

# IMPACT FEE FACILITIES PLAN (IFFP) AND IMPACT FEE ANALYSIS (IFA)

PARKS AND RECREATION, POLICE AND FIRE SERVICES

TOOELE CITY, UT

JULY 2020



## TABLE OF CONTENTS

<b>IMPACT FEE CERTIFICATION .....</b>	<b>3</b>
<b>DEFINITIONS.....</b>	<b>4</b>
<b>SECTION 1: EXECUTIVE SUMMARY.....</b>	<b>5</b>
<b>SECTION 2: GENERAL IMPACT FEE METHODOLOGY .....</b>	<b>6</b>
<b>SECTION 3: OVERVIEW OF SERVICE AREA AND GENERAL DEMAND FIGURES.....</b>	<b>8</b>
<b>SECTION 4: PARKS &amp; RECREATION IFFP AND IFA.....</b>	<b>10</b>
<b>SECTION 5: POLICE IFFP AND IFA.....</b>	<b>14</b>
<b>SECTION 6: FIRE IFFP AND IFA .....</b>	<b>17</b>
<b>SECTION 7: IMPACT FEE CONSIDERATIONS.....</b>	<b>21</b>
<b>APPENDIX A: PARKS AND RECREATION EXISTING FACILITIES INVENTORY .....</b>	<b>22</b>

## IMPACT FEE CERTIFICATION

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### IFFP CERTIFICATION

Lewis Young Robertson & Burningham, Inc. and Tooele City jointly certify that the Impact Fee Facilities Plan (“IFFP”) prepared for parks and recreation, police, and fire services:

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

LEWIS YOUNG ROBERTSON & BURNINGHAM, INC.  
TOOELE CITY

### IFA CERTIFICATION

Lewis Young Robertson & Burningham, Inc. certifies that the Impact Fee Analysis (“IFA”) prepared for parks and recreation, police and fire services:

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;
  - d. offsets costs with grants or other alternate sources of payment; and
3. complies in each and every relevant respect with the Impact Fees Act.

**Lewis Young Robertson & Burningham, Inc. makes this certification with the following caveats:**

1. All of the recommendations for implementation of the IFFP made in the IFFP documents or in the IFA documents are followed by City Staff and elected officials.
2. If all or a portion of the IFFP or IFA are modified or amended, this certification is no longer valid.
3. All information provided to LYRB is assumed to be correct, complete, and accurate. This includes information provided by the City as well as outside sources.

LEWIS YOUNG ROBERTSON & BURNINGHAM, INC.

## DEFINITIONS

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The following acronyms or abbreviations are used in this document:

**AAGR:** Average Annual Growth Rate

**AF:** Acre Foot

**ERU:** Equivalent Residential Unit

**IFA:** Impact Fee Analysis

**IFFP:** Impact Fee Facilities Plan

**LOS:** Level of Service

**LYRB:** Lewis Young Robertson and Burningham, Inc.

## SECTION 1: EXECUTIVE SUMMARY

The purpose of this Impact Fee Facilities Plan (“IFFP”), with supporting Impact Fee Analysis (“IFA”), is to fulfill the requirements established in Utah Code Title 11 Chapter 36a, the “Impact Fees Act,” and help Tooele City (the “City”) fund necessary capital improvements for future growth. This document will address the future parks and recreation, police, and fire infrastructure needed to serve the City through the next ten years, as well as the appropriate impact fees the City may charge to new growth to maintain the level of service (“LOS”).

- ☞ **Impact Fee Service Area:** The Service Area for this analysis includes all areas within the City. **FIGURE 3.1** illustrates the proposed Service Area. This document identifies the necessary future system improvements for the Service Area that will maintain the existing LOS into the future.
- ☞ **Demand Analysis:** The demand units utilized in this analysis include population and household growth and calls for service. As new development and redevelopment occurs within the City, it generates increased demand on City infrastructure. The system improvements identified in this study are designed to maintain the existing LOS for any new or redeveloped property within the City.
- ☞ **Level of Service:** The existing LOS is defined for parks and public safety services, in the respective sections of this report. Through the inventory of existing facilities, combined with the growth assumptions, this analysis identifies the LOS which is provided to a community’s existing residents and ensures that future facilities maintain these standards. Any excess capacity identified within existing facilities can be apportioned to new development.
- ☞ **Excess Capacity:** The demand analysis, existing facility inventory and LOS analysis allow for the development of a list of capital facilities necessary to serve new growth and to maintain the existing system. This list includes any excess capacity of existing facilities, as well as future system improvements necessary to maintain the LOS. The inclusion of excess capacity is known as a “buy-in.” Any demand generated from new development that overburdens the existing system beyond the existing capacity justifies the construction of new facilities. This analysis calculates the buy-in component for each of the services evaluated.
- ☞ **Outstanding Debt/Prior Financing Mechanisms:** The City issued the Series 2019 Lease Revenue Bonds to fund the police building. The City also issued the 2012 Sales Tax Revenue Refunding bonds, a portion of which was used to fund parks and recreation improvements. The associated interest from these bonds is included in this analysis.
- ☞ **Capital Facilities Analysis:** Due to the projected new development and redevelopment within the City, additional capital improvements will be necessary as they relate to parks and fire services.
- ☞ **Funding of Future Facilities:** This analysis assumes future growth-related facilities will be funded through a combination of General Fund revenues and impact fee revenues. In addition, the City anticipates funding future fire facilities using bond proceeds. The cost of issuance and interest associated with this financing mechanism is included in this analysis.

## SUMMARY OF PROPOSED IMPACT FEES

The impact fees proposed in this analysis will be assessed within the Service Area. The table below illustrates the calculated impact fee for parks, police, and fire.

TABLE 1.1: MAXIMUM IMPACT FEE PER UNIT

	PROPOSED SINGLE FAMILY	CURRENT FEE	PROPOSED MULTI-FAMILY	CURRENT FEE	PROPOSED COMMERCIAL	CURRENT FEE	PROPOSED INDUSTRIAL	CURRENT FEE
<b>Parks</b>	\$3,194.00	\$2,168.00	\$2,252.00	\$1,959.00	-	-	-	-
<b>Police</b>	\$216.90	\$137.29	\$221.00	\$137.29	\$164.70	\$120.65	\$17.40	\$9.67
<b>Fire</b>	\$255.90	\$200.59	\$188.80	\$200.59	\$187.40	\$104.67	\$111.40	\$104.67
<b>Total</b>	<b>\$3,666.80</b>	<b>\$2,505.88</b>	<b>\$2,661.80</b>	<b>\$2,296.88</b>	<b>\$352.10</b>	<b>\$225.32</b>	<b>\$128.80</b>	<b>\$114.34</b>
<b>% Change</b>	<b>46%</b>		<b>16%</b>		<b>56%</b>		<b>13%</b>	

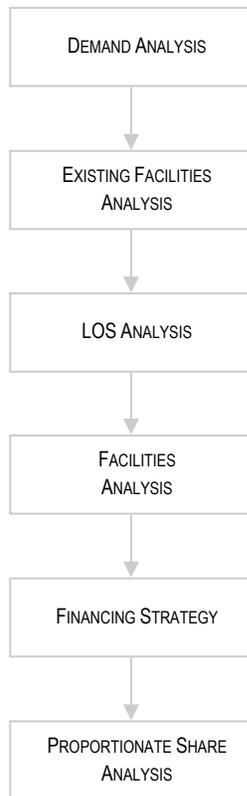
## NON-STANDARD IMPACT FEES

The City reserves the right under the Impact Fees Act to assess an adjusted fee that more closely matches the true impact that the land use will have upon public facilities.<sup>1</sup> This adjustment could result in a different impact fee if the City determines that a particular user may create a different impact than what is standard for its land use. The City may also decrease the impact fee if the developer can provide documentation, evidence, or other credible analysis that the proposed impact will be lower than what is proposed in this analysis.

