

# CITY OF CAPE CORAL

## FIRE ASSESSMENT STUDY

*FINAL REPORT*

*June 12, 2009*



Prepared by:

## **BURTON & ASSOCIATES**

*Burton & Associates*

200 Business Park Circle, Suite 101 • St Augustine, Florida 32095 • Phone (904) 247-0787 • Fax (904) 241-7708  
E-mail: [aburnham@burtonandassociates.com](mailto:aburnham@burtonandassociates.com)

# **BURTON & ASSOCIATES**

June 12, 2009

Mr. Mark Mason  
Director of Financial Services  
City of Cape Coral  
PO Box 150027  
Cape Coral, FL, 33915-0027

Re: Fire Assessment Study – Final Report


Dear Mr. Mason:

Burton & Associates is pleased to present this Final Report of the Fire Assessment Study that we have performed for the City.

We appreciate the fine assistance provided by you, your staff and all of the members of City staff who participated in the analysis.

If you have any questions, please do not hesitate to call me at (904) 247-0787.

Very truly yours,



Andrew J. Burnham  
Senior Vice President

AJB/cs  
Enclosure

***Burton & Associates***

200 Business Park Circle, Suite 101 • St Augustine, Florida 32095 • Phone (904) 247-0787 • Fax (904) 241-7708  
E-mail: [aburnham@burtonandassociates.com](mailto:aburnham@burtonandassociates.com)

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# Fire Assessment Study

## Section I: Introduction

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### I. Introduction

This report presents the results of an analysis to develop a Fire Assessment to recover the costs of fire protection services from properties that benefit from these services provided by the City of Cape Coral (City). This study was conducted by Burton & Associates, a firm that specializes in providing rate and assessment consulting services to local governments.

The term "fire protection service" as used in this study refers to the twenty-four hour per day, seven days per week service for fire suppression available to parcels and protecting buildings provided by the City to properties located within its limits. The benefit of fire protection service is therefore influenced by both the size of parcels and structures on those parcels within the limits of the City.

#### A. Objective and Scope

The objective of this study was to develop a Fire Assessment that would recover the full cost requirement of providing fire protection service to properties within the City limits for FY 2010.

#### B. Study Procedures

During this study we identified the full FY 2010 cost requirements for the provision of fire protection service that recognizes the high level of service that has traditionally been provided. We accomplished this through interactive work sessions with City staff. During these work sessions, we examined the impact of alternative scenarios upon key financial indicators by use of graphical representations projected on a large screen from our computer rate models which were up and running and upon which we conducted alternative analyses interactively with City staff. In this way we identified the Fire Assessment presented in this report that allows the City to meet its FY 2010 fire protection cost requirements.

In order to initialize our analysis, we obtained the City's historical and budgeted fire protection service financial information, including historical operating expenditures,

## **Fire Assessment Study**

### **Section I: Introduction**

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the FY 2010 preliminary operating budget by department, and the capital improvement program, including annual capital for maintenance, equipment, vehicle replacement, and new station cost requirements not funded with impact fees. We then factored in such additional requirements as tax collector fees, a contingency/reserve allowance, and an estimate for non-collection.

Once the full cost of service was determined, we then deducted offsetting revenues, such as those from the Burnt Store MSTU, permit fees, supplemental education reimbursements, and other miscellaneous revenues in order to determine the FY 2010 revenue requirement for the Fire Assessment. The revenue requirement was then apportioned to properties based upon land and building benefit categories, with the building portion being sub-allocated into customer classes based upon calls for service and property information provided by City staff (the property information originated from the County Property Appraiser's Office). Once the allocations were complete, alternative Fire Assessment fee structures were developed for each customer class, the results of which are presented herein.

# **Fire Assessment Study**

## **Section II: Calculation of the Assessment**

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### **II. Calculation of the Assessment**

This section presents the basis for and the results of the calculation of the FY 2010 Fire Assessment designed to recover the full cost of providing fire protection services in the City.

#### ***A. Background***

The development of an assessment for fire protection service requires that the service for which properties are to be charged confer a special benefit on that property burdened by the special fee. Simply stated, there must be a logical relationship between the service provided and the benefit to real property assessed for the cost of this service.

In order to satisfy this requirement, the costs associated with providing the service must be reasonably apportioned to the properties that receive a benefit from fire protection service. Therefore, the recommended Fire Assessment provided in this study was developed so that the costs of providing fire protection service will be recovered through assessments to properties in proportion to the benefit received by availability of and provision of fire protection service to those properties.

#### ***B. Analysis***

This section presents an overview of the analysis that was conducted to develop fair and equitable Fire Assessments that conform to legal standards required for such types of fees.

##### **1. Cost of Service & Revenue Requirement**

In order to develop the Fire Assessment, it was first necessary to determine the cost of providing fire protection services to all properties located within the City limits. Burton & Associates received from City staff a compilation of costs associated with the provision of fire protection service, to which additional cost requirements were added, such as the expense from the tax collector to process the assessment, an allowance for

## **Fire Assessment Study**

### **Section II: Calculation of the Assessment**

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contingencies/reserves, and estimated non-collection. Based upon discussions with City staff, it was determined that 100% of the identified fire protection costs could be included in the cost basis for the calculation of the Fire Assessment as none of the costs provided by staff were for Emergency Medical Service (EMS). As can be seen in the schedule on the following page, the total cost included in the calculation of the assessment for FY 2010 was approximately \$30.3 million. The supporting detail can be seen on the Schedules 1 through 4 included in the Appendix to this report.

From this cost of service offsetting revenues were deducted, including revenue from the Burnt Store MSTU, permit fees, supplemental education reimbursements, and other miscellaneous revenues (the schedule on the following page shows the specific amounts for each type of revenue). These various offsetting revenues constitute a total of approximately \$0.9 million, resulting in a FY 2010 net revenue requirement for the Fire Assessment of \$29.4 million.

#### **2. Allocation of Revenue Requirement to Land & Building Benefit Categories**

The revenue requirement was then allocated into land and building benefit categories on the basis that each property or parcel of land realizes an enhanced value by the availability of fire protection service while properties with buildings receive an additional benefit by protection from economic loss on those structures. Both benefits were determined to be generally proportionate with size as larger parcels receive a greater enhanced value from the availability of fire protection and parcels with larger buildings are protected from a greater economic loss.

The allocation of the FY 2010 revenue requirement to these categories was based upon the ratio of value between residential land and buildings. This was determined by applying the value per acre of vacant residential land as identified in the property information to all residential acreage (both vacant and developed) and dividing that total value by the total land and building value for all residential property per the property data. This resulted in 27% or \$7.8 million of the \$29.4 million revenue requirement being allocated to land and 73% or \$21.6 million being allocated to buildings as can be seen on the following page (see Schedule 6 for supporting detail on this allocation).

The land portion of the revenue requirement was divided across the acreage of all properties within the City limits (53,534 acres per the property data) to determine the



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### Section II: Calculation of the Assessment

land portion of the Fire Assessment that would be a uniform cost per acre (\$145.79 as identified on Schedule 7) that would be applied to all property types (unless Exempt or Excluded as described in the following sub-sections of this report) based upon the size of the parcel. The remaining portion of the Fire Assessment (i.e. the building portion) was then allocated further between customer classes based upon calls for service and property data as described later in this report and is added to the land portion of the Fire Assessment as appropriate for developed properties to determine the total assessment amount for each parcel.

FY 2010 COST OF SERVICE & REVENUE REQUIREMENT		
<b>Fire Administration</b>		
Payroll & Related Benefits	\$	538,351
Operating	\$	111,209
<b>Fire Support Services</b>		
Payroll & Related Benefits	\$	769,283
Operating	\$	600,140
<b>Life Safety</b>		
Payroll & Related Benefits	\$	1,407,703
Operating	\$	89,458
<b>Fire Operations</b>		
Payroll & Related Benefits	\$	20,835,215
Operating	\$	921,392
<b>Other Non-Departmental</b>		
Public Education Expenditures	\$	97,619
Capital Equipment Expenditures	\$	237,986
Vehicle Expenditures	\$	1,234,462
Capital Maintenance Expenditures	\$	160,000
Contingency / Reserve Allowance (2% of COS)	\$	605,019
Allowance for Non-Collection (3% of NRR)	\$	881,039
Pre-Payment Discount	\$	1,174,718
Tax Collector Expense (2% of NRR)	\$	587,359
<b>Cost of Service (COS) for Fire Protection Service</b>	\$	30,250,952
LESS: Offsetting Revenue		
Burnt Store MSTU Revenue	\$	(600,000)
Charges for Services (Permit Revenue)	\$	(147,000)
Miscellaneous Other Revenue	\$	(100,000)
Supplemental Education Reimbursement	\$	(36,000)
<b>Net Revenue Requirement (NRR) for Assessment</b>	\$	29,367,952
<b>Land Portion</b>	<b>\$</b>	<b>7,804,995 27%</b>
<b>Building Portion</b>	<b>\$</b>	<b>21,562,958</b>



## **Fire Assessment Study**

### **Section II: Calculation of the Fee**

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#### **3. Separation of Properties into Fire Assessment Rate Classes**

The next step in the process was the separation of properties into Fire Assessment rate classes. After reviewing property data provided by City staff (originating from the Lee County Property Appraiser's Office) as well as historical calls-for-service reports, it was determined that two rate classes should be established for the Fire Assessment, Residential (including multi-family residential with less than 10 units) and Non-Residential (including multi-family residential with 10 units or more).

