

**PUBLIC SAFETY IMPACT FEES:  
Review and Update  
2013**

Town of Windham,  
New Hampshire

**Original Update Report: July 8, 2013**

**Revisions and Addendum Added: December 11, 2014**

**Adopted by Planning Board: January 7, 2015**

**Prepared for:**

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## A. Executive Summary

Purpose and Scope. The purpose of this analysis was to update the basis for public safety impact fee assessments that were first developed in February 2008 for the Town of Windham. The update centered on adjusting the variables of the original impact fee models so that dollar values of the fee are more representative of current costs, and to bring base year information (population, housing units, commercial square footage) up to date. Progress in providing the capital facilities for which the impact fees were assessed was also reviewed.

Conclusions. At the present time, the public safety impact fee assessments as developed in 2007-2008 are not sustainable. The original impact fee basis was principally based on expansion of the Police Station and the development of a satellite fire station. No progress has been made in these building expansions since the original fee was established. The first public safety impact fees were collected sometime in 2008.

During 2014, some of the fees collected will have been on deposit with the Town for six years. Lacking evidence of related improvements related to expansion of building space, a portion of the fees collected under the 2008 fees schedule may need to be refunded. A minimum of 87% of the fees collected under the original fee basis for the Police Department, and 57% of the fees collected for the fire department should be refunded once they have been held for six years without further action on building expansion.

If public safety impact fees are to be retained, the Town needs to make specific progress toward design and construction of building space for the two departments; the fee basis is contingent on making those investments.

Alternatives. Several alternatives may be considered in view of the results of this update report:

- (1) Cease the assessment of public safety impact fees;
- (2) Reduce the amount of the fee to exclude the cost of buildings;
- (3) Modify the standards used to assess the cost of safety buildings based on more tangible plans for facility expansion;
- (4) Continue with impact fee assessments for both buildings and capital equipment, subject to immediate capital investments to support building expansion.
- (5) If building expansion does not take place, continue with impact fee assessments, subject to refunding of the building expansion portion of fees collected if insufficient progress is made in facility development.

Two sets of fee calculations have been developed in this report. (See Tables 1 and 2, next page). The first fee schedule (Table 1) is based on an update of the original methodology, incorporating changes to the base year estimates of residential and non-residential development, the replacement cost estimates for buildings, and the value of capital equipment.

The second series of impact fee calculations (Table 2) is based on the same update factors, but with the elimination of building expansion costs as a component of capital facility investments.

This schedule represents a significant reduction in the total fee amount. Such an impact fee would be based solely on the proportionate cost of capital equipment of each department. Reliance on this fee schedule presumes that major vehicles, apparatus and mobile equipment comprise public safety “capital facilities”.

The full amount of the impact fee could be maintained provided that tangible plans and actual expenditures are made toward expansion of police and fire station building areas. At this time it appears premature to continue an impact fee assessment amount that includes the capital cost for safety buildings if no new space is likely to be developed within the next six years.

In the event that Windham decides to use an updated version of the fee schedules that presume building expansion, the Town should proceed with identifying and acquiring a site for a fire substation, and show progress toward design and construction for expansion of the police station and fire substation during the coming year. Otherwise, the amount of the fee will remain disproportionate relative to the actual capital investment being made by the Town.

#### Updated Content – December 2014

During review of the July 2013 update of the fee basis for the Police Department, BCM Planning identified an error in the allocation of building capital costs, which has been corrected in this December 2014 update. The changes resulted in a lower impact fee for the Police Department facilities than the amount shown in the July 2013 report. This updated report makes this correction to the July 2013 fee schedules using the original demographic assumptions based on the 2010 Census.

Updated estimates of population, housing, and employment for 2013 have become available since the July 2013 report was prepared. Therefore, an addendum is also included that shows the impact fee models updated to include population, housing, and employment estimates as of 2013. Due to the lag time in data availability, the 2013 estimates were not available at the time of the July 2013 update report.

Population estimates for 2013 were published in July 2014, and 2013 housing unit estimates were published in December 2014 by the NH Office of Energy and Planning. Data on the local labor force and local employment for 2013 were updated using current data available from NH Department of Employment Security, Labor Market Information Bureau. The addendum (see Part E of this report) provides impact fee calculations based on the newer information to define base year demographics.

The section relating to a review of impact fee revenue potential that was part of the July 2013 report has been excluded from this update report. Since the July 2013 update was prepared, the Town has reviewed its collection records and assessment procedures and has verified the extent of development that was exempt from the impact fee assessments due to grandfathering.

**NOTE: Per the Planning Board 6-0 vote on 1/7/15, “Apartments for the Elderly (Age 62+)” should read “Apartments for the Elderly (Age 55+)” throughout the document.**

**Table 17 on page #18 of this report is the impact fee schedule adopted by the Planning Board 6-0 at their 1/7/15 public hearing.**

## Public Safety Fee Schedules Using July 2013 Basis (Amended Dec 2014)

**Table 1:  
Fee Schedule Including Buildings and Capital Equipment**

PUBLIC SAFETY IMPACT SCHEDULE - 2013 UPDATE METHODOLOGY			
Use Category	Public Safety Impact Fees Per Dwelling Unit		
<b>General Residential Uses</b>	Police	Fire	Total Public Safety
Single Family Detached	\$555	\$973	\$1,528
Single Family Att. (Townhouse)	\$400	\$699	\$1,099
Duplex & 2-Unit	\$467	\$811	\$1,278
Multifamily 3+ Units	\$354	\$615	\$969
Manufactured Housing	\$398	\$695	\$1,093
	Public Safety Impact Fees Per Square Foot		
<b>Other Uses Based on Assessment Per Square Foot</b>	Police	Fire	Total Public Safety
Assisted Living Facility	\$0.31	\$2.40	\$2.71
Apartments for the Elderly (Age 62+)	\$0.31	\$1.08	\$1.39
Institutional (non-residential)	\$0.31	\$0.48	\$0.79
Retail & Lodging	\$0.31	\$0.47	\$0.78
Office	\$0.31	\$0.43	\$0.74
Services & General Commercial	\$0.31	\$0.34	\$0.65
Industrial & Warehouse	\$0.31	\$0.07	\$0.38
Others - Unclassified	\$0.31	\$0.48	\$0.79

Police Department Fee:

80% to building expansion; 20% to capital equipment

Fire Department Fee:

53% to building expansion; 47% to capital equipment

**Table 2:  
Supportable Impact Fee with Basis in Capital Equipment Only**

Use Category	Public Safety Impact Fees Per Dwelling Unit		
<b>General Residential Uses</b>	Police	Fire	Total Public Safety
Single Family Detached	\$112	\$457	\$569
Single Family Att. (Townhouse)	\$80	\$326	\$406
Duplex & 2-Unit	\$91	\$371	\$462
Multifamily 3+ Units	\$68	\$281	\$349
Manufactured Housing	\$80	\$324	\$404
	Public Safety Impact Fees Per Square Foot		
<b>Other Uses Based on Assessment Per Square Foot</b>	Police	Fire	Total Public Safety
Assisted Living Facility	\$0.06	\$1.10	\$1.16
Apartments for the Elderly (Age 62+)	\$0.06	\$0.49	\$0.55
Institutional (non-residential)	\$0.06	\$0.22	\$0.28
Retail & Lodging	\$0.06	\$0.22	\$0.28
Office	\$0.06	\$0.20	\$0.26
Services & General Commercial	\$0.06	\$0.16	\$0.22
Industrial & Warehouse	\$0.06	\$0.03	\$0.09
Others - Unclassified	\$0.06	\$0.22	\$0.28

## **B. Purpose and Scope of Report**

The purpose of this analysis was to update the Windham Public Safety Impact Fee Schedules and their underlying basis of assessment. The current fee schedules are based on a final report completed by BCM Planning in February 2008, which reflected data representative of 2007 baseline conditions. The 2008 report recommended the periodic review and adjustment of the assumptions of the impact fee calculations to assure that the fees remain proportionate and that the amount of the fee reasonably reflects the capital investment being made by the Town of Windham.

The scope of this 2013 review involved updating the component variables of the existing impact fee models and its assumptions using the structure and standards established in 2008 for these assessments. The scope did not include developing new methods of assessment for public safety facilities.

The update included review and modification of key variables in the assessment models, including:

- Scale of capital facilities actually provided or planned
- Actual investment in facilities since the fee was created
- Replacement cost estimates for existing facilities or planned facilities
- Base year demographic variables (population, housing, employment, labor force)
- Non-residential development and related floor area created since original study

The 2010 Census has been used to establish a current estimate of the base year population (13,592) for this impact fee update as well as the count of households and housing units. At the time of the original impact fee study the estimated population was 12,591. Town assessment data has been used to update the estimated floor area of non-residential uses. Resident labor force and the number of jobs in Windham have been updated using New Hampshire Employment Security statistics.

Future supportable service base for expanded buildings has been updated by carrying forward the ratios of employment and population and labor force shown in the original report, as well as the floor area ratios required for building space.

## **C. Review of Original (2007-08) Fee Basis and Assumptions**

The original basis of assessment for both Police Department and Fire Department facilities presumed substantial expansion of the police station and construction of at least one fire substation.

Existing space at the police station was used to define a facility standard relative to the number of officers in the force (averaged 595 square feet per uniformed officer). Projected needs were for a future expansion of the police department facility that would provide an expansion from the existing size of 11,301 square feet to a total of 15,279 square feet to accommodate growth in population and the related size of the police force.

The second component of the police department impact fee was an allowance for the capital equipment and vehicles of the department, expressed as total capital value per sworn officer. In the original impact fee assessment, 87% of the total fee was related to the cost of building expansion, and 13% for other capital equipment.

For the Fire Department, the development of a second fire station was presumed to be forthcoming within a six-year period. A new substation is now slated as a 2020 project in the most recent Windham Capital Improvement Program (CIP). The estimated cost of a new substation of about 7,000 square feet was estimated at \$1.5 million plus the cost of land acquisition for a new site.

An interview with the Fire Chief indicates that, since the time of the original impact fee assessment, independent studies have indicated that the full buildout of the Town of Windham may eventually require three substations to provide for full geographic coverage and reasonable response times.

The Fire Department capital equipment needs are substantially higher than those of the Police Department, and therefore a higher portion of the fire department impact fee was assessed for vehicles, apparatus and major capital equipment. In the original fee basis, 57% of the fees were related to building construction costs in the development of additional station space and the balance of 43% to capital equipment.

Upon reviewing changes in facilities since the original development of the impact fee (2007-08) with the Community Development Director, Fire Chief and Chief of Police, there has been no expansion of the Police Department headquarters, and none are indicated by the CIP. Since the original fee basis was created, a proposal for building expansion (a garage and training room) was brought forward by the Department, but subsequently failed to be approved as a warrant article. For the Fire Department, no specific site has yet been selected for a second station, nor have specific plans been drawn for its construction.

The standards for building space used in the 2008 impact fee reflected the level of service existing at that time (square footage per officer in the case of the police department, and the square footage per capita for fire stations). The application of the same standards to the larger current population (using the latest Census estimates) means that both facilities now have a deficiency in total space relative to the base year population.

## D. Update of Impact Fee Models

### 1. Assumptions for Public Safety Buildings

The estimated construction cost for public safety buildings has been updated based on Tables 3 and 4 and their associated assumptions. These tables update the cost basis of buildings only.

**Table 3: Police Station - Existing and Future Expansion**

Police Department Headquarters	Existing	Storage / Garage	Office Space Expansion	Total For Expanded Facility
Year Built	1998	As Proposed in 2007	Future Additions	With Full Expansion
Floor Area (Sq. Ft.)				
Non-garage space (1)	10,239		2,634	12,873
Garage space	624	1,344		1,968
Sally port	438			438
<b>Total Facility</b>	<b>11,301</b>	<b>1,344</b>	<b>2,634</b>	<b>15,279</b>
<b>Cost Per Sq. Ft. Comparable Facility</b>				
		1998 Cost PSF	RSM Index to 2012	2012 Cost/S.F. Estimated
		\$115	2.0	\$230
<i>(Estimated Using RS Means 1997 and 2012 Square Foot Costs)</i>				
2012-13 Estimated Development Cost Excluding Land Acquisition				\$3,514,084
Allowance for Value of Radio Base Stations, Dispatch, Towers (excludes equipment funded by grant)				\$213,000
Town Cost for Land	Original Town Cost Per Acre in 1994 (2)	2012 Adjusted Per Acre Raw Land	Acres Allocated to PD	Raw Land Cost
Raw Land Acquisition Cost (2)	\$6,692	\$16,061	2	\$32,122
Total Replacement/Development Cost 2012-13 Dollars				\$3,759,206
Overall facility investment per square foot				<b>\$246</b>

(1) Anticipated additions include 714 s.f. over mechanical room and 48'x40' addition (1,920 s.f.)

(2) The Town acquired the Fellows Road land for multiple purposes in 1994. The Town's cost was

\$350,000 for 52.3 gross acres in 1994. To estimate current comparable land cost, the original cost is indexed the change in the median primary home price in Windham for 2012 vs. 1994 based on data from the NH Housing Finance Authority.

