

UNIFIED FIRE SERVICE AREA



Fire Impact Fee Analysis





IMPACT FEE ANALYSIS UNIFIED FIRE SERVICE AREA

Executive Summary

Background

The Impact Fee Analysis (IFA) was prepared to meet the requirements of Utah Code §11-36a. Impact fees are a one-time fee charged to new development to help offset the capital costs associated with new growth in a community. The Unified Fire Service Area has determined that there is one city-wide service area for fire protection services in the District. Therefore, all development in the District will be charged the same fire impact fee regardless of where the new development takes place.

Impacts from residential and non-residential growth are manifest in increased demand on fire services. The increased demand results in the need for more fire facilities.

New Development and Growth

Projected growth is shown in the following table:

TABLE 1: GROWTH PROJECTIONS, 2020-2030

Year	Single-Family	Multi-Family	Commercial	Institutional	Industrial
2018	69,445	34,883	9,685,407	5,554,074	11,538,133
2019	70,146	35,406	9,783,175	5,610,139	11,654,603
2020	70,854	35,937	9,881,918	5,666,763	11,772,235
2021	71,570	36,476	9,981,778	5,724,027	11,891,197
2022	72,293	37,023	10,082,614	5,781,851	12,011,322
2023	73,023	37,578	10,184,426	5,840,235	12,132,610
2024	73,761	38,142	10,287,354	5,899,259	12,255,227
2025	74,506	38,714	10,391,258	5,958,843	12,379,007
2026	75,259	39,295	10,496,278	6,019,066	12,504,116
2027	76,019	39,884	10,602,275	6,079,850	12,630,389
2028	76,787	40,482	10,709,387	6,141,273	12,757,990
2029	77,563	41,089	10,817,614	6,203,336	12,886,921
2030	78,346	41,705	10,926,818	6,265,958	13,017,014

Source: Salt Lake and Utah County Assessor’s databases; ZPFI GIS measurements

Residential and non-residential growth will result in the need for more fire facility space, as reflected by the growth in fire calls for service.

TABLE 2: PROJECTED GROWTH IN FIRE CALLS FOR SERVICE

Year	Single-Family	Multi-Family	Commercial	Institutional	Industrial	Pass-Thru Traffic	TOTAL
2018	8,882	3,974	2,688	1,101	370	833	17,838
2019	8,972	4,033	2,715	1,112	374	937	18,143

Year	Single-Family	Multi-Family	Commercial	Institutional	Industrial	Pass-Thru Traffic	TOTAL
2020	9,063	4,094	2,742	1,123	378	947	18,347
2021	9,154	4,155	2,770	1,135	381	958	18,554
2022	9,247	4,218	2,798	1,146	385	969	18,763
2023	9,340	4,281	2,826	1,158	389	980	18,974
2024	9,434	4,345	2,855	1,169	393	991	19,188
2025	9,530	4,410	2,884	1,181	397	1,002	19,404
2026	9,626	4,476	2,913	1,193	401	1,013	19,623
2027	9,723	4,544	2,942	1,205	405	1,025	19,844
2028	9,821	4,612	2,972	1,217	409	1,036	20,068
2029	9,921	4,681	3,002	1,230	413	1,048	20,295
2030	10,021	4,751	3,032	1,242	418	1,060	20,524
2031	10,122	4,822	3,063	1,255	422	1,072	20,755
2032	10,224	4,895	3,094	1,267	426	1,084	20,990
2033	10,327	4,968	3,125	1,280	430	1,096	21,227
2034	10,432	5,042	3,157	1,293	435	1,109	21,467
2035	10,537	5,118	3,189	1,306	439	1,121	21,710
Growth in Calls, 2020-2030	958	657	290	119	40	112	2,176

Impact on Consumption of Existing Capacity

Utah Code 11-36a-304(1)(a)

There is no excess capacity in the existing fire stations. Service levels are planned to increase from 8.69 square feet of station space per call in 2020 to 11.07 square feet per call in 2030. There is some excess capacity in the existing training facility space and therefore no new facilities are planned immediately. The current service level for training facility space is 5.02 square feet per capita. This service level will decline without the construction of additional space.

While there is some excess capacity in existing fire vehicles, new vehicles will also be needed to serve the demands created by new development.