<sup>1</sup> 11-36a-402(1)(c)

## SECTION 2: GENERAL IMPACT FEE METHODOLOGY

FIGURE 2.1: IMPACT FEE METHODOLOGY



The purpose of this study is to fulfill the requirements of the Impact Fees Act regarding the establishment of an IFFP and IFA. The IFFP identifies the demands placed upon the City's existing facilities by future development and evaluate how these demands will be met by the City. The IFFP is also intended to outline the improvements, which are intended to be funded by impact fees. The purpose of IFA is to allocate the cost of the new facilities and any excess capacity to new development, while ensuring that all methods of financing are considered. The Impact Fee Act requires that the IFFP and IFA consider the historic level of service provided to existing development and ensure that the proposed impact fees maintain the existing level of service. The following elements are important considerations when completing an IFFP and IFA.

### DEMAND ANALYSIS

The demand analysis serves as the foundation for the IFFP and IFA. This element focuses on a specific demand unit related to each public service – the existing demand on public facilities and the future demand as a result of new development that will affect system facilities.

### EXISTING FACILITY INVENTORY

In order to quantify the demands placed upon existing public facilities by new development activity, to the extent possible the IFFP provides an inventory of the City's existing system facilities. The inventory valuation should include the original construction cost and estimated useful life of each facility. The inventory of existing facilities is important to determine the excess capacity of existing facilities and the utilization of excess capacity by new development.

### LEVEL OF SERVICE ANALYSIS

"Level of service" or LOS means the defined performance standard or unit of demand for each capital component of a public facility within a service area. Through the inventory of existing facilities, combined with the growth assumptions, this analysis identifies the existing LOS that is provided to a community's existing residents and ensures that future facilities maintain these standards.

### EXCESS CAPACITY AND FUTURE CAPITAL FACILITIES ANALYSIS

The demand analysis, existing facility inventory and LOS analysis allow for the development of a list of capital projects necessary to serve new growth and to maintain the existing system. This list includes any excess capacity of existing facilities as well as future system improvements necessary to maintain the LOS. Any excess capacity identified within existing facilities can be apportioned to new development. Any demand generated from new development that overburdens the existing system beyond the existing capacity justifies the construction of new facilities.

### FINANCING STRATEGY

This analysis must also include a consideration of all revenue sources, including impact fees, future debt costs, alternative funding sources and the dedication of system improvements, which may be used to finance system improvements.<sup>2</sup> In conjunction with this revenue analysis, there must be a determination that impact fees are necessary to achieve an equitable allocation of the costs of the new facilities between the new and existing users.<sup>3</sup>

### PROPORTIONATE SHARE ANALYSIS

The written impact fee analysis is required under the Impact Fees Act and must identify the impacts placed on the facilities by development activity and how these impacts are reasonably related to the new development. The written impact fee analysis must include a proportionate share analysis, clearly detailing each cost component and the methodology used to calculate each impact fee. A local political subdivision or private entity may only impose impact fees on development activities when its plan for financing

<sup>2</sup> 11-36a-302(2)

<sup>3</sup> 11-36a-302(3)

system improvements establishes that impact fees are necessary to achieve an equitable allocation of the costs borne in the past and to be borne in the future (UCA 11-36a-302).

### **IMPACT FEE METHODOLOGIES**

There are two methods employed in this analysis to determine the maximum allowable impact fees: the Growth-Driven Approach or the Plan Based Approach.

#### **GROWTH-DRIVEN (PERPETUATION OF EXISTING LOS)**

The growth-driven method utilizes the existing LOS and perpetuates that LOS into the future. Impact fees are then calculated to provide sufficient funds for the entity to expand or provide additional facilities, as growth occurs within the community. Under this methodology, impact fees are calculated to ensure new development provides sufficient investment to maintain the current LOS standards in the community. This approach is often used for public facilities that are not governed by specific capacity limitations (i.e. park facilities).

#### **NEW FACILITY – PLAN BASED (FEE BASED ON DEFINED CIP)**

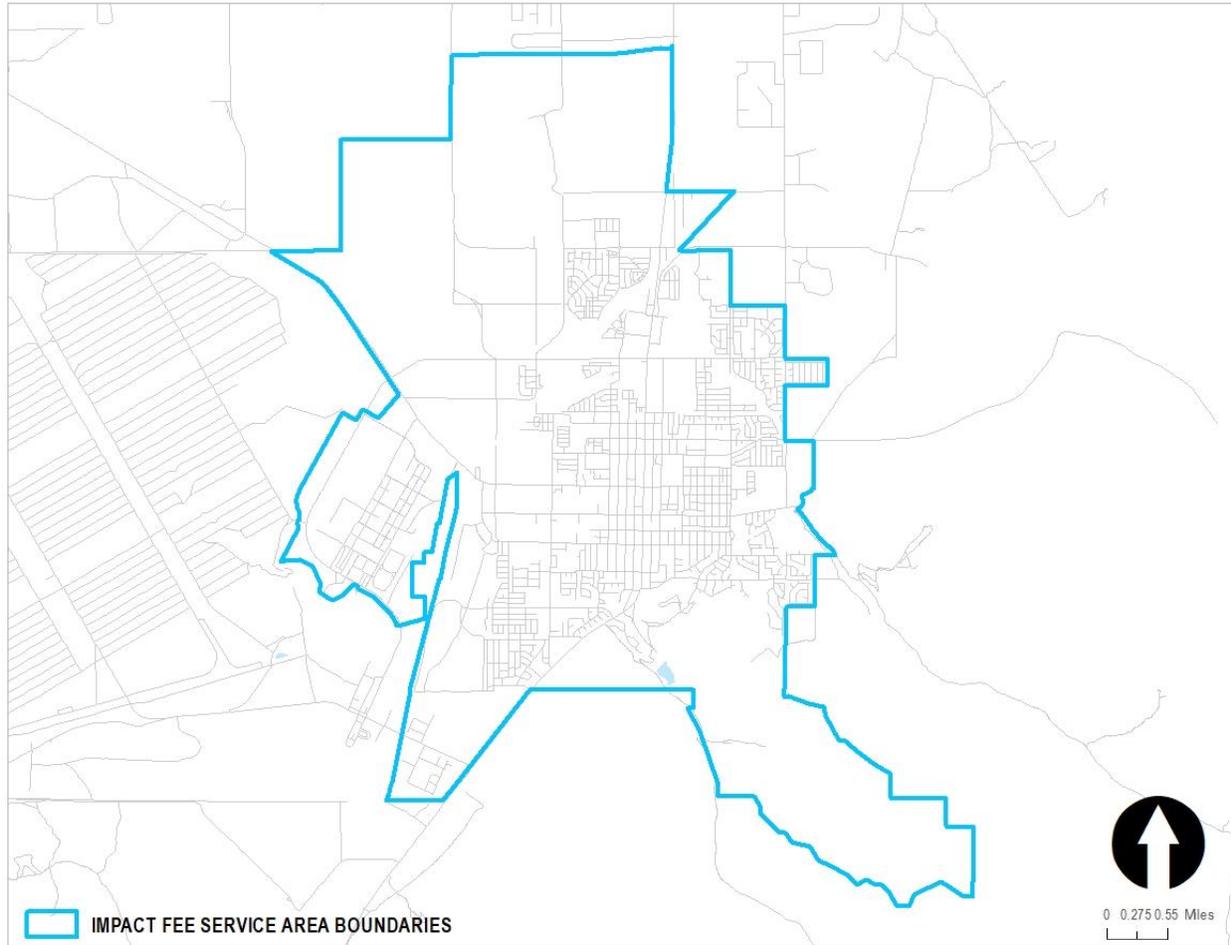
Impact fees can be calculated based on a defined set of capital costs specified for future development. The improvements are identified in a capital plan or impact fee facilities plan as growth-related system improvements. The total cost is divided by the total demand units the improvements are designed to serve. Under this methodology, it is important to identify the existing LOS and determine any excess capacity in existing facilities that could serve new growth. Impact fees are then calculated based on many variables centered on proportionality and LOS.

## SECTION 3: OVERVIEW OF SERVICE AREA AND GENERAL DEMAND FIGURES

### SERVICE AREAS

Utah Code requires the impact fee enactment to establish one or more service areas within which impact fees will be imposed.<sup>4</sup> The Service Area for the future parks, police, and fire impact fees includes all areas within the current municipal boundaries of the City, as shown in **FIGURE 3.1**. This document identifies the necessary future system improvements for the Service Area that will maintain the existing LOS into the future.

