated there were three (3) areas where overtime was over budget. She started with operations and discussed the drivers for overtime in that area. Operations has 15 effective vacancies, including early drop or retirees, military deployment, disciplinary action, and leave without pay. She stated the department had 15,126 hours of FMLA and there are solutions to offset that.

Continuing, Chief Kerr listed plans to mitigate overtime issues. She noted eight (8) new firefighters had been hired and deployed last Sunday, and a new cadet class will be held by December or earlier to minimize the number of vacancies. In addition, she stated a City-wide policy is being issued by HR to address intermittent FMLA usage.

The Board and staff discussed intermittent time off, and the number of hours impacted across Fire Department staff, as well as predicting staff implications of FMLA due to injuries and surgeries in future years.

Chief Kerr continued explaining efforts to mitigate overtime in operations. She stated there was reorganization in process regarding vacation procedures, along with moving two (2) people from administration back to operations.

In response to a question from Chair Donaldson, Chief Kerr stated other departments around the country are also having an issue with increased call outs for sick days. She said one resolution she has heard is to allow sell-back of a certain percentage of sick leave at the end of the year.

The Board and staff discussed an upward trend in sick days and factors involved. Chair Donaldson pointed out an additional 3,000 hours in call outs for sick days over the prior year and asked if staff had a feel for why that was trending up. Mr. Vanden Berg stated proactive response to health issues may be causing an increase in sick days, though it would be saving additional days later.

The Board and staff discussed wage adjustments in the budget. Mr. Lagerbloom explained the budget included a wage adjustment driven by the contract which was retroactive to the beginning of the contract. Ms. Reece noted that adjustment was retroactive for two (2) years, including 2018 and 2019.

Dr. Goetz suggested a mandate that all medics take a flu vaccine or wear a mask when engaging in patient care. Mr. Lagerbloom said it could be looked at.

The Board and staff discussed the future trend in overtime and how new hires would impact it in the current fiscal year and moving forward. Mr. Lagerbloom stated he and

Chief Kerr had been working on the numbers and the punchline would be that they believed they could reduce overtime by \$600,000.

Chief Kerr stated the next part of the overtime challenge is in ocean rescue, which was approximately \$213,000 over the appropriated amount. She noted staffing was a driver, and she was recommending reduction in coverage of lifeguard stations from 10 hours per day to eight (8) hours per day.

Mr. Lagerbloom explained the previous City Manager's office previously directed the stations be open longer because lifeguards were leaving the towers when the beach was still full of people. He stated staff need to discuss the issue further, as they don't want to be reckless in decisions. Vice Chair Orshefsky suggested perhaps some areas need a longer shift than others. Chief Kerr stated they will work on the issue diligently.

The Board and staff discussed industry standards for Police and Fire overtime and comparisons to other communities. Chief Kerr referenced her experience with the City of Austin as an example and said with 150 vacancies in operations out of 1,200 personnel, resulting in \$21 million in overtime. Mr. Smith noted man hours may be a better metric than overtime.

- **Delinquent Water Bills – Finance Department**

Chief Financial Officer Ms. Short stated the utility bill system put in place in 2009, Cayenta, does not allow for write-offs. When this was discovered, a delinquency and write-off policy was written and adopted, and the 2019/20 fiscal year will be the first year utilizing write-offs in the utility billing system.

Ms. Short noted the current aging total is \$20 million, of which \$8 million is over 120 days. She explained the different types of billing, including water and sewer, storm water, and other types. She stated \$3 million in outstanding storm water bills to the School Board were challenged in court and will now be deleted.

The Board and staff discussed collection procedures and opportunities, as well as the option to change the ordinance to make owners legally responsible for tenant water bills. Ms. Short stated a collection company is now in place and is collecting about 13 percent of tenant collections.

- **Procurement Card (P-Card) Usage – Finance Department**

Mr. Lagerbloom provided an overview of the P-Card program, noting the usage has been reduced to put more stringent controls in place. Instead of 750 employees having P-cards, the usage has been reduced to less than 300 critical users. He stated large purchases all happen in accounts payable.

Ms. Short stated the big discussion is how to drive more of the spending to be electronic. She stated \$8 to \$10 million of the total \$60 million in the P-card program is purchased with a card-in-hand. She stated about 30 percent of payments are electronic.

The Board and staff discussed what can be done to move more expenses electronic, and which vendors can be further influenced.

The Board and staff discussed merchant fees. Mr. Patel asked why an amendment to the contract to pass on fees was not being made. Ms. Short stated that would need to be done by the City Commission. Mr. Lagerbloom noted when the previous Commission last weighed in on this issue, they chose not to pass on fees to those paying them, but the Budget Advisory Board could send a message to them asking to reassess the issue.

C. Budget Advisory Board Recommendation to Commission Regarding the FY2020 Proposed Budget

Mr. Lagerbloom reviewed budget recommendations he would be making to the City Commission, including adding money to address homelessness, beach nourishment, and the possibility of foregoing the final payment to Broward County in the current fiscal year. He said his recommendation remains unchanged, that this is the wrong year to look at cost of living adjustments in the general employee retirement system.

Chair Donaldson asked each Board member to weigh in with comments.

Mr. McGrath pointed to the 5.8 percent increase in the budget and asked for a brief overview of the funding source. Mr. Lagerbloom explained though the millage rate will remain flat, property values are up approximately eight (8) percent, equating to additional funds in the budget, and reviewed additional changes.

Mr. Williams asked materials be provided at the joint workshop on a positive way to discuss the homelessness funding with constituents and neighbors. In addition, he stated he wanted to make sure reducing staffing did not lead to problems on the beach.

Mr. Lowe spoke regarding Winterfest. He stated the event makes a large amount of money, and he's not sure why they need to use City funds. Mr. Lagerbloom stated it is a large event that the Commission wanted to enhance their level of support to and referenced other events the City is involved with.

The Board and staff discussed passing on merchant fees to residents. Mr. Lowe stated he recommended charging a flat-rate convenience fee. Chair Donaldson said the City wants to encourage users to pay electronically, and a fee is accrued, so the Board should discuss what the recommendation to the Commission would be.

Vice Chair Orshefsky stated he would recommend the City Commission investigate mechanisms by which to recoup, recapture, or otherwise fund merchant fees. He said he does not want to tie their hands by recommending something specific. Mr. McGrath stated he thought it might generate ill will toward the City.

Motion made by Mr. Patel, seconded by Vice Chair Orshefsky, to recommend to the City Commission adding a convenience fee to recover credit card transaction costs. In a roll call vote, **motion** failed 4-5. Dr. Goetz, Mr. Smith, Mr. McKee, Mr. McGrath, and Chair Donaldson voted no.

Vice Chair Orshefsky asked if the additional savings to overtime would be enough to cover the recommended homelessness dollars. Mr. Lagerbloom stated they would be able to fund the line item this year if the Commission directed as such.

Continuing, Vice Chair Orshefsky asked for clarification on the payments to Broward County. Mr. Lagerbloom explained this was the final payment, and the County has said they have not expended the prior payment. He noted it would be deferred a year, not waived. He stated there is a bid protest, which is the reason funds have not been spent.

Dr. Goetz expressed fiscal and medical concerns regarding the substation building. He stated the budgeted funds would not realistically cover costs. Mr. Lagerbloom agreed the number was not large enough and gave background on how the number was chosen. He noted there is a project which will come before the Commission later in the year for a lease of an EMS substation, which would change the need.

The Board and staff discussed the budget line item for an EMS substation. Dr. Goetz stated the justification was to decrease the response time, and good evidence was not being given that the small decrease would improve mortality. Chair Donaldson explained the current discussion was dealing with the budget, not debating the substation location. Vice Chair Orshefsky stated the Fire Department has a need in the downtown area for additional EMS, and said he is convinced the need is there. Mr. Lagerbloom explained the money was a placeholder for a future project.

D. Joint City Commission Workshop Preparation

The joint meeting is scheduled for Tuesday, August 20, 2019 from 11:30 a.m. to 1 p.m.

Motion made by Mr. Smith, seconded by Dr. Goetz, to accept the budget as presented and amended at the Budget Advisory Board meeting on August 14. In a roll call vote, **motion** passed 9-0.

VII. Communications to/from the City Commission

None

VIII. Board Member Comments

None.

IX. Adjourn

Upon motion duly made and seconded, the meeting was adjourned at 8:10 p.m.

[Edits made by C. Crawford, Board Liaison]

All Merchant Fees by Index Code

Fd Code: AND Fiscal Year: 2014, 2015, 2016, 2017, 2018, 2019 AND F M: 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13 AND GL Acc: 431 AND Index Code: AND S / O: 3113 AND T C: 454, 70

Trans Post Date: Ascending order

Fund Name	Fund No.	2014	2015	2016	2017	2018	FYTD 2019	Summary
General Fund	001	57,610.96	132,775.50	158,015.92	152,055.77	127,708.28	85,048.33	713,214.76
Building Fund	140	52,553.40	131,392.15	168,283.33	207,273.80	267,624.89	137,155.56	964,283.13
Water & Sewer Fund	450	365,896.17	880,620.98	932,159.09	1,049,939.70	1,081,596.86	484,204.50	4,794,417.30
Parking Fund	461	495,906.78	613,696.26	770,499.79	856,136.20	833,022.22	449,917.56	4,019,178.81
PACA Garage	643	9,683.40	35,458.81	48,408.19	45,695.25	40,331.80	15,921.13	195,498.58
Summary		981,650.71	1,793,943.70	2,077,366.32	2,311,100.72	2,350,284.05	1,172,247.08	10,686,592.58

Jun 4, 2019

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DRIVERS OF FIRE RESCUE OVERTIME INCREASE IN FY2019

TOTAL FIRE RESCUE DEPARTMENT SALARY AND OVERTIME HISTORY

Fiscal Year	Permanent & Part-Time Salaries Budget	Actual	Amended Budget vs Actual	% of Salary Spent	Overtime Budget	Actual	Amended Budget vs Actual	% of Overtime Spent	Net Total	% Net Total
2014	\$ 33,111,448	\$ 32,019,191	\$ 1,092,257	96.70%	\$ 1,332,200	\$ 1,468,067	\$ (135,867)	110.20%	\$ 956,390	97.22%
2015	\$ 33,137,664	\$ 32,281,468	\$ 856,196	97.42%	\$ 1,078,500	\$ 1,199,171	\$ (120,671)	111.19%	\$ 735,525	97.85%
2016	\$ 33,873,752	\$ 33,752,150	\$ 121,602	99.64%	\$ 1,331,200	\$ 1,172,149	\$ 159,051	88.05%	\$ 280,653	99.20%
2017	\$ 35,161,918	\$ 34,478,146	\$ 683,772	98.06%	\$ 1,382,750	\$ 1,906,749	\$ (523,999)	137.90%	\$ 159,773	99.56%
2018	\$ 36,828,367	\$ 37,074,352	\$ (245,985)	100.67%	\$ 1,572,400	\$ 1,398,972	\$ 173,428	88.97%	\$ (72,557)	100.19%
2019 Q3 Estimate*	\$ 43,187,477	\$ 42,917,074	\$ 270,403	99.37%	\$ 1,822,732	\$ 2,443,675	\$ (620,943)	134.07%	\$ (350,540)	100.78%
2020 Proposed Budget**	\$ 41,634,823				\$ 2,003,346					

*FY 19 Q3 Estimate includes 1801 core adjustments for class and compensation and contractual wage adjustments

**FY 2020 Proposed Budget was increased with contractual wage adjustments

FIRE RESCUE SALARY AND OVERTIME HIGHLIGHTS

- Table above sources the five-year historical and estimated budget for salaries, overtime and the net total spent with percentages
- FLFR only met minimum staffing levels 14% during FY2019; Early retirement of 8 personnel created vacancy overtime for minimum staffing
- Actual salaries and wages show an increasing trend from 97-100% of the budget historically from FY2014 to FY 2018
- Overtime net totals fluctuate, but as seen above, exceeded the budgeted amount except in the years FY2016 and FY2018
- FY2018 is the first year exceeding the budgeted for salaries and of overtime combined by (\$72,557)
- FY2020 budget for salaries and overtime increased by approximately 10% over FY 2019 due to the 75th percentile and cost of living adjustments

DRIVERS OF FIRE RESCUE OVERTIME INCREASE IN FY2019

FR03-Operations Division (Peak Hour Rescue, Special Details, SWAT) is projected to overspend the overtime budget by \$345,111 in FY2019:

Driver	Root Causes
<ul style="list-style-type: none"> • Minimum Staffing Overtime increased from 18,920 to 40,917 hours from FY2018 (21,997; 116%) <ul style="list-style-type: none"> • Overtime net increase for non-salaried sworn operations personnel (<u>FF, Driver/Engineers, Fire Lieutenants, and Fire Captains only</u>) overall is projected at 19,449 hours for FY2019 	<ul style="list-style-type: none"> • \$345,111 of additional overtime is a projected increase due to a number of factors, which included but not limited to, unanticipated early retirement vacancies, unscheduled leave (FMLA, Sick, Military Deployments, etc.) for <u>FF, Driver/Engineers, Fire Lieutenants, Fire Captains, Battalion Chief, and Assistant Fire Chief positions</u>, which requires us to use overtime to maintain the minimum staffing <ul style="list-style-type: none"> • FMLA Overtime Net Change from FY2018 projected for FY2019 as a breakout of overtime total to be 5,998 of the 12,089 hours (55% increase from FY2018) • 4,026 hr. increase Military Leave for <u>all</u> personnel • 3,068 hr. increase Sick-Personal for <u>all</u> personnel • 643 hr. increase Detail Overtime for <u>all</u> personnel for City sponsored events • There was an additional impact due to the necessary transfer of Operations personnel to Administration to meet the Fire Administration functions through a reorganization of duties and responsibilities. The estimated FY2019 impact to overtime costs is \$225,000.

