



TRUCKEE FIRE PROTECTION DISTRICT

FIRE IMPACT FEE NEXUS STUDY UPDATE

NOVEMBER 2021
FINAL REPORT

PREPARED FOR:

**BOARD OF DIRECTORS
TRUCKEE FIRE PROTECTION DISTRICT**

PREPARED BY:

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TRUCKEE FIRE PROTECTION DISTRICT

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TABLE OF CONTENTS

EXECUTIVE SUMMARY	1
INTRODUCTION	1
METHODOLOGY / APPROACH	2
FEE PROGRAM IMPLEMENTATION	3
SUMMARY OF GENERAL FINDINGS.....	4
SUMMARY OF GENERAL RECOMMENDATIONS.....	5
DETERMINATION OF FUNCTIONAL POPULATION	6
DEMAND FACTORS	6
FUNCTIONAL POPULATION.....	7
DETERMINATION OF EXISTING FIRE SYSTEM FACILITIES	11
DETERMINATION OF THE FIRE IMPACT FEE	12
EXISTING FIRE FACILITIES STANDARD	12
FUNCTIONAL SERVICE POPULATION PER UNIT	12
RESIDENTIAL FIRE IMPACT FEE.....	13
NONRESIDENTIAL FIRE IMPACT FEE	14
COMPARISON OF CURRENT AND MAXIMUM FIRE IMPACT FEE	15
PROJECTED FEE REVENUE.....	16
CAPITAL IMPROVEMENT PLAN, FY 2021-22.....	17
NEXUS FINDINGS	18
FEE PROGRAM ADOPTION REQUIREMENTS	22
FEE PROGRAM ADMINISTRATION REQUIREMENTS	24
ACCOUNTING REQUIREMENTS	24
REPORTING REQUIREMENTS	24
FEE EXEMPTIONS.....	26
FEE CREDITS	26
ANNUAL INFLATIONARY ADJUSTMENT	26
TRANSPARENCY REQUIREMENTS	26
APPENDICES	27
APPENDIX A – DISTRICT MAP / FEE PROGRAM AREA	28
APPENDIX B – DEMOGRAPHIC INFORMATION.....	29
APPENDIX C – FIRE SYSTEM INVENTORY AND REPLACEMENT COST ESTIMATES	31

LIST OF FIGURES

FIGURE 1 – CURRENT FIRE IMPACT FEE SCHEDULE	4
FIGURE 2 – MAXIMUM FIRE IMPACT FEE SCHEDULE	5
FIGURE 3 – DEMAND PER DWELLING UNIT	7
FIGURE 4 – FUNCTIONAL RESIDENTIAL POPULATION	8
FIGURE 5 – FUNCTIONAL NONRESIDENTIAL POPULATION	9
FIGURE 6 – EXISTING AND BUILDOUT FUNCTIONAL POPULATION	10
FIGURE 7 – REPLACEMENT VALUE OF EXISTING FIRE SYSTEM FACILITIES.....	11
FIGURE 8 – EXISTING FACILITIES STANDARD	12
FIGURE 9 – FUNCTIONAL SERVICE POPULATION PER UNIT	13
FIGURE 10 – MAXIMUM RESIDENTIAL FIRE IMPACT FEE.....	14
FIGURE 11 – MAXIMUM NONRESIDENTIAL FIRE IMPACT FEES.....	15
FIGURE 12 – COMPARISON OF CURRENT AND MAXIMUM FIRE IMPACT FEE	15
FIGURE 13 – PROJECTED FIRE IMPACT FEE REVENUE (2021 DOLLARS).....	16
FIGURE 14 – FY 2021-22 CAPITAL IMPROVEMENT PLAN.....	17
FIGURE 15 – SUMMARY OF ALLOWABLE AND PROHIBITED USES OF FEE REVENUE	19
FIGURE 16 – DISTRICT MAP / FEE PROGRAM AREA.....	28
FIGURE 17 – EXISTING AND BUILDOUT DWELLING UNITS BY SERVICE AREA.....	29
FIGURE 18 – SEASONAL / VACATION HOUSING DEMAND FACTOR.....	29
FIGURE 19 – ANNUAL AVERAGE OCCUPANCY RATE FOR VACATION RENTALS	30
FIGURE 20 – EXISTING LAND AND BUILDING INVENTORY.....	31
FIGURE 21 – EXISTING APPARATUS AND EQUIPMENT INVENTORY.....	32
FIGURE 22 – EXISTING APPARATUS AND EQUIPMENT INVENTORY (CONTINUED)	33

EXECUTIVE SUMMARY

INTRODUCTION

The Town of Truckee (“Town”), and the County of Nevada, and the County of Placer (“Counties”), on behalf of the Truckee Fire Protection District (“District”), imposed a fire impact fee (“fee”) on new residential and nonresidential development within the service area of the District. The purpose of the fee is to fund the one-time cost of expanding the District’s facilities, apparatus, and equipment needed to maintain its existing level of service.

The legal and policy basis for imposing the current fire impact fee is supported by the District’s Fire impact Fee Nexus Study, Final Report dated September 2016, which was approved by the District Board of Directors on September 20, 2016, by Resolution No. 12-2016 and later adopted by the Town of Truckee Council, the Nevada County Board of Supervisors, and the Placer County Board of Supervisors.

This Fire Impact Fee Nexus Study Update (“Nexus Study”) was prepared pursuant to the Mitigation Fee Act (“Act”) as found in Government Code § 66000 et seq. The purpose of this Nexus Study is to establish the legal and policy basis for the continued imposition and update of the District’s fire impact fee.

For purposes of this Nexus Study, the term “facilities” or “fire system facilities” will refer to facilities (land, stations, and other buildings), apparatus (engines, ambulances, and other vehicles), and equipment. The term “new development” will generally refer to the persons (permanent full-time residents, part-time residents, occupants of rented vacation homes, and employees working in the District) and the structural area (residential area and nonresidential building area) in which the persons live or work.

In order to impose such fees, this Nexus Study will demonstrate that a reasonable relationship or “nexus” exists between new development that occurs within the District and the need for fire protection facilities, apparatus, and equipment as a result of new development. More specifically, this Nexus Study will present findings to meet the **substantive requirements** of the Act, which are as follows:

1. Identify the **purpose** of the fee.
2. Identify the **use** to which the fee is to be put.
3. Determine how there is a reasonable relationship between the fee’s use and the type of development project on which the fee is imposed (“**benefit relationship**”).