FIGURE 3.1: TOOELE IMPACT FEE SERVICE AREA



### DEMAND ANALYSIS: EXISTING CONDITIONS

The demand units utilized in this analysis include population and household growth, as well as calls for service. As new development and redevelopment occurs within the City, it generates increased demand on City infrastructure. The system improvements identified in this study are designed to maintain the existing LOS for any new or redeveloped property within the City. **TABLE 3.1** identifies the general existing development conditions within the City. Residential uses are analyzed based on number of units, whereas non-residential is evaluated based on building square footage, allocated in 1,000 square feet increments ("1K SF").

TABLE 3.1: EXISTING LAND USE DATA

	DEVELOPED		UNDEVELOPED		TOTAL	
	Acres	Units	Acres	Units	Acres	Units
Residential						
Single Family	2,511	10,012	3,828	12,210	6,340	22,222

<sup>4</sup> UC 11-36a-402(1)(a)

	DEVELOPED		UNDEVELOPED		TOTAL	
	Acres	1K SF	Acres	1K SF	Acres	1K SF
Multifamily	169	1,894	371	3,330	540	5,224
<b>Non-Residential</b>	<b>Acres</b>	<b>1K SF</b>	<b>Acres</b>	<b>1K SF</b>	<b>Acres</b>	<b>1K SF</b>
Industrial	748	3,908	1,066	5,573	1,814	9,480
Commercial	772	5,650	906	6,634	1,679	12,283

Existing land use information indicates there are 11,906 developed units and 15,540 undeveloped residential units. The total number of developed non-residential units is 9,558 and 12,206 undeveloped units.

## GENERAL DEMAND PROJECTIONS

For purposes of this analysis, population is anticipated to reach 41,987 within the 10-year planning horizon (2029). This represents an increase of 4,721 people. The population projections are based on several sources including Census data, building permits, City data and other development data. Calls for service projections are based on current calls for service per capita and buildout land use assumptions found in **TABLE 3.1**.

TABLE 3.2: DEMAND PROJECTIONS

YEAR	POPULATION	POLICE CALLS	FIRE CALLS
2019	37,266	25,155	435
2020	37,713	25,457	440
2021	38,166	25,762	446
2022	38,624	26,071	451
2023	39,087	26,384	456
2024	39,556	26,701	462
2025	40,031	27,021	467
2026	40,511	27,346	473
2027	40,997	27,674	479
2028	41,489	28,006	484
2029	41,987	28,342	490
AAGR	1.2%	1.2%	1.2%

## SECTION 4: PARKS AND RECREATION IFFP AND IFA

The purpose of this section is to address the parks and recreation IFFP, with supporting IFA and to help the City plan for the necessary capital improvements for future growth. This section will address the future parks and recreation facilities needed to serve the City through the next ten years, as well as address the appropriate parks and recreation impact fees the City may charge to new growth to maintain the existing LOS.

### DEMAND ANALYSIS

The specific demand unit used for the parks and recreation IFFP and IFA is population. For purposes of this analysis, population is anticipated to reach 41,987 within the 10-year planning horizon (2029). This represents an increase of 4,721 people. The population projections are based on several sources including Census data, building permits, City data and other development data. Because of this growth, the City will need to construct additional parks to maintain the existing LOS. The future population in the City is used to determine the additional parks and recreation needs. The LOS standards for each of these types of improvements has been calculated, with a blended LOS determined for the future population, giving the City flexibility to provide future residents the types of improvements that are desired. If growth projections and land use change significantly in the future, the City will need to update the demand projections, the IFFP, and the impact fees.

### EXISTING FACILITY INVENTORY

The City's existing inventory for parks is shown in **TABLE 4.1**. See **APPENDIX A** for a detailed list of facilities and amenities. The City-owned acreage and estimated City-funded improvements illustrated below will be the basis for the LOS analysis discussed later in this section.

TABLE 4.1: PARKS AND RECREATION ASSETS SUMMARY

Park Type	Final Acres	Impact Fee Eligible Acres	Est. Land Value	Est. Improv. Value
Developed Active Parks	116.15	116.15	\$6,969,000	\$17,430,836
Open Space	41.00	41.00	\$2,460,000	\$339,250
Undeveloped Land	32.90	32.90	\$1,974,000	\$2,281,628
Special Use	169.66	35.66	\$2,139,600	\$345,000
<b>Total</b>	<b>359.71</b>	<b>225.71</b>	<b>\$13,542,600</b>	<b>\$20,396,714</b>

### LAND VALUATION

Current costs are used to determine the actual cost, in today's dollars, of duplicating the current LOS for future development in the City and does not reflect the value of the existing improvements within the City. For the purposes of this analysis, the cost to acquire new land in the future is estimated at approximately \$60,000 per acre.

### EXCESS CAPACITY ANALYSIS

The City has constructed an indoor pool and splash pad. These facilities are anticipated to serve a population of approximately 55,000 residents, as defined in the 2012 IFFP and IFA. New development will buy-in to these facilities based on the original cost of these assets, including interest expenses.

### MANNER OF FINANCING EXISTING PUBLIC FACILITIES

The City's existing parks and recreation infrastructure has been funded through a combination of General Fund revenues, grants, other governmental funds, and donations. General Fund revenues include a mix of property taxes, sales taxes, federal and state grants, and any other available General Fund revenues. While the City has received some donations to fund parks and recreation facilities, all park land and improvements funded through donations have been excluded in the impact fee calculations.

TABLE 4.2: BUY-IN CALCULATION

BUY-IN DETERMINATION	BUY-IN COMPONENT	POPULATION SERVED	PER PERSON
Pool	\$4,684,974	55,000	\$85.18
Splash Pad	\$116,444	55,000	\$2.12
Applicable Interest Related to 2012 Bonds	\$1,270,187	55,000	\$23.09
<b>Total Buy-In</b>	<b>\$6,071,605</b>	<b>55,000</b>	<b>\$110.39</b>

The City issued the Series 2012 Sales Tax Revenue Refunding Bonds to fund the construction of the City's swimming pool and splash pad. Approximately 31 percent of the proceeds from this bond was used for parks and recreation related improvements. The

interest associated with these bonds is shown in **TABLE 4.2**, which is included in the calculation of any original cost of excess capacity.

## LEVEL OF SERVICE ANALYSIS

The LOS for this analysis is based on maintaining the existing level of investment in current parks and recreation facilities. The LOS consists of two components – the land value per capita and the improvement value per capita funded by the City (or the cost to purchase the land and make improvements in today’s dollars), resulting in a total value per capita for parks and recreation. This approach uses current construction costs to determine the current value and allows the City to maintain the current LOS standard through the collection and expenditure of impact fees. **TABLE 4.3** below shows the LOS for parks and public lands within the Service Area.

**TABLE 4.3: LEVEL OF SERVICE SUMMARY**

PARK TYPE	CITY OWNED ACREAGE	PER 1,000 CAPITA	EST. LAND VALUE	LAND VALUE PER CAPITA	EST. IMPROV. VALUE	IMPROV. VALUE PER CAPITA	TOTAL VALUE PER CAPITA
All Park Facilities	225.71	6.06	\$13,542,600	\$363	\$20,396,714	\$547	\$911

The timing of construction for growth-related parks and recreation facilities will depend on the rate of development and the availability of funding. For purposes of this analysis, a specific construction schedule is not required. The construction of park facilities can lag behind development without impeding continued development activity. This analysis assumes that construction of needed park facilities will proceed on a pay-as-you-go basis.

## FUTURE CAPITAL FACILITIES ANALYSIS

Future planning for parks and public lands is an ongoing process based on the changes in population and community preference. The City will purchase and improve parks and public lands to maintain the LOS defined in this document. Actual future improvements will be determined as development occurs and the opportunity to acquire and improve park land arises. Impact fees will only be assessed to maintain the existing LOS.

Based on the expected changes in population over the planning horizon, the City will need to invest approximately \$4.3 million in parks, including amenities, to maintain the existing LOS as shown in **Table 4.4**. The City may invest at a higher level; however, impact fees cannot be used to increase the existing LOS.