DRIVERS OF FIRE RESCUE OVERTIME INCREASE IN FY2019 (Continued)

FIR01 – Administrative Division is projected to overspend the overtime budget by \$275,832 in FY2019.

FIR01-Administration Division Ocean Rescue projected to overspend the overtime budget by \$213,532 in FY2019.

Driver	Root Causes
<ul style="list-style-type: none"> • Ocean Rescue overtime budget has been overspent every year since FY 2014 (Projected to overspend \$213,532 in FY 2019) 	<ul style="list-style-type: none"> • \$213,532 of additional overtime is projected due to a number of factors, which included, but not limited to, minimum staffing needs for Ocean Rescue. • Minimum staffing of tower between 9:00 AM and 7:00 PM (extended hours) • Personal Leave without Pay increase of 1,657 hours (2510.61%) • Sick-Personal increase of 1,460 hours (58.66%) • FMLA increase of 340 hours (18.28%)

FIR01-Administration Division (Fire Prevention Detail (After Hours), Special Events, Night Drills, etc.) is projected to overspend the overtime budget by \$62,300 in FY 2019

Driver	Root Causes
<ul style="list-style-type: none"> • General Overtime increase of 127 hours (29.39%) • CERT Deployment increase of 119 hours (595%) 	<ul style="list-style-type: none"> • FEMA Deployments – Hurricane Michael and Florence • Administrative personnel working in minimum staffing and/or peak hour rescue overtime in Operations on weekends (overtime) • Fire Plan Review and Inspections were conducted to meet the 12- month requirement (revenue offset) • Leave time outside of vacation (FMLA, Personal, Sick, Disaster, Long-term injury)

FOLLOW UP ITEMS FOR FY 2020 BUDGET ADVISORY BOARD REVIEW

FINANCE DEPARTMENT

1. Merchant fees – How much do we pay?

Please see attached information that was shared at a prior meeting.

2. How do we pass these fees along to users?

The current merchant card processing contract expires in September 30, 2020 and the City will explore implementing a new contact to pass on the fees to the users.

3. P-Cards – Of the operating expenses not being paid with a p-card, why and who are these (the discussion in the BAB meeting was that healthcare providers and FPL wouldn't accept the city's p-card)?

The City currently pays the FPL bills with a p-card. Finance has reviewed all the large ticket purchases paid via check last fiscal year and have identified a number of automotive companies (\$6M spend in FY2018) as well as purchases for the following categories:

- Insurance
- Benefits
- Fuel
- Curbside Collections
- Disaster Debris
- Legal
- Medical

Finance will continue to push the requirement to pay via credit card for all transactions except grants and unless expressly approved in writing by either the Chief Procurement Officer, Chief Financial Officer or City Manager and where ever feasible find opportunities to grow the program.

4. Water Bill Delinquency – What is the best practice for utility funds?

The City's accounts receivable Write-off policy was developed based on best practices and is attached for reference.

5. When does the City write-off an account?

Write-offs happen at the end of the fiscal year. Accounts may be specifically identified and written off throughout the fiscal year, but at year end, unpaid accounts that have aged six (6) months past the 90-day allowance period for delinquent collections shall be considered uncollectible and the remaining balance will be written off to fairly state revenues and deferred revenue for that reporting period.

Delinquent accounts that have resulted in property liens will not be written off except for any portion that remains after the lien has been released.

6. What is the City's policy regarding delinquencies?

All unpaid accounts in the tenant's name are subject to the collection process and all unpaid accounts in the owner's name are subject to a lien.

FINANCE DEPARTMENT, Cont'd

- All accounts that have been closed will appear on the collections report (usually 60 days after billing).
- All accounts in the tenant's name will be reviewed and processed by an internal collections clerk. If the total amount due is not collected through internal collection efforts, then the accounts are referred to the City's contracted collection agency.
- The collection agency will make every effort available to collect the total amount due. After 30 days, the account is referred to the credit reporting agencies. (usually 90 days after billing)
- In accordance with the City's Municipal Code, the city shall have a lien on all lands or premises served by its water or sewer system for all fees and service charges for such facilities until paid, which liens shall be prior to all other liens on such lands or premises, except the lien of state, county and municipal taxes, and shall be on a parity with the lien of such state, county, and municipal taxes.
- All accounts in the owner's name are reported to the lien division, where the account is reviewed and a lien is filed with Broward County for any amount over \$10. The \$10 amount is the minimum amount because there is a ten dollar filing fee which is charged by the County.



POLICY AND STANDARDS MANUAL

CHAPTER: 9 | SECTION: 10 | SUBJECT: 2
DATE: August 23, 2018

CHAPTER: FINANCIAL AND PURCHASING
SECTION: REVENUE COLLECTIONS
SUBJECT: ALLOWANCE FOR AND WRITE-OFF OF UNCOLLECTIBLE ACCOUNTS RECEIVABLE
AUTHORIZATION: Lee R. Feldman, ICMA-CM, City Manager

Digitally signed by Lee
Feldman
Date: 2018.08.25
13:18:50 -04'00'

I. PURPOSE:

The purpose of this document is to provide a set of internal control objectives, establish parameters for setting levels of allowances for doubtful accounts, and establish uniform guidelines for the write-off of uncollectible accounts receivable held or administered by all departments of the City of Fort Lauderdale (City). Policies contained herein are designed to comply with applicable generally accepted accounting principles (GAAP) and governmental accounting principles, and to fairly present accounts receivable in the financial statements.

The integrity of any revenue system ultimately depends on its enforcement. A government's vigilance in auditing and collecting delinquent receivables conveys its commitment to fairness and the uniform application of the law. There are powerful enforcement tools available to local governments to encourage compliance so long as a legal basis for collections has been established. This policy focuses on the events that occur when collection and the enforcement measures, employed by the City, fail.

II. DEFINITIONS:

- A. Accounts Receivable (A/R) - Amounts to be collected from customers who purchased goods or services from the City.
- B. Allowance for Doubtful Accounts - An accounting convention used to set aside receivable amounts that are not likely to be collected, but have not been classified as uncollectible and subject to be written off. The purpose of setting aside the amounts is to reduce the possibility of overstating revenue that could result in a material misstatement of the financial statements.
- C. Federal Employer Identification Number (FEIN) - The unique nine-digit number assigned by the Internal Revenue Service (IRS) to business entities operating in the United States for the purposes of identification.
- D. Internal Controls - A set of policies and procedures designed to assist management and staff in preventing, detecting and correcting errors and/or omissions on a timely basis in the normal course of performing their assigned duties, to prevent the misstatement of amounts reported in the financial statements.



POLICY AND STANDARDS MANUAL

- E. Uncollectible - An A/R that, despite efforts to collect, will not be collected and is subject to write-off.
- F. Write-Off - To reduce accounts receivable and revenue to eliminate the amount that was previously recorded in the accounting records.

III. POLICY:

It is the City's policy to vigorously pursue the collection of all monies legally owed to the City to preserve and maximize the City's revenue. However, A/R should be written off of the financial accounting records when all collection procedures have been exhausted without results and the Finance Director, or designee, deems the accounts uncollectible (bad debt). The period of time that a receivable remains outstanding will vary based on the transaction type or statutory requirements. Each department will exercise due diligence in collecting payment for all receivables and other claims due to the City. Due diligence efforts should be gauged by factors such as (1) statutory authority to collect delinquent accounts, (2) the type, age, and amount of the delinquent accounts, individually or cumulatively, and (3) whether or not the actions taken are reasonable and cost effective.

IV. DETAILS:

A. Internal Control Objectives:

The internal control processes contained in this policy will assist the City Treasurer, or designee, and staff to prevent, or detect and correct errors and/or omissions on a timely basis in the normal course of performing their assigned duties that could result in misstatement of amounts reported in the City's financial statements. These controls include:

1. Authorization - All transactions are properly authorized by, City Treasurer, or designee management. The Director of Finance has final authority over all aspects of this policy.
2. Recording Transactions - Transactions are recorded as necessary to permit preparation of financial statements in conformance with statutory requirements and accounting principles generally accepted in the United States, and to maintain accountability for assets. Subsidiary ledgers are maintained at the department level and allowances are recorded for accounts deemed uncollectible.
3. Access to Assets - Access to assets and records should be permitted only with Director of Finance's or designee's authorization. The financial management system is used to allow appropriate access only to those authorized by the Director of Finance, or designee.
4. Periodic Independent Verification - Records should be checked against the assets by someone other than the individuals responsible for recordkeeping



POLICY AND STANDARDS MANUAL

and custody of the assets. Quarterly reports are approved by Department Directors prior to account write-off.

5. Segregation of Duties - The organizational workflow should prevent an individual from recording transactions, approving transactions and custody of assets. This objective shall be addressed in each departmental policy.

B. **Authority:**

The Director of Finance, or designee, (Finance) is responsible for and has final authority over the control, reporting, and implementation of policies regarding the write-off of A/R for the City. Finance shall review receivables quarterly to determine that levels are reasonable and appropriate and to plan for anticipated write-offs and their effect on budgeted revenues. Accounts may be written off of the City's financial accounting records and no longer recognized as collectible receivables for financial reporting purposes, but the legal obligation to pay the debt may still remain. Accounts written off remain debts to the City until discharged by action of the City Commission, by statute of limitations, a duly recognized court proceeding, or other legal settlement.

C. **Departmental Responsibility:**

Every department that provides goods and/or services prior to receiving payment shall develop policies and procedures to ensure the proper accounting for the receivables. The policy should address:

1. Processes and transactions that result in an account receivable.
2. Internal controls that are in place to ensure the accuracy of recordkeeping of the receivables, ensuring that the same individual does not have the authority to record transactions, approve transactions or have custody of the assets subject to the transactions.
3. A description of account maintenance activities.
4. Due diligence procedures and documentation requirements for delinquent account collections.
5. Write-off policies.
6. Reporting requirements.

Departmental policies and procedures shall be reviewed and approved by Finance.

D. **Subsidiary Ledgers:**

Each department that has receivables shall also have a system that tracks receivables, payments, and write-offs, and can report on such activity as needed. At a minimum, the system must establish the identity of the debtor, debtor name, address, phone number, FEIN or Social Security Number (SSN), source document number, the date of the obligation, amount of the receivable, adjustments, payments received against the account, and attempts at



POLICY AND STANDARDS MANUAL

CHAPTER: 9 | SECTION: 10 | SUBJECT: 2

DATE: August 23, 2018

collection. Sufficient details of individual account activity as well as A/R aging must be included on appropriate reports to support and justify the amounts reported in the financial statements. For types of accounts receivable that have no statutory limitations for collection or if there are other compelling reasons to maintain the detail of uncollectible accounts as defined in this policy (such as accounts that have resulted in property liens or government fines such as parking citations), the accounts may remain active in the subsidiary system as long as the department maintains records of previously written off amounts so as to accurately reflect A/R balances and amounts to be written off in each fiscal year.

E. **Allowance for Doubtful Accounts:**

The first step in the write-off process is to reduce the revenue and receivable accounts. This is accomplished through the use of an allowance for doubtful accounts. At the beginning of each fiscal year, a calculated amount of receivables that are unlikely to be collected is removed from the Statement of Net Position and charged as an expense in the Statement of Changes in Net Position for each fund. Throughout the year, specific accounts are recognized as uncollectible. This transaction reduces the balance in the allowance for doubtful accounts and increases the balance of bad debt. At the end of the fiscal year, the allowance account is replenished based on the calculated estimate as follows:

1. 100% of receivables that are past due over 90 days are charged to the allowance account.
2. 25% of receivables that are past due between 61 and 90 days are charged to the allowance account.

F. **Write-offs of Bad Debt:**

Accounts may be specifically identified and written off throughout the fiscal year, but at year end, unpaid accounts that have aged six (6) months past the 90 day allowance period for delinquent collections shall be considered uncollectible and the remaining balance will be written off to fairly state revenues and deferred revenue for that reporting period. Delinquent accounts that have resulted in property liens will not be written off except for any portion that remains after the lien has been released.

