

SACRAMENTO METROPOLITAN FIRE DISTRICT

Final Report

Capital Facilities (Impact) Fee Study

April 9, 2021

Prepared by:



Corporate Headquarters

32605 Temecula Parkway, Suite 100
Temecula, CA 92592
Toll free: 800.676.7516

Table of Contents

Executive Summary	1-1
Organization of the Report.....	1-1
Development Projections.....	1-1
Impact Fee Analysis.....	1-1
Projected Revenue.....	1-2
Chapter 1. Introduction	1-1
Purpose.....	1-1
Background.....	1-1
Legal Framework for Impact Fees.....	1-1
Impact Fee Calculation Methodology.....	1-6
Terminology.....	1-7
Chapter 2. Development Data	2-1
Study Area.....	2-1
Time Frame.....	2-1
Development Types.....	2-1
Demand Variable – Service Population.....	2-2
Demand Factors.....	2-3
Existing and Forecasted Development.....	2-4
Chapter 3. Fire Protection Impact Fees	3-1
Methodology.....	3-1
Level of Service.....	3-2
Existing and Future Facilities.....	3-2
Cost per Capita of Service Population.....	3-3
Impact Fees per Unit of Development.....	3-3
Customizing Impact Fees.....	3-4
Projected Revenue.....	3-5
Updating the Fees.....	3-5
Nexus Summary.....	3-5
Chapter 4. Implementation	4-1
Adoption.....	4-1
Administration.....	4-2
Training and Public Information.....	4-7

Attachments

Existing Stations

Attachment A

Future Stations

Attachment B

Existing Apparatus, Vehicles & Equipment

Attachment C

Future Apparatus, Vehicles & Equipment

Attachment D

Comparative Fee Survey

Attachment E

District Boundary Map

Attachment F

Executive Summary

The Sacramento Metropolitan Fire District (District) retained NBS Government Finance Group to prepare this study to analyze the impacts of new development on the District's facility and equipment needs and to calculate impact fees based on that analysis. The methods used in this study are intended to satisfy all legal requirements of the U. S. Constitution, the California Constitution and the California Mitigation Fee Act (Government Code Sections 66000 *et seq.*).

Organization of the Report

Chapter 1 of this report provides an overview of the legal requirements for establishing and imposing such fees, and the methods used to calculate impact fees.

Chapter 2 contains data on existing and future development and the demand factors used to allocate costs in the impact fee analysis.

Chapter 3 presents the impact fee calculations and explains the data and methodology used in the calculations. Chapter 3 also projects the potential future revenue from impact fees calculated in this report.

Chapter 4 contains recommendations for adopting and implementing impact fees, including suggested findings to satisfy the requirements of the Mitigation Fee Act.

Development Projections

Chapter 2 of this report presents estimates of existing development and projections of future development out to 2040 for the area served by the District. Because the District encompasses two cities and only part of unincorporated areas of two counties, there is no single source of information about existing and future development for the District as a whole. Sources of data used in each of the tables in Chapter 2 are indicated in footnotes to those tables.

Impact Fee Analysis

Chapter 3 of this report calculates impact fees for fire protection facilities. The calculation of this fee allocates the cost of both existing and future fire protection facilities to all existing and future development within the existing boundaries of the District at buildout, so that costs are shared equitably by all development in the District.

Impact fees per unit calculated in this report are summarized in Table S.1, below. The Proposed Fee per Unit column shows the calculated fee outcome from this Study, which is compared to the District's Current Fee per Unit.

Table S.1 Summary of Impact Fees Calculated in this Study

Development Type	Units ¹	Current Fee per Unit ²	Proposed Fee per Unit ³	Increase / (Decrease) per Unit (\$) ⁴	Increase / (Decrease) per Unit (%) ⁴
Residential - Single-Family	DU	\$ 1,356	\$ 1,521	\$ 165	12%
Residential - Multi-Family	DU	\$ 1,059	\$ 1,192	\$ 133	13%
Accessory Dwelling Unit ⁵					
Commercial	KSF	\$ 715	\$ 1,260	\$ 545	76%
Office	KSF	\$ 1,186	\$ 1,599	\$ 413	35%
Industrial	KSF	\$ 643	\$ 856	\$ 213	33%
Institutional/Other	KSF	\$ 1,135	\$ 1,524	\$ 389	34%

¹ DU = dwelling unit; KSF = 1,000 gross square feet of building area

² Source: Current Master Fee Schedule for SMFD; includes 2% admin fee

³ See Table 3.3; Figures are rounded to the nearest whole dollar

⁴ Increase/(decrease) between current fee and proposed fee per unit

⁵ Recent legislation requires special fee considerations for ADUs; see further discussion in report

The current and proposed fees in Table S-1 are also compared to the existing impact fees of other agencies in Attachment E to this report. The list of surveyed agencies was provided by the District to stay in line with agencies that the Board of Directors typically utilizes for comparisons.

Impact fee programs across California often assess an administrative fee on top of the impact fee to recover the operational costs of complying with Mitigation Fee Act’s accounting and reporting requirements. Because the District’s impact fees are adopted, collected and administered by the respective city and County agencies served by the District, those agencies can charge an administrative fee to recover their costs accordingly. The administrative fee should not exceed the estimated and reasonable costs of impact fee program administration and require adoption by the local City Council and/or County Board of Supervisors.

Based on discussions with District staff, the fire impact fees are also recommended to be adjusted annually by averaging the net percentage change in the Engineering News-Record Construction Cost Index for San Francisco and the 20 U.S. Cities Index for the preceding year. The District will coordinate with the respective cities and counties served to ensure the escalation occurs according to their established procedures for updating fees.

Projected Revenue

Table 3.4 in Chapter 3 projects the total revenue from the impact fees calculated in this report. That projection assumes that future development to 2040 occurs as forecasted in this study. The projected revenue of \$90.7 million is about 24% of the estimated cost of constructing and equipping the future fire stations planned by the District.

Chapter 1. Introduction

Purpose

The purpose of this study is to analyze the impacts of development on the need for fire protection facilities and other capital assets provided by the Sacramento Metropolitan Fire District (District) and to calculate impact fees that apply throughout the District.

The methods used to calculate impact fees in this report are intended to satisfy all legal requirements governing such fees, including provisions of the U. S. Constitution, the California Constitution and the California Mitigation Fee Act (Government Code Sections 66000-66025.)

Background

The Sacramento Metropolitan Fire District services a population of over 745,000 in a 358 square mile service area. The District is a combination of 16 smaller fire departments that, over the years, merged to create this California Special District. The impact fees calculated in this study are intended to apply districtwide. A map of the District's boundaries and service area is provided as Attachment F to this report.

Legal Framework for Impact Fees

This brief summary of the legal framework for development fees is intended as a general overview. It was not prepared by an attorney and should not be treated as a legal opinion.

Fire Protection District Law of 1987. California Health and Safety Code Section 13916, which is part of the Fire Protection District Law of 1987, states: "A (fire protection) district board shall not charge a fee on new construction or development for the construction of public improvements or facilities or the acquisition of equipment." However, although the District itself may not charge such fees, it is quite common in California for cities and counties to impose fire impact fees for fire protection districts that provide services within their jurisdiction. The fees calculated in this report are intended to be adopted by the incorporated cities of Citrus Heights and Rancho Cordova, part of the unincorporated area of Sacramento County, and less than two square miles of West Placer County. Current agreements between the District, Sacramento County, and cities of Rancho Cordova and Citrus Heights, allow the District's Board to set the fee amounts and provide for cooperation between the agencies in administering the fees and funds accordingly. After accepting and considering public input, the Sacramento County Board of Supervisors approves the findings and resolution of the Sacramento Metropolitan Fire District and sets the appropriate fees. The fees are imposed, collected and dispersed by Sacramento County pursuant to the County's development Police Powers under Art. XI, Section 7 of the California Constitution and administered by Sacramento County under the Mitigation Fee Act of Government Code 66000, et. seq.

U. S. Constitution. Like all land use regulations, development exactions including impact fees are subject to the 5th Amendment prohibition on taking of private property for public use without just compensation. Both state and federal courts have recognized the imposition of impact fees on development as a legitimate form of land use regulation, provided the fees meet standards intended to protect against “regulatory takings.” A regulatory taking occurs when regulations unreasonably deprive landowners of property rights protected by the Constitution.

In two landmark cases dealing with exactions, the U. S. Supreme Court has held that when a government agency requires the dedication of land or an interest in land as a condition of development approval, or imposes ad hoc exactions as a condition of approval on a single development project that do not apply to development generally, a higher standard of judicial scrutiny applies. To meet that standard, the agency must demonstrate an "essential nexus" between such exactions and the interest being protected (See *Nollan v. California Coastal Commission*, 1987) and make an "individualized determination" that the exaction imposed is "roughly proportional" to the burden created by development (See *Dolan v. City of Tigard*, 1994).

Until recently, it was widely accepted that legislatively enacted impact fees that apply to all development in a jurisdiction are not subject to the higher standard of judicial scrutiny flowing from the *Nollan* and *Dolan* decisions. But after the U. S. Supreme Court decision in *Koontz v. St. Johns Water Management District* (2013), state courts have reached conflicting conclusions on that issue.

In light of that uncertainty, any agency enacting or imposing impact fees would be wise to demonstrate a nexus and ensure proportionality in the calculation of those fees.

Defining the “Nexus.” While courts have not been entirely consistent in defining the nexus required to justify exactions and impact fees, that term can be thought of as having the three elements discussed below. We think proportionality is logically included as one element of that nexus, even though it was discussed separately in *Dolan v. Tigard*. The elements of the nexus discussed below mirror the three “reasonable relationship” findings required by the Mitigation Fee Act for establishment and imposition of impact fees.

Need or Impact. Development must create a need for the facilities to be funded by impact fees. All new development in a community creates additional demands on some or all public facilities provided by local government. If the capacity of facilities is not increased to satisfy the additional demand, the quality or availability of public services for the entire community will deteriorate. Impact fees may be used to recover the cost of development-related facilities, but only to the extent that the need for facilities is related to the development project subject to the fees.

The *Nollan* decision reinforced the principle that development exactions may be used only to mitigate impacts created by the development projects upon which they are imposed. In this study, the impact of development on facility needs is analyzed in terms of quantifiable relationships between various types of development and the demand for

public facilities based on applicable level-of-service standards. This report contains all of the information needed to demonstrate compliance with this element of the nexus.

Benefit. Development must benefit from facilities funded by impact fees. With respect to the benefit relationship, the most basic requirement is that facilities funded by impact fees be available to serve the development paying the fees. A sufficient benefit relationship also requires that impact fee revenues be segregated from other funds and expended in a timely manner on the facilities for which the fees were charged. Nothing in the U.S. Constitution or California law requires that facilities paid for with impact fee revenues be available exclusively to development projects paying the fees.

Procedures for earmarking and expenditure of fee revenues are mandated by the Mitigation Fee Act, as are procedures to ensure that the fees are either expended expeditiously or refunded. Those requirements are intended to ensure that developments benefit from the impact fees they are required to pay. Thus, over time, procedural issues as well as substantive issues can come into play with respect to the benefit element of the nexus.

Proportionality. Impact fees must be proportional to the impact created by a particular development project. Proportionality in impact fees depends on properly identifying development-related facility costs and calculating the fees in such a way that those costs are allocated in proportion to the facility needs created by different types and amounts of development. The section on impact fee methodology, below, describes methods used to allocate facility costs and calculate impact fees that meet the proportionality standard.

California Constitution. The California Constitution grants broad police power to local governments, including the authority to regulate land use and development. That police power is the source of authority for local governments in California to impose impact fees on development. Some impact fees have been challenged on grounds that they are special taxes imposed without voter approval in violation of Article XIII A. However, that objection is valid only if the fees charged to a project exceed the cost of providing facilities needed to serve the project. In that case, the fees would also run afoul of the U.S. Constitution and the Mitigation Fee Act.

Articles XIII C and XIII D, added to the California Constitution by Proposition 218 in 1996 require voter approval for some “property-related fees,” but exempt “the imposition of fees or charges as a condition of property development,” which includes impact fees. That exemption also applies with respect to Proposition 26 which amended Article XIII C to reclassify some fees as taxes.

The Mitigation Fee Act. California’s impact fee statute originated in Assembly Bill 1600 during the 1987 session of the Legislature and took effect in January 1989. AB 1600 added several sections to the Government Code, beginning with Section 66000. Since that time, the impact fee statute has been amended from time to time and in 1997 was officially titled the “Mitigation Fee Act.” Unless otherwise noted, code sections referenced in this report are from the Government Code.

The Mitigation Fee Act does not limit the types of capital improvements for which impact fees may be charged. It defines public facilities very broadly to include "public improvements, public services and community amenities." Although the issue is not specifically addressed in the Mitigation Fee Act, it is clear both in case law and statute (see Government Code Section 65913.8) that impact fees may not be used to pay for maintenance or operating costs. Consequently, the fees calculated in this report are based on the cost of capital assets only.

The Mitigation Fee Act does not use the term "mitigation fee" except in its official title. Nor does it use the more common term "impact fee." The Act simply uses the word "fee," which is defined as "a monetary exaction, other than a tax or special assessment...that is charged by a local agency to the applicant in connection with approval of a development project for the purpose of defraying all or a portion of the cost of public facilities related to the development project"

To avoid confusion with other types of fees, this report uses the widely-accepted terms "impact fee" and "development impact fee" which both should be understood to mean "fee" as defined in the Mitigation Fee Act.

The Mitigation Fee Act contains requirements for establishing, increasing and imposing impact fees. They are summarized below. It also contains provisions that govern the collection and expenditure of fees and requires annual reports and periodic re-evaluation of impact fee programs. Those administrative requirements are discussed in the implementation chapter of this report.

Required Findings. Section 66001 requires that an agency establishing, increasing or imposing impact fees, must make findings to:

1. Identify the purpose of the fee;
2. Identify the use of the fee; and,
3. Determine that there is a reasonable relationship between:
 - a. The use of the fee and the development type on which it is imposed;
 - b. The need for the facility and the type of development on which the fee is imposed; and
 - c. The amount of the fee and the facility cost attributable to the development project. (Applies when fees are imposed on a specific project.)

Each of those requirements is discussed in more detail below.

Identifying the Purpose of the Fees. The broad purpose of impact fees is to protect public health, safety and general welfare by providing for adequate public facilities. The specific purpose of the fees calculated in this study is to fund construction of certain capital improvements that will be needed to mitigate the impacts of planned new development on District facilities, and to maintain an acceptable level of public services as the District grows.

This report recommends that findings regarding the purpose of an impact fee should define the purpose broadly, as providing for the funding of adequate public facilities to serve additional development.

Identifying the Use of the Fees. According to Section 66001, if a fee is used to finance public facilities, those facilities must be identified. A capital improvement plan may be used for that purpose but is not mandatory if the facilities are identified in a General Plan, a Specific Plan, or in other public documents. In this case, we recommend that the Citrus Heights and Rancho Cordova City Councils and the Sacramento and West Placer County Board of Supervisors adopt this report as the public document that identifies the facilities to be funded by the fees.