**Table 4: Fire Department – Existing Central Station and Planned Substation**

Fire Department Buildings	Existing Central Station	Future Expansion (Substation)	Total For Future Service Base
Year Built	2000	Unknown	
Floor Area (Sq. Ft.)	16,000	7,000	23,000
Original Development Cost	\$1,973,000	\$1,500,000	
Cost Per Sq. Ft.	\$123.00	\$214	
RSM Adjustment 2000-2012	1.73	(Assume same cost/s.f. for substation)	
2012 Equivalent Per Sq. Ft.	\$213	\$214	
Replacement/Development Cost 2012 Estimate	\$3,408,000	\$1,500,000	\$4,908,000
Estimated Land Acquisition Cost (2, 3)	\$37,423	\$300,000	\$337,423
Total 2012 Value of Building Investment	\$3,445,423	\$1,800,000	\$5,245,423
Average 2012 Value of Facility Investment Per Square Ft. For Expanded Facilities			<b>\$228</b>

(1) Anticipated substation comparable to Londonderry's new (2006) South Station

(2) Town acquired existing site as part of purchase of 52.3 acres for \$350,000 in 1994. Est. adjusted cost for raw land in 2008 estimated at 2.4 original cost per gross acre = \$20,076 @ 2.33 acre site = \$46,788.

(3) Assumes 3 acres @ \$100,000 per acre for substation site (estimated commercial land value/acre on small parcel).

## 2. Assumptions for Capital Equipment Value

Updated estimates of the capital value (replacement cost) of public safety major vehicles and mobile capital equipment are shown in Tables 5 and 6.

### a. Capital Value of Vehicles & Mobile Equipment – Police Department

For police department capital equipment and vehicles, the current replacement cost or capital value per uniformed officer is used as the standard for assessment. That dollar amount is assigned at the ratio of officers to population used earlier to define space needs (an average of 1.51 officers per 1,000 persons) and apportioned to residential vs. non-residential development.

**Table 5: Police Department Vehicles and Mobile Capital Equipment**

<b>Police Department Vehicles and Mobile Equipment</b>	<b>Original Acquisition Date</b>	<b>Original Cost</b>	<b>Estimated Current Replacement Cost (1)</b>
Project 54 equip (Cars 3,4,5,7,10)	7/05	\$55,000	\$68,650
2005 Ford Explorer	5/24/2006	\$20,496	\$24,473
Speed Enforcement Trailer	6/21/2006	\$7,709	\$9,365
2009 Chevy Impala	9/08	\$17,720	\$20,141
2009 Chevy Impala	9/08	\$17,720	\$20,141
2009 Chevy Impala	9/08	\$22,987	\$26,128
2008 Chevy Impala	11/07	\$25,783	\$30,037
2008 Chevy Impala	11/07	\$25,783	\$30,037
Proj 54 Mobile Data Software	11/09	\$13,000	\$14,240
Accident Reconstruction Equip	11/09	\$10,344	\$11,331
2003 Chevy Silverado	1/11	\$11,000	\$11,641
2011 Dodge Charger	7/11	\$26,761	\$27,974
2011 Dodge Charger	7/11	\$26,594	\$27,800
2011 Ford Expedition SSV	7/11	\$30,252	\$31,623
2012 Dodge Ram	1/12	\$27,061	\$27,804
2013 Ford Interceptor Cruiser	3/12	\$24,657	\$25,209
2013 Ford Interceptor Utility	3/12	\$31,042	\$31,738
Portable Radios/Equip (21 sets)	10/12	\$57,917	\$58,203
<b>Total Capital Equipment</b>			<b>\$496,539</b>
<b>Per Sworn Officer</b>			<b>\$26,134</b>
<i>(1) Estimated @ 3% per year average annual increase from original purchase</i>			

b. Capital Value of Vehicles and Major Apparatus – Fire Department

**Table 6: Fire Department – Major Vehicles and Apparatus**

Fire Department Vehicles and Major Capital Equipment	Original Acquisition Date	Original Cost	Estimated Current Replacement Cost (1)
Watercraft Boat	7/1/1990	\$8,000	\$15,565
1994 E1 Pumper w/generator	7/1/1994	\$141,000	\$600,000 *
1998 Sailfish Boat	7/1/1996	\$7,500	\$12,219
1999 Ford F350 Pickup	7/1/1999	\$29,000	\$43,237
Thermal Imager Camera	7/1/1999	\$21,500	\$32,055
Commercial Clothes Washer	1/1/2000	\$11,500	\$16,892
1981 Spartan Ladder Truck	4/1/2001	\$25,000	\$950,000 *
2001 Hallmark EM Trailer	7/1/2001	\$5,100	\$7,167
SCBA Compressor	7/1/2001	\$30,065	\$42,249
2002 Horton Ambulance	7/1/2002	\$131,063	\$200,000 *
Lifepak 12's (2)	7/1/2002	\$29,975	\$40,895
SCBA Gear (22 sets)	11/1/2003	\$119,070	\$156,154
2 Thermal Imager Cameras	1/1/2004	\$24,000	\$31,320
15,000 lb Vehicle Lift	7/1/2004	\$10,390	\$13,360
Rescue Tool	2/1/2005	\$7,000	\$8,846
2006 KME Fire Engine/Pumper	10/1/2005	\$380,000	\$470,885
2006 KME 3000 Gallon Tanker	10/1/2005	\$277,550	\$343,932
2006 Ford F550 Forestry Truck	10/1/2005	\$85,500	\$105,949
2006 Horton Ambulance	12/10/2006	\$137,570	\$200,000 *
2008 Ford Expedition	9/1/2008	\$31,384	\$35,674
2008 Ford Expedition	9/1/2008	\$31,384	\$35,674
2011 Ford Expedition SSV	7/11	\$32,403	\$31,903
2009 F450 Ambulance	8/31/2009	\$165,363	\$200,000 *
2011 KME Fire Engine/Pumper	12/1/2011	\$569,856	\$588,427
Thermal Imager Camera (Truck)	2/1/2012	\$9,000	\$9,247
Thermal Imager Camera (Add'l)	11/1/2012	\$13,595	\$13,661
<b>Department total</b>			<b>\$4,205,311</b>
<i>Estimated at 3% increase per year from original purchase date except where indicated by a (*), where CIP values were substituted based on projected replacement cost.</i>			

Because the needs of long term future increases in the number of vehicles or fire fighting apparatus is unknown, the estimated replacement cost of *existing apparatus and equipment* has been apportioned across a *projected future service population* to derive a conservative cost allowance for capital equipment per resident (residential) and per square foot (nonresidential floor area). (If these averages were derived based on the current service base of the Town, the resulting dollar allowances would have been higher.)

### 3. Fee Model Updates and Indicated Fee Schedules

#### *a. Impact Fees Including Buildings and Capital Equipment (Original Method)*

Use of the 2008 standards for facility floor area ratios in each department, applied to the 2010 population of the Town results in an indicated base year deficiency in the size of the facility of 911 square feet in the police department and 1,262 square feet in the fire department.

A credit allowance has been computed for each of these based on the floor area deficiency in space times the estimated capital cost per square foot for the respective facilities. The cost to rectify the space deficiencies is then expressed as a cost per \$1,000 assessed value.