Finance shall provide Accounts Receivable Write-off Request forms that identify the department, type of receivable and amount to be written off, account codes, any other information required for approval to each department. Administrative information to be included on the form shall identify the person posting the write-off, the date, and the fiscal month/year of the write-off. A copy of the completed form will be provided to the submitting department for their records. A succession of approval lines shall be included for the Department Director, Finance Director, City Manager, City Auditor, and City Commission.



POLICY AND STANDARDS MANUAL

CHAPTER: 9 | SECTION: 10 | SUBJECT: 2
DATE: August 23, 2018

Each department Director, or designee, with receivables shall submit quarterly reports to Finance that show the amounts eligible for write-off. The adjusting entry shall be subject to review and approval by the Director of Finance. The City Manager or designee shall review and approve write-offs of amounts aggregating more than \$500,000 in any fiscal year and report same to the City Commission. Approval for amounts aggregating more than \$750,000 in one fiscal year must be obtained from the City Commission.

Payments received for any accounts previously written off will be applied against the account balance and booked as revenue in the period received.

V. REFERENCES:

A Revenue Guide for Local Government, Second Edition; Robert L. Bland Internal Control – Integrated Framework, Committee of Sponsoring Organizations of the Treadway Commission, May 2013

**POLICE DEPARTMENT SALARY AND OVERTIME
FISCAL YEARS 2014 – 2020**

POLICE DEPARTMENT SALARY AND OVERTIME HISTORY										
Fiscal Year	Salary* Budget	Actual	Amended Budget vs Actual	% of Salary Spent	Overtime Budget	Actual	Amended Budget vs Actual	% of Overtime Spent	Net Total	% Net Total
2014	\$ 46,952,108	45,988,948	963,160	97.9%	3,648,838	5,517,178	(1,868,340)	151.2%	(905,180)	101.8%
2015	48,818,106	47,590,014	1,228,092	97.5%	3,694,800	5,716,296	(2,021,496)	154.7%	(793,404)	101.5%
2016**	50,985,625	48,908,557	2,077,068	95.9%	3,687,800	6,644,570	(2,956,770)	180.2%	(879,702)	101.6%
2017**	51,969,197	50,466,558	1,502,639	97.1%	3,945,689	7,252,908	(3,307,219)	183.8%	(1,804,580)	103.2%
2018	55,461,065	54,653,224	807,841	98.5%	6,840,000	6,966,062	(126,062)	101.8%	681,779	98.9%
2019 Estimate***	57,048,892	56,118,510	930,382	98.4%	7,510,000	7,714,406	(204,406)	102.7%	725,976	98.9%
2020 Preliminary	58,275,205				7,276,500					
2020 Budget	61,237,178				6,005,084					
<p><i>*Salary Budget includes Payroll Attrition amounts listed below.</i></p> <p><i>**FY 2016 and 2017 Overtime Budgets were adjusted for year-end reconciliations.</i></p> <p><i>***FY 2019 Budget was adjusted by \$580,000 for School Resource Officer overtime details for the Broward County School Board. There is an associated reimbursement revenue.</i></p>										

Fiscal Year	Attrition Budget
2014	\$ (660,647)
2015	(660,647)
2016	(660,647)
2017	(660,000)
2018	(2,000,000)
2019 Estimate	(2,000,000)
2020 Preliminary	(2,000,000)
2020 Budget	(1,450,000)

HIGHLIGHTS

- The Police Department over-spent their overtime budget in fiscal years FY 2014 – FY 2017; the over-expenditure was partially offset by attrition.
- The overtime budget was increased by \$2.9 Million for the FY 2018 Budget based upon FY 2016 actual expenditures and the FY 2017 trend.
- The payroll attrition budget was also adjusted in FY 2018 from \$660,000 to \$2,000,000 based upon trend.
- Since FY 2018, Police Department vacancies have decreased significantly.
- The FY 2020 budget includes a reduction of \$550,000 in the overtime budget to account for overtime use that has historically been associated with staffing shortages. The budgeted attrition was commensurately adjusted.
- The FY 2020 budget includes a reduction in overtime of \$700,000 and a reduction in part time salaries due to a proposed change in service delivery for detention unit coverage. There is an associated increase in salaries and wages to fund 15 new full-time positions (12 Detention Officers and 3 Detention Supervisors). ***Please See Detention Proposal for More information***

OVERTIME DRIVERS

- Police Officer Vacancies - a peak of 44 vacancies in 2018
- Delays in hiring due to changes in Police Officer Recruiting methodologies
- Unplanned Overtime: Protests, Hurricanes, etc.
- Detention Unit Coverage - Decline in reserve officers prompting Police Officers to cover the jail

CITY OF FORT LAUDERDALE POLICE DEPARTMENT



Detention Unit Proposal

August 14, 2019

Response to the Budget Advisory Board regarding Police Department's Detention Proposal

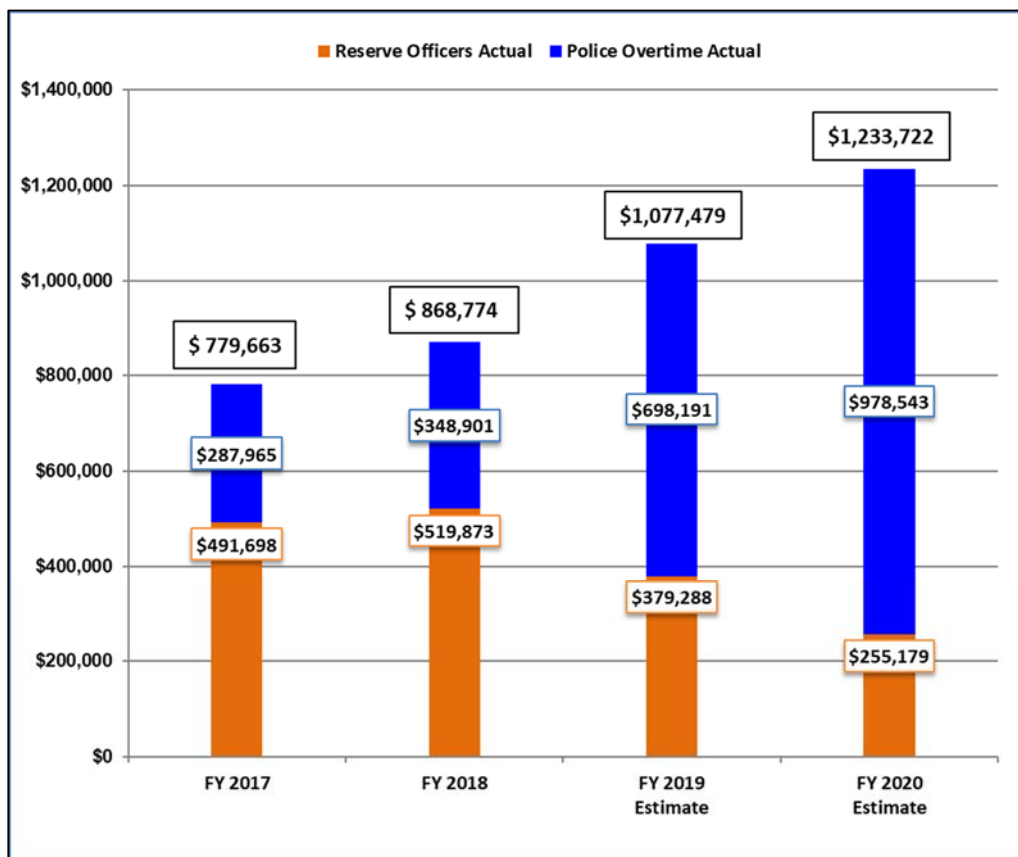
The Police Department's Detention Unit requires a staff ratio of two (2) Detention Officers and one (1) supervisor per turn, which is an eight (8) hour shift. A seven-day week is comprised of 21 turns for each position. Three (3) positions per turn, results in a scheduling of 63 turns or 8-hour shifts.

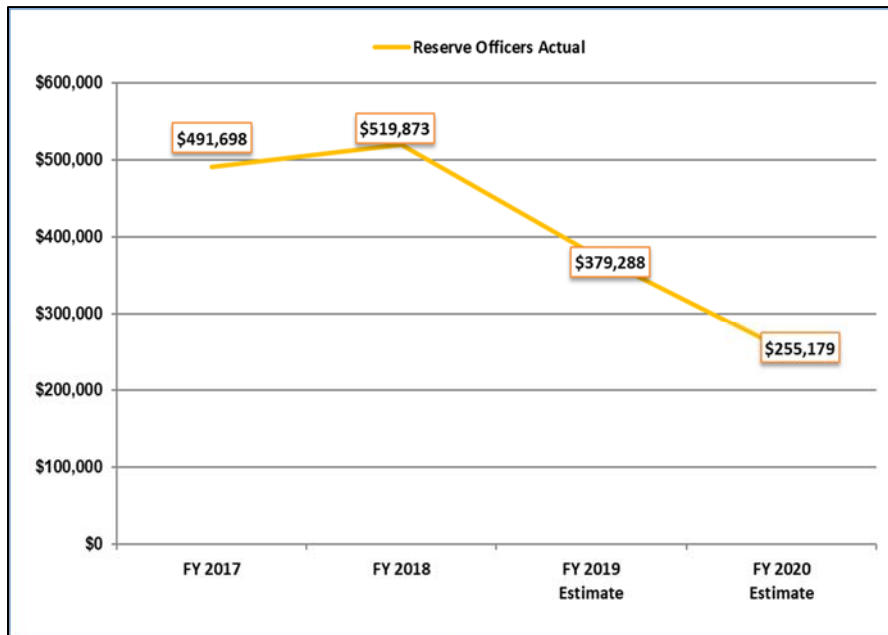
The current cost to cover the detention schedules using part-time Reserve Officers, has been impacted by a decreasing number of Reserve Officers. With less Reserve Officers available for turns, the remaining turns must be covered using overtime, and if they are unable to fill the scheduling gaps, then a Police Officer is scheduled to work the overtime. It is estimated that under current operations approximately 40 turns are covered by part-time Reserve Officers. The remaining 23 turns are staffed by Police Officers. It is the Police Department's prediction that the supply of Reserve Officers will be completely depleted in the next two or three years.

Currently, the average hourly rate for a Reserve Officer is \$23 per hour whereas, Police Officers overtime hourly rate is \$66, and a Police Supervisor's overtime hourly rate is \$83.

Over the past few years, the Police Department has seen overtime expenses increasing, resulting from a decline in filled Reserve Officers positions. As demonstrated below:

Detention Unit
Historical Personal Salaries Spend
FY 2017 – 2020 Estimate





Upon this realization, the Police Department has considered three options to mitigate the budgetary shortfalls. The following scenarios were reviewed:

Scenarios	Cost	FY 2020 Detention Unit Budget	Increase (Decrease) over FY 2020 Budget
Scenario 1: Detention Officers	\$ 1,202,709	\$ 1,202,709	\$ -
Scenario 2: Contracting Booking Services and Addition of a Police Captain	\$ 1,320,176	\$ 1,202,709	\$ 117,467
Scenario 3: Police Officer Overtime	\$ 2,670,808	\$ 1,202,709	\$ 1,468,099

Scenario 1: Removal of Detention part-time salaries budget and reduction of Police overtime budget to cover turns with full-time staff. A Fiscal Year 2020 Budget Modification Request was submitted for a revised Detention Unit comprised of full-time staff - 12 Detention Officers and 3 Detention Supervisors. The cost difference between the removal of current part-time positions, 8.7 Full-time Equivalents (FTEs), and replacement with 15 full-time staff results in a net increase of 6.3 FTEs. This scenario includes a decrease in the mandatory police officer overtime coverage that has been used to make up for the staffing shortage. The requested new detention personnel will be classified as sworn Detention Officers/Supervisors (non-Fraternal Order of Police). They would be Teamsters-eligible employees and participate in the ICMA Defined Contribution Retirement Plan. As a result of creating these positions, the Police Department would be able to offer members of the Police Explorer Program and others in the community the opportunity to join the Police Department in a role that may lead to becoming a sworn officer in the future.