**TABLE 4.4: ILLUSTRATION OF INVESTMENT NEEDED TO MAINTAIN LOS**

	ESTIMATED POPULATION INCREASE	LEVEL OF INVESTMENT	ESTIMATED FUTURE INVESTMENT
All Park Facilities	4,721	\$911	\$4,299,832

Future investment will be used to acquire additional parks and recreation land and fund new park improvements and amenities or make improvements to existing parks and recreation facilities to add capacity to the system. The following types of improvements may be considered:

- ☞ Land Acquisition
- ☞ Sod and Irrigation Improvements
- ☞ Pavilions
- ☞ Restrooms and other Parks and Recreation Buildings
- ☞ Picnic Tables
- ☞ Playgrounds
- ☞ Trailways/Walkways
- ☞ Volleyball Courts
- ☞ Tennis Courts
- ☞ Basketball Courts
- ☞ Other Recreational Courts and Facilities
- ☞ Baseball/Softball Field Facilities
- ☞ Multi-Purpose Fields
- ☞ Field Lighting
- ☞ Concession/ Buildings
- ☞ Parking
- ☞ Skate Parks
- ☞ Other Park and Recreation Amenities

## SYSTEM VS. PROJECT IMPROVEMENTS

System improvements are defined as existing and future public facilities designed to provide services to the community at large.<sup>5</sup> Project improvements are improvements and facilities that are planned and designed to provide service for a specific development

<sup>5</sup> 11-36a-102(20)

(resulting from a development activity) and considered necessary for the use and convenience of the occupants or users of that development.<sup>6</sup> The Impact Fee Analysis may only include the costs of impacts on system improvements related to new growth within the proportionate share analysis. Only parks and recreation facilities that serve the entire community are included in the LOS.

## FINANCING STRATEGY & CONSIDERATION OF ALL REVENUE RESOURCES

This analysis assumes that construction of needed parks and recreation facilities will proceed on a pay-as-you-go basis, and assumes a standard annual dollar amount the City should anticipate collecting and plan to expend on park improvements. The IFFP must also include a consideration of all revenue sources including impact fees and developer dedications of system improvements, which may be used to finance system improvements.<sup>7</sup> In conjunction with this revenue analysis, there must be a determination that impact fees are necessary to achieve an equitable allocation of the costs of the new facilities between the new and existing users.<sup>8</sup>

### PROPERTY TAX REVENUES

It is anticipated that the City will continue to utilize property tax revenues, as part of the total General Fund revenues, to maintain existing park facilities. Impact fee revenues will be a continual source of revenue to fund growth related improvements.

### GRANTS AND DONATIONS

The City does not anticipate any donations from new development for future system-wide capital improvements related to park facilities. A donor will be entitled to a reimbursement for the negotiated value of system improvements funded through impact fees if donations are made by new development. The City may receive grant monies to assist with park construction and improvements. This analysis has removed all funding that has come from federal grants and donations to ensure that none of those infrastructure items are included in the LOS. Therefore, the City's existing LOS standards have been funded by the City's existing residents. Funding the future improvements through impact fees places a similar burden upon future users as that which has been placed upon existing users through impact fees, property taxes, user fees, and other revenue sources.

### IMPACT FEE REVENUES

Impact fees are an ideal mechanism for funding growth-related infrastructure. Impact fees are currently charged to ensure that new growth pays its proportionate share of the costs for the development of public infrastructure. Impact fee revenues can also be attributed to the future expansion of public infrastructure if the revenues are used to maintain an existing LOS. Increases to an existing LOS cannot be funded with impact fee revenues. An impact fee analysis is required to accurately assess the true impact of a particular user upon the City infrastructure and to prevent existing users from subsidizing new growth.

### DEBT FINANCING

In the event the City has not amassed sufficient impact fees in the future to pay for the construction of time sensitive or urgent capital projects needed to accommodate new growth, the City must look to revenue sources other than impact fees for funding. The Impact Fees Act allows for the costs related to the financing of future capital projects to be legally included in the impact fee. This allows the City to finance and quickly construct infrastructure for new development and reimburse itself later from impact fee revenues for the costs of issuing debt (i.e. interest costs). Future debt financing has not been considered in the calculation of the parks and recreation impact fee.

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<sup>6</sup> 11-36a102(13)

<sup>7</sup> 11-36a-302(2)

<sup>8</sup> 11-36a-302(3)

## PROPOSED PARKS AND RECREATION IMPACT FEE

The calculation of the parks and recreation impact fee is based on the growth-driven approach, which is based on the **growth** in residential demand. The growth-driven methodology utilizes the existing LOS and perpetuates that LOS into the future. Impact fees are then calculated to provide sufficient funds for the entity to expand or provide additional facilities, as growth occurs within the community. Under this methodology, impact fees are calculated to ensure new development provides sufficient investment to maintain the current LOS standards in the community. This approach is often used for public facilities that are not governed by specific capacity limitations and do not need to be built before development occurs (i.e. park facilities).

### PARKS AND RECREATION IMPACT FEE CALCULATION

Utilizing the estimated value per capita by park type and the value per capita to provide the same level of improvements, with the addition of the professional expense and the impact fee fund balance, the total fee per capita is shown in **TABLE 4.5** below.

TABLE 4.5: ESTIMATE OF IMPACT FEE VALUE PER CAPITA

TYPE OF IMPROVEMENT	VALUE PER CAPITA
Parks and Recreation	\$911
Buy-In	\$110
Professional Expense	\$2
<b>Estimate of Impact Fee Per Capita</b>	<b>\$1,024</b>

Based on the per capita fee, the proposed impact fee per household is summarized in **TABLE 4.6**.

TABLE 4.6: PARKS AND RECREATION IMPACT FEE SCHEDULE

IMPACT FEE PER UNIT	PERSONS PER UNIT	PROPOSED FEE PER UNIT	EXISTING FEE PER UNIT	% CHANGE
Single Family	3.12	\$3,194	\$2,168	47%
Multi-Family	2.20	\$2,252	\$1,959	15%

### NON-STANDARD IMPACT FEE

The proposed fees are based upon population growth. The City reserves the right under the Impact Fees Act to assess an adjusted fee that more closely matches the true impact that the land use will have upon parks and recreation facilities.<sup>9</sup> This adjustment could result in a different impact fee if the City determines that a particular user may create a different impact than what is standard for its land use. The City may also decrease the impact fee if the developer can provide documentation, evidence, or other credible analysis that the proposed impact will be lower than what is proposed in this analysis. The formula for determining a non-standard impact fee is found below.

FORMULA FOR NON-STANDARD PARKS AND RECREATION IMPACT FEES:

**Estimate Population per Unit x \$1,024 = Impact Fee per Unit**

<sup>9</sup> 11-36a-402(1)(c)

## SECTION 5: POLICE IFFP AND IFA

The purpose of this section is to address the police IFFP, with supporting IFA and to help the City plan for the necessary capital improvements for future growth. This section will address the future police infrastructure needed to serve the City through the next ten years, as well as address the appropriate police impact fees the City may charge to new growth to maintain the existing LOS.

### DEMAND ANALYSIS

This element focuses on the specific demand unit related to police services – calls for service. The demand analysis identifies the existing demand on public facilities and the future demand generated from new development. The demand analysis also provides projected annual growth in demand units over the planning horizon of the IFFP. There was a total of 25,155 police calls for service in 2019.

**TABLE 5.1** illustrates the call ratio per developed unit. The call ratio analysis establishes the existing LOS for residential and non-residential land uses. A review of existing businesses in the City shows a mix of business types. This suggests the call data is based on a variety of businesses that reflect a cross-section of the types of business that will likely continue to develop in the City. Call data used to determine the average calls per unit for residential and non-residential development is based on average calls from 2018-2019.

TABLE 5.1: HISTORIC POLICE CALL DATA BY LAND USE CATEGORY

CALL ANALYSIS	UNIT	DEVELOPED UNITS OR 1,000 SF	HISTORIC AVERAGE CALLS (2018-2019)	EXISTING LOS (CALLS PER DEVELOPED UNIT)
Single Family Residential	Per Unit	10,012	10,053	1.00
Multifamily Residential	Per Unit	1,894	1,938	1.02
Commercial	Per 1,000 SF	5,650	4,307	0.76
Industrial	Per 1,000 SF	3,908	316	0.08

Calls for service projections are based on current calls for service per capita, as shown in **TABLE 5.2**.

