RESCUE FIRE PROTECTION DISTRICT

EXHIBIT B

COST RECOVERY ANALYSIS AND FINDINGS

FIRE PREVENTION SERVICES FEE SCHEDULE

2026

PURPOSE

The Rescue Fire Protection District ("District") provides fire prevention, plan review, inspection, code enforcement, and related services intended to protect life, property, and the environment from fire and other hazards.

The purpose of this Cost Recovery Analysis is to establish and document the reasonable costs incurred by the District in providing these services and to demonstrate that the adopted fees do not exceed the District's actual costs of providing such services.

The fees contained within the Fire Prevention Services Fee Schedule are intended solely to recover the District's costs associated with providing fire prevention services and are not intended to generate revenue beyond those costs.

FINDINGS

The Board of Directors of the Rescue Fire Protection District finds:

1. The fees are imposed for specific governmental services, products, regulatory activities, inspections, reviews, permits, and approvals provided directly to the applicant or property owner.
2. The fees do not exceed the reasonable costs incurred by the District in providing the service, product, permit review, inspection, or regulatory activity for which the fee is imposed.
3. The allocation of costs bears a fair and reasonable relationship to the burden placed upon the District by the applicant, project, permit, or activity.
4. The fees are regulatory fees and charges and are not taxes pursuant to Article XIII C of the California Constitution.

COST OF SERVICE METHODOLOGY

The District's fee schedule is based upon the actual cost of providing fire prevention services, including but not limited to:

- Salary and wages
- Employee benefits
- Retirement contributions
- Workers' Compensation insurance
- Medicare and payroll taxes
- Training and continuing education
- District vehicles and fuel
- Software and technology systems
- Administrative support
- Office facilities and utilities
- Equipment and supplies
- Record retention and document management
- Legal and administrative overhead

The District utilized the highest Captain/Paramedic compensation level as the baseline position most representative of the knowledge, training, certifications, and experience required to perform technical fire prevention services.

THIRD-PARTY REVIEW AND EXTRAORDINARY REVIEW

Certain applications, permits, developments, fire protection systems, water supply systems, wildfire mitigation projects, and other proposals may require specialized technical review beyond the expertise, staffing capacity, or resources available within the District.

In such circumstances, the District may retain qualified consultants, engineers, fire protection specialists, attorneys, inspectors, plan reviewers, wildfire mitigation specialists, or other professionals to assist with project review and evaluation.

Applicants receiving the benefit of such services shall be responsible for reimbursement of the District's actual costs associated with those services.

The District may assess administrative overhead to recover costs associated with consultant coordination, contract administration, project management, invoicing, permit processing, record retention, final approval activities, and other related administrative functions.

Administrative overhead associated with third-party services shall not exceed the District's reasonable cost of administering such services.

PERSONNEL COST BASIS

Reference Position:

Highest Administrative Captain/Captain-Paramedic Compensation Level Adopted by the District

Annual Compensation: Based upon the highest Administrative Captain/Captain-Paramedic compensation level adopted by the District at the time of fee analysis.

The District recognizes that direct salary alone does not represent the actual cost of providing services. Additional costs including retirement, health insurance, workers' compensation, payroll taxes, training, equipment, facilities, administrative support, and operational overhead significantly increase the actual cost of service delivery.

Based upon these factors, the District has established the following cost recovery rates:

Administrative Captain / Fire Marshal
$150.00 per hour

Fire Prevention Services
$150.00 per hour

Additional Plan Review
$150.00 per hour

Re-Inspection Services
$175.00 per inspection

These rates represent the District's estimated fully burdened cost of providing fire prevention services.

NON-HABITABLE STORAGE BUILDINGS AND AGRICULTURAL STRUCTURES

The District reviews non-habitable storage buildings, agricultural structures, equipment barns, workshops, and similar structures for compliance with applicable fire protection requirements.

Review may include:

- Fire apparatus access
- Rural water supply requirements
- Water storage requirements
- Draft hydrant requirements

- Fire flow analysis
- Addressing requirements
- Defensible space requirements
- Applicable District Standards
- California Fire Code compliance

Because larger structures typically require additional review and analysis, the District has established the following fee structure:

Up to 1,200 square feet: $150

1,201 to 3,000 square feet: $250

Greater than 3,000 square feet: $350

These fees are intended solely to recover the District's cost of reviewing such projects and do not constitute development impact fees.

RURAL WATER SUPPLY SYSTEMS

The District performs technical review of water supply systems pursuant to applicable District Standards, including Regional Fire Protection Standard D-003.

Review activities may include:

- Water storage tanks
- Draft hydrants
- Dry hydrants
- Fire service mains
- Alternative water supply systems
- Fire flow calculations
- Water supply verification
- Field inspections

The adopted fee reflects the technical expertise and staff time required to evaluate compliance with District standards and applicable fire codes.

COMMUNITY WILDFIRE RESILIENCE AND IBHS INSPECTION PROGRAMS

The District may conduct inspections associated with the Insurance Institute for Business & Home Safety (IBHS) Prepared Home, Prepared Home Plus, Firewise USA®, Fire Adapted Communities, or similar wildfire resilience and community risk reduction programs.

Inspection activities may include:

- On-site property inspections and compliance verification
- Evaluation of vegetation management, defensible space, and wildfire mitigation feature
- Documentation, photography, reporting, and electronic record management
- Coordination with property owners, homeowners associations, property managers, insurance organizations, and partner agencies
- Compliance tracking and follow-up inspections
- Annual certification administration and program manageme
- Billing, scheduling, customer correspondence, and record retention

The District has determined that these services typically require approximately one hour of staff time per participating property, including both field inspection and administrative activities.

The adopted inspection fee is based upon the District's adopted fully burdened Fire Prevention hourly cost recovery rate and is intended solely to recover the District's reasonable cost of providing these services.

These fees do not constitute development impact fees and are imposed only upon persons or entities receiving the direct benefit of such services.

COMPARISON WITH REGIONAL FIRE AGENCIES

The District reviewed fee schedules and permit programs utilized by neighboring and comparable fire agencies within El Dorado County and surrounding jurisdictions.

The District determined that the adopted fees are generally consistent with, and in many cases lower than, fees charged by neighboring fire agencies for similar services.

CONCLUSION

The Rescue Fire Protection District finds that the fees established within the Fire Prevention Services Fee Schedule are reasonably related to the cost of providing services and do not exceed the District's actual costs.

The District further finds that adoption of these fees is necessary to ensure that the costs associated with development review, inspections, fire prevention activities, and code enforcement are borne by those receiving the services rather than by the District's general taxpayers.