Each property was separated into its specific rate class based upon the Department of Revenue ("DOR") property use codes as identified in the data provided by City staff. The chart on the following pages shows the mapping of DOR property use codes into Fire Assessment rate classes.

It is important to note that properties with certain DOR property use codes were either Exempted or Excluded from the Fire Assessment. For example, Public County Schools (DOR Code 83) were not included in the calculation of the Fire Assessment as these properties are Exempt from such fees in accordance with state statutes and case law.

Properties with DOR Codes that are identified as being Excluded on the following pages are not legally Exempt from the fee and therefore are included in the calculation of the Fire Assessment. However, Excluded property types will not be charged the Fire Assessment based upon the discretion of the City. Any assessment revenue that would have otherwise been collected from applying the Fire Assessment to Excluded properties will then have to be provided from another source, such as the City's General Fund. Based upon the Exclusions discussed with City staff as presented on the following pages, approximately \$1.7 million will be required from another funding source to offset the portion of the Fire Assessment revenue requirement not recovered from Excluded properties.

## Fire Assessment Study Section II: Calculation of the Fee

### DOR Property Use Code Mapping:

RESIDENTIAL (Codes 00 - 09)			R/NR/E	Excluded	GIS ACRES	DEV SPACE
00	Vacant Residential		R	N	17,909	-
01	Single Family Residential		R	N	16,568	194,856,952
02	Mobile Home		R	N	51	13,234
03	Multi-Family 10 Or More		NR	N	56	958,235
04	Condominium		R	N	531	11,189,338
05	Cooperatives		NR	N	-	-
06	Retirement Homes		NR	N	-	-
07	Miscellaneous Residential		NR	N	-	-
08	Multi-Family Less Than 10		R	N	645	8,147,963
09	** Timeshare		NR	N	-	-
					35,760	215,165,722
COMMERCIAL (Codes 10 - 39)						
10	Vacant Commercial		NR	N	1,603	-
11	Stores, One Story		NR	N	135	1,676,649
12	Commercial, Mixed Use		NR	N	13	31,262
13	Department Store		NR	N	65	719,393
14	Supermarkets		NR	N	71	506,364
15	Regional Shopping Center		NR	N	29	278,688
16	Community Shopping Center		NR	N	222	2,356,319
17	Office, One Story		NR	N	114	1,346,274
18	Office, Multi-Story		NR	N	18	306,280
19	Professional Building		NR	N	48	497,824
20	Airports, Terminals, Piers		NR	N	68	50,277
21	Restaurants, Cafeterias		NR	N	45	287,121
22	Drive-In Restaurants		NR	N	15	57,321
23	Financial Institutions		NR	N	51	290,347
24	Insurance Company Offices		NR	N	4	13,111
25	Repair Service Shops		NR	N	1	12,993
26	Service Stations		NR	N	8	51,133
27	Auto Sales, Repair, Etc		NR	N	61	466,030
28	Parking Lots, Mh Parks, Etc		NR	N	36	1,232
29	Wholesale, Produce, Mfg		NR	N	-	-
30	Florists, Greenhouses		NR	N	-	-
31	Drive-In Theater, Open Stadium		NR	N	-	-
32	Enclosed Theater/Auditorium		NR	N	6	13,316
33	Night Clubs, Lounges, Bars		NR	N	3	53,120
34	Bowling Alleys, Rinks, Arenas		NR	N	5	60,419
35	Tourist Attractions		NR	N	10	9,870
36	Camps		NR	N	-	-
37	Race Tracks		NR	N	-	-
38	Golf Course, Driving Range		NR	N	467	16,546
39	Hotels, Motels		NR	N	12	288,838
					3,109	9,390,727
INDUSTRIAL (Codes 40 - 49)						
40	Vacant Industrial		NR	N	242	-
41	Light Manufacturing		NR	N	34	458,270
42	Heavy Industrial		NR	N	-	-
43	Lumber Yards, Sawmills		NR	N	-	-
44	Packing Plants		NR	N	-	-
45	Cannery, Brewery, Winery		NR	N	-	-
46	Other Food Processing		NR	N	-	-
47	Mineral Processing		NR	N	-	-
48	Warehousing, Distribution Terminals		NR	N	261	3,388,078
49	Open Storage		NR	N	-	-
					537	3,846,348

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AGRICULTURAL (Codes 50 - 69)			R/NR/E	Excluded	GIS ACRES	DEV SPACE
50	Improved Agricultural		NR	N	-	-
51	Cropland Class I		NR	N	-	-
52	Cropland Class II		NR	N	-	-
53	Cropland Class III		NR	N	-	-
54	Timberland Index 90+		NR	N	641	-
55	Timberland Index 80-89		NR	N	-	-
56	Timberland Index 70-79		NR	N	-	-
57	Timberland Index 60-69		NR	N	-	-
58	Timberland Index 50-59		NR	N	-	-
59	Timberland Not Classified		NR	N	-	-
60	Grazing Land Class I		NR	N	107	-
61	Grazing Land Class II		NR	N	269	15,259
62	Grazing Land Class III		NR	N	155	2,704
63	Grazing Land Class IV		NR	N	14	-
64	Grazing Land Class V		NR	N	148	320
65	Grazing Land Class VI		NR	N	-	-
66	Orchard Groves, Citrus, Etc		NR	N	-	-
67	Poultry, Bees, Tropical Fish, Rabbits		NR	N	-	-
68	Dairies, Feed Lots		NR	N	107	57,933
69	Ornamentals, Miscellaneous Ag		NR	N	15	-
					1,455	76,216
INSTITUTIONAL (Codes 70 - 79)						
70	Vacant Institutional		NR	N	92	-
71	Churches, Temples		NR	N	262	861,592
72	Private Schools & Colleges		NR	N	17	128,879
73	Privately Owned Hospitals		NR	N	8	57,058
74	Homes For The Aged		NR	N	31	457,908
75	Orphanages, Non-Profit Service		NR	N	48	186,558
76	Mortuary, Cemetery, Crematorium		NR	N	23	39,283
77	Clubs, Lodges, Union Halls		NR	N	152	315,870
78	Sanitarium, Convalescent & Rest Home		NR	N	9	99,000
79	Cultural Org, Facilities		NR	N	-	-
					642	2,146,148
GOVERNMENT (Codes 80 - 89)						
80	Undefined - Reserved For Future Use		NR	N	-	-
81	Military		NR	N	-	-
82	Forest, Parks, Recreational		NR	Y	8,145	-
83	Public County Schools		E	N	842	2,345,527
84	Colleges		NR	N	-	-
85	Hospitals		NR	N	-	-
86	Counties - Other		NR	N	727	67,691
87	State - Other		NR	N	197	-
88	Federal - Other		NR	N	170	80,365
89	Municipal - Other		NR	Y	2,360	677,533
					12,441	3,171,116
MISCELLANEOUS (Codes 90 - 99)						
90	Leasehold Interests		NR	N	101	754,042
91	Utility		NR	Y	64	27,353
92	Mining, Petroleum, Gas Lands		NR	N	-	-
93	Subsurface Rights		NR	Y	11	-
94	Right-Of-Way		NR	Y	291	1,142
95	Rivers, Lakes, Submerged Land		NR	Y	348	-
96	Sewage Disposal, Waste Lands		NR	Y	169	-
97	Outdoor Recreational		NR	Y	108	1,008
98	Centrally Assessed		NR	N	-	-
99	Acreage Not Ag Classified		NR	N	857	53,097
					1,950	836,642
SPECIAL DESIGNATIONS						
C.	** Condominium		R	N	6	-
H.	Other Headers		NR	N	-	-
M.	** Mobile Home		R	N	-	-
N.	Common Element / Notes Parcels		NR	N	215	-
P.	** Planned Unit Development		NR	N	-	-
R.	** Rental Mobile Home Park		NR	N	-	-
S.	** Subdivision		NR	N	-	-
T.	** Tax Parcel Header - Building Only		NR	N	-	-
					220	-
					56,114	234,632,919

\* Undefined by Florida Department of Revenue Used by Lee County Property Appraisers



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#### 4. Allocation of Building Revenue Requirement to Rate Classes

As mentioned previously, the land portion of the revenue requirement is applied on a uniform basis (cost per acre) to each property based upon its size, regardless of its Fire Assessment rate class, as the enhanced value to properties from fire protection service was determined to be equal for all property types.

The building portion of the FY 2010 revenue requirement for the Fire Assessment, however, was allocated to the identified rate classes based upon two benefit criteria: 1) watch-standing benefit and 2) service benefit. The allocations to each customer class for each of these benefit categories were then added together to determine the building revenue requirement for each customer class that was then used to develop the alternative rate structures presented in the next subsection.

