

Fire Impact Fee Rate Study

City of Poulsbo, Washington

Supporting Fire Protection Services Provided by

Kitsap County Fire District No. 18 / Poulsbo Fire Department

Adopted: May 27, 2026

Introduction

This Fire Impact Fee Rate Study has been prepared to support the implementation of fire impact fees within the City of Poulsbo. The study provides the analytical and technical basis for the City to adopt fire impact fees in accordance with the impact fee provisions of the Washington Growth Management Act, codified in RCW 82.02.050–82.02.110.

The purpose of this study is to determine the proportionate share of fire protection capital facility costs attributable to new development and to establish a methodology for calculating fire impact fees that is consistent with Washington State law and the City of Poulsbo Municipal Code.

Fire protection and emergency medical services within the City of Poulsbo are provided by Kitsap County Fire District No. 18, commonly known as the Poulsbo Fire Department. As a special-purpose district organized under Chapter 52 of the Revised Code of Washington, the Fire District does not have independent authority to impose impact fees. Authority to impose impact fees rests with the City as the jurisdiction responsible for land use regulation and building permitting.

Accordingly, this rate study has been prepared to support the adoption of fire impact fees by the City of Poulsbo on behalf of the Fire District. Implementation of fire impact fees will require:

- Adoption of amendments to the Poulsbo Municipal Code
- Execution of an interlocal agreement between the City and the Fire District
- Establishment of administrative procedures governing fee collection and expenditure

This study establishes:

- The legal and policy basis for fire impact fees;
- The methodology used to determine the proportionate share of costs attributable to new development;
- The identification of growth-related capital facilities required to maintain fire protection service levels;
- The allocation of capital costs among development types; and
- Recommended fire impact fee rates for residential and commercial development.

The resulting fee structure allocates growth-related capital costs proportionately among residential and commercial development types based on historical emergency response demand and projected growth patterns. Residential fees are further adjusted based on unit size in order to improve proportionality between development impacts and fee assessments.

The study also identifies policy considerations related to exemptions, fee reductions, and deferral options that may be adopted by the City to support housing affordability and other public policy objectives.

Purpose of Impact Fees

Impact fees are one-time charges imposed on new development to recover a proportionate share of the cost of public facilities required to serve that development. RCW 82.02.090 defines impact fees as one-time charges imposed by a jurisdiction on new development to pay for system improvements needed to serve that development.

Under Washington law, impact fees may be imposed by jurisdictions planning under the Growth Management Act to fund system improvements needed to serve new development. System improvements are capital facilities that increase the capacity of public infrastructure to accommodate growth.

The primary purpose of impact fees is to ensure that new development contributes fairly toward the cost of expanding public facilities required to support population and employment growth. These fees are used to help offset the cost of expanding public services such as fire protection services, parks and recreation, schools, and transportation systems, ensuring that these services have sufficient capacity to accommodate the growth associated with the development. By collecting impact fees, jurisdictions support the “growth pays for growth” approach.

Impact fees help communities:

- Generate revenue to fund capital facilities required to serve growth.
- Ensure that new development pays a proportionate share of infrastructure costs associated with that growth.
- Avoid shifting the financial burden of growth-related infrastructure entirely onto existing taxpayers.
- Ensure that adequate public facilities are provided in a timely manner as needed to accommodate planned growth.

Limitation of Impact Fees

Washington law establishes several important limitations on the use of impact fees. Fire impact fees are intended to function as one component of a broader fire protection funding strategy, alongside other revenue sources including property taxes, levies, bonds, grants, and reserve funds.

Impact fees must:

- Be used only for system improvements reasonably related to the impacts of new development.
- Not exceed the proportionate share of costs attributable to new development.
- Not be used to correct existing deficiencies in public facilities.
- Be based on a balance of public and private funding sources.
- Provide appropriate credits to avoid double-charging development for the same facilities.

Authority for Impact Fees

Impact fees in Washington State are authorized under the Growth Management Act and may be imposed by jurisdictions that are required to, or choose to, plan under RCW 36.70A.040.

The City of Poulsbo is authorized to impose impact fees pursuant to RCW 82.02.050–82.02.110. These fees may be imposed on new developments to fund a proportionate share of the cost of public facilities needed to serve growth.

The City may adopt fire impact fees to support fire protection services provided by Kitsap County Fire District No. 18 through an interlocal agreement defining the roles and responsibilities of each jurisdiction.

