TOWN OF HINESBURG

POLICE PROTECTION
IMPACT FEE ANALYSIS

Prepared By

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I.   INTRODUCTION:

The Town of Hinesburg, Vermont, has recently updated its Town Plan and its Capital Budget and Program. Through that process, the Town determined that it needed to make some significant investments in its Public Safety infrastructure (facilities and equipment) in order to be able to provide adequate service to anticipated future development. In particular, the Town identified the need for a new Police Station (to be part of a new public safety building shared with the Fire Department and Rescue Service). This costly investment is necessary both to relieve overcrowding at the present facility and to accommodate additional service demands as the community continues to grow. The Town feels that it is appropriate for new development to finance a proportionate share of the costs of this investment. To this end, the Town has requested an analysis leading to the establishment of Police Protection Impact Fees. The purpose of the impact fee program is to allocate to the anticipated new development the appropriate share of the costs of planned police protection facilities needed to accommodate the needs of the development.

The Selectboard has chosen to include in its Capital Budget and Program funding for a police station to replace the present police station (a retrofitted former residence containing 1,728 square feet of internal floor space). An option under review is to construct 4,600 square feet of new space to be contained in a new public safety building. This building will be constructed on the site of the existing fire station, and will also provide additional space for the Fire Department. In total, the planned building will contain 13,000 square feet of space, 4,600 of which will be devoted to the Police Department.

The Hinesburg Community Police Department provides a wide range of services to residents and businesses in the community. This includes various law enforcement activities such as responding to burglaries or thefts, personal attacks, various hazards, etc., to traffic control, emergency assistance, and providing an increased sense of security. As the community grows, the demands for these services are expected to continue to increase. The planned new police facility will be designed to accommodate the increasing demands for at least two decades. It is appropriate that a portion of the cost of this facility be borne by the anticipated new development which will generate the increased demands for service.

This impact fee analysis will be based on estimates of the Town's costs for providing the capital facilities and equipment needed to provide police protection services to existing and anticipated development through at least the year 2028. To measure this, estimates will be developed of the number of police service calls per person and per 1,000 square foot unit of non-residential development. When combined with the number of calls to which an officer can respond per year, the amount of station floor area needed to support an officer, and the number of residents in various sized dwelling units, it will be possible to estimate average unit costs to the Town to provide police service to proposed new development. This will be the foundation for the base police protection impact fee. This base impact fee will be reduced by any credits needed to offset

other payments for police facilities that might be made by the new development.

The process for developing the formula for calculating police protection impact fees includes the following steps:

1) The estimation of the total cost to the Town (in current, 2009, dollars) of the planned new police station facility
2) The estimation of the expected residential population and residential police calls per year by the year 2028.
3) Estimation of the total amount of non-residential development and the number of non-residential calls per year by the year 2028.
4) Estimation of the total cost per unit of development to the Town for the police facilities needed to respond to the anticipated volume of calls in the year 2028.
5) Estimation of any credits that are needed to offset any double payments for police protection facilities.

II. Estimating the Cost of Police Protection Facilities:

The Hinesburg Community Police Department operates out of a station located on Route 116 in the center of the Village. The building is a former residence and contains 1,728 square feet of finished space plus an unheated garage used for storage and occasionally as a sally port. The building provides general work space but does not include interrogation rooms, weapons storage rooms, locker/shower facilities, or training space.

The Department currently includes 5.125 full time equivalent officers, including the Chief. The current building provides an average of 337 square feet per full time equivalent officer (FTE), which is far below a more normal figure of 550 to 600[1] square feet per FTE. Assuming a lower ratio of 500 square feet per FTE, Hinesburg's current force would justify a total of just over 2,563 square feet of office space, plus the sally port.

The proposed new facility is to contain 4,600 square feet of space. If it is assumed that the sally port would account for 800 square feet, the planned facility would include 3,800 square feet of office space. At the assumed ratio of 500 square feet per FTE, this would be adequate for a force of 7.60 FTE. As shown below, this will not be fully utilized within a twenty year window, but is roughly consistent with thirty year projections. It must also be noted that 2,800 square feet (61 percent) of the new station is needed to replace existing space and remedy existing deficiencies. Thus, only 39 percent of the total project cost can be funded by impact fee

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1 This is based on s summary of small police stations contained in the presentation to the Littleton, MA, Selectboard by the police chief as they considered a new station. The survey listed fifteen departments ranging from 14 to 52 FTE. The ration of square feet to FTE ranged from 449 to 640. The average was 535 and the median was 607. There was a fairly clear trend that the smaller the department, the greater the square feet per FTE.

revenues.