### EXISTING FACILITY INVENTORY

In order to quantify the demands placed upon existing public facilities by new development activity, the IFFP provides an inventory of the City's existing facilities. The inventory of existing facilities is important to properly determine the excess capacity of existing facilities and the utilization of excess capacity by new development. As shown in **TABLE 5.3**, there is a total of 26,064 building square feet (excluding places of involuntary incarceration). The original cost of these facilities is \$8,853,638.

### MANNER OF FINANCING EXISTING PUBLIC FACILITIES

The City's existing police building was financed from the Series 2019 Lease Revenue Bond proceeds. The interest from these bonds, totaling \$3,899,475 is included in this analysis when determining the excess capacity and buy-in calculation.

TABLE 5.2: POLICE CALL PROJECTIONS

YEAR	POPULATION	PROJECTED CALLS
<b>2019</b>	<b>37,266</b>	<b>25,155</b>
2020	37,713	25,457
2021	38,166	25,762
2022	38,624	26,071
2023	39,087	26,384
2024	39,556	26,701
2025	40,031	27,021
2026	40,511	27,346
2027	40,997	27,674
2028	41,489	28,006
<b>2029</b>	<b>41,987</b>	<b>28,342</b>
<b>IFFP Growth</b>	<b>4,721</b>	<b>3,187</b>

TABLE 5.3: EXISTING POLICE FACILITIES

DESCRIPTION	DATE IN SERVICE	Sq. FT.	ORIGINAL COST
Police Station	2020	26,064	\$8,853,638

### LEVEL OF SERVICE (LOS) ANALYSIS

The LOS for purposes of this analysis is calls per development type and building SF per call. **TABLE 5.1** illustrates the existing LOS expressed in calls per development type.

## EXCESS CAPACITY

According to the City, the new police station will serve existing and new development for the foreseeable future. As a result, new development will buy-in to the value of the existing facility. It is anticipated that the projected demand in the IFFP planning horizon will account for approximately five percent of the system demand (based on an estimated buildout calls for service of 57,984 calls).

## FUTURE CAPITAL FACILITIES ANALYSIS

There are no new police facilities anticipated in the next ten years.

## SYSTEM VS. PROJECT IMPROVEMENTS

System improvements are defined as existing and future public facilities that are intended to provide services to service areas within the community at large.<sup>10</sup> Project improvements are improvements and facilities that are planned and designed to provide service for a specific development (resulting from a development activity) and considered necessary for the use and convenience of the occupants or users of that development.<sup>11</sup> The Impact Fee Analysis may only include the costs of impacts on system improvements related to new growth within the proportionate share analysis. Since police services serve the entire community, the construction of police infrastructure is considered system improvements.

## FINANCING STRATEGY & CONSIDERATION OF ALL REVENUE RESOURCES

The IFFP must also include a consideration of all revenue sources, including impact fees and the dedication (developer donated) of system improvements, which may be used to finance system improvements.<sup>12</sup> In conjunction with this revenue analysis, there must be a determination that impact fees are necessary to achieve an equitable allocation of the costs of the new facilities between the new and existing users.<sup>13</sup>

### PROPERTY TAX REVENUES

A specific property tax is not specifically identified in this analysis as a funding source for police capital projects, but inter-fund loans can be made from the General Fund, which will ultimately include some property tax revenues. Inter-fund loans may be repaid once sufficient impact fee revenues have been collected.

### GRANTS AND DONATIONS

Should the City receive grant money to fund police facilities, the impact fees will need to be adjusted accordingly to reflect the grant monies received. A donor will be entitled to a reimbursement for the value of the improvements funded through impact fees if donations are made by new development.

### IMPACT FEE REVENUES

Impact fees are a valid mechanism for funding growth-related infrastructure. Impact fees are charged to ensure that new growth pays its proportionate share of the costs for the development of public infrastructure. Impact fee revenues can also be attributed to the future expansion of public infrastructure if the revenues are used to maintain an existing LOS. Increases to an existing LOS cannot be funded with impact fee revenues. An impact fee analysis is required to accurately assess the true impact of a particular user upon the City infrastructure and to prevent existing users from subsidizing new growth.

### DEBT FINANCING

In the event the City has not amassed sufficient impact fees in the future to pay for the construction of time sensitive or urgent capital projects needed to accommodate new growth, the City must look to revenue sources other than impact fees for funding. The Impact Fees Act allows for the costs related to the financing of future capital projects to be legally included in the impact fee. This allows the City to finance and quickly construct infrastructure for new development and reimburse itself later from impact fee revenues for the costs of issuing debt (i.e. interest costs).

## PROPOSED POLICE IMPACT FEE

The police impact fee is based on the plan-based methodology. Using this approach, impact fees are calculated based on a defined set of capital costs specified for future development. The improvements are identified in a capital plan or impact fee facilities plan as growth-related system improvements. The City's existing and proposed future facilities are then proportionately allocated to the

<sup>10</sup> UC 11-36a-102(20)

<sup>11</sup> UC 11-36a102(13)

<sup>12</sup> UC 11-36a-302(2)

<sup>13</sup> UC 11-36a-302(3)

new development calls for service, providing an equitable distribution of the existing and proposed facilities that will serve development. The total cost is divided by the total demand units the improvements are designed to serve. Under this methodology, it is important to identify the existing LOS and determine any excess capacity in existing facilities that could serve new growth. Impact fees are then calculated based on many variables centered on proportionality and LOS.

The City does not anticipate any additional police facilities at this time; thus, the impact fee analysis only considers a buy-in to existing facilities. The police impact fees proposed in this analysis will be assessed within all areas of the City. The proposed impact fees are detailed in TABLE 5.4 and 5.5.

TABLE 5.4: PROPOSED POLICE IMPACT FEE

	Estimated Cost	IF Eligible	Calls Served	Cost to Impact Fee	Cost per Call
Existing Facilities	\$8,853,638	5%	3,187	\$486,626	\$153
Existing Financing Costs	\$3,446,321	5%	3,187	\$189,422	\$59
Impact Fee Analysis	\$11,630	100%	3,187	\$11,630	\$4
<b>Total Impact Fee Cost</b>				<b>\$687,678</b>	<b>\$216</b>

TABLE 5.5: PROPOSED POLICE IMPACT FEE BY LAND-USE TYPE

	Cost Per Call	Calls per Unit	Proposed Impact Fee per Unit	Current Impact Fee per Unit	% Change
Single Family Residential (per dwelling unit)	\$216	1.004	\$216.90	\$137.29	58%
Multifamily Residential (per dwelling unit)	\$216	1.023	\$221.00	\$137.29	61%
Commercial (per 1000 square feet)	\$216	0.762	\$164.70	\$120.65	37%
Industrial (per 1000 square feet)	\$216	0.081	\$17.40	\$9.67	80%

### NON-STANDARD POLICE IMPACT FEES

The City reserves the right under the Impact Fees Act to assess an adjusted fee that more closely matches the true impact that the land use will have upon police facilities.<sup>14</sup> This adjustment could result in a different impact fee if the City determines that a particular user may create a different impact than what is standard for its land use. The City may also decrease the impact fee if the developer can provide documentation, evidence, or other credible analysis that the proposed impact will be lower than what is proposed in this analysis. The formula for determining a non-standard impact fee is found below.

FORMULA FOR NON-STANDARD POLICE IMPACT FEES:

**Estimate of Annual Call Volume per Unit x \$216 = Impact Fee per Unit**

<sup>14</sup> UC 11-36a-402(1)(c)

## SECTION 6: FIRE IFFP AND IFA

The purpose of this section is to address the fire IFFP, with supporting IFA and to help the City plan for the necessary capital improvements for future growth. This section will address the future fire infrastructure needed to serve the City through the next ten years, as well as address the appropriate fire impact fees the City may charge to new growth to maintain the existing LOS.

### DEMAND ANALYSIS

This element focuses on the specific demand unit related to fire services – calls for service. The demand analysis identifies the existing demand on public facilities and the future demand generated from new development. The demand analysis also provides projected annual growth in demand units over the planning horizon of the IFFP. There was a total of 435 fire calls for service in 2019.

**TABLE 6.1** illustrates the call ratio per developed unit. The call ratio analysis establishes the existing LOS for residential and non-residential land-uses. A review of existing businesses in the City shows a mix of business types. This suggests the call data is based on a variety of businesses that reflect a cross-section of the types of business that will likely continue to develop in the City. Call data used to determine the average calls per unit for residential and non-residential development is based on average of calls from 2018-2019.