The resulting rate is then applied to the average assessed valuation of various types of housing units and to non-residential development per square foot to compute a credit allowance adjustment. The total capital cost per unit of development, less the credit allowance for building area deficiency, plus the amount allocated for capital equipment, equals the impact fee.

Tables 7 through 9 show the updated values for the Police Department model, which assumes substantial building expansion will take place.

Tables 10 through 12 contain the updated Fire Department model and fees, which presume the construction of at least one fire substation.

**Table 7: Updated Police Department Impact Fee Model  
(Buildings and Capital Equipment)**

<b>POLICE DEPARTMENT IMPACT FEE - WINDHAM, NH - 2013 UPDATE</b>				
<b>Service Demand Factor</b>	<b>Base Year Estimate</b>	<b>Supportable Service Base With Building Expansion</b>	<b>Change from Base Year</b>	
<b>RESIDENTIAL SECTOR</b>				
Population (Residential Demand) - U. S. Census				
Total Persons	13,592	17,020	3,428	
Household Population	13,565	16,986	3,421	
Labor Force (NH Employment Security)	7,700	9,642	1,942	
Total Housing Units	5,164	6,728	1,564	
Households (Occupied Units)	4,724	6,154	1,430	
Average Household Size	2.87	2.76	-0.11	
<b>NON-RESIDENTIAL SECTOR</b>				
Private Sector Covered Employment	2,666	3,857	1,191	
As percent of local labor force population	34.6%	40.0%		
Employment (Total Including Government)	3,175	4,593	1,418	
Non-Residential Floor Area Total	1,600,000	2,296,556	696,556	
Non-Residential Uses: Floor Area Per Employee	504	500		
<b>Police Department Staffing</b>				
Sworn Personnel	19.0	25.7	<i>Assumes constant ratio of officers per 1000 population</i>	
Sworn Persons per 1000 Population (Original Std)	1.51	1.51		
<b>Floor Area of Facilities</b>		<b>Base Year</b>	<b>With Future Expansion</b>	<b>Change from Base Year</b>
Floor Area of PD Buildings (Sq. Ft.)	11,301	15,279	3,978	
Floor Area Per Sworn Personnel (Sq. Ft.) - Original Standard	595	595		
Capacity of Building (Sworn Personnel)	19.0	25.7	6.7	
Facility Size Needed for Current Year	12,212			
<b>Existing Deficiency in Floor Area</b>	<b>911</b>			
<b>Demand on Capital Facilities</b>				
	<b>Capital Value - Current Year Demand</b>	<b>Total Supported by Expanded Facilities</b>	<b>Portion Allocated to New Development</b>	
Facility Development Cost Per Sq. Ft.	\$246	\$246		
Attributed Building Costs - Police Department	\$3,004,086	\$3,758,634	<b>\$754,548</b>	
<b>Capital Equipment of Department</b>				
	<b>Capital Value - Current Year Demand</b>	<b>Total Needed for Expanded Force</b>	<b>Portion Allocated to New Development</b>	
<b>Existing Investment Per No. Sworn Personnel</b>	\$26,000			
Total Capital Investment Required in Equipment	\$494,000	\$668,200	<b>\$174,200</b>	
<b>Total Capital Facility Investment - Police Dept.</b>	<b>\$3,498,086</b>	<b>\$4,426,834</b>	<b>\$928,748</b>	
<b>Public Safety Demand By Sector</b>				
Residential Share of Demand (Chief's Estimate)			75%	
Non-Residential Share of Demand			25%	
Cost Attributable to New Residential Development			\$696,561	
Cost Attributable to New Non-Residential Development			\$232,187	
<b>Residential Cost Per Capita</b>			<b>\$203.61</b>	
<b>Non-Residential Cost Per Sq. Ft.</b>			<b>\$0.333</b>	
<b>PUBLIC SAFETY FACILITY COSTS PER UNIT OF NEW DEVELOPMENT - POLICE DEPARTMENT</b>				
<b>Residential Capital Cost Per Dwelling Unit</b>	<b>Persons Per Dwelling Unit *</b>	<b>Capital Cost Per Unit</b>	<b>Impact Fee Per Unit</b>	
Single Family Detached	2.93	\$597	<b>\$555</b>	
Single Family Attached (Townhouse)	2.09	\$426	<b>\$400</b>	
Duplex & 2-Unit	2.38	\$485	<b>\$467</b>	
Multifamily 3+ Units	1.80	\$366	<b>\$354</b>	
Manufactured Housing	2.08	\$424	<b>\$398</b>	
<b>Non-Residential Capital Cost Per Sq. Ft.</b>				
Average Cost Per Sq. Ft. - all Non-Residential		\$0.33	<b>\$0.31</b>	

\* Adjusted from 2008 study @ ratio of 2010 average household size for Windham to 2000 average size

**Table 8: Credit Allowance - Police Station**

<b>Credit Allowance - Existing Space Deficiency</b>	
Deficiency in Space	<b>911</b>
Capital Cost Per Square Foot	\$246
Cost to Rectify Space Deficiency	\$224,106
2012 Assessed Valuation	\$2,042,007,370
Cost Per \$1,000 Valuation	\$0.11

**Table 9: Total Capital Cost and Net Impact Fee – Police Department**

Type of Structure	Average Assessed Valuation	Capital Cost Per Unit	Less Credit Allowance	<b>Impact Fee</b>
Single Family Detached	\$380,000	\$597	(\$42)	<b>\$555</b>
Townhouse/SF Attached	\$238,000	\$426	(\$26)	<b>\$400</b>
Duplex & 2-Unit	\$160,000	\$485	(\$18)	<b>\$467</b>
Multifamily 3+ Units	\$105,000	\$366	(\$12)	<b>\$354</b>
Manufactured Housing	\$238,000	\$424	(\$26)	<b>\$398</b>
Non-Residential Per Sq. Ft.	\$150	\$0.33	(\$0.02)	<b>\$0.31</b>

