

Hernando County, FL

Fire Rescue MSBU/MSTU Update Study Preliminary Results

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Agenda

- **Section 1: Background**
- **Section 2: MSBU**
- **Section 3: MSTU**
- **Section 4: Specific Service Fees**
- **Appendix: Calculation of Specific Service Fees**

Section 1

Background



Background

- Hernando County funds its Fire Rescue function through a Municipal Service Benefit Unit (MSBU) for Fire Rescue Service and a Municipal Service Taxing Unit (MSTU) for Emergency Medical Service (EMS)
- Raftelis was retained to update these two units to determine the following:
 - › The level of overall increase in revenue required each year from FY24 – FY28 in the MSBU and the MSTU for each to be financially sustainable through FY28 (five years),
 - › Increases in the specific MSTU tax rate required to be financially sustainable through FY28 (five years),
 - › A reallocation of costs in the MSBU based upon an updated calls for service analysis, and
 - › Determination of the FY24 MSBU assessment rates for each property class based upon reallocation of the FY24 revenue requirement in accordance with the updated calls for service analysis.

Background

- In this presentation we will:
- Review our financial forecast for each unit to evaluate:
 - The status quo, which will assume:
 - Neither the assessment rates for the MSBU nor the tax rate for the MSTU are changed,
 - Revenues will increase by growth, and
 - Costs will increase by assumed cost escalation factors,
 - We will then determine the overall increase in assessment revenue for the MSBU and tax revenue for the MSTU required to cover all of each fund's expenses and maintain the unrestricted fund balance in each fund at or above minimum fund balance target levels.

Background

- For both the MSBU and the MSTU analysis, County staff identified the following primary assumptions for the MSBU and the MSTU results presented in this presentation:
 - › Capital funded by MSBU or MSTU debt respectively in FY24 and by a GO Bond in FY25 – FY28,
 - › 6% Payroll expense escalator in FY24, and 4% thereafter.
- We first evaluated a Status Quo Scenario which assumes no increase in assessment rates for the MSBU or tax rates for the MSTU over the projection period (five years).
- We then determined the annual increases in assessment revenue for the MSBU and tax revenue for the MSTU that will be required to fund all expenses of each fund and maintain year end fund balance at or above the minimum target (25% of expenses) for FY24 – FY28.
- We then developed specific assessment rates by property class for the MSBU and specific tax rates for the MSTU for each year in the projection period (FY24 – FY28).

Section 2

MSBU



MSBU

- For this fund we accomplished the following:
 - › Developed a five-year financial plan.
 - › Determined that in FY24 – FY28 the MSBU revenues are projected to be insufficient to cover all of the MSBU expenses and to maintain the required minimum fund balance in each year of a five-year projection period.
 - › Our baseline assumption for the projections was that all capital projects for the MSBU will be funded in FY24 by MSBU debt and in FY25 – FY28 by a General Obligation (GO) bond issue.
 - › Based upon those assumptions, a summary of results and a graphical summary of projected, expenses, and year end fund balance, is presented on the following slides.

MSBU

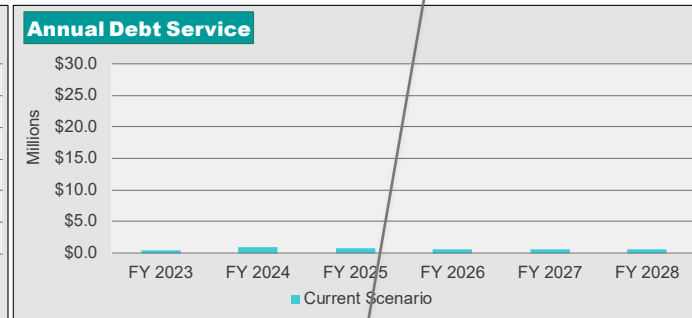
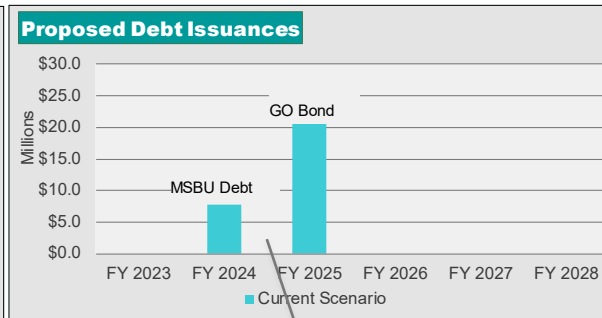
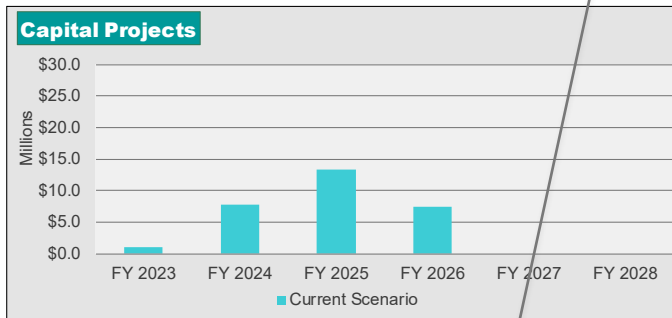
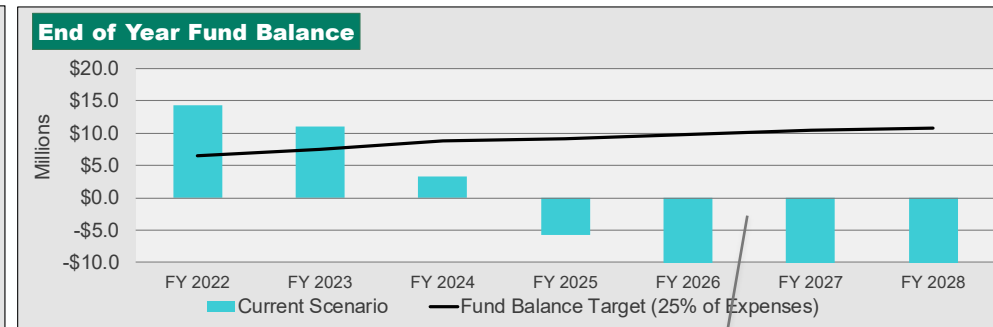
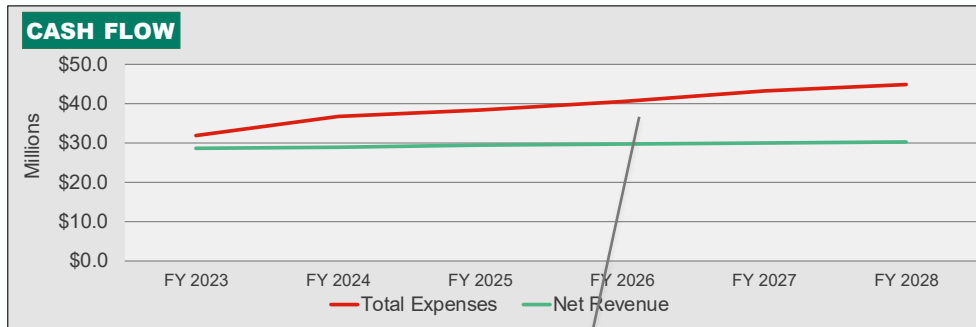
- We first evaluated a Status Quo Scenario which assumes no increase in assessment rates over the projection period (five years).
- We then determined the annual percentage increases in MSBU assessment revenue that will be required to fund all of the MSBUs expenses and maintain year end fund balance at or above the minimum target (25% of expenses).
- These results are presented on the following slides.