TABLE 6.1: HISTORIC FIRE CALL DATA BY LAND USE CATEGORY

CALL ANALYSIS	UNIT	DEVELOPED UNITS OR 1,000 SF	HISTORIC AVERAGE CALLS (2018-2019)	EXISTING LOS (CALLS PER DEVELOPED UNIT)
Single Family Residential	Per Unit	10,012	172	0.017
Multifamily Residential	Per Unit	1,894	24	0.013
Commercial	Per 1,000 SF	5,650	54	0.009
Industrial	Per 1,000 SF	3,908	22	0.006

Calls for service projections are based on current calls for service per capita, as shown in **TABLE 6.2**.

### EXISTING FACILITY INVENTORY

In order to quantify the demands placed upon existing public facilities by new development activity, the IFFP provides an inventory of the City's existing facilities. The inventory of existing facilities is important to properly determine the excess capacity of existing facilities and the utilization of excess capacity by new development. As shown in **TABLE 6.3**, there is a total of 14,370 building square feet. The original cost of these facilities is \$790,471 and the City reported an additional apparatus value of \$936,855.

### MANNER OF FINANCING EXISTING PUBLIC FACILITIES

The City's existing fire infrastructure has been funded through a combination of General Fund revenues and other governmental funds. General Fund revenues include a mix of property taxes, sales taxes, federal and state grants, and any other available General Fund revenues.

### LEVEL OF SERVICE (LOS) ANALYSIS

The LOS for purposes of this analysis is calls per development type and building SF per call. **TABLE 6.1** illustrates the existing LOS expressed in calls per development type. **TABLE 6.4** illustrates the current SF

TABLE 6.2: FIRE CALL PROJECTIONS

YEAR	POPULATION	PROJECTED CALLS	NON-RESIDENTIAL
<b>2019</b>	<b>37,266</b>	<b>435</b>	<b>172</b>
2020	37,713	440	174
2021	38,166	446	176
2022	38,624	451	178
2023	39,087	456	180
2024	39,556	462	182
2025	40,031	467	184
2026	40,511	473	186
2027	40,997	479	188
2028	41,489	484	190
<b>2029</b>	<b>41,987</b>	<b>490</b>	<b>192</b>
<b>IFFP Growth</b>	<b>4,721</b>	<b>55</b>	<b>22</b>

TABLE 6.3: EXISTING FIRE FACILITIES

DESCRIPTION	DATE IN SERVICE	Sq. FT.	ORIGINAL COST
Fire Station #1	1956	7,500	\$475,000
Fire Station #2	1995	4,420	\$280,700
Equipment Garage	2005	2,450	\$34,771
<b>Subtotal Facilities</b>		<b>14,370</b>	<b>\$790,471</b>
Aerial Ladder	2015		\$936,855
<b>Total Existing Improvements</b>			<b>\$1,727,327</b>

LOS, with a current LOS of 33 SF per call. Based on the current LOS, an additional 1,817 SF of fire facilities will be needed in the next ten years.

TABLE 6.4: CALCULATION OF SF LOS AND NEW BUILDING SF RELATED TO NEW DEVELOPMENT

FIRE NEEDS ASSESSMENT - BUILDING SQUARE FOOTAGE	
Existing Facility Sq. Ft.	14,370
Current Calls System-wide	435
Current LOS	33.03
Additional Calls to IFFP	55
Additional Square Feet Needed to Maintain LOS	1,817

## EXCESS CAPACITY

Fire facilities are not governed by traditional excess capacity analyses such as water and wastewater systems. Instead, fire relies on response time coverage and the geographic location of fire stations. As shown above, additional fire facilities will be needed. As a result, there is not a buy-in included for fire facilities. However, for this analysis, existing and future apparatus is allocated to non-residential development based on the percentage of calls to buildout.

## FUTURE CAPITAL FACILITIES ANALYSIS

The City has indicated that a new fire station will be needed in the north and south areas of the City. This analysis assumes the construction of one new facility at approximately 6,000 SF. Based on the current LOS, an additional 1,817 SF of fire facilities will be needed in the next 10 years, which is 30 percent of the total facility SF. The new facility is estimated to cost approximately \$2.2 million, with \$672,290 related to demand in the next ten years.

TABLE 6.5: PROPOSED FIRE FACILITIES

	SF PLANNED	SF NEEDED TO MAINTAIN LOS	BUILDING COST	LAND COST	TOTAL COST	IMPACT FEE ELIGIBLE	COST TO IMPACT FEES
New Fire Station	6,000	1,817	\$2,100,000	\$120,000	\$2,220,000	30%	\$672,290
New Apparatus					\$1,000,000	6%	\$55,930

## SYSTEM VS. PROJECT IMPROVEMENTS

System improvements are defined as existing and future public facilities that are intended to provide services to service areas within the community at large.<sup>15</sup> Project improvements are improvements and facilities that are planned and designed to provide service for a specific development (resulting from a development activity) and considered necessary for the use and convenience of the occupants or users of that development.<sup>16</sup> The Impact Fee Analysis may only include the costs of impacts on system improvements related to new growth within the proportionate share analysis. Since fire services serve the entire community, the construction of fire infrastructure is considered system improvements.

## FINANCING STRATEGY & CONSIDERATION OF ALL REVENUE RESOURCES

The IFFP must also include a consideration of all revenue sources, including impact fees and the dedication (developer donated) of system improvements, which may be used to finance system improvements.<sup>17</sup> In conjunction with this revenue analysis, there must be a determination that impact fees are necessary to achieve an equitable allocation of the costs of the new facilities between the new and existing users.<sup>18</sup>

## PROPERTY TAX REVENUES

A specific property tax is not specifically identified in this analysis as a funding source for fire capital projects, but inter-fund loans can be made from the General Fund, which will ultimately include some property tax revenues. Inter-fund loans may be repaid once sufficient impact fee revenues have been collected.

<sup>15</sup> UC 11-36a-102(20)

<sup>16</sup> UC 11-36a102(13)

<sup>17</sup> UC 11-36a-302(2)

<sup>18</sup> UC 11-36a-302(3)

## GRANTS AND DONATIONS

Should the City receive grant money to fund fire facilities, the impact fees will need to be adjusted accordingly to reflect the grant monies received. A donor will be entitled to a reimbursement for the value of the improvements funded through impact fees if donations are made by new development.

## IMPACT FEE REVENUES

Impact fees are a valid mechanism for funding growth-related infrastructure. Impact fees are charged to ensure that new growth pays its proportionate share of the costs for the development of public infrastructure. Impact fee revenues can also be attributed to the future expansion of public infrastructure if the revenues are used to maintain an existing LOS. Increases to an existing LOS cannot be funded with impact fee revenues. An impact fee analysis is required to accurately assess the true impact of a particular user upon the City infrastructure and to prevent existing users from subsidizing new growth.

## DEBT FINANCING

In the event the City has not amassed sufficient impact fees in the future to pay for the construction of time sensitive or urgent capital projects needed to accommodate new growth, the City must look to revenue sources other than impact fees for funding. The Impact Fees Act allows for the costs related to the financing of future capital projects to be legally included in the impact fee. This allows the City to finance and quickly construct infrastructure for new development and reimburse itself later from impact fee revenues for the costs of issuing debt (i.e. interest costs). It is anticipated that the City will need to finance the construction of the new fire facility. This analysis assumes the City will issue a \$2.2M bond based on a ten-year maturity at three percent interest and 2.5 percent cost of issuance. This results in an interest cost of \$447,580, of which \$135,542 is included in the impact fee calculation based on the proportionate allocation of the new facility.

## PROPOSED FIRE IMPACT FEE

The fire impact fee is based on the plan-based methodology. Using this approach, impact fees are calculated based on a defined set of capital costs specified for future development. The improvements are identified in a capital plan or impact fee facilities plan as growth-related system improvements. The City's existing and proposed future facilities are then proportionately allocated to the new development calls for service, providing an equitable distribution of the existing and proposed facilities that will serve development. The total cost is divided by the total demand units the improvements are designed to serve. Under this methodology, it is important to identify the existing LOS and determine any excess capacity in existing facilities that could serve new growth. Impact fees are then calculated based on many variables centered on proportionality and LOS.