Reasonable Relationship Requirement. As discussed above, Section 66001 requires that, for fees subject to its provisions, a "reasonable relationship" must be demonstrated between:

1. the use of the fee and the type of development on which it is imposed;
2. the need for a public facility and the type of development on which a fee is imposed; and,
3. the amount of the fee and the facility cost attributable to the development on which the fee is imposed.

These three reasonable relationship requirements, as defined in the statute, mirror the nexus and proportionality requirements often cited in court decisions as the standard for defensible impact fees. The term "dual rational nexus" is often used to characterize the standard used by courts in evaluating the legitimacy of impact fees. The "duality" of the nexus refers to (1) an impact or need created by a development project subject to impact fees, and (2) a benefit to the project from the expenditure of the fees.

Although proportionality is reasonably implied in the dual rational nexus formulation, it was explicitly required by the Supreme Court in the *Dolan* case, and we prefer to list it as the third element of a complete nexus.

Development Agreements and Reimbursement Agreements. The requirements of the Mitigation Fee Act do not apply to fees collected under development agreements (see Govt. Code Section 66000) or reimbursement agreements (see Govt. Code Section 66003). The same is true of fees in lieu of park land dedication imposed under the Quimby Act (see Govt. Code Section 66477).

Existing Deficiencies. In 2006, Section 66001(g) was added to the Mitigation Fee Act (by AB 2751) to clarify that impact fees "shall not include costs attributable to existing deficiencies in public facilities..." The legislature's intent in adopting this amendment, as stated in the bill, was to codify the holdings of *Bixel v. City of Los Angeles* (1989), *Rohn v. City of Visalia* (1989), and *Shapell Industries Inc. v. Governing Board* (1991).

That amendment does not appear to be a substantive change. It is widely understood that other provisions of law make it improper for impact fees to include costs for correcting existing deficiencies.

However, Section 66001(g) also states that impact fees “may include the costs attributable to the increased demand for public facilities reasonably related to the development project in order to (1) refurbish existing facilities to maintain the existing level of service or (2) achieve an adopted level of service that is consistent with the general plan.”

Impact Fee Calculation Methodology

Any one of several legitimate methods may be used to calculate impact fees. The choice of a particular method depends primarily on the service characteristics of, and planning requirements for, the facility type being addressed. Each method has advantages and disadvantages in a particular situation. To some extent they are interchangeable, because they all allocate facility costs in proportion to the needs created by development.

Allocating facility costs to various types and amounts of development is central to all methods of impact fee calculation. Costs are allocated by means of formulas that quantify the relationship between development and the need for facilities. In a cost allocation formula, the impact of development is measured by some attribute of development such as added population or added vehicle trips that represent the impacts created by different types and amounts of development.

The method used to calculate impact fees in this study is called the Plan-Based Method. Plan-based impact fee calculations are based on the relationship between a specified set of improvements and a specified increment of development. The improvements are typically identified in a facility plan or plans, while the development is identified in a land use plan or set of plans that forecasts potential development by type and quantity.

Using this method, facility costs are allocated to various categories of development in proportion to the service demand created by each type of development. To calculate plan-based impact fees, it is necessary to determine what facilities will be needed to serve a particular increment of new development.

With this method, the total cost of eligible facilities is divided by the total 2040 service population to calculate a cost per unit of demand. As discussed in detail in Chapter 2, service population is used in this study as the indicator of demand for fire protection and emergency response services. So, in this study, the cost per capita of service population is multiplied by the service population per unit of development to arrive at a cost per unit of development for each type of development. Details regarding the data and methodology used to calculate impact fees in this study are presented in Chapter 2 and Chapter 3.

As discussed in Chapter 3, the resources of a single fire station do not serve a particular area in isolation from the other resources of the District. The District's fire protection and emergency response capabilities are organized as an integrated system. Whenever an emergency response is required, whether for a fire or other emergency, the response may involve resources from multiple fire stations.

The method used to calculate impact fees in this study reflects that fact by allocating costs for both existing and future capital facilities to both existing and future development Districtwide. The method used to calculate impact fees in this report ensures that the impact fees will recover only future development's share of the cost of all capital assets needed to serve the District in 2040. The projected revenue from impact fees calculated in this report will not be adequate to fund all of the new facilities, apparatus, vehicles and equipment needed to serve the District in 2040. Funding from other sources will be needed to pay for a portion of those assets.

Terminology

Where the terms "impact fees" and "capital facilities fees" are used interchangeably, both terms are a reference to fees that are established in accordance with the Mitigation Fee Act.

Where "fire protection facilities" or a similar term is used in this report, it is intended to mean fire protection and emergency response facilities, apparatus, vehicles and equipment.

Chapter 2. Development Data

This chapter presents data on existing and future development in the area served by the Sacramento Metropolitan Fire District (District). The information in this chapter is used to allocate the cost of capital facilities between existing and future development and among various types of new development in the calculation of the District's Capital Facilities Fees (impact fees).

Study Area

The study area for this impact fee study is the area within the boundaries of the District, which covers 417 square miles, and serves the incorporated cities of Citrus Heights and Rancho Cordova, part of the unincorporated area of Sacramento County, and less than two square miles of West Placer County. The following is a list of the various communities served by the District:

- Anatolia
- Antelope
- Arcade
- Arden
- Carmichael
- Citrus Heights
- Dry Creek
- Elverta
- Fair Oaks
- Florin
- Foothill Farms
- Gold River
- Mather
- McClellan
- Michigan Bar
- Mills Station
- North Highlands
- Orangevale
- Rancho Cordova
- Rancho Murrieta
- Rio Linda
- Rosemont
- Sloughhouse

Time Frame

For consistency, 2040 is used as the target date for forecasts of future development in this chapter. However, it is the amount of future development rather than the rate and timing of that development that matters in the impact fee calculations. Costs used in the impact fee calculations are current costs. Impact fees calculated in this study should be adjusted over time to reflect changes in costs for land, construction and equipment.¹

Development Types

The development types defined in this study are intended to reflect actual land uses rather than zoning or general plan land use designations. The following breakdown of development types is used throughout this study.

¹ The District currently applies the ENR Building Cost Index for this purpose

- Residential – Single-Family
- Residential – Multi-Family
- Accessory Dwelling Unit
- Commercial
- Office
- Industrial
- Institutional/Other

It should be noted that Senate Bill 13 prohibits the imposition of impact fees on accessory dwelling units (ADUs) smaller than 750 square feet and provides that impact fees for ADUs of 750 square feet or more must be proportional to the square footage of the primary dwelling unit. The proportionality requirement means that impact fees for ADUs of 750 square feet or more must be calculated on a case-by-case basis during the approval process. The District’s approach to implementation of this law will be to honor the policies and procedures set by the cities and counties within District service boundaries.

Demand Variable – Service Population

To calculate impact fees, the relationship between facility needs and development must be quantified in cost allocation formulas. Some measurable attribute of development must be used as a “demand variable” in those formulas. The demand variable used to calculate fire protection impact fees in this study is service population.

Service population is commonly used to represent the demand created by development for fire protection and emergency response services. Resident population alone represents only residential development and does not reflect the service demand created by non-residential development. Service population is a composite variable that includes both residents of the District and employees of businesses in the District. Residents are included to represent the impacts of residential development while employees are included to represent the impacts of non-residential development.

Because the impact of one new resident is not necessarily the same as the impact of one new employee, employee numbers are typically weighted to reflect the difference. In estimating those weights, residents are assigned a weight of 1.0. The weight assigned to employees is relative to the residential weight of 1.0.

In this study, the employee component of the service population is assigned a weight of 1.03, meaning that employees are weighted at approximately 103% of the service demand of residents. That weighting results in a service population where the residential and non-residential components are in balance with the relative shares of emergency response incidents generated in the last year by residential and non-residential development in the District.

In this study, the number of calls for service per year is used to represent the demand for fire services for various types of development. The calls for service data used in this study is based on analysis by NBS of a random sample of all 2019 calls for service received by the District. In 2019, the district logged 97,365 calls. A random sample of 934 calls was classified by development type based on address of location. Based on that sample size, the results of the analysis have a 3.2% margin of error at a 95% confidence level. As shown

in Exhibit 1A, below, that analysis found that 73.8% of incidents logged were generated by residential development.

Exhibit 1A: Sample Distribution of Incidents

Development Type	Count of Type	Reallocate Unknowns	TOTAL	Percent
Single Family Residential	416	67	483	51.7%
Multi-Family Residential	178	29	207	22.1%
Subtotal Residential	594		690	73.8%
Commercial/Retail	98	16	114	12.2%
Office	16	3	19	2.0%
Industrial	12	2	14	1.5%
Institutional/Other	64	10	98	10.5%
P: Public	20	3	see Inst./Other	
U: Unknown	130			
Subtotal Non-Residential	340		245	26.2%
Total	934	130	935	100%

Figures for existing development in Table 2.2 later in this chapter show that with employees weighted at 1.03 of residents in the service population, 74% of the estimated 2019 service population is residential. So, the weighting of service population components in this study is consistent with actual demand for service by residential and non-residential development in the District. Projections of 2040 development in Table 2.4 show that the residential share of service population is at 73%.

Demand Factors

Each type of development defined in this study has a specific value for population, employees and service population per unit as shown in Table 2.1. Those values affect how the capital costs of the District’s facilities and equipment are allocated to various types of development in this study.

The demand factors shown in Table 2.1 for population per unit and employees per unit are intended to approximate District-wide averages and may differ from any factors calculated individually for incorporated cities or census designated places (CDP’s) within the unincorporated county area.

Table 2.1: Demand Factors

Land Use Category	Unit Type ¹	Population per Unit ²	Employees per Unit ³	Service Pop per Unit ⁴
Residential - Single-Family	DU	2.91		2.91
Residential - Multi-Family	DU	2.28		2.28
Commercial	KSF		2.34	2.41
Office	KSF		2.97	3.06
Industrial	KSF		1.59	1.64
Institutional/Other	KSF		2.83	2.91

¹ DU = dwelling units; KSF = 1,000 square feet of gross building area

² Average population per unit for single-family, multi-family based on analysis of data from 2018 U. S. Census Bureau American Community Survey 5-Yr Estimate. Population per dwelling unit calculated based on the average across all communities served.

³ Derived from ITE Trip Generation Manual, 10th Edition.

⁴ Service population per unit for residential categories = population per unit; service population per unit for non-residential categories = weighted employees per unit (see discussion in text)

Existing and Forecasted Development

Summaries of existing and forecasted development in the District are presented in Tables 2.2 through 2.4 below. Because the District encompasses two cities and only part of unincorporated areas of two counties, there is no single source of information about existing and future development for the District as a whole. Sources of data used in each of the following tables are indicated in footnotes to those tables.

Table 2.2 shows estimated existing development in the District as of January 1, 2020 in terms of population, employees and service population. In the following tables, SFDU stands for single-family dwelling unit, and MFDU stands for multi-family dwelling unit.

The data used in constructing this table was sourced from the Sacramento Area Council of Governments (SACOG). SACOG provides transportation planning and funding for the region and serves as a forum for the study and resolution of regional issues. SACOG maintains growth forecasts of local population, housing, and employment statistics. This study relied on current forecast data provided by SACOG for 2016, 2035, and 2040.² The average growth rate provided by the 2016 and 2035 benchmark years was utilized to establish the 2020 starting values shown below.

² Data organized by Traffic Analysis District was utilized as the closest statistical information available that matches the service boundary of the District.

Table 2.2: SMFD 2020 Dwelling Units, Population and Employees

2020 SFDU ¹	2020 MFDU ¹	2020 Population ²	2020 Employees ³	2020 Service Population ⁴
196,309	85,962	718,796	245,184	971,336

¹ Source: SACOG 2016 Forecast Series for Metropolitan Transportation Plan/Sustainable Community Strategy (MTP/SCS); increased by 3.8% to 2020

² Source: SACOG 2016 Forecast Series for Metropolitan Transportation Plan/Sustainable Community Strategy (MTP/SCS); increased by 3.6% to 2020

³ Source: SACOG 2016 Forecast Series for Metropolitan Transportation Plan/Sustainable Community Strategy (MTP/SCS); increased by 4.4% to 2020

⁴ Service population = population + (1.03 * employees); see report text for details

Table 2.3 shows added dwelling units, population and employees in the District from 2020 to 2040. The numbers in that table represent the difference between 2020 development in Table 2.2 and 2040 development in Table 2.4.

Table 2.3: SMFD Added DU, Population and Employees 2020-2040

Added SFDU	Added MFDU	Added Population	Added Employees	Added Svc Population
33,950	14,867	120,054	51,876	173,486

Note: All figures in this table represent the difference between the 2040 numbers in Table 2.4 and the 2020 numbers in Table 2.2

Table 2.4 shows projected dwelling units, population, employees, and service population for the District in 2040.

Table 2.4: SMFD 2040 Dwelling Units, Population and Employees

2040 SFDU ¹	2040 MFDU ¹	2040 Population ²	2040 Employees ³	2040 Service Population ⁴
230,259	100,829	838,850	297,060	1,144,822

¹ Source: SACOG 2016 Forecast Series for Metropolitan Transportation Plan/Sustainable Community Strategy (MTP/SCS)

² Source: SACOG 2016 Forecast Series for Metropolitan Transportation Plan/Sustainable Community Strategy (MTP/SCS)

³ Source: SACOG 2016 Forecast Series for Metropolitan Transportation Plan/Sustainable Community Strategy (MTP/SCS)

⁴ Service population = population + (1.03 * employees); see report text for details

For reference, Table 2.5 shows the percentage change in dwelling units, population and employees in the District from 2020 to 2040 based on data in the previous three tables.

Table 2.5: SMFD 2020 - 2040 % Change in DU, Pop and Employees

% Change SFDU	% Change MFDU/MH	% Change Population	% Change Employees	% Change Service Pop
17.29%	17.29%	16.70%	21.16%	17.86%

The information in the foregoing tables is used in the next chapter in the calculation of fire protection impact fees for the District.

Chapter 3. Fire Protection Impact Fees

This chapter calculates impact fees for fire protection facilities, apparatus and equipment for the Sacramento Metropolitan Fire District.

The District currently operates 41 fire stations, 39 of which are owned by the District, and two are owned by the County of Sacramento. To support its operations, the District also owns an administrative building, and several logistics facilities.

The District plans to relocate and/or expand several of its existing fire stations and add 15 new stations to meet its projected service demands at buildout.³ The District also plans for construction of a centralized training facility and communications center.

Methodology

Impact fees may be used to pay only for capital assets, not for staffing or operating costs. Impact fee calculation methodology for this study was discussed generally in Chapter 1. Chapter 2 discussed the use of service population to represent service demand created by various types of development. This chapter walks step-by-step through the calculation of impact fees for the District's fire protection and emergency response facilities, apparatus, vehicles and equipment.

As discussed in Chapter 1, development in any part of the District is served by all of the District's facilities, apparatus, and equipment, not just by the nearest fire station. When an emergency call is received, the fire company based in the nearest fire station may not be available so the initial response would be handled from a different station. And in the case of a fire, even a residential fire can require a response by at least five fire engines with a minimum of 15 firefighters and one or more battalion chiefs.

