

# SPRINGVILLE CITY



## PUBLIC SAFETY IMPACT FEE FACILITIES PLAN



## IMPACT FEE FACILITIES PLAN SPRINGVILLE CITY

### Executive Summary

#### Background

This Impact Fee Facilities Plan (IFFP) was prepared to meet the requirements of Utah Code §11-36a. Public safety includes both police (law enforcement) and fire capital facilities. Impact fees are a one-time fee charged to new development to help offset the capital costs associated with new growth in a community. Springville has determined that there is one city-wide service area for police and fire protection services.

#### New Development and Growth

Springville is experiencing solid growth. Residential and non-residential growth creates the demand for new public safety capital facilities. Projected growth is shown in the following table:

TABLE 1: GROWTH PROJECTIONS, 2019-2030

Year	Households	Non-Residential Square Feet
2019	10,374	7,223,864
2020	10,614	7,390,986
2021	10,821	7,535,129
2022	11,032	7,682,058
2023	11,247	7,831,772
2024	11,466	7,984,271
2025	11,690	8,140,252
2026	11,918	8,299,018
2027	12,150	8,460,569
2028	12,387	8,625,603
2029	12,629	8,794,118
2030	12,875	8,965,418

Source: Springville City; Utah County Assessor's Office

#### Identify the Existing and Proposed Levels of Service and Excess Capacity

*Utah Code 11-36a-302(1)(a)(i)(ii)(iii)*

The IFFP considers only *system* facilities in the calculation of impact fees. For the City, this has been determined to mean public safety buildings, as well as fire vehicles that have been acquired previously or will be acquired within the next six years at a cost of \$500,000 or more.

Existing service levels for both police and fire are based on the current capital facilities (i.e., building square feet) as measured per demand unit. Demand units increase with development which generates more calls for service and, therefore, the need for more public building space. In addition, existing service levels for fire include fire vehicles acquired at a cost of \$500,000 or more.

Police. The City had 17,586 calls for service that originated from development in Springville in 2019.<sup>1</sup> With the growth that the City is experiencing, these calls for service will only increase in the future. The City currently has excess capacity in its existing police facilities sufficient to serve the needs of the City through buildout and therefore will not need to construct new facilities in order to meet the demands of new growth.

During 2019, the City averaged 1.32 police calls per residential dwelling unit and 0.00051 calls per square foot of nonresidential space. With 32,307 police building square feet, this results in an existing service level of 1.84 square feet of police facility space for every police call. The proposed service level is for 1.09 square feet per call calculated by dividing the total police building square feet (32,307) by the projected calls at buildout (29,690).<sup>2</sup>

**TABLE 2: EXISTING AND PROPOSED LEVEL OF SERVICE – POLICE**

	<b>TOTAL</b>	<b>Residential</b>	<b>Non-Residential</b>
Police Calls 2019*	17,586	13,681	3,702
Residential Dwelling Units or Non-Residential SF – 2019		10,374	7,223,864
Average Annual Calls per Residential Dwelling Unit or Nonresidential SF		1.319	0.00051
TOTAL Attributable Police Bldg SF	32,307	25,133	6,801
Existing LOS - SF per Call		1.84	1.84
Police Calls Buildout*		23,097	6,250
Proposed Police Bldg SF per Call		1.09	1.09

\*Does not include traffic pass-thru calls that do not originate in Springville

Fire. The City had 1,569 calls for service that originated from development in Springville in 2019.<sup>3</sup> With the growth that the City is experiencing, these calls for service will only increase in the future. The City currently has excess capacity in its existing fire facilities sufficient to serve the needs of the City through

<sup>1</sup> Springville had 17,586 police calls for service in 2019. These calls have been reduced to account for the fact that 10 percent of all traffic-related police calls are attributed to pass-through traffic that does not originate in Springville. Traffic calls represent 11.5 percent of all calls for service received by the police department. An estimated 10 percent of these traffic calls are attributed to pass-through traffic and therefore cannot be included in the calculation of impact fees.

<sup>2</sup> Includes residential, non-residential and pass-thru traffic calls.