To comply with state law, fire impact fees must meet the following requirements:

- Fees may only fund system improvements that increase capacity.
- Fees must be reasonably related to the impacts of new development.
- Fees may not exceed the proportionate share of system improvement costs attributable to new development.
- Fees may not be used to correct existing deficiencies in fire protection infrastructure.
- Fees must account for other public funding sources supporting capital facilities.

This Fire Impact Fee Rate Study has been prepared to satisfy these statutory requirements and provide the technical basis for the City's fire impact fee program.

The study relies on the Fire District's adopted Capital Facilities Plan and the growth projections contained in the comprehensive plans of the City of Poulsbo and Kitsap County.

RCW and WAC Compliance

This Fire Impact Fee Rate Study has been prepared consistent with RCW 82.02.060 and the administrative guidance contained in WAC 365-196-850.

The methodology used in this study incorporates the following statutory principles:

- Identification of the cost of fire protection system improvements needed to provide capacity for new development.
- Consideration of anticipated public funding sources that will contribute to capital facility development.
- Allocation of capital facility costs between existing development and new development.
- Recognition of existing fire district facilities and apparatus used to serve the community.
- Ensuring that new development is not charged more than its proportionate share of growth-related capital costs.

The impact fee program is intended to support the long-term sustainability of fire protection services while maintaining fairness between existing residents and future development. The program also reflects several policy objectives adopted by the Fire District and the City, including:

- Supporting housing affordability through exemptions or reductions for qualifying low-income housing developments.
- Encouraging voluntary installation of residential fire sprinkler systems to improve public safety.
- Supporting missing-middle housing and accessory dwelling unit development through reduced fees.
- Allowing administrative deferral of impact fee payments until issuance of a certificate of occupancy.

Implementation of these policies will occur through the City's adopting ordinance and associated administrative procedures.

Service Area

For purposes of this rate study, the service area for fire impact fee calculations is the service area of Kitsap County Fire District No. 18.

The Fire District provides fire protection and emergency medical services to:

- the City of Poulsbo; and
- portions of unincorporated Kitsap County.

Emergency response resources operate as an integrated system across the fire district, with units dispatched based on proximity and availability rather than by emergency service zones (ESZ) or jurisdictional boundaries. Fire stations and apparatus located both inside and outside the City respond to incidents throughout the service area. The chart below provides details on each response units' emergency response utilization within the City of Poulsbo as compared to the Unincorporated areas of the Fire District.

Unit	Location	Responses City ESZs	Responses County ESZs	Percentage City ESZs	Percentage County ESZs
Battalion 71	City	140	74	65.4%	34.6%
Engine 71	City	1219	277	81.5	18.5%
Medic 71	City	1149	284	80.2%	19.8%
M77	County	421	528	46.1%	53.9%
E77	County	310	462	40.2%	59.8%
M72/A72/E72	County	162	324	33.3%	66.7%
M76/E76	City	44	23	65.7%	34.3%

Because fire protection infrastructure serves the entire system, capital facilities benefit development across the fire district rather than specific jurisdictions. Accordingly, a service area-wide approach is used for determining growth-related capital costs.

Existing Level of Service

Fire protection services rely on a combination of strategically located fire stations, emergency response apparatus, and trained personnel to provide effective emergency response.

Response time is a critical component of emergency service delivery. For life-threatening incidents, response time benchmarks are closely linked to medical and fire science.

Two commonly recognized benchmarks are:

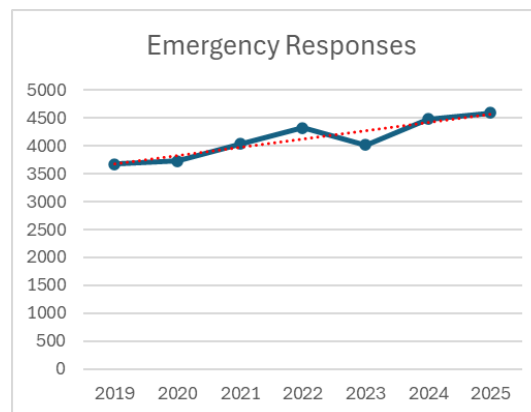
- Brain injury risk in cardiac arrest patients without oxygen supply, which begins approximately four to six minutes after respiratory arrest.
- Flashover in structure fires, which can occur approximately seven to twelve minutes after ignition.