MSBU

Status Quo Scenario: Capital funded by MSBU debt in FY24 and by a GO Bond in FY25 – FY28, 6% Payroll expense escalator in FY24, and 4% thereafter.

Status Quo: No increase in Assessment Rates

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
% Rate Increase	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Last Scenario	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% New Development Growth		1.4%	1.4%	1.1%	1.1%	1.1%



Blue Shading = Current Scenario
Green Shading = Current Input

Results in annual cash flow deficits which grow each year

Capital funded with MSBU debt in FY24 and a GO Bond thereafter

Results in a declining fund balance that goes below the minimum target (25% of expenses) in FY24 and goes negative in FY 25

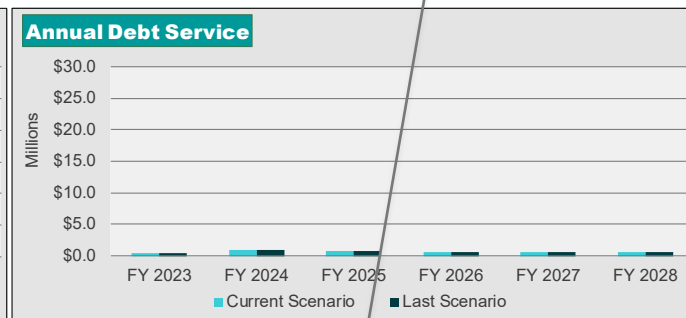
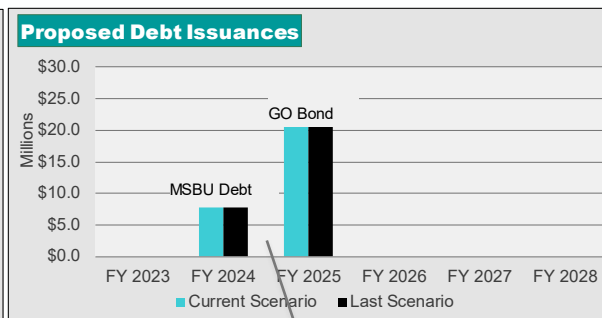
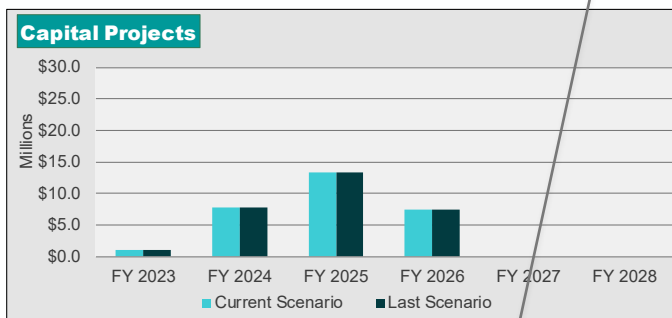
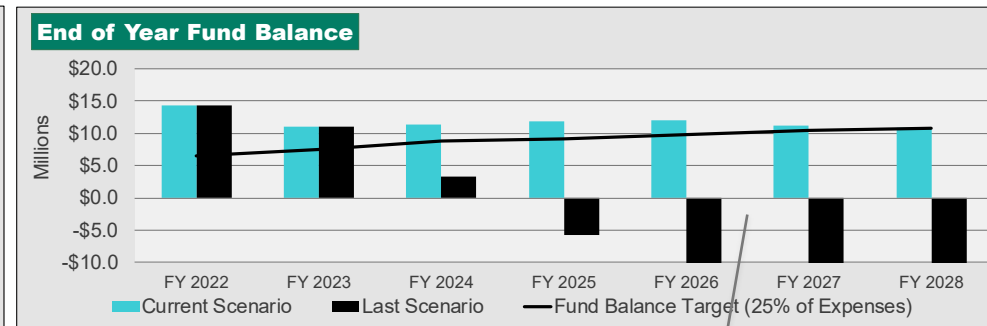
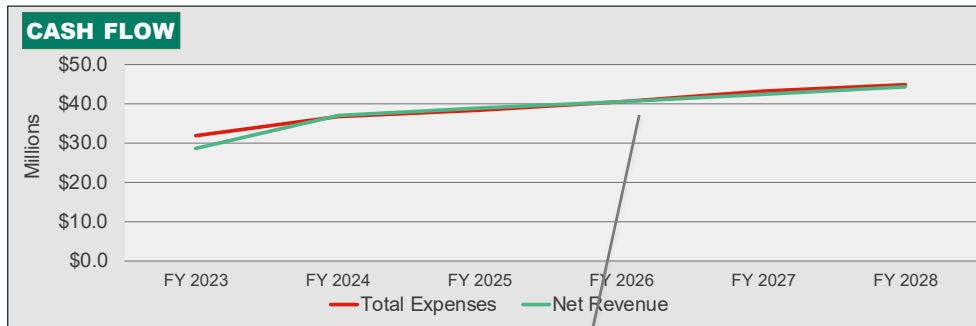
MSBU

- We then determined a plan of annual increases to the MSBU assessment revenues that will:
 - › Provide sufficient revenues to fund all of the MSBU's expenses, and
 - › Maintain a fund balance at or slightly above the minimum fund balance target
- The results are presented on the following slide.

MSBU

Solution Scenario: Capital funded by MSBU debt in FY24 and by a GO Bond in FY25 – FY28, 6% Payroll expense escalator in FY24, and 4% thereafter.

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
% Rate Increase	0.0%	31.6%	3.5%	3.5%	3.5%	3.5%
Last Scenario	0.0%	31.6%	3.5%	3.5%	3.5%	3.5%
% New Development Growth		1.4%	1.4%	1.1%	1.1%	1.1%



Blue Shading = Current Scenario
 Green Shading = Current Input
 Black Shading = Status Quo Scenario

Results in relatively level annual cash flow

Capital funded with MSBU debt in FY24 and a GO Bond thereafter

Results in fund balance at or greater than the minimum target (25% of expenses) in all years.