Because the emergency services provided by the District depend on an integrated system of facilities and staff, the method used to calculate impact fees in this report allocates costs for all existing and planned facilities in the District to all existing and future development in the District, so that capital costs are shared equitably. In effect, by paying the impact fees, new development is paying for its proportionate share of all of the District's existing and future capital assets.

The share of cost to be recovered by impact fees calculated in this study is equal to new development's share of the total service population projected for 2040. Specifically, future development's share of 2040 service population as shown in Table 2.4 in Chapter 2 is 15.2% of projected 2040 buildout population. The revenue projected from impact fees calculated in this study also equals 15.2% of the total cost of existing and future District assets shown in Table 3.1. That assumes the projections of future development used in this study are correct.

³ Buildout is a hypothetical condition that assumes all undeveloped land is built to its capacity.

Level of Service

The critical measure of level of service for fire protection and emergency medical services is emergency response time. The number of fire stations needed to serve a particular area with acceptable response times is determined by specific conditions within the area. In this case, the number and general location of existing and future fire stations needed to provide an acceptable level of service within the District were identified by the District. The Metro Fire Board adopted the Level of Service in May 2010. The basis for the master plan was complete in 2013 and adjusted as master plans and growth patterns change. Those fire stations and their associated apparatus, vehicles and equipment are discussed in the next section.

Each new development project will pay impact fees according to the added service population it generates. Revenue from impact fees will not cover the cost of all of the new fire stations, apparatus and equipment that will be needed by the District out to 2040. The District will need to raise the additional revenue needed for its planned facilities from other sources.

Existing and Future Facilities

Attachments A and C to this report list the District's existing facilities and planned facilities with estimated building construction cost for future buildings, depreciated replacement cost for existing buildings, and estimated land cost (for future facilities) or land value (for existing facilities).

Attachment C shows the replacement cost and depreciated replacement cost for the District's existing firefighting apparatus and vehicles. Some items shown in that table are fully depreciated so their cost will not be reflected in the impact fee calculations.

Attachment D provides the planned number and cost of future apparatus, vehicles and equipment estimated as needed to serve the District's needs.

Table 3.1 summarizes the impact fee cost basis figures from the exhibits. The total cost from Table 3.1 will be used to calculate impact fees in the next section.

Table 3.1: Impact Fee Cost Basis - Existing and Future Assets

Component	Impact Fee Cost Basis ¹
Existing Fire Stations	\$ 175,446,633
Future Fire Stations	\$ 346,104,164
Existing - Fire Apparatus and Vehicles	\$ 42,856,031
Future - Fire Apparatus and Vehicles	\$ 33,969,049
Total	\$ 598,375,878

¹ See Attachments A-D

Cost per Capita of Service Population

As discussed in Chapter 2, service population is used as the demand variable for the impact fee calculations in this report. Table 3.2 calculates an average cost per capita of service population by dividing the total impact fee cost basis from Table 3.1 by the total 2040 projected service population of the District, as shown in Table 2.4 in Chapter 2.

Table 3.2: Cost per Capita of Service Population

Total Impact Fee Cost Basis ¹	2040 Service Population ²	Cost per Capita ³
\$598,375,878	1,144,822	\$522.68

¹ See Table 3.5

² Projected 2040 service population for the District; see Table 2.4

³ Cost per capita of service population = total impact fee cost basis / 2040 service population

Impact Fees per Unit of Development

Table 3.3 calculates the impact fee per unit by development type based on the cost per capita from Table 3.2 and a population per unit from Table 2.1 in Chapter 2. The Capital Facilities Fee program identifies fees for the major land use categories. Specialized land uses may have unique demand characteristics and in these cases the District may calculate the appropriate fee based on project-specific information. For specialized development projects, the District will review public facility demand generated by the specialized development and decide on an applicable fee.

Table 3.3 Impact Fee per Unit

Development Type	Units ¹	Cost per Capita ²	Svc Pop per Unit ³	Impact Fee per Unit ⁴
Residential - Single-Family	DU	\$522.68	2.91	\$ 1,521.00
Residential - Multi-Family	DU	\$522.68	2.28	\$ 1,191.71
Accessory Dwelling Unit ⁵				
Commercial	KSF	\$522.68	2.41	\$ 1,259.76
Office	KSF	\$522.68	3.06	\$ 1,598.93
Industrial	KSF	\$522.68	1.64	\$ 855.99
Institutional/Other	KSF	\$522.68	2.91	\$ 1,523.56

¹ DU = dwelling unit; KSF = 1,000 gross square feet of building area

² Cost per capita of service population; see Table 3.2

³ See Table 2.1

⁴ Impact fee per unit = cost per capita X service population per unit; Note all figures in the table show as rounded figures

⁵ Senate Bill 13 recently amended Section 65852.2 of the Government Code.

See discussion in Chapter 2. Development Data, Development Types for implementation guidelines pertaining to ADUs

Impact fee programs across California also often assess an administrative fee on top of the impact fee to recover the operational costs of complying with Mitigation Fee Act's accounting and reporting requirements. Because the District's impact fees are adopted, collected and administered by the respective city and County agencies served by the District, those agencies can charge an administrative fee to recover their costs accordingly. The administrative fee should not exceed the estimated and reasonable costs of impact fee program administration and require adoption by the local City Council and/or County Board of Supervisors.

Customizing Impact Fees

The non-residential development types defined in this study and shown in Table 3.3 are rather broad, and some proposed development projects may not fit neatly into a particular category. In such cases, the agency imposing impact fees may wish to adjust the fee to the particular characteristics of the project. That can be done quite simply by multiplying the cost per capita shown in Table 3.2 by the added service population associated with the project. Since each employee equates to 1.03 added units of service population, the added service population equals the number of employees to be added by the project multiplied by 1.03. Using the example of a 100-room hotel with 0.5 employees per room, the impact fee would be calculated as 50 employees X 1.03 X \$522.68 for an impact fee of \$26,918.

Projected Revenue

Table 3.4 projects the total revenue from the impact fees calculated in this chapter. That projection assumes that future development to 2040 occurs as forecasted in this study.

Revenue is projected by applying the impact fee per capita to added service population from Table 2.3 in Chapter 2. The revenue projected in Table 3.4 excludes the 1.8% administrative charge, so it includes only revenue available for new capital facilities.

Table 3.4 Projected Revenue

Added Service Population ¹	Revenue per Capita ²	Projected Revenue ³
173,486	\$522.68	\$90,677,872

¹ See Table 2.3

² See Table 3.2

³ Projected Revenue - added service population x revenue per capita

Although this analysis accounts for the cost of serving public institutions and facilities such as schools, the District either may not have authority, or may not be likely to charge impact fees to other governmental agencies. Consequently, slightly less revenue will be received to offset the capital costs attributed to public facilities if they are not able to collect impact fees from these institutions. We estimate the portion of Projected Revenue associated with these facilities to be approximately \$3.95 million dollars, or 4.4% of the total shown in Table 3.4.

Updating the Fees

The impact fees calculated in this chapter are based on current cost estimates. Between impact fee update studies, we recommend that the District review those costs annually and adjust the fees as needed to keep pace with percentage changes in construction and equipment costs. Use of Engineering News Record (ENR) Building Cost Index or the California Construction Cost Index (CCI) published by the California Department of General Services are considered industry standard inflationary factors applicable to impact fees.

Nexus Summary

As discussed in Chapter 1 of this report, Section 66001 of the Mitigation Fee Act requires that an agency establishing, increasing or imposing impact fees, must make findings to:

1. Identify the purpose of the fee;
2. Identify the use of the fee; and,

3. Determine that there is a reasonable relationship between:
 - a. The use of the fee and the development type on which it is imposed;
 - b. The need for the facility and the type of development on which the fee is imposed; and
 - c. The amount of the fee and the facility cost attributable to the development project.

Satisfying those requirements also ensures that the fees meet the “rational nexus” and “rough proportionality” standards enunciated in leading court decisions bearing on impact fees and other exactions. (For more detail, see “Legal Framework for Impact Fees” in Chapter 1.)

The following paragraphs explain how the impact fees calculated in this chapter satisfy those requirements.

Purpose of the Fee: The purpose of the impact fees calculated in this chapter is to pay for new development’s proportionate share of the cost of providing fire protection facilities to serve future development in areas served by the Sacramento Metropolitan Fire District.

Use of the Fee. Impact fees calculated in this chapter will be used to pay for future fire protection facilities needed to serve the Sacramento Metropolitan Fire District.

Reasonable Relationship between the Use of the Fee and the Development Type on Which It Is Imposed. The impact fees calculated in this chapter will be used to pay for new development’s proportionate share of the cost of fire protection facilities needed to serve the Sacramento Metropolitan Fire District.

Reasonable Relationship between the Need for the Facilities and the Type of Development on Which the Fee Is Imposed. All new development in the Sacramento Metropolitan Fire District increases the demand for fire protection and emergency medical services provided by the District. The impact fees calculated in this chapter will pay for additional fire protection facilities needed serve the additional demand that will be created by anticipated development in the District.

Reasonable Relationship between the Amount of the Fee and the Facility Cost Attributable to the Development Project. The amount of the fire protection impact fees charged to a development project will depend on the estimated service population to be added by that project. Thus, the fee charged to a development project reflects that project’s proportionate share of the cost of facilities needed by the Sacramento Metropolitan Fire District to provide an acceptable level of service. The Metro Fire Board adopted the Level of Service in May 2010. The basis for the master plan was complete in 2013 and adjusted as master plans and growth patterns change.

Chapter 4. Implementation

This chapter of the report contains recommendations for adoption and administration of impact fees, and for the interpretation and application of the development impact fees calculated in this study. It was not prepared by an attorney and is not intended as legal advice.

Statutory requirements for the adoption and administration of fees imposed as a condition of development approval (impact fees) are found in the Mitigation Fee Act (Government Code Sections 66000 *et seq.*).

Adoption

As discussed in Chapter 1, California Health and Safety Code Section 13916, which is part of the Fire Protection District Law of 1987, does not allow the board of a fire protection district to charge a fee on new construction or development for the construction of public improvements or facilities or the acquisition of equipment.

Consequently, the fire protection impact fees calculated in this report must be adopted by the agencies having authority to approve development projects in the areas served by the District, namely the cities of Citrus Heights and Rancho Cordova and portions of Sacramento and West Placer County.

The form in which development impact fees are enacted should be determined by the attorneys for those agencies. Procedures for adoption of fees subject to the Mitigation Fee Act, including notice and public hearing requirements, are specified in Government Code Sections 66016 and 66018. It should be noted that Section 66018 refers to Government Code Section 6062a, which requires that the public hearing notice be published at least twice during the required 10-day notice period. Government Code Section 66017 provides that fees subject to the Mitigation Fee Act do not become effective until 60 days after final action by the governing body.

Actions establishing or increasing fees subject to the Mitigation Act require certain findings, as set forth in Government Code Section 66001 and discussed below and in Chapter 1 of this report.

Establishment of Fees. Pursuant to the Mitigation Fee Act, Section 66001(a), when an agency establishes fees to be imposed as a condition of development approval, it must make findings to:

1. Identify the purpose of the fee;
2. Identify the use of the fee; and
3. Determine how there is a reasonable relationship between:
 - a. The use of the fee and the type of development project on which it is imposed; and,

- b. The need for the facility and the type of development project on which the fee is imposed

Examples of findings that could be used for impact fees calculated in this study are shown below. The specific language of such findings should be reviewed and approved by the Attorney for the agency adopting the fees. A more complete discussion of the nexus for the impact fees can be found in Chapter 3 of this report.

Sample Finding: Purpose of the Fee. The [City Council or Board of Supervisors] finds that the purpose of the impact fees hereby enacted is to protect the public health, safety and welfare by requiring new development to contribute to the cost of fire protection facilities needed to mitigate the impacts created by that development.

Sample Finding: Use of the Fee. The [City Council or Board of Supervisors] finds that revenue from the impact fees hereby enacted will be used to provide public facilities needed to mitigate the impacts of new development. Those facilities are identified in the 2021 Sacramento Metropolitan Fire District Impact Fee Study by NBS.⁴

Sample Finding: Reasonable Relationship: Based on analysis presented in the 2021 Sacramento Metropolitan Fire District Impact Fee Study by NBS, the [City Council or Board of Supervisors] finds that there is a reasonable relationship between:

- a. The use of the fees and the types of development projects on which they are imposed; and,
- b. The need for facilities and the types of development projects on which the fees are imposed.

Administration

The California Mitigation Fee Act (Government Code Sections 66000 et seq.) mandates procedures for administration of impact fee programs, including collection and accounting, reporting, and refunds. References to code sections in the following paragraphs pertain to the California Government Code.

Imposition of Fees. Pursuant to the Mitigation Fee Act, Section 66001(a), when an agency imposes an impact fee upon a specific development project, it must make essentially the same findings adopted upon establishment of the fees to:

⁴ According to Gov't Code Section 66001 (a) (2), the use of the fee may be specified in a capital improvement plan, the General Plan, or other public documents that identify the public facilities for which the fee is charged. The findings recommended here identify this impact fee study as the source of that information.

1. Identify the purpose of the fee;
2. Identify the use of the fee; and
3. Determine how there is a reasonable relationship between:
 - a. The use of the fee and the type of development project on which it is imposed;
 - b. The need for the facility and the type of development project on which the fee is imposed

Per Section 66001 (b), at the time when an impact fee is imposed on a specific development project, the agency is also required to make a finding to determine how there is a reasonable relationship between:

- c. The amount of the fee and the facility cost attributable to the development project on which it is imposed.

In addition, Section 66006 (f) provides that a local agency, at the time it imposes a fee for public improvements on a specific development project, "... shall identify the public improvement that the fee will be used to finance." The required notification could refer to the improvements identified in this study.

Section 66020 (d) (1) requires that the agency, at the time it imposes an impact fee, provide the applicant with a written statement of the amount of the fee and written notice of a 90-day period during which the imposition of the fee can be protested. Failure to protest imposition of the fee during that period may deprive the fee payer of the right to subsequent legal challenge.

Section 66022 (a) provides a separate procedure for challenging the establishment of an impact fee. Such challenges must be filed within 120 days of enactment.

Collection of Fees. Section 66007 (a), provides that a local agency shall not require payment of fees by developers of residential projects prior to the date of final inspection, or issuance of a certificate of occupancy, whichever occurs first.

However, "utility service fees" (not defined) may be collected upon application for utility service. In a residential development project of more than one dwelling unit, Section 66007 (a) allows the agency to choose to collect fees either for individual units or for phases upon final inspection, or for the entire project upon final inspection of the first dwelling unit completed.

Section 66007 (b) provides two exceptions when the local agency may require the payment of fees from developers of residential projects at an earlier time: (1) when the local agency determines that the fees "will be collected for public improvements or facilities for which an account has been established and funds appropriated and for which the local agency has adopted a proposed construction schedule or plan prior to final inspection or issuance of the certificate of occupancy" or (2) the fees are "to reimburse the local agency for expenditures previously made."

These statutory restrictions on the time at which fees may be collected do not apply to non-residential development.

In cases where the fees are not collected upon issuance of building permits, Subsections 66007 (c) (1) and (2) provide that the agency may require the property owner to execute a contract to pay the fee, and to record that contract as a lien against the property until the fees are paid.