Impact on System Improvements by Anticipated Development Activity

Utah Code 11-36a-304(1)(b)

At the existing service level of 8.69 square feet of station space per call, the following square feet are needed through 2030. The District currently has 159,516 square feet of building space and will need an additional 18,923 square feet by 2030 in order to maintain existing service levels.

TABLE 3: FACILITIES NEEDED (FIRE STATION SQUARE FEET) TO MAINTAIN EXISTING FIRE SERVICE LEVELS

Year	TOTAL Calls	SF Required	Excess Capacity
2018	17,848	155,173.51	4,342.49
2019	18,143	157,743.53	1,772.47
2020	18,347	159,516.00	-
2021	18,554	161,311.44	(1,795.44)
2022	18,763	163,127.72	(3,611.72)
2023	18,974	164,963.84	(5,447.84)
2024	19,188	166,823.93	(7,307.93)
2025	19,404	168,703.86	(9,187.86)
2026	19,623	170,606.75	(11,090.75)
2027	19,844	172,530.98	(13,014.98)
2028	20,068	174,477.68	(14,961.68)
2029	20,295	176,447.34	(16,931.34)
2030	20,524	178,438.83	(18,922.83)
2031	20,755	180,454.77	(20,938.77)
2032	20,990	182,492.69	(22,976.69)
2033	21,227	184,555.06	(25,039.06)
2034	21,467	186,643.02	(27,127.02)
2035	21,710	188,754.94	(29,238.94)

The training facility has excess capacity that will be consumed over time by new development.

TABLE 4: TRAINING FACILITY CONSUMPTION OF EXCESS CAPACITY

Year	TOTAL Calls	SF Required	Excess Capacity
2018	17,848	71,603	20,542
2019	18,143	72,789	19,356
2020	18,347	73,607	18,538
2021	18,554	74,436	17,709
2022	18,763	75,274	16,871
2023	18,974	76,121	16,024
2024	19,188	76,979	15,166
2025	19,404	77,847	14,298
2026	19,623	78,725	13,420
2027	19,844	79,613	12,532
2028	20,068	80,511	11,634
2029	20,295	81,420	10,725
2030	20,524	82,339	9,806
2031	20,755	83,269	8,876
2032	20,990	84,209	7,936
2033	21,227	85,161	6,984
2034	21,467	86,125	6,020
2035	21,710	87,099	5,046

Proportionate Share Analysis

Utah Code 11-36a-304(1)(d)

The gross cost per call, before bond credits, is \$4,336.10.

TABLE 5: PROPORTIONATE SHARE ANALYSIS – GROSS COST PER CALL

	Amount
Station Cost	\$4,172.57
Training Facility Cost	\$158.93
Consultant	\$4.59
IFA Fund Balance	\$0.00
Summary	\$4,336.10

However, credits must be made against the gross cost per call. The UFSA issued Series 2016 Local Building Authority Lease Revenue and Refunding Bonds in the amount of more than \$32 million. Credits need to be made against the gross cost per call for the future bond payments so that new development does not pay twice.

TABLE 6: FIRE BOND CREDIT CALCULATIONS

Year	Gross Cost per Call	Credits	Maximum Cost per Call
2020	\$4,336.10	\$1,028.36	\$3,307.74
2021	\$4,336.10	\$963.08	\$3,373.01
2022	\$4,336.10	\$920.08	\$3,416.02
2023	\$4,336.10	\$874.25	\$3,461.84
2024	\$4,336.10	\$824.34	\$3,511.76
2025	\$4,336.10	\$770.31	\$3,565.78
2026	\$4,336.10	\$712.14	\$3,623.96
2027	\$4,336.10	\$649.78	\$3,686.31
2028	\$4,336.10	\$583.31	\$3,752.79
2029	\$4,336.10	\$513.80	\$3,822.30
2030	\$4,336.10	\$440.21	\$3,895.89

The cost per call is then applied to the number of calls per unit.

TABLE 7: 2021 MAXIMUM FIRE FEES

	Single-Family	Multi-Family	Commercial	Institutional	Industrial
Calls per Unit	0.1279	0.1139	0.0003	0.0002	0.0000321
Cost per Unit	\$431.42	\$384.25	\$0.94	\$0.67	\$0.11
Apparatus			\$0.16	\$0.11	\$0.02
TOTAL	\$431.42	\$384.25	\$1.09	\$0.78	\$0.13

The maximum fee that can be charged each year is shown in the table below.