The fire impact fees proposed in this analysis will be assessed within all areas of the City. The proposed impact fees are detailed in **TABLE 6.6** and **6.7**.

TABLE 6.6: PROPOSED FIRE IMPACT FEE

	Estimated Cost	IF Eligible	Calls Served	Cost to Impact Fee	Cost per Call
Future Facilities (Land and Building)	\$2,220,000	30%	55	\$672,290	\$12,223
Financing of Facilities	\$447,580	30%	55	\$135,542	\$2,464
Impact Fee Analysis	\$11,630	100%	55	\$11,630	\$211
<b>Total Impact Fee Cost</b>				<b>\$819,462</b>	<b>\$14,898</b>
Existing Apparatus	\$936,855	6%	22	\$52,398	\$2,366
Future Apparatus	\$1,000,000	6%	22	\$55,930	\$2,525
<b>Total Apparatus</b>				<b>\$108,328</b>	<b>\$4,891</b>

TABLE 6.7: PROPOSED FIRE IMPACT FEE BY LAND-USE TYPE

	Cost Per Call	Calls per Unit	Proposed Impact Fee per Unit	Current Impact Fee per Unit	% Change
Single Family Residential (per dwelling unit)	\$14,898	0.017	\$255.90	\$200.59	28%
Multifamily Residential (per dwelling unit)	\$14,898	0.013	\$188.80	\$200.59	-6%
Commercial (per 1000 square feet)	\$19,789	0.009	\$187.40	\$104.67	79%
Industrial (per 1000 square feet)	\$19,789	0.006	\$111.40	\$104.67	6%

### **NON-STANDARD FIRE IMPACT FEES**

The City reserves the right under the Impact Fees Act to assess an adjusted fee that more closely matches the true impact that the land use will have upon fire facilities.<sup>19</sup> This adjustment could result in a different impact fee if the City determines that a particular user may create a different impact than what is standard for its land use. The City may also decrease the impact fee if the developer can provide documentation, evidence, or other credible analysis that the proposed impact will be lower than what is proposed in this analysis. The formula for determining a non-standard impact fee is found below.

FORMULA FOR NON-STANDARD FIRE IMPACT FEES:

**Residential: Estimate of Annual Call Volume per Unit x \$14,898 = Impact Fee per Unit**

**Non-Residential: Estimate of Annual Call Volume per Unit x \$19,789 = Impact Fee per Unit**

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<sup>19</sup> UC 11-36a-402(1)(c)

## SECTION 7: IMPACT FEE CONSIDERATIONS

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### PROPOSED CREDITS OWED TO DEVELOPMENT

The Impact Fees Act requires a local political subdivision or private entity to ensure that the impact fee enactment allows a developer, including a school district or a charter school, to receive a credit against or proportionate reimbursement of an impact fee if the developer: (a) dedicates land for a system improvement; (b) builds and dedicates some or all of a system improvement; or (c) dedicates a public facility that the local political subdivision or private entity and the developer agree will reduce the need for a system improvement.<sup>20</sup> The facilities must be considered system improvements or be dedicated to the public, and offset the need for an improvement identified in the IFFP.

### EQUITY OF IMPACT FEES

Impact fees are intended to recover the costs of capital infrastructure that relate to future growth. The impact fee calculations are structured for impact fees to fund 100 percent of the growth-related facilities identified in the proportionate share analysis as presented in the impact fee analysis. Even so, there may be years that impact fee revenues cannot cover the annual growth-related expenses. In those years, other revenues, such as General Fund revenues, will be used to make up any annual deficits. Any borrowed funds are to be repaid in their entirety through impact fees.

### NECESSITY OF IMPACT FEES

An entity may only impose impact fees on development activity if the entity's plan for financing system improvements establishes that impact fees are necessary to achieve parity between existing and new development. This analysis has identified the improvements to public facilities and the funding mechanisms to complete the suggested improvements. Impact fees are identified as a necessary funding mechanism to help offset the costs of new capital improvements related to new growth. In addition, alternative funding mechanisms are identified to help offset the cost of future capital improvements.

### CONSIDERATION OF ALL REVENUE SOURCES

The Impact Fees Act requires the proportionate share analysis to demonstrate that impact fees paid by new development are the most equitable method of funding growth-related infrastructure.

### EXPENDITURE OF IMPACT FEES

Legislation requires that impact fees should be spent or encumbered within six years after each impact fee is paid. Impact fees collected in the next six years should be spent on those projects outlined in the IFFP as growth related costs to maintain the LOS. **Impact fees collected as a buy-in to existing facilities can be allocated to the General Fund to repay the City for historic investment.**

### GROWTH-DRIVEN EXTRAORDINARY COSTS

The City does not anticipate any extraordinary costs necessary to provide services to future development.

### SUMMARY OF TIME PRICE DIFFERENTIAL

The Impact Fees Act allows for the inclusion of a time price differential to ensure that the future value of costs incurred at a later date are accurately calculated to include the costs of construction inflation. This analysis includes an inflation component to reflect the future cost of facilities. The impact fee analysis should be updated regularly to account for changes in costs estimates over time.

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<sup>20</sup> 11-36a-402(2)