The first benefit criteria relates to the benefit a property receives by the “watch-standing” nature of fire protection service. The providers of this fire protection service stand “ready, willing, and able” to provide this service when the need arises. As a result of this benefit, insurance premiums are lower than would otherwise be the case without fire protection service. The basis by which watch-standing benefit is measured is by building area. Properties that have larger building area are protected against larger potential losses than are properties with smaller building area, thus, properties that have larger building area receive more of this type of benefit. Per discussions with City staff and our experience with fire departments of other local governments, the watch-standing benefit is currently estimated to be 98% of the building portion of the FY 2010 revenue requirement for fire protection service (\$21.13 million out of \$21.56 million), and is allocated to the Residential and Non-Residential rate classes based upon developed space. As shown on Schedule 8, this results in slightly less than \$19.48 million being allocated to the Residential class and \$1.65 million to the Non-Residential Class.

Service benefit relates to the benefit a property, or building, receives from the actual provision of the fire protection service. Fire protection service by its nature helps protect a property from being damaged by fire. The basis by which this service benefit is measured is typically calls-for-service (See Schedule 5). The more calls-for-service to a particular rate class the more service benefit that rate class receives. For this analysis, records of calls-for-service over a three-year period (FY 2006 through FY 2008) were reviewed in order to allocate the revenue requirement for service benefit to the appropriate rate classes and to exclude the portion associated with service calls to non-

## **Fire Assessment Study**

### **Section II: Calculation of the Fee**

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real property (such as traffic accidents) that do not benefit any of the identified rate classes. Per discussions with City staff, the service benefit is currently estimated to be 2% of the building revenue requirement, or about \$431,000, of which approximately \$19,600 was allocated to the Non-Residential class and \$5,800 was allocated to the Residential class. The remaining portion, or about \$405,800, was allocated to non-real property and was not included in the calculation of the Fire Assessments (and would subsequently have to be funded from another funding source). These allocations were based upon the percentage of calls for service to residential, non-residential and other non-real property calls, such as traffic.

Based upon the two allocations described above, a total of approximately \$19.48 million of the building revenue requirement is allocated to the Residential class, \$1.67 million is allocated to the Non-Residential Class, and \$405,800 is allocated to non-real property and is not included in the calculation of the Fire Assessments.

#### **5. Apportionment of Benefit - Assessment Rate Structures**

Judicial standards established through case law have determined that 1) a reasonable method for apportioning fire protection benefits to properties is square feet of developed space, 2) uniform fire assessments can be applied to all Residential properties, whether they are single family, mobile home, or individual condos, and 3) fire assessments for Non-Residential properties can vary based upon tiers or ranges of square feet of developed space. Based upon the rationale thus established through case law, it can be concluded that the Residential class could also have different fire assessments based upon tiers or ranges of square feet like Non-Residential. In fact, the industry trend is moving toward a tiered approach for Residential to recognize differentials in square feet. As such, this report presents both assessment structures for the Residential class for consideration by the City, that is an equal assessment for all residential parcels and alternatively a tiered approach based upon developed space whereby parcels with smaller amounts of developed space will pay less than parcels with larger amounts of developed space.

The Appendix to this report presents the results of both assessment structures for comparison purposes. Under the first structure, assuming a ¼ acre lot, a Residential property would pay \$36.45 for the land portion of the assessment (1/4 of the \$145.79 / acre) plus \$264.07 for the building portion of the fee for a total assessment of \$300.52

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regardless of how much developed space each property has. However, under the second structure, the amount paid would vary based upon tiers or ranges of developed space. For the median Residential property (2,725 square feet of developed space), assuming a  $\frac{1}{4}$  acre lot, the land portion of the assessment would be the same \$36.45, however, the building portion would be \$254.18 for a total assessment of \$290.63.

Moreover, the second assessment structure also allows for a differential in the assessment for Residential properties with smaller or larger amounts of developed space. For instance, a Residential property with only 2,000 square feet of developed space on a  $\frac{1}{4}$  acre lot would pay the \$36.45 for the land portion of the assessment, plus only \$162.68 for the building portion for a total assessment of \$199.13 instead of the \$300.52 they would otherwise pay in the first assessment structure. Conversely, a Residential property with 3,500 square feet of developed space on a  $\frac{1}{4}$  acre lot would pay the \$36.45 plus \$345.68 for a total assessment of \$382.13. The Appendix to this report includes complete distributions of Residential properties by range of the total assessment paid under each assessment structure (Schedule 9) and by ranges of square feet (Schedule 11), and also includes the specific recommended tiers or ranges of square feet under the second assessment structure.

Similarly, two assessment structures were also identified for the Non-Residential class that both assign benefit based upon square feet of developed space on each property. The difference in the assessment structures is that the first utilizes a rate per square foot of developed space, whereby the second assigns the benefit over broader ranges or tiers of developed square feet, similarly to the second Residential structure. While both provide for a fee structure that varies by square feet and are common in the industry, the use of a charge per square foot of developed space is easy to explain and understand and is not as administratively complex as the second structure (as it has a significant number of tiers or ranges due to the wide range in developed space of Non-Residential properties).

As with the Residential fee structure, the Appendix to this report presents the results of both Non-Residential fee structures for comparison purposes. Under the first structure, a Non-Residential property would pay for the land portion of the assessment (\$145.79 / acre) based upon its property size plus \$0.0933 per square foot of developed space. For the median Non-Residential property (3,438 square feet of developed space), assuming a  $\frac{1}{2}$  acre lot, the total assessment would be \$393.66. However, under the



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### Section II: Calculation of the Fee

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second structure, the amount paid would vary based upon tiers or ranges of developed space. For the same property, the land portion of the assessment would be the same \$72.90; however, the building portion would be \$304.91 for a total assessment of \$377.81. The Appendix to this report includes complete distributions of Non-Residential properties by range of the total assessment paid under each assessment structure (Schedule 10) and by square feet (Schedule 12), and also includes the specific recommended tiers or ranges of square feet under the second assessment structure.

#### **C. Recommendations**

This section presents the results of the analysis for Fire Assessments designed to recover the cost of providing fire protection service as specified in Section II.B.1. Cost of Service & Revenue Requirement. The results are presented in terms of recommended Fire Assessments by property use rate classes and other recommendations.

##### **1. Recommended Fire Assessments**

The recommended land portion of the fire assessment is \$145.79 per acre and is uniform to residential and non-residential properties. However, the recommendations for the building portion of the Fire Assessment that would be added to the land portion for properties with developed space differ by rate class. As such, the subsections below present the recommended Fire Assessments by rate class as developed during this study reflecting a uniform land component and alternative fee structures for the building component of the assessment for each rate class.

##### **a. Residential:**

We recommend that the City consider adopting either of the two previously identified Fire Assessment structures for FY 2010 in order to recover 100% of the cost of providing fire protection service. Both of these fee structures include the same land portion or component to the assessment of \$145.79 / acre. However, the first structure as presented would have a uniform building component or portion of the assessment of \$264.07 regardless of developed space, whereas the second structure would have 5 tiers or ranges of square feet with different building components of the assessments for each

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tier. A summary comparison is presented on the following page by ranges of square feet for a ¼ acre lot.

Sq. Ft. of Developed Space	Acreage	Land Portion	Building Portion: <u>Uniform Structure</u>	Total Assessment: <u>Uniform Structure</u>	Building Portion: <u>Tiered Structure</u>	Total Assessment: <u>Tiered Structure</u>
1,250 or Less	.25 acres	\$36.45	\$264.07	<b>\$300.52</b>	\$58.46	<b>\$94.91</b>
1,251 – 2,250	.25 acres	\$36.45	\$264.07	<b>\$300.52</b>	\$162.68	<b>\$199.13</b>
2,251 – 3,250	.25 acres	\$36.45	\$264.07	<b>\$300.52</b>	\$254.18	<b>\$290.63</b>
3,251 – 4,250	.25 acres	\$36.45	\$264.07	<b>\$300.52</b>	\$345.68	<b>\$382.13</b>
> 4,250	.25 acres	\$36.45	\$264.07	<b>\$300.52</b>	\$508.36	<b>\$544.81</b>

*b. Non-Residential:*

We recommend that the City consider adopting either of the two previously identified Non-Residential Fire Assessment fee structures for FY 2010 in order to recover 100% of the cost of providing fire protection service. Both of these structures would include the same land portion or component to the assessment of \$145.79 / acre. However, the first structure as presented would have a single rate per square foot of developed space for the building component or portion of the assessment of \$0.0933, whereas the second structure would have 13 tiers or ranges of square feet with different building components of the assessments for each tier.

A summary comparison is presented on the following page that identifies the Fire Assessments for various Non-Residential properties at various lot sizes and alternative amounts of square feet of developed space. Specifically, the assessment calculations for the first structure (rate per square feet of developed space) are based upon the mid-point of each identified tier or range of square feet identified for the second structure (tiers or

## Fire Assessment Study

### Section II: Calculation of the Fee

ranges of square feet of developed space)<sup>1</sup>. For example, the assessment calculated using the rate per square feet of developed space for the second tier (1,001 – 2000 square feet) is based upon 1,500 square feet.

Generally, if a property's square feet of developed space are less than the midpoint in each tier or range, that property would have a lower bill under the square foot structure than the tier structure, whereas conversely properties at or above the midpoint of each tier or range would have a lower bill under the tier structure than under the square foot structure.