Earmarking and Expenditure of Fee Revenue. Section 66006 (a) mandates that fees be deposited “with other fees for the improvement in a separate capital facilities account or fund in a manner to avoid any commingling of the fees with other revenues and funds of the local agency, except for temporary investments, and expend those fees solely for the purpose for which the fee was collected.” Section 66006 (a) also requires that interest earned on the fee revenues be placed in the capital account and used for the same purpose.

The language of the law is not clear as to whether depositing fees "with other fees for the improvement" refers to a specific capital improvement or a class of improvements (e.g., street improvements).

We are not aware of any agency that has interpreted that language to mean that funds must be segregated by individual projects. And, as a practical matter, that approach would be unworkable because it would mean that no pay-as-you-go project could be constructed until all benefiting development had paid the fees. Common practice is to maintain separate funds or accounts for impact fee revenues by facility category (e.g., fire protection or park improvements), but not for individual projects.

Impact Fee Exemptions, Reductions, and Waivers. In the event that a development project is found to have no impact on facilities for which impact fees are charged, such project must be exempted from the fees.

If a project has characteristics that will make its impacts on a particular public facility or infrastructure system significantly and permanently smaller than the average impact used to calculate impact fees in this study, the fees should be reduced accordingly. Per Section 66001 (b), there must be a reasonable relationship between the amount of the fee and the cost of the public facility attributable to the development on which the fee is imposed. The fee reduction is required if the fee is not proportional to the impact of the development on relevant public facilities.

In some cases, the agency may desire to voluntarily waive or reduce impact fees that would otherwise apply to a project as a way of promoting goals such as affordable housing or economic development. Such a waiver or reduction may not result in increased costs to other development projects, so the effect of such policies is that the lost revenue must be made up from other fund sources.

Credit for Improvements Provided by Developers. If an agency requires a developer, as a condition of project approval to dedicate land or construct facilities or improvements for which impact fees are charged, the agency should ensure that the impact fees are

adjusted so that the overall contribution by the developer does not exceed the impact created by the development.

In the event that a developer voluntarily offers to dedicate land, or construct facilities or improvements in lieu of paying impact fees, the agency may accept or reject such offers and may negotiate the terms under which such an offer would be accepted. Excess contributions by a developer may be offset by reimbursement agreements.

Credit for Existing Development. If a project involves replacement, redevelopment or intensification of previously existing development, impact fees should be applied only to the portion of the project that represents a net increase in demand for relevant facilities, applying the demand factors used in this study to calculate that particular impact fee.

Annual Reports. Section 66006 (b) (1) requires that once each year, within 180 days of the close of the fiscal year, the local agency must make available to the public the following information for each separate account established to receive impact fee revenues:

1. A brief description of the type of fee in the account or fund;
2. The amount of the fee;
3. The beginning and ending balance of the account or fund;
4. The amount of the fees collected and interest earned;
5. Identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement, including the percentage of the cost of the public improvement that was funded with fees;
6. Identification of the approximate date by which the construction of a public improvement will commence, if the agency determines sufficient funds have been collected to complete financing of an incomplete public improvement;
7. A description of each inter-fund transfer or loan made from the account or fund, including interest rates, repayment dates, and a description of the improvement on which the transfer or loan will be expended;
8. The amount of any refunds or allocations made pursuant to Section 66001, paragraphs (e) and (f).

The annual report must be reviewed by the governing body at its next regularly scheduled public meeting, but not less than 15 days after the statements are made public, per Section 66006 (b) (2).

Fifth Year Reports on Unexpended Funds. Prior to 1996, the Mitigation Fee Act required that a local agency collecting impact fees was required to expend or commit impact fee revenue within five years or make findings to justify a continued need for the money. Otherwise, those funds had to be refunded. SB 1693, adopted in 1996 as an amendment to the Mitigation Fee Act, changed that requirement in material ways.

Now, Section 66001 (d) requires that, for the fifth fiscal year following the first deposit of any impact fee revenue into an account or fund as required by Section 66006 (b), and every five years thereafter, the local agency shall make all of the following findings for any fee revenue that remains unexpended, whether committed or uncommitted:

1. Identify the purpose to which the fee will be put;
2. Demonstrate the reasonable relationship between the fee and the purpose for which it is charged;
3. Identify all sources and amounts of funding anticipated to complete financing of incomplete improvements for which impact fees are to be used;
4. Designate the approximate dates on which the funding necessary to complete financing of those improvements will be deposited into the appropriate account or fund.

Those findings are to be made in conjunction with the annual reports discussed above. If such findings are not made as required by Section 66001, the local agency could be required to refund the moneys in the account or fund, per Section 66001 (d).

Once the agency determines that sufficient funds have been collected to complete financing on incomplete improvements for which impact fee revenue is to be used, it must, within 180 days of that determination, identify an approximate date by which construction of the public improvement will be commenced (Section 66001 (e)).

Note: Because impact fees for Sacramento Metropolitan Fire District must be adopted by other agencies as discussed above, the District and those agencies should agree on which agency will be responsible for annual reporting and the fifth-year review required by the Mitigation Fee Act, and should develop procedures to ensure that the requirements of the Act are satisfied.

Annual Update of the Capital Improvement Plan. Section 66002 (b) of the Mitigation Fee Act provides that if a local agency cites a capital improvement plan to identify the use of impact fees, that plan must be adopted and annually updated by a resolution of the governing body at a noticed public hearing. The alternative, per Section 66001 (a) (2) is to identify improvements by applicable general or specific plans or in other public documents.

In most cases, the CIP identifies projects for a limited number of years and may not include all improvements needed to serve future development covered by the impact fee study. We recommend that this impact fee study be cited as the public document identifying the use of the fees.

Indexing of Impact Fees. Where impact fees calculated in this report are based on current costs, those costs should, if possible, be adjusted periodically to account for changes in the cost of facilities or other capital assets that will be funded by the impact

fees. That adjustment is intended to account for escalation in costs for land, construction, vehicles and other relevant capital assets.

Based on discussions with District staff, the fire impact fees are recommended to be adjusted annually by averaging the net percentage change in the Engineering News-Record Construction Cost Index for San Francisco and the 20 U.S. Cities Index for the preceding year. The District will coordinate with the respective cities and counties served to ensure the escalation occurs according to their established procedures for updating fees.

Training and Public Information

Effective administration of an impact fee program requires considerable preparation and training. It is important that those responsible for collecting the fees, and for explaining them to the public, understand both the details of the fee program and its supporting rationale.

Before fees are imposed, a staff training workshop is highly desirable if more than a handful of employees will be involved in collecting or accounting for fees.

It is also useful to pay close attention to handouts that provide information to the public regarding impact fees. Impact fees should be clearly distinguished from other fees, such as user fees for application processing, and the purpose and use of impact fees should be made clear.

Finally, anyone responsible for accounting, capital budgeting, or project management for projects involving impact fees must be fully aware of the restrictions placed on the expenditure of impact fee revenues and should refer to this report for a list of the facilities and on which the impact fee calculations are based.

Attachments A-D

Facilities, Apparatus', Vehicles & Equipment

Sacramento Metropolitan Fire District, Capital Facilities Fee Study, 2020

Attachment A: Existing Fire Facilities

Facility	Building Sq Ft ¹	Bldg Cost/ Repl Cost ²	Contents Repl Cost ²	Site Acres ³	Est Land Cost ⁴	Impact Fee Cost Basis ⁵
Fire Stations						
Station 21	28,004	\$ 5,441,361	\$ 321,292	3.97	\$ 3,176,000	\$ 8,938,653
Station 22	3,263	\$ 1,014,640	\$ 27,057	0.90	\$ 720,000	\$ 1,761,697
Station 23	4,858	\$ 1,361,669	\$ 37,566	0.99	\$ 792,000	\$ 2,191,235
Station 24	5,944	\$ 1,615,274	\$ 27,057	1.02	\$ 816,000	\$ 2,458,331
Station 25	5,400	\$ 1,879,527	\$ 40,194	n/a	\$ -	\$ 1,919,721
Station 26	6,830	\$ 2,521,810	\$ 59,899	0.95	\$ 760,000	\$ 3,341,709
Station 27	3,610	\$ 999,352	\$ 27,057	0.31	\$ 248,000	\$ 1,274,409
Station 28	2,592	\$ 801,362	\$ 27,057	1.14	\$ 912,000	\$ 1,740,419
Station 29	12,825	\$ 6,147,942	\$ 259,550	4.92	\$ 3,936,000	\$ 10,343,492
Station 31	4,648	\$ 1,315,817	\$ 40,194	0.22	\$ 176,000	\$ 1,532,011
Station 32	13,000	\$ 6,253,853	\$ 80,980	1.43	\$ 1,144,000	\$ 7,478,833
Station 41	5,200	\$ 1,487,693	\$ 27,057	0.49	\$ 392,000	\$ 1,906,750
Station 42 (Relocated/replaced)	2,150	\$ 851,879	\$ 27,057	0.11	\$ 88,000	\$ 966,936
Station 50	21,505	\$ 9,023,606	\$ 452,250	1.80	\$ 1,440,000	\$ 10,915,856
Station 51	8,906	\$ 2,633,071	\$ 27,670	0.45	\$ 360,000	\$ 3,020,741
Station 52 (active training site)	3,800	\$ 1,002,297	\$ 83,830	1.83	\$ 1,464,000	\$ 2,550,127
Station 53	3,500	\$ 982,137	\$ 97,968	0.31	\$ 248,000	\$ 1,328,105
Station 54	2,400	\$ 943,672	\$ 94,514	0.32	\$ 256,000	\$ 1,294,186
Station 55	5,245	\$ 1,554,895	\$ 102,052	4.37	\$ 3,496,000	\$ 5,152,947
Station 58	3,290	\$ 996,861	\$ 14,739	2.00	\$ 1,600,000	\$ 2,611,600
Station 59	5,926	\$ 1,687,979	\$ 14,739	0.74	\$ 592,000	\$ 2,294,718
Station 61	6,744	\$ 1,973,109	\$ 40,194	0.70	\$ 560,000	\$ 2,573,303
Station 62 (Relocated/replaced)	7,036	\$ 2,024,654	\$ 47,546	1.43	\$ 1,144,000	\$ 3,216,200
Station 63	3,090	\$ 904,049	\$ 27,057	0.62	\$ 496,000	\$ 1,427,106
Station 64	1,900	\$ 349,588	\$ 27,057	0.18	\$ 144,000	\$ 520,645
Station 65	8,427	\$ 2,458,004	\$ 27,057	1.00	\$ 800,000	\$ 3,285,061
Station 66	10,000	\$ 2,520,734	\$ 54,114	0.99	\$ 792,000	\$ 3,366,848
Station 101	19,886	\$ 4,267,007	\$ 569,583	0.68	\$ 544,000	\$ 5,380,590
Station 102	3,097	\$ 801,514	\$ 78,246	0.74	\$ 592,000	\$ 1,471,760
Station 103	3,250	\$ 837,945	\$ 28,430	0.30	\$ 240,000	\$ 1,106,375
Station 105	7,747	\$ 1,960,039	\$ 44,295	0.64	\$ 512,000	\$ 2,516,334
Station 106	12,780	\$ 2,758,026	\$ 118,179	0.47	\$ 376,000	\$ 3,252,205
Station 108	3,710	\$ 939,409	\$ 36,904	0.51	\$ 408,000	\$ 1,384,313
Station 109	11,481	\$ 3,340,863	\$ 140,267	1.38	\$ 1,104,000	\$ 4,585,130
Station 110	9,175	\$ 3,293,177	\$ 145,545	0.87	\$ 696,000	\$ 4,134,722
Station 111	12,800	\$ 6,143,345	\$ 226,181	5.00	\$ 4,000,000	\$ 10,369,526
Station 111 Outbuilding	1,723	\$ 209,240	\$ -	n/a	\$ -	\$ 209,240
Station 112	3,609	\$ 779,918	\$ 44,295	0.88	\$ 704,000	\$ 1,528,213
Station 114 (County owned facility)						
Station 115 (County owned facility)						
Station 116	6,952	\$ 1,214,663	\$ 46,531	0.46	\$ 368,000	\$ 1,629,194
Station 117 (relocated/replaced)	3,650	\$ 576,391	\$ 42,618	0.66	\$ 528,000	\$ 1,147,009
Administrative Facilities:						
Armstrong Admin Building ⁶	85,000	\$ -	\$ -	0.00	\$ -	\$ 16,187,462
Hurley Admin Building (leased)						
Gold Canal Finance Office (leased)						
Gold Canal Logistics	27,000	\$ 6,066,361	\$ 138,717	2.01	\$ 1,608,000	\$ 7,813,078
Building 444 Shop (Dudley)	33,914	\$ 10,107,103	\$ 2,533,610	7.12	\$ 5,696,000	\$ 18,336,713
Building 445 Shop (Dudley)	10,710	\$ 3,005,392	\$ 1,977,738	0.00	\$ -	\$ 4,983,130
Total		\$ 107,047,228	\$ 8,283,943	54.91	\$ 43,928,000	\$ 175,446,633

¹ Building square feet provided by SMFD

² SDRMA Property Inventory FY 19-20; Replacement values take into account the age and condition of each facility

³ Site acres provided by SMFD

⁴ Estimated Land Value per acre of \$800,000 unless otherwise specified

⁵ Impact fee cost basis = sum of building, FF&E and site cost or value

⁶ Per Lease Revenue Bond Closing Memorandum, November 30, 2011: Total Cost Basis excludes 50.069% for UC Davis Medical's leasable square footage