**Table 10: Fire Department Impact Fee (Buildings and Major Vehicles/Apparatus)**

<b>FIRE DEPARTMENT IMPACT FEE - WINDHAM, NH - 2013 UPDATE</b>			
<b>Service Demand Factor</b>	<b>Base Year</b>	<b>Service Population - Expanded Facilities</b>	<b>Change from Base Year</b>
<b>RESIDENTIAL SECTOR</b>			
Population (2010 Census Base Year)			
Total Persons	13,592	18,110	4,518
Household Population	13,565	18,074	4,509
Labor Force Population	7,700	10,260	2,560
Total Housing Units	5,164	7,159	1,995
Households	4,724	6,549	1,825
Average Household Size	2.87	2.76	-0.11
<b>NON-RESIDENTIAL SECTOR</b>			
Private Sector Covered Employment	2,666	4,104	1,438
As percent of local labor force population	34.6%	40.0%	
Employment (Total Including Government)	3,175	4,887	1,712
Non-Residential Floor Area Total	1,600,000	2,443,684	843,684
Non-Residential Uses: Floor Area Per Employee	504	500	
<b>Floor Area of Facilities</b>	<b>Existing</b>	<b>With Planned Expansion</b>	<b>Change from Base Year</b>
Floor Area of Fire Stations (Existing) Sq. Ft.	16,000	23,000	7,000
Station Space Required Per Capita (Facility Std Original Fee Basis)	1.27	1.27	
Population Supportable by Facilities	12,598	18,110	5,512
<b>Space Deficiency Existing Facility (Sq. Ft.)</b>	<b>(1,262)</b>		
Demand on Capital Facilities			
<b>Building Costs for Fire Stations</b>	<b>Existing Demand</b>	<b>Total Supported by Expanded Facilities</b>	<b>Portion Allocated to New Development</b>
Facility Development Cost Per Sq. Ft. 2013	\$228	\$228	
Attributed Building Costs - Fire Department	\$3,935,700	\$5,244,000	<b>\$1,308,300</b>
<b>Capital Equipment Investment</b>			
<b>Major Apparatus and Vehicles</b>	\$3,154,200	\$4,200,000	\$1,045,800
<b>Total Capital Facility Investment - Fire Dept.</b>	<b>\$7,089,900</b>	<b>\$9,444,000</b>	<b>\$2,354,100</b>
<b>Public Safety Demand By Sector - Fire and EMS</b>			
Residential Share of Demand (average of selected factors)			82%
Non-Residential Share of Demand			18%
Cost Attributable to New Residential Development			\$1,930,362
Cost Attributable to New Non-Residential Development			\$423,738
<b>Residential Cost Per Capita</b>			<b>\$350</b>
<b>Non-Residential Cost Per Sq. Ft.</b>			<b>\$0.50</b>
<b>PUBLIC SAFETY FACILITY COSTS PER UNIT OF NEW DEVELOPMENT - FIRE DEPARTMENT</b>			
<b>General Residential Fees Per Dwelling Unit</b>	<b>Persons Per Dwelling Unit *</b>	<b>Capital Cost Impact Per Unit</b>	
Single Family Detached	2.93	\$1,026	
Single Family Attached (Townhouse)	2.09	\$732	
Duplex & 2-Unit	2.38	\$833	
Multifamily 3+ Units	1.80	\$630	
Manufactured Housing	2.08	\$728	
<b>Other Uses, Per Sq. Ft.</b>	<b>Call Rate Multiplier</b>	<b>Capital Cost Per Sq. Ft.</b>	
Assisted Living (Housing for Elderly with Support Services)	5.01	\$2.50	
Apartments for the Elderly (Age 62+)	2.24	\$1.12	
Institutional (non-residential)	1.01	\$0.50	
Retail & Lodging	0.99	\$0.49	
Office	0.89	\$0.45	
Services & General Commercial	0.71	\$0.35	
Industrial & Warehouse	0.15	\$0.08	
Others - Unclassified - Average	1.00	\$0.50	
* Proportionately adjusted from 2008 study @ ratio of 2010 average household size for Windham to 2000 average size			

**Table 11: Credit for Fire Station Space Deficiency**

<b>Credit Allowance - Existing Space Deficiency</b>	
Deficiency in Space	1,262
Capital Cost Per Square Foot	\$228
Cost to Rectify Space Deficiency	\$287,736
2012 Assessed Valuation	\$2,042,007,370
Cost Per \$1,000 Valuation	\$0.14

Type of Structure	Average Assessed Valuation	Credit Allowance
Single Family Detached	\$380,000	(\$53)
Single Family Attached (Townhouse)	\$238,000	(\$33)
Duplex & 2-Unit	\$160,000	(\$22)
Multifamily 3+ Units	\$105,000	(\$15)
Manufactured Housing	\$238,000	(\$33)
Non-Residential Per Square Foot	\$150	(\$0.02)

**Table 12: Capital Cost and Net Impact Fee - Fire Department Buildings and Apparatus**

<b>PUBLIC SAFETY FACILITY COSTS PER UNIT OF NEW DEVELOPMENT - FIRE DEPARTMENT</b>			
<b>General Residential Fees Per Dwelling Unit</b>	<b>Persons Per Dwelling Unit *</b>	<b>Capital Cost Impact Per Unit</b>	<b>Impact Fee Per Unit</b>
Single Family Detached	2.93	\$1,026	<b>\$973</b>
Single Family Attached (Townhouse)	2.09	\$732	<b>\$699</b>
Duplex & 2-Unit	2.38	\$833	<b>\$811</b>
Multifamily 3+ Units	1.80	\$630	<b>\$615</b>
Manufactured Housing	2.08	\$728	<b>\$695</b>
<b>Other Uses, Per Sq. Ft.</b>		<b>Capital Cost Per Sq. Ft.</b>	<b>Impact Fee Per Sq. Ft.</b>
	Call Rate Multiplier	\$0.50	<b>\$0.48</b>
Assisted Living (Housing for Elderly with Support Svcs)	5.01	\$2.50	<b>\$2.40</b>
Apartments for the Elderly (Age 62+)	2.24	\$1.12	<b>\$1.08</b>
Institutional (non-residential)	1.01	\$0.50	<b>\$0.48</b>
Retail & Lodging	0.99	\$0.49	<b>\$0.47</b>
Office	0.89	\$0.45	<b>\$0.43</b>
Services & General Commercial	0.71	\$0.35	<b>\$0.34</b>
Industrial & Warehouse	0.15	\$0.08	<b>\$0.07</b>
Others - Unclassified - Average	1.00	\$0.50	<b>\$0.48</b>

*\* Proportionately adjusted from 2008 study @ ratio of 2010 average household size for Windham to 2000 average size*

*b. Impact Fees Including Vehicles and Mobile Equipment Only*

A second series of impact fee schedules was prepared that excludes public safety buildings. Expenditures supported by such a fee should be related to *acquisitions and improvements that expand or improve public safety services*, rather than simply those which replace existing equipment.