Sq. Ft. of Developed Space	Acreage	Land Portion	Building Portion	Total Assessment	Building Portion	Total Assessment
			<u>\$ / Sq. Ft. Structure</u>	<u>\$ / Sq. Ft. Structure</u>	<u>Tiered Structure</u>	<u>Tiered Structure</u>
1,000 or Less	.5 acres	\$72.90	\$46.65	<b>\$119.55</b>	\$42.69	<b>\$115.59</b>
1,001 – 2,000	.5 acres	\$72.90	\$139.95	<b>\$212.85</b>	\$131.11	<b>\$204.01</b>
2,001 – 3,000	.5 acres	\$72.90	\$233.25	<b>\$306.15</b>	\$216.49	<b>\$289.39</b>
3,001 – 4,000	.5 acres	\$72.90	\$326.55	<b>\$399.45</b>	\$304.91	<b>\$377.81</b>
4,001 – 5,000	.5 acres	\$72.90	\$419.85	<b>\$492.75</b>	\$393.33	<b>\$466.23</b>
5,001 – 7,500	.5 acres	\$72.90	\$583.13	<b>\$656.03</b>	\$545.79	<b>\$618.69</b>
7,501 – 15,000	.5 acres	\$72.90	\$1,049.63	<b>\$1,122.53</b>	\$978.76	<b>\$1,051.66</b>
15,001 – 25,000	1 acre	\$145.79	\$1,866.00	<b>\$2,011.79</b>	\$1,741.04	<b>\$1,886.83</b>
25,001 – 50,000	1.5 acres	\$218.69	\$3,498.75	<b>\$3,717.44</b>	\$3,265.59	<b>\$3,484.28</b>
50,001 – 100,000	2 acres	\$291.58	\$6,997.50	<b>\$7,289.08</b>	\$6,534.22	<b>\$6,825.80</b>
100,001 – 250,000	3 acres	\$437.37	\$16,327.50	<b>\$16,764.87</b>	\$15,245.50	<b>\$15,682.87</b>
250,001 – 500,000	4 acres	\$583.16	\$34,987.50	<b>\$35,570.66</b>	\$32,668.06	<b>\$33,251.22</b>
> 500,000	5 acres	\$728.95	\$69,975.00	<b>\$70,703.95</b>	\$53,359.25	<b>\$54,088.20</b>

<sup>1</sup> With the exception that the square feet example used for the last tier is 750,000.



## Fire Assessment Study

### Section II: Calculation of the Fee

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#### 2. Other Recommendations

To the extent that the City does not wish to implement a full cost recovery Fire Assessment in FY 2010, we recommend it consider implementation of a partial cost recovery Fire Assessment program, whereby the land and building portions of the assessment as presented herein could be reduced to reflect the desired level of cost recovery for FY 2010, generally stated as a percentage.

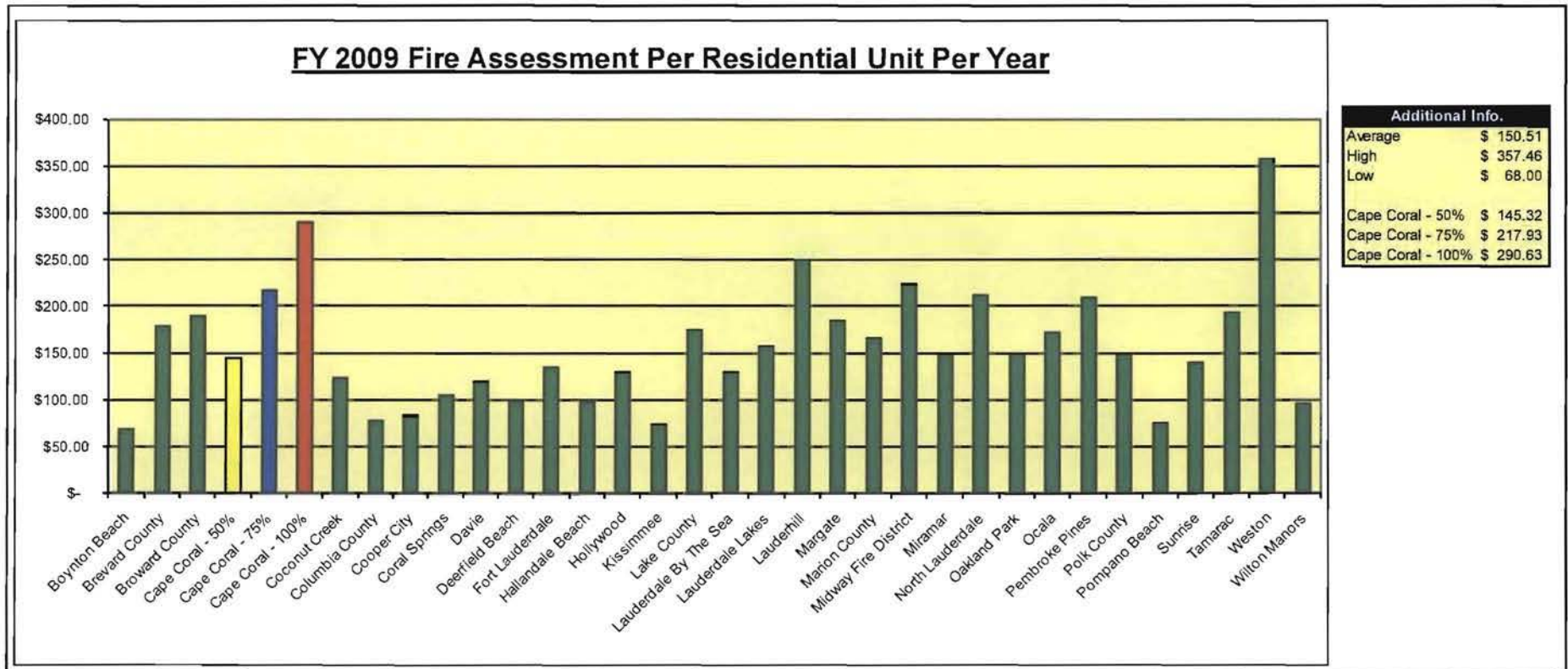
Finally, it is also our recommendation that the City review and update the Fire Assessment annually to account for actual non-collection, changes in property uses and development, and updates to its operating and capital cost requirements to ensure that the revenues from the Fire Assessment program and/or by other funding sources are sufficient to meet the expenditure requirements of providing fire protection services within the City.

#### **D. Survey of Other Jurisdictions**

The schedule on the following page provides a graphical representation of average fire protection assessments for a typical single-family dwelling among other jurisdictions. **It is important to note that this survey does not make adjustments for fire assessments that only partially fund fire protection service costs.** Thus, this survey is a comparative market analysis of fire assessments and does not necessarily reflect the unit cost of providing fire protection services for a typical single-family dwelling unit located within the governmental boundaries of the entities surveyed. It should also be noted that the majority of the entities included in the survey apply a uniform assessment to all residential properties as opposed to applying different fees based upon ranges of square feet of developed space.

## Fire Assessment Study Section II: Calculation of the Fee

### FY 2009 Survey of Fire Assessments



**Appendix: Financial Schedules**

**FY 2010 Fire Assessment Calculation Supporting Schedules**



# Fire Assessment Study

## Schedule 1 – FY 2010 Operating Expenses

ACCOUNT	DESCRIPTION	FY 2010 BUDGET
Updated 04/02/09		LESS EXCLUSIONS
001-2201-522.12-01	REGULAR	343,653
001-2201-522.13-02	CONTRACT EMPLOYEES	0
001-2201-522.14-01	OVERTIME	1,200
001-2201-522.14-02	FIRE OVERTIME	0
001-2201-522.15-01	SPECIAL PAY	3,088
001-2201-522.21-01	FICA	21,498
001-2201-522.21-02	MEDICARE TAXES	5,027
001-2201-522.22-01	GENERAL RETIREMENT	24,600
001-2201-522.22-03	FIRE RETIREMENT	78,183
001-2201-522.23-01	LIFE,HEALTH,DISABILITY	43,008
001-2201-522.24-01	WORKERS COMPENSATION	9,523
001-2201-522.26-03	LEAVE PAYOUT	8,571
<b>PAYROLL &amp; RELATED BENEFITS/FIRE ADMIN</b>		<b>538,351</b>
001-2201-522.31-99	OTHER PROFESSIONAL SERV	0
001-2201-522.34-10	FIREFIGHTER PHYSICALS	66,000
001-2201-522.40-01	FOOD AND MILEAGE (CITY)	300
001-2201-522.40-02	TRAINING AND SEMINARS	0
001-2201-522.40-03	IN-HOUSE TRAINING	0
001-2201-522.40-05	TRAVEL COSTS	6,884
001-2201-522.41-01	COMMUNICATION SERVICES	0
001-2201-522.41-02	TELEPHONE SERVICE	600
001-2201-522.42-01	POSTAGE & SHIPPING	2,000
001-2201-522.43-02	ELECTRIC SERVICE	0
001-2201-522.43-03	WATER AND SEWER	0
001-2201-522.46-02	EQUIPMENT MAINTENANCE	500
001-2201-522.46-03	BUILDING MAINTENANCE	0
001-2201-522.46-04	DEISEL FUEL	0
001-2201-522.46-06	UNLEADED FUEL	11,040
001-2201-522.47-01	PRINTING	1,800
001-2201-522.47-03	COPY MACHINE FEES	4,400
001-2201-522.48-10	PUBLIC RELATIONS	750
001-2201-522.49-05	VARIOUS FEES	0
001-2201-522.51-01	OFFICE SUPPLIES	3,000
001-2201-522.52-03	UNIFORMS	5,000
001-2201-522.52-07	SMALL EQUIPMENT	500
001-2201-522.52-08	JANITORIAL SUPPLIES	0
001-2201-522.52-13	COMPUTER EQUIP/ACCESSORY	0
001-2201-522.52-14	COMPUTER SOFTWARE/LICENSE	0
001-2201-522.52-99	OPERATING SUPPLIES	2,950
001-2201-522.54-01	BOOKS,PUBLICATNS,MEMBRSHIP	3,500
001-2201-522.55-02	TRAINING AND SEMINARS	1,985
<b>OPERATING/FIRE ADMIN</b>		<b>111,209</b>
<b>FIRE ADMINISTRATION</b>		<b>649,560</b>
001-2230-522.12-01	REGULAR	468,888
001-2230-522.12-06	LONGEVITY (FIRE)	3,300
001-2230-522.14-01	OVERTIME	4,050
001-2230-522.14-02	FIRE OVERTIME	3,550
001-2230-522.15-01	SPECIAL PAY	14,031
001-2230-522.21-01	FICA	30,202
001-2230-522.21-02	MEDICARE TAXES	7,064
001-2230-522.22-01	GENERAL RETIREMENT	42,225
001-2230-522.22-03	FIRE RETIREMENT	98,548
001-2230-522.23-01	LIFE,HEALTH,DISABILITY	58,101
001-2230-522.24-01	WORKERS COMPENSATION	14,495
001-2230-522.26-03	LEAVE PAYOUT	24,829
<b>PAYROLL &amp; RELATED BENEFITS/FIRE SUPPORT SVCS</b>		<b>769,283</b>