- station distribution
- travel distance and road network
- apparatus availability
- staffing levels
- incident concurrency

The Fire District continually monitors response performance and adjusts deployment strategies to maintain effective coverage throughout the service area. The Fire District publishes an annual service level objective report. The existing level of service for 1st and 2nd unit arrival is:

Area	1 st Unit Average	1 st Unit 90 th %	Priority 1&2 Responses
City of Poulsbo	5:16	8:11	1642
Unincorporated	8:03	12:47	744
Fire District	6:14	10:11	2510
	2 nd Unit Average	2 nd Unit 90 th %	Priority 1&2 Responses
City of Poulsbo	06:59	10:45	1460
Unincorporated	10:36	15:40	785
Fire District	08:15	13:31	2245

The Fire District has seen a steady increase in emergency response demand, which correlates to the population growth within both the City of Poulsbo and the entire Fire District. Continued residential and commercial development will require continued growth in emergency response capacity to maintain service levels.



Emergency Response Demand by Occupancy Type

To evaluate how different forms of development affect demand for fire protection services, the Fire District analyzed historical emergency incident data by occupancy type. Emergency responses were categorized according to the primary land use associated with the incident location, including single-family residential, multi-family residential, and commercial occupancies.

Analysis of historical incident data demonstrates that different types of development generate different levels of demand for emergency response services. This variation reflects differences in population density, building characteristics, occupancy patterns, and potential risk factors associated with each type of development.

For the purpose of this impact fee rate study, the proportion of historical incidents associated with each occupancy type is used as a proxy for estimating the relative demand each development category places on the fire protection system. This approach is commonly used in fire impact fee studies to allocate growth-related capital costs proportionately among development types.

Based on the analysis of incident data, the distribution of emergency responses by occupancy type is summarized below:

	Single Family Residences	Multi-Family Residences	Commercial
Incidents Related to Occupancy	1646	240	731
Occupancies	8700	3167	885
Incidents Per Occupancy	0.19	0.08	0.83

To determine the percentage of growth-related capital costs for each occupancy type, the number of Incidents directly related to each type of occupancy is divided by the total number of emergency incidents that directly related to an occupancy.

	Single Family Residences	Multi-Family Residences	Commercial
Incidents Relate to Occupancy Type	1646	240	731
Incidents Related to All Occupancies	÷ 2617	÷ 2617	÷ 2617
Occupancy Type % of Incidents	63%	9%	28%

These percentages are used to allocate growth-related capital facility costs proportionately among the three primary development categories addressed in this study.

Growth Projections

Population and employment growth projections provide the basis for estimating future demand for fire protection services and identifying the capital facilities needed to maintain adopted service levels.

Growth projections used in this study are derived from the comprehensive plans adopted by the City of Poulsbo and Kitsap County. These plans establish long-term population, housing, and employment growth forecasts consistent with the requirements of the Washington Growth Management Act.

City of Poulsbo Growth Projections

The City of Poulsbo has experienced significant population and development growth over the past decade. Since 2010, the City's population has increased by approximately 23 percent, representing an average annual growth rate of approximately two percent.

During this same period, the number of emergency incidents responded to by the Fire District increased from 3,067 to 4,669 annually, representing an increase of approximately 52 percent. This trend illustrates the strong correlation between community growth and increased demand for fire protection and emergency medical services.

Under the City's 2024–2044 Comprehensive Plan, the City is expected to experience continued population and employment growth. The plan anticipates the addition of approximately 4,339 new residents within the City limits during the planning period, along with an additional 1,065 residents within the surrounding Urban Growth Area.

To accommodate this growth, the City projects construction of approximately 1,977 new housing units within the Urban Growth Area, including approximately 1,680 units within the incorporated City.

Projected residential development includes:

Housing Type	Units	Average Household Size	Population
Single-Family Residential	560	2.41	1,405
Multi-Family Residential	1,417	2.07	2,933

In addition to residential growth, the City projects significant employment expansion. Total employment within the City is expected to increase by approximately 4,000 jobs by 2044, a 61% increase from the current estimate of 6,500.

Kitsap County – Unincorporated Area

The service area of Kitsap County Fire District No. 18 includes the City of Poulsbo as well as portions of unincorporated Kitsap County, including rural communities and designated Rural Development Centers.

