



| FY 2026-2027 FIRE PROTECTION ASSESSMENT RESOLUTION 223-26 FINAL RESOLUTION - AUGUST 26, 2026

Fire Protection Assessment

1. Chapter 17 of the City Code provides a uniform process for the imposition and annual administration of assessments imposed to fund essential services and capital improvements.
2. Introductory Resolution 176-26 was approved on July 22, 2026, authorizing the City to notice assessed property owners.
3. Notices were sent out first week of August.
4. Resolution 223-26 represents the final resolution

Fire Protection Assessment

Purpose- provides a dedicated funding source for the cost of fire protection services and facilities for the upcoming fiscal year

Assessment is based on a two-tiered methodology:

- Tier 1- all parcels (including vacant) share in the cost of readiness to protect – this is a fixed assessment
- Tier 2- improved parcels only; based on structure (not taxable) value expressed as Equivalent Benefit Units (EBUs)

Assessment Calculation- 81% Recovery

Calculation Review	FY2026 Adopted – 81% Cost Recovery	FY 2027 – 81% Cost Recovery	Change	% Change
Assessment	\$68,413,480	\$66,845,893	(\$1,567,587)	(2.29%)
Tier 1 Allocation – 70.00%	\$47,889,436	\$46,792,125	(\$1,097,311)	(2.29%)
Tier 2 Allocation - 30.00%	\$20,524,044	\$20,053,768	(\$470,276)	(2.29%)
Total Assessment Revenue	\$68,413,480	\$66,845,893	(\$1,567,587)	(2.29%)
Tier 1 Allocation	\$47,889,436	\$46,792,125	(\$1,097,311)	(2.29%)
Total Assessable Parcels *	137,093	136,968	(125)	(0.09%)
Tier 1 Rate Per Parcel	\$349.32	\$341.63	(\$7.69)	(2.20%)
Tier 2 Allocation	\$20,524,044	\$20,053,768	(\$470,276)	(2.29%)
Structure EBUs	5,918,670	6,355,673	437,003	7.38%
Tier 2 Rate per EBU	\$3.47	\$3.16	(\$0.31)	(8.93%)
*Average Single Family	\$540.17	\$515.43	(\$24.74)	(4.58%)

*Average Single Family based on average structural value of \$275,697

Fire Protection Assessment

Some Key Investments in Fire Protection funded by the Fire Protection Assessment include:

1. Implementing Replacement Apparatus Schedule
2. Station Facility Maintenance
3. Hazmat Materials Analyzer
4. HVAC Replacement at multiple Fire Stations

Thank you