Estimated Cost of Detention Officers and Supervisors Requested:

Detention Officers			
Detention Officers		Detention Supervisor	
\$ 653,796	Permanent Salaries	\$ 181,479	Permanent Salaries
\$ 58,836	ICMA 9%	\$ 16,332	ICMA 9%
\$ 50,009	FICA	\$ 13,883	FICA
\$ 149,652	Health	\$ 37,413	Health
\$ 912,293	Total Salaries & Benefits	\$ 249,107	Total Salaries & Benefits
Salaries and Benefits Cost		\$ 1,161,401	
Operating Expenses		\$ 41,308	
Total Cost of Requested Detention Unit		\$ 1,202,709	

PROS:

- Full control of detention activities
- Employees following Police Department policies
- Hurricane deployment at shelters
- Department can adjust staffing for special events
- Employees must participate in our training
- Complies with the Commission for Florida Law Enforcement Accreditation (CFA) standards
- Department employees may author reports

Cost of Request versus FY 2020 Preliminary Budget:

Sub-objects	Detention Officers	FY 2020 Detention Unit Budget	Variance over FY 2020 Budget
1101 Permanent Salaries	835,275	-	(835,275)
1107 Part Time Salaries	-	476,125	476,125
1501 Overtime	-	699,326	699,326
2299 ICMA 9%	75,168	-	(75,168)
2301 Social Security	63,893	-	(63,893)
2404 Health including Dental	187,065	-	(187,065)
Total Personal Expenses	1,161,401	1,175,451	14,050
3198 Backflow Program	2,145	2,145	-
3299 Other Services	-	3,100	3,100
3634 Water/Sewer/Storm	8,013	8,013	-
3949 Uniforms	9,450	-	(9,450)
3999 Other Supplies	4,900	14,000	9,100
4101 Training	16,800	-	(16,800)
Total Operating Expenses	41,308	27,258	(14,050)
Grand Total	1,202,709	1,202,709	-

Scenario 2: Contracting out the Detention Program with a third party and the addition of a Police Captain to supervise detention operations.

A contractor would require that at a given date, they would be left to facilitate operations within the rules established by a contract. This eliminates the flexibility of the Police Department to operate the program to meet the changing needs of booking and transport. It would also prevent the Department from using the program as a method to recruit Fort Lauderdale residents, particularly minorities, to become future Police Officers. The Department does not see this as a viable option to pursue.

CONS:

- Contractors not available for hurricane deployment
- Operates under contractor's policies
- Training requirements cannot be assured

- o Administrative limitation on the Department's ability to investigate use of force, evidence handling, use of records, etc.
- o Extra employee cost for specific types of training (Basic Life Support, CJIS, OSHA, etc.)
- o Employees not required to follow our accreditation standards*
- o Cannot author police reports, recover evidence, or be available for court appearances
- o The Department is left with all the liability, with no actual authority over contractors
- o Department would be required to maintain CJIS authorization for each contract employee
- o Inability to replace contract employees

*Refer to Appendix A, 22.05M and 22.12M, CFA

Cost of Contracting Services:

YEAR ONE BILLING						
FLPD BOOKING / TRANSPORTATION						
Position	Wage	DMS Bill Rate	Overtime	Billable Hours Per Week	FTE	Estimated Annual
Working Shift Leads DMS Service Level V	\$20.00	\$32.12	\$44.97	120	3.0	\$185,011.20
Booking / Transport Officers DMS Service Level V	\$19.50	\$31.39	\$43.95	480	12.0	\$723,225.60
TOTAL G4S TURN-KEY BUDGET / YEAR ONE / 52 WEEKS BILLING						\$908,236.80
FOUR WEEKS BILLING: ONE-TIME STARTUP FEE / TRAINING \$3753.26 PER FTE (Train 15 and two non-resident Officers for back-up support, vacation, illness, etc.)						\$63,805.42
TURNOVER TRAINING BUDGET IF REQUIRED \$3,753.26 PER FTE (Training capped at six additional Officers per calendar year)						\$22,519.56
G4S TURN-KEY BUDGET 12 MONTHS						\$994,561.78

Cost of Contracting Services and Police Captain versus FY 2020 Preliminary Budget:

Sub-objects	Booking Services with addition of Police Captain	FY 2020 Budget	Variance over FY 2020 Budget
1101 Permanent Salaries	104,055	-	(104,055)
1107 Part Time Salaries	-	476,125	476,125
1501 Overtime	-	699,326	699,326
2301 Social Security	8,190	-	(8,190)
2404 Health Insurance	12,471	-	(12,471)
Total Personal Expenses	124,716	1,175,451	1,050,735
3198 Backflow Program	2,145	2,145	-
3299 Other Services	994,562	3,100	(991,462)
3634 Water/Sewer/Storm	8,013	8,013	-
3801 Gasoline	8,757	-	(8,757)
3946 Tools/Equipment <\$5000	1,300	-	(1,300)
3949 Uniforms	1,500	-	(1,500)
3999 Other Supplies	5,000	14,000	9,000
4104 Training	3,000	-	(3,000)
6416 Vehicles*	168,837	-	(168,837)
6499 Other Equipment*	2,346	-	(2,346)
Total Operating Expenses	1,195,460	27,258	(1,168,202)
Grand Total	1,320,176	1,202,709	(117,467)

*One-Time Expenses of \$171,183

Scenario 3: Continuing to utilize Police Officer Overtime for full coverage of Detention Unit

Cost of Booking Facility through Overtime			
Police Officers		Patrol Supervisors	
\$ 1,732,087	Overtime 1.5x Pay	\$ 723,603	Overtime 1.5x Pay
\$ 132,504	FICA	\$ 55,356	FICA
\$ 1,864,591	Total	\$ 778,959	Total
Total Overtime Cost		\$ 2,643,550	

Cost of Police Overtime Coverage support of Booking Facility versus FY 2020 Preliminary Budget:

Sub-objects	Police Officer Overtime Coverage of Booking Facility	FY 2020 Budget	Variance over FY 2020 Budget
1107 Part Time Salaries	-	476,125	476,125
1501 Overtime	2,455,690	699,326	(1,756,364)
2301 Social Security	187,860	-	(187,860)
Total Personal Expenses	2,643,550	1,175,451	(1,468,099)
3999 Other Supplies	14,000	14,000	-
3198 Backflow Program	2,145	2,145	-
3299 Other Services	3,100	3,100	-
3634 Water/Sewer/Storm	8,013	8,013	-
Total Operating Expenses	27,258	27,258	-
Grand Total	2,670,808	1,202,709	(1,468,099)

Appendix A

The Commission for Florida Law Enforcement Accreditation (CFA) Accreditation Rules

22.05M

A written directive requires **agency staff** be available to supervise prisoners/detainees on a continual basis and includes:

- A. Documented physical observation at least every 15 minutes for adult prisoners/detainees identified as being suicidal or a danger to themselves;
- B. Documented physical observation at least every 10 minutes for juveniles; and
- C. Procedures for supervision of prisoners/detainees that are the opposite sex of the staff member providing supervision.

22.12M

Affected **members** receive training on the operation of the holding area, to include fire suppression techniques and use of fire suppression and safety equipment.

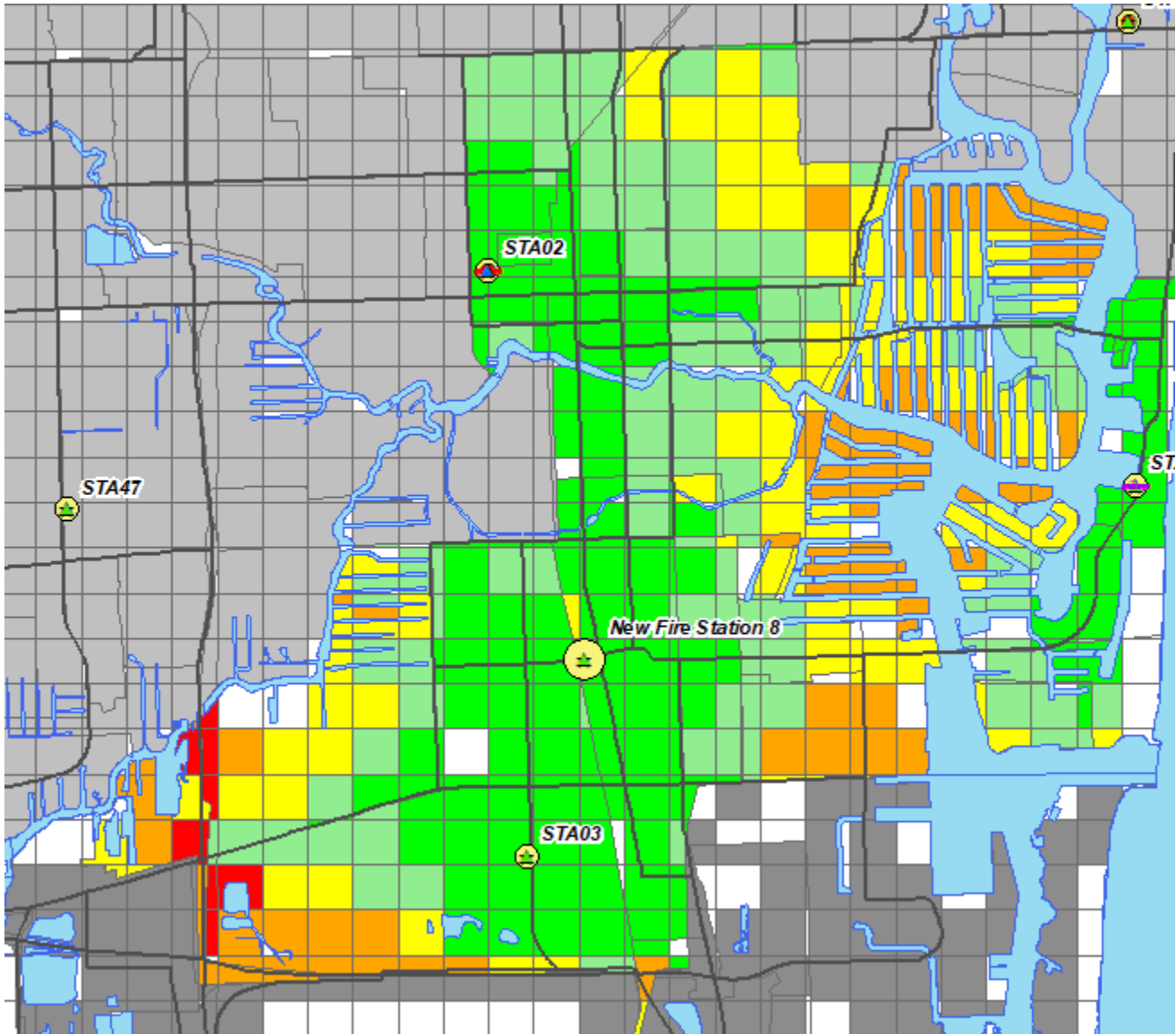
The Commission for Florida Law Enforcement Accreditation applies these terms to require the use of Department personnel in these directives.

Fire Rescue Substation Location

“To determine the optimal location for a station, FLFR uses an ArcGIS based software called Deccan ADAM that links to the CAD (dispatch system) for all incidents from 2018. The software is based on unit assignment to a station and the number of personnel on each unit. Fire Rescue is able to model the 2018 data with the new Fire Station #8 already placed on the map as a baseline model. We then add empty stations and move or create new apparatus and staffing, or use existing apparatus and staffing, to estimate the location that would provide the best response times.”

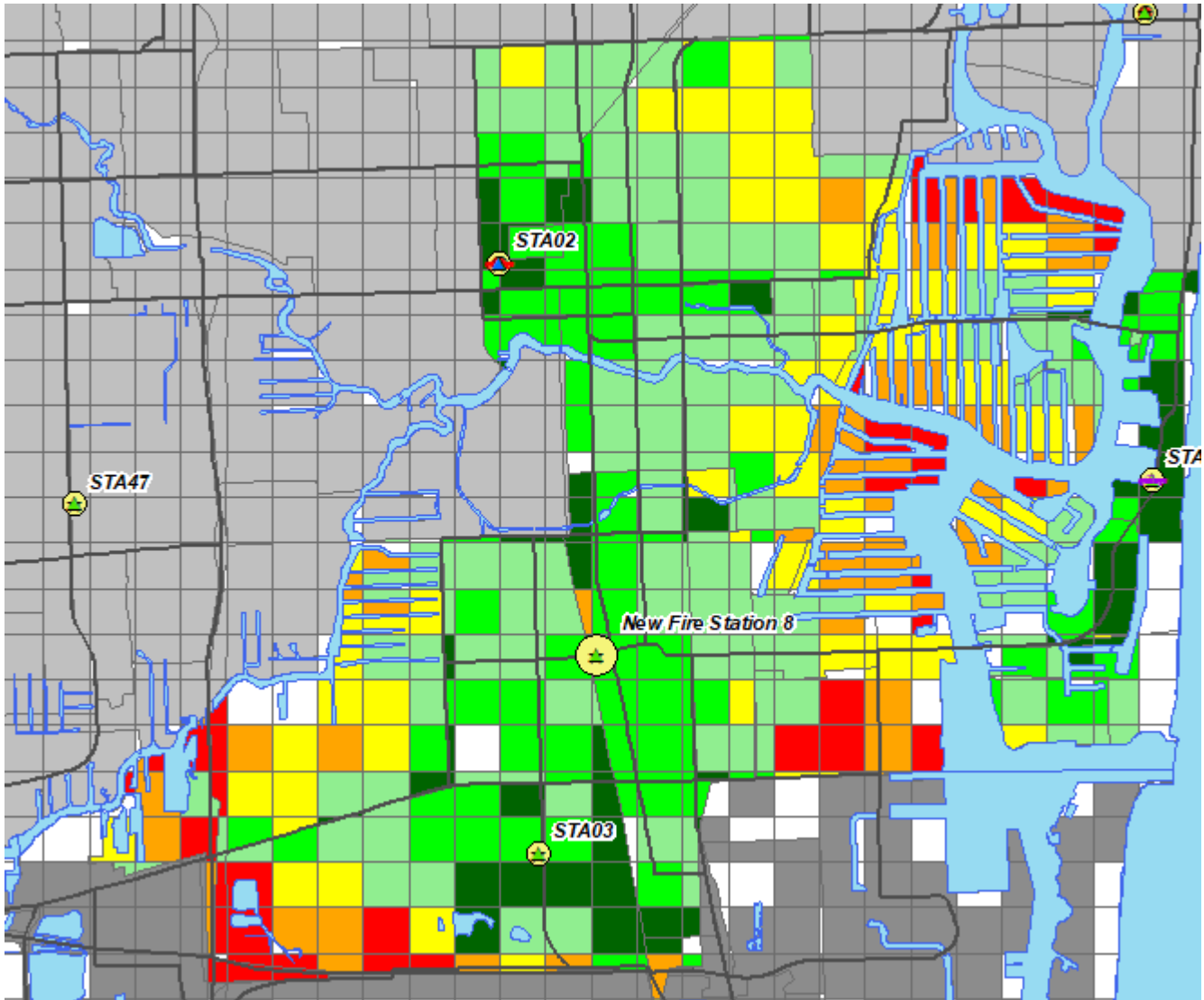
Attached are the Deccan maps: 1) the first iteration has the average time per cell; 2) the next iteration has the percentile range likely to meet the average goal on the top of the page. The white areas were of some concern, and are areas where we have no recorded calls from 2018. We have attached Google Earth maps to show the white areas that may be of some concern.