4. Determine how there is a reasonable relationship between the need for the public facility and the type of development project on which the fee is imposed (“**impact or need relationship**”).
5. Determine how there is a reasonable relationship between the amount of the fee and the cost of the facilities or portion of the facilities attributable to the development on which the fee is imposed (“**rough proportional relationship**”).

Additionally, the Act specifies that the fee shall not include costs attributable to existing deficiencies in public facilities but may include the costs attributable to the increased demand for public facilities reasonably related to the development project in order to refurbish existing facilities to maintain the existing level of service or achieve an adopted level of service that is consistent with the general plan.

METHODOLOGY / APPROACH

To determine the District’s fire impact fee consistent with these **substantive requirements**, this Nexus Study utilizes a systemwide existing facility standard methodology. The facility standard methodology is a commonly used method for the calculation of fire impact fees. It was validated by the Homebuilders Association of Tulare/Kings Counties, Inc. v. City of Lemoore in 2010. Under this method, identification and use of an existing facility standard and the restricted uses of fee revenue ensure that new development will not fund any existing deficiencies as prohibited by the Act. Instead, only capital improvements and apparatus, vehicle, and equipment purchases that expand the District’s fire system are allowable uses of fee revenue. Likewise, the fee program will generate only enough revenue to proportionally expand the fire system to maintain the existing level of service.

The existing facility standard is based on the District’s ratio of existing fire protection and emergency response facilities, apparatus, and equipment to the existing functional service population. Existing development refers to the persons (permanent full-time residents, part-time residents, occupants of rented vacation homes, and employees working in the District) and the structural area (residential area and nonresidential building area) in which the persons live or work. The District’s existing fire system’s value is determined using the replacement value of the District’s existing inventory of fire protection facilities, apparatus, and equipment. These costs are then applied to four land use categories in proportion to the need they create for fire protection and emergency response services.

The Act requires that in establishing a development impact fee program, the facilities funded by the fee must be identified. However, the Act provides flexibility regarding how that identification may be made. The fee program may identify a broad class of projects¹ or made by reference to a capital improvement plan, made in applicable general or specific plan requirements, or made in other public documents.² This fee program identifies facilities (land, stations, and other buildings), apparatus (engines, ambulances, and other vehicles), and equipment as the broad classes that will be funded by with fee revenue.

The capital improvements within the District and apparatus and equipment purchases will benefit the District's entire fire system. The District's fire protection and emergency response resources are organized as an integrated fire system. The resources of a one fire station do not serve a particular area in isolation from the District's other fire stations and resources. When the District has a service call, whether for a fire or other emergency, the District's response often involves resources from multiple fire stations. Likewise, new development in an area of the District is served by all the District facilities, apparatus, and equipment, not just by the nearest fire station.

FEE PROGRAM IMPLEMENTATION

The Nexus Study also details the **procedural requirements** for approval of the Nexus Study and proposed fire impact fee program ("fee program") by the District Board of Directors and adoption by the Town Council and each County Board of Supervisors on behalf of the District. Also, the Act contains specific requirements for the **annual administration** of the fee program. These statutory requirements and other important information regarding the imposition and collection of the fee are provided in the last sections of the Nexus Study.

¹ According to Government Code § 66000(b) and validated by Homebuilders Association of Tulare/Kings Counties, Inc. v. City of Lemoore in 2010.

² According to Gov't Code Section 66001(a)(2).

SUMMARY OF GENERAL FINDINGS

The following general findings from the Nexus Study Update are presented:

1. It is the objective of the District to maintain its existing level of service by continuing the imposing of a fire impact fee to fund the cost of expanding the District's facilities, apparatus, and equipment attributable to new development.
2. The Town and Counties currently impose the following fire impact fees on behalf of the District:

FIGURE 1 – CURRENT FIRE IMPACT FEE SCHEDULE

Fee Category	Current Fire Impact Fee ¹
Residential	
Single Family Housing	\$0.84 per sq. ft.
Multi-Family Housing	\$1.27 per sq. ft.
Assessory Dwelling Unit => 750 sq. ft. ¹	\$0.84 per sq. ft.
Nonresidential	
Retail / Commercial	\$0.86 per sq. ft.
Office	\$1.24 per sq. ft.
Industrial	\$0.62 per sq. ft.

Notes:

¹ Effective March 29, 2021

² Assessory dwelling units less than 750 sq. ft. are exempt.

3. Fee revenue may only fund the costs of expanded facilities, apparatus purchases that expand the District's existing inventory, up to 40.7 percent of apparatus replacement costs, and fee program administrative costs.
4. Consistent with the nexus requirement of the Act, this Nexus Study demonstrates a reasonable relationship between new development, the amount of the proposed fee, facilities, apparatus, and equipment funded by the fee.
5. Since only cities and counties have land-use authority to impose development impact fees as a condition of project approval, the District's proposed fee must be adopted by the Town and Counties on behalf of the District.
6. The maximum impact fees are consistent with the policies of the General Plans the Town and Counties.

SUMMARY OF GENERAL RECOMMENDATIONS

Based on the findings presented in the Nexus Study, the following general recommendations are presented:

1. The District should approve, and the Town and Counties should adopt on their behalf, the following fire impact fees determined by this Nexus Study.

FIGURE 2 – MAXIMUM FIRE IMPACT FEE SCHEDULE

Fee Category	Maximum Fire Impact Fee
Residential	\$1.20 per sq. ft.
Nonresidential	
Retail / Commercial	\$1.27 per sq. ft.
Office	\$1.82 per sq. ft.
Industrial	\$0.91 per sq. ft.

2. The District's updated fire impact fee should be adopted and implemented in accordance with the applicable provisions of the Mitigation Fee Act (Government Code § 66000 et al.).
3. Fee revenue must be used to fund only the cost of expanded facilities, apparatus, ambulances, vehicles, and equipment to serve new development, as further detailed in Figure 16.
4. The District should comply with the annual reporting requirements under Government Code § 66006(b).
5. Following the fifth fiscal year after the first deposit of fee revenue and every five years thereafter, the District should comply with the reporting requirements under Government Code § 66001(d).
6. This Nexus Study and fee program must be updated every eight years. The next Nexus Study update is due no later than January 1, 2030.
7. The cost estimates presented in this Nexus Study are in January 2021 dollars. Therefore, the fire impact fee should be adjusted automatically without further action by the District Board, the Town Council, or the County Board of Supervisors on the first day of each fiscal year by the previous calendar percentage change in the Engineering News-Record Construction Cost Index (20-City Average), or its successor publication.

DETERMINATION OF FUNCTIONAL POPULATION

The District serves both residences and businesses throughout their service area. As such, the demand for the District's fire protection services and associated fire protection facilities, apparatus, and equipment is measured by its functional population and the structures it protects. This section will first determine the demand factors for residential and nonresidential development within the District, which will determine existing and future development's total fire facilities demand expressed as a cost per capita.