<sup>3</sup> Springville had 1,569 fire calls for service in 2019. These calls have been reduced to account for the fact that 10 percent of all fire-related traffic calls are attributed to pass-through traffic that does not originate in Springville. Traffic calls represent 14.5 percent of all calls for service received by the fire department. An estimated 10 percent of traffic calls are attributable to pass-through traffic and cannot be included in the calculation of impact fees..

buildout and therefore will not need to construct new facilities in order to meet the demands of new growth.

During 2019, the City averaged 0.11 fire calls per residential dwelling unit and 0.05583 calls per square foot of nonresidential space. With 23,930 square feet of fire building space, this results in an existing service level of 15.25 square feet of fire facility space for every fire call. The proposed service level is for 13.28 square feet per call calculated by dividing the total fire building square feet (23,930) by the projected calls in 2026 (1,803)<sup>4</sup> at which time a new station will be required.

**TABLE 3: EXISTING AND PROPOSED SERVICE LEVELS – FIRE**

	<b>TOTAL</b>	<b>Residential</b>	<b>Non-Residential</b>
Fire Calls 2019*	1,569	1,143	403
Residential Dwelling Units or Non-Residential SF – 2019		10,374	7,223,864
Average Annual Calls per Residential Dwelling Unit or Nonresidential SF		0.110	0.00005583
Total Attributable Fire Building SF	23,930	17,433	6,151
Existing LOS - SF per Call		15.25	15.25
Fire Calls 2026*		1,313	463
Proposed Fire Bldg SF per Call		13.28	13.28

\*Does not include pass-thru traffic calls that do not originate in Springville

The City intends to acquire a \$900,000 ladder truck within the next 6 years that can be considered in the calculation of impact fees. The ladder truck is needed to serve the additional height and reach demands of future development.

### **Identify Demands Placed Upon Existing Public Facilities by New Development Activity at the Proposed Level of Service**

#### *Utah Code 11-36a-302(1)(a)(iv)*

Police. The existing police department has excess capacity sufficient to serve the needs of new development through buildout. Therefore, no new facilities are needed in order to meet growth demands in the City. At the proposed service level of 1.09 building square feet per call, new residential and non-residential development will need a total of 23,750 square feet of space by 2030. With 32,307 total square feet in the existing building, there will be 8,557 excess square feet remaining in 2030.

Fire. The existing fire department has excess capacity sufficient to serve the needs of new development through 2026, at which time it plans to construct a new fire station similar to the existing Station 42. At the proposed service level of 13.28 building square feet per call, new residential and non-residential development will need a total of 25,852 square feet of space by 2030. With 23,930 total square feet in the existing building, the City will need an additional 1,922 square feet by 2030.

<sup>4</sup> Includes residential, non-residential and pass-thru traffic calls

## Identify How the Growth Demands Will Be Met

### *Utah Code 11-36a-302(1)(a)(v)*

**Police.** New growth will need to buy into the excess capacity of the existing police facilities. The actual cost of existing police facilities is \$7,482,455.

**Fire.** New growth will need to buy into the excess capacity of the existing fire facilities and to construct additional fire station space by 2026. The actual cost of existing fire facilities is \$5,848,495.

TABLE 4: FIRE FACILITY COSTS

Fire Facility	Amount
Actual Cost of Station 41	\$5,005,654
Actual Cost of Station 42	\$842,841
<b>TOTAL</b>	<b>\$5,848,495</b>

The estimated construction cost (land and building) for the new fire station is \$400 per square foot. The new fire station will be similar to Station 42 which has 2,580 square feet.

New growth will also need to pay for its fair share of the new aerial ladder truck anticipated to be purchased within the next 6 years at a cost of approximately \$900,000.

## Consideration of Revenue Sources to Finance Impacts on System Improvements

### *Utah Code 11-36a-302(2)*

This Impact Fee Facilities Plan includes a thorough discussion of all potential revenue sources for public safety improvements. These revenue sources include grants, bonds, interfund loans, transfers from the General Fund, impact fees and anticipated or accepted dedications of system improvements.