The proposed structure is expected to cost $676,000 to build (construction cost of $146.96 per square foot). If it is funded with a thirty year bond at 5% interest, the total cost, including interest will be $1,233,700. This amounts to $268.20 per square foot.

Data collected by the department for the years (2004 through 2008) indicate that the department has responded to an average of just under 1,430 calls per year. It must be noted, however, that only in 2008 were all "medical emergency" and "persons assisted" calls recorded. In 2008, calls totaled 1,794. Similar data for the first six months of 2009 suggest that the number of calls has declined slightly or held constant.

The Chief has estimated that approximately 90 percent of the department's work load is residential based, with the remaining 10 percent being associated with some form of non-residential development.

During the same period (2004 through 2008) the Town's population increased from an estimated 4,340 to an estimated 4,660—an average growth of 40 persons per year. This is associated with an increase in housing stock of approximately 15 units per year.

The available data suggest a residential call rate of 0.34 calls per person, per year. It is reasonable to expect that this call rate will increase slightly over the coming decades. For the purposes of this analysis, a residential call rate of 0.35 calls per person per year will be assumed. This yields the following estimates of annual calls:

TOTAL RESIDENTIAL POLICE CALLS PER YEAR

Residential Calls per Year	Ten years	Twenty years	Thirty years
	1,771	1,911	2,051

As noted above, the Department estimates that ten percent of its calls stem from non-residential development[2]. Thus, in 2008 and 2009 there were approximately 175 non-residential calls per year. In 2008, there was approximately 424,000 square feet of non-residential development, yielding a ratio of calls per 1,000 square feet of 0.4. This includes "emergency medical" and "persons assisted" calls, and is expected to increase to 0.5 calls per 1,000 square feet over future decades.

Non residential development is expected to increase at the same rate as residential development (0.8 percent per; year) which suggests an average increase of 3,500 square feet per year. This growth expectation, combined with the increasing call ratio, will result in 230 non residential calls

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2. Non-residential calls do not include school related calls.

in 2018, 247 calls in 2028 and 265 calls in 2038.

The estimated residential and non-residential police calls per year, when added, result in estimates of total expected calls per year, as shown in Table PP-1. The department estimates that one full time equivalent officer can respond to a total of 300 calls per year. In 2008 the total of 1,794 calls would require 5.98 officers. The projected call levels (both residential and non-residential) described above suggests future staff levels also shown in Table PP-1:

TABLE PP-1
PROJECTED CALL VOLUME AND STAFF LEVELS

Year	Total calls	Staff level
2008	1,794	5.98 FTE
2018	2,001	6.67 FTE
2028	2,158	7.19 FTE
2038	2,316	7.72 FTE

A. Base Impact Fee For Residential Properties:

If each new resident generates 0.35 calls per year, and if each FTE officer can respond to 300 calls per year, and if each FTE officer requires 500 square feet of building space, than each resident will generate the need for 0.001167 FTE officers, which in turn requires 0.5833 square feet of building space. At a total cost of $268.20 per square foot, the cost to meet the needs of a single resident will be $156.45.

This will be the base residential impact fee. What remains is to estimate the number of residents that will occupy new dwelling units of different sizes and types. The Center For Urban Policy Research at Rutgers University has published an extensive set of tabulations of the 2000 Census Public Use Microdata Samples, by state, which provided the average population of dwelling units, by number of bedrooms, for different housing types. A review of these tabulations for Vermont revealed that the housing type had little impact on the number of occupants, but that the driving factor was the number of bedrooms. It appeared that a ratio of one person per bedroom provides a good estimate of dwelling occupants up through four bedrooms[3], and that for five or more bedrooms there will be an average of 4.5 occupants. Thus, the base impact fee for new residential dwellings is determined by multiplying the number of occupants (based on number of bedrooms) by the base fee per person $156.45), as shown in Table PP-2

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3 Studio apartments are considered to be one bedroom units for these tabulations.