DEMAND FACTORS

The District is characterized by a high percentage of vacation or "second" homes. According to the Town of Truckee 2040 General Plan Existing Conditions Report, as of February 2019, approximately 53.5% of existing dwelling units in the Town maintain seasonal occupancy. This figure has increased from the 51.3% in the 2016 Nexus Study. For planning purposes, this Nexus Study assumes that this percentage of seasonal occupancy housing will continue through buildout of the District.

Part-time residents from vacation or "second" homes are generally considered to not have the same demand for or impact upon fire services as permanent residents. In general, permanent residents will reside within the District year-round. Conversely, fire service calls will be generally limited from part-time residents and renters of vacation homes due to their limited time in the District.

For purposes of the Nexus Study, a seasonal / vacation housing demand factor is of 0.136 per unit is utilized to represent the demand of one part-time resident or vacation home renter will have on the District's fire system in relation to a permanent, full-time resident. This is based on an analysis of visitor impact on the North Tahoe Area by Dean Runyan Associates in August 2009, indicating that rented condos and homes and private vacation homes will generate this composite occupancy rate. See Appendix B for more detail. The seasonal / vacation housing demand factor determined for the 2016 Nexus Study was 0.127 per unit.

Since the fee is charged on new residential development, this Nexus Study utilizes a facility demand per new dwelling unit of 0.538, representing the average demand generated by one unit of residential development. The calculation of the functional demand per dwelling unit may be found in Figure 3 on the following page.

FIGURE 3 – DEMAND PER DWELLING UNIT

Housing Occupancy Type	Percentage of Total ¹	Equivalent Demand Factor ²	Functional Demand per Dwelling Unit ³
calc	a	b	c = a * b
Year-Round Housing	46.5%	1.000	0.465
Seasonal / Vacation Housing	53.5%	0.136	0.073
Total Housing	100.0%		0.538

Notes:

¹ The estimated ratio of year-round and seasonal housing occupancy for existing housing and future housing growth in the District based on the Town of Truckee 2040 General Plan Existing Conditions Report, February 2019.

² See Appendix B.

³ Represents the average fire facilities demand from a new housing unit in the District.

To calculate the demand for a nonresidential unit, expressed as per 1,000 square feet of nonresidential area, an employee is weighted at 0.24 of a permanent, full-time resident to reflect the lower per capita need for fire protection and emergency response services associated with businesses. Nonresidential buildings are typically occupied less intensively (fewer hours per day) than dwelling units, so it is reasonable to assume that average per-employee usage of fire services is less than average permanent resident usage. The 0.24 facility demand factor for employees, which is unchanged from the 2016 Nexus Study, is derived from the typical number of work hours per week divided by the total hours in a week (40 work hours / 168 total hours in a week = 0.24).

FUNCTIONAL POPULATION

To estimate the existing and future demand for District facilities, the Nexus Study will use functional population to determine the permanent, full-time equivalent residents in the District.

RESIDENTIAL FUNCTIONAL POPULATION

As shown in Figure 4 on the following page, the District currently protects approximately 16,360 dwelling units. At buildout of the District, it is estimated that the District will need to expand its fire system to protect approximately 6,657 new dwelling units. Existing and buildout dwelling units are multiplied by average dwelling unit occupancy and the resident demand factor to determine functional residential population.

Estimated existing dwelling units within the District are based on demographic data from the California District of Finance as of January 2021 and the Assessor's Offices of Nevada County and Placer County as of July 2021. The dwelling unit occupancy factor based on information from the 2015-2019 American Community Survey 5-Year Estimate from the 2010 U.S. Census for the Town and the census tracts generally covering the unincorporated areas of the District.³ These areas are found to be representative of the boundaries of the District.

The Town's 2040 General Plan Update provides six land use alternatives with dwelling unit growth ranging from 5,447 to 6,164 by 2040. For purposes of this Nexus Study Update, the high end of the range will be used to estimate fee revenue at buildout. Also, it is assumed that residential development with the unincorporated Nevada County portion of the District will grow by the same percentage as the Town. For the unincorporated Placer County portion of the District, it is estimated that 300 dwelling units are remaining to be developed.

Additional demographic information for the District is provided in Appendix B. For comparison purposes, the 2016 Nexus Study.

FIGURE 4 – FUNCTIONAL RESIDENTIAL POPULATION

	Dwelling Units ¹	Occupancy Factor ²	Demand Factor ³	Functional Residential Population
calc	a	b	c	d = a * b * c
Existing (2021)	16,360	2.57	0.538	22,620
Buildout (2040)	23,017	2.57	0.538	31,825
Growth	6,657	2.57	0.538	9,205

Notes:

¹ See Appendix B for more detail.

² Updated based on figures from U.S. Census Bureau 2019 ACS 5-Year Estimate for the Town and census tracts which generally covering the boundaries of the District. The same figure determined by the 2016 Nexus Study was 2.61.

³ See Figure 3.

⁴ Represents full-time equivalent persons in the District defined by full-time and part-time residents and vacation home renters.

³ The Census Bureau have not released its standard 2020 ACS 1-year estimates because of the impacts of the COVID-19 pandemic on data collection. Experimental estimates, developed from 2020 ACS 1-year data, will be released by November 30, 2021.

FUNCTIONAL NONRESIDENTIAL POPULATION

Figure 5 calculates the District's existing and future functional population at buildout. Employees working in the District are estimated by applying a job-to-housing ratio of 0.525 to the number of dwelling units currently served by the District and estimated to be served at buildout. The jobs-to-housing ratio is based on 2015 jobs and housing unit figures cited in the Town's 2040 General Plan Update Existing Conditions Report. To determine the permanent, full-time resident equivalent ("functional nonresidential population"), estimated existing employees and employees at buildout are multiplied by the nonresidential demand factor of 0.24.

FIGURE 5 – FUNCTIONAL NONRESIDENTIAL POPULATION

	Dwelling Units ¹	Job-to- Housing Ratio ²	Employees	Demand Factor ³	Functional Nonresidential Population
Calc	a	b	c = a * b	d	e = c * d
Existing	16,360	0.525	8,589	0.24	2,061
Buildout	23,017	0.525	12,084	0.24	2,900
Growth	6,657	0.525	3,495	0.24	839

Notes:

¹ See Figure 4.

² Based upon a study for the Town's 2040 General Plan Existing Conditions Report, Chapter 2, indicating 6,844 total jobs and 13,033 housing units in 2015.