TABLE 8: MAXIMUM FIRE FEES PER YEAR

	Single-Family	Multi-Family	Commercial	Institutional	Industrial
Calls per Unit	0.1279	0.1139	0.0003	0.0002	0.0000321
Maximum Proposed Fees 2021					
Station Cost per Unit	\$431.42	\$384.25	\$0.94	\$0.67	\$0.11
Apparatus			\$0.16	\$0.11	\$0.02
Total Cost per Unit	\$431.42	\$384.25	\$1.09	\$0.78	\$0.13
Maximum Proposed Fees 2022					
Station Cost per Unit	\$436.92	\$389.15	\$0.95	\$0.68	\$0.11
Apparatus			\$0.16	\$0.11	\$0.02
Total Cost per Unit	\$436.92	\$389.15	\$1.11	\$0.79	\$0.13
Maximum Proposed Fees 2023					
Station Cost per Unit	\$442.78	\$394.37	\$0.96	\$0.69	\$0.11
Apparatus			\$0.16	\$0.11	\$0.02
Total Cost per Unit	\$442.78	\$394.37	\$1.12	\$0.80	\$0.13
Maximum Proposed Fees 2024					
Station Cost per Unit	\$449.17	\$400.05	\$0.97	\$0.70	\$0.11
Apparatus			\$0.16	\$0.11	\$0.02
Total Cost per Unit	\$449.17	\$400.05	\$1.13	\$0.81	\$0.13
Maximum Proposed Fees 2025					
Station Cost per Unit	\$456.08	\$406.21	\$0.99	\$0.71	\$0.11
Apparatus			\$0.16	\$0.11	\$0.02
Total Cost per Unit	\$456.08	\$406.21	\$1.15	\$0.82	\$0.13

Utah Code Legal Requirements

Preparation of Impact Fee Analysis. Utah Code requires that “each local political subdivision... intending to impose an impact fee shall prepare a written analysis (Impact Fee Analysis or IFA) of each impact fee” (Utah Code 11-36a-303). This IFA follows all legal requirements as outlined below. The City has retained Zions Public Finance, Inc. (ZPFI) to prepare this Impact Fee Analysis in accordance with legal requirements.

Section 11-36a-304 of the Utah Code outlines the requirements of an impact fee analysis which is required to identify the following:

- anticipated impact on or consumption of any existing capacity of a public facility by the anticipated development activity;

- anticipated impact on system improvements required by the anticipated development activity to maintain the established level of service for each public facility;

how anticipated impacts are reasonably related to the anticipated development activity

the proportionate share of:

costs for existing capacity that will be recouped; and

costs of impacts on system improvement that are reasonably related to the new development activity; and

how the impact fee was calculated.

Further, in analyzing whether or not the proportionate share of the costs of public facilities are reasonably related to the new development activity, the local political subdivision or private entity, as the case may be, shall identify, if applicable:

the cost of each existing public facility that has excess capacity to serve the anticipated development resulting from the new development activity;

the cost of system improvements for each public facility;

other than impact fees, the manner of financing for each public facility such as user charges, special assessments, bonded indebtedness, general taxes, or federal grants;

the relative extent to which development activity will contribute to financing the excess capacity of and system improvements for each existing public facility, by means such as user charges, special assessments, or payment from the proceeds of general taxes;

the relative extent to which development activity will contribute to the cost of existing public facilities and system improvements in the future;

the extent to which the development activity is entitled to a credit against impact fees because the development activity will dedicate system improvements or public facilities that will offset the demand for system improvements, inside or outside the proposed development;

extraordinary costs, if any, in servicing the newly developed properties; and

the time-price differential inherent in fair comparisons of amounts paid at different times.

Calculating Impact Fees. Utah Code 11-36a-305 states that for purposes of calculating an impact fee, a local political subdivision or private entity may include the following:

construction contract price;

cost of acquiring land, improvements, materials, and fixtures;

cost for planning, surveying, and engineering fees for services provided for and directly related to the construction of the system improvements; and

for a political subdivision, debt service charges if the political subdivision might use impact fees as a revenue stream to pay the principal and interest on bonds, notes or other obligations issued to finance the costs of the system improvements.