Sacramento Metropolitan Fire District, Capital Facilities Fee Study, 2020

Attachment B: Future Fire Facilities

Facility	Building Sq Ft ¹	Bldg Cost/ Station ¹	Bldg Cost/ Storage&Wash ¹	Contents FF&E ¹	Site Acres ¹	Est Land Cost ²	Est Site Impr. Cost ¹	Impact Fee Cost Basis ³
Station 68 (under construction)	9,217	\$ 6,436,800	\$ 403,200	\$ 320,000	2.63	\$ 2,104,000	\$ 2,160,000	\$ 11,424,000
Battalion 5								
112 Expansion	14,594	\$ 7,369,970	\$ 403,200	\$ 218,910	n/a	\$ -	\$ -	\$ 7,992,080
117 Expansion/Relocation	9,138	\$ 4,614,690	\$ 403,200	\$ 137,070	2.50	\$ 2,000,000	\$ 3,000,000	\$ 10,154,960
Future EA - 1	13,638	\$ 6,887,190	\$ -	\$ 204,570	3.00	\$ 2,400,000	\$ 3,600,000	\$ 13,091,760
Battalion 6								
Future CH-01	18,203	\$ 9,192,515	\$ -	\$ 273,045	3.00	\$ 2,400,000	\$ 3,600,000	\$ 15,465,560
Future CH-05	13,638	\$ 6,887,190	\$ -	\$ 204,570	3.00	\$ 2,400,000	\$ 3,600,000	\$ 13,091,760
Future 41	13,638	\$ 6,887,190	\$ 403,200	\$ 204,570	3.00	\$ 2,400,000	\$ 3,600,000	\$ 13,494,960
Future 45	13,638	\$ 6,887,190	\$ -	\$ 204,570	3.00	\$ 2,400,000	\$ 3,600,000	\$ 13,091,760
Battalion 7								
106 Expansion	5,586	\$ 2,820,930	\$ -	\$ 83,790	n/a	\$ -	\$ -	\$ 2,904,720
42 Expansion/Relocation	11,478	\$ 5,796,390	\$ -	\$ 172,170	3.00	\$ 2,400,000	\$ 3,600,000	\$ 11,968,560
Battalion 8								
Future 38	18,203	\$ 9,192,454	\$ 403,200	\$ 273,043	3.00	\$ 2,400,000	\$ 3,600,000	\$ 15,868,698
Future 9	16,763	\$ 8,465,254	\$ 403,200	\$ 251,443	3.00	\$ 2,400,000	\$ 3,600,000	\$ 15,119,898
Future 16	13,638	\$ 6,887,094	\$ -	\$ 204,567	3.00	\$ 2,400,000	\$ 3,600,000	\$ 13,091,661
Future 3	13,638	\$ 6,887,094	\$ -	\$ 204,567	3.00	\$ 2,400,000	\$ 3,600,000	\$ 13,091,661
Future 4	13,638	\$ 6,887,094	\$ -	\$ 204,567	3.00	\$ 2,400,000	\$ 3,600,000	\$ 13,091,661
SHOP	9,000	\$ 4,545,000	\$ -	\$ 135,000	1.00	\$ 800,000	\$ 1,200,000	\$ 6,680,000
Battalion 9								
Future 18	13,638	\$ 6,887,094	\$ -	\$ 204,567	4.50	\$ 3,600,000	\$ 5,400,000	\$ 16,091,661
Future 11	16,763	\$ 8,465,254	\$ -	\$ 251,443	3.00	\$ 2,400,000	\$ 3,600,000	\$ 14,716,698
53 Expansion	7,618	\$ 3,847,090	\$ -	\$ 114,270	n/a	\$ -	\$ -	\$ 3,961,360
Battalion 12								
23 Expansion	13,508	\$ 6,821,540	\$ -	\$ 202,620	n/a	\$ -	\$ -	\$ 7,024,160
21 Expansion	7,973	\$ 4,026,365	\$ -	\$ 119,595	n/a	\$ -	\$ -	\$ 4,145,960
24 Expansion	13,510	\$ 6,822,550	\$ -	\$ 202,650	n/a	\$ -	\$ -	\$ 7,025,200
25 Expansion	8,110	\$ 4,095,550	\$ -	\$ 121,650	n/a	\$ -	\$ -	\$ 4,217,200
Battalion 14								
Future 33	13,638	\$ 6,887,094	\$ -	\$ 204,567	3.00	\$ 2,400,000	\$ 3,600,000	\$ 13,091,661
Future ES-03	16,763	\$ 8,465,254	\$ 403,200	\$ 251,443	3.00	\$ 2,400,000	\$ 3,600,000	\$ 15,119,898
61 Expansion	9,366	\$ 4,729,830	\$ -	\$ 140,490	n/a	\$ -	\$ -	\$ 4,870,320
62 Expansion/Relocation	9,047	\$ 4,568,735	\$ -	\$ 135,705	3.00	\$ 2,400,000	\$ 3,600,000	\$ 10,704,440
<u>Administrative Facilities</u>								
Zinfandel Training Facility (80% District portion)		\$ 28,291,625	\$ -	\$ -	42.40	\$ 8,115,446	\$ 7,164,314	\$ 43,571,385
Comm Center (46% District portion)		\$ 11,940,523	\$ -	\$ -	n/a	\$ -	\$ -	\$ 11,940,523
Total		\$ 212,492,551	\$ 2,822,400	\$ 5,245,454	98.03	\$ 52,619,446	\$ 72,924,314	\$ 346,104,164

¹ Provided by Sac Metro Fire

² Estimated Land Value per acre of \$800,000 unless otherwise specified

³ Impact fee cost basis = sum of building, FF&E and site cost or value

Sacramento Metropolitan Fire District, Capital Facilities Fee Study, 2020

Attachment C: Existing Fire Apparatus, Vehicles, and Equipment

Unit #	Model Year	Type	Useful Life (Yrs)	Replacement Cost ¹	Equipment Cost ¹	Total Repl Cost ¹	Depr Repl Cost ²	Impact Fee Cost Basis ³
24110	1998	Air Unit	15	\$ 575,000	\$ -	\$ 575,000	\$ 86,250	\$ 86,250
24161	2001	Air Unit	15	\$ 575,000	\$ -	\$ 575,000	\$ 86,250	\$ 86,250
24136	2001	Aircraft Rescue Fire Unit	17	NA	NA	NA	NA	NA
24141	1977	Aircraft Rescue Fire Unit	17	\$ 750,000	\$ 189,731	\$ 939,731	\$ 112,500	\$ 112,500
24229	1996	Aircraft Rescue Fire Unit	17	NA	NA	NA	NA	NA
00224	1934	Antique	NA	NA	NA	NA	NA	NA
02308	1955	Antique	NA	NA	NA	NA	NA	NA
02499	1900	Antique	NA	NA	NA	NA	NA	NA
02735	1952	Antique	NA	NA	NA	NA	NA	NA
03307	1956	Antique	NA	NA	NA	NA	NA	NA
04722	1923	Antique	NA	NA	NA	NA	NA	NA
24113	1999	Battalion Chief Vehicle	10	\$ 50,000	\$ 10,754	\$ 60,754	\$ 7,500	\$ 7,500
24320	2008	Battalion Chief Vehicle	10	\$ 50,000	\$ 10,754	\$ 60,754	\$ 7,500	\$ 7,500
24338	2008	Battalion Chief Vehicle	10	\$ 50,000	\$ 10,754	\$ 60,754	\$ 7,500	\$ 7,500
24340	2008	Battalion Chief Vehicle	10	\$ 50,000	\$ 10,754	\$ 60,754	\$ 7,500	\$ 7,500
24393	2012	Battalion Chief Vehicle	10	\$ 50,000	\$ 10,754	\$ 60,754	\$ 12,151	\$ 12,151
24421	2015	Battalion Chief Vehicle	10	\$ 50,000	\$ 10,754	\$ 60,754	\$ 30,377	\$ 30,377
24422	2015	Battalion Chief Vehicle	10	\$ 50,000	\$ 10,754	\$ 60,754	\$ 30,377	\$ 30,377
24435	2016	Battalion Chief Vehicle	10	\$ 50,000	\$ 10,754	\$ 60,754	\$ 36,453	\$ 36,453
24493	2018	Battalion Chief Vehicle	10	\$ 50,000	\$ 10,754	\$ 60,754	\$ 48,603	\$ 48,603
24494	2018	Battalion Chief Vehicle	10	\$ 50,000	\$ 10,754	\$ 60,754	\$ 48,603	\$ 48,603
24495	2019	Battalion Chief Vehicle	10	\$ 50,000	\$ 10,754	\$ 60,754	\$ 54,679	\$ 54,679
24502	2020	Battalion Chief Vehicle	10	\$ 50,000	\$ 10,754	\$ 60,754	\$ 60,754	\$ 60,754
24503	2020	Battalion Chief Vehicle	10	\$ 50,000	\$ 10,754	\$ 60,754	\$ 60,754	\$ 60,754
24254	2005	Decontamination Unit - Grant	20	\$ 500,000	\$ -	\$ 500,000	\$ 125,000	\$ 125,000
24302	2006	Dozer	10	\$ 650,000	\$ -	\$ 650,000	\$ 97,500	\$ 97,500
24407	1995	Dozer	10	\$ 650,000	\$ -	\$ 650,000	\$ 97,500	\$ 97,500
24191	2003	Duty Chief Vehicle	10	\$ 50,000	\$ 10,754	\$ 60,754	\$ 7,500	\$ 7,500
24193	2003	Duty Chief Vehicle	10	\$ 50,000	\$ 10,754	\$ 60,754	\$ 7,500	\$ 7,500
24242	2004	Duty Chief Vehicle	10	\$ 50,000	\$ 10,754	\$ 60,754	\$ 7,500	\$ 7,500
24261	2005	Duty Chief Vehicle	10	\$ 50,000	\$ 10,754	\$ 60,754	\$ 7,500	\$ 7,500
24282	2006	Duty Chief Vehicle	10	\$ 50,000	\$ 10,754	\$ 60,754	\$ 7,500	\$ 7,500
24283	2006	Duty Chief Vehicle	10	\$ 50,000	\$ 10,754	\$ 60,754	\$ 7,500	\$ 7,500
24284	2006	Duty Chief Vehicle	10	\$ 50,000	\$ 10,754	\$ 60,754	\$ 7,500	\$ 7,500
24285	2006	Duty Chief Vehicle	10	\$ 50,000	\$ 10,754	\$ 60,754	\$ 7,500	\$ 7,500
24286	2006	Duty Chief Vehicle	10	\$ 50,000	\$ 10,754	\$ 60,754	\$ 7,500	\$ 7,500
24287	2006	Duty Chief Vehicle	10	\$ 50,000	\$ 10,754	\$ 60,754	\$ 7,500	\$ 7,500
24288	2006	Duty Chief Vehicle	10	\$ 50,000	\$ 10,754	\$ 60,754	\$ 7,500	\$ 7,500
24339	2008	Duty Chief Vehicle	10	\$ 50,000	\$ 10,754	\$ 60,754	\$ 7,500	\$ 7,500
24408	2014	Duty Chief Vehicle	10	\$ 50,000	\$ 10,754	\$ 60,754	\$ 24,302	\$ 24,302
24409	2014	Duty Chief Vehicle	10	\$ 50,000	\$ 10,754	\$ 60,754	\$ 24,302	\$ 24,302
24410	2014	Duty Chief Vehicle	10	\$ 50,000	\$ 10,754	\$ 60,754	\$ 24,302	\$ 24,302
24411	2014	Duty Chief Vehicle	10	\$ 50,000	\$ 10,754	\$ 60,754	\$ 24,302	\$ 24,302
24412	2014	Duty Chief Vehicle	10	\$ 50,000	\$ 10,754	\$ 60,754	\$ 24,302	\$ 24,302
24436	2016	Duty Chief Vehicle	10	\$ 50,000	\$ 10,754	\$ 60,754	\$ 36,453	\$ 36,453
24437	2016	Duty Chief Vehicle	10	\$ 50,000	\$ 10,754	\$ 60,754	\$ 36,453	\$ 36,453
24438	2016	Duty Chief Vehicle	10	\$ 50,000	\$ 10,754	\$ 60,754	\$ 36,453	\$ 36,453
24439	2016	Duty Chief Vehicle	10	\$ 50,000	\$ 10,754	\$ 60,754	\$ 36,453	\$ 36,453
24450	2017	Duty Chief Vehicle	10	\$ 50,000	\$ 10,754	\$ 60,754	\$ 42,528	\$ 42,528
24451	2017	Duty Chief Vehicle	10	\$ 50,000	\$ 10,754	\$ 60,754	\$ 42,528	\$ 42,528
24452	2017	Duty Chief Vehicle	10	\$ 50,000	\$ 10,754	\$ 60,754	\$ 42,528	\$ 42,528
24453	2017	Duty Chief Vehicle	10	\$ 50,000	\$ 10,754	\$ 60,754	\$ 42,528	\$ 42,528
24465	2019	Duty Chief Vehicle	10	\$ 50,000	\$ 10,754	\$ 60,754	\$ 54,679	\$ 54,679
24488	2018	Duty Chief Vehicle	10	\$ 50,000	\$ 10,754	\$ 60,754	\$ 48,603	\$ 48,603
24489	2018	Duty Chief Vehicle	10	\$ 50,000	\$ 10,754	\$ 60,754	\$ 48,603	\$ 48,603
24496	2019	Duty Chief Vehicle	10	\$ 50,000	\$ 10,754	\$ 60,754	\$ 54,679	\$ 54,679
00313	1999	Engine - Type I	20	\$ 720,000	\$ 84,817	\$ 804,817	\$ 108,000	\$ 108,000
00314	1999	Engine - Type I	20	\$ 720,000	\$ 84,817	\$ 804,817	\$ 108,000	\$ 108,000
00315	1999	Engine - Type I	20	\$ 720,000	\$ 84,817	\$ 804,817	\$ 108,000	\$ 108,000
00316	1999	Engine - Type I	20	\$ 720,000	\$ 84,817	\$ 804,817	\$ 108,000	\$ 108,000
00317	1999	Engine - Type I	20	\$ 720,000	\$ 84,817	\$ 804,817	\$ 108,000	\$ 108,000
00318	1999	Engine - Type I	20	\$ 720,000	\$ 84,817	\$ 804,817	\$ 108,000	\$ 108,000
00319	2000	Engine - Type I	20	\$ 720,000	\$ 84,817	\$ 804,817	\$ 108,000	\$ 108,000
00320	2000	Engine - Type I	20	\$ 720,000	\$ 84,817	\$ 804,817	\$ 108,000	\$ 108,000
24121	2000	Engine - Type I	20	\$ 720,000	\$ 84,817	\$ 804,817	\$ 108,000	\$ 108,000
24210	2003	Engine - Type I	20	\$ 720,000	\$ 84,817	\$ 804,817	\$ 120,723	\$ 120,723
24211	2003	Engine - Type I	20	\$ 720,000	\$ 84,817	\$ 804,817	\$ 120,723	\$ 120,723
24212	2003	Engine - Type I	20	\$ 720,000	\$ 84,817	\$ 804,817	\$ 120,723	\$ 120,723
24224	2003	Engine - Type I	20	\$ 720,000	\$ 84,817	\$ 804,817	\$ 120,723	\$ 120,723