³ Typical number of work hours per week divided by the total hours in a week (40 work hours / 168 total hours in a week = 0.24).

The District's existing functional population of 24,682 represents the level of existing development served by the District's existing facilities. The District's buildout functional population of 34,725, representing the level of development at buildout, is used to project fee revenue in Figure 13.

FIGURE 6 – EXISTING AND BUILDOUT FUNCTIONAL POPULATION

	Functional Residential Population ¹	Functional Nonresidential Population ²	Total Functional Service Population
calc	a	b	c = a + b
Existing	22,620	2,061	24,682
Buildout	31,825	2,900	34,725
Growth	9,205	839	10,044

Notes:

¹ See Figure 4.

² See Figure 5.

DETERMINATION OF EXISTING FIRE SYSTEM FACILITIES

The next step in determining the District's existing fire facilities standard is to calculate the replacement value of the District's fire facilities system. Figure 7 below presents a summary of replacement value (in 2021 dollars) for the District's existing facilities (land and stations), apparatus (engines, ambulances, and other vehicles), and equipment. The District is currently served by eight fire stations located throughout the District.

The estimated replacement value of the District's fire stations is \$1,119 per square foot provided by the District's Architects Sierra West Group as of September 2021. The estimated land value for the District's fire stations is \$875,000 per acre. The estimated replacement value of the District's apparatus, vehicles, and equipment inventory is based on unit cost assumptions provided by the District. Estimated values of older apparatus have been discounted from the replacement value of the new apparatus to reflect their age. (The detailed inventory and estimated replacement value for each are provided in Appendix C.)

As shown below, the estimated value of the District's existing fire facilities, apparatus, and equipment is approximately \$55.2 million in 2021 dollars.

FIGURE 7 – REPLACEMENT VALUE OF EXISTING FIRE SYSTEM FACILITIES

Cost Components	Total Replacement Value (2021 \$)
Land	\$3,955,000
Stations / Other Buildings	\$39,883,398
Apparatus / Vehicles	\$6,707,894
Equipment	\$4,661,900
Total Fire System Facilities	\$55,208,192

Source: Truckee Fire Protection District; Sierra West Group; SCI Consulting Group

DETERMINATION OF THE FIRE IMPACT FEE

The Act requires that development impact fees be determined in a way that ensures a reasonable relationship between the amount of the fee and the cost of facilities, apparatus, and equipment attributable to the development on which the fee is imposed. In this section, the District's fire facilities standard is determined and then applied to four land uses categories in proportion to the demand they create as measured by their functional population per unit.

EXISTING FIRE FACILITIES STANDARD

The District's ratio of existing fire facilities, apparatus, and equipment to the existing functional service population establishes the standard for determining new development's fair share of the cost expand the District's fire facilities as growth occurs. As shown below, the standard is represented by the existing fire system facility cost of \$2,236.81 per capita.

FIGURE 8 – EXISTING FACILITIES STANDARD

Existing Fire System Facilities ¹	\$55,208,192
Existing Functional Service Population	24,682
Existing Fire Facility Cost Per Capita	\$2,236.81

Notes:

¹ See Figure 7.

² See Figure 6.

FUNCTIONAL SERVICE POPULATION PER UNIT

The functional service population per unit factor is calculated in Figure 9 below to derive a cost per unit. The average dwelling unit occupancy is based on U.S Census data from 2019 ACS 5-Year Estimate for the District's service area. The nonresidential occupancy density figures, unchanged from the District's 2016 Nexus Study, are from the 2001 "Employment Density Study" prepared by The Natelson Company, Inc. for the Southern California Association of Governments and expressed in terms of the number of employees per 1,000 square feet of building area.

FIGURE 9 – FUNCTIONAL SERVICE POPULATION PER UNIT

Land Use Category	Persons per	Demand	Functional
	Unit ¹	Factor ²	Service
	calc	a	b
			c = a * b
Residential	2.57	0.538	1.38
Retail / Commercial	2.33	0.240	0.56
Office	3.33	0.240	0.80
Industrial	1.67	0.240	0.40

Notes:

¹ Residential persons per dwelling unit is based on census data from the U.S. Census 2019 ACS 5-Year Estimate for the District's service area. All nonresidential density figures from 2001 "Employment Density Study" prepared by The Natelson Company, Inc. for the Southern California Association of Governments expressed in terms of the number of employees per 1,000 square feet of building area.

² See Figure 3 for residential demand factor. Nonresidential demand factor is derived from the typical number of work hours per week divided by the total hours in a week (40 work hours / 168 total hours in a week = 0.24).

RESIDENTIAL FIRE IMPACT FEE

The residential fire impact fee shall be charged on the square footage within the perimeter of a residential structure and enclosed garages. Carport, walkway, overhangs, patios, enclosed patios, detached storage structures, or similar areas are excluded.

Figure 10 on the following page presents the calculation of the maximum residential fire impact fee. As shown, the residential fee is determined by multiplying the facilities standard by the associated functional service population per unit plus an additional two percent for administration of the fire impact fee program. The fee program administrative cost component is designed to offset the cost of District collection, documentation, annual reporting requirements, five-year report requirements, periodic Nexus Study updates, and other costs reasonably related to compliance with the Act.

FIGURE 10 – MAXIMUM RESIDENTIAL FIRE IMPACT FEE

Land Use Category	Facility Standard ¹	Functional Service Population per Unit ²	Cost per Unit	Admin. Expense (2%)	Average Size per Sq. Ft. ³	Maximum Residential Fees ⁴
	Calc a	b	c = a * b	d = c * 0.02	e	f = (c + d) / e
			----- per dwelling unit -----			-- per sq. ft. --
Residential	\$2,236.81	1.38	\$3,092.75	\$61.85	2,610	\$1.20

Notes:

¹ See Figure 8.

² See Figure 9.

³ Based on figures from the County Assessor's Offices as of July 2021. 42.7 million square feet of residential area divided by 16,360 dwelling units.

⁴ The maximum residential fire impact fee is rounded down to the nearest cent.

NONRESIDENTIAL FIRE IMPACT FEE

Since different nonresidential land uses have varying employment densities, the nonresidential fire impact fee is expressed per square foot of building area based on their respective demand factor for three nonresidential land use categories. The three nonresidential land use categories are defined below.

- **“Retail / Commercial”** means all retail, commercial, educational, and hotel/motel development.
- **“Office”** means all general, professional, and medical office development.
- **“Industrial”** all means manufacturing development.