Additionally, the Code states that each political subdivision or private entity shall base impact fee amounts on realistic estimates and the assumptions underlying those estimates shall be disclosed in the impact fee analysis.

Certification of Impact Fee Analysis. Utah Code 11-36a-306 states that an impact fee analysis shall include a written certification from the person or entity that prepares the impact fee analysis. This certification is included at the conclusion of this analysis.

Impact Fee Enactment. Utah Code 11-36a-202 states that a local political subdivision or private entity wishing to impose impact fees shall pass an impact fee enactment in accordance with Section 11-36a-402. Additionally, an impact fee imposed by an impact fee enactment may not exceed the highest fee justified by the impact fee analysts. An impact fee enactment may not take effect until 90 days after the day on which the impact fee enactment is approved.

Notice of Intent to Prepare Impact Fee Analysis. A local political subdivision must provide written notice of its intent to prepare an IFA before preparing the Analysis (Utah Code 11-36a-503(1)). This notice must be posted on the Utah Public Notice website. The City has complied with this noticing requirement for the IFA by posting notice.

Impact Fee Analysis

This IFA is organized based on the legal requirements of Utah Code 11-36a-304.

Impact on Consumption of Existing Capacity

Utah Code 11-36a-304((1)(a))

Demand Placed on Facilities by New Development Activity

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

TABLE 9: GROWTH PROJECTIONS, 2018-2030

Year	Single-Family	Multi-Family	Commercial	Institutional	Industrial
2018	69,445	34,883	9,685,407	5,554,074	11,538,133
2019	70,146	35,406	9,783,175	5,610,139	11,654,603
2020	70,854	35,937	9,881,918	5,666,763	11,772,235
2021	71,570	36,476	9,981,778	5,724,027	11,891,197
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2023	73,023	37,578	10,184,426	5,840,235	12,132,610
2024	73,761	38,142	10,287,354	5,899,259	12,255,227

Year	Single-Family	Multi-Family	Commercial	Institutional	Industrial
2025	74,506	38,714	10,391,258	5,958,843	12,379,007
2026	75,259	39,295	10,496,278	6,019,066	12,504,116
2027	76,019	39,884	10,602,275	6,079,850	12,630,389
2028	76,787	40,482	10,709,387	6,141,273	12,757,990
2029	77,563	41,089	10,817,614	6,203,336	12,886,921
2030	78,346	41,705	10,926,818	6,265,958	13,017,014

Source: Salt Lake and Utah County Assessor's databases; ZPFI GIS measurements

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

The increased fire calls for service are projected as shown in the following table. Growth in calls for pass-through traffic are also shown, but these calls are not included in the calculation of impact fees.

TABLE 10: FIRE – PROJECTED GROWTH IN FIRE CALLS FOR SERVICE

Year	Single-Family	Multi-Family	Commercial	Institutional	Industrial	Pass-Thru Traffic	TOTAL
2018	8,882	3,974	2,688	1,101	370	833	17,838
2019	8,972	4,033	2,715	1,112	374	937	18,143
2020	9,063	4,094	2,742	1,123	378	947	18,347
2021	9,154	4,155	2,770	1,135	381	958	18,554
2022	9,247	4,218	2,798	1,146	385	969	18,763
2023	9,340	4,281	2,826	1,158	389	980	18,974
2024	9,434	4,345	2,855	1,169	393	991	19,188
2025	9,530	4,410	2,884	1,181	397	1,002	19,404
2026	9,626	4,476	2,913	1,193	401	1,013	19,623
2027	9,723	4,544	2,942	1,205	405	1,025	19,844
2028	9,821	4,612	2,972	1,217	409	1,036	20,068
2029	9,921	4,681	3,002	1,230	413	1,048	20,295
2030	10,021	4,751	3,032	1,242	418	1,060	20,524
2031	10,122	4,822	3,063	1,255	422	1,072	20,755
2032	10,224	4,895	3,094	1,267	426	1,084	20,990
2033	10,327	4,968	3,125	1,280	430	1,096	21,227
2034	10,432	5,042	3,157	1,293	435	1,109	21,467
2035	10,537	5,118	3,189	1,306	439	1,121	21,710
Growth in Calls, 2020-2030	958	657	290	119	40	112	2,176

The UFSA currently has 159,516 square feet of station space and 92,145 square feet of training facility space. With 18,347 calls for service in 2020, the existing service level is 8.69 station square feet per call and 5.02 training facility square feet per call.¹