Sacramento Metropolitan Fire District, Capital Facilities Fee Study, 2020

Attachment C: Existing Fire Apparatus, Vehicles, and Equipment

Unit #	Model Year	Type	Useful Life (Yrs)	Replacement Cost ¹	Equipment Cost ¹	Total Repl Cost ¹	Depr Repl Cost ²	Impact Fee Cost Basis ³
24225	2003	Engine - Type I	20	\$ 720,000	\$ 84,817	\$ 804,817	\$ 120,723	\$ 120,723
24226	2003	Engine - Type I	20	\$ 720,000	\$ 84,817	\$ 804,817	\$ 120,723	\$ 120,723
24251	2004	Engine - Type I	20	\$ 720,000	\$ 84,817	\$ 804,817	\$ 160,963	\$ 160,963
24252	2004	Engine - Type I	20	\$ 720,000	\$ 84,817	\$ 804,817	\$ 160,963	\$ 160,963
24266	2006	Engine - Type I	20	\$ 720,000	\$ 84,817	\$ 804,817	\$ 241,445	\$ 241,445
24267	2006	Engine - Type I	20	\$ 720,000	\$ 84,817	\$ 804,817	\$ 241,445	\$ 241,445
24268	2006	Engine - Type I	20	\$ 720,000	\$ 84,817	\$ 804,817	\$ 241,445	\$ 241,445
24269	2006	Engine - Type I	20	\$ 720,000	\$ 84,817	\$ 804,817	\$ 241,445	\$ 241,445
24270	2006	Engine - Type I	20	\$ 720,000	\$ 84,817	\$ 804,817	\$ 241,445	\$ 241,445
24271	2006	Engine - Type I	20	\$ 720,000	\$ 84,817	\$ 804,817	\$ 241,445	\$ 241,445
24324	2008	Engine - Type I	20	\$ 720,000	\$ 84,817	\$ 804,817	\$ 321,927	\$ 321,927
24334	2008	Engine - Type I	20	\$ 720,000	\$ 84,817	\$ 804,817	\$ 321,927	\$ 321,927
24356	2011	Engine - Type I	20	\$ 720,000	\$ 84,817	\$ 804,817	\$ 442,650	\$ 442,650
24357	2011	Engine - Type I	20	\$ 720,000	\$ 84,817	\$ 804,817	\$ 442,650	\$ 442,650
24364	2011	Engine - Type I	20	\$ 720,000	\$ 84,817	\$ 804,817	\$ 442,650	\$ 442,650
24397	2012	Engine - Type I	20	NA	NA	NA	NA	NA
24506	2020	Engine - Type I	20	\$ 720,000	\$ 84,817	\$ 804,817	\$ 804,817	\$ 804,817
24512	2020	Engine - Type I	20	\$ 720,000	\$ 84,817	\$ 804,817	\$ 804,817	\$ 804,817
24299	2007	Engine - Type I	20	\$ 720,000	\$ 84,817	\$ 804,817	\$ 281,686	\$ 281,686
24323	2008	Engine - Type I	20	\$ 720,000	\$ 84,817	\$ 804,817	\$ 321,927	\$ 321,927
24325	2008	Engine - Type I	20	\$ 720,000	\$ 84,817	\$ 804,817	\$ 321,927	\$ 321,927
24335	2008	Engine - Type I	20	\$ 720,000	\$ 84,817	\$ 804,817	\$ 321,927	\$ 321,927
24336	2008	Engine - Type I	20	\$ 720,000	\$ 84,817	\$ 804,817	\$ 321,927	\$ 321,927
24358	2011	Engine - Type I	20	\$ 720,000	\$ 84,817	\$ 804,817	\$ 442,650	\$ 442,650
24359	2011	Engine - Type I	20	\$ 720,000	\$ 84,817	\$ 804,817	\$ 442,650	\$ 442,650
24360	2011	Engine - Type I	20	\$ 720,000	\$ 84,817	\$ 804,817	\$ 442,650	\$ 442,650
24361	2011	Engine - Type I	20	\$ 720,000	\$ 84,817	\$ 804,817	\$ 442,650	\$ 442,650
24362	2011	Engine - Type I	20	\$ 720,000	\$ 84,817	\$ 804,817	\$ 442,650	\$ 442,650
24363	2011	Engine - Type I	20	\$ 720,000	\$ 84,817	\$ 804,817	\$ 442,650	\$ 442,650
24365	2011	Engine - Type I	20	\$ 720,000	\$ 84,817	\$ 804,817	\$ 442,650	\$ 442,650
24366	2011	Engine - Type I	20	\$ 720,000	\$ 84,817	\$ 804,817	\$ 442,650	\$ 442,650
24367	2011	Engine - Type I	20	\$ 720,000	\$ 84,817	\$ 804,817	\$ 442,650	\$ 442,650
24368	2011	Engine - Type I	20	\$ 720,000	\$ 84,817	\$ 804,817	\$ 442,650	\$ 442,650
24369	2011	Engine - Type I	20	\$ 720,000	\$ 84,817	\$ 804,817	\$ 442,650	\$ 442,650
24370	2011	Engine - Type I	20	\$ 720,000	\$ 84,817	\$ 804,817	\$ 442,650	\$ 442,650
24371	2011	Engine - Type I	20	\$ 720,000	\$ 84,817	\$ 804,817	\$ 442,650	\$ 442,650
24372	2011	Engine - Type I	20	\$ 720,000	\$ 84,817	\$ 804,817	\$ 442,650	\$ 442,650
24373	2011	Engine - Type I	20	\$ 720,000	\$ 84,817	\$ 804,817	\$ 442,650	\$ 442,650
24374	2011	Engine - Type I	20	\$ 720,000	\$ 84,817	\$ 804,817	\$ 442,650	\$ 442,650
24375	2011	Engine - Type I	20	\$ 720,000	\$ 84,817	\$ 804,817	\$ 442,650	\$ 442,650
24442	2014	Engine - Type I	20	NA	NA	NA	NA	NA
24507	2020	Engine - Type I	20	\$ 720,000	\$ 84,817	\$ 804,817	\$ 804,817	\$ 804,817
24513	2020	Engine - Type I	20	\$ 720,000	\$ 84,817	\$ 804,817	\$ 804,817	\$ 804,817
24514	2020	Engine - Type I	20	\$ 720,000	\$ 84,817	\$ 804,817	\$ 804,817	\$ 804,817
00600	1991	Engine - Type III	10	\$ 500,000	\$ 84,817	\$ 584,817	\$ 75,000	\$ 75,000
02475	1995	Engine - Type III	10	\$ 500,000	\$ 84,817	\$ 584,817	\$ 75,000	\$ 75,000
02495	1997	Engine - Type III	10	\$ 500,000	\$ 84,817	\$ 584,817	\$ 75,000	\$ 75,000
24109	1998	Engine - Type III	10	\$ 500,000	\$ 84,817	\$ 584,817	\$ 75,000	\$ 75,000
24127	2000	Engine - Type III	10	\$ 500,000	\$ 84,817	\$ 584,817	\$ 75,000	\$ 75,000
24128	2000	Engine - Type III	10	\$ 500,000	\$ 84,817	\$ 584,817	\$ 75,000	\$ 75,000
24129	2000	Engine - Type III	10	\$ 500,000	\$ 84,817	\$ 584,817	\$ 75,000	\$ 75,000
24130	2000	Engine - Type III	10	\$ 500,000	\$ 84,817	\$ 584,817	\$ 75,000	\$ 75,000
24131	2000	Engine - Type III	10	\$ 500,000	\$ 84,817	\$ 584,817	\$ 75,000	\$ 75,000
24132	2001	Engine - Type III	10	\$ 500,000	\$ 84,817	\$ 584,817	\$ 75,000	\$ 75,000
24133	2001	Engine - Type III	10	\$ 500,000	\$ 84,817	\$ 584,817	\$ 75,000	\$ 75,000
24398	2014	Engine - Type III	10	\$ 500,000	\$ 84,817	\$ 584,817	\$ 233,927	\$ 233,927
24399	2014	Engine - Type III	10	\$ 500,000	\$ 84,817	\$ 584,817	\$ 233,927	\$ 233,927
24427	2014	Engine - Type III	10	NA	NA	NA	NA	NA
24480	2019	Engine - Type III	10	\$ 500,000	\$ 84,817	\$ 584,817	\$ 526,336	\$ 526,336
24482	2019	Engine - Type III	10	\$ 500,000	\$ 84,817	\$ 584,817	\$ 526,336	\$ 526,336
24306	2007	Engine - Type III	10	\$ 500,000	\$ 84,817	\$ 584,817	\$ 75,000	\$ 75,000
24307	2007	Engine - Type III	10	\$ 500,000	\$ 84,817	\$ 584,817	\$ 75,000	\$ 75,000
24308	2007	Engine - Type III	10	\$ 500,000	\$ 84,817	\$ 584,817	\$ 75,000	\$ 75,000
24322	2007	Engine - Type III	10	\$ 500,000	\$ 84,817	\$ 584,817	\$ 75,000	\$ 75,000
24481	2019	Engine - Type III	10	\$ 500,000	\$ 84,817	\$ 584,817	\$ 526,336	\$ 526,336
24483	2019	Engine - Type III	10	\$ 500,000	\$ 84,817	\$ 584,817	\$ 526,336	\$ 526,336
02453	1990	Engine - Type V	10	\$ 225,000	\$ 47,000	\$ 272,000	\$ 33,750	\$ 33,750
02454	1990	Engine - Type V	10	\$ 225,000	\$ 47,000	\$ 272,000	\$ 33,750	\$ 33,750
02459	1991	Engine - Type V	10	\$ 225,000	\$ 47,000	\$ 272,000	\$ 33,750	\$ 33,750

Sacramento Metropolitan Fire District, Capital Facilities Fee Study, 2020

Attachment C: Existing Fire Apparatus, Vehicles, and Equipment

Unit #	Model Year	Type	Useful Life (Yrs)	Replacement Cost ¹	Equipment Cost ¹	Total Repl Cost ¹	Depr Repl Cost ²	Impact Fee Cost Basis ³
02460	1991	Engine - Type V	10	\$ 225,000	\$ 47,000	\$ 272,000	\$ 33,750	\$ 33,750
02469	1992	Engine - Type V	10	\$ 225,000	\$ 47,000	\$ 272,000	\$ 33,750	\$ 33,750
02470	1992	Engine - Type V	10	\$ 225,000	\$ 47,000	\$ 272,000	\$ 33,750	\$ 33,750
02473	1994	Engine - Type V	10	\$ 225,000	\$ 47,000	\$ 272,000	\$ 33,750	\$ 33,750
02474	1994	Engine - Type V	10	\$ 225,000	\$ 47,000	\$ 272,000	\$ 33,750	\$ 33,750
02482	1995	Engine - Type V	10	\$ 225,000	\$ 47,000	\$ 272,000	\$ 33,750	\$ 33,750
24228	2001	Engine - Type V	10	\$ 225,000	\$ 47,000	\$ 272,000	\$ 33,750	\$ 33,750
24294	2006	Engine - Type V	10	\$ 225,000	\$ 47,000	\$ 272,000	\$ 33,750	\$ 33,750
24404	2014	Engine - Type V	10	\$ 225,000	\$ 47,000	\$ 272,000	\$ 108,800	\$ 108,800
24472	2018	Engine - Type V	10	\$ 225,000	\$ 47,000	\$ 272,000	\$ 217,600	\$ 217,600
24473	2018	Engine - Type V	10	\$ 225,000	\$ 47,000	\$ 272,000	\$ 217,600	\$ 217,600
24295	2006	Engine - Type V	10	\$ 225,000	\$ 47,000	\$ 272,000	\$ 33,750	\$ 33,750
24405	2014	Engine - Type V	10	\$ 225,000	\$ 47,000	\$ 272,000	\$ 108,800	\$ 108,800
24474	2018	Engine - Type V	10	\$ 225,000	\$ 47,000	\$ 272,000	\$ 217,600	\$ 217,600
24484	2018	Engine - Type V	10	\$ 225,000	\$ 47,000	\$ 272,000	\$ 217,600	\$ 217,600
24485	2018	Engine - Type V	10	\$ 225,000	\$ 47,000	\$ 272,000	\$ 217,600	\$ 217,600
02493	1997	Flatbed	10	\$ 150,000	\$ -	\$ 150,000	\$ 22,500	\$ 22,500
24345	2008	Flatbed	10	\$ 60,000	\$ -	\$ 60,000	\$ 9,000	\$ 9,000
24479	2018	Flatbed	10	\$ 150,000	\$ -	\$ 150,000	\$ 120,000	\$ 120,000
24508	2020	Flatbed	10	\$ 150,000	\$ -	\$ 150,000	\$ 150,000	\$ 150,000
24423	2014	Fleet Repair	10	\$ 120,000	\$ -	\$ 120,000	\$ 48,000	\$ 48,000
24500	2019	Fleet Repair	10	\$ 120,000	\$ -	\$ 120,000	\$ 108,000	\$ 108,000
24296	2006	Forklift	10	\$ 20,000	\$ -	\$ 20,000	\$ 3,000	\$ 3,000
24316	1998	Forklift	10	\$ 20,000	\$ -	\$ 20,000	\$ 3,000	\$ 3,000
24317	1995	Forklift	10	\$ 20,000	\$ -	\$ 20,000	\$ 3,000	\$ 3,000
24318	1995	Forklift	10	\$ 20,000	\$ -	\$ 20,000	\$ 3,000	\$ 3,000
24331	1980	Forklift	10	\$ 20,000	\$ -	\$ 20,000	\$ 3,000	\$ 3,000
24305	1995	Forklift - Used	10	\$ 20,000	\$ -	\$ 20,000	\$ 3,000	\$ 3,000
24232	1988	Fuel Truck	10	\$ 200,000	\$ -	\$ 200,000	\$ 30,000	\$ 30,000
24230	2004	Hazmat	20	\$ 1,000,000	\$ 189,731	\$ 1,189,731	\$ 237,946	\$ 237,946
24470	2019	Hazmat	20	\$ 1,000,000	\$ 189,731	\$ 1,189,731	\$ 1,130,245	\$ 1,130,245
24214	1972	Helicopter	20	\$ 2,500,000	\$ -	\$ 2,500,000	\$ 375,000	\$ 375,000
24355	1970	Helicopter	20	\$ 2,500,000	\$ -	\$ 2,500,000	\$ 375,000	\$ 375,000
24134	2000	Helicopter Tender	10	\$ 300,000	\$ -	\$ 300,000	\$ 45,000	\$ 45,000
18-001	2018	Lease Vehicle	NA	NA	NA	NA	NA	NA
18-002	2018	Lease Vehicle	NA	NA	NA	NA	NA	NA
18-003	2018	Lease Vehicle	NA	NA	NA	NA	NA	NA
18-004	2018	Lease Vehicle	NA	NA	NA	NA	NA	NA
18-005	2018	Lease Vehicle	NA	NA	NA	NA	NA	NA
18-006	2018	Lease Vehicle	NA	NA	NA	NA	NA	NA
18-007	2018	Lease Vehicle	NA	NA	NA	NA	NA	NA
18-008	2018	Lease Vehicle	NA	NA	NA	NA	NA	NA
18-009	2018	Lease Vehicle	NA	NA	NA	NA	NA	NA
18-010	2018	Lease Vehicle	NA	NA	NA	NA	NA	NA
18-011	2018	Lease Vehicle	NA	NA	NA	NA	NA	NA
18-012	2018	Lease Vehicle	NA	NA	NA	NA	NA	NA
18-013	2018	Lease Vehicle	NA	NA	NA	NA	NA	NA
18-014	2018	Lease Vehicle	NA	NA	NA	NA	NA	NA
18-015	2018	Lease Vehicle	NA	NA	NA	NA	NA	NA
18-016	2018	Lease Vehicle	NA	NA	NA	NA	NA	NA
18-017	2018	Lease Vehicle	NA	NA	NA	NA	NA	NA
18-018	2018	Lease Vehicle	NA	NA	NA	NA	NA	NA
18-019	2018	Lease Vehicle	NA	NA	NA	NA	NA	NA
18-020	2018	Lease Vehicle	NA	NA	NA	NA	NA	NA
20-001	2020	Lease Vehicle	NA	NA	NA	NA	NA	NA
24401	2013	Medic - Type II	6	\$ 220,000	\$ 88,508	\$ 308,508	\$ 33,000	\$ 33,000
24402	2013	Medic - Type II	6	\$ 220,000	\$ 88,508	\$ 308,508	\$ 33,000	\$ 33,000
24403	2013	Medic - Type II	6	\$ 220,000	\$ 88,508	\$ 308,508	\$ 33,000	\$ 33,000
24415	2014	Medic - Type II	6	\$ 220,000	\$ 88,508	\$ 308,508	\$ 33,000	\$ 33,000
24416	2014	Medic - Type II	6	\$ 220,000	\$ 88,508	\$ 308,508	\$ 33,000	\$ 33,000
24417	2014	Medic - Type II	6	\$ 220,000	\$ 88,508	\$ 308,508	\$ 33,000	\$ 33,000
24418	2014	Medic - Type II	6	\$ 220,000	\$ 88,508	\$ 308,508	\$ 33,000	\$ 33,000
24349	2008	Medic - Type III	9	\$ 220,000	\$ 88,508	\$ 308,508	\$ 33,000	\$ 33,000
24383	2010	Medic - Type III	9	\$ 220,000	\$ 88,508	\$ 308,508	\$ 33,000	\$ 33,000
24384	2010	Medic - Type III	9	\$ 220,000	\$ 88,508	\$ 308,508	\$ 33,000	\$ 33,000
24385	2010	Medic - Type III	9	\$ 220,000	\$ 88,508	\$ 308,508	\$ 33,000	\$ 33,000
24386	2010	Medic - Type III	9	\$ 220,000	\$ 88,508	\$ 308,508	\$ 33,000	\$ 33,000
24388	2010	Medic - Type III	9	\$ 220,000	\$ 88,508	\$ 308,508	\$ 33,000	\$ 33,000
24389	2010	Medic - Type III	9	\$ 220,000	\$ 88,508	\$ 308,508	\$ 33,000	\$ 33,000