TABLE PP-2
BASE IMPACT FEES FOR DWELLINGS UNITS
BY NUMBER OF BEDROOMS

	Number of Bedrooms				
	1	2	3	4	5+
Persons per dwelling	1.0	2.0	3.0	4.0	4.5
Fee per person	$156.45	$156.45	$156.45	$156.45	$156.45
Base impact fee	**$156.45**	**$312.80**	**$469.20**	**$625.60**	**$703.80**

From these base fees must be subtracted appropriate credits to offset any tax or other payments used to fund the planned new police facility.

B. Base Impact Fee for Non-Residential Properties:
For non-residential development, the analysis is based on the number of calls per 1,000 square feet of floor area. If each 1,000 square feet of non-residential space generates 0.5 calls, and if each FTE officer can respond to 300 calls per year, and if each FTE officer requires 500 square feet of building space, than each 1,000 square feet of new non-residential development will generate the need for 0.001486 officers, which in turn require 0.83333 square feet of building space. At an average total cost of $268.20 per square foot, the cost of providing new police station space needed for each 1,000 square feet of new non-residential development will be $223.50. This will be the basis of the police protection impact fee for non-residential development.

Thus, a proposed non-residential development of 5,000 square feet would be assessed a base police protection impact fee of 5,000/1,000 x $223.5 = $1,117.50. From this would be subtracted appropriate credits to offset any tax or other payments used to fund the planned new police facility.

III. Computing credits to offset possible double payments:

The Town of Hinesburg will be making annual payments for the planned police facility for just over 30 years (to include the entire bond repayment period). Some of these payments will be offset by impact fee revenues, but the remainder will be covered by general tax revenues generated from the Town's tax base, including the land on which new development is now taking place and the new development after it is completed. If the new development is assessed police protection impact fees, it should have no further obligation to pay for the planned police station. It is, however, not possible to separate taxes paid by development that has paid impact fees from the rest of the general tax revenues. Thus, it is necessary to compute a credit to offset such double payments. The credits against the impact fee should equal the present discounted value of

the stream of past and future tax payments from the development that would be used for expenditures on the police station.

To do this, it is first necessary to tabulate the annual payments made on the police station bond, net of anticipated impact fee revenues. This is shown in TABLE PP-3, on the following page. The credits will be based on the stream of tax payments needed to cover these annual expenditures over the coming years. In TABLE PP-3 it is assumed that impact fees will cover 39 percent of the cost of the station. The annual expenditures paid from tax revenues are inserted in the "Annual Expense" column of Table PP-4.

The stream of tax payments is broken into two parts. The first includes tax payments made before the development comes onto the grand list (i.e., the tax payments on the undeveloped land), which will be referred to as past tax payments. The second part includes tax payments after the development comes onto the grand list (i.e., the tax payments on the developed land and new structure),which will be called future tax payments.

The next step in the analysis is to estimate credits for past and future tax payments based on units of $1,000 of assessed value of either the raw land or of the residential or non-residential development (including developed land plus the completed structure. The first step is to estimate the tax rate necessary to cover the annual expenditures tabulated in Table PP-3. This is done by divided the annual payment by the estimated grand list for each year (the future grand list values are based on the current grand list (4,950,396) along with an assumed annual growth rate of 1.9%) thus generating a tax rate necessary to cover the specified annual expenditure. This tax rate is then applied to a unit of assessed value of $1,000.

