



Public Safety Impact Fee Analysis



IMPACT FEE ANALYSIS SPRINGVILLE CITY

Executive Summary

Background

The Impact Fee Analysis (IFA) was prepared to meet the requirements of Utah Code §11-36a. Public safety includes both police (law enforcement) and fire capital facilities. Impact fees are a one-time fee charged to new development to help offset the capital costs associated with new growth in a community. Springville has determined that there is one city-wide service area for police and fire protection services in the City. Therefore, all development in the City will be charged the same public safety impact fee regardless of where the new development takes place.

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

New Development and Growth

Projected growth is shown in the following table:

TABLE 1: GROWTH PROJECTIONS, 2023-2030

Year	Residential Units	Non-Residential Square Feet
2023	10,831	10,505,136
2024	11,010	10,678,709
2025	11,192	10,855,233
2026	11,376	11,033,696
2027	11,564	11,216,039
2028	11,755	11,401,292
2029	11,949	11,589,455
2030	12,146	11,780,527

Source: Mountainland Association of Governments 2023 Socioeconomic Forecast, U.S. Census Bureau, ZPFI

Police: This growth is anticipated to result in increased demand on police facilities, as evidenced by an increasing number of police calls for service.

TABLE 2: POLICE – PROJECTED GROWTH IN POLICE CALLS FOR SERVICE

Year	Residential Calls	Non-Residential Calls	Total Impact-Fee Eligible Calls	Pass-Thru Calls*	Total Calls
2023	19,653	4,967	24,620	829	25,449
2024	20,056	5,061	25,117	846	25,963
2025	20,387	5,144	25,531	860	26,391
2026	20,723	5,229	25,952	874	26,826
2027	21,064	5,316	26,380	888	27,268
2028	21,413	5,403	26,816	903	27,719
2029	21,766	5,493	27,259	918	28,177

Year	Residential Calls	Non-Residential Calls	Total Impact-Fee Eligible Calls	Pass-Thru Calls*	Total Calls
2030	22,124	5,584	27,708	933	28,641
2031	22,481	5,673	28,154	948	29,102
2032	22,843	5,765	28,608	963	29,571
2033	23,210	5,857	29,067	979	30,046
2034	23,586	5,952	29,538	994	30,532
2035	23,965	6,048	30,013	1,010	31,023
2036	24,351	6,145	30,496	1,027	31,523
2037	24,745	6,245	30,990	1,043	32,033
2038	25,144	6,345	31,489	1,060	32,549
2039	25,548	6,447	31,995	1,077	33,072
2040	25,959	6,551	32,510	1,095	33,605

*Pass-thru calls are calls that do not originate or have a destination within Springville

Fire: 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 3: FIRE – PROJECTED GROWTH IN FIRE CALLS FOR SERVICE

Year	Residential Calls	Non-Residential Calls	Total Impact-Fee Eligible Calls	Pass-Thru Calls	Total Calls
2023	1,647	451	2,098	67	2,165
2024	1,674	458	2,132	68	2,200
2025	1,702	465	2,167	69	2,236
2026	1,730	473	2,203	70	2,273
2027	1,759	480	2,239	72	2,311
2028	1,787	488	2,275	73	2,348
2029	1,817	497	2,314	74	2,388
2030	1,847	505	2,352	75	2,427
2031	1,877	513	2,390	76	2,466
2032	1,907	521	2,428	78	2,506
2033	1,937	530	2,467	79	2,546
2034	1,969	538	2,507	80	2,587
2035	2,001	547	2,548	81	2,629
2036	2,033	556	2,589	83	2,672
2037	2,066	564	2,630	84	2,714
2038	2,099	574	2,673	85	2,758
2039	2,133	583	2,716	86	2,802
2040	2,168	593	2,761	88	2,849

Impact on Consumption of Existing Capacity

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

Police: The existing police department has excess capacity sufficient to serve the needs of new development through buildout. Therefore, no new facilities are needed in order to meet growth demands in the City. At the proposed service level of 0.83 building square feet per call, new residential and non-residential development will need a total of 23,772¹ square feet of space by 2030. With 32,307 total square feet in the existing building, there will be 8,535 excess square feet remaining in 2030.

Fire: The existing fire department has excess capacity sufficient to serve the needs of new development through 2026 at which time the City intends to expand an existing facility (Station 42) by 9,000 square feet. At the proposed service level of 11.37 building square feet per call,² new residential and non-residential development will need a total of 27,596³ square feet of space by 2030. With 25,844 total square feet in the existing stations and current excess capacity of 1,228 square feet, the City will need to construct at least 1,752 additional square feet by 2030.