MSBU

- Next, we developed specific assessment rates by property class to recover the revenue requirement of the MSBU,
- This first required determination of proper allocation of the revenue requirement to property class, which was achieved by conducting a calls-for-service analysis.
- The calls for service were weighted by the number of apparatuses that responded to the call, and the analysis examined the most current three years of fire rescue calls and allocated them to property classes as indicated below:

Applicable Property Categories	Weighted Fire/First Responder	Weighted
Vacant Land & Acreage	44	1.285%
Residential Units	2,875	84.332%
Commercial Buildings	258	7.561%
Hospitals & Nursing Homes	90	2.640%
Industrial/Warehouse/Govt	132	3.872%
Agricultural Buildings	-	0.000%
Places of Worship	11	0.311%
Total	3,409	100%

- › The percentages under the column titled “Weighted” were then used to allocate the FY24 assessment revenue requirement to the above property classes.

MSBU

The allocation of calls for service, when applied to the FY24 MSBU revenue requirement, resulted in the following calculated rates by property class (a closer look at a comparison of current rates to calculated rates by property class is presented on the following slide):

Assessment Property Class	Unit Type	% Call Allocation	FY24 Allocation of Net Revenue Requirement	Number of Units	Current Assessment per Unit	Calculated Assessment per Unit	\$ Change per Unit	% Change per Unit	Number of Parcels	Calculated Revenue
Vacant Land & Acreage	Lot	1.285%	\$ 457,110	23,325	\$ 74.420	\$ 19.597	\$ (54.82)	-73.7%	23,335	\$ 457,100
Residential	Unit	84.332%	\$ 30,006,456	85,828	\$ 224.242	\$ 349.612	\$ 125.37	55.9%	80,733	\$ 30,006,499
Commercial Buildings	Sq. Ft.	7.561%	\$ 2,690,479	14,524,078	\$ 0.238	\$ 0.185	\$ (0.05)	-22.3%	1,364	\$ 2,686,954
Hospitals & Nursing Homes	Sq. Ft.	2.640%	\$ 939,267	785,985	\$ 0.595	\$ 1.195	\$ 0.60	100.8%	21	\$ 939,252
Industrial/Warehouse/Govt	Sq. Ft.	3.872%	\$ 1,377,592	6,848,115	\$ 0.079	\$ 0.201	\$ 0.12	154.4%	347	\$ 1,376,471
Agricultural Buildings	Sq. Ft.	0.000%	\$ -	19,815	\$ 0.011	\$ -	\$ (0.01)	-100.0%	5	\$ -
Places of Worship	Sq. Ft.	0.311%	\$ 110,625	1,527,759	\$ 0.239	\$ 0.072	\$ (0.17)	-69.9%	131	\$ 109,999
			\$ 35,581,529	23,814,905						\$ 35,576,275
Fixed Base/Administration Fee - per Parcel	Lot		\$ 1,889,560	105,795	\$ 28.870	\$ 17.861	\$ (11.01)	\$ (0.38)	105,700	\$ 1,889,605
Commercial Inspection Fee per Non-residential Parcel *	10,000 Sq. Ft.		\$ 435,690	3,090	\$ 137.933	\$ 141.000	\$ 3.07	\$ 0.02	1,776	\$ 435,690
Total Fee Revenues			\$ 37,906,778							

* \$141.00 for the first 10,000 sq. ft. of bldg space and \$141.00 for each additional 10,000 sq. ft.

It is also recommended that the Base Fee shown above, which is assessed to each parcel and includes administration costs, be adopted as well as the Fire Inspection Fee for non-residential properties as indicated above.

MSBU

A closer look at a comparison of current rates to calculated rates by property class (it is important to note that these rates by property class include only the apportioned assessment amount, and do not include the base fee or the commercial fire inspection fee. The property class impacts on the following slides include the base fee, the apportioned assessment amount and the commercial fire inspection fee where applicable):

Assessment Property Class	Unit Type	Current Assessment per Unit	Calculated Assessment per Unit	\$ Change per Unit	% Change per Unit
Vacant Land & Acreage	Lot	\$ 74.420	\$ 19.597	\$ (54.82)	-73.7%
Residential	Unit	\$ 224.242	\$ 349.612	\$ 125.37	55.9%
Commercial Buildings	Sq. Ft.	\$ 0.238	\$ 0.185	\$ (0.05)	-22.3%
Hospitals & Nursing Homes	Sq. Ft.	\$ 0.595	\$ 1.195	\$ 0.60	100.8%
Industrial/Warehouse/Govt	Sq. Ft.	\$ 0.079	\$ 0.201	\$ 0.12	154.4%
Agricultural Buildings	Sq. Ft.	\$ 0.011	\$ -	\$ (0.01)	-100.0%
Places of Worship	Sq. Ft.	\$ 0.239	\$ 0.072	\$ (0.17)	-69.9%
Fixed Base/Administration Fee - per Parcel	Lot	\$ 28.870	\$ 17.861	\$ (11.01)	\$ (0.38)
Commercial Inspection Fee per Non-residential Parcel *	10,000 Sq. Ft.	\$ 137.933	\$ 141.000	\$ 3.07	\$ 0.02
Total Fee Revenues					

It is also recommended that the Base Fee shown above, which is assessed to each parcel and includes administration costs, be adopted as well as the Fire Inspection Fee for non-residential properties as indicated above.

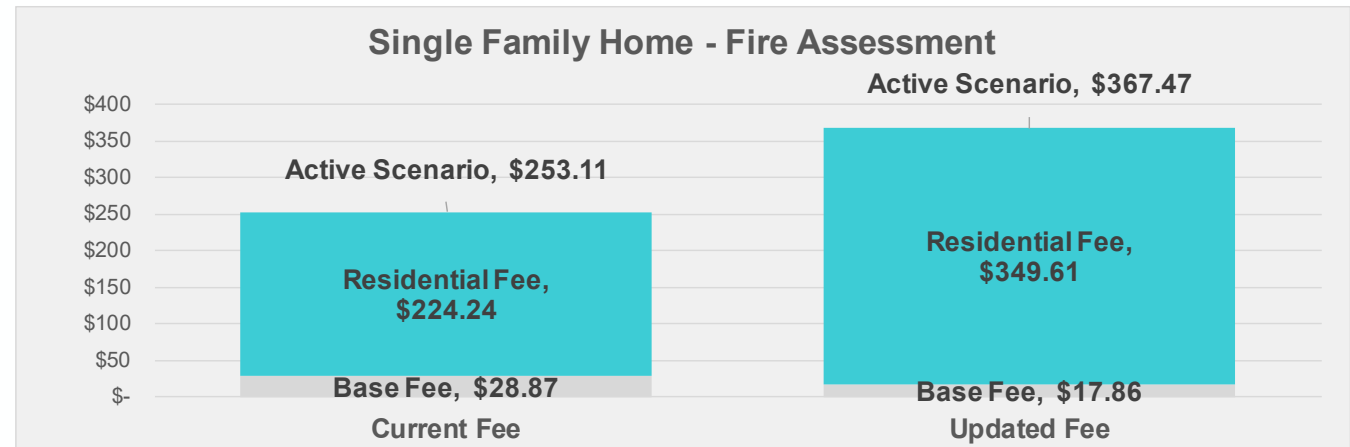
MSBU

- The following slides present examples of the assessments for each property class based the rates presented in the prior slide.
- For property classes that are charged based upon sq. ft., sample sq. ft. values were assumed as an example.