# Fire Assessment Study

## Schedule 1 – FY 2010 Operating Expenses

ACCOUNT	DESCRIPTION	FY 2010 BUDGET
Updated 04/02/09		LESS EXCLUSIONS
001-2230-522.31-02	OUTSIDE SERVICES	7,500
001-2230-522.31-03	LAB SERVICES	0
001-2230-522.31-99	OTHER PROFESSIONAL SERV	24,000
001-2230-522.40-01	FOOD AND MILEAGE (CITY)	0
001-2230-522.40-02	TRAINING AND SEMINARS	0
001-2230-522.40-05	TRAVEL COSTS	8,522
001-2230-522.41-01	COMMUNICATION SERVICES	115,042
001-2230-522.41-02	TELEPHONE SERVICE	15,700
001-2230-522.42-01	POSTAGE & SHIPPING	0
001-2230-522.43-02	ELECTRIC SERVICE	180,300
001-2230-522.43-03	WATER AND SEWER	35,800
001-2230-522.43-05	PROPANE FUEL	18,700
001-2230-522.44-01	RENTALS AND LEASES	31,119
001-2230-522.46-02	EQUIPMENT MAINTENANCE	3,500
001-2230-522.46-04	DEISEL FUEL	6,150
001-2230-522.46-06	UNLEADED FUEL	20,900
001-2230-522.46-99	OTHER REPAIRS & MAINT.	0
001-2230-522.47-01	PRINTING	3,000
001-2230-522.47-03	COPY MACHINE FEES	4,500
001-2230-522.49-03	UNCOLLECTIBLE ACCTS EXPNS	0
001-2230-522.51-01	OFFICE SUPPLIES	5,000
001-2230-522.52-02	UNIFORMS (PPG)	5,000
001-2230-522.52-03	UNIFORMS	8,437
001-2230-522.52-04	CHEMICALS	22,750
001-2230-522.52-05	TOOLS	0
001-2230-522.52-07	SMALL EQUIPMENT	2,750
001-2230-522.52-14	COMPUTER SOFTWARE/LICENSE	64,470
001-2230-522.52-16	SAFETY EQUIPMENT	0
001-2230-522.52-99	OPERATING SUPPLIES	0
001-2230-522.54-01	BOOKS,PUBLICATNS,MEMBRSH	2,000
001-2230-522.55-02	TRAINING AND SEMINARS	15,000
<b>OPERATING/FIRE SUPPORT SVCS</b>		<b>600,140</b>
001-2230-522.62-01	BUILDINGS	0
001-2230-522.63-01	IMPROVEMENTS	0
001-2230-522.64-01	EQUIPMENT	0
001-2230-522.64-03	VEHICLES	0
<b>CAPITAL/INFRASTRUCTURE/FIRE SUPPORT SVCS</b>		<b>0</b>
<b>FIRE SUPPORT SERVICES</b>		<b>1,369,423</b>
001-2235-522.12-01	REGULAR	830,675
001-2235-522.12-06	LONGEVITY (FIRE)	2,559
001-2235-522.14-01	OVERTIME	2,350
001-2235-522.14-02	FIRE OVERTIME	22,380
001-2235-522.15-01	SPECIAL PAY	35,069
001-2235-522.17-01	STANDBY PAY	17,160
001-2235-522.18-01	TOOL ALLOWANCE	0
001-2235-522.21-01	FICA	54,285
001-2235-522.21-02	MEDICARE TAXES	12,695
001-2235-522.22-01	GENERAL RETIREMENT	46,816
001-2235-522.22-03	FIRE RETIREMENT	219,974
001-2235-522.23-01	LIFE,HEALTH,DISABILITY	104,410
001-2235-522.24-01	WORKERS COMPENSATION	26,490
001-2235-522.26-03	LEAVE PAYOUT	32,840
<b>PAYROLL &amp; RELATED BENEFITS/LIFE SAFETY</b>		<b>1,407,703</b>

# Fire Assessment Study

## Schedule 1 – FY 2010 Operating Expenses

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ACCOUNT <span style="color: red;">Updated 04/02/09</span>	DESCRIPTION	FY 2010 BUDGET LESS EXCLUSIONS
001-2235-522.31-99	OTHER PROFESSIONAL SERV	3,975
001-2235-522.40-01	FOOD AND MILEAGE (CITY)	0
001-2235-522.40-02	TRAINING AND SEMINARS	0
001-2235-522.40-05	TRAVEL COSTS	5,113
001-2235-522.41-01	COMMUNICATION SERVICES	13,008
001-2235-522.41-02	TELEPHONE SERVICE	0
001-2235-522.42-01	POSTAGE & SHIPPING	0
001-2235-522.43-02	ELECTRIC SERVICE	0
001-2235-522.43-03	WATER AND SEWER	0
001-2235-522.46-02	EQUIPMENT MAINTENANCE	500
001-2235-522.46-03	BUILDING MAINTENANCE	500
001-2235-522.46-06	UNLEADED FUEL	23,350
001-2235-522.47-01	PRINTING	2,586
001-2235-522.47-03	COPY MACHINE FEES	3,111
001-2235-522.48-10	PUBLIC RELATIONS	230
001-2235-522.51-01	OFFICE SUPPLIES	6,345
001-2235-522.52-03	UNIFORMS	5,500
001-2235-522.52-05	TOOLS	500
001-2235-522.52-07	SMALL EQUIPMENT	3,400
001-2235-522.52-12	MERCHANDISE	0
001-2235-522.52-13	COMPUTER EQUIP/ACCESSORY	2,975
001-2235-522.52-99	OPERATING SUPPLIES	1,345
001-2235-522.54-01	BOOKS,PUBLICATNS,MEMBRSH	9,522
001-2235-522.55-02	TRAINING AND SEMINARS	7,498
<b>OPERATING/LIFE SAFETY</b>		<b>89,458</b>
001-2235-522.64-01	EQUIPMENT	0
<b>CAPITAL/INFRASTRUCTURE/LIFE SAFETY</b>		<b>0</b>
<b>LIFE SAFETY</b>		<b>1,497,161</b>
001-2250-522.12-01	REGULAR	11,948,792
001-2250-522.12-03	OFFDUTY DETAIL	0
001-2250-522.12-04	LUMP SUM AWARD	0
001-2250-522.12-06	LONGEVITY (FIRE)	43,562
001-2250-522.12-07	LONGEVITY FOP/BC/SUPER	0
001-2250-522.13-02	CONTRACT EMPLOYEES	0
001-2250-522.14-01	OVERTIME	4,300
001-2250-522.14-02	FIRE OVERTIME	965,000
001-2250-522.15-01	SPECIAL PAY	374,722
001-2250-522.17-01	STANDBY PAY	0
001-2250-522.18-01	TOOL ALLOWANCE	0
001-2250-522.21-01	FICA	789,964
001-2250-522.21-02	MEDICARE TAXES	184,749
001-2250-522.22-01	GENERAL RETIREMENT	8,614
001-2250-522.22-02	POLICE RETIREMENT	0
001-2250-522.22-03	FIRE RETIREMENT	4,022,071
001-2250-522.23-01	LIFE,HEALTH,DISABILITY	1,552,170
001-2250-522.24-01	WORKERS COMPENSATION	492,982
001-2250-522.26-03	LEAVE PAYOUT	448,289
<b>PAYROLL &amp; RELATED BENEFITS/FIRE OPERATIONS</b>		<b>20,835,215</b>