Baseline Map with PDG District 2, 3 and 49 with FS 8



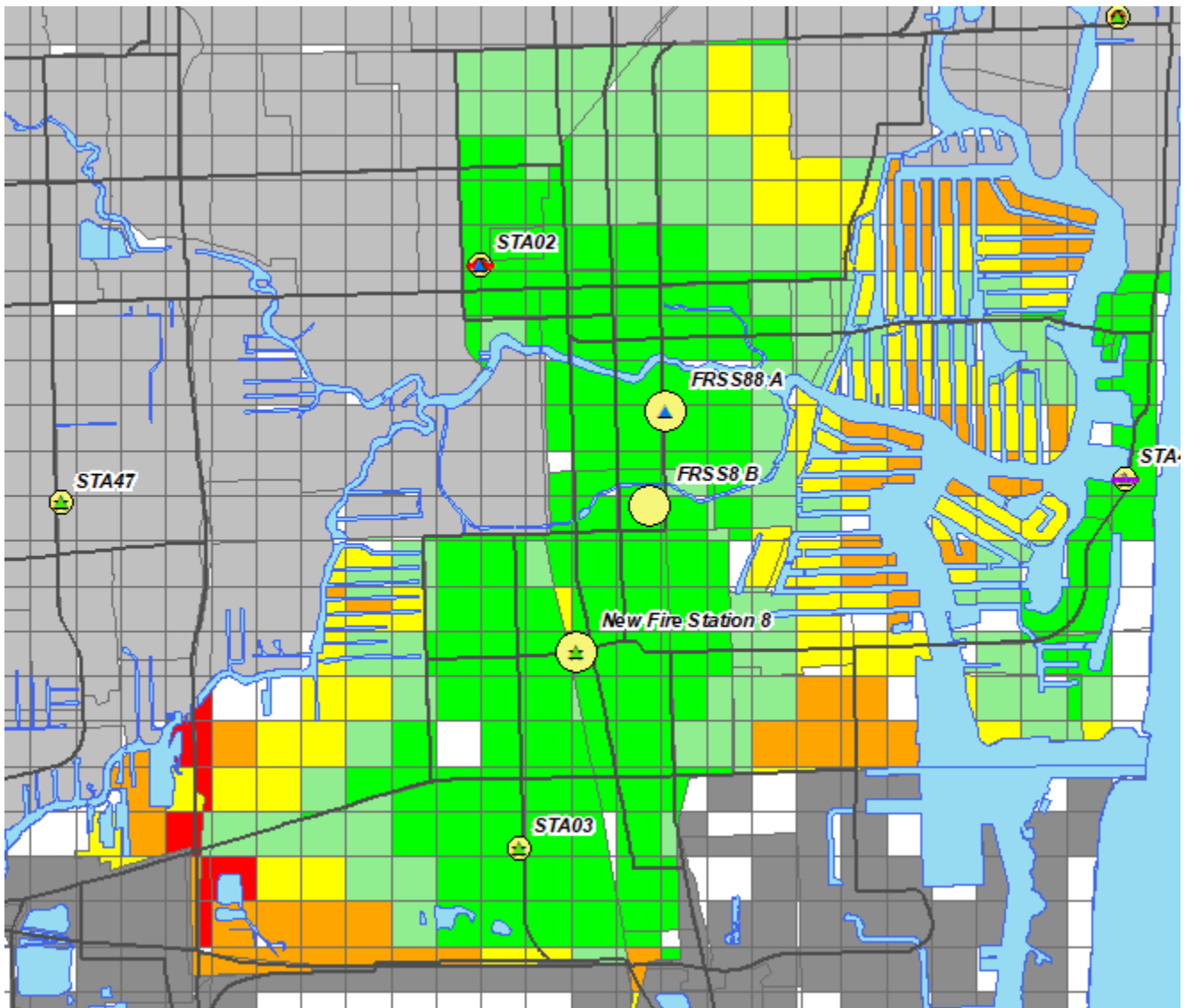
Less than 3:40	[1]
3:40 - 5:20	[176]
5:20 - 6:00	[154]
6:00 - 6:40	[124]
6:40 - 8:20	[99]
Greater than 8:20	[10]
No Access	[1239]
Not Analyzed	[1923]
Not Served	[885]

Baseline Map with PDG District 2, 3 and 49 with FS 8: Probability at (5:13 77%)



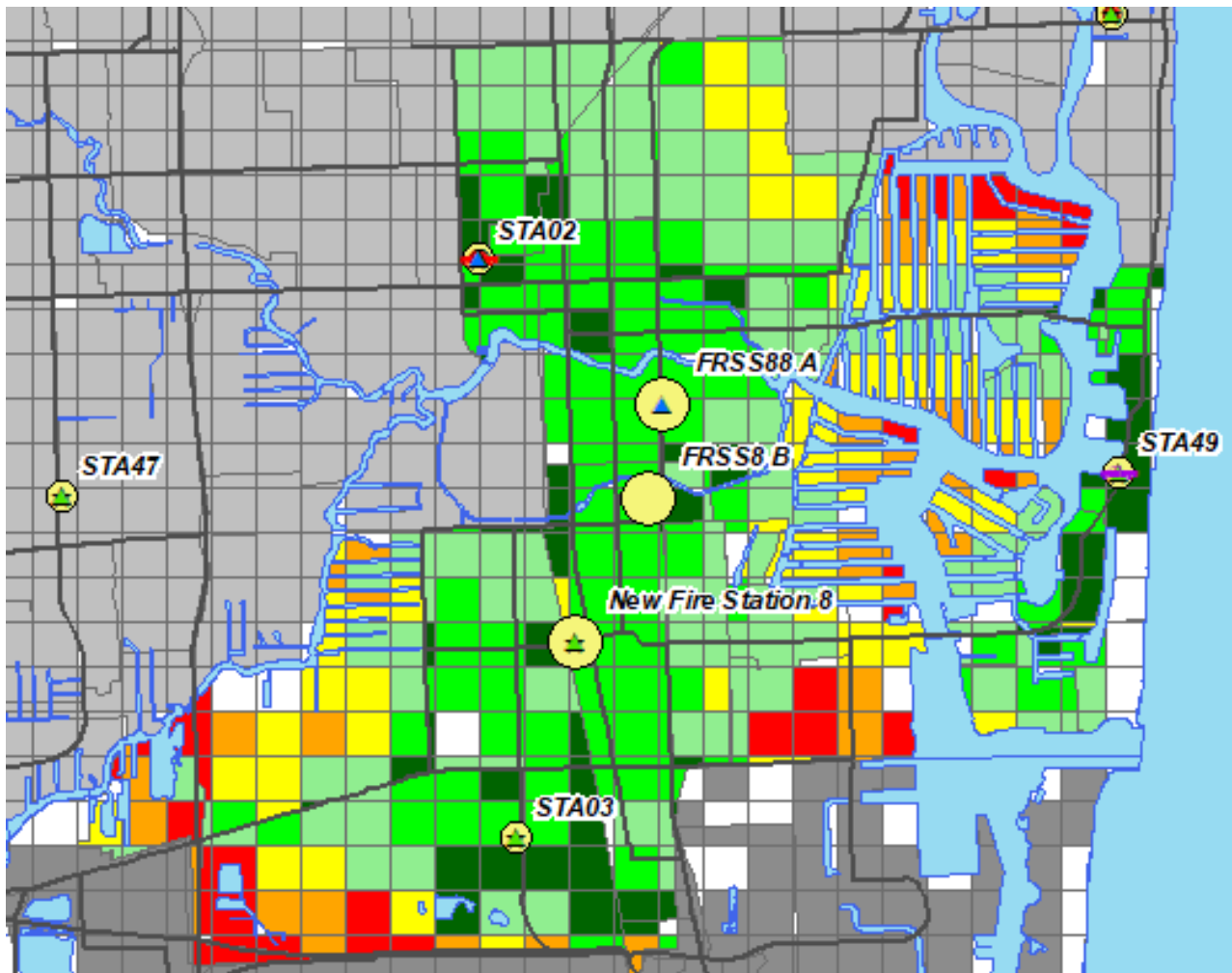
90% - 100%	[69]
80% - 90%	[105]
60% - 80%	[174]
40% - 60%	[95]
20% - 40%	[71]
Less than 20%	[50]
No Access	[1239]
Not Analyzed	[1923]
Not Served	[885]

Baseline Map with PDG District 2, 3 and 49 with FS 8 –
 RE88 at North Location (SE6th Street and US Hwy 1) "A"



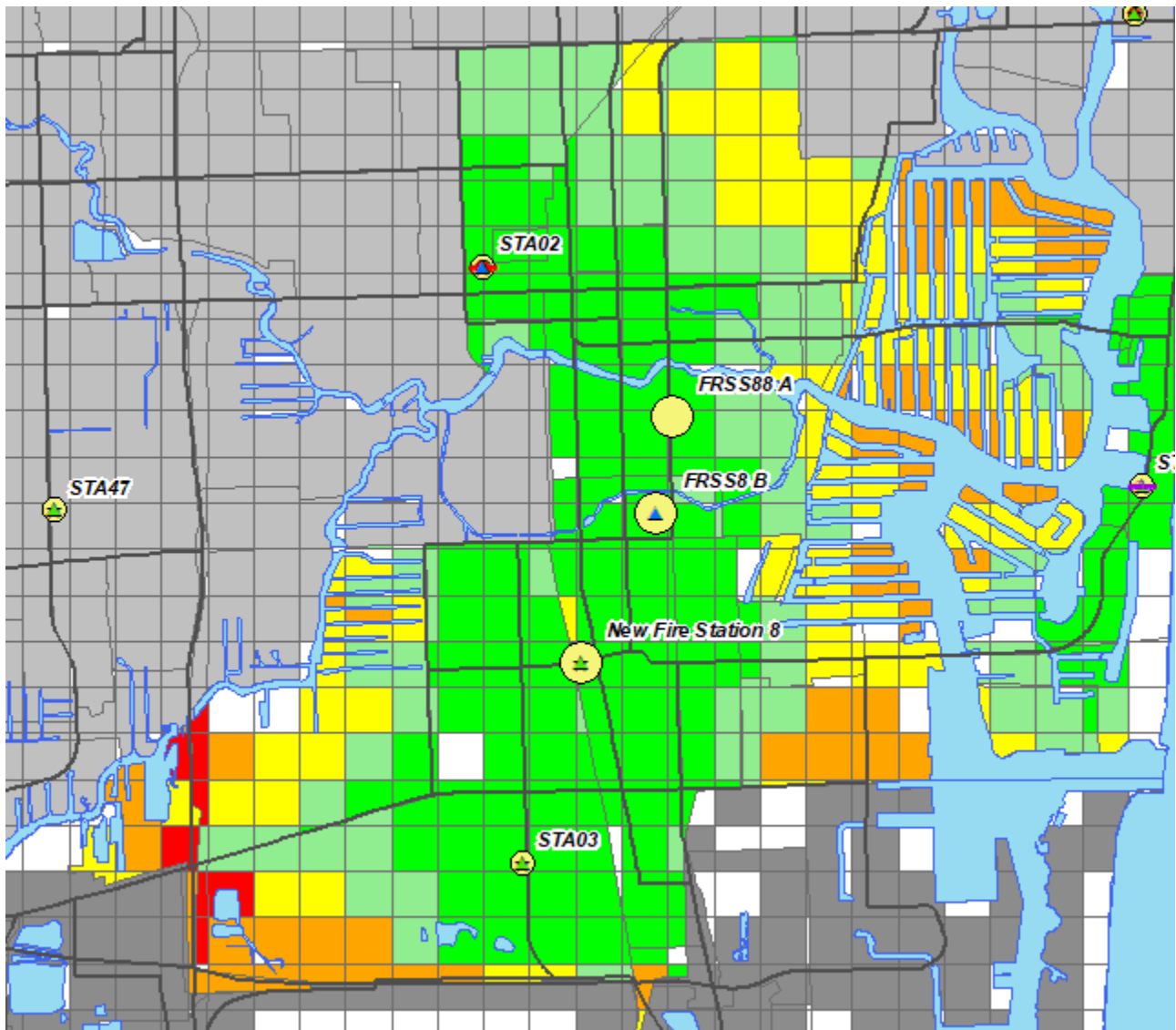
■ Less than 3:40	[1]
■ 3:40 - 5:20	[176]
■ 5:20 - 6:00	[154]
■ 6:00 - 6:40	[124]
■ 6:40 - 8:20	[99]
■ Greater than 8:20	[10]
□ No Access	[1239]
■ Not Analyzed	[1923]
■ Not Served	[885]