MSBU

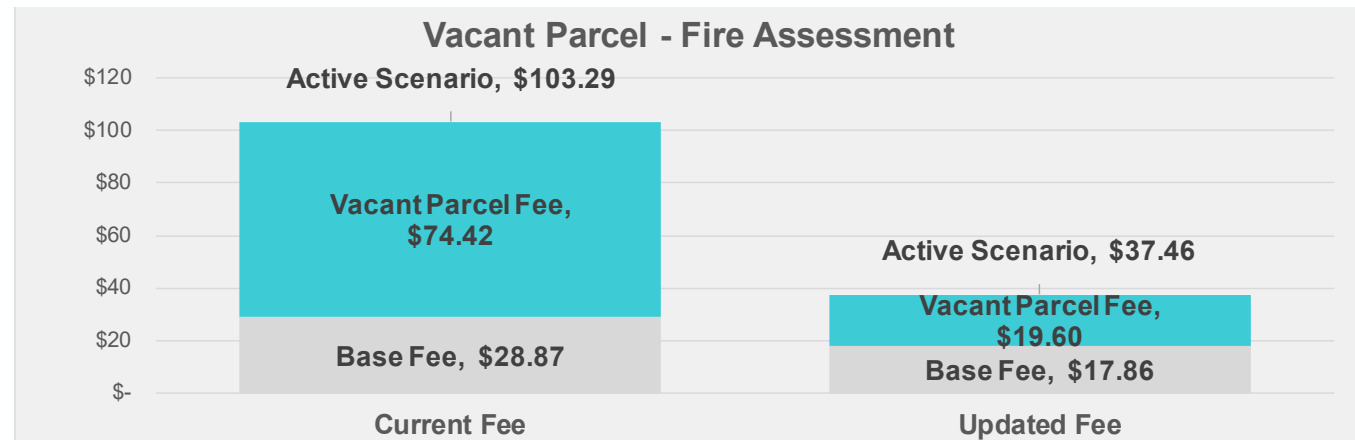
Single Family Home

	<u>Current Fee</u>	<u>Updated Fee</u>	<u>\$ Change</u>	<u>% Change</u>
Base Fee	\$ 28.87	\$ 17.86	\$ (11.01)	-38.1%
Residential Fee	\$ 224.24	\$ 349.61	\$ 125.37	55.9%
Active Scenario	\$ 253.11	\$ 367.47	\$ 114.36	45.2%



Vacant Parcel

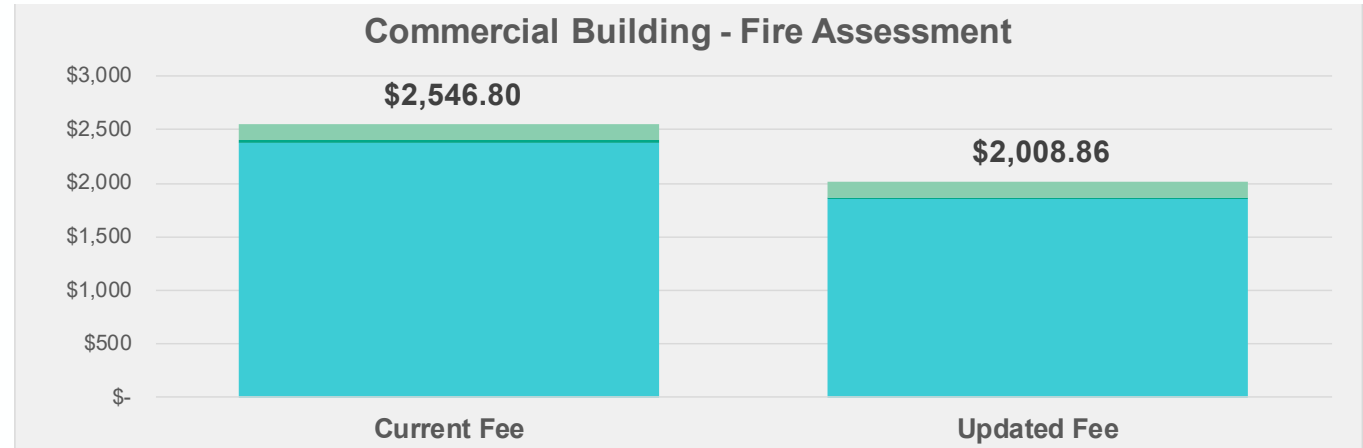
	<u>Current Fee</u>	<u>Updated Fee</u>	<u>\$ Change</u>	<u>% Change</u>
Base Fee	\$ 28.87	\$ 17.86	\$ (11.01)	-38.1%
Vacant Parcel Fee	\$ 74.42	\$ 19.60	\$ (54.82)	-73.7%
Active Scenario	\$ 103.29	\$ 37.46	\$ (65.83)	-63.7%



MSBU

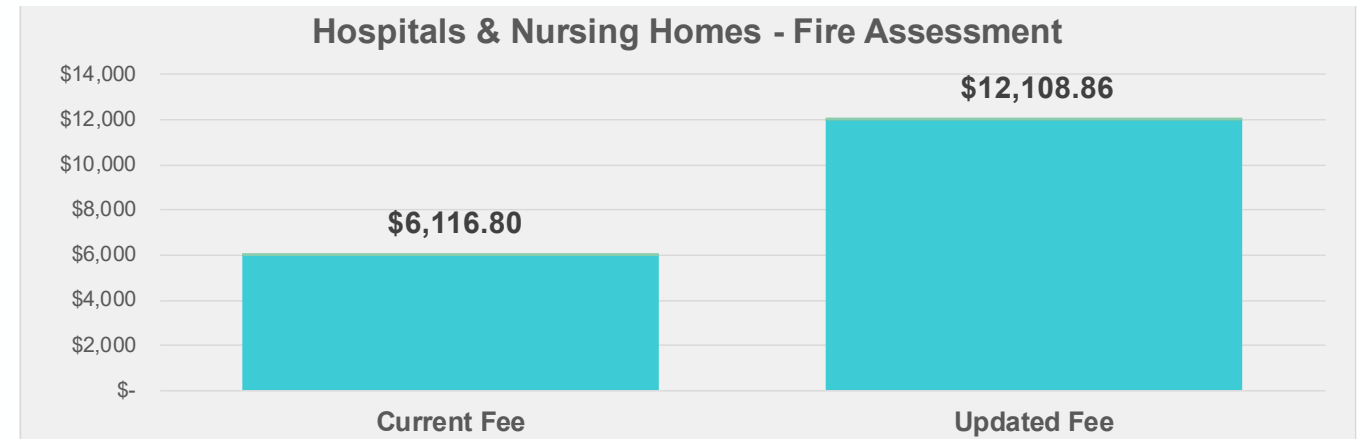
Commercial Building

	<u>Current Fee</u>	<u>Updated Fee</u>	<u>\$ Change</u>	<u>% Change</u>
Base Fee	\$ 28.87	\$ 17.86	\$ (11.01)	-38.1%
Square Footage Fee	\$ 2,380.00	\$ 1,850.00	\$ (530.00)	-22.3%
Inspection Fee	\$ 137.93	\$ 141.00	\$ 3.07	2.2%
Active Scenario	\$ 2,546.80	\$ 2,008.86	\$ (537.94)	-21.1%
Square Footage:	10,000			