TABLE 11: EXISTING FIRE FACILITIES

Location	Station	Total SF	Cost
Fire Stations			
101	West Millcreek	12,405	\$4,511,000
102	Magna	4,646	\$268,570
106	East Millcreek	12,405	\$4,354,000
107	Oquirrh Shadows	6,720	\$575,407
108	Big Cottonwood	13,665	\$7,507,000
109	Kearns	8,380	\$825,627
111	Magna	12,703	\$4,786,607
112	Olympus	2,888	\$145,142
113	Snowbird	4,100	\$945,369
115	Copperton	4,278	\$261,614
117	Taylorsville	22,616	\$7,112,042
118	Taylorsville	11,477	\$1,265,788
119	Emigration	10,442	\$3,515,510
125	Midvale	7,438	NA
125	Midvale Land		\$1,227,243
126	Midvale	15,117	\$1,914,824
251	Eagle Mountain City Center	1,386	\$513,300
251	Eagle Mountain – modular	1,440	\$483,777
252	Eagle Mountain Ranches	7,410	\$1,663,371
	Total Stations	159,516	\$41,876,191
Existing Training and Storage Facilities			
	Existing Warehouse/Logistics Center	83,125	\$2,160,000
	Training Tower	2,560	\$1,339,173
	Training Facility	6,460	\$151,086
	Total Training	92,145	\$3,650,259
TOTAL		251,661	\$45,526,450

The Impact Fees Act permits the inclusion of an apparatus fee which may be assessed to commercial land uses only. The apparatus fee is calculated by inventorying all current and 10-year apparatus acquisitions and dividing the cost by the total call volume. Table 12 shows the inventory of impact fee eligible vehicles. To qualify to be included in the apparatus calculation, the apparatus must cost over \$500,000.

The actual cost of existing fire vehicles is \$14,668,356, less the salvage value of \$2,933,400, for total costs of \$11,734,956. Residential development is not responsible for the costs associated with fire vehicles and only non-residential development can be charged impact fees to recoup these costs.

¹ Calculated by dividing the 159,516 station square feet and the 92,145 training facility square feet by the 18,347 calls for service in 2020.

TABLE 12: EXISTING FIRE VEHICLES

Type	Description	Original Cost	Expected Salvage Value at Retirement	Cost less Salvage Value	Retirement Year
Ladder Truck	2006 Seagrave 75' Aerial Quint	\$593,020	\$118,600	\$474,420	2021
Ladder Truck	2006 Seagrave 75' Quint	\$621,186	\$124,200	\$496,986	2021
Heavy Rescue	2006 Seagrave Heavy Rescue	\$573,293	\$114,700	\$458,593	2026
Ladder Truck	2007 Seagrave 100' force aerial	\$628,719	\$125,700	\$503,019	2022
Ladder Truck	2007 Seagrave 75' Quint	\$621,186	\$124,200	\$496,986	2022
Tractor Drawn Aerial	2008 KME AERIAL FIRETRUCK	\$684,136	\$136,800	\$547,336	2024
Ladder Truck	2008 Seagrave 100' quint	\$665,719	\$133,100	\$532,619	2022
Heavy Rescue	2009 Seagrave Heavy Rescue	\$655,163	\$131,000	\$524,163	2030
Type I Engine	2014 SEAGRAVE ATTACKER HD TRANSPORT PUMPER (PUMPULANCE)	\$691,429	\$138,300	\$553,129	2024
Type I Engine	2014 SEAGRAVE ATTACKER HD TRANSPORT PUMPER (PUMPULANCE)	\$691,429	\$138,300	\$553,129	2024
Hazardous Materials	2014 SEAGRAVE ATTACKER WALK AROUND HAZ-MAT RESCUE	\$714,729	\$142,900	\$571,829	2035
Tractor Drawn Aerial	2017 TRACTOR DRAWN AERIAL	\$1,007,495	\$201,500	\$805,995	2028
Tractor Drawn Aerial	2017 TRACTOR DRAWN AERIAL	\$1,006,150	\$201,200	\$804,950	2028
Tractor Drawn Aerial	2017 TRACTOR DRAWN AERIAL	\$1,007,397	\$201,500	\$805,897	2028
Tractor Drawn Aerial	2017 TRACTOR DRAWN AERIAL	\$1,003,792	\$200,800	\$802,992	2028
Tractor Drawn Aerial	2017 TRACTOR DRAWN AERIAL	\$1,004,992	\$201,000	\$803,992	2028
Type I Engine	2018 ROSENBAUER TYPE 1 PUMPER	\$621,171	\$124,200	\$496,971	2029
Type I Engine	2018 ROSENBAUER TYPE 1 PUMPER	\$621,136	\$124,200	\$496,936	2029
Type I Engine	2019 ROSENBAUER TYPE 1 PUMPER	\$628,107	\$125,600	\$502,507	2030
Type I Engine	2019 ROSENBAUER TYPE 1 PUMPER	\$628,107	\$125,600	\$502,507	2030
TOTAL		\$14,668,356	\$2,933,400	\$11,734,956	