**Baseline Map with PDG District 2, 3 and 49 with FS 8 –
RE88 at North Location (SE6th Street and US Hwy 1) “A”p chart (5:06 80.5%)**



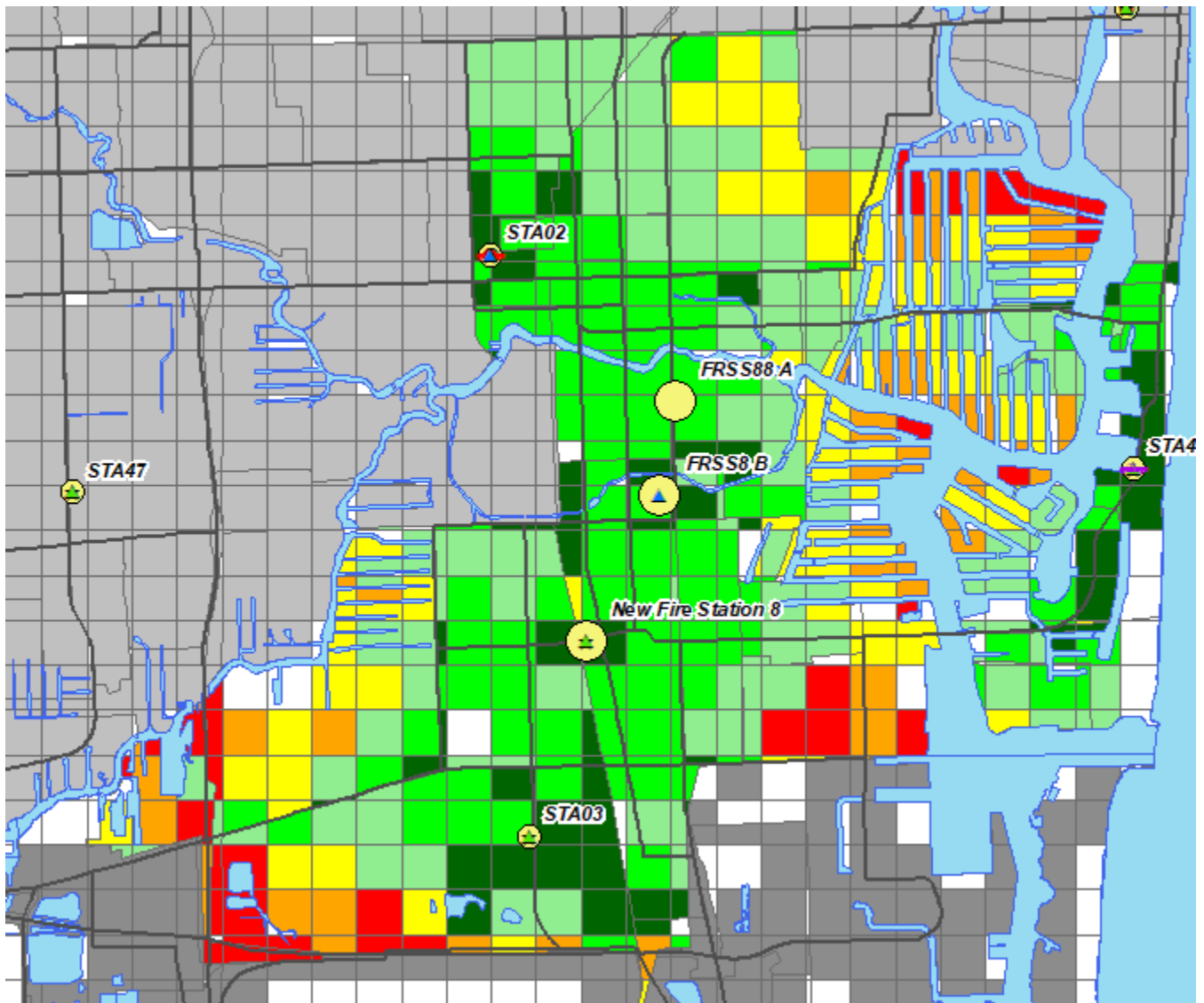
Coverage Percentage	Count
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80% - 90%	[105]
60% - 80%	[174]
40% - 60%	[95]
20% - 40%	[71]
Less than 20%	[50]
No Access	[1239]
Not Analyzed	[1923]
Not Served	[885]

Baseline Map with PDG District 2, 3 and 49 with FS 8 –
 RE88 at South Location (SE 11th Court and US Hwy 1) “B”



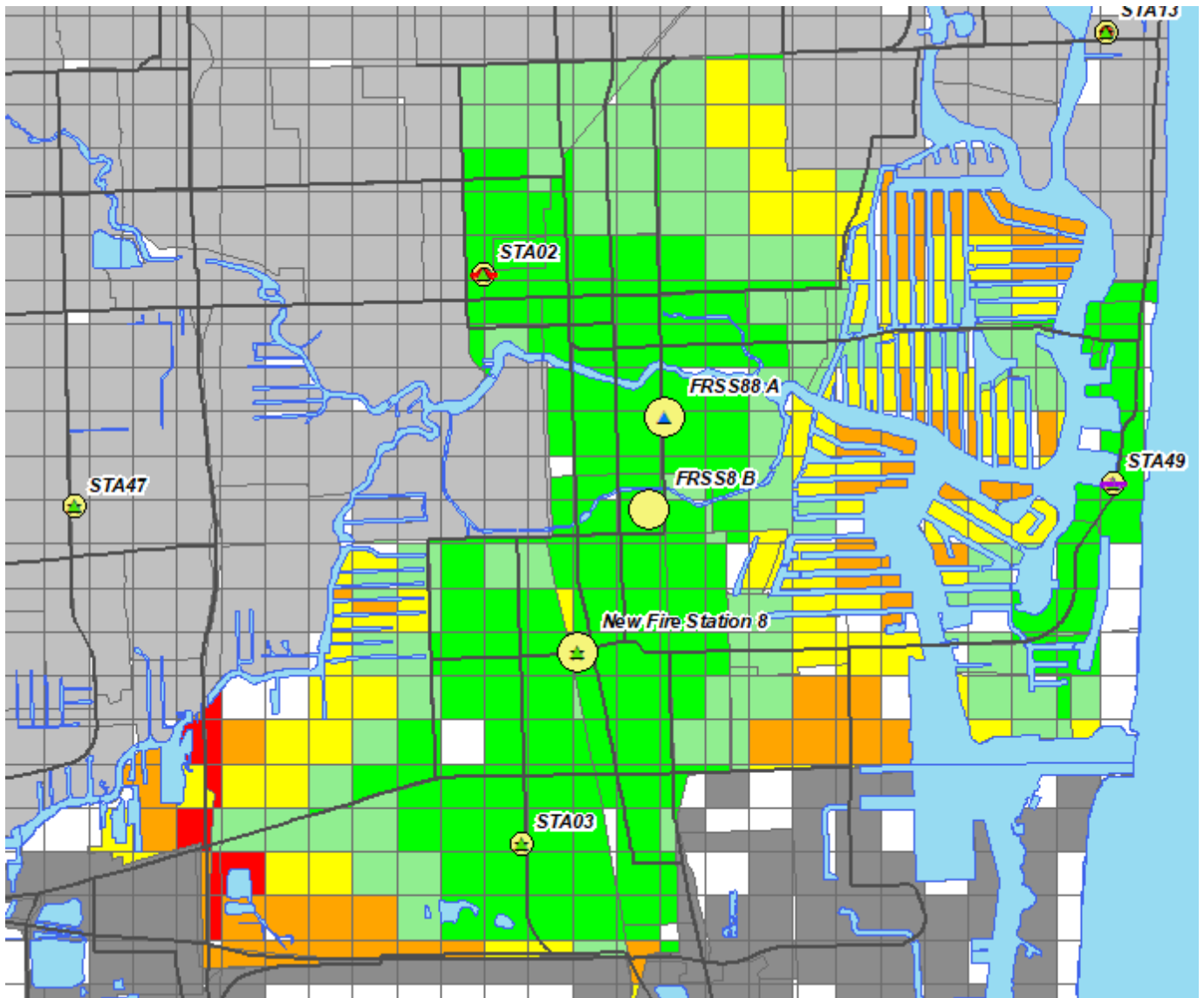
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■ 3:40 - 5:20	[176]
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■ 6:00 - 6:40	[124]
■ 6:40 - 8:20	[99]
■ Greater than 8:20	[10]
□ No Access	[1239]
■ Not Analyzed	[1923]
■ Not Served	[885]

**Baseline Map with PDG District 2, 3 and 49 with FS 8 –
RE88 at South Location (SE 11th Court and US Hwy 1) “B” p map (5:08 79.84%)**



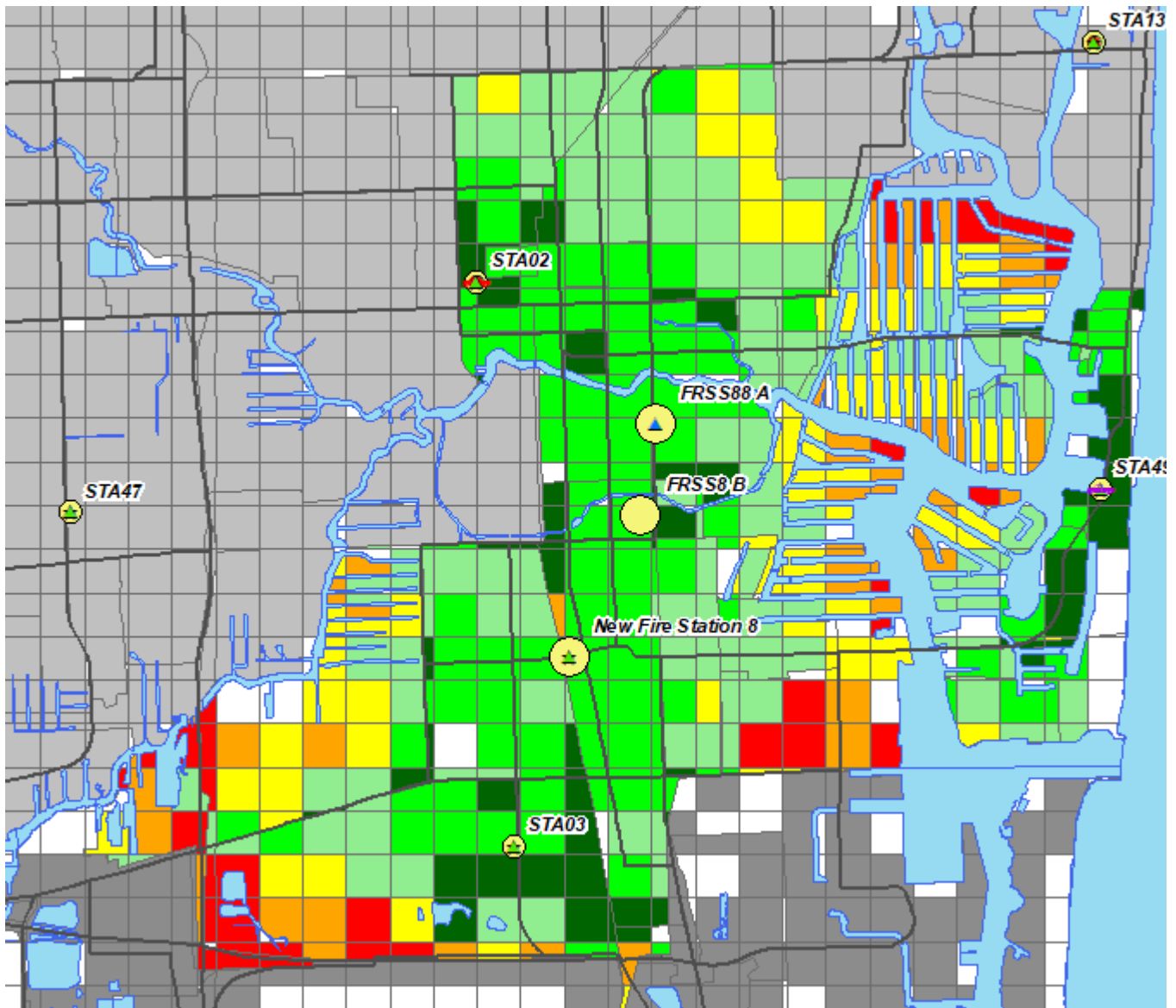
90% - 100%	[69]
80% - 90%	[105]
60% - 80%	[174]
40% - 60%	[95]
20% - 40%	[71]
Less than 20%	[50]
No Access	[1239]
Not Analyzed	[1923]
Not Served	[885]