## Utah Code Legal Requirements

Utah law requires that communities prepare an Impact Fee Facilities Plan before preparing an Impact Fee Analysis (IFA) and enacting an impact fee. Utah law also requires that communities give notice of their intent to prepare and adopt an IFFP. This IFFP follows all legal requirements as outlined below. The City has retained Zions Public Finance, Inc. (ZPFI) to prepare this Impact Fee Facilities Plan in accordance with legal requirements.

### *Notice of Intent to Prepare Impact Fee Facilities Plan*

A local political subdivision must provide written notice of its intent to prepare an IFFP before preparing the Plan (Utah Code §11-36a-501). This notice must be posted on the Utah Public Notice website. The City has complied with this noticing requirement for the IFFP.

### *Preparation of Impact Fee Facilities Plan*

Utah Code requires that each local political subdivision, before imposing an impact fee, prepare an impact fee facilities plan. (Utah Code 11-36a-301).

Section 11-36a-302(a) of the Utah Code outlines the requirements of an IFFP which is required to identify the following:

- (i) identify the existing level of service
- (ii) establish a proposed level of service
- (iii) identify any excess capacity to accommodate future growth at the proposed level of service
- (iv) identify demands placed upon existing facilities by new development activity at the proposed level of service; and
- (v) identify the means by which the political subdivision or private entity will meet those growth demands.

Further, the proposed level of service may:

- (i) exceed the existing level of service if, independent of the use of impact fees, the political subdivision or private entity provides, implements, and maintains the means to increase the existing level of service for existing demand within six years of the date on which new growth is charged for the proposed level of service; or
- (ii) establish a new public facility if, independent of the use of impact fees, the political subdivision or private entity provides, implements, and maintains the means to increase the existing level of service for existing demand within six years of the date on which new growth is charged for the proposed level of service.

In preparing an impact fee facilities plan, each local political subdivision shall generally consider all revenue sources to finance the impacts on system improvements, including:

- (a) grants
- (b) bonds
- (c) interfund loans
- (d) transfers from the General Fund
- (e) impact fees; and
- (f) anticipated or accepted dedications of system improvements.

#### *Certification of Impact Fee Facilities Plan*

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Utah Code states that an impact fee facilities plan shall include a written certification from the person or entity that prepares the impact fee facilities plan. This certification is included at the conclusion of this analysis.

## Existing Service Levels

*Utah Code 11-36a-302(1)(a)(i)(ii)(iii)*

### Growth in Demand

Impacts on public safety facilities will come from both residential and non-residential growth. This growth is projected as follows:

**TABLE 5: GROWTH PROJECTIONS, 2019-2030**

Year	Households	Non-Residential Square Feet
2019	10,374	7,223,864
2020	10,614	7,390,986
2021	10,821	7,535,129
2022	11,032	7,682,058
2023	11,247	7,831,772
2024	11,466	7,984,271
2025	11,690	8,140,252
2026	11,918	8,299,018
2027	12,150	8,460,569
2028	12,387	8,625,603
2029	12,629	8,794,118
2030	12,875	8,965,418

Source: Springville City; Utah County Assessor's Office

Residential and nonresidential growth will create increased demand for public safety services as demonstrated by the increased calls for service that are projected to occur.

Police: The increased police calls for service are projected as follows for residential and non-residential development in Springville. Additional calls may be received for pass-through traffic, but these demand units are not included in the calculation of impact fees.

**TABLE 6: POLICE – PROJECTED GROWTH IN POLICE CALLS FOR SERVICE BY DEVELOPMENT IN SPRINGVILLE**

Year	Households	Residential Calls	Residential Ratio	Non-Residential Calls	Non-Residential Call Ratio	Total Impact-Fee Eligible Calls	TOTAL CALLS
2019	10,374	13,681	1.319	3,702	0.000512	17,383	17,586
2020	10,614	13,997	1.319	3,788	0.000512	17,785	17,993
2021	10,821	14,270	1.319	3,862	0.000512	18,132	18,344
2022	11,032	14,549	1.319	3,937	0.000512	18,485	18,701
2023	11,247	14,832	1.319	4,014	0.000512	18,846	19,066
2024	11,466	15,121	1.319	4,092	0.000512	19,213	19,437
2025	11,690	15,416	1.319	4,172	0.000512	19,588	19,817
2026	11,918	15,717	1.319	4,253	0.000512	19,970	20,203
2027	12,150	16,023	1.319	4,336	0.000512	20,359	20,597