**Table 13: Police Department Impact Fee  
Capital Equipment & Vehicles Only**

<b>POLICE DEPARTMENT IMPACT FEE - WINDHAM, NH - 2013 UPDATE</b>			
Service Demand Factor	Base Year Estimate	Supportable Service Base With Building Expansion	Change from Base Year
<b>RESIDENTIAL SECTOR</b>			
Population (Residential Demand) - U. S. Census			
Total Persons	13,592	17,020	3,428
Household Population	13,565	16,986	3,421
Labor Force (NH Employment Security)	7,700	9,642	1,942
Total Housing Units	5,164	6,728	1,564
Households (Occupied Units)	4,724	6,154	1,430
Average Household Size	2.87	2.76	-0.11
<b>NON-RESIDENTIAL SECTOR</b>			
Private Sector Covered Employment	2,666	3,857	1,191
As percent of local labor force population	34.6%	40.0%	
Employment (Total Including Government)	3,175	4,593	1,418
Non-Residential Floor Area Total	1,600,000	2,296,556	696,556
Non-Residential Uses: Floor Area Per Employee	504	500	
<b>Police Department Staffing</b>			
Sworn Personnel	19.0	25.7	Assumes constant ratio of officers per 1000 population
Sworn Persons per 1000 Population (Original Std)	1.51	1.51	
<b>Capital Equipment of Department</b>			
	Capital Value - Current Year Demand	Total Needed for Expanded Force	Portion Allocated to New Development
<b>Existing Investment Per No. Sworn Personnel</b>	\$26,000		
Total Capital Investment Required in Equipment	\$494,000	\$668,200	<b>\$174,200</b>
<b>Total Capital Facility Investment - Police Dept.</b>	<b>\$494,000</b>	<b>\$668,200</b>	<b>\$174,200</b>
<b>Public Safety Demand By Sector</b>			
Residential Share of Demand (Chief's Estimate)			75%
Non-Residential Share of Demand			25%
Cost Attributable to New Residential Development			\$130,650
Cost Attributable to New Non-Residential Development			\$43,550
<b>Residential Cost Per Capita</b>			<b>\$38.19</b>
<b>Non-Residential Cost Per Sq. Ft.</b>			<b>\$0.063</b>
<b>PUBLIC SAFETY FACILITY COSTS PER UNIT OF NEW DEVELOPMENT - POLICE DEPARTMENT</b>			
<b>Residential Capital Cost Per Dwelling Unit</b>		Persons Per Dwelling Unit *	Capital Cost Per Unit
Single Family Detached		2.93	\$112
Single Family Attached (Townhouse)		2.09	\$80
Duplex & 2-Unit		2.38	\$91
Multifamily 3+ Units		1.80	\$69
Manufactured Housing		2.08	\$79
<b>Non-Residential Capital Cost Per Sq. Ft.</b>			
Average Cost Per Sq. Ft. - all Non-Residential			\$0.06

**Table 14: Police Department Impact Fee  
Vehicles & Equipment Only**

Residential Capital Cost Per Dwelling Unit	Impact Fee Per Unit
Single Family Detached	<b>\$112</b>
Single Family Attached (Townhouse)	<b>\$80</b>
Duplex & 2-Unit	<b>\$91</b>
Multifamily 3+ Units	<b>\$69</b>
Manufactured Housing	<b>\$79</b>
<b>Non-Residential Capital Cost Per Sq. Ft.</b>	
Average Cost Per Sq. Ft. - all Non-Residential	<b>\$0.06</b>

**Table 15: Fire Department Fee Model for Major Vehicles/Apparatus Only**

<b>FIRE DEPARTMENT IMPACT FEE - WINDHAM, NH - 2013 UPDATE</b>			
<b>Service Demand Factor</b>	<b>Base Year</b>	<b>Service Population - Expanded Facilities</b>	<b>Change from Base Year</b>
<b>RESIDENTIAL SECTOR</b>			
Population (2010 Census Base Year)			
Total Persons	13,592	18,110	4,518
Household Population	13,565	18,074	4,509
Labor Force Population	7,700	10,260	2,560
Total Housing Units	5,164	7,159	1,995
Households	4,724	6,549	1,825
Average Household Size	2.87	2.76	-0.11
<b>NON-RESIDENTIAL SECTOR</b>			
Private Sector Covered Employment	2,666	4,104	1,438
As percent of local labor force population	34.6%	40.0%	
Employment (Total Including Government)	3,175	4,887	1,712
Non-Residential Floor Area Total	1,600,000	2,443,684	843,684
Non-Residential Uses: Floor Area Per Employee	504	500	
<b>Demand on Capital Facilities</b>			
<b>Capital Cost Limited to Major Vehicles &amp; Apparatus</b>	<b>Existing Demand</b>	<b>Replacement Value Total</b>	<b>Portion Allocated to New Development</b>
<b>Capital Equipment Investment</b>			
<b>Capital Investment Major Apparatus</b>	\$3,154,200	\$4,200,000	\$1,045,800
<b>Total Capital Facility Investment - Fire Dept.</b>	\$3,154,200	\$4,200,000	<b>\$1,045,800</b>
<b>Public Safety Demand By Sector - Fire and EMS</b>			
Residential Share of Demand (average of selected factors)			82%
Non-Residential Share of Demand			18%
Cost Attributable to New Residential Development			\$857,556
Cost Attributable to New Non-Residential Development			\$188,244
<b>Residential Cost Per Capita</b>			\$156
<b>Non-Residential Cost Per Sq. Ft.</b>			\$0.22
<b>PUBLIC SAFETY FACILITY COSTS PER UNIT OF NEW DEVELOPMENT - FIRE DEPARTMENT</b>			
<b>General Residential Fees Per Dwelling Unit</b>	<b>Persons Per Dwelling Unit</b>	<b>Capital Cost Impact Per Unit</b>	
Single Family Detached	2.93	\$457	
Single Family Attached (Townhouse)	2.09	\$326	
Duplex & 2-Unit	2.38	\$371	
Multifamily 3+ Units	1.80	\$281	
Manufactured Housing	2.08	\$324	
<b>Other Uses, Per Sq. Ft.</b>	<b>Call Rate Multiplier</b>	<b>Capital Cost Per Sq. Ft.</b>	
		\$0.22	
Assisted Living (Housing for Elderly with Support Services)	5.01	\$1.10	
Apartments for the Elderly (Age 62+)	2.24	\$0.49	
Institutional (non-residential)	1.01	\$0.22	
Retail & Lodging	0.99	\$0.22	
Office	0.89	\$0.20	
Services & General Commercial	0.71	\$0.16	
Industrial & Warehouse	0.15	\$0.03	
Others - Unclassified - Average	1.00	\$0.22	
* Proportionately adjusted from 2008 study @ ratio of 2010 average household size for Windham to 2000 average size			

**Table 16: Fire Department Impact Fee Vehicles and Apparatus Only**

<b>General Residential Fees Per Dwelling Unit</b>	<b>Impact Fee Per Unit</b>
Single Family Detached	\$457
Single Family Attached (Townhouse)	\$326
Duplex & 2-Unit	\$371
Multifamily 3+ Units	\$281
Manufactured Housing	\$324
<b>Other Uses, Per Sq. Ft.</b>	<b>Impact Fee Per Sq. Ft.</b>
	\$0.22
Assisted Living (Housing for Elderly with Support Services)	\$1.10
Apartments for the Elderly (Age 62+)	\$0.49
Institutional (non-residential)	\$0.22
Retail & Lodging	\$0.22
Office	\$0.20
Services & General Commercial	\$0.16
Industrial & Warehouse	\$0.03
Others - Unclassified - Average	\$0.22

## E. Addendum - December 2014 Update with 2013 Population and Housing Data

At the time of the last full update of the public safety impact fees, completed in July 2013, the most reliable baseline data on local population and housing was the 2010 Census (100% count). In 2014, the NH Office of Energy and Planning released estimates of the estimated housing stock (December 2014) and population of New Hampshire municipalities as of 2013 (released July 2014). This new base year information has been incorporated into the fee models in this addendum, and new information from NH Employment Security has been added that reflects 2013 annual data for local employment and labor force estimates.