New commercial development will need to buy in to the existing, excess capacity of the fire vehicles at a cost of \$6,859,264 as shown in the following table.

TABLE 13: EXISTING FIRE VEHICLES ALLOCATION TO NEW GROWTH

Type	Total Cost (Less Salvage)	Purchase Year	Retirement Year	% Use 2020-2030	Cost to 2020-2030
Ladder Truck	\$474,420	2006	2021	6.67%	\$31,627.99
Ladder Truck	\$496,986	2007	2021	7.14%	\$35,499.03
Heavy Rescue	\$458,593	2006	2026	30.00%	\$137,577.85
Ladder Truck	\$503,019	2008	2022	14.29%	\$71,859.86
Ladder Truck	\$496,986	2007	2022	13.33%	\$66,264.86
Tractor Drawn Aerial	\$547,336	2012	2024	33.33%	\$182,445.30

Type	Total Cost (Less Salvage)	Purchase Year	Retirement Year	% Use 2020-2030	Cost to 2020-2030
Ladder Truck	\$532,619	2009	2022	15.38%	\$81,941.45
Heavy Rescue	\$524,163	2010	2030	50.00%	\$262,081.50
Type I Engine	\$553,129	2014	2024	40.00%	\$221,251.40
Type I Engine	\$553,129	2014	2024	40.00%	\$221,251.40
Hazardous Materials	\$571,829	2015	2035	75.00%	\$428,871.75
Tractor Drawn Aerial	\$805,995	2018	2028	80.00%	\$644,795.85
Tractor Drawn Aerial	\$804,950	2018	2028	80.00%	\$643,960.30
Tractor Drawn Aerial	\$805,897	2018	2028	80.00%	\$644,717.50
Tractor Drawn Aerial	\$802,992	2018	2028	80.00%	\$642,393.90
Tractor Drawn Aerial	\$803,992	2018	2028	80.00%	\$643,193.90
Type I Engine	\$496,971	2019	2029	90.00%	\$447,273.86
Type I Engine	\$496,936	2019	2029	90.00%	\$447,241.96
Type I Engine	\$502,507	2020	2030	100.00%	\$502,507.00
Type I Engine	\$502,507	2020	2030	100.00%	\$502,507.00
TOTAL	\$11,734,956				\$6,859,263.65

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

Utah Code 11-36a-304((1)(b))

Additional fire facilities are planned that will replace and expand fire facilities in the UFSA. These planned facilities are shown in the table below, followed by a table showing the replacement and expanded square footage of the facilities.

TABLE 14: FUTURE FIRE STATIONS

Location	Station	Construction Year	Square Feet	Cost in \$2020	Construction Year Expense
112	Olympus – Rebuild	2021	11,000	\$5,000,000	\$5,150,000
102	Magna – Rebuild	2021	11,000	\$5,000,000	\$5,150,000
125	Midvale – Rebuild	2021	16,500	\$7,500,000	\$7,725,000
251	Eagle Mountain-Rebuild	2022	12,000	\$5,000,000	\$5,304,500
253	Eagle Mountain-New	2022	16,500	\$7,500,000	\$7,956,750
109	Kearns – Rebuild	2027	12,000	\$5,000,000	\$6,149,369
254	Eagle Mountain-New	2028	12,000	\$5,000,000	\$6,333,850
	TOTAL		91,000	\$40,000,000	\$43,769,470

Only the expanded square footage is eligible for impact fees. This results in a total cost of \$32,465,542 that can be paid for by new growth.