Hospitals & Nursing Homes

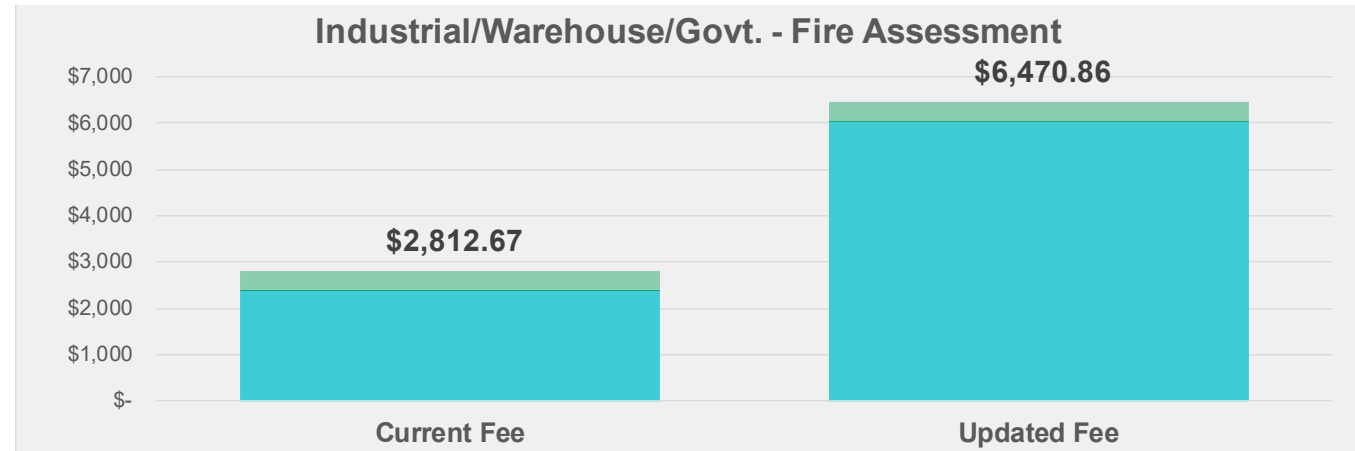
	<u>Current Fee</u>	<u>Updated Fee</u>	<u>\$ Change</u>	<u>% Change</u>
Base Fee	\$ 28.87	\$ 17.86	\$ (11.01)	-38.1%
Square Footage Fee	\$ 5,950.00	\$ 11,950.00	\$ 6,000.00	100.8%
Inspection Fee	\$ 137.93	\$ 141.00	\$ 3.07	2.2%
Active Scenario	\$ 6,116.80	\$ 12,108.86	\$ 5,992.06	98.0%
Square Footage:	10,000			



MSBU

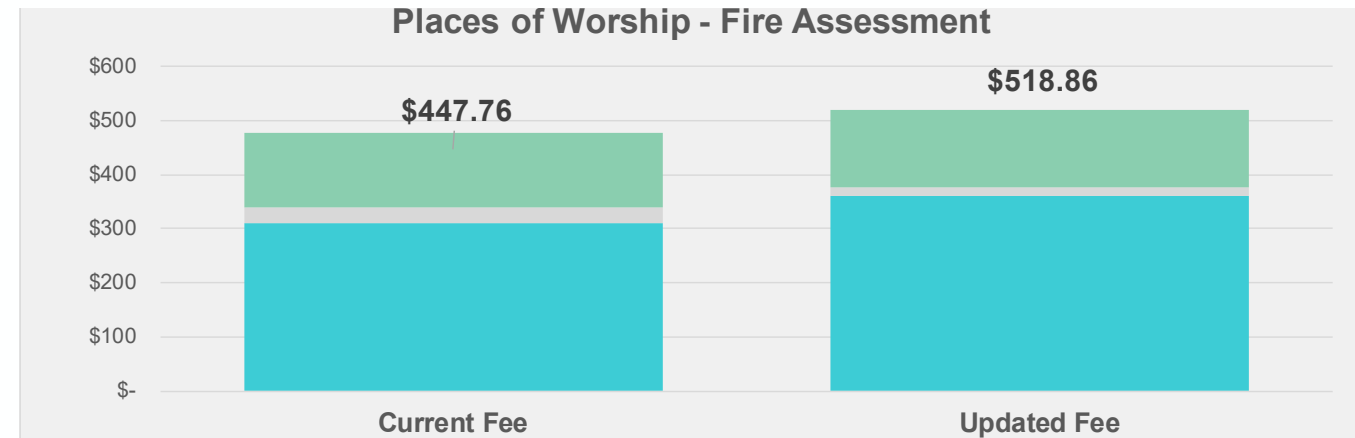
Industrial/Warehouse/Govt

	<u>Current Fee</u>	<u>Updated Fee</u>	<u>\$ Change</u>	<u>% Change</u>
Base Fee	\$ 28.87	\$ 17.86	\$ (11.01)	-38.1%
Square Footage Fee	\$ 2,370.00	\$ 6,030.00	\$ 3,660.00	154.4%
Inspection Fee	\$ 413.80	\$ 423.00	\$ 9.20	2.2%
Active Scenario	\$ 2,812.67	\$ 6,470.86	\$ 3,658.19	130.1%
Square Footage:	30,000			



Places of Worship

	<u>Current Fee</u>	<u>Updated Fee</u>	<u>\$ Change</u>	<u>% Change</u>
Base Fee	\$ 28.87	\$ 17.86	\$ (11.01)	-38.1%
Square Footage Fee	\$ 309.83	\$ 360.00	\$ 50.17	16.2%
Inspection Fee	\$ 137.93	\$ 141.00	\$ 3.07	2.2%
Active Scenario	\$ 476.63	\$ 518.86	\$ 42.23	8.9%
Square Footage:	5,000			



Section 3

MSTU



MSTU

- For this fund we accomplished the following:
 - › Developed a five-year financial plan.
- Determined that the MSTU revenues are now sufficient, and no action is required at this time however, in FY25 and FY26 increases in millage are projected to be required
 - › Our baseline assumption for the projections was that all capital projects for the MSTU will be funded in FY24 by MSTU debt and in FY25 – FY28 by a General Obligation (GO) bond issue.
 - › Based upon those assumptions, a summary of results and a graphical summary of projected, expenses, and year end fund balance, is presented on the following slides.