# Fire Assessment Study

## Schedule 1 – FY 2010 Operating Expenses

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ACCOUNT <i>Updated 04/02/09</i>	DESCRIPTION	FY 2010 BUDGET LESS EXCLUSIONS
001-2250-522.31-02	OUTSIDE SERVICES	34,500
001-2250-522.31-03	LAB SERVICES	200
001-2250-522.31-99	OTHER PROFESSIONAL SERV	2,500
001-2250-522.40-01	FOOD AND MILEAGE (CITY)	4,000
001-2250-522.40-02	TRAINING AND SEMINARS	0
001-2250-522.40-03	IN-HOUSE TRAINING	2,000
001-2250-522.40-05	TRAVEL COSTS	5,721
001-2250-522.41-01	COMMUNICATION SERVICES	15,500
001-2250-522.41-02	TELEPHONE SERVICE	42,630
001-2250-522.41-03	TELECOMMUNICATION SERVICE	0
001-2250-522.46-02	EQUIPMENT MAINTENANCE	161,414
001-2250-522.46-03	BUILDING MAINTENANCE	43,410
001-2250-522.46-04	DEISEL FUEL	149,200
001-2250-522.46-06	UNLEADED FUEL	22,000
001-2250-522.47-01	PRINTING	0
001-2250-522.48-10	PUBLIC RELATIONS	9,750
001-2250-522.49-05	VARIOUS FEES	100
001-2250-522.51-01	OFFICE SUPPLIES	19,200
001-2250-522.52-02	UNIFORMS (PPG)	100,000
001-2250-522.52-03	UNIFORMS	99,400
001-2250-522.52-05	TOOLS	0
001-2250-522.52-07	SMALL EQUIPMENT	66,000
001-2250-522.52-08	JANITORIAL SUPPLIES	21,400
001-2250-522.52-10	OPERATING MEDICAL SUPPLY	0
001-2250-522.52-13	COMPUTER EQUIP/ACCESSORY	10,397
001-2250-522.52-14	COMPUTER SOFTWARE/LICENSE	1,540
001-2250-522.52-16	SAFETY EQUIPMENT	20,600
001-2250-522.52-99	OPERATING SUPPLIES	82,530
001-2250-522.54-01	BOOKS,PUBLICATNS,MEMBRSH	5,900
001-2250-522.55-02	TRAINING AND SEMINARS	1,500
001-2250-522.55-03	IN-HOUSE TRAINING	0
	<b>OPERATING/FIRE OPERATIONS</b>	<b>921,392</b>
001-2250-522.63-03	IMPROVEMENTS / BUILDINGS	0
001-2250-522.64-01	EQUIPMENT	0
001-2250-522.64-03	VEHICLES	0
	<b>CAPITAL/INFRASTRUCTURE/FIRE OPERATIONS</b>	<b>0</b>
	<b>FIRE OPERATIONS</b>	<b>21,756,607</b>
	<b>FIRE/GENERAL FUND</b>	<b>25,272,751</b>

## Fire Assessment Study

### Schedule 2 – Capital Vehicle Program

#### CAPITAL VEHICLE PROGRAM - ELIGIBLE

DEPARTMENT	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	TOTAL
<b>FIRE, RESCUE &amp; EMERGENCY MANAGEMENT SERVICES</b>							
Replacement brush truck (ID # 17311 (B3))	89,462	-	-	-	-	-	89,462
Replacement brush truck (ID #19098) (B7)	-	-	-	90,000	-	-	90,000
Replacement brush truck (ID #23598) (B5)	-	-	-	90,000	-	-	90,000
Replacement vehicle # 20665 F-150 Spare	-	55,000	-	-	-	-	55,000
Replacement vehicle #20806 F-150 Bat 10	-	55,000	-	-	-	-	55,000
Replacement pickup truck # 17313 (Sonoma)	20,000	-	-	-	-	-	20,000
Replacement pickup truck #17312,14 (Sonoma)	-	40,000	-	-	-	-	40,000
Replacement van (ID #17249) PE1	-	-	25,000	-	-	-	25,000
Refurbish Engines # 18120 & 18119 (2 Kenworth -	100,000	-	-	-	-	-	100,000
Replacement Engines # 18120 & 18119 (2	500,000	-	-	-	-	-	500,000
Replacement Engine #2 Pierce (ID #19903)	-	-	-	450,000	-	-	450,000
Replacement Engine #6 (ID #16739)	350,000	-	-	-	-	-	350,000
Refurbish ID #16739 (Engine #6)	80,000	-	-	-	-	-	80,000
Replacement Engine, S-8 (ID #21983)	-	-	-	-	-	400,000	400,000
Replacement Rescue #1 Emergency One (ID	-	-	-	285,000	-	-	285,000
Replacement Rescue #2 Pierce (ID #19939)	-	-	-	275,000	-	-	275,000
Replacement Rescue #3 EVI (ID #22113)	-	-	-	225,000	-	-	225,000
Replacement Rescue #5 E-One (ID #24700)	-	-	-	-	180,000	-	180,000
Replacement Rescue #6 EVI (ID #22114)	-	-	-	225,000	-	-	225,000
Replacement Rescue #10 E-One (ID #22516)	-	-	-	285,000	-	-	285,000
Replace pickup truck #18396 (Support 1)	25,000	-	-	-	-	-	25,000
Replace pickup truck #22326 (Trn 2)	-	-	-	37,500	-	-	37,500
Replace pickup truck #22327 (Utility)	-	-	-	32,500	-	-	32,500
Replace pickup truck #22328 (Prev. 7)	-	-	-	32,500	-	-	32,500
Replace pickup truck #28823 (S. Bat)	-	-	-	45,000	-	-	45,000
Replace pickup truck #28824 (N. Bat)	-	-	-	45,000	-	-	45,000
Replacement Engine 18835 E5 Pierce Tanker (to	-	-	450,000	-	-	-	450,000
Refurbish 18835 2002 - E5 Pierce Tanker (current	-	-	80,000	-	-	-	80,000
Replacement SUV 17935 Bat 12	35,000	-	-	-	-	-	35,000
Replacement Int'l 4400 (ID #21495) Haz-8	-	-	-	200,000	-	-	200,000
Replacement Pickup (ID #21505) IV-4	-	-	30,000	-	-	-	30,000
Replacement Pickup (ID #21545) EM	-	-	-	-	30,000	-	30,000
Replacement Pickup (ID #21559)	-	-	-	-	35,000	-	35,000
Replacement Pickup (ID #21641) Prev 3	-	-	-	-	28,000	-	28,000
Replacement Pickup (ID #21642) Prev 6	-	-	-	-	28,000	-	28,000
Replacement Pickup (ID #21643) Trn. 1	-	-	-	-	28,000	-	28,000
Replacement Pickup (ID #21698)	-	-	28,000	-	-	-	28,000
Replacement Pickup (ID #21723) Prev 2	-	-	28,000	-	-	-	28,000
Replacement Utility Unit (ID #22681)	-	-	-	-	-	35,000	35,000
Replacement Crown Vic (ID #24064)	-	-	-	-	30,000	-	30,000
Replacement SUV 17936	35,000	-	-	-	-	-	35,000
Replacement SUV 20807 Chief 3	-	40,000	-	-	-	-	40,000
Replacement SUV 22208 Chief 2	-	-	-	42,350	-	-	42,350
Replacement SUV 23002 Chief 1	-	-	-	45,000	-	-	45,000
Replacement of Catapillar Generator (ID #16640)	-	30,000	-	-	-	-	30,000
Replacement of Terex Generator (ID #22084)	-	-	-	-	-	35,000	35,000
<b>TOTAL</b>	<b>1,234,462</b>	<b>220,000</b>	<b>641,000</b>	<b>2,404,850</b>	<b>359,000</b>	<b>470,000</b>	<b>5,329,312</b>

## Fire Assessment Study

### Schedule 3 – Capital Equipment Program

CAPITAL EQUIPMENT PROGRAM							
DEPARTMENT	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	TOTAL
FIRE, RESCUE & EMERGENCY MANAGEMENT SERVICES							
<b>Operations</b>							
Fitness equipment	-	-	17,389	17,910	18,447	19,000	72,746
Radios (VHF, portable & mobile)	150,000	71,218	40,000	20,000	20,000	20,000	321,218
Generators (Portable on apparatus)	5,835	6,010	6,878	7,085	7,298	7,520	40,626
Ventilation Fans	4,975	5,065	5,797	5,970	6,150	6,335	34,292
Power Saw & Blades	4,000	4,120	5,788	5,961	6,140	6,325	32,334
Hydraulic Rescue unit or equipment (Jaws o	54,636	56,275	-	57,963	59,700	59,700	288,274
Thermal imaging camera - (5 yr. exp. Life)	18,540	19,096	19,669	20,260	20,868	21,495	119,928
Breathing Air Compressor for HP System	-	-	54,000	-	-	-	54,000
(Stations 5 & 6)							
Replace EOC UPS	-	100,000	-	-	-	-	100,000
<b>TOTAL</b>	<b>237,986</b>	<b>261,784</b>	<b>149,521</b>	<b>135,149</b>	<b>138,603</b>	<b>140,375</b>	<b>1,063,418</b>