Year	Households	Residential Calls	Residential Ratio	Non-Residential Calls	Non-Residential Call Ratio	Total Impact-Fee Eligible Calls	TOTAL CALLS
2028	12,387	16,335	1.319	4,420	0.000512	20,756	20,998
2029	12,629	16,655	1.319	4,507	0.000512	21,161	21,409
2030	12,875	16,979	1.319	4,595	0.000512	21,574	21,826
2031	13,057	17,219	1.319	4,660	0.000512	21,879	22,134
2032	13,241	17,462	1.319	4,725	0.000512	22,187	22,446
2033	13,427	17,707	1.319	4,792	0.000512	22,499	22,761
2034	13,617	17,957	1.319	4,859	0.000512	22,817	23,084
2035	13,809	18,211	1.319	4,928	0.000512	23,139	23,409
2036	14,003	18,467	1.319	4,997	0.000512	23,464	23,738
2037	14,201	18,728	1.319	5,068	0.000512	23,796	24,074
2038	14,401	18,991	1.319	5,139	0.000512	24,131	24,413
2039	14,604	19,259	1.319	5,212	0.000512	24,471	24,757
2040	14,810	19,531	1.319	5,285	0.000512	24,816	25,106

**Fire:** The increased fire calls for service, originating in Springville, are projected as shown in the following table. Additional calls may be received for pass-through traffic, but these calls are not included in the calculation of impact fees.

**TABLE 7: FIRE – PROJECTED GROWTH IN FIRE CALLS FOR SERVICE**

Year	Households	Residential Calls	Adjusted Residential Ratio	Non-Residential Calls	Adjusted Non-Residential Call Ratio	Total Impact-Fee Eligible Calls	TOTAL Calls
2019	10,374	1,143	0.1102	403	0.055826	1,546	1,569
2020	10,614	1,169	0.1102	413	0.055826	1,582	1,605
2021	10,821	1,192	0.1102	421	0.055826	1,613	1,637
2022	11,032	1,216	0.1102	429	0.055826	1,644	1,669
2023	11,247	1,239	0.1102	437	0.055826	1,676	1,701
2024	11,466	1,263	0.1102	446	0.055826	1,709	1,734
2025	11,690	1,288	0.1102	454	0.055826	1,742	1,768
2026	11,918	1,313	0.1102	463	0.055826	1,776	1,803
2027	12,150	1,339	0.1102	472	0.055826	1,811	1,838
2028	12,387	1,365	0.1102	482	0.055826	1,846	1,873
2029	12,629	1,391	0.1102	491	0.055826	1,882	1,910
2030	12,875	1,419	0.1102	501	0.055826	1,919	1,947
2031	13,057	1,439	0.1102	508	0.055826	1,946	1,975
2032	13,241	1,459	0.1102	515	0.055826	1,974	2,003
2033	13,427	1,479	0.1102	522	0.055826	2,001	2,031
2034	13,617	1,500	0.1102	529	0.055826	2,030	2,059
2035	13,809	1,521	0.1102	537	0.055826	2,058	2,089



Year	Households	Residential Calls	Adjusted Residential Ratio	Non-Residential Calls	Adjusted Non-Residential Call Ratio	Total Impact-Fee Eligible Calls	TOTAL Calls
2036	14,003	1,543	0.1102	544	0.055826	2,087	2,118
2037	14,201	1,565	0.1102	552	0.055826	2,117	2,148
2038	14,401	1,587	0.1102	560	0.055826	2,147	2,178
2039	14,604	1,609	0.1102	568	0.055826	2,177	2,209
2040	14,810	1,632	0.1102	576	0.055826	2,208	2,240

### Existing Service Levels

Police. The existing police department has excess capacity sufficient to serve the needs of new development through buildout. Therefore, no new facilities are needed in order to meet growth demands in the City. At the proposed service level of 1.09 building square feet per call, new residential and non-residential development will need a total of 23,750 square feet of space by 2030. With 32,307 total square feet in the existing building, there will be 8,557 excess square feet remaining in 2030.