The nonresidential fee shall be charged on “covered and enclosed space” within the perimeter of a nonresidential structure. Garages, parking structures, unenclosed walkways, utility or disposal areas, and storage areas incidental to the development's principal use are excluded.

Figure 11 on the following page presents the calculation of the nonresidential fire impact fees. As shown, the fees for the three nonresidential land uses are determined by multiplying the fire facilities standard by their respective functional population per unit plus an additional two percent for fee program administration. Note that costs are expressed per 1,000 square feet of nonresidential building area and then converted to a per-square-footage fee.

FIGURE 11 – MAXIMUM NONRESIDENTIAL FIRE IMPACT FEES

Land Use Category	Existing Facility Standard ¹	Functional Service Population per Unit ²	Cost per Unit	Admin. Expense (2%)	Total Cost per Unit	Maximum Nonres. Fees ³
	Calc a	b	c = a * b	d = c * 0.02	e = c + d	f = e / 1,000
	----- per 1,000 sq. ft. of building area -----					- per sq. ft. -
Retail / Commercial	\$2,236.81	0.56	\$1,250.82	\$25.02	\$1,276	\$1.27
Office	\$2,236.81	0.80	\$1,787.66	\$35.75	\$1,823	\$1.82
Industrial	\$2,236.81	0.40	\$896.51	\$17.93	\$914	\$0.91

Notes:

¹ See Figure 10.² See Figure 11.³ Proposed nonresidential fire impact fees are rounded down to the nearest cent.**COMPARISON OF CURRENT AND MAXIMUM FIRE IMPACT FEE**

The figure below compares the current fire impact fee schedule as of March 29, 2021, with the maximum fire impact schedule justified by this Nexus Study.

FIGURE 12 – COMPARISON OF CURRENT AND MAXIMUM FIRE IMPACT FEE

Fee Category	Current	Maximum	% Change
Residential			
Single Family Housing	\$0.84 per sq. ft.	\$1.20 per sq. ft.	42.9%
Multi-Family Housing	\$1.27 per sq. ft.	\$1.20 per sq. ft.	-5.5%
Nonresidential			
Retail / Commercial	\$0.86 per sq. ft.	\$1.27 per sq. ft.	47.7%
Office	\$1.24 per sq. ft.	\$1.82 per sq. ft.	46.8%
Industrial	\$0.62 per sq. ft.	\$0.91 per sq. ft.	46.8%

PROJECTED FEE REVENUE

Figure 13 projects fee revenue through buildout of the District. Total fee revenue (in 2021 dollars) is then estimated by multiplying the fire facilities demand standard by functional population growth for the period estimated in Figure 4. Certainly, arguments can be made for higher or lower growth. However, the projected growth and fee revenue are merely estimates for planning purposes. The fee program is designed not to depend on a specific capital improvement plan and specific level of new development. Only enough fee revenue will be generated for the District to maintain its existing level of service to serve the growing service population.

FIGURE 13 – PROJECTED FIRE IMPACT FEE REVENUE (2021 DOLLARS)

Land Use Category	Existing Functional Service Population ¹	Functional Service Population Growth ¹	Existing Facility Standard ²	Projected Fee Revenue (2021\$)
	Calc a	b	c	d = b * c
Residential	22,620	9,205	\$2,236.81	\$20,589,778
Nonresidential	2,061	839	\$2,236.81	\$1,876,320
Total	24,682	10,044	\$2,236.81	\$22,466,098

Notes:

¹ See Figure 6.

² See Figure 8.

CAPITAL IMPROVEMENT PLAN, FY 2021-22

Below is the District's current long-term capital improvement plan. The District's planned facility improvements, in 2021 dollars, include the construction of Station 90, expansion of Stations 92, 94, 96, and 97, and a contribution to a regional fire training tower.

FIGURE 14 – FY 2021-22 CAPITAL IMPROVEMENT PLAN

Item	Estimated Cost (2021 \$)
New Station 90 Construction Cost	\$20,254,000
Other Station Expansion Construction Costs	\$15,100,000
Contribution to Regional Fire Training Tower	\$350,000
Apparatus, Ambulances, Vehicles, and Equipment	\$5,810,000
	\$41,514,000

Source: Truckee Fire Protection District 2021-22 Capital Improvement Plan

The District's unexpended fire impact fee proceeds (approximately \$4 million) and projected fee revenue will fund 63.6 percent or \$26.4 million of the District's current \$41.5 million long-term capital improvement plan. The District will need to fund the shortfall and any other improvements not currently identified with other funding sources. Other potential sources of funds include, but are not limited to, a general obligation bond measure, state and federal grants, the District's general fund, and existing or new special tax and assessment proceeds, if allowable.

Fee revenue will not be used to fund existing deficiencies such as station renovation that do not expand fire system capacity. The allowable and prohibited uses of fee revenue are detailed in Figure 15.

NEXUS FINDINGS

This section frames the Nexus Study findings in terms of the legislated requirements to demonstrate the legal justification of the fire impact fee.

PURPOSE OF FEE

The purpose of the fee is to fund the one-time cost of expanding the District's facilities, apparatus, and equipment needed to maintain its existing level of service. The fire impact fee will ensure that new development will not burden existing development with the cost of expanded facilities, apparatus, and equipment required to accommodate growth as it occurs within the District.

USE OF FEE REVENUE

Fee revenue will be used to fund new facilities (land, stations, and other buildings), new apparatus (engines, ambulances, and other vehicles), and new equipment costs that expand the District's fire system capacity. Due to the increased service calls from the persons and structure area growth created by new development, the District will need to replace apparatus more frequently and / or add apparatus to its fleet. The District may use fee proceeds to fund up to 40.7 percent of an apparatus replacement ⁴ and up to 100 percent of the cost of adding apparatus to the fleet. Lastly, the cost of fee collection, accounting, satisfying reporting requirements, periodic nexus studies, and other expenses related to compliance with the Act will also be funded with fee revenue.

It is important to note that only enough fee revenue will be generated for the District to maintain its existing level of service to serve the growing community. Fee revenue will not be used to fund existing deficiencies such as station renovation that do not expand fire system capacity.

A summary of the allowable and prohibited uses of fee revenue is provided on the following page.

⁴ Represents the percentage growth in the functional service population thru buildout.