At the time of the July 2013 update the most recent data on local assessed valuation reflected the 2012 summary of valuation. This addendum incorporates an updated of the total assessed valuation for the Town for 2014, which is used to assign credit allowances for deficiencies in public safety facility space. All other assumptions from the 2013 update methodology have been retained.

The revised impact fee schedule supported by the updated baseline information are shown in the schedules and calculation worksheets which follow.

**Table 17: December 2014 Update of Fee Schedule**

Use Category	Public Safety Impact Fees Per Dwelling Unit		
	Police	Fire	Total Public Safety
<b>General Residential Uses</b>			
Single Family Detached	\$553	\$907	\$1,460
Single Family Att. (Townhouse)	\$399	\$653	\$1,052
Duplex & 2-Unit	\$472	\$765	\$1,237
Multifamily 3+ Units	\$359	\$581	\$940
Manufactured Housing	\$397	\$650	\$1,047
Other Uses Based on Assessment Per Square Foot	Public Safety Impact Fees Per Square Foot		
	Police	Fire	Total Public Safety
Assisted Living Facility	\$0.25	\$2.05	\$2.30
Apartments for the Elderly (Age 62+)	\$0.25	\$0.92	\$1.17
Institutional (non-residential)	\$0.25	\$0.41	\$0.66
Retail & Lodging	\$0.25	\$0.40	\$0.65
Office	\$0.25	\$0.37	\$0.62
Services & General Commercial	\$0.25	\$0.29	\$0.54
Industrial & Warehouse	\$0.25	\$0.06	\$0.31
Others - Unclassified	\$0.25	\$0.41	\$0.66

### Fee Allocation (with December 2014 Adjustments to 2013 Report)

Police Department Fee: 78% to building expansion; 22% to capital equipment

Fire Department Fee: 50% to building expansion; 50% to capital equipment

**Table 18: Police Department Fee Calculation December 2014**

<b>POLICE DEPARTMENT IMPACT FEE - WINDHAM, NH - December 2014 update</b>			
<b>Service Demand Factor</b>	<b>2013 Base Year Estimates</b>	<b>Supportable Service Base With Building Expansion</b>	<b>Change from Base Year</b>
<b>RESIDENTIAL SECTOR</b>			
Population (Residential Demand)			
Total Persons - NHOEP Est. 2013	13,960	17,020	3,060
Household Population (excludes institutional)	13,917	16,967	3,050
Labor Force (NH Employment Security - 2013)	7,970	9,717	1,747
Total Housing Units (NHOEP - 2013)	5,395	6,719	1,324
Households (Occupied Units) @ 2010 Occupancy Ratio	4,936	6,148	1,211
Average Household Size (Hhld Population/Occ Units)	2.82	2.76	-0.06
<b>NON-RESIDENTIAL SECTOR</b>			
Private Sector Covered Employment - 2013	2,647	3,887	1,240
As percent of local labor force population	33.2%	40.0%	
Employment (Total Including Government) - 2013	3,234	4,749	1,515
Non-Residential Floor Area Total	1,600,000	2,374,352	774,352
Non-Residential Uses: Floor Area Per Employee	495	500	
<b>Police Department Staffing</b>			
Sworn Personnel	19.0	25.7	<i>Assumes constant ratio of officers per 1000 population</i>
Sworn Persons per 1000 Population (Original Std)	1.51	1.51	
<b>Floor Area of Facilities</b>			
	<b>Base Year</b>	<b>With Future Expansion</b>	<b>Change from Base Year</b>
Floor Area of PD Buildings (Sq. Ft.)	11,301	15,279	3,978
Floor Area Per Sworn Personnel (Sq. Ft.) - Original Standard	595	595	
Capacity of Building (Sworn Personnel)	19.0	25.7	6.7
Facility Size Needed for Current Year	12,542		
<b>Existing Deficiency in Floor Area</b>	<b>1,241</b>		
<b>Demand on Capital Facilities</b>			
	<b>Capital Value - Current Year Demand</b>	<b>Total Supported by Expanded Facilities</b>	<b>Portion Allocated to New Development</b>
Facility Development Cost Per Sq. Ft.	\$246	\$246	
Attributed Building Costs - Police Department	\$3,085,421	\$3,758,634	<b>\$673,213</b>
<b>Capital Equipment of Department</b>			
	<b>Capital Value - Current Year Demand</b>	<b>Total Needed for Expanded Force</b>	<b>Portion Allocated to New Development</b>
<b>Existing Investment Per No. Sworn Personnel</b>	\$26,000		
Total Capital Investment Required in Equipment	\$494,000	\$668,200	<b>\$174,200</b>
<b>Total Capital Facility Investment - Police Dept.</b>	<b>\$3,579,421</b>	<b>\$4,426,834</b>	<b>\$847,413</b>
<b>Public Safety Demand By Sector</b>			
Residential Share of Demand (Chief's Estimate)			75%
Non-Residential Share of Demand			25%
Cost Attributable to New Residential Development			\$635,560
Cost Attributable to New Non-Residential Development			\$211,853
<b>Residential Cost Per Capita</b>			<b>\$208.35</b>
<b>Non-Residential Cost Per Sq. Ft.</b>			<b>\$0.274</b>
<b>PUBLIC SAFETY FACILITY COSTS PER UNIT OF NEW DEVELOPMENT - POLICE DEPARTMENT</b>			
<b>Residential Capital Cost Per Dwelling Unit</b>	<b>Persons Per Dwelling Unit *</b>	<b>Capital Cost Per Unit</b>	<b>Impact Fee Per Unit</b>
Single Family Detached	2.93	\$610	<b>\$553</b>
Single Family Attached (Townhouse)	2.09	\$435	<b>\$399</b>
Duplex & 2-Unit	2.38	\$496	<b>\$472</b>
Multifamily 3+ Units	1.80	\$375	<b>\$359</b>
Manufactured Housing	2.08	\$433	<b>\$397</b>
<b>Non-Residential Capital Cost Per Sq. Ft.</b>			
Average Cost Per Sq. Ft. - all Non-Residential		\$0.27	<b>\$0.25</b>

**Table 19: Credit Allowance for Police Station**

<b>Credit Allowance - Existing Space Deficiency</b>	
Deficiency in Space	<b>1,241</b>
Capital Cost Per Square Foot	\$246
Cost to Rectify Space Deficiency	\$305,286
2014 Assessed Valuation	\$2,091,975,160
Cost Per \$1,000 Valuation	\$0.15