During 2019, the City averaged 1.32 police calls per residential dwelling unit and 0.00051 calls per square foot of nonresidential space. With 32,307 police building square feet, this results in an existing service level of 1.84 square feet of police facility space for every police call. The proposed service level is for 1.09 square feet per call calculated by dividing the total police building square feet (32,307) by the projected calls at buildout (29,690).<sup>5</sup>

TABLE 8: EXISTING AND PROPOSED LEVEL OF SERVICE – POLICE

	TOTAL	Residential	Non-Residential
Police Calls 2019*	17,586	13,681	3,702
Residential Dwelling Units or Non-Residential SF – 2019		10,374	7,223,864
Average Annual Calls per Residential Dwelling Unit or Nonresidential SF		1.319	0.00051
TOTAL Attributable Police Bldg SF	32,307	25,133	6,801
Existing LOS - SF per Call		1.84	1.84
Police Calls Buildout*		23,097	6,250
Proposed Police Bldg SF per Call		1.09	1.09

\*Does not include traffic pass-thru calls that do not originate in Springville

Fire. The existing fire department has excess capacity sufficient to serve the needs of new development through 2026 at which time the City intends to build a new fire station similar to the existing Station 42. At the proposed service level of 13.28 building square feet per call, new residential and non-residential

<sup>5</sup> Includes residential, non-residential and pass-thru traffic calls.

development will need a total of 25,852 square feet of space by 2030. With 23,930 total square feet in the existing stations, the City will need 1,922 additional square feet by 2026.

Currently there are 0.11 demand units (calls for service) per residential dwelling unit and 0.05583 demand units per nonresidential square foot of space.

**TABLE 9: EXISTING LEVEL OF SERVICE – FIRE**

	<b>TOTAL</b>	<b>Residential</b>	<b>Non-Residential</b>
Fire Calls 2019*	1,569	1,143	403
Residential Dwelling Units or Non-Residential SF – 2019		10,374	7,223,864
Average Annual Calls per Residential Dwelling Unit or Nonresidential SF		0.110	0.00005583
Total Attributable Fire Building SF	23,930	17,433	6,151
Existing LOS - SF per Call		15.25	15.25

\*Does not include pass-thru traffic calls

With 1,569 fire calls for service in 2019 and 23,930 building square feet, the existing level of service is 15.25 building square feet per call.

## Proposed Level of Service

Police. New growth will need to buy into the excess capacity of the existing police facilities. The actual cost of existing police facilities is \$7,482,455. The proposed level of service is 1.09 police building square feet per call; the existing service level is 1.84 square feet per call.

**TABLE 10: PROPOSED LEVEL OF SERVICE – POLICE**

	<b>TOTAL</b>	<b>Residential</b>	<b>Non-Residential</b>
Police Calls 2019*	17,586	13,681	3,702
Residential Dwelling Units or Non-Residential SF – 2019		10,374	7,223,864
Average Annual Calls per Residential Dwelling Unit or Nonresidential SF		1.319	0.00051
TOTAL Attributable Police Bldg SF	32,307	25,133	6,801
Police Calls Buildout*		23,097	6,250
Proposed Police Bldg SF per Call		1.09	1.09

\*Does not include traffic pass-thru calls that do not originate in Springville

Fire. New growth will need to buy into the excess capacity of the existing fire facilities and construct additional facilities. The actual cost of existing fire facilities is \$5,848,495. The anticipated cost of the new fire station is \$400 per square foot (including land and building).

TABLE 11: FIRE FACILITY COSTS

Fire Facility	Amount
Actual Cost of Station 41	\$5,005,654
Actual Cost of Station 42	\$842,841
<b>TOTAL</b>	<b>\$5,848,495</b>

The proposed level of service is 13.28 building square feet per call.