TABLE PP-3
ANNUAL POLICE PROTECTION EXPENDITURES

Year	Station Expenditures	Percent from Impact Fees	Total Expenditures	Expenditures from Impact Fees	Expenditures from taxes
2009	$0	39%	$0	$0	$0
2010	$0	39%	$0	$0	$0
2011	$33,800	39%	$33,800	$13,182	$20,618
2012	$56,333	39%	$56,333	$21,970	$34,363
2013	$55,207	39%	$55,207	$21,531	$33,676
2014	$54,080	39%	$54,080	$21,091	$32,989
2015	$52,953	39%	$52,953	$20,652	$32,301
2016	$51,827	39%	$51,827	$20,213	$31,614
2017	$50,700	39%	$50,700	$19,773	$30,927
2018	$49,573	39%	$49,573	$19,333	$30,240
2019	$48,447	39%	$48,447	$18,894	$29,553
2020	$47,320	39%	$47,320	$18,455	$28,865
2021	$46,193	39%	$46,193	$18,015	$28,178
2022	$45,067	39%	$45,067	$17,576	$27,491
2023	$43,940	39%	$43,940	$17,137	$26,803
2024	$42,813	39%	$42,813	$16,697	$26,116
2025	$41,687	39%	$41,687	$16,258	$25,429
2026	$40,560	39%	$40,560	$15,818	$24,742
2027	$39,433	39%	$39,433	$15,379	$24,054
2028	$38,307	39%	$38,307	$14,940	$23,367
2029	$37,180	39%	$37,180	$14,500	$22,680
2030	$36,053	39%	$36,053	$14,061	$21,992
2031	$34,927	39%	$34,927	$13,622	$21,305
2032	$33,800	39%	$33,800	$13,182	$20,618
2033	$32,673	39%	$32,673	$12,742	$19,931
2034	$31,547	39%	$31,547	$12,303	$19,244
2035	$30,420	39%	$30,420	$11,864	$18,556
2036	$29,293	39%	$29,293	$11,424	$17,869
2037	$28,167	39%	$28,167	$10,985	$17,182
2038	$27,040	39%	$27,040	$10,546	$16,494
2039	$25,913	39%	$25,913	$10,106	$15,807
2040	$24,787	39%	$24,787	$9,667	$15,120
2041	$23,660	39%	$23,660	$9,227	$14,433

This will yield a tax payment each year on a unit of $1,000 needed to cover that year's annual expenditure. The underline credit for past tax payments will be the present value of the stream of tax payment from the beginning of the analysis period up to the year in which the development is constructed. The underline credit for future tax payments will be the present value of the stream of tax payments from the time the development is constructed until the end of the bond term. This analysis is shown in TABLE PP-4. Note that while TABLE PP-4 goes only to 2020, the analysis actually extended to the end of the bond period (2041). The shorter period is shown in TABLE PP-4 because it is assumed that the impact fees will be updated before the end of that period.

TABLE PP-4
IMPACT FEE CREDIT FOR TAX PAYMENTS

ASSUME 2006 MUNICIPAL GRAND LIST EQUALS $4,950,396
Grand List has grown at 1.9 % and will continue to grow at 1.90%
Unit of value $1,000

DWELLING YEAR	ANNUAL EXPENSE	TAX RATE NEEDED	TAX ON $1,000	CREDITS FOR PAST TAXES ON $1,000 OF LAND	CREDITS FOR FUTURE TAXES ON $1,000 OF VALUE
2009	$0	$0.000	$0.00	$0.00	**$0.61**
2010	$0	$0.000	$0.00	$0.00	**$0.64**
2011	$20,618	$0.004	$0.04	$0.00	**$0.67**
2012	$34,363	$0.007	$0.07	$0.01	**$0.67**
2013	$33,676	$0.006	$0.06	**$0.08**	**$0.64**
2014	$32,989	$0.006	$0.06	**$0.15**	**$0.60**
2015	$32,301	$0.006	$0.06	**$0.22**	**$0.57**
2016	$31,614	$0.006	$0.06	**$0.29**	**$0.54**
2017	$30,927	$0.005	$0.05	**$0.36**	**$0.52**
2018	$30,240	$0.005	$0.05	**$0.44**	**$0.49**
2019	$29,553	$0.005	$0.05	**$0.51**	**$0.46**
2020	$28,865	$0.005	$0.05	**$0.59**	**$0.43**

The figures in the two right hand columns of TABLE PP-4 are the values used to compute credits for both residential and non-residential development. The relevant figures are selected from the row representing the year in which the new dwelling comes onto the grand list.

A. Credits for Residential Development:
In order to use TABLE PP-4 to calculate credits for past tax payments it is necessary to have estimates of the value of the raw land used for the proposed dwelling and of the completed development (land plus structure).

A review of current tax assessments of undeveloped parcels in excess of 25 acres revealed that raw land was, on average, assessed at a value of $1,200 per acre. For single family detached dwellings, the size of the lot, in acres, can be multiplied by $1,200 to get the estimated value of raw land for the dwelling. For attached dwellings (condominiums and flats) the size of the total parcel (in acres) can be divided by the number of units permitted on the parcel to get the average amount of raw land (in acres) per unit. This, in turn, can be multiplied by $1,200 to get the estimated raw land value for each dwelling. The estimated value of the raw land can then be expressed in terms of units of $1,000.

For the assessed value of the completed new dwelling the following procedure should be followed. The total floor area of the proposed dwelling should be divided into the amount of finished interior floor area and the amount of garage floor area. The structure value is estimated as $120 per square foot of finished interior floor area plus $80 per square foot of garage space.

