

# NEW ON 2023 TAX BILLS: FIRE PROTECTION FEE

## WHY A FIRE FEE?

- The Village's joint ownership of WLFD means they are responsible for the protection of lives & property within Summit through fire protection, emergency management, education & prevention
- The Village has a fiscal responsibility to ensure that there will be adequate funding for the necessary operation of the WLFD
- The cost of providing fire protection services can be apportioned in a fair & equitable manner by including all properties (non-exempt & exempt)

## DETERMINE TOTAL VILLAGE COST FOR FIRE SERVICES:

Village Share of WLFD Operations Budget, plus  
 Village Share of WLFD Capital Budget, plus  
 any other Village costs related to Fire Services, plus  
 any outstanding Village debt service related to WLFD, equals  
 Total Village cost for Fire Services

## 2023 EXAMPLE:

WLFD Operating Budget - Summit Share	<u>a</u>	\$ 1,233,508.00
WLFD Capital Budget - Summit Share	<u>b</u>	\$ 347,321.00
Village Debt Service for WLFD	<u>c</u>	\$ 77,266.00
Technical Rescue Agreement	<u>d</u>	\$ 1,950.00
<b>Total Summit Cost for Fire Service</b>	<b><u>e=a+b+c+d</u></b>	<b>\$ 1,660,045.00</b>
Number of Properties in Category 2	<u>f</u>	310
Current Flat Fee for Vacant Land	<u>g</u>	\$50.00
Total Vacant Land Fee	<b><u>h=f*g</u></b>	<b>\$ 15,500.00</b>
Total Remaining Funds Needed	<b><u>i=e-h</u></b>	<b>\$ 1,644,545.00</b>
Total Improvements Square Footage	<u>j</u>	\$ 8,140,911.00
<b>Fire Services cost per Square Foot</b>	<b><u>k=i/j</u></b>	<b>\$ 0.20</b>

## CALCULATE THE FEE:

1. Calculate the Total Vacant Land Fees by Multiplying the number of properties in Category 2 by the current Vacant Land Fee.
2. Calculate the Total Remaining Funds Needed by subtracting the Total Vacant Land Fee from the Total Village cost for Fire Services.
3. Using the assessment roll and village records, sum up the total square footage of improvements village wide.
4. Calculate the Fire Services cost per Square Foot Fee by dividing the Total remaining funds needed by the total square footage of improvements.
5. The Fire Service Fee for any property in Category 3 will be equal to the square footage of improvements on that property, multiplied by the Fire Service Cost Per square foot.

## WILL THE FEE CHANGE?

The WLFD budget is brought forward annually by the Fire Board. The municipal joint owners of WLFD vote to adopt that budget. The Village's goal is to approve a budget that maintains the necessary fire protection services to its property owners at a reasonable cost. A Fire Protection Fee is not a tax, it is a special charge. The formula & calculation of the fee is subject to change on an annual basis upon review & determination of the Village Board.