TABLE 15: FUTURE FIRE STATIONS EXPANDED SQUARE FEET

Location	Station	Square Feet	Original SF	Expanded SF	Cost per SF	Proportionate Share
112	Olympus – Rebuild	11,000	2,888	8,112	\$468.18	\$3,797,891

Location	Station	Square Feet	Original SF	Expanded SF	Cost per SF	Proportionate Share
102	Magna – Rebuild	11,000	4,646	6,354	\$468.18	\$2,974,827
125	Midvale – Rebuild	16,500	7,438	9,062	\$468.18	\$4,242,664
251	Eagle Mountain-Rebuild	12,000		12,000	\$442.04	\$5,304,500
253	Eagle Mountain-New	16,500		16,500	\$482.23	\$7,956,750
109	Kearns – Rebuild	12,000	8,380	3,620	\$512.45	\$1,855,060
254	Eagle Mountain-New	12,000		12,000	\$527.82	\$6,333,850
TOTAL		91,000	23,352	67,648		\$32,465,542

With 159,516 square feet of existing fire station space and 18,347 calls for service in 2020, the existing service level is 8.69 station square feet per call.² With the addition of 67,648 square feet of fire station space, service levels will increase to 11.07 square feet per call by 2030.

TABLE 16: PROPOSED SERVICE LEVELS FOR STATIONS

Description	Amount
Planned SF - 2020-2030	91,000
Expansion SF Only	67,648
Expansion Costs Only	\$32,465,542
2030 Total Calls	20,524
Total Station SF 2030	227,164
Proposed SF per Call	11.07

In addition, the UFSA has 92,145 square feet of training facility space. With 18,347 calls for service in 2020, this results in a service level of 5.02 square feet per call.³ The UFSA anticipates that new development will buy into the existing, excess capacity in the training facilities and therefore service levels will decline somewhat.⁴

The actual cost of existing fire vehicles is \$14,668,356,⁵ less the salvage value of \$2,933,400, for total costs of \$11,734,956. Residential development is not responsible for the costs associated with fire vehicles and only non-residential development can be charged impact fees to recoup these costs.

Nineteen fire vehicles with a total cost of \$18.6 million (each individual vehicle has a cost greater than \$500,000) will be acquired in the next 10 years.

² Calculated by dividing the 159,516 station square feet by the 18,347 calls for service in 2020.

³ Calculated by dividing 92,145 square feet by 18,347 calls for service in 2020.

⁴ Calculated by dividing 92,145 square feet by 22,968 calls for service in 2040.

⁵ Includes only vehicles that have an actual cost of \$500,000 or more.

TABLE 17: FUTURE FIRE VEHICLES

Description	Quantity	Original Cost/Unit	Total Original Cost	Fiscal Year of Purchase	Expected Retirement Year	Expected Salvage Value at Retirement
Type I engine	3	\$727,000	\$2,181,000	FY21/22	FY31/32	\$436,200
Type I engine	3	\$748,810	\$2,246,430	FY22/23	FY32/33	\$449,286
Type I engine	3	\$818,200	\$2,454,600	FY25/26	FY35/36	\$490,920
Type I engine	2	\$894,100	\$1,788,200	FY28/29	FY38/39	\$357,640
Ladder Truck	2	\$1,350,000	\$2,700,000	FY21/22	FY31/32	\$540,000
Tractor drawn aerial	3	\$1,398,100	\$4,194,300	FY28/29	FY38/39	\$838,860
Hazardous Materials	1	\$895,500	\$895,500	FY25/26	FY45/46	\$179,100
Heavy Rescue	1	\$1,014,900	\$1,014,900	FY25/26	FY45/46	\$202,980
Heavy Rescue	1	\$1,142,300	\$1,142,300	FY28/29	FY48/49	\$228,460
TOTAL	19		\$18,617,230			\$3,723,446

Relationship of Anticipated Impacts to Anticipated Development Activity

Utah Code 11-36a-304((1)(c))

Additional fire station facilities are needed due to new development and growth. One way of measuring the increased demand for services is through the number of calls for service. As calls for service increase, fire departments are forced to expand and need more space to house their activities.