Based on the Kitsap County Comprehensive Plan, the Fire District service area is projected to grow by approximately 9,797 additional residents between 2024 and 2044, resulting in a total population of approximately 45,529 residents.

Fire District Growth

Based on the single family residential growth projections provided by the City of Poulsbo for Commercial and Multi-Family development and the projections provided by Kitsap County for single-family residential growth across the entire Fire District, the Fire Impact Fees rates will utilize the following growth projections:

- 3,134 new single-family residential units
- 1,417 new multi-family residential units
- 4,000 new jobs

Based on Transportation Analysis Zone (TAZ) allocations used by Kitsap County, the Fire District estimates that total population growth within the service area will represent approximately 27.4 percent of the total growth considered in this study.

This projected growth provides the basis for determining the proportionate share of capital facility costs attributable to new development.

Capital Needs Assessment

Fire protection capital facilities include fire stations, emergency response apparatus, and other infrastructure necessary to maintain the Fire District’s emergency response capabilities.

The Fire District has adopted a Capital Facilities Plan identifying long-term capital investment needs required to maintain current service levels and support anticipated growth within the service area.

Capital facility planning distinguishes between two types of investments:

Replacement Facilities: Replacement facilities maintain existing service capacity by replacing aging buildings or apparatus at the end of their useful life.

Growth-Related Facilities: Growth-related facilities expand the capacity of the fire protection system to accommodate increased demand associated with new development.

Under Washington impact fee law, only growth-related system improvements that increase capacity may be funded through impact fees. Replacement facilities that serve existing development are not eligible for impact fee funding.

The Fire District’s Capital Facilities Plan identifies approximately \$46.1 million in total capital investment needs over a twenty-year planning horizon.

These investments include:

- \$23.4 million for replacement and maintenance of existing facilities and apparatus
- \$22.7 million for capital improvements associated with system expansion and growth

Capital Building Plan					
	2024 Cost	2024	2025	2027	2028
Station 76 - Construction	\$7,875,000	\$7,875,000			
Station 71- Living Quarters Remodel	\$420,000		\$420,000		
Station 71 - Fleet Support Building	\$2,625,000			\$2,625,000	
Station 77 Roof and Drill Tower Update	\$420,000				\$420,000
Station 77 Apparatus Bay Extension	\$630,000				\$630,000
Solar / EV Transition	\$2,000,000				
Station 72 - Relocation / Re-Build	\$7,875,000				
Station 7X - Eastern UGA	\$7,875,000				
Station 71 - 50 year Renovation	\$6,000,000				
Annual Investment		\$7,875,000	\$420,000	\$2,625,000	\$1,050,000
Six-Year Investment (through 2029)					\$ 11,970,000

Capital Building Plan					
	2024 Cost	2030	2033	2039	2041
Station 76 - Construction	\$7,875,000				
Station 71- Living Quarters Remodel	\$420,000				
Station 71 - Fleet Support Building	\$2,625,000				
Station 77 Roof and Drill Tower Update	\$420,000				
Station 77 Apparatus Bay Extension	\$630,000				
Solar / EV Transition	\$2,000,000	\$2,000,000			
Station 72 - Relocation / Re-Build	\$7,875,000		\$7,875,000		
Station 7X - Eastern UGA	\$7,875,000			\$7,875,000	
Station 71 - 50 year Renovation	\$6,000,000				\$6,000,000
Annual Investment		\$2,000,000	\$7,875,000	\$7,875,000	\$6,000,000
20-Year Investment (through 2044)					\$ 35,720,000

Capital Fleet Plan								
	2024	2024	2026	2027	2028	2029	2030	2031
Engine - Basic	\$958,650						\$958,650	
Engine - Aerial	\$1,680,000	\$1,680,000						
Engine - Rescue	\$1,155,000			\$1,155,000				
Tender	\$472,500			\$472,500	\$472,500			
Wildland Urban Interface	\$297,413							
Medic Unit	\$288,750	\$288,750	\$288,750	\$288,750		\$288,750		\$288,750
Annual Investment		\$1,968,750	\$288,750	\$1,916,250	\$472,500	\$288,750	\$958,650	\$288,750
Six-Year Investment							\$4,935,000	

Capital Fleet Plan								
	2033	2034	2035	2037	2038	2039	2040	2041
Engine - Basic		\$958,650					\$958,650	
Engine - Aerial				\$1,680,000				
Engine - Rescue					\$1,155,000			
Tender								
Wildland Urban Interface								
Medic Unit	\$288,750	\$288,750	\$288,750	\$288,750	\$288,750	\$288,750	\$288,750	\$288,750
Annual Investment	\$288,750	\$958,650	\$288,750	\$1,968,750	\$1,155,000	\$588,163	\$958,650	\$288,750
20-Year Investment (through 2044)								\$12,964,613

For purposes of this impact fee study, only growth-related capital improvements are included in the fee calculation.