Consider the following examples:

1. A modest single family dwelling on a two acre lot, to be built in 2013, that contains 2,000 square feet of interior floor space plus 576 square feet of garage (a two car garage). The estimated structure value would be 2,000 x $120 + 576 x $80 = $286,800.
2. A small condominium (one of eight to be built on a four acre parcel in 2013) that contains 1,500 square feet of interior floor area plus 264 square feet of garage. In this case, the estimated structure value would be 1,500 x $120 + 264 x $80 = $201,120.
3. A one bedroom flat (900 square feet) with no garage (one of sixteen to be built on a four acre parcel in 2014) would have an estimated structure value of 900 x $120) = $108,000.
4. A luxury single family home to be built on a five acre parcel in 2015, containing 3,500 square feet of interior space plus a three car garage of 24 x 36 would have an estimated structure value of 3,500 x $120 + 864 x $80 = $489,120.

To these figures should be added the value of the developed land estimated to be 20 percent of the structure value. In all cases, the estimated value is expressed in units of $1,000 of value.

TABLE PP-5 shows the values computed for the four example dwellings, using the assumptions described above. These values provide everything needed to compute the base impact fee and the credits using TABLE PP-4.

TABLE PP-5
ESTIMATED VALUES FOR EXAMPLE DWELLINGS

Project Description	2,000 sf single family, 3 bedroom home, two car garage (24' x 24'), two acre lot, built in 2013	1,500 sf, 2 bedroom condominium, one car garage (264 sf), one of eight on 4 acres in 2013	900 sf one bedroom flat, no garage, one of sixteen on a 4 acre lot in 2014	3,500 luxury four bedroom home with three car garage (864 2f) on 5 acre lot in 2015
Raw land value at $1,200/acre	2 x $1,200 = **$2,400**	1/2 x $1,200 = **$600**	1/4 x $1,200 = **400**	5 x $1,200 = **$6,000**
Structure value $120/finished sf plus $80/sf garage	2,000 x $120 + 576 x $80 = **$286,800**	1,500 x $120 + 264 x $80 = **$201,120**	900 x $120 = **$108,000**	3,500 x $120 + 864 x $80 = **$489,120**
Developed lot value 20% or structure	.20 x $286,800 = **$57,360**	.20 x $201,120 = **$40,224**	.20 x $108,000 = **$21,600**	.20 x $489,120 = **$97,284**
Total assessed value, Structure plus lot	$286,800 +$57.360 = **$334,160**	$201,120 + $40,224 = **241,344**	$108,000 + $21,600 = **129,600**	$489,120 + $97,284 = **586,944**

The actual impact fee will be the base fee calculated on the basis of number of bedrooms shown in Table PP-2 on page 6.

The credit for past tax payments will be the value of raw land divided by $1,000 multiplied by the appropriate value from the next to right hand column of TABLE PP-4.

The credit for future tax payments will be the total assessed value divided by $1,000 multiplied by the appropriate value from the right hand column of TABLE PP-4.

These calculations are shown in TABLE PP-6.

TABLE PP-6
IMPACT FEE CALCULATIONS FOR EXAMPLE DWELLINGS

Project Description	2,000 sf three bedroom single family home two car garage (24' x 24') two acre lot, built in 2013	1,500 sf two bedroom condominium, one car garage (264 sf), one of eight on 4 acres in 2013	900 sf one bedroom flat, no garage, one of sixteen on a 4 acre lot in 2014	3,500 luxury four bedroom home with three car garage (864 2f) on 5 acre lot in 2015
Base Impact Fee From Table PP-2	$469.20	$312.80	$156.45	$625.60
Credit for past tax payments	$2,400/$1,000 x $0.08= $0.192	$600/$1,000 x $0.08 = $0.048	$400/$1,000 x $0.15 = $0.06	$6,000/$1,000 x $0.22 $1.32
Credit for future tax payments	$334,160/$1,000 x $0.64 = $213.86	$241,344/$1,000 x $0.64 = $154.46	$129,600/$1,000 x $0.60 = $77.76	$586,944/$1,000 x $0.57 = $334.56
Net impact fee	**$255.15**	**$158.29**	**$78.63**	**$289.72**

B. Credits for Non-Residential Development:

As described above, the police protection impact fee for non-residential development is computed on the basis of the total floor area to be constructed. This is multiplied by the base fee of $223.50 per 1,000 square feet to yield the base impact fee. Calculation of the credits will be based on the values from TABLE PP-4, but the process for estimating the values of raw land and total assessed value of the new development are slightly different.