Impact on System Improvements by Anticipated Development Activity

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

Police: As stated above, the existing police station has excess capacity intended to serve the community through buildout. Therefore, new development will be required to buy into this existing, excess capacity.

Fire: While the current fire stations (Station 41 and 42) have sufficient capacity to serve new development through 2026, the City plans on expanding an existing facility (Station 42) in 2026. It is anticipated that this station will have 9,000 additional square feet and will cost \$5,400,000 to construct (\$600 per SF). New development will also need to buy into the excess capacity of the two existing fire stations. These two fire stations have an actual cost of \$4,396,478 at the time of construction.

Proportionate Share Analysis

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

Police: The cost per call for police is \$217.66 as shown below.

TABLE 4: POLICE COST PER CALL CALCULATION

Summary - Cost per Call	
Facilities	\$191.98
Interest Cost	\$24.11
Consultant Costs	\$1.57
Total Cost per Call	\$217.66

¹ Calculated by taking the number of police calls in 2030 (28,641) and multiplying it by the proposed level of service (0.83 square feet per call).

² 25,844 existing building sf divided by 2,273 calls in 2026.

³ Calculated by dividing the number of calls in 2030 (2,427) by the number of calls at capacity without improvements (in 2026, 2,273 calls) and multiplying that ratio to the number of square feet without improvements (25,844). Table 23 provides further insight for these calculations. Intermediate calculations are rounded.

Due to the outstanding Municipal Building Authority Lease Revenue Bond, Series 2008, which is paying for police, fire and civic center facilities, a credit must be made against the gross cost per police call calculated above so that new development is not required to pay twice. These credits result in the following maximum costs per police call per year.

TABLE 5: POLICE BOND CREDIT CALCULATIONS

Bond Summary	Total Payment	Amount to Police*4	Amount to Existing Development*	Police Calls for Service	Payment per Call	NPV	Maximum Cost per Call
2024	\$449,105	\$135,367	\$88,343	25,963	\$3.40	\$22.68	\$194.98
2025	\$450,268	\$135,756	\$88,598	26,391	\$3.36	\$19.96	\$197.70
2026	\$450,815	\$135,940	\$88,717	26,826	\$3.31	\$17.20	\$200.46
2027	\$450,748	\$135,917	\$88,703	27,268	\$3.25	\$14.41	\$203.25
2028	\$450,065	\$135,689	\$88,553	27,719	\$3.19	\$11.59	\$206.07
2029	\$448,768	\$135,254	\$88,270	28,177	\$3.13	\$8.75	\$208.91
2030	\$451,753	\$136,254	\$88,922	28,641	\$3.10	\$5.88	\$211.78
2031	\$449,020	\$135,338	\$88,325	29,102	\$3.04	\$2.95	\$214.71

*The police department is responsible for 33.51 percent of total bond costs based on information provided by Springville City.

**Based on the percent of total building capacity consumed by existing development.

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

TABLE 6: 2024 MAXIMUM POLICE IMPACT FEE

Police - 2024	Calls per Unit/SF	Maximum Fee per Unit/SF
Residential	1.81	\$352.91
Non-Residential	0.000473	\$0.09

*SF = Square Feet

Fire: The cost calculations for fire include buy-in to excess capacity in the existing fire stations, as well as construction costs associated with a new fire station.

TABLE 7: FIRE COST PER CALL CALCULATION

Summary - Cost per Call	Amount
Facilities - Existing	\$797.07
Facilities - New Addition	\$4,009.92
Interest Cost per Call	\$330.76
Consultant Costs	\$19.08
Total Cost per Call	\$5,156.83

Due to the outstanding Municipal Building Authority Lease Revenue Bonds, Series 2008, which is paying for police, fire and civic center facilities, a credit must be made against the gross cost per fire call calculated

⁴ Note the reduction of \$15,115.80 per year from 2024-2031. This amount reflects the police's portion of the current impact fee fund balance of \$120,926.42 divided by the number of years to the end of the bond repayment (8).

above so that new development is not required to pay twice. These credits result in the following maximum costs per fire call per year.