**Table 20: Net Impact Fee Calculation for Police Department**

Type of Structure	Average Assessed Valuation	Capital Cost Per Unit	Less Credit Allowance	<b>Impact Fee</b>
Single Family Detached	\$380,000	\$610	(\$57)	<b>\$553</b>
Townhouse/SF Attached	\$238,000	\$435	(\$36)	<b>\$399</b>
Duplex & 2-Unit	\$160,000	\$496	(\$24)	<b>\$472</b>
Multifamily 3+ Units	\$105,000	\$375	(\$16)	<b>\$359</b>
Manufactured Housing	\$238,000	\$433	(\$36)	<b>\$397</b>
Non-Residential Per Sq. Ft.	\$150	\$0.27	(\$0.02)	<b>\$0.25</b>

**Table 21: Impact Fee Calculation for Fire Department - December 2014**

<b>FIRE DEPARTMENT IMPACT FEE - WINDHAM, NH - December 2014 Update</b>			
<b>Service Demand Factor</b>	<b>Base Year</b>	<b>Service Population - Expanded Facilities</b>	<b>Change from Base Year</b>
<b>RESIDENTIAL SECTOR</b>			
Population (Residential Demand)			
Total Persons - NHOEP Est. 2013	13,960	18,110	4,150
Household Population (excludes institutional)	13,917	18,054	4,137
Labor Force (NH Employment Security - 2013)	7,970	10,339	2,369
Total Housing Units (NHOEP - 2013)	5,395	7,149	1,754
Households (Occupied Units) @ 2010 Occupancy Ratio	4,936	6,541	1,605
Average Household Size (Hhld Population/Occ Units)	2.82	2.76	-0.06
<b>NON-RESIDENTIAL SECTOR</b>			
Private Sector Covered Employment - 2013	2,647	4,136	1,489
As percent of local labor force population	33.2%	40.0%	
Employment (Total Including Government) - 2013	3,234	5,053	1,819
Non-Residential Floor Area Total	1,600,000	2,526,464	926,464
Non-Residential Uses: Floor Area Per Employee	495	500	
<b>Floor Area of Facilities</b>	<b>Existing</b>	<b>With Planned Expansion</b>	<b>Change from Base Year</b>
Floor Area of Fire Stations (Existing) Sq. Ft.	16,000	23,000	7,000
Station Space Required Per Capita (Facility Std Original Fee Basis)	1.27	1.27	
Population Supportable by Facilities	12,598	18,110	5,512
<b>Space Deficiency Existing Facility (Sq. Ft.)</b>	<b>(1,729)</b>		
Demand on Capital Facilities			
<b>Capital Cost Limited to Major Vehicles &amp; Apparatus</b>	<b>Existing Demand</b>	<b>Replacement Value Total</b>	<b>Portion Allocated to New Development</b>
Facility Development Cost Per Sq. Ft. 2013	\$228	\$228	
Attributed Building Costs - Fire Department	\$4,042,258	\$5,244,000	<b>\$1,201,742</b>
<b>Capital Equipment Investment</b>			
<b>Capital Investment Major Apparatus</b>	<b>\$3,154,200</b>	<b>\$4,200,000</b>	<b>\$1,045,800</b>
<b>Total Capital Facility Investment - Fire Dept.</b>	<b>\$7,196,458</b>	<b>\$9,444,000</b>	<b>\$2,247,542</b>
<b>Public Safety Demand By Sector - Fire and EMS</b>			
Residential Share of Demand (average of selected factors)			82%
Non-Residential Share of Demand			18%
Cost Attributable to New Residential Development			\$1,842,985
Cost Attributable to New Non-Residential Development			\$404,557
<b>Residential Cost Per Capita</b>			<b>\$334</b>
<b>Non-Residential Cost Per Sq. Ft.</b>			<b>\$0.44</b>
<b>PUBLIC SAFETY FACILITY COSTS PER UNIT OF NEW DEVELOPMENT - FIRE DEPARTMENT</b>			
<b>General Residential Fees Per Dwelling Unit</b>	<b>Persons Per Dwelling Unit *</b>	<b>Capital Cost Impact Per Unit</b>	<b>Impact Fee Per Unit</b>
Single Family Detached	2.93	\$979	<b>\$907</b>
Single Family Attached (Townhouse)	2.09	\$698	<b>\$653</b>
Duplex & 2-Unit	2.38	\$795	<b>\$765</b>
Multifamily 3+ Units	1.80	\$601	<b>\$581</b>
Manufactured Housing	2.08	\$695	<b>\$650</b>
<b>Other Uses, Per Sq. Ft.</b>	<b>Call Rate Multiplier</b>	<b>Capital Cost Per Sq. Ft.</b>	<b>Impact Fee Per Sq. Ft.</b>
Assisted Living (Housing for Elderly with Support Svcs)	5.01	\$2.20	<b>\$2.05</b>
Apartments for the Elderly (Age 62+)	2.24	\$0.99	<b>\$0.92</b>
Institutional (non-residential)	1.01	\$0.44	<b>\$0.41</b>
Retail & Lodging	0.99	\$0.43	<b>\$0.40</b>
Office	0.89	\$0.39	<b>\$0.37</b>
Services & General Commercial	0.71	\$0.31	<b>\$0.29</b>
Industrial & Warehouse	0.15	\$0.07	<b>\$0.06</b>
Others - Unclassified - Average	1.00	\$0.44	<b>\$0.41</b>
* Proportionately adjusted from 2008 study @ ratio of 2010 average household size for Windham to 2000 average size			

**Table 22: Credit Calculation for Fire Station Space Deficiency**

<b>Credit Allowance - Existing Space Deficiency</b>	
Deficiency in Space	1,729
Capital Cost Per Square Foot	\$228
Cost to Rectify Space Deficiency	\$394,212
2014 Assessed Valuation	\$2,091,975,160
Cost Per \$1,000 Valuation	\$0.19

**Table 23: Net Impact Fee Calculation for Fire Department**

<b>Type of Structure</b>	<b>Capital Cost</b>	<b>Average Assessed Valuation</b>	<b>Credit Allowance</b>	<b>Impact Fee</b>
Single Family Detached	\$979	\$380,000	(\$72)	<b>\$907</b>
Single Family Attached (Townhouse)	\$698	\$238,000	(\$45)	<b>\$653</b>
Duplex & 2-Unit	\$795	\$160,000	(\$30)	<b>\$765</b>
Multifamily 3+ Units	\$601	\$105,000	(\$20)	<b>\$581</b>
Manufactured Housing	\$695	\$238,000	(\$45)	<b>\$650</b>
Non-Residential Per Square Foot	\$0.44	\$150	(\$0.03)	<b>\$0.41</b>