Growth-Related Capital Facilities

Within the Capital Facilities Plan, the Fire District has identified several capital projects that are directly related to anticipated community growth and necessary to maintain adopted service levels.

For purposes of calculating fire impact fees, this study includes only growth-related projects scheduled within the six-year planning period. Limiting the analysis to projects that are reasonably certain to occur within the near-term planning horizon helps ensure compliance with Washington law governing impact fee programs. The Growth-Related Building Projects and Emergency Response Apparatus included in this rate study are:

Growth-Related Capital Projects – Six-Year Planning Period.				
Project	Cost	Year	Location	Growth Nexus
Station 76 Construction	\$7,875,000	2025	Viking Ave	SFR and MFR on Finn Hill / Viking
Fleet Support Building	\$2,625,000	2027	10 th Ave NE / St.71	Increase in Fleet and Apparatus Size
Station 77 Bay Extension	\$630,000	2028	Pioneer Hill Rd/St.77	Increase in Fleet and Apparatus Size
Quint (Engine/Aerial)	\$1,680,000	2026	St.71	Building Height Increase to 55'
Total	\$12,720,000			

Combined growth-related capital investment for the six-year planning period totals **\$12,720,000**.

Allocation of Growth Costs to New Development

Not all growth-related capital investment costs are attributable to new development. A portion of system expansion benefits existing development through improved response capacity and system redundancy.

Based on growth projections within the Fire District service area, approximately **27.4 percent** of growth-related capital costs are attributable to new development. Applying this allocation factor to the six-year capital program results in the following calculation:

Growth-Related Capital Costs	
Projected Growth-Related Capital Costs	\$ 12,720,000.00
Population Growth Percentage	X 27.4%
Growth-Related Capital Costs	\$ 3,485,280.00

This amount represents the total capital costs eligible for recovery through fire impact fees.

Allocation of Impact Fee Costs by Development Type

Using the historical distribution of emergency responses by occupancy type, the growth-related capital costs attributable to new development are allocated among development categories as follows:

	Single Family Residences	Multi-Family Residences	Commercial
Incidents Relate to Occupancy Type	1646	240	731
Incidents Related to All Occupancies	÷ 2617	÷ 2617	÷ 2617
Occupancy Type % of Incidents	63%	9%	28%
Growth-Related Capital Costs	✕ \$3,485,280.00	✕ \$3,485,280.00	✕ \$3,485,280.00
Proportion of Growth-Related Capital Costs	\$2,192,117.26	\$319,628.28	\$973,534.46

These allocated costs are then divided by projected development quantities to determine fire impact fee rates. The quantities are based on the comprehensive plan projections from the City of Poulsbo and Kitsap County.

	Single Family Residences	Multi-Family Residences	Commercial
Proportionate Growth Related Costs	\$ 2,192,117.26	\$ 319,628.28	\$ 973,534.46
Units of New Development	÷ 3134	÷ 1417	÷ 4000
Per Unit Base Cost	\$ 699.46	\$ 225.57	\$ 243.38

Proportionate Residential Fee Methodology

Recent legislative direction and evolving best practices in Washington emphasize improving proportionality in residential impact fee programs. Larger homes generally accommodate more residents and therefore generate greater demand for public services.

To meet the requirement for proportionality, the fire impact fee structure adjusts residential fees based on dwelling unit size. Average residential unit sizes were derived from building permit data issued by the City between 2021 and 2025:

Housing Type	Average Unit Size
Single-Family Residential	2,490 sq ft
Multi-Family Residential	970 sq ft

The base rates correspond to the average unit sizes listed above. The final fee applied to each dwelling unit is adjusted based on the square footage to provide for the required proportionality. This approach improves proportionality while maintaining administrative simplicity.