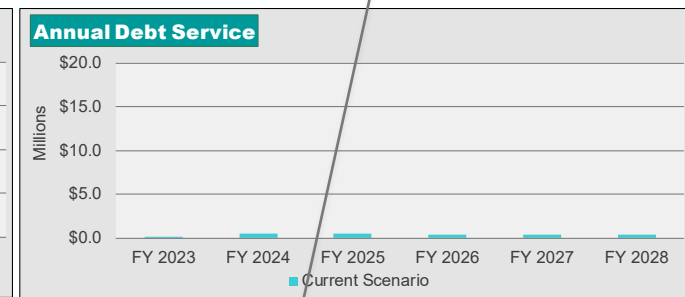
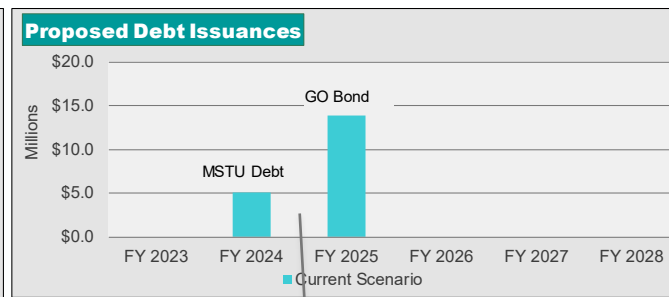
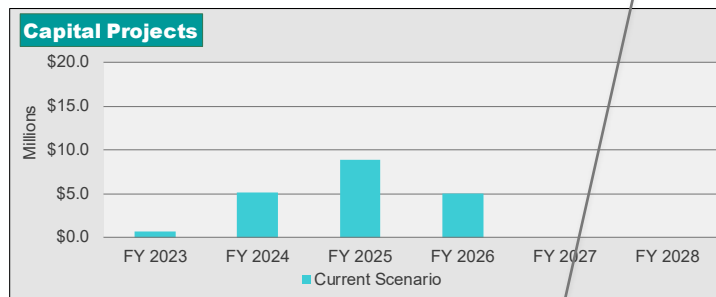
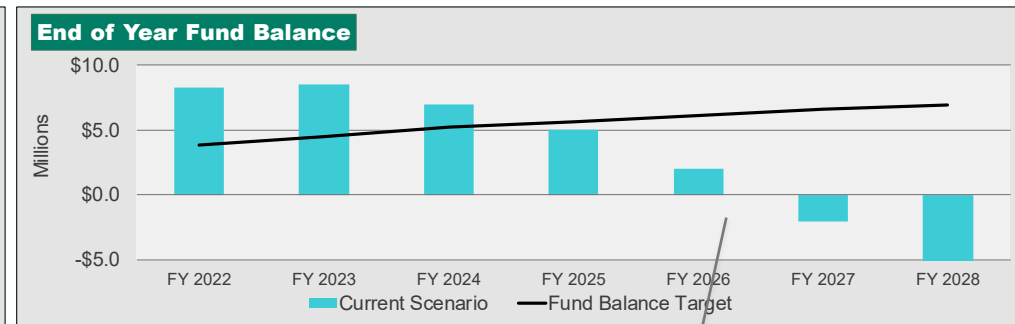
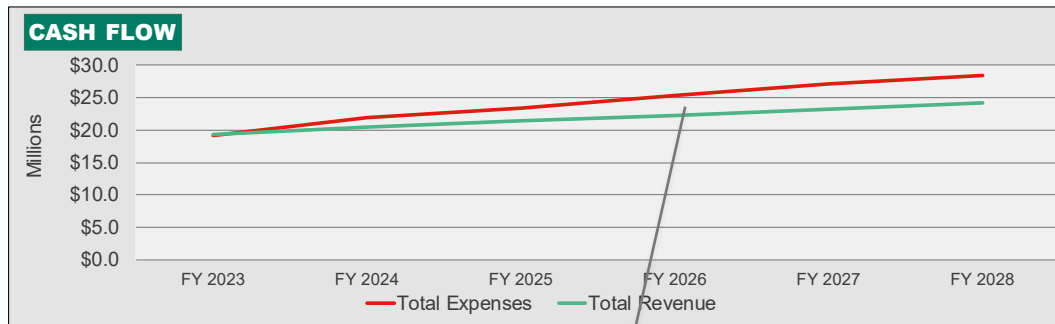
MSTU

- We first evaluated a Status Quo Scenario which assumes no increase in tax rates over the projection period (five years).
- We then determined the increases in the MSTU Tax Rate in each year that will be required to fund all of the MSTUs expenses and maintain year end fund balance at or above the minimum target (25% of expenses).
- These results are presented on the following slides.

MSTU

Status Quo Scenario: Capital funded by MSTU debt in FY24 and by a GO Bond in FY25 – FY28, 6% Payroll expense escalator in FY24, and 4% thereafter. Status Quo: No increase in Tax Rates.

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
MSTU Tax Rate	0.9100	0.9100	0.9100	0.9100	0.9100	0.9100
Tax Rate Adjustment	-	-	-	-	-	-
Percent Change	NA	0.00%	0.00%	0.00%	0.00%	0.00%
% Growth - New Development	NA	1.4%	1.4%	1.1%	1.1%	1.1%
% Growth - Existing Values	NA	7.0%	6.0%	5.0%	5.0%	5.0%
% Growth - Combined	NA	8.4%	7.4%	6.1%	6.1%	6.1%



Blue Shading = Current Scenario
Green Shading = Current Input

Results in annual cash flow deficits which grow each year

Capital funded with MSTU debt in FY24 and a GO Bond thereafter

Results in a declining fund balance that goes below the minimum target (25% of expenses) in FY24 and goes negative in FY 24

MSTU

- We then determined a plan of annual increases to the MSTU tax rate that will:
 - › Provide sufficient revenues to fund all of the MSTU's expenses, and
 - › Maintain a fund balance at or slightly above the minimum fund balance target
- We determined that the MSTU revenues are now sufficient, and no action is required at this time.
- However, in FY25 and FY26 the following increases in millage are projected to be required:

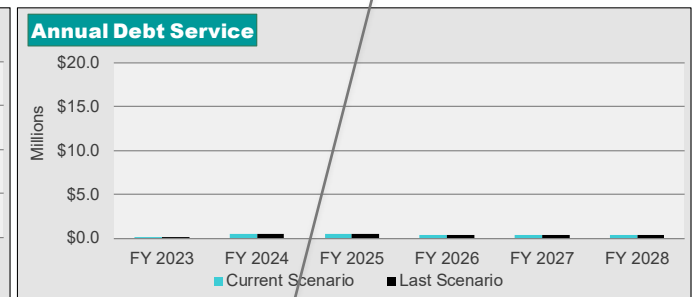
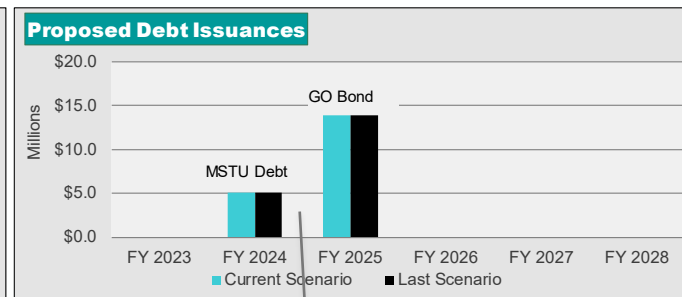
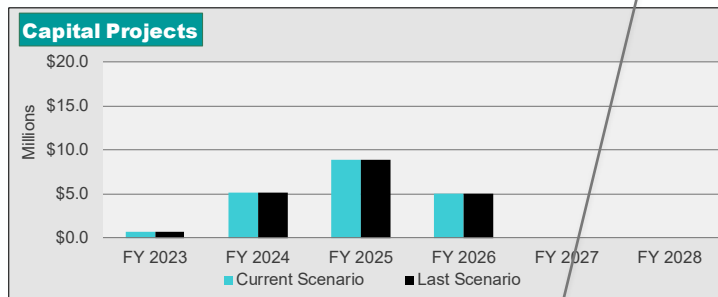
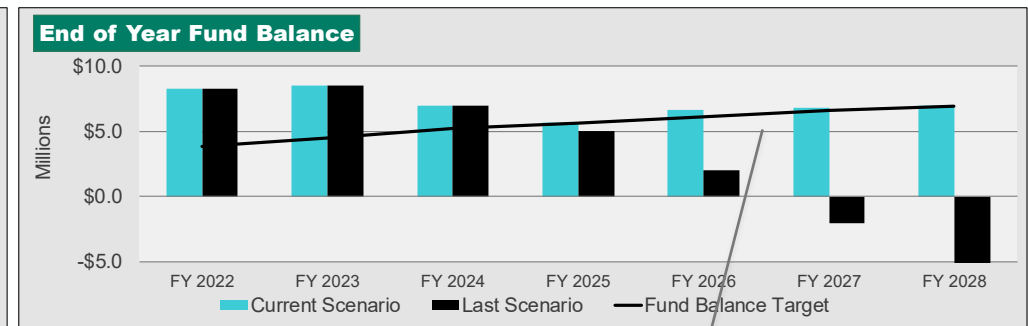
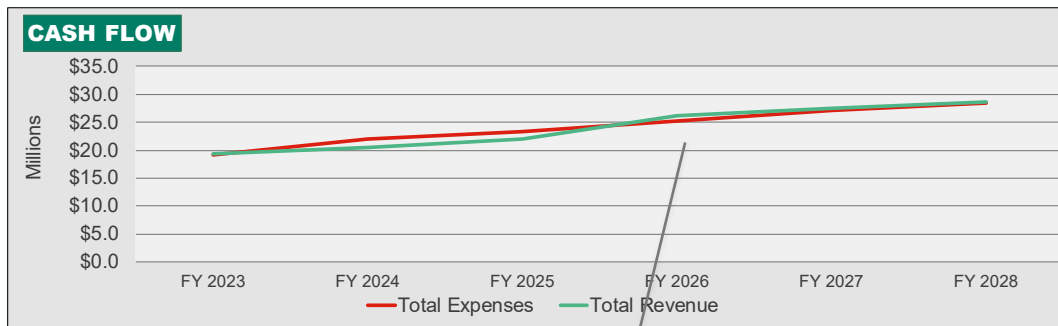
	<u>FY25</u>	<u>FY26</u>
› Current Millage	0.9100	0.9550
› <u>Projected Increase</u>	<u>0.0450</u>	<u>0.2200</u>
› Total Millage	<u>0.9550</u> % Change = 4.95%	1.1750 % Change = 23.04%

- The graphical results are presented on the following slide.

MSTU

Solution Scenario: Capital funded by MSTU debt in FY24 and by a GO Bond in FY25 – FY28, 6% Payroll expense escalator in FY24, and 4% thereafter.

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
MSTU Tax Rate	0.9100	0.9100	0.9550	1.1750	1.1750	1.1750
Tax Rate Adjustment	-	-	0.0450	0.2200	-	-
Percent Change	NA	0.00%	4.95%	23.04%	0.00%	0.00%
% Growth - New Development	NA	1.4%	1.4%	1.1%	1.1%	1.1%
% Growth - Existing Values	NA	7.0%	6.0%	5.0%	5.0%	5.0%
% Growth - Combined	NA	8.4%	7.4%	6.1%	6.1%	6.1%



Blue Shading = Current Scenario
Green Shading = Current Input
Black Shading = Status Quo Scenario

Results in relatively level annual cash flow

Capital funded with MSTU debt in FY24 and a GO Bond thereafter

Results in fund balance at or greater than the minimum target (25% of expenses) in all years.

Section 4

Specific Service Fees



Specific Service Fees

- We also evaluated the following specific service charges:
 - › Ambulance Transport Fees
 - Transport
 - Mileage
 - Home Assistance
 - › Commercial Fire Inspection Fee
- A summary of the results is presented on the following slide and detail schedules of the calculation of the fees is presented in the Appendix.

Specific Service Fees

- Results of the Specific Service Fee calculations are presented below:
 - › Detailed schedules of the calculations are presented in the Appendix.

	<u>Calculated</u> <u>Fee</u>	<u>Fee @ Percent</u> <u>Cost Recovery</u>	<u>Current Fee</u>	<u>% Change</u>	
1	<u>Specific Service Fees</u>				
2	Percent Cost Recovery		100%		
3	Ambulance Transport Fee -ALS Level 1	\$1,073	\$1,073	\$600	78.8%
4	Ambulance Transport Fee -ALS Level 2	\$1,073	\$1,073	\$600	78.8%
5	Ambulance Transport Fee -BLS	\$1,052	\$1,052	\$545	93.1%
6	Mileage Charge per Mile	\$12.04	\$12.04	\$10.00	20.4%
7	Home Assistance Fee	\$154	\$154	\$75	105.5%
8	Commercial Fire Inspection Fee (1):				
9	First 10,000 sq. Ft.	\$141.13	\$141	\$137.93	2.3%
10	Each additional 10,000 Sq. Ft.	\$141.13	\$141	\$137.93	2.3%

(1) Commercial Fire Inspection Fees are included in the MSBU assessment for all non-residential parcels. All other fees are billed directly.

Q&A



Thank you!