## Fire Assessment Study

### Schedule 4 – Capital Maintenance Program

CAPITAL MAINTENANCE PROGRAM DEPARTMENT	FY 2010	FY 2011	FY 2012	FY 2013	FY2014	FY2015	TOTAL
FIRE, RESCUE & EMERGENCY SERVICES							
Fire station aprons, bay floors & parking lots	160,000	164,800	169,744	-	-	-	494,544
Remodel EOC post PSF completion	-	-	-	-	-	-	-
Remodel Station # 7, maintenance & improv	-	-	40,000	-	-	-	40,000
Replace roof at Station # 7	-	-	250,000	-	-	-	250,000
Remodel Station #2 Bathrooms	-	30,000	-	-	-	-	30,000
Remodel Station #6 Bathrooms	-	-	-	35,000	-	-	35,000
<b>TOTAL</b>	<b>160,000</b>	<b>194,800</b>	<b>459,744</b>	<b>35,000</b>	<b>-</b>	<b>-</b>	<b>849,544</b>

## Fire Assessment Study Schedule 5 – Calls for Service Data

CALLS FOR SERVICE REPORT	2008	2007	2006	3-Yr Avg.	Non-Real Prop	Real Prop - R	Real Prop - NR
911 HANG UP			1	0.3	1		
ABDOMINAL PAIN/PROBLEMS	387	182		189.7	1		
ABUSE WITH INJURIES			1	0.3	1		
ACCIDENT	14	14	15	14.3	1		
ACCIDENT HIT & RUN		3	5	2.7	1		
ACCIDENT HIT & RUN INJURIES	46	33	52	43.7	1		
ACCIDENT W/ INJURIES	1226	1312	1393	1,310.3	1		
ACCIDENT WITH FIRE	5	9	15	9.7	1		
ACCIDENT WITH INJURIES		13	58	23.7	1		
ACCIDENT WITH PIN IN	56	71	87	71.3	1		
ALLERGIES (REACTIONS) STINGS	115	53		56.0	1		
ANIMAL BITE/INJURIES	24	18	12	18.0	1		
ANIMAL BITES/ATTACKS	20	10		10.0	1		
AREA CHECK		1		0.3	1		
ARSON/THREAT	1	4	4	3.0	1		
ASSAULT	1			0.3	1		
ASSAULT/SEXUAL ASSAULT	13	21		11.3	1		
ASSAULT INJURIES	2			0.7	1		
ASSIST OUTSIDE AGENCY		3	6	3.0	1		
BACK PAIN	185	77		87.3	1		
BATTERY	3		1	1.3	1		
BATTERY INJURIES	130	84	90	101.3	1		
BATTERY PROGRESS		1		0.3	1		
BOAT FIRE	8	9	5	7.3	1		
BOATING ACCIDENT		1		0.3	1		
BOATING ACCIDENT INJURIES	1	1	2	1.3	1		
BOMB THREAT	1	5	9	5.0	1		
BREATHING PROBLEMS	1292	445		579.0	1		
BURGLAR ALARM	1		3	1.3	1		
BURGLARY PROGRESS	1			0.3	1		
BURNS (SCALDS) EXPLOSION	16	8		8.0	1		
BUS-SEMI TRACTOR TRAILER ACCIDENT	16	11	22	16.3	1		
CAR IN CANAL	15	23	17	18.3	1		
CARBON MONOXIDE / INHALATION	4			1.3	1		
CARDIAC OR RESPIRATORY ARREST	98	45		47.7	1		
CHECK UP REQUEST				-	1		
CHECK WELFARE			1	0.3	1		
CHEST PAIN (NON-TRAUMATIC)	962	398		453.3	1		
CHILD ENDANGERMENT			1	0.3	1		
CHOKING	56	27		27.7	1		
CITIZEN CONTACT	1		1	0.7	1		
COMMERCIAL STRUCTURE FIRE	87	65	99	83.7			1
CONVULSIONS / SEIZURES	414	165		193.0	1		
DEATH INVESTIGATION	17	11	19	15.7	1		
DIABETIC PROBLEMS	344	158		167.3	1		
DISABLED VEHICLE	1	2		1.0	1		
DISTURBANCE INJURIES - WEAPON	124	76	48	82.7	1		
DISTURBANCE PROGRESS	1	2	2	1.7	1		
DOMESTIC WEAPONS OR INJURY	23	27	18	22.7	1		
DRIVING UNDER INFLUENCE & ACCIDENT				-	1		
DROWNING	6	6	7	6.3	1		
DROWNING (NEAR) DIVING/SCUBA	15	6		7.0	1		
DRUG OVERDOSE - ACCIDENTAL	10	15	10	11.7	1		
ELECTRICUTION - LIGHTNING	3	2		1.7	1		
EXPLOSIVE DEVICE		2	1	1.0	1		
EYE PROBLEMS/INJURIES	13	10		7.7	1		
FALLS	1546	560		702.0	1		

## Fire Assessment Study

### Schedule 5 – Calls for Service Data

CALLS FOR SERVICE REPORT	2008	2007	2006	3-Yr Avg.	Non-Real Prop	Real Prop - R	Real Prop - NR
FIRE - UNKNOWN TYPE	5	8	9	7.3	1		
FIRE ALARM		10	356	122.0			1
FIRE ALARM ACTIVATION			39	13.0			1
FIRE ALARM GENERAL	732	540	129	467.0			1
FIRE ALARM SMOKE DET/WATER FLW		154	53	69.0			1
FIRE INVESTIGATION FOLLOW-UP	3	13	10	8.7	1		
FIRE TEST NATURE	15			5.0	1		
FOLLOW - UP	1			0.3	1		
FOUND PERSON		1		0.3	1		
HAZARDOUS MATERIAL INCIDENT	173	188	195	185.3	1		
HEADACHE	42	27		23.0	1		
HEART PROBLEMS / A.I.C.D.	309	139		149.3	1		
HEAT/COLD EXPOSURE	55	19		24.7	1		
HEMORRHAGE/LACERATIONS	264	99		121.0	1		
HOME INVASION ROBBERY	7	5	6	6.0	1		
INACCESSIBLE INCIDENT/OTHER	2	1		1.0	1		
MEDICAL CALL	6	7	4	5.7	1		
MEDICAL OR LIFE THREATENING	852	6369	10536	5,919.0	1		
MENTAL PERSON		1		0.3	1		
MENTAL PERSON WEAPONS INJU	2	1	2	1.7	1		
MINOR/GRASS FIRE OR SMOKE IN	421	537	518	492.0	1		
MISSING PERSON		1	1	0.7	1		
MISSING PERSON ENDANGERED	55	41	36	44.0	1		
MOTOR HOME OR MOBILE HOME	1			0.3		1	
MOVE UP	278	267	153	232.7	1		
MURDER		1		0.3	1		
OVERDOSE / POISONING (INGESTI	177	57		78.0	1		
PERSONAL INJURY/ACCIDENT	9	34	63	35.3	1		
PINNED/COLLAPSED/CAVE-IN	1	4	1	2.0	1		
PLANE CRASH	1		1	0.7	1		
POWER LINE DOWN/TRANSFORME	245	280	233	252.7	1		
PREGNANCY/CHILDBIRTH/MISCA	72	34		35.3	1		
PROPERTY DAMAGE				-	1		
PSYCHIATRIC/ABNORMAL BEHAVI	67	58		41.7	1		
PUBLIC ED/COMMUNITY RELATION	164	106	24	98.0	1		
RECKLESS DRIVING			1	0.3	1		
REQUEST FOR OFFICER		2	1	1.0	1		
RESIDENTIAL STRUCTURE FIRE	264	222	183	223.0		1	
ROBBERY ARMED / INJURIES PRO	6	6	4	5.3	1		
SEARCH & RESCUE	43	44	40	42.3	1		
SEVERE WEATHER & DAMAGE	6	74		26.7	1		
SEX OFFENSE/INJURY PROGRESS	3	3	7	4.3	1		
SHOOTING	6	3	6	5.0	1		
SICK PERSON (SPECIFIC DIAGNOS	2441	769		1,070.0	1		
SPECIAL DETAIL		1		0.3	1		
STAB/GUNSHOT/PENETRATING	13	9		7.3	1		
STAND BY/PUBLIC ASSIST	835	850	849	844.7	1		
STROKE (CVA)	344	120		154.7	1		
SUICIDE		1	16	5.7	1		
SUICIDE/THREATS	419	345	298	354.0	1		
SUICIDE ATTEMPT/INJURIES	205	213	163	193.7	1		
SUSPICIOUS CIRCUMSTANCES	1			0.3	1		
TEST NATURE	9	14	15	12.7	1		
THROWING DEADLY MISSILES		1		0.3	1		
TRAFFIC/ROAD HAZARD	1			0.3	1		
TRANSFER/INTERFACILITY/PA	11	4		5.0	1		
TRANSPORT MENTAL PATIENT				-	1		
TRAUMATIC INJURIES (SPECIFIC)	196	79		91.7	1		
UNCONSCIOUS/FAINTING (NEAR)	515	211		242.0	1		
UNKNOWN PROBLEM (MAN DOWN	415	223		212.7	1		
UTILITIES			2	0.7	1		
VEHICLE FIRE	62	96	97	85.0	1		
WATER RESCUE/DIVE & RECOVER	26	18	21	21.7	1		
WOODED AREA/BRUSH FIRE	55	97	151	101.0	1		
TOTAL	17,139	16,396	16,228	16,588	15,610	223	755