TABLE 12: PROPOSED LEVEL OF SERVICE – FIRE

	TOTAL	Residential	Non-Residential
Fire Calls 2019*	1,569	1,143	403
Residential Dwelling Units or Non-Residential SF – 2019		9,768	7,223,864
Average Annual Calls per Residential Dwelling Unit or Nonresidential SF		0.117	0.00005583
Total Attributable Fire Building SF	23,930	17,433	6,151
Fire Calls Buildout*		1,313	463
Proposed Fire Bldg SF per Call		13.28	13.28

\*Does not include pass-thru traffic calls that do not originate in Springville

The proposed level of service for the new fire truck to be acquired within the next 6 years is a 15-year life through 2040, which will serve 2,240 fire calls.

## Excess Capacity

Police. The existing police department has excess capacity sufficient to serve the needs of new development through buildout. Therefore, no new facilities are needed in order to meet growth demands in the City. At the proposed service level of 1.09 building square feet per call, new residential and non-residential development will need a total of 23,750 square feet of space by 2030. With 32,307 total square feet in the existing building, there will be 8,557 excess square feet remaining in 2030.

Fire. The existing fire department has excess capacity sufficient to serve the needs of new development through 2026, at which time the City plans to construct an additional fire station similar to its existing Station 42. At the proposed service level of 13.28 building square feet per call, new residential and non-residential development will need a total of 25,852 square feet of space by 2030. With 23,930 total square feet in the existing building, the City will need an additional 1,922 square feet by 2030.

## Identify Demands Placed upon Existing Facilities by New Development Activity at the Proposed Level of Service

Police. New development will consume 4,614 additional square feet of the excess capacity in the existing police station by 2030.

**TABLE 13: FACILITIES NEEDED (POLICE BUILDING SQUARE FEET) TO MAINTAIN PROPOSED POLICE SERVICE LEVELS**

Year	Residential Calls	Non-Residential Calls	Total Police SF Needed
2019	13,681	3,702	19,136
2020	13,997	3,788	19,579
2021	14,270	3,862	19,961
2022	14,549	3,937	20,350
2023	14,832	4,014	20,747
2024	15,121	4,092	21,151
2025	15,416	4,172	21,564
2026	15,717	4,253	21,984
2027	16,023	4,336	22,412
2028	16,335	4,420	22,850
2029	16,655	4,507	23,296
2030	16,979	4,595	23,750
<b>Growth, 2019-2030</b>	<b>3,298</b>	<b>893</b>	<b>4,614</b>

Fire. Excess capacity in the existing fire stations is sufficient to serve the City through 2026 when a new fire station, similar to the existing Station 42, will be built.

**TABLE 14: FACILITIES NEEDED (FIRE BUILDING SQUARE FEET) TO MAINTAIN PROPOSED FIRE SERVICE LEVELS**

Year	Residential Calls	Non-Residential Calls	Building SF Needed
2019	1,143	403	20,830
2020	1,169	413	21,312
2021	1,192	421	21,727
2022	1,216	429	22,151
2023	1,239	437	22,583
2024	1,263	446	23,022
2025	1,288	454	23,472
2026	1,313	463	23,930
2027	1,339	472	24,396
2028	1,365	482	24,872
2029	1,391	491	25,358
2030	1,419	501	25,852
<b>Growth, 2019-2030</b>	<b>276</b>	<b>98</b>	<b>5,022</b>

## Identify the Means by Which the Political Subdivision or Private Entity Will Meet Those Growth Demands

**Police.** The City will meet the proposed growth demands by allowing new development to buy into the existing excess capacity of the police station. The existing station has 13,171 square feet of excess capacity. By 2030, Springville will require 4,614 additional square feet of space that will be consumed as part of the excess capacity in the existing police station. New development will therefore need to buy into the cost of the existing, excess capacity of the police station. Total actual cost of the existing police station is \$7,482,455..