Baseline Map with PDG District 2, 3 and 49 with FS 8 –
 RE302 at South Location (SE 11th Court and US Hwy 1) “A”



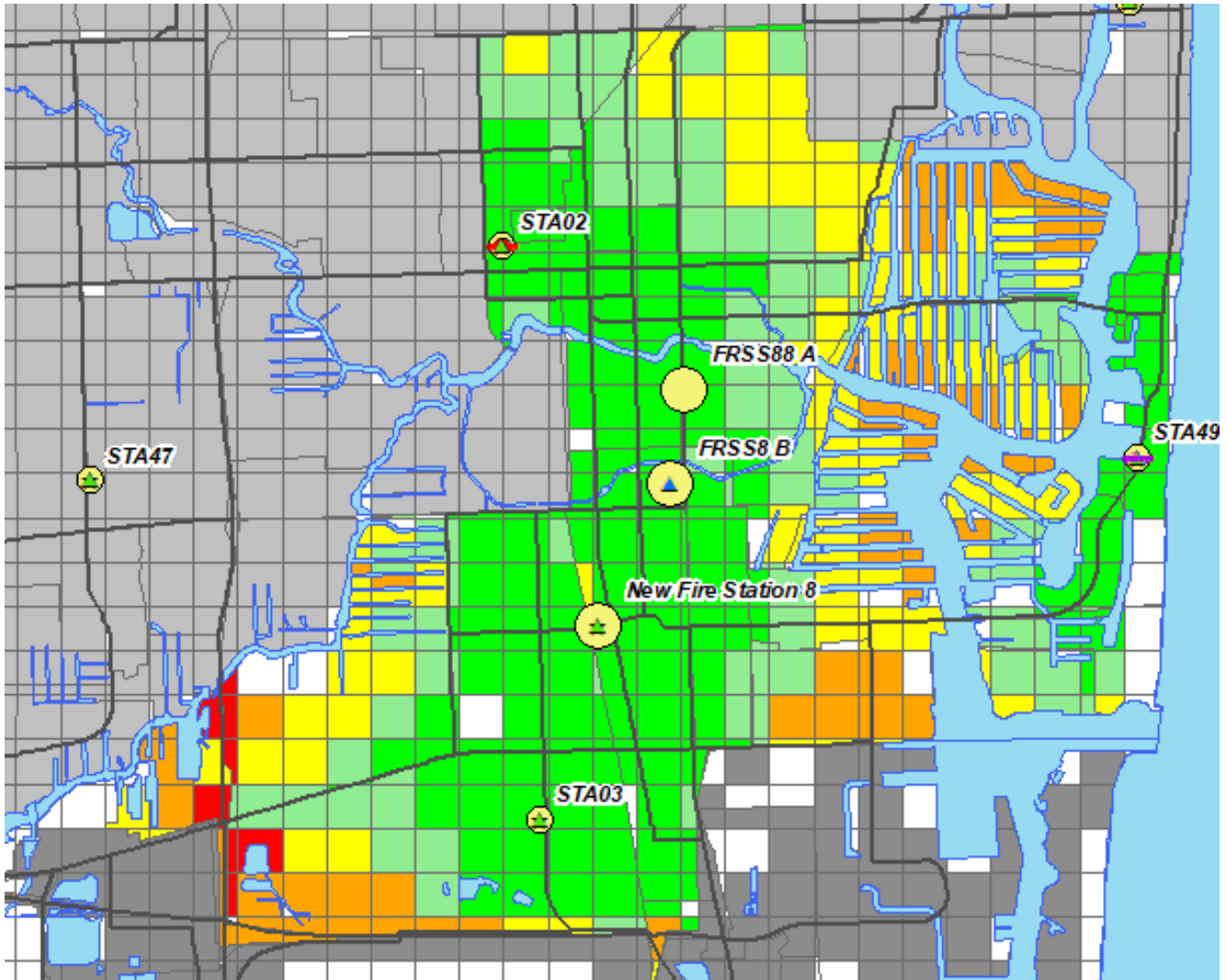
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■ 6:00 - 6:40	[124]
■ 6:40 - 8:20	[99]
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□ No Access	[1239]
■ Not Analyzed	[1923]
■ Not Served	[885]

**Baseline Map with PDG District 2, 3 and 49 with FS 8 –
RE302 at South Location (SE 11th Court and US Hwy 1) “A” p map (5:07 79.91%)**



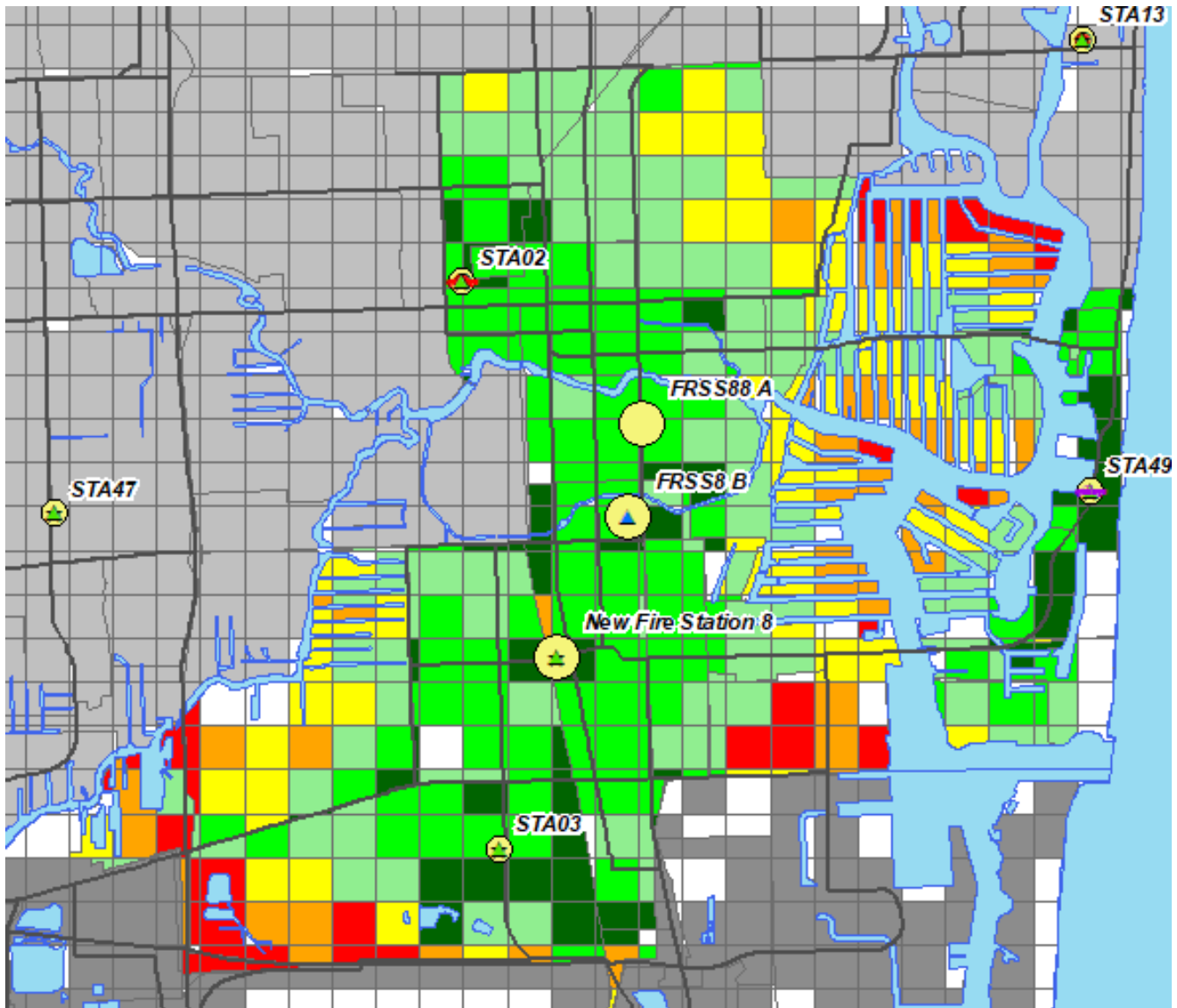
90% - 100%	[69]
80% - 90%	[105]
60% - 80%	[174]
40% - 60%	[95]
20% - 40%	[71]
Less than 20%	[50]
No Access	[1239]
Not Analyzed	[1923]
Not Served	[885]

**Baseline Map with PDG District 2, 3 and 49 with FS 8 –
RE302 at South Location (SE 11th Court and US Hwy 1) “B”**



■ Less than 3:40	[1]
■ 3:40 - 5:20	[176]
■ 5:20 - 6:00	[154]
■ 6:00 - 6:40	[124]
■ 6:40 - 8:20	[99]
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■ Not Served	[885]

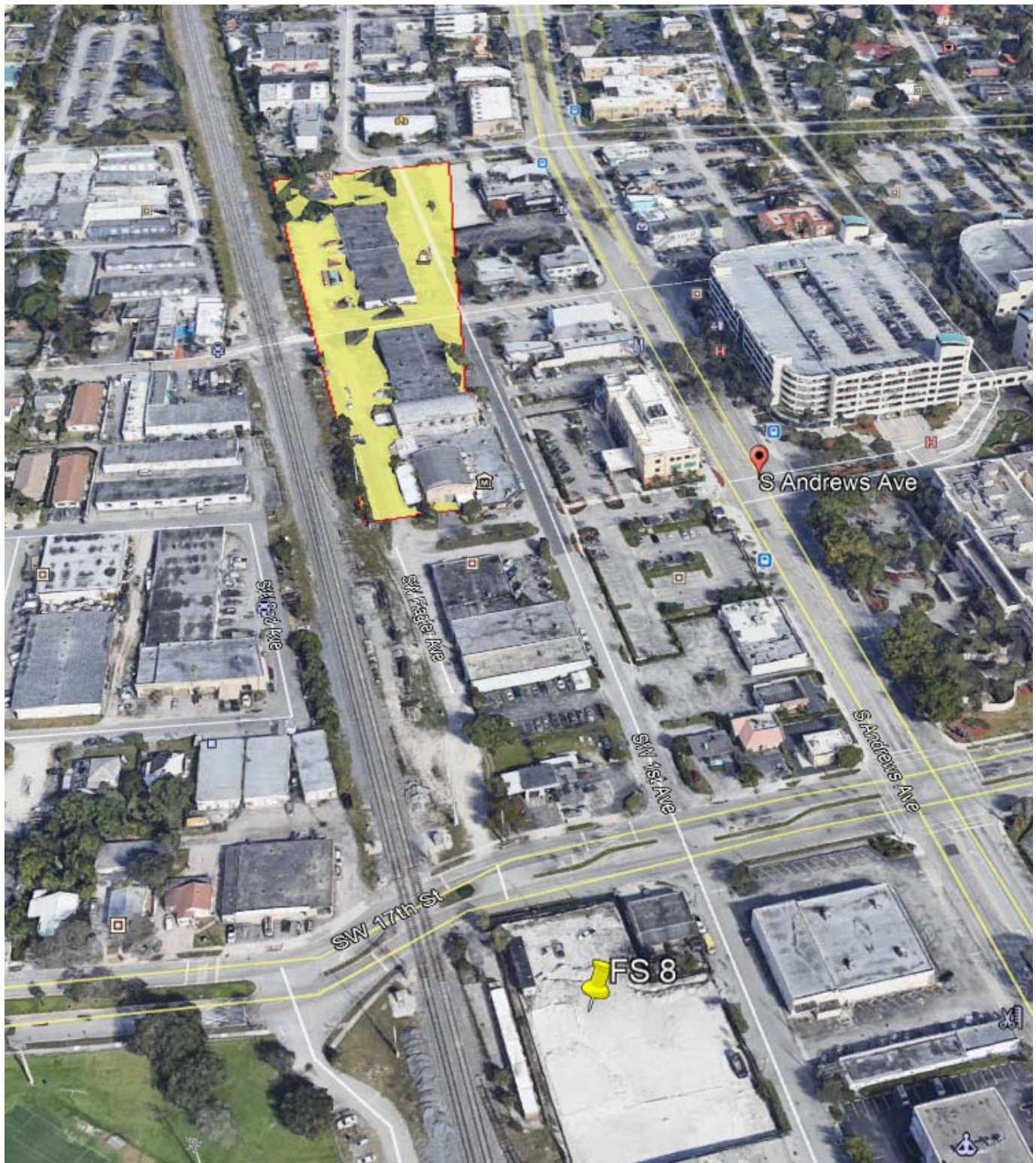
**Baseline Map with PDG District 2, 3 and 49 with FS 8 –
RE302 at South Location (SE 11th Court and US Hwy 1) “B” p map (5:10 78.94%)**