**Fire Assessment Study**  
**Schedule 6 – Residential Land Value Analysis**

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RESIDENTIAL RATE CLASS LAND/BLDG VALUES		
<u>DOR Code 00</u>		
Vacant Land Value	\$	1,912,706,070
Vacant Land Acres		17,710
Vacant Land Value/Acre	\$	108,003
<u>DOR Codes 01, 02, 04 &amp; 08</u>		
RES Land & BLDG Value	\$	12,309,961,490
Total RES Acres		17,288
RES Value/Acre	\$	712,037
<u>DOR Codes 00, 01, 02, 04 &amp; 08</u>		
Total Vacant & RES Value	\$	14,222,667,560
Total Vacant & RES Acres		34,998
Vacant Land Value/Acre		108,003
Total Vacant & RES Land Value		3,779,897,296
Vacant Land Value as % of Total		27%

**Fire Assessment Study**

**Schedule 7 – Calculation of Land Portion of Assessment**

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LAND ASSESSMENT CALCULATION		
Land Revenue Requirement	\$	7,804,995
Total Residential Acreage		35,004
Total Non-Residential Acreage		18,531
Total Acreage		<b>53,534</b>
<b>Cost per Acre</b>	<b>\$</b>	<b>145.79</b>

# Fire Assessment Study

## Schedule 8 – Calculation of Building Portion of Assessment

BUILDING ASSESSMENT CALCULATION		
Building Revenue Requirement	\$	21,562,958
<b>Cost Allocation</b>		
Watchstanding	98%	\$ 21,131,699
Calls for Service	2%	\$ 431,259
Commercial	5%	\$ 19,620
Residential	1%	\$ 5,806
Non-Real Property	94%	\$ 405,832
<b>Residential Revenue Req.</b>		
Watchstanding		\$ 19,477,979
Calls for Service		\$ 5,806
Total Res. Rev. Req.		\$ 19,483,786
<b>Non-Residential Revenue Req.</b>		
Watchstanding		\$ 1,653,719
Calls for Service		\$ 19,620
Total Res. Rev. Req.		\$ 1,673,340
<b>Residential Developed Space</b>	211,227,790	92.2%
<b>Commercial Developed Space</b>	17,933,660	7.8%
<b>Uniform</b>		
Total # of Properties	73,782	
Cost per Unit	\$ 264.07	
Check	\$ 19,483,613	
<b>Tiered Structure</b>		
Total # of ERUs	76,654	
Cost Per ERU	\$ 254.18	
Check	\$ 19,483,888	
<b>Per Square Foot</b>		
Total NR Sq Ft	17,933,660	
Cost Per Square Foot	\$ 0.0933	
Check	\$ 1,673,210	
<b>Tiered Structure</b>		
Total # of ECUs	5,488	
Cost Per ECU	\$ 304.91	
Check	\$ 1,673,361	



## Fire Assessment Study

### Schedule 9 – Residential Class Customer Impacts

RESIDENTIAL RATE CLASS CUSTOMER IMPACT OF FIRE ASSESSMENT STRUCTURES					
(First Assessment Range is Up to \$50)					
		Uniform		TIER	
		-	0.00%	-	0.00%
\$	50	50,794	38.69%	50,794	38.69%
\$	100	6,189	43.40%	10,835	46.94%
\$	150	216	43.56%	219	47.11%
\$	200	62	43.61%	17,230	60.23%
\$	250	24	43.63%	1,685	61.51%
\$	300	57,304	87.27%	23,239	79.21%
\$	350	16,261	99.66%	1,639	80.46%
\$	500	224	99.83%	19,074	94.99%
\$	1,000	143	99.94%	6,489	99.93%
\$	1,500	26	99.96%	39	99.96%
\$	2,500	16	99.97%	16	99.97%
\$	5,000	26	99.99%	26	99.99%
\$	7,500	10	100.00%	10	100.00%
\$	10,000	3	100.00%	3	100.00%

Includes Vacant Residential Property, Single-Family Homes, Mobile Homes, Condos, & Multi-Family Properties with < 10 Units.

## Fire Assessment Study

### Schedule 10 – Non-Residential Class Customer Impacts

NON-RESIDENTIAL RATE CLASS CUSTOMER IMPACT OF FIRE ASSESSMENT STRUCTURES				
(First Assessment Range is Up to \$50)				
	Square Feet		TIER	
	-	0.00%	-	0.00%
\$ 50	3,563	52.29%	3,563	52.29%
\$ 150	1,084	68.20%	1,086	68.23%
\$ 250	350	73.33%	404	74.16%
\$ 500	600	82.14%	573	82.57%
\$ 750	363	87.47%	360	87.85%
\$ 1,000	206	90.49%	78	88.99%
\$ 2,500	407	96.46%	515	96.55%
\$ 5,000	113	98.12%	112	98.19%
\$ 10,000	61	99.02%	58	99.05%
\$ 25,000	42	99.63%	41	99.65%
\$ 40,000	11	99.79%	10	99.79%
\$ 55,000	4	99.85%	4	99.85%
\$ 70,000	6	99.94%	6	99.94%
\$ 85,000	4	100.00%	4	100.00%

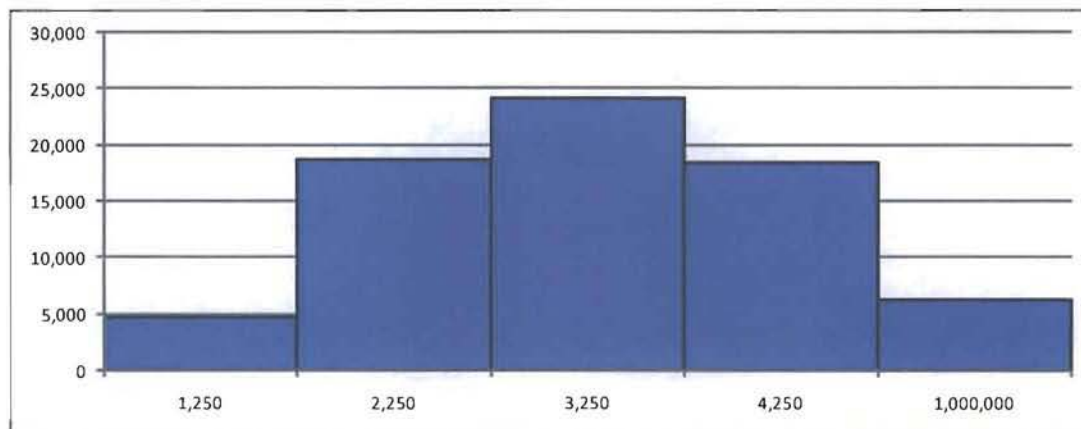
*Includes Vacant Non-Residential Property & All Other Non-Residential Properties Per the DOR Property Use Code Mapping Schedule.*

## Fire Assessment Study

### Schedule 11 – Single-Family Residential Distribution

RESIDENTIAL TIER STRUCTURE (Single-Family Residential Properties Only)						
	Sq. Ft. Range	Cumulative # of Prop.	ABS FREQ	Equivalency Factor	Cum. %	Fire Assessment w/ .25 Acre Lot
	1,000,000	72,163	6,321	2	100%	\$ 544.81
MEDIAN	4,250	65,842	18,448	1.36	91%	\$ 382.13
2,725	3,250	47,394	24,103	1	66%	\$ 290.63
ST. DEV.	2,250	23,291	18,647	0.64	32%	\$ 199.13
1,112	1,250	4,644	4,644	0.23	6%	\$ 94.91

*Excludes Vacant Residential Properties, Mobile Homes, Condos, and Multi-Family with < 10 Units.*



## Fire Assessment Study

### Schedule 12 – Non-Residential Property Distribution

NON-RESIDENTIAL TIER STRUCTURE						
	Sq. Ft. Range	Cumulative # of Prop.	ABS FREQ	Equivalency Factor	Cum. %	Fire Assessment w/Alt. Lot Sizes
	1,000,000	3,877	1	175	100.0%	\$ 54,088.20
	500,000	3,876	5	107.14	100.0%	\$ 33,251.22
	250,000	3,871	24	50	99.8%	\$ 15,682.87
	100,000	3,847	42	21.43	99.2%	\$ 6,825.80
	50,000	3,805	71	10.71	98.1%	\$ 3,484.28
	25,000	3,734	118	5.71	96.3%	\$ 1,886.83
	15,000	3,616	333	3.21	93.3%	\$ 1,051.66
	7,500	3,283	413	1.79	84.7%	\$ 618.69
<b>MEDIAN</b>	5,000	2,870	357	1.29	74.0%	\$ 466.23
<b>3,438</b>	4,000	2,513	1,342	1	64.8%	\$ 377.81
	3,000	1,171	917	0.71	30.2%	\$ 289.39
<b>ST. DEV</b>	2,000	254	230	0.43	6.6%	\$ 204.01
<b>21,632</b>	1,000	24	24	0.14	0.6%	\$ 115.59

*Excludes Vacant Non-Residential Properties*