For the value of raw, undeveloped land, the assessed value of the parcel in the Town's tax records can be used. If the proposed development will use only a portion of the parcel, the value can be pro-rated accordingly. Alternatively, the raw land value can be assumed to equal ten percent of the estimated post construction value of the development as described below.

The process for estimating post construction value is based on the property assessment manual

published by Marshall and Swift which is widely used by Vermont municipal assessors and listers. This manual provides unit value estimates (dollars per square foot) for different uses (i.e., commercial, office, manufacturing, etc.), different types of construction and different qualities of construction. In addition, adjustment factors are provided for local variations such as extreme climate (increased heating system value) or unusual local construction costs. The assessment manual also provides unit costs for site improvements such as general landscaping and parking.

Drawing on the Marshall & Swift manual, TABLE PP-7, on page 13, was prepared which provides typical unit value estimates (dollars per square foot of structure and site development) for a list of common uses, for a number of different structure types. Since the intent is to generate typical or average value estimates, construction quality was always assumed to be "average", and the associated values from Marshall And Swift were used.

TABLE PP-7 includes unit assessed value figures (dollars per square foot) for the following uses: Industrial/manufacturing; Engineering and Research; Office (general office activities); Medical Office; General Retail; Automotive Service Facilities; Group Care Facilities; and Motels. It is felt that most applicable non-residential developments will fall into one of these general categories. Four structure types are included in the table: Steel skeleton or reinforced concrete skeleton structures; Masonry or concrete bearing wall structures; Wood frame structures; and Steel (prefabricated) structures. Again, it is felt that most projects will fall into one of these structure categories.

Use of TABLE PP-7 to estimate post construction value involves selecting the column indicating the proposed use of the structure and following that column to where it intersects with the row representing the proposed structure type. The value at the intersection represents the assessed value of the development per square foot of building space constructed.

For instance, a 10,000 square foot masonry bearing wall structure used for a medical office in 2015 will have a unit assessed value of $120.00 per square foot, and a total assessed structure value of 10,000 s.f. x $120.0/s.f. = $1,200,000.

The value of the raw land prior to development can be based on assessed land value from tax data for the parcel prior to development, if available, or can be estimated as ten percent of the estimated value of the structure plus site improvements. In this example, the assessed land value is not known, so the latter approach is used. The land value becomes ten percent of $1,200,000, or $120,000 (120 units of $1,000).

With this information, the base impact fee for non-residential development, and the credit figures from Table PP-4, net impact fee on the proposed development can be calculated.

1. The base impact fee = 10,000 sf/$1,000 sf x $223.50 = $2,235.00.

2. Credit for past tax payments = $120,000 sf/$1,000 x $0.22 = $26.40.

3. Credit for future tax payments = $1,200,000 sf/$1,000 x $0.557 = $684.00.

4. The Net Police Protection Impact Fee = $2,235.00 - $23.40 - $684.00 = $1,524.60.

This represents the maximum police protection fees justified on the basis of the planned expenditures on the new police facility.

TABLE PP-7
ESTIMATED POST DEVELOPMENT VALUES PER SQUARE FOOT OF FLOOR SPACE

TYPE AND QUALITY OF CONSTRUCTION	TYPE OF USE							
	INDUSTRIAL/ MANUFAC- TURING	ENGINEERING AND RESEARCH	OFFICE (GENERAL)	MEDICAL OFFICE	GENERAL RETAIL	AUTO SERVICE FACILITY	ELDERLY CARE FACILITIES	MOTELS
FIREPROOFED STEEL SKELETON OR REINFORCED CONCRETE STRUCTURE	$70.00	$94.00	$131.00	$142.00	$89.00	NA	$109.00	NA
MASONRY OR CONCRETE BEARING WALL STRUCTURE	$52.00	$73.00	$102.00	$120.00	$76.00	$57.00	$89.00	$79.00
WOOD FRAME STRUCTURE	$49.00	$69.00	$99.00	$117.00	$73.00	$54.00	$86.00	$77.00
PRE-FAB STEEL STRUCTURE	$48.00	$68.00	$94.00	$111.00	$71.00	$44.00	$83.00	$77.00