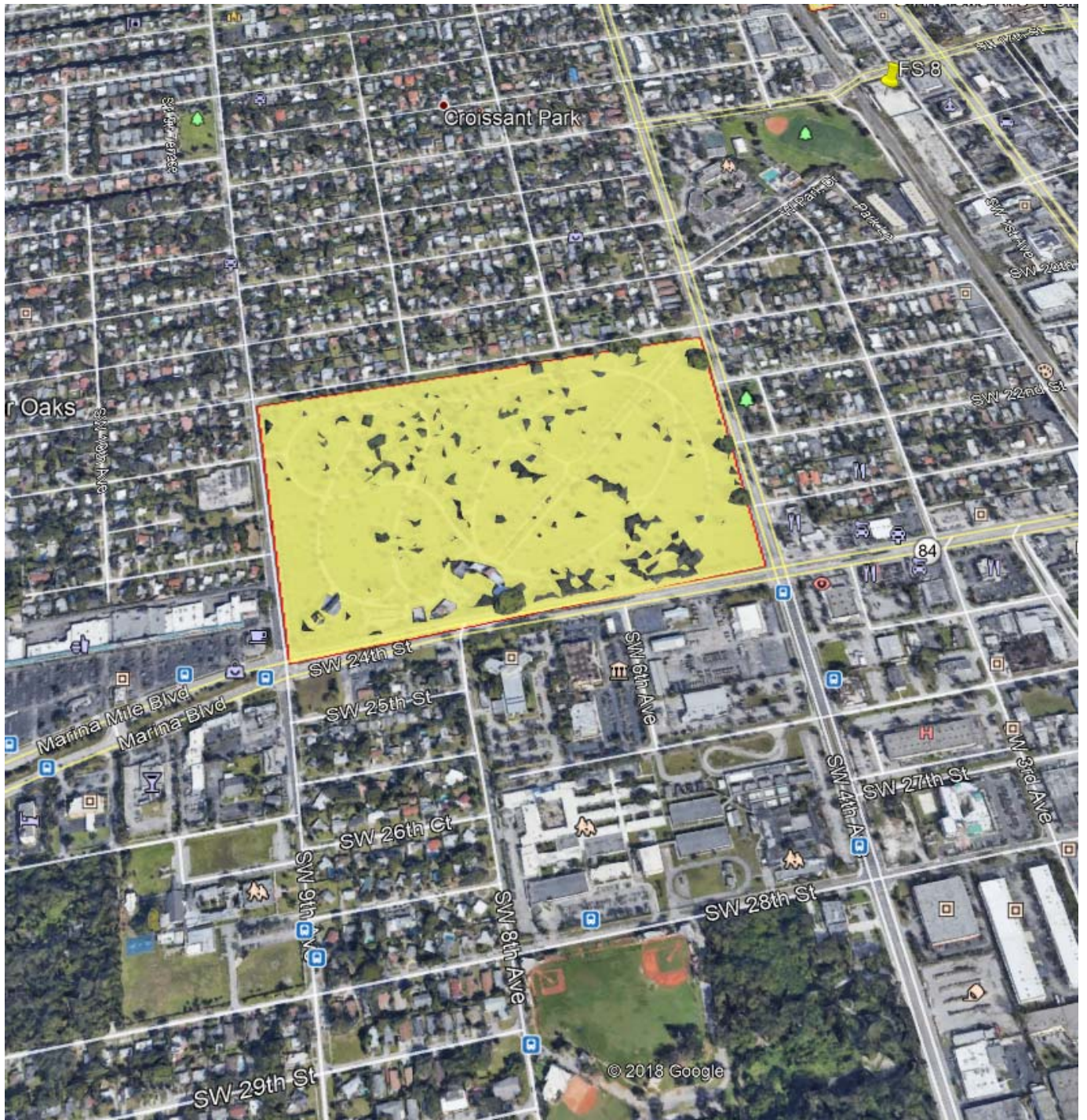
90% - 100%	[69]
80% - 90%	[105]
60% - 80%	[174]
40% - 60%	[95]
20% - 40%	[71]
Less than 20%	[50]
No Access	[1239]
Not Analyzed	[1923]
Not Served	[885]

Annotations From Google Maps

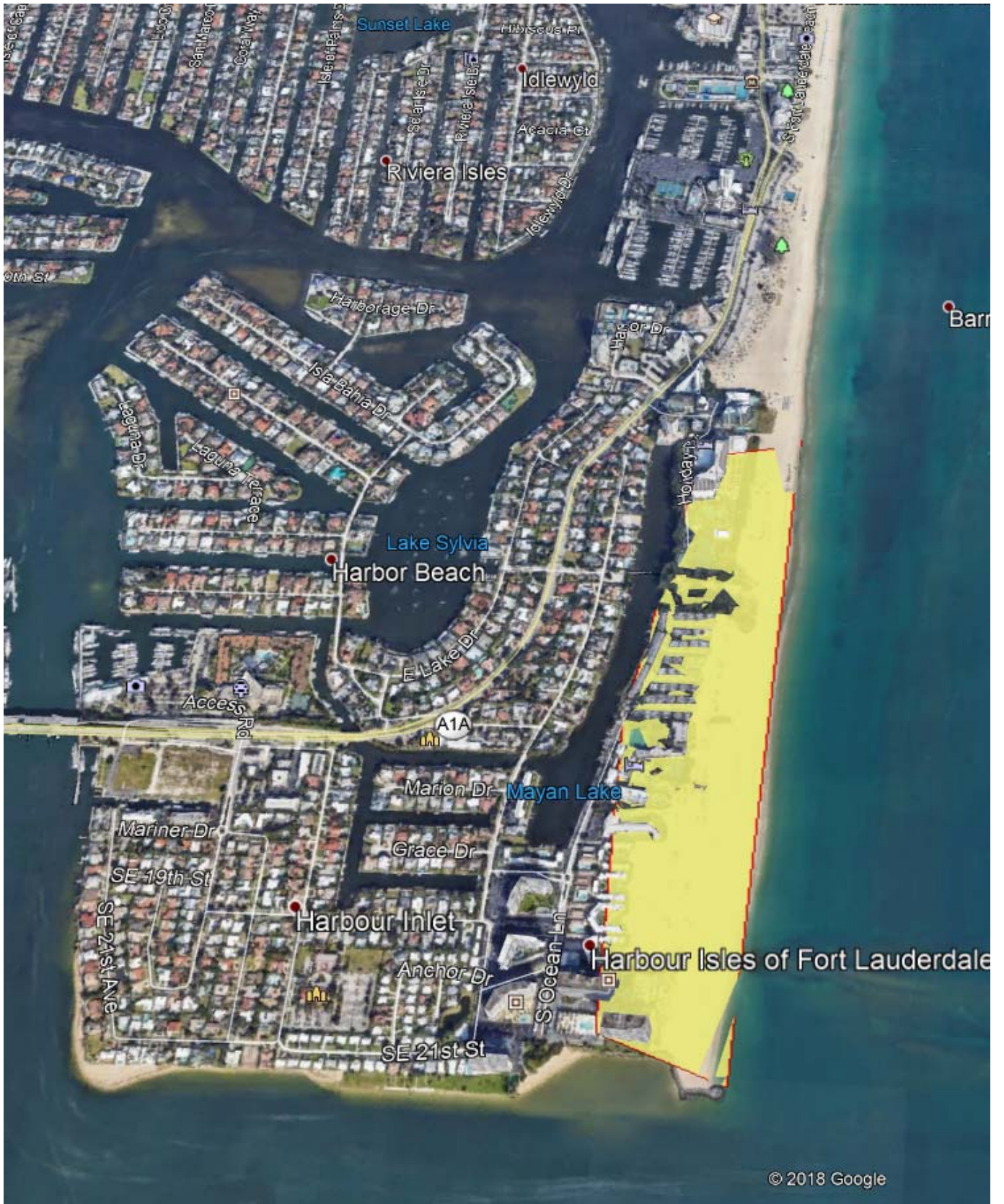
Polygon 1: No CAD Incidents 2018: Based on data from Station 3 interpolating to Station 8



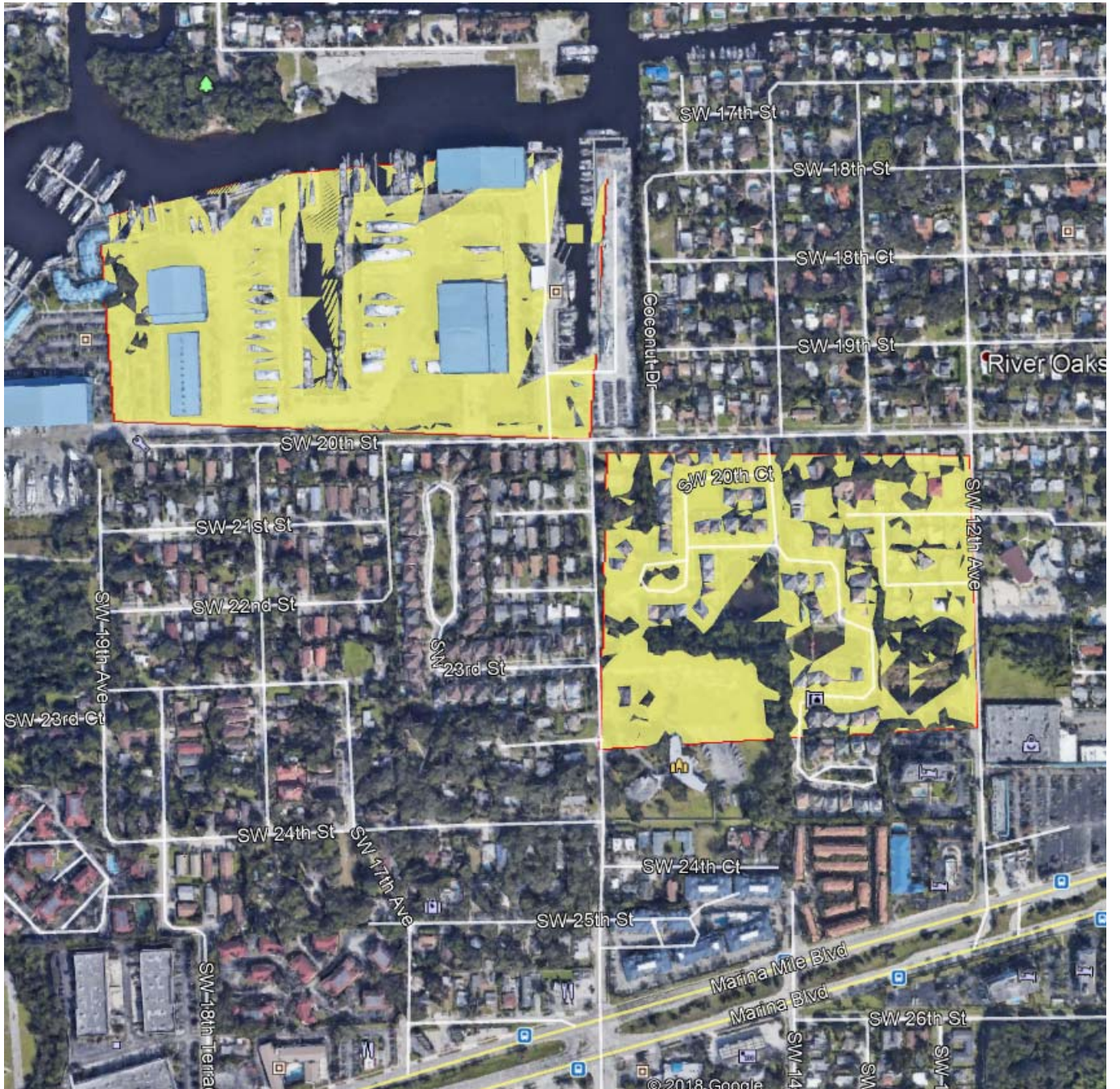
Polygon 2: Lauderdale Memorial Park Cemetery



Polygon 3: Harbour Isles (No CAD Data to Analyze)



Polygon 4: No Data: Marina and SW 20th Court



Polygon 5: Ponce de Leon Drive: No data



Probability of reaching areas at an average time of 5:17 (First Transport Dispatch to Scene)