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Appendix

Calculation of Specific Service Fees



**Hernando County
Ambulance Transport Fee ***

Description	Ambulance Transport Fee - ALS	Ambulance Transport Fee - BLS
1 Municipal Transport Service (MTS) Expenses:		
2 Capital Related (included in mileage rate)	\$0	\$0
3 Salaries	11,168,032	11,168,032
4 Fringe Benefits	6,260,764	6,260,764
5 Administrative and General	5,197,295	5,197,295
6 Total MTS Expense	\$22,626,091	\$22,626,091
7 Administrative and General	\$9,774,193	\$9,774,193
8 Reduction for Fire-Related Costs	(\$3,409,509)	(3,409,509)
9 Total Expenses to be Allocated	\$6,364,683	\$6,364,683
10 Allocation to MTS	64.1%	64.1%
11 Allocation to Non- MTS	NA	NA
12 Non-MTS Allocation	NA	NA
13 MTS Allocation	\$4,080,923	\$4,080,923
14 Annual medical supplies and medicines:	\$0	(\$522,340)
15 Total Applicable Expenses	\$26,707,014	\$26,184,674
16 MTS Transports	24,884	24,884
17 Total Transports	24,884	24,884
18 Average Cost per Transport	<u>\$1,073.26</u>	<u>\$1,052.27</u>

19 * Numbers come from 2022 PEMT Cost Report as provided by the County

Hernando County
Transport Mileage Rate Calculation

	FY23	FY24	
		<u>Escalation Rate</u>	<u>Amount</u>
1 Vehicle and Equipment Costs:			
2 Average Replacement Cost per Transport ¹	\$412,000	8.00%	\$444,960
3 Defibulator	\$37,926	8.00%	\$40,960
4 Chest Compressor	\$17,076	8.00%	\$18,442
5 Stair Chair	\$3,150	8.00%	\$3,402
6 Total Vehicle and Equipment Cost	\$470,152		\$507,764
7 Average Transport Vehicle Life (Years)	6		6
8 Annual Cost per Transport Vehicle	\$78,359		\$84,627
9 Number of Transport Vehicles	20		20
10 Annual Vehicle Capital Cost	\$1,567,173		\$1,692,547
11 Vehicle O&M and Fuel Costs:			
12 Annual Vehicle O&M Cost	\$318,840	8.00%	\$344,347
13 Annual Vehicle Fuel cost	\$333,823	8.00%	\$360,529
14 Total Vehicle O&M and Fuel Cost	\$652,663		\$704,876
15 Total Capital, O&M, and Fuel Costs	\$2,219,836		\$2,397,423
16			
17 Total Annual Transports	24,884		24,884
18 Miles per Transport	8		8
19 Total Annual Transport Miles	199,072		199,072
20 Cost per Transport Mile	\$11.15		\$12.04

**Hernando County
Home Assistance Fee**

	Home Assistance Expenses
1 Home Assistance Expenses:	
2 Personnel:	
3 EMT:	
4 Salaries Including Fringes (Average EMT and Paramedic)	\$89,584
5 Hourly Rate @ 2,704 Hrs/Year	\$33.13
6 <u>Total Number of Employees Required</u>	<u>2</u>
7 EMT Personnel Expense per Call	\$66.26
8 Hours per call	2
9 Total EMT Personnel Expense per Call	\$132.52
10 Admin:	
11 Salaries Admin (Including Fringes)	\$45,000
12 Hourly Rate @ 2,080 Hrs/Year	\$21.63
13 <u>Total Number of Admin Required</u>	<u>1</u>
14 Admin Personnel Expense per Call	\$21.63
15 <u>Hours per Call</u>	<u>1</u>
16 Total Admin Personnel Expense per Call	\$21.63
17 Total Expenses per Home Assistance Call	\$154
18 Current Fee	\$75
19 Percentage Change	106%

Hernando County Fire Inspection Fee

Description	First 10,000 Sq. Ft.						Every Additional 10,000 Sq. Ft. Above the First 1,000 Sq. Ft.							
	Inspection						Inspection							
	Minutes	Occupants	Occupant	Minutes per	Inspections	Minutes	Minutes	Inspections	Minutes	Hours per Inspection	Minutes	Occupants	Occupant	
				Each	(Assume 6	per								per Day)
						0 - 10,000 Sq. Ft								
						0 - 10,000 Sq. Ft								
1	Personnel Expenses:													
2	<u>Fire Inspector - Salary Including Fringe Benefits</u>						\$46.61							\$46.61
3	Total Number of Employees Required						1.00							1.00
4	Number of Hours Worked By Each Employee													
5		90	N/A	N/A	6	15	0.25	0	N/A	N/A	0	0	0.00	
6		30	N/A	N/A	6	5	0.08	0	N/A	N/A	0	0	0.00	
7		10	N/A	N/A	1	10	0.17	0	N/A	N/A	0	0	0.00	
8		N/A	2.5	15.0	1	38	0.63	N/A	2.5	15.0	1	38	0.63	
9		30	N/A	N/A	6	5	0.08	0	N/A	N/A	0	0	0.00	
10		120	N/A	N/A	6	20	0.33	0	N/A	N/A	0	0	0.00	
11	Number of Hours Worked By Each Inspector						1.54							0.63
12	Total Hours Worked all Inspectors						1.54							0.63
13	Total Fire Inspector Cost per Inspection						\$71.86							\$29.13
14	<u>Admin - Salary Including Fringe Benefits</u>						\$42.01							\$42.01
15	Total Number of Employees Required						1.00							0.00
16	Annual Hours						2,080							0
17	Annual Cost						\$87,373							\$0
18	Number of Annual Inspections						4,700							4,700
19	Total Admin Cost per Inspection						\$18.59							\$0.00
20	Total Direct Personnel Costs per Inspection						\$90.45							\$29.13
21	Supervisory Overhead						10.0%							10.0%
22	Total Direct Personnel Costs Including Overhead per Inspection						\$99.50							\$32.05
23	Materials and Supplies													
24	Placeholder						0.00							0.00
25	Total Materials and Supplies						\$0.00							\$0.00
26	Materials Overhead						\$0.00							\$0.00
27	Total Materials/Supplies & Overhead						\$0.00							\$0.00
28	Vehicle Expense													
29	Number of Vehicles per Employee						1.00							1.00
30	Vehicle Hours per Inspection						1.54							0.63
31	Total Vehicle Hours per Inspection						1.54							0.63
32	Rate per Hour						\$11.75							\$11.75
33	Total Vehicle Expense						\$18.11							\$7.34
34	Subtotal						\$117.61							\$39.39
35	Departmental Overhead @ 20%						23.52							7.88
36	Calculated Cost						\$141.13							\$47.27
	Fee per Property Appraiser's Limitation						\$141.13							\$141.13
37	Existing Charge						\$137.93							\$137.93
38	Percentage Change						2.32%							2.32%

39 Footnotes:

[1] Building inspections with multiple occupants are estimated to makeup 60% of all inspections. To properly account for extra time required when multiple occupants are within one building, an occupancy factor was determined. Fire inspection staff pulled together a sample of multiple occupant buildings to get an average number of occupants per 10,000 square feet. A range of building sizes between 13,000 sf and 200,000 sf was used for the sample. It was found, on average, a building with multiple occupants had 2.5 occupants per 10,000 square feet.

End of Presentation