Proportionate Share Analysis

Utah Code 11-36a-304((1)(d))

The proportionate share analysis includes the following steps:

- 1) Project increased population and nonresidential growth
- 2) Project increased calls for service, keeping the ratio of calls for service for residential units and nonresidential square feet constant with existing ratios
- 3) Project the need for increased building floor space or consumption of existing, excess capacity
- 4) Calculate the cost per call by dividing the cost of the public safety building square feet needed by the growth in calls
- 5) Allocate the cost per call to residential and nonresidential units based on the number of calls per residential unit and nonresidential square feet, respectively

The gross cost per call, before bond credits, is \$4,336.10.

TABLE 18: PROPORTIONATE SHARE ANALYSIS – GROSS COST PER CALL

	Amount
Station Cost	\$4,172.57
Training Facility Cost	\$158.93
Consultant	\$4.59
IFA Fund Balance	\$0.00
Summary	\$4,336.10

However, credits must be made against this gross cost per call. The UFSA issued Series 2016 Local Building Authority Lease Revenue and Refunding Bonds in the amount of more than \$32 million. Credits need to be made against the gross cost per call for the future bond payments so that new development does not pay twice.

TABLE 19: FIRE BOND CREDIT CALCULATIONS

Year	Gross Cost per Call	Credits	Maximum Cost per Call
2020	\$4,336.10	\$1,028.36	\$3,307.74
2021	\$4,336.10	\$963.08	\$3,373.01
2022	\$4,336.10	\$920.08	\$3,416.02
2023	\$4,336.10	\$874.25	\$3,461.84
2024	\$4,336.10	\$824.34	\$3,511.76
2025	\$4,336.10	\$770.31	\$3,565.78
2026	\$4,336.10	\$712.14	\$3,623.96
2027	\$4,336.10	\$649.78	\$3,686.31
2028	\$4,336.10	\$583.31	\$3,752.79
2029	\$4,336.10	\$513.80	\$3,822.30
2030	\$4,336.10	\$440.21	\$3,895.89

The cost per call is then applied to the number of calls per unit.

TABLE 20: 2021 MAXIMUM FIRE FEES

	Single-Family	Multi-Family	Commercial	Institutional	Industrial
Calls per Unit	0.1279	0.1139	0.0003	0.0002	0.0000321
Cost per Unit	\$431.42	\$384.25	\$0.94	\$0.67	\$0.11
Apparatus			\$0.16	\$0.11	\$0.02
TOTAL	\$431.42	\$384.25	\$1.09	\$0.78	\$0.13

The maximum fee that can be charged each year is shown in the table below.

TABLE 21: MAXIMUM FIRE FEES PER YEAR

	Single-Family	Multi-Family	Commercial	Institutional	Industrial
Calls per Unit	0.1279	0.1139	0.0003	0.0002	0.0000321
Maximum Proposed Fees 2021					
Station Cost per Unit	\$431.42	\$384.25	\$0.94	\$0.67	\$0.11
Apparatus			\$0.16	\$0.11	\$0.02
Total Cost per Unit	\$431.42	\$384.25	\$1.09	\$0.78	\$0.13



	Single-Family	Multi-Family	Commercial	Institutional	Industrial
Maximum Proposed Fees 2022					
Station Cost per Unit	\$436.92	\$389.15	\$0.95	\$0.68	\$0.11
Apparatus			\$0.16	\$0.11	\$0.02
Total Cost per Unit	\$436.92	\$389.15	\$1.11	\$0.79	\$0.13
Maximum Proposed Fees 2023					
Station Cost per Unit	\$442.78	\$394.37	\$0.96	\$0.69	\$0.11
Apparatus			\$0.16	\$0.11	\$0.02
Total Cost per Unit	\$442.78	\$394.37	\$1.12	\$0.80	\$0.13
Maximum Proposed Fees 2024					
Station Cost per Unit	\$449.17	\$400.05	\$0.97	\$0.70	\$0.11
Apparatus			\$0.16	\$0.11	\$0.02
Total Cost per Unit	\$449.17	\$400.05	\$1.13	\$0.81	\$0.13
Maximum Proposed Fees 2025					
Station Cost per Unit	\$456.08	\$406.21	\$0.99	\$0.71	\$0.11
Apparatus			\$0.16	\$0.11	\$0.02
Total Cost per Unit	\$456.08	\$406.21	\$1.15	\$0.82	\$0.13

Certification

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

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