Sacramento Metropolitan Fire District, Capital Facilities Fee Study, 2020

Attachment C: Existing Fire Apparatus, Vehicles, and Equipment

Unit #	Model Year	Type	Useful Life (Yrs)	Replacement Cost ¹	Equipment Cost ¹	Total Repl Cost ¹	Depr Repl Cost ²	Impact Fee Cost Basis ³
24390	2010	Medic - Type III	9	\$ 220,000	\$ 88,508	\$ 308,508	\$ 33,000	\$ 33,000
24440	2016	Medic - Type III	9	\$ 220,000	\$ 88,508	\$ 308,508	\$ 171,393	\$ 171,393
24441	2016	Medic - Type III	9	\$ 220,000	\$ 88,508	\$ 308,508	\$ 171,393	\$ 171,393
24444	2016	Medic - Type III	9	\$ 220,000	\$ 88,508	\$ 308,508	\$ 171,393	\$ 171,393
24445	2016	Medic - Type III	9	\$ 220,000	\$ 88,508	\$ 308,508	\$ 171,393	\$ 171,393
24446	2016	Medic - Type III	9	\$ 220,000	\$ 88,508	\$ 308,508	\$ 171,393	\$ 171,393
24447	2016	Medic - Type III	9	\$ 220,000	\$ 88,508	\$ 308,508	\$ 171,393	\$ 171,393
24448	2016	Medic - Type III	9	\$ 220,000	\$ 88,508	\$ 308,508	\$ 171,393	\$ 171,393
24449	2016	Medic - Type III	9	\$ 220,000	\$ 88,508	\$ 308,508	\$ 171,393	\$ 171,393
24456	2017	Medic - Type III	9	\$ 220,000	\$ 88,508	\$ 308,508	\$ 205,672	\$ 205,672
24457	2017	Medic - Type III	9	\$ 220,000	\$ 88,508	\$ 308,508	\$ 205,672	\$ 205,672
24458	2017	Medic - Type III	9	\$ 220,000	\$ 88,508	\$ 308,508	\$ 205,672	\$ 205,672
24459	2017	Medic - Type III	9	\$ 220,000	\$ 88,508	\$ 308,508	\$ 205,672	\$ 205,672
24460	2017	Medic - Type III	9	\$ 220,000	\$ 88,508	\$ 308,508	\$ 205,672	\$ 205,672
24461	2017	Medic - Type III	9	\$ 220,000	\$ 88,508	\$ 308,508	\$ 205,672	\$ 205,672
24462	2017	Medic - Type III	9	\$ 220,000	\$ 88,508	\$ 308,508	\$ 205,672	\$ 205,672
24463	2017	Medic - Type III	9	\$ 220,000	\$ 88,508	\$ 308,508	\$ 205,672	\$ 205,672
24464	2017	Medic - Type III	9	\$ 220,000	\$ 88,508	\$ 308,508	\$ 205,672	\$ 205,672
24475	2018	Medic - Type III	9	\$ 220,000	\$ 88,508	\$ 308,508	\$ 239,951	\$ 239,951
24476	2018	Medic - Type III	9	\$ 220,000	\$ 88,508	\$ 308,508	\$ 239,951	\$ 239,951
24477	2018	Medic - Type III	9	\$ 220,000	\$ 88,508	\$ 308,508	\$ 239,951	\$ 239,951
24497	2016	Medic - Type III	9	\$ 220,000	\$ 88,508	\$ 308,508	\$ 171,393	\$ 171,393
24498	2016	Medic - Type III	9	\$ 220,000	\$ 88,508	\$ 308,508	\$ 171,393	\$ 171,393
24499	2016	Medic - Type III	9	\$ 220,000	\$ 88,508	\$ 308,508	\$ 171,393	\$ 171,393
24504	2017	Medic - Type III	9	\$ 220,000	\$ 88,508	\$ 308,508	\$ 205,672	\$ 205,672
24333	2002	Pallet Jack	10	\$ 7,500	\$ -	\$ 7,500	\$ 1,125	\$ 1,125
24126	2001	Ramp Unit	10	\$ 500,000	\$ -	\$ 500,000	\$ 75,000	\$ 75,000
24455	2017	Rescue	20	\$ 1,000,000	\$ 189,731	\$ 1,189,731	\$ 1,011,271	\$ 1,011,271
24231	2004	Rescue	20	\$ 1,000,000	\$ 189,731	\$ 1,189,731	\$ 237,946	\$ 237,946
24253	2005	Rescue Boat	10	\$ 100,000	\$ -	\$ 100,000	\$ 15,000	\$ 15,000
24424	2014	Rescue Boat	10	\$ 100,000	\$ -	\$ 100,000	\$ 40,000	\$ 40,000
24433	2015	Rescue Boat	10	\$ 100,000	\$ -	\$ 100,000	\$ 50,000	\$ 50,000
24120	1999	Rescue Boat Trailer	10	NA	NA	NA	NA	NA
24396	2004	Rescue Boat Trailer	10	NA	NA	NA	NA	NA
24425	2014	Rescue Boat Trailer	10	NA	NA	NA	NA	NA
24434	2015	Rescue Boat Trailer	10	NA	NA	NA	NA	NA
24304	2000	Scissor Lift	10	\$ 30,000	\$ -	\$ 30,000	\$ 4,500	\$ 4,500
24337	2008	Scissor Lift	10	\$ 30,000	\$ -	\$ 30,000	\$ 4,500	\$ 4,500
00818	1992	Support Vehicle	10	\$ 60,000	\$ -	\$ 60,000	\$ 9,000	\$ 9,000
02483	1995	Support Vehicle	10	\$ 50,000	\$ -	\$ 50,000	\$ 7,500	\$ 7,500
02492	1996	Support Vehicle	10	\$ 50,000	\$ -	\$ 50,000	\$ 7,500	\$ 7,500
24106	1998	Support Vehicle	10	\$ 50,000	\$ -	\$ 50,000	\$ 7,500	\$ 7,500
24119	1999	Support Vehicle	10	\$ 50,000	\$ -	\$ 50,000	\$ 7,500	\$ 7,500
24135	2001	Support Vehicle	10	\$ 50,000	\$ -	\$ 50,000	\$ 7,500	\$ 7,500
24162	2002	Support Vehicle	10	\$ 50,000	\$ -	\$ 50,000	\$ 7,500	\$ 7,500
24166	2002	Support Vehicle	10	\$ 30,000	\$ -	\$ 30,000	\$ 4,500	\$ 4,500
24168	2002	Support Vehicle	10	\$ 30,000	\$ -	\$ 30,000	\$ 4,500	\$ 4,500
24170	2002	Support Vehicle	10	\$ 50,000	\$ -	\$ 50,000	\$ 7,500	\$ 7,500
24171	2002	Support Vehicle	10	\$ 50,000	\$ -	\$ 50,000	\$ 7,500	\$ 7,500
24173	2002	Support Vehicle	10	\$ 30,000	\$ -	\$ 30,000	\$ 4,500	\$ 4,500
24175	2002	Support Vehicle	10	\$ 30,000	\$ -	\$ 30,000	\$ 4,500	\$ 4,500
24176	2002	Support Vehicle	10	\$ 30,000	\$ -	\$ 30,000	\$ 4,500	\$ 4,500
24195	2003	Support Vehicle	10	\$ 30,000	\$ -	\$ 30,000	\$ 4,500	\$ 4,500
24200	2003	Support Vehicle	10	\$ 50,000	\$ -	\$ 50,000	\$ 7,500	\$ 7,500
24201	2003	Support Vehicle	10	\$ 50,000	\$ -	\$ 50,000	\$ 7,500	\$ 7,500
24202	2003	Support Vehicle	10	\$ 50,000	\$ -	\$ 50,000	\$ 7,500	\$ 7,500
24203	2003	Support Vehicle	10	\$ 50,000	\$ -	\$ 50,000	\$ 7,500	\$ 7,500
24204	2003	Support Vehicle	10	\$ 50,000	\$ -	\$ 50,000	\$ 7,500	\$ 7,500
24205	2003	Support Vehicle	10	\$ 50,000	\$ -	\$ 50,000	\$ 7,500	\$ 7,500
24206	2003	Support Vehicle	10	\$ 50,000	\$ -	\$ 50,000	\$ 7,500	\$ 7,500
24208	2003	Support Vehicle	10	\$ 50,000	\$ -	\$ 50,000	\$ 7,500	\$ 7,500
24209	2003	Support Vehicle	10	\$ 50,000	\$ -	\$ 50,000	\$ 7,500	\$ 7,500
24233	2004	Support Vehicle	10	\$ 50,000	\$ -	\$ 50,000	\$ 7,500	\$ 7,500
24234	2004	Support Vehicle	10	\$ 30,000	\$ -	\$ 30,000	\$ 4,500	\$ 4,500
24235	2004	Support Vehicle	10	\$ 30,000	\$ -	\$ 30,000	\$ 4,500	\$ 4,500
24236	2004	Support Vehicle	10	\$ 50,000	\$ -	\$ 50,000	\$ 7,500	\$ 7,500
24238	2004	Support Vehicle	10	\$ 50,000	\$ -	\$ 50,000	\$ 7,500	\$ 7,500
24239	2004	Support Vehicle	10	\$ 50,000	\$ -	\$ 50,000	\$ 7,500	\$ 7,500
24240	2004	Support Vehicle	10	\$ 50,000	\$ -	\$ 50,000	\$ 7,500	\$ 7,500