FIGURE 15 – SUMMARY OF ALLOWABLE AND PROHIBITED USES OF FEE REVENUE

<u><i>Allowable Uses</i></u>	<u><i>Prohibited Uses</i></u>
<ul style="list-style-type: none"> ▪ <i>New (added) or expanded land and facilities costs (100%)</i> ▪ <i>Apparatus, ambulances, vehicles, and equipment purchases that expand the system inventory (100%)</i> ▪ <i>Facility costs already incurred to provide growth-related capacity (100%)</i> ▪ <i>The portion of apparatus, ambulances, and vehicles replacement costs attributable to new development (40.7%)</i> ▪ <i>The portion of a renovation project that expands service capacity</i> ▪ <i>Collection, accounting, documentation, annual reporting requirements, five-year report requirements, periodic nexus studies, and other costs reasonably related to compliance with the Act.</i> 	<ul style="list-style-type: none"> ▪ <i>Existing deficiencies, such as improvements to existing facilities that do not expand service capacity</i> ▪ <i>The portion of apparatus, vehicles, and equipment replacement costs attributable to existing development (59.3%)</i> ▪ <i>Operational, maintenance, or repair costs</i>

BENEFIT RELATIONSHIP

The fee will be collected as development occurs. To maintain its existing level of fire protection and emergency response services, fee revenue will be used to expand the District's facilities, apparatus, and equipment to meet the additional demand generated by the new residents and employees and new structural area created by new development projects.

Fee revenue will be deposited into a separate fire impact fee account or fund in a manner to avoid any commingling of the fees with other revenues and funds. The fee revenue will be restricted to the uses described in the "Use of Fee Revenue" finding. Additionally, the Act ensures that fees are either expended expeditiously or revenue will be refunded. These Act requirements ensure that a development project paying the fire impact fee will benefit from its use. Moreover, since the District's fire protection and emergency response resources are organized as an integrated fire system, improvements and purchases benefit the entire fire system.

IMPACT OR NEED RELATIONSHIP

New residential and nonresidential development projects in the District will increase persons (permanent full-time residents, part-time residents, vacation home renters, and employees) and the structural area (residential area and nonresidential building area) in persons live or work. The growth in persons and structural area will create additional need for the District's fire protection and prevention, emergency response service, and a corresponding need for new or expanded facilities and replacement of apparatus, vehicles, and equipment in order to maintain the District's existing service level. Therefore, the fee will be imposed on different types of development projects for the additional functional service population generated and structural area created by new development projects.

ROUGH PROPORTIONALITY

The cost of fire protection facilities, apparatus, and equipment attributable to a development project is based upon the level of existing development served by the District's existing fire system. The use of an existing facilities standard methodology to determine the fire impact fee achieves proportionality between existing development and new development. Moreover, these equivalent costs are applied to four land use categories in proportion to the need they create for expanded facilities.

The use of a fire facilities demand factor to determine the fire impact fee schedule achieves proportionality across the types of development on which the fee is imposed. Larger development projects will generate a higher number of persons and structural area to protect and, as a result, will pay a higher fee than smaller development projects. Thus, the application fire impact fee schedule to a specific project ensures a reasonable relationship between the fee and the cost of the facilities, equipment, and apparatus attributable to that project.

FEE PROGRAM ADOPTION REQUIREMENTS

The following are the general requirements for approval of the Nexus Study and proposed fire impact fee program (“fee program”) by the District Board of Directors and adoption by the Town Council and each County Board of Supervisors on behalf of the District. The specific statutory requirements for adopting the updated fee program may be found in the Mitigation Fee Act (California Govt. Code § 66000 et seq.).

SCI recommends that the notice and hearing requirements be duplicated by the District and the Town, and the Counties.

TRUCKEE FIRE PROTECTION DISTRICT

1. The District Board of Directors shall conduct at least “one open and public meeting” as part of a regularly scheduled meeting on the proposed fee program.
2. At least 14 days before the meeting, the District shall mail out a notice of the meeting to any interested party who filed a written request for notice of the adoption of new or increased fees.
3. At least ten days before the meeting, the District shall make the Nexus Study available to the public for review.
4. At least ten days before the public hearing, a notice of the time and place of the meeting shall be published twice in a newspaper of general circulation with at least five days intervening between the dates of first and last publication, not counting such publication dates.
5. After the public hearing, adopt a resolution approving the Nexus Study Update and updated fee program with a recommendation that the Town Council, the Board of Supervisors of both Counties adopt the updated fee program on behalf of the District.

TOWN OF TRUCKEE, COUNTY OF NEVADA, AND COUNTY OF PLACER

1. The Town Council and Board of Supervisors shall conduct at least “one open and public meeting” as part of a regularly scheduled meeting on the requested fee program.
2. At least 14 days before the meeting, the Town and Counties shall mail out a notice of the meeting to any interested party who filed a written request for notice of the adoption of new or increased fees.

3. At least ten days before the meeting, the Town and Counties shall make the Nexus Study available to the public for review.
4. At least ten days before the public hearing, a notice of the time and place of the meeting shall be published twice in a newspaper of general circulation with at least five days intervening between the dates of first and last publication, not counting such publication dates.
5. After the public hearing, adopt a resolution adopting the Nexus Study Update and updated fee program on behalf of the District.
6. The updated fee program shall become effective 60 days after adopting the resolution or longer as specified by the resolution.

FEE PROGRAM ADMINISTRATION REQUIREMENTS

This section contains general requirements for the administration of the fee program. The specific statutory requirements for administering the fee program may be found in the Mitigation Fee Act (California Govt. Code § 66000 et seq.).

ACCOUNTING REQUIREMENTS

Proceeds from the fire impact fee should be deposited into a separate fund or account so that there will be no commingling of fees with other revenue. The fire impact fees should be expended solely for the purpose for which they were collected. Any interest earned by such account should be deposited in that account and expended solely for the purpose for which originally collected.

REPORTING REQUIREMENTS

The following information, entitled “*Annual Report*,” must be made available to the public within 180 days after the last day of each fiscal year:

- a brief description of the type of fee in the account;
- the amount of the fee;
- the beginning and ending balance of the account;
- the fees collected that year and the interest earned;
- an identification of each public improvement for which the fees were expended and the amount of the expenditures for each improvement;
- an identification of an approximate date by which development of the improvement will commence if the local agency determines that sufficient funds have been collected to complete financing of an incomplete public improvement;
- a description of each inter-fund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, the date on which any loan will be repaid, and the rate of interest to be returned to the account; and
- the amount of money refunded under section Govt. Code § 66001.

The Annual Report shall be made available to the public pursuant at the next regularly scheduled public meeting, not less than 15 days after it is made available to the public. Notice of the time and place of the meeting, including the address where Annual Report may be reviewed, shall be mailed, at least 15 days prior to the meeting, to any interested party who files a written request for mailed notice of the meeting. Any written request for mailed notices shall be valid for one year from the date it is filed unless a renewal request is filed. Renewal requests for mailed notices shall be filed on or before April 1 of each year. A reasonable annual charge for sending notices based on the estimated cost of providing the service may be established.