Rate Calculation - Single Family Residence	
Growth Related Capital Costs	\$ 3,485,280.00
Single Family Residence - % of Emergency Incidents	× 63%
Single Family Residence - Share of Growth Related Capital Costs	\$ 2,192,117.26
Expected Number of New Single Family Residence	÷ 3134
Growth Related Capital Costs per Single Family Residence (Base)	\$ 699.46
Proportionality - Average Square Footage - Single Family Residence	÷ 2490
Single Family Residence-Fire Impact Fee(Cost Per Square Foot)	\$ 0.28
Rate Calculation - Multi-Family Residence	
Growth-Related Capital Costs	\$ 3,485,280
Multi-Family Residence - % of Emergency Incidents	× 9%
Multi-Family Residence - Share of Growth Related Capital Costs	\$ 319,628
Expected Number of new Multi-Family Dwelling Units	÷ 1417
Growth Related Capital Costs per Multi-Family Residence (Base)	\$ 225.57
Proportionality - Average Square Footage - Multi-Family Residence	÷ 970
Multi-Family Residence-Fire Impact Fee(Cost Per Square Foot)	\$ 0.23

For purposes of this rate study, all residential development other than detached single-family homes—including duplexes, cottage housing, and multiplex developments—is categorized as multi-family residential. The Impact Fee will be calculated as the building size in square feet multiplied by the Impact Fee (Cost per Square Foot), plus Administrative Fees.

Accessory Dwelling Units

To support housing affordability and infill housing development, accessory dwelling units (ADUs) are exempted from the fire impact fee.

Commercial Fee Methodology

Fire impact fees for commercial development are calculated based on projected employment growth within the City. The comprehensive plan anticipates approximately 4,000 additional jobs during the 2024–2044 planning period.

To convert employment projections into development square footage, the study uses an average commercial space utilization factor of **323 square feet per employee**, based on standards published by the Washington State Office of Financial Management. Using this factor allows commercial fire impact fees to be assessed on a **per-square-foot basis**, providing proportionality across different commercial building types.

Rate Calculation - Commercial	
Growth-Related Capital Costs	\$ 3,485,280
Commercial Occupancies - % of Emergency Incidents	✕ 28%
Commercial - Share of Growth Related Capital Costs	\$ 973,534
Expected Number of New Employees	÷ 4000
Growth Related Capital Costs per new Employee (Base)	\$ 243.38
Proportionality - Average Square Footage per Employee	÷ 400
Commercial - Fire Impact Fee (Cost Per Square Foot)	\$ 0.61

The rate calculation for mixed-use occupancies, or multi-family developments with common areas, will treat any area not included in a residential calculation as commercial development. The Impact Fee will be calculated as the building size in square feet multiplied by the Impact Fee (Cost per Square Foot), plus Administrative Fees.

Impact Fee Adjustments and Exemptions

The City may adopt several policy adjustments to support community goals while maintaining the integrity of the impact fee program.

Low-Income Housing

Permanent low-income housing developments may be exempt from fire impact fees, subject to criteria established in the City's adopting ordinance, considering that large tax-exempt multi-family developments may exceed the capacity of the fire district's emergency response capacity and will require a certificate of concurrency from the fire district.

Fire Sprinkler Incentive

To encourage voluntary installation of fire sprinkler systems in residential development, impact fees may be reduced for buildings equipped with fire sprinklers where they are not otherwise required by code.

The proposed reduction is **29 percent**, corresponding to the proportion of emergency incidents historically related to fire suppression activities.

Public Safety Facilities

Commercial developments that significantly enhance public safety infrastructure may be eligible for exemption from fire impact fees, subject to mutual approval by the City Council and Board of Fire Commissioners.

Payment Deferral

All Fire Impact Fees will be deferred during construction and will be due prior to the issuance of a certificate of occupancy, consistent with procedures established by the City's impact fee ordinance.

Future Fee Adjustments

Fire impact fees should be periodically reviewed and updated to reflect changes in:

- capital facility costs
- construction inflation
- growth projections
- development patterns
- emergency service demand

The Fire District may update the fire impact fee rate study through periodic updates to the Capital Facilities Plan and recommend corresponding amendments to the impact fee ordinance.

Regular updates help ensure that impact fees remain consistent with statutory requirements and continue to reflect the proportionate cost of providing fire protection infrastructure necessary to serve new development.

Impact Fee Calculation Summary

The fire impact fee rates are calculated using a proportionate share methodology consistent with the requirements of RCW 82.02.050–110 and WAC 365-196-850. The methodology is designed to ensure that new development contributes fairly to the cost of capital facilities required to maintain fire protection and emergency medical service (EMS) level.