**Fire.** The City will meet the proposed growth demands by allowing new development to buy into the existing excess capacity of its two fire stations. In 2026, the City plans on building a new fire station similar to its existing Station 42. The existing stations have 23,930 square feet of space, with 3,100 square feet of excess capacity. By 2030, Springville will require 5,022 additional square feet of space. These space needs will be met through two means: 1) consumption of the excess 3,100 square feet in the existing fire stations; and 2) construction of a new fire station with approximately 2,580 square feet, of which 1,922 square feet will be necessitated by new development by 2030.

New development will therefore need to buy into the cost of the existing, excess capacity of the fire stations and construct a new facility as well. Total actual cost of existing fire station facilities is \$5,848,495. New construction costs are estimated at \$400 per square foot (land and building).

## Manner of Financing for Public Facilities

### *Utah Code 11-36a-304(2)(c)(d)(e)*

Impact fees will be used to fund the established growth-driven public safety services for law enforcement and fire.

### **Credits Against Impact Fees**

#### *Utah Code 11-36a-304(2)(f)*

The Impact Fees Act requires credits to be paid back to development for future fees that may be paid to fund system improvements found in the IFFP so that new development is not charged twice. Credits may also be paid back to developers who have constructed or directly funded items that are included in the IFFP or donated to the City in lieu of impact fees, including the dedication of land for system improvements. This situation does not apply to developer exactions or improvements required to offset density or as a condition for development. Any item that a developer funds must be included in the IFFP if a credit is to be issued and must be agreed upon with the City before construction of the improvements.

In the situation that a developer chooses to construct facilities found in the IFFP in lieu of impact fees, the arrangement must be made through the developer and the City.

The standard impact fee can also be decreased to respond to unusual circumstances in specific cases in order to ensure that impact fees are imposed fairly. In certain cases, a developer may submit studies and data that clearly show a need for adjustment.

At the discretion of the City, impact fees may be modified for low-income housing, although alternate sources of funding must be identified.

### **Grants**

The City is unaware of any potential grant sources for future public safety facilities. However, should it be the recipient of any such grants, it will then look at the potential to reduce impact fees.

### **Bonds**

On July 6, 2011 the City reissued its Series 2008 bonds for \$6,110,000 Lease Revenue Bonds with a maturity date in 2031. The cost of the bond has been allocated to the police and fire stations based on their proportionate costs, share of building space and cash contributed to the project. Credits must be made so that new development is not charged twice – once for impact fees and then again in bond payments.

### **Transfer from General Fund**

To the extent that the City is able to generate net revenues in its General Fund, it may choose to transfer all or a portion of the net revenues to the City's capital fund. It is most likely that, if net revenues should be generated, they will be used to reach the Proposed Service Levels recommended in the City's Master Plan and not to offset the demands generated by new development, which is anticipated to be offset with impact fees.

### **Impact Fees**

Because of the growth anticipated to occur in the City, impact fees are a viable means of allowing new development to pay for the impacts that it places on the existing system. This IFFP is developed in accordance with legal guidelines so that an Impact Fee Analysis may be prepared and the City may charge impact fees for public safety.

### **Anticipated or Accepted Dedications of System Improvements**

Any item that a developer funds must be included in the IFFP if a credit against impact fees is to be issued and must be agreed upon with the City before construction of the improvements.

## **Certification**

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Zions Public Finance, Inc. certifies that the attached impact fee facilities plan:

1. Includes only the costs of public facilities that are:
  - a. allowed under the Impact Fees Act; and
  - b. actually incurred; or
  - c. projected to be incurred or encumbered within six years after the day on which each impact fee is paid;
2. Does not include:
  - a. costs of operation and maintenance of public facilities;
  - b. costs for qualifying public facilities that will raise the level of service for the facilities, through impact fees, above the level of service that is supported by existing residents;

- c. an expense for overhead, unless the expense is calculated pursuant to a methodology that is consistent with generally accepted cost accounting practices and the methodological standards set forth by the federal Office of Management and Budget for federal grant reimbursement;

3. Complies in each and every relevant respect with the Impact Fees Act.