Sacramento Metropolitan Fire District, Capital Facilities Fee Study, 2020

Attachment C: Existing Fire Apparatus, Vehicles, and Equipment

Unit #	Model Year	Type	Useful Life (Yrs)	Replacement Cost ¹	Equipment Cost ¹	Total Repl Cost ¹	Depr Repl Cost ²	Impact Fee Cost Basis ³
24245	2004	Support Vehicle	10	\$ 50,000	\$ -	\$ 50,000	\$ 7,500	\$ 7,500
24246	2004	Support Vehicle	10	\$ 50,000	\$ -	\$ 50,000	\$ 7,500	\$ 7,500
24258	2005	Support Vehicle	10	\$ 30,000	\$ -	\$ 30,000	\$ 4,500	\$ 4,500
24259	2005	Support Vehicle	10	\$ 30,000	\$ -	\$ 30,000	\$ 4,500	\$ 4,500
24260	2005	Support Vehicle	10	\$ 50,000	\$ -	\$ 50,000	\$ 7,500	\$ 7,500
24262	2005	Support Vehicle	10	\$ 30,000	\$ -	\$ 30,000	\$ 4,500	\$ 4,500
24280	2006	Support Vehicle	10	\$ 50,000	\$ -	\$ 50,000	\$ 7,500	\$ 7,500
24289	2006	Support Vehicle	10	\$ 50,000	\$ -	\$ 50,000	\$ 7,500	\$ 7,500
24309	2008	Support Vehicle	10	\$ 50,000	\$ -	\$ 50,000	\$ 7,500	\$ 7,500
24310	2008	Support Vehicle	10	\$ 50,000	\$ -	\$ 50,000	\$ 7,500	\$ 7,500
24311	2008	Support Vehicle	10	\$ 30,000	\$ -	\$ 30,000	\$ 4,500	\$ 4,500
24312	2008	Support Vehicle	10	\$ 30,000	\$ -	\$ 30,000	\$ 4,500	\$ 4,500
24314	2008	Support Vehicle	10	\$ 30,000	\$ -	\$ 30,000	\$ 4,500	\$ 4,500
24354	2010	Support Vehicle	10	\$ 30,000	\$ -	\$ 30,000	\$ 4,500	\$ 4,500
24419	2014	Support Vehicle	10	\$ 60,000	\$ -	\$ 60,000	\$ 24,000	\$ 24,000
24420	2014	Support Vehicle	10	\$ 60,000	\$ -	\$ 60,000	\$ 24,000	\$ 24,000
24428	2015	Support Vehicle	10	\$ 30,000	\$ -	\$ 30,000	\$ 15,000	\$ 15,000
24429	2015	Support Vehicle	10	\$ 30,000	\$ -	\$ 30,000	\$ 15,000	\$ 15,000
24430	2015	Support Vehicle	10	\$ 30,000	\$ -	\$ 30,000	\$ 15,000	\$ 15,000
24431	2015	Support Vehicle	10	\$ 30,000	\$ -	\$ 30,000	\$ 15,000	\$ 15,000
24432	2015	Support Vehicle	10	\$ 30,000	\$ -	\$ 30,000	\$ 15,000	\$ 15,000
24466	2017	Support Vehicle	10	\$ 30,000	\$ -	\$ 30,000	\$ 21,000	\$ 21,000
24467	2017	Support Vehicle	10	\$ 30,000	\$ -	\$ 30,000	\$ 21,000	\$ 21,000
24468	2017	Support Vehicle	10	\$ 30,000	\$ -	\$ 30,000	\$ 21,000	\$ 21,000
24469	2017	Support Vehicle	10	\$ 30,000	\$ -	\$ 30,000	\$ 21,000	\$ 21,000
24478	2018	Support Vehicle	10	\$ 50,000	\$ -	\$ 50,000	\$ 40,000	\$ 40,000
24505	2019	Support Vehicle	10	\$ 60,000	\$ -	\$ 60,000	\$ 54,000	\$ 54,000
24511	2019	Support Vehicle	10	\$ 60,000	\$ -	\$ 60,000	\$ 54,000	\$ 54,000
24515	2020	Support Vehicle	10	\$ 60,000	\$ -	\$ 60,000	\$ 60,000	\$ 60,000
24516	2020	Support Vehicle	10	\$ 60,000	\$ -	\$ 60,000	\$ 60,000	\$ 60,000
00607	1994	Tow Vehicle	10	\$ 60,000	\$ -	\$ 60,000	\$ 9,000	\$ 9,000
24192	2003	Tow Vehicle	10	\$ 50,000	\$ -	\$ 50,000	\$ 7,500	\$ 7,500
24256	2005	Tow Vehicle	10	\$ 50,000	\$ -	\$ 50,000	\$ 7,500	\$ 7,500
24264	2005	Tow Vehicle	10	\$ 50,000	\$ -	\$ 50,000	\$ 7,500	\$ 7,500
24341	2008	Tow Vehicle	10	\$ 50,000	\$ -	\$ 50,000	\$ 7,500	\$ 7,500
24300	2006	Tractor - Dozer Transport	10	\$ 175,000	\$ -	\$ 175,000	\$ 26,250	\$ 26,250
24454	2017	Tractor - Dozer Transport	10	\$ 175,000	\$ -	\$ 175,000	\$ 122,500	\$ 122,500
00833	1994	Trailer	10	\$ 30,000	\$ -	\$ 30,000	\$ 4,500	\$ 4,500
02444	1989	Trailer	10	\$ 30,000	\$ -	\$ 30,000	\$ 4,500	\$ 4,500
04723	1985	Trailer	10	\$ 30,000	\$ -	\$ 30,000	\$ 4,500	\$ 4,500
24153	2001	Trailer	10	\$ 30,000	\$ -	\$ 30,000	\$ 4,500	\$ 4,500
24178	2002	Trailer	10	\$ 30,000	\$ -	\$ 30,000	\$ 4,500	\$ 4,500
24237	2004	Trailer	10	\$ 30,000	\$ -	\$ 30,000	\$ 4,500	\$ 4,500
24293	2006	Trailer	10	\$ 30,000	\$ -	\$ 30,000	\$ 4,500	\$ 4,500
24315	2007	Trailer	10	\$ 30,000	\$ -	\$ 30,000	\$ 4,500	\$ 4,500
24342	2007	Trailer	10	\$ 30,000	\$ -	\$ 30,000	\$ 4,500	\$ 4,500
24376	2011	Trailer	10	\$ 30,000	\$ -	\$ 30,000	\$ 3,000	\$ 3,000
24391	2011	Trailer	10	\$ 30,000	\$ -	\$ 30,000	\$ 3,000	\$ 3,000
24392	2011	Trailer	10	\$ 30,000	\$ -	\$ 30,000	\$ 3,000	\$ 3,000
24501	2020	Trailer	10	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
00841	1998	Trailer - Foam	10	\$ 30,000	\$ -	\$ 30,000	\$ 4,500	\$ 4,500
24351	1997	Trailer - Foam	10	\$ 30,000	\$ -	\$ 30,000	\$ 4,500	\$ 4,500
24491	2017	Trailer - Foam	10	\$ 30,000	\$ -	\$ 30,000	\$ 21,000	\$ 21,000
24227	1985	Trailer - Fuel	10	\$ 75,000	\$ -	\$ 75,000	\$ 11,250	\$ 11,250
24301	2007	Trailer - Lowbed	10	\$ 100,000	\$ -	\$ 100,000	\$ 15,000	\$ 15,000
24414	1985	Trailer - Lowbed	10	\$ 100,000	\$ -	\$ 100,000	\$ 15,000	\$ 15,000
24487	2018	Trailer - Lowbed	10	\$ 100,000	\$ -	\$ 100,000	\$ 80,000	\$ 80,000
24492	2018	Trailer - Pump Pod	10	\$ 120,000	\$ -	\$ 120,000	\$ 96,000	\$ 96,000
00061	1986	Training Tower	10	\$ 200,000	\$ -	\$ 200,000	\$ 30,000	\$ 30,000
00507	2000	Truck - Aerial Ladder	20	\$ 1,000,000	\$ 146,493	\$ 1,146,493	\$ 150,000	\$ 150,000
24426	2015	Truck - Aerial Ladder	20	\$ 1,000,000	\$ 146,493	\$ 1,146,493	\$ 859,870	\$ 859,870
24486	2018	Truck - Aerial Ladder	20	\$ 1,000,000	\$ 146,493	\$ 1,146,493	\$ 1,031,844	\$ 1,031,844
24265	2005	Truck - Aerial Platform	25	\$ 1,100,000	\$ 146,493	\$ 1,246,493	\$ 498,597	\$ 498,597
24297	2007	Truck - Tiller	20	\$ 1,100,000	\$ 146,493	\$ 1,246,493	\$ 436,273	\$ 436,273
24298	2007	Truck - Tiller	20	\$ 1,100,000	\$ 146,493	\$ 1,246,493	\$ 436,273	\$ 436,273
24377	2011	Truck - Tiller	20	\$ 1,100,000	\$ 146,493	\$ 1,246,493	\$ 685,571	\$ 685,571
24378	2011	Truck - Tiller	20	\$ 1,100,000	\$ 146,493	\$ 1,246,493	\$ 685,571	\$ 685,571
24186	1995	Tug	10	\$ 20,000	\$ -	\$ 20,000	\$ 3,000	\$ 3,000
00628	1998	Utility/Rehab	10	\$ 150,000	\$ -	\$ 150,000	\$ 22,500	\$ 22,500

Sacramento Metropolitan Fire District, Capital Facilities Fee Study, 2020

Attachment C: Existing Fire Apparatus, Vehicles, and Equipment

Unit #	Model Year	Type	Useful Life (Yrs)	Replacement Cost ¹	Equipment Cost ¹	Total Repl Cost ¹	Depr Repl Cost ²	Impact Fee Cost Basis ³
24275	2006	Utility/Rehab	10	\$ 150,000	\$ -	\$ 150,000	\$ 22,500	\$ 22,500
24329	2007	Utility/Rehab	10	\$ 150,000	\$ -	\$ 150,000	\$ 22,500	\$ 22,500
24400	2013	Utility/Rehab	10	\$ 150,000	\$ -	\$ 150,000	\$ 45,000	\$ 45,000
00072	1989	Water Tender	17	\$ 600,000	\$ -	\$ 600,000	\$ 90,000	\$ 90,000
02479	1995	Water Tender	17	\$ 600,000	\$ -	\$ 600,000	\$ 90,000	\$ 90,000
02496	1998	Water Tender	17	\$ 600,000	\$ -	\$ 600,000	\$ 90,000	\$ 90,000
04721	1987	Water Tender	17	\$ 600,000	\$ -	\$ 600,000	\$ 90,000	\$ 90,000
24139	1993	Water Tender	17	\$ 600,000	\$ -	\$ 600,000	\$ 90,000	\$ 90,000
24222	2004	Water Tender	17	\$ 600,000	\$ -	\$ 600,000	\$ 35,294	\$ 35,294
24509	2020	Water Tender	17	\$ 600,000	\$ -	\$ 600,000	\$ 600,000	\$ 600,000
24510	2020	Water Tender	17	\$ 600,000	\$ -	\$ 600,000	\$ 600,000	\$ 600,000
Total				\$ 98,312,500	\$ 13,363,221		\$ 42,856,031	\$ 42,856,031

¹ Replacement and Equipment cost provided by SMFD

² Depreciated replacement cost using straight-line depreciation over the useful life of the asset. Assumes 15% minimum

³ Impact fee cost basis equals the depreciated replacement cost

Sacramento Metropolitan Fire District, Capital Facilities Fee Study, 2020

Attachment D: Future Fire Apparatus, Vehicles and Equipment

Description	No. of Units ¹	Cost per Unit ²	Impact Fee Cost Basis ²
Type 1 Engine	20	\$ 804,817	\$ 16,096,349
Type 3 Engine	9	\$ 584,817	\$ 5,263,357
Truck	5	\$ 1,146,493	\$ 5,732,466
Water Tender	2	\$ 600,000	\$ 1,200,000
Air Rig	1	\$ 560,000	\$ 560,000
Medic	16	\$ 308,508	\$ 4,936,128
Battalion Chief Vehicle	3	\$ 60,250	\$ 180,750
Total			\$ 33,969,049

¹ Planned number of future units provided by SMFD

² Cost per Unit provided by SMFD, assumes fully equipped vehicle/apparatus

³ Impact fee cost basis equals the cost per unit multiplied by number of future units needed

Attachment E

Fee Comparison

Sacramento Metropolitan Fire District, Capital Facilities Fee Study, 2021

Attachment E: Fee Comparison

Sacramento Metropolitan Fire District				Comparison Agencies							
Land Use	Units	Current Fee	Proposed Fee	City of Long Beach	City of Oakland [1]	City of San Diego	Contra Costa County Fire Protection District	County of Los Angeles [2]	Cosumnes CSD Fire Department	City of South San Francisco	East Contra Costa Fire Protection District
Single Family Residential	DU	\$ 1,356	\$ 1,521	\$ 496	Zone 1: \$4,000 Zone 2: \$3,000 Zone 3: \$1,000	\$0 - \$1,244 depending on neighborhood	\$ 970	Area 1: \$2,426 Area 2: \$3,089 Area 3: \$2,295	Zone 1: \$2,085 Zone 6: \$1,771	\$ 1,285	\$ 1,318
Multi-Family Residential	DU	\$ 1,059	\$ 1,192	\$ 378	Multi-Family: Zone 1: \$1,250 Zone 2: \$750 Zone 3: \$0 Townhome: Zone 1: \$3,000 Zone 2: \$2,000 Zone 3: \$1,000		\$ 460	Area 1: \$971 Area 2: \$1,236 Area 3: \$918	Zone 1: \$1,373 Zone 6: \$1,170	8.1 - 18 DU: \$810 18+ DU: \$563	\$ 935
Commercial / Retail	KSF	\$ 715	\$ 1,260	\$ 267	Free Standing Retail - \$250 Ground Floor Retail - \$0	\$0 - \$2,862 depending on neighborhood	\$ 662	Area 1: \$971 Area 2: \$1,236 Area 3: \$918	Zone 1: \$1,760 Zone 6: \$1,360	\$ 440	\$ 893
Office	KSF	\$ 1,186	\$ 1,599	\$ 325	\$ 1,000		\$ 579		Zone 1: \$1,760 Zone 6: \$1,360	\$ 440	\$ 1,190
Industrial	KSF	\$ 643	\$ 856	\$ 132	\$ 750		\$ 387		Zone 1: \$570 Zone 6: \$790	\$ 180	\$ 595
Institutional / Other	KSF	\$ 1,135	\$ 1,524	<i>no comparison available</i>	\$ 350		<i>no comparison available</i>		<i>no comparison available</i>	<i>no comparison available</i>	<i>no comparison available</i>

Notes:

[1] Per the City of Oakland Impact Fee Annual Report, fire impact fees are included within the Capital Improvements Impact Fee. Cost basis may include more than Fire facilities and apparatus

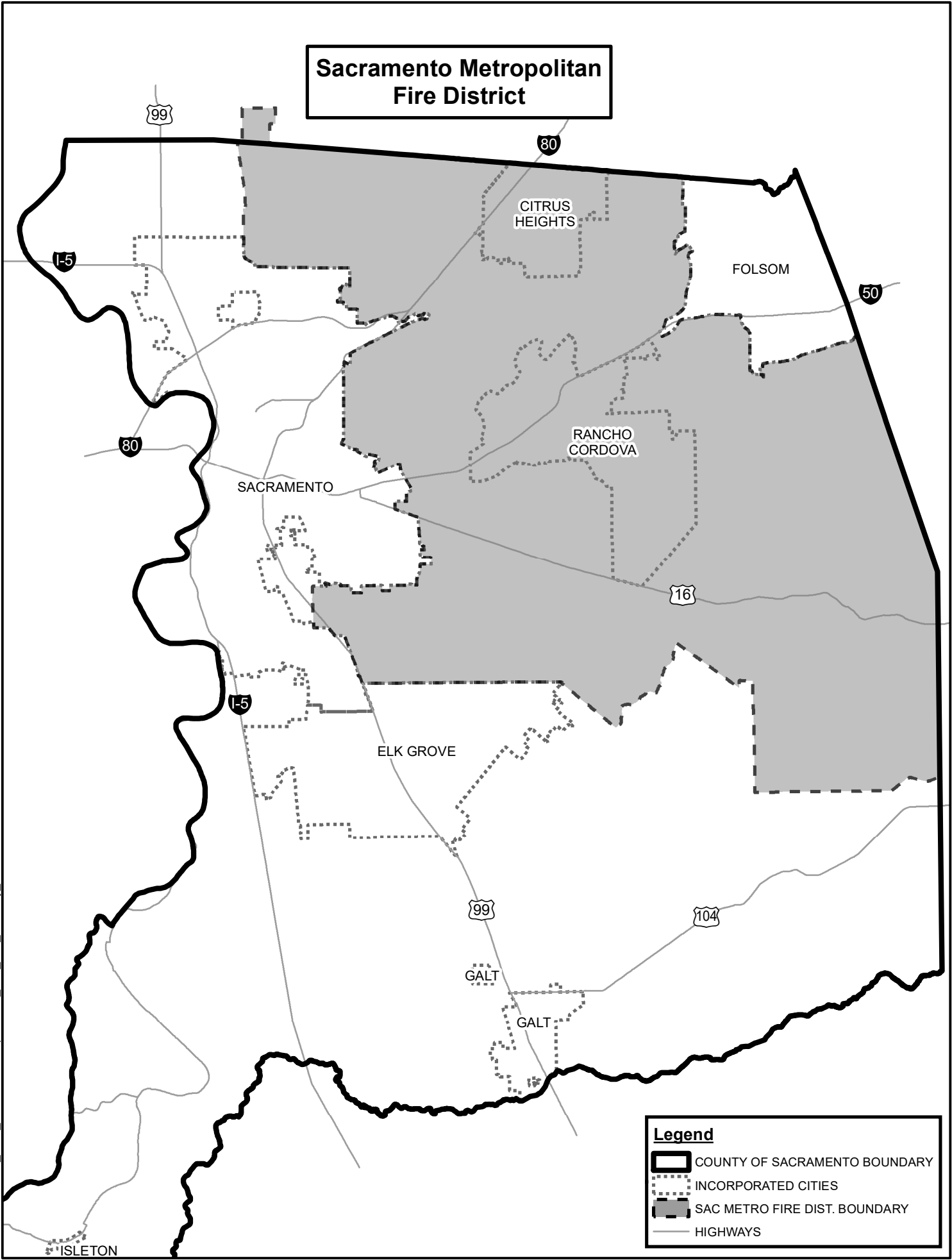
[2] Fees are per s.f. regardless of land use type. Fees for comparison purposes assume SFR at 2,500 s.f., MFR @ 1,000 s.f., Non-res per 1,000 s.f.

Attachment F

District Boundary Map

ATTACHMENT F

Sacramento Metropolitan Fire District



3/1/2022 I:\Master_Data_Model\Jeffs Maps\Metro_Fire_Dist_Boundary_Feb2022.mxd

Legend

- COUNTY OF SACRAMENTO BOUNDARY
- INCORPORATED CITIES
- SAC METRO FIRE DIST. BOUNDARY
- HIGHWAYS