The total capital investment identified in the Fire District's Capital Facilities Plan is approximately **\$46.1 million** over a 20-year period. Impact fees are limited to growth-related projects within the six-year planning period, totaling **\$12,720,000**. Based on projected growth, **27.4%** of these costs are attributable to new development, resulting in **\$3,485,280** eligible for recovery through fire impact fees.

Impact fee costs are allocated by occupancy type based on historical emergency response demand and divided by projected development to determine proportionate rates. Based on historical metrics single-family residences account for **63%** of emergency response, multi-family residences **9%**, and commercial occupancies **28%**. Based on the proportion of emergency responses **\$2,192,117** is attributed to single-family residential growth, **\$319,628** is attributed to multi-family residential growth, and **\$973,534** is attributed to commercial growth.

The growth-related capital costs for each type of occupancy are then divided by the expected number of new occupancies. For **residential development**, projected growth includes **3,134 single-family units** and **1,417 multi-family units**. This provides a base fee calculated per unit which is then adjusted for proportionality based on average unit size (**2,490 sq ft for single-family** and **970 sq ft for multi-family**), resulting in the following rates:

- **Single-Family Residential (SFR):** ~\$0.28 per square foot
- **Multi-Family Residential (MFR):** ~\$0.23 per square foot

For **commercial development**, impact fees are based on projected growth of approximately **4,000 new employees**, converted to building area using **323 square feet per employee**, resulting in a rate of:

- **Commercial:** ~\$0.75 per square foot

A **29% reduction** in impact fees may be applied to developments that voluntarily install fire sprinkler systems where not otherwise required by code.

Impact fees will be collected prior to issuance of a **certificate of occupancy**. Revenues will be held in a **segregated account** and used solely for growth-related capital facilities. Exemptions or reductions may be applied for qualifying low-income housing, and certain developments may be subject to **concurrency review** to ensure adequate fire protection capacity.

	Single Family Residences	Multi-Family Residences	Commercial
Incidents Relate to Occupancy Type	1646	240	731
Incidents Related to All Occupancies	÷ 2617	÷ 2617	÷ 2617
Occupancy Type % of Incidents	63%	9%	28%
Growth-Related Capital Costs	✕ \$3,485,280.00	✕ \$3,485,280.00	✕ \$3,485,280.00
Proportion of Growth-Related Capital Costs	\$2,192,117.26	\$319,628.28	\$973,534.46

Growth-Related Capital Costs	
Projected Growth-Related Capital Costs	\$ 12,720,000.00
Population Growth Percentage	✕ 27.4%
Growth-Related Capital Costs	\$ 3,485,280.00
Rate Calculation - Single Family Residence	
Growth Related Capital Costs	\$ 3,485,280.00
Single Family Residence - % of Emergency Incidents	✕ 63%
Single Family Residence - Share of Growth Related Capital Costs	\$ 2,192,117.26
Expected Number of New Single Family Residence	÷ 3134
Growth Related Capital Costs per Single Family Residence (Base)	\$ 699.46
Proportionality - Average Square Footage - Single Family Residence	÷ 2490
Single Family Residence-Fire Impact Fee(Cost Per Square Foot)	\$ 0.28
Rate Calculation - Multi-Family Residence	
Growth-Related Capital Costs	\$ 3,485,280
Multi-Family Residence - % of Emergency Incidents	✕ 9%
Multi-Family Residence - Share of Growth Related Capital Costs	\$ 319,628
Expected Number of new Multi-Family Dwelling Units	÷ 1417
Growth Related Capital Costs per Multi-Family Residence (Base)	\$ 225.57
Proportionality - Average Square Footage - Multi-Family Residence	÷ 970
Multi-Family Residence-Fire Impact Fee(Cost Per Square Foot)	\$ 0.23
Rate Calculation - Commercial	
Growth-Related Capital Costs	\$ 3,485,280
Commercial Occupancies - % of Emergency Incidents	✕ 28%
Commercial - Share of Growth Related Capital Costs	\$ 973,534
Expected Number of New Employees	÷ 4000
Growth Related Capital Costs per new Employee (Base)	\$ 243.38
Proportionality - Average Square Footage per Employee	÷ 400
Commercial - Fire Impact Fee (Cost Per Square Foot)	\$ 0.61