For the fifth fiscal year following the first receipt of any fire impact fee proceeds, and every five years thereafter, the District, Town, and Counties must comply with Government Code Section 66001(d)(1) by affirmatively demonstrating that the District still needs unexpended fire impact fees to achieve the purpose for which it was originally imposed and that the District has a plan on how to use the unexpended balance to achieve that purpose. Specifically, the following findings, entitled "*Five-Year Findings Report*", shall be made with respect to that portion of the account or fund remaining unexpended, whether committed or uncommitted:

- Identify the purpose to which the fee is to be put;
- Demonstrate a reasonable relationship between the fee and the purpose for which it is charged;
- Identify all sources and amounts of funding anticipated to complete financing in incomplete improvements; and
- Designate the approximate dates on which the funding is expected to be deposited into the appropriate account or fund.

The refund of all or any part of such unexpended or unappropriated fee revenue, together with any actual interest accrued thereon, in the manner described in Government Code § 66001 (e) of the, to the current record owner of any property for which a fee was paid; provided that if the administrative costs of refunding such fee revenue exceed the amount to be refunded.

The Five-Year Findings Report must be made available to the public in connection with the Annual Report for the fifth fiscal year.

FEE EXEMPTIONS

The following development projects are exempted from payment of the fee:

- A structure owned by a governmental agency.
- A structure which is being reconstructed following damage or destruction by fire or another casualty, or the voluntary demolition thereof, provided that the number of structures or the size in such reconstructed structure is no greater than the number of structures or the size of the structure prior to such damage, destruction or demolition.
- A development project found to have no impact on the District's fire system.
- An accessory dwelling unit less than 750 square feet.

FEE CREDITS

In order to comply with the Act and recent court cases, a fee credit must be given for demolished existing square footage as part of a new development project. Additionally, subject to certain restrictions, if a developer dedicates land, constructs facilities, provides apparatus or equipment for the District, the fee imposed on that development project may be adjusted to reflect a credit for the cost of the dedicated land, facilities constructed, and apparatus and equipment provided.

ANNUAL INFLATIONARY ADJUSTMENT

The cost estimates presented in this Nexus Study are in January 2021 dollars. The fee will need to be adjusted annually commensurate with changes in the cost of facilities, apparatus, and equipment. Therefore, the fire impact fee should be adjusted automatically without further action by the District Board, the Town Council, or either of the County Board of Supervisors on the first day of each fiscal year by the previous calendar percentage change in the Engineering News-Record Construction Cost Index (20-City Average), or its successor publication.

TRANSPARENCY REQUIREMENTS

The District must clearly post the following information on the District's website regarding the fee program. Updates to the information must be made available within 30 days of any change.

- The current fee schedule or direct link indicated the effective date when approved by each of the County Board of Supervisors and the Town Council.
- Current and five previous Annual Reports.
- Current and any previous Nexus Study conducted after January 1, 2018.

APPENDICES

Appendix A – District Map and Fee Program Area

Appendix B – Demographic Information

Appendix C – Fire System Inventory and Replacement Cost Estimates

APPENDIX B – DEMOGRAPHIC INFORMATION

FIGURE 17 – EXISTING AND BUILDOUT DWELLING UNITS BY SERVICE AREA

Service Area	Existing Dwelling Units	Buildout Dwelling Units	Dwelling Unit Growth
calc	a	b	c = b - a
Town of Truckee	13,670	19,834	6,164
Unincorporated Nevada	429	622	193
Unincorporated Placer	2,261	2,561	300
Total District	16,360	23,017	6,657

Sources: Town of Truckee; California Department of Finance; Nevada County and Placer County Assessor's Offices; SCI Consulting Group

Notes:

¹ Dwelling units are based upon California Department of Finance E5 Report as of January 2021 and Nevada County and Placer County Assessor's data as of July 2021.

FIGURE 18 – SEASONAL / VACATION HOUSING DEMAND FACTOR

	Calc		Source
Total Dwelling Units	a	13,670	California Department of Finance
Seasonal / Vacation Housing Units	$b = a * 53.5\%$	7,313	Town of Truckee
Seasonal Housing	$d = b - c$	6,121	
Vacation Rentals	c	1,192	Town of Truckee; As of Oct. 2021
Assumed Occupancy %			
Seasonal Housing	e	7.0%	Dean Runyan Associates
Vacation Rentals	f	47.5%	See Figure 20
Percentage of Total			
Seasonal Housing	$g = c / b$	83.7%	
Vacation Rentals	$h = d / b$	16.3%	
Facility Demand Factor	$l = e * g + f * h$	0.136	

Notes:

¹ The seasonal / vacation housing demand factor determined for the the 2016 Nexus Study was 0.127.

FIGURE 19 – ANNUAL AVERAGE OCCUPANCY RATE FOR VACATION RENTALS

Month	Vacation Rental Occupancy Rate
January	61.0%
February	61.0%
March	33.0%
April	33.0%
May	33.0%
June	63.0%
July	63.0%
August	63.0%
September	33.0%
October	33.0%
November	33.0%
December	61.0%
Annual Average	47.5%

Source: https://www.gotahoenorth.com/wp-content/uploads/2015/09/EconomicBenefits_NLTruckeeTransitVision.pdf

APPENDIX C – FIRE SYSTEM INVENTORY AND REPLACEMENT COST ESTIMATES

FIGURE 20 – EXISTING LAND AND BUILDING INVENTORY

Fire Station ¹	Amount	Unit Cost	Replacement Cost (2021\$)
Calc	a	b	c = a * b
Station 90			
Land	2.83 acres	\$875,000 per acre	\$2,476,250
Station 91			
Land ²	0.33 acres	\$0 per acre	\$0
Buildings	5,738 sq. ft.	\$1,119 sq. ft.	\$6,420,822
Station 92			
Land	0.68 acres	\$875,000 per acre	\$595,000
Buildings	12,960 sq. ft.	\$1,119 sq. ft.	\$14,502,240
Station 93			
Land	0.19 acres	\$875,000 per acre	\$166,250
Buildings	3,333 sq. ft.	\$1,119 sq. ft.	\$3,729,627
Station 94			
Land	0.22 acres	\$875,000 per acre	\$192,500
Buildings	3,302 sq. ft.	\$1,119 sq. ft.	\$3,694,938
Station 95			
Land	0.60 acres	\$875,000 per acre	\$525,000
Buildings	6,009 sq. ft.	\$1,119 sq. ft.	\$6,724,071
Station 96			
Land	0.00 acres	\$0 per acre	\$0
Buildings ³	4,300 sq. ft.	\$1,119 sq. ft.	\$4,811,700
Total Existing Facilities (Land and Buildings)			\$43,838,398

Source: Truckee Fire Protection District; Sierra West Group; SCI Consulting Group

Notes:

¹ Station 97 is a leased building owned by the Donner Summit Public Utility District and Station 98 is a leased building owned by the Sierra Lakes Water District, therefore no building or land value is shown.