**APPENDIX A: PARKS AND RECREATION EXISTING FACILITIES INVENTORY**

TABLE A.1: EXISTING PARKS AND RECREATIONS INVENTORY

PARK	TYPE	FINAL ACRES	% CITY OWNED	% CITY FUNDED	IMPACT FEE ELIGIBLE	IF ELIGIBLE ACREAGE	LAND VALUE	IMPROVED TURF	BASEBALL	BASKETBALL	BENCHES	BLEACHERS	FLAGPOLE	LIGHTING	MONUMENTS	PARKING LOT	PAVILION (LARGE)	PAVILION (LARGE)	PAVILION (MEDIUM)	PAVILION (MEDIUM)	PAVILION (SMALL)
<b>Neighborhood</b>																					
Linear Park	Neighborhood	2.00	100%	100%	100%	2.00	120,000	2.00	-	-	-	-	-	-	-	-	-	-	-	2	-
Glenn Eagles Park	Neighborhood	4.55	100%	100%	100%	4.55	273,000	4.00	-	-	-	-	-	-	-	-	1	-	-	-	3
Settlers Park	Neighborhood	1.40	100%	100%	100%	1.40	84,000	1.33	-	-	-	-	-	-	-	-	1	-	-	-	1
Rancho Park	Neighborhood	5.20	100%	100%	100%	5.20	312,000	5.00	-	2	-	-	-	-	-	-	1	-	1	-	-
Main Street (Veterans Memorial) Park	Neighborhood	5.00	100%	100%	100%	5.00	300,000	4.00	-	-	10	-	7	-	8	-	1	-	-	-	-
Copper Canyon Park	Neighborhood	4.00	100%	100%	100%	4.00	240,000	4.00	-	1	5	-	-	-	-	-	1	-	-	-	1
<b>Subtotal: Neighborhood</b>		<b>22.15</b>				<b>22.15</b>	<b>\$1,329,000</b>	<b>20.33</b>	<b>-</b>	<b>3</b>	<b>15</b>	<b>-</b>	<b>7</b>	<b>-</b>	<b>8</b>	<b>-</b>	<b>5</b>	<b>-</b>	<b>1</b>	<b>2</b>	<b>5</b>
<b>Community</b>																					
Parkers Park	Community	4.00	100%	100%	100%	4.00	240,000	3.80	2	-	-	4	-	2	-	-	1	-	-	-	-
Dow James Recreation Complex	Community	15.10	100%	100%	100%	15.10	906,000	8.50	-	-	-	-	-	-	-	-	1	-	-	1	-
England Acres	Community	26.60	100%	100%	100%	26.60	1,596,000	5.50	-	-	-	-	-	-	-	-	1	-	2	-	-
Elton Park	Community	14.90	100%	100%	100%	14.90	894,000	10.70	2	1	-	11	-	4	-	1	1	-	-	3	-
Eagles/Babe Ruth (Red Delpapa Memorial) Park	Community	6.10	100%	100%	100%	6.10	366,000	3.60	1	-	-	2	-	1	-	-	1	-	-	-	2
Skyline Nature Park	Community	9.20	100%	100%	100%	9.20	552,000	1.00	-	-	6	-	-	-	-	2	1	-	2	-	-
Oquirrh Hills Ball Field	Community	1.00	100%	100%	100%	1.00	60,000	1.00	1	-	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal: Community</b>		<b>76.90</b>				<b>76.90</b>	<b>\$4,614,000</b>	<b>34.10</b>	<b>6</b>	<b>1</b>	<b>6</b>	<b>17</b>	<b>-</b>	<b>7</b>	<b>-</b>	<b>3</b>	<b>6</b>	<b>-</b>	<b>4</b>	<b>4</b>	<b>2</b>
<b>Regional</b>																					
Pratt Aquatic Center/City Park	Regional	12.10	100%	100%	100%	12.10	726,000	6.63	-	-	-	4	-	4	-	-	2	2	-	-	-
Tooele Valley Railroad Museum	Regional	5.00	100%	100%	100%	5.00	300,000	1.13	-	-	-	-	-	-	-	-	-	-	-	1	-
<b>Subtotal: Regional</b>		<b>17.10</b>				<b>17.10</b>	<b>\$1,026,000</b>	<b>7.76</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4</b>	<b>-</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>2</b>	<b>2</b>	<b>-</b>	<b>1</b>	<b>-</b>
<b>Open Space</b>																					
Skyline Property	Open Space	40.00	100%	100%	100%	40.00	2,400,000	-	-	-	-	-	-	-	-	-	1	-	1	-	-
Smelter Road	Open Space	1.00	100%	100%	100%	1.00	60,000	1.00	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal: Open Space</b>		<b>41.00</b>				<b>41.00</b>	<b>\$2,460,000</b>	<b>1.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>-</b>
<b>Undeveloped</b>																					
(Sold East Vine Street)	Undeveloped	11.30	100%	100%	100%	11.30	678,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
West Railroad/McKeller Street	Undeveloped	20.50	100%	100%	100%	20.50	1,230,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
700 South (Diehl Ditch)	Undeveloped	1.10	100%	100%	100%	1.10	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Impact Fee Fund Balance								-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal: Undeveloped</b>		<b>32.90</b>				<b>32.90</b>	<b>\$1,974,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Special Use</b>																					
Rodeo Grounds/Arena	Regional	26.00	100%	100%	100%	26.00	1,560,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Wigwam	Regional	9.66	100%	100%	100%	9.66	579,600	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Oquirrh Hills Golf Course	Special Use Area	134.00	100%	100%	0%	0.00	-	114.00	-	-	-	-	-	-	-	-	1	-	-	-	-
<b>Subtotal Special Use</b>		<b>169.66</b>				<b>35.66</b>	<b>\$2,139,600</b>	<b>114.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Totals:</b>		<b>359.71</b>			<b>63%</b>	<b>225.71</b>	<b>\$13,542,600</b>	<b>177.19</b>	<b>6</b>	<b>4</b>	<b>21</b>	<b>21</b>	<b>7</b>	<b>11</b>	<b>8</b>	<b>3</b>	<b>15</b>	<b>2</b>	<b>6</b>	<b>7</b>	<b>7</b>

TABLE A.2: EXISTING PARKS AND RECREATION INVENTORY CONTINUED

PARK	TYPE	PERGOLAS	PICNIC TABLES	PLAYGROUND (TOT-LOT)	POOL (INDOOR)	RESTROOM	SCORE BOARDS	SKATE PARK	SOFTBALL	SPLASH PAD	SWING SET	T-BALL	TENNIS COURTS	PICKLEBALL COURTS	VOLLEYBALL	IMPROVEMENT VALUE	DESIGN & ENGINEERING	TOTAL
<b>Neighborhood</b>																		
Linear Park	Neighborhood	-	4	1	-	-	-	-	-	-	-	-	-	-	-	\$335,000	\$50,250	\$385,250
Glenn Eagles Park	Neighborhood	-	5	1	-	-	-	-	-	-	1	-	-	-	-	\$658,500	\$98,775	\$757,275
Settlers Park	Neighborhood	-	4	1	-	-	-	-	-	-	1	-	-	-	-	\$381,333	\$57,200	\$438,533
Rancho Park	Neighborhood	-	4	1	-	1	-	1	-	-	1	-	-	-	-	\$1,078,000	\$161,700	\$1,239,700
Main Street (Veterans Memorial) Park	Neighborhood	3	-	-	-	-	-	-	-	-	-	-	-	-	-	\$641,000	\$96,150	\$737,150
Copper Canyon Park	Neighborhood	-	4	2	-	1	-	-	-	-	1	-	-	-	-	\$929,000	\$139,350	\$1,068,350
<b>Subtotal: Neighborhood</b>		<b>3</b>	<b>21</b>	<b>6</b>	<b>-</b>	<b>2</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$4,022,833</b>	<b>\$603,425</b>	<b>\$4,626,258</b>
<b>Community</b>																		
Parkers Park	Community	-	7	1	-	1	2	-	-	-	1	-	-	-	-	\$1,207,630	\$181,145	\$1,388,775
Dow James Recreation Complex	Community	-	9	1	-	1	1	1	-	-	1	4	-	-	-	\$1,474,500	\$221,175	\$1,695,675
England Acres	Community	-	6	1	-	1	-	-	-	-	1	-	-	-	-	\$1,034,000	\$155,100	\$1,189,100
Elton Park	Community	-	26	1	-	1	3	-	1	-	3	-	-	12	-	\$2,888,260	\$433,239	\$3,321,499
Eagles/Babe Ruth (Red Delpapa Memorial) Park	Community	-	5	1	-	1	1	-	-	-	-	-	-	-	-	\$974,065	\$146,110	\$1,120,175
Skyline Nature Park	Community	-	8	2	-	1	-	-	-	-	1	-	-	-	-	\$1,187,200	\$178,080	\$1,365,280
Oquirrh Hills Ball Field		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$150,000	\$22,500	\$172,500
<b>Subtotal: Community</b>		<b>-</b>	<b>61</b>	<b>7</b>	<b>-</b>	<b>6</b>	<b>7</b>	<b>1</b>	<b>1</b>	<b>-</b>	<b>7</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$8,915,655</b>	<b>\$1,337,348</b>	<b>\$10,253,003</b>
<b>Regional</b>																		
Pratt Aquatic Center/City Park	Regional	-	36	2	-	1	-	-	4	-	-	-	-	-	-	\$2,077,260	\$311,589	\$2,388,849
Tooele Valley Railroad Museum	Regional	-	9	-	-	-	-	-	-	-	-	-	-	-	-	\$141,500	\$21,225	\$162,725
<b>Subtotal: Regional</b>		<b>-</b>	<b>45</b>	<b>2</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$2,218,760</b>	<b>\$332,814</b>	<b>\$2,551,574</b>
<b>Open Space</b>																		
Skyline Property	Open Space	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$195,000	\$29,250	\$224,250
Smelter Road	Open Space	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$100,000	\$15,000	\$115,000
<b>Subtotal: Open Space</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$295,000</b>	<b>\$44,250</b>	<b>\$339,250</b>
<b>Undeveloped</b>																		
(Sold East Vine Street)	Undeveloped	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$0	\$0	\$0
West Railroad/McKeller Street	Undeveloped	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$0	\$0	\$0
700 South (Diehl Ditch)	Undeveloped	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$0	\$0	\$0
Impact Fee Fund Balance		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$2,281,628	\$0	\$2,281,628
<b>Subtotal: Undeveloped</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$2,281,628</b>	<b>\$0</b>	<b>\$2,281,628</b>
<b>Special Use</b>																		
Rodeo Grounds/Arena	Regional	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$0	\$0	\$0
Wigwam	Regional	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$0	\$0	\$0
Oquirrh Hills Golf Course	Special Use Area	-	-	-	-	1	-	-	-	-	-	-	-	-	-	\$300,000	\$45,000	\$345,000
<b>Subtotal Special Use</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$300,000</b>	<b>\$45,000</b>	<b>\$345,000</b>
<b>Totals:</b>		<b>3</b>	<b>127</b>	<b>15</b>	<b>-</b>	<b>10</b>	<b>7</b>	<b>2</b>	<b>5</b>	<b>-</b>	<b>11</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$18,033,876</b>	<b>\$2,362,837</b>	<b>\$20,396,714</b>