² Station is located on leased land from the railroad.

³ Building area shown represents the District's approximate ownership share of Station 96.

FIGURE 21 – EXISTING APPARATUS AND EQUIPMENT INVENTORY

Unit ID #	Purchase Year	Make / Model	Apparatus / Vehicles ¹	Equipment ¹	Replacement Value (2021\$)
Administration					
U-94	2002	Chevrolet Tahoe	\$11,178	\$22,500	\$33,678
U-296	1998	Chevrolet 1/2 Ton	\$7,600	\$22,500	\$30,100
U-91	2006	Ford Escape	\$16,000	\$13,300	\$29,300
U-95	2012	Dodge Ram 2500	\$22,800	\$22,500	\$45,300
U-96	2013	Dodge Ram 2500	\$22,800	\$22,500	\$45,300
U-Prev	2013	Ford Interceptor	\$31,500	\$22,500	\$54,000
900	2016	Ford Interceptor	\$42,000	\$22,500	\$64,500
U-Prev	2016	Dodge Ram - Reg Cab 2500	\$30,400	\$13,300	\$43,700
902	2016	Dodge Ram - Crew Cab 2500	\$30,400	\$22,500	\$52,900
M-9	2016	Dodge Ram 2500	\$30,400	\$37,500	\$67,900
901	2017	Dodge Ram - Crew Cab 2500	\$37,000	\$22,500	\$59,500
B-9(2)	2017	Chevrolet Tahoe	\$44,712	\$26,400	\$71,112
U-Prev	2017	Dodge Ram 1500	\$32,000	\$13,300	\$45,300
U-School	2018	Subaru Imprezza	\$27,173	\$5,800	\$32,973
U-92	2018	Dodge Ram 2500	\$30,400	\$22,500	\$52,900
B-9	2020	Chevrolet Tahoe	\$44,712	\$22,500	\$67,212
Prev	2021	Subaru Crosstrek	\$27,173	\$5,800	\$32,973
Prev	2021	Subaru Crosstrek	\$27,173	\$5,800	\$32,973
M-9.2	2021	Dodge Tradesman 2500	\$30,400	\$37,500	\$67,900
Rescue/EMS					
D-92	1995	Chevrolet Dive	\$61,250	\$108,000	\$169,250
R-92	1988	Spartan Rescue	\$185,500	\$322,900	\$508,400
M-297	2009	Ford 450 Ambulance	\$122,500	\$124,200	\$246,700
M-95	2014	Ford 450 Ambulance	\$183,750	\$124,200	\$307,950
Ranger-92	2015	Polaris Ranger	\$15,000	\$76,300	\$91,300
M-296	2016	Ford 450 Ambulance	\$245,000	\$124,200	\$369,200
M-295	2016	Ford 450 Ambulance	\$245,000	\$124,200	\$369,200
M-292	2016	Ford 450 Ambulance	\$245,000	\$124,200	\$369,200
Boat 92	2018	Biondo Boat Rescue Boat	\$221,000	\$80,500	\$301,500
M-97	2018	Ford 450 Ambulance	\$245,000	\$124,200	\$369,200
M-96	2019	Ford 450 Ambulance	\$245,000	\$124,200	\$369,200
M-92	2020	Ford 450 Ambulance	\$245,000	\$124,200	\$369,200
R-92	2000	Pierce Rescue	\$185,500	\$322,900	\$508,400

FIGURE 22 – EXISTING APPARATUS AND EQUIPMENT INVENTORY (CONTINUED)

Unit ID #	Purchase Year	Make / Model	Apparatus / Vehicles ¹	Equipment ¹	Replacement Value (2021\$)
Suppression					
T-92	1992	Spartan Ladder	\$375,000	\$196,400	\$571,400
B-97	1997	International Type 3	\$131,250	\$196,400	\$327,650
E-95	1997	Spartan Type 1	\$188,250	\$196,400	\$384,650
E-292	1999	American La France Type 1	\$188,250	\$196,400	\$384,650
E-93	2000	Spartan Type 1	\$188,250	\$196,400	\$384,650
E-97	2002	Spartan 4x4 Type 1	\$188,250	\$196,400	\$384,650
E-98	1998	Ferrara Type 1	\$188,250	\$196,400	\$384,650
B-95	2002	International Type 3	\$131,250	\$196,400	\$327,650
B-92	2011	International Type 3	\$262,500	\$196,400	\$458,900
ARFF-96	2015	International Type 1	\$564,750	\$196,400	\$761,150
WT-92	2017	Freightliner Tender	\$333,000	\$196,400	\$529,400
E-92	2018	Spartan Type 1	\$753,000	\$196,400	\$949,400
Miscellaneous					
L-92	1997	John Deere Loader	\$40,000	\$3,500	\$43,500
CT-92		Cascade Trailer	\$6,000	\$13,700	\$19,700
Old #1	1937	Chevrolet Pumper	\$15,000	\$0	\$15,000
	2004	HazMat Boom Trailer	\$7,500	\$0	\$7,500
	2006	Mirage/HazMat Decon Trailer	\$8,500	\$0	\$8,500
	2005	Chipper Truck Chevy	\$20,709	\$0	\$20,709
L-97	2006	John Deere Loader	\$92,500	\$0	\$92,500
	2004	MCI #1 Trailer	\$1,000	\$0	\$1,000
	2004	MCI #2 Trailer	\$1,000	\$0	\$1,000
	2015	PJ Trailer/Ranger Trailer	\$1,714	\$0	\$1,714
L-96	2006	John Deere Loader	\$15,000	\$0	\$15,000
	2012	Utility Trailer Trailer	\$900	\$0	\$900
Boat TR	2018	MCS Trailer	\$15,000	\$0	\$15,000
		Raft Trailer	\$750	\$0	\$750
Total Apparatus and Equipment			\$6,707,894	\$4,661,900	\$11,369,794

Source: Truckee Fire Protection District

Notes:

¹ Value based on estimated current replacement value. Adjustments have been made to discount apparatus and vehicles based on age (0 - 5 years at 100% , 6-10 years at 75% ; 11 - 15 years at 50% and 16 years or more at 25% .)

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