TABLE 8: FIRE BOND CREDIT CALCULATIONS

Bond Summary	Total Payment	Amount to Fire* ⁵	Amount to Existing Development**	Fire Calls for Service	Payment per Call	NPV	Maximum Cost per Call
2024	\$449,105	\$103,103	\$98,205	2,200	\$44.64	\$253.03	\$4,903.80
2025	\$450,268	\$103,415	\$81,226	2,236	\$36.33	\$215.98	\$4,940.85
2026	\$450,815	\$103,562	\$81,366	2,273	\$35.80	\$186.13	\$4,970.70
2027	\$450,748	\$103,544	\$81,349	2,311	\$35.20	\$155.92	\$5,000.91
2028	\$450,065	\$103,361	\$81,174	2,348	\$34.57	\$125.40	\$5,031.43
2029	\$448,768	\$103,013	\$80,843	2,388	\$33.85	\$94.59	\$5,062.24
2030	\$451,753	\$103,813	\$81,605	2,427	\$33.62	\$63.57	\$5,093.26
2031	\$449,020	\$103,081	\$80,908	2,466	\$32.81	\$31.85	\$5,124.98

*The fire department is responsible for 26.80 percent of total bond costs based on information provided by Springville City.

**Based on the amount of total building capacity consumed by existing development.

In addition, Springville plans on acquiring a new ladder truck and a new fire engine in the next 6 years at a combined cost of \$2,200,000. Only commercial development can be assessed an impact fee for fire vehicles that cost in excess of \$500,000. After reducing the cost by the salvage value at the end of 25 years (useful life of the vehicle), the proportionate share to commercial development is \$659.39 per call.

TABLE 9: FIRE VEHICLES CALCULATIONS

Summary – Fire Vehicles	Amount
Ladder Truck	\$1,200,000
Ladder Truck Salvage value	\$10,000
Fire Engine	\$1,000,000
Fire Engine Salvage value	\$10,000
Life of Vehicles in Years	25
Capacity Calls of Vehicle	3,221
Commercial Calls as % of All Calls	20.81%
Cost attributable to Commercial	\$453,658.00
Commercial Calls at Buildout	688
Cost per Commercial Call	\$659.39

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

⁵ Note the reduction of \$17,275.20 per year from 2024-2031. This amount reflects the fire/EMS portion of the current impact fee fund balance of \$120,926.42 divided by the number of years to the end of the bond repayment (8).

TABLE 10: 2024 MAXIMUM FIRE FEES

Fire - 2024	Calls per Unit/SF	Fee per Unit/SF	Vehicle Cost	Per SF
Residential	0.1521	\$745.87	N/A	N/A
Non-Residential	0.000043	\$0.21	\$0.03	\$0.24

Summary of Police and Fire Costs by Year

Maximum police and fire costs, by year, are summarized in the table below:

TABLE 11: MAXIMUM PUBLIC SAFETY FEES BY YEAR

Summary	Police	Fire	TOTAL (per unit or per SF)
2024			
Residential	\$352.91	\$745.87	\$1,098.78
Non-Residential	\$0.09	\$0.24	\$0.33
2025			
Residential	\$357.84	\$751.50	\$1,109.34
Non-Residential	\$0.09	\$0.24	\$0.34
2026			
Residential	\$362.83	\$756.04	\$1,118.88
Non-Residential	\$0.09	\$0.24	\$0.34
2027			
Residential	\$367.88	\$760.64	\$1,128.52
Non-Residential	\$0.10	\$0.25	\$0.34
2028			
Residential	\$372.99	\$765.28	\$1,138.27
Non-Residential	\$0.10	\$0.25	\$0.34
2029			
Residential	\$378.13	\$769.97	\$1,148.09
Non-Residential	\$0.10	\$0.25	\$0.35
2030			
Residential	\$383.32	\$774.68	\$1,158.01
Non-Residential	\$0.10	\$0.25	\$0.35

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. Springville 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 services provided for and directly related to the construction of the system improvements, 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 and

one or more expenses for overhead.

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-401 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, Utah Code 11-36a-401 states that 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 for at least 10 days. The City has complied with this noticing requirement for the IFA by posting notice.

Impact Fee Analysis

Utah Code allows cities to include only public safety buildings and fire vehicles with a cost of \$500,000 or more in the calculation of impact fees. 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)

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

TABLE 12: GROWTH PROJECTIONS, 2023-2030

Year	Residential Units	Non-Residential Square Feet
2023	10,831	10,505,136
2024	11,010	10,678,709
2025	11,192	10,855,233
2026	11,376	11,033,696
2027	11,564	11,216,039
2028	11,755	11,401,292
2029	11,949	11,589,455
2030	12,146	11,780,527

Source: Mountainland Association of Governments 2023 Socioeconomic Forecast, U.S. Census Bureau, ZPFI

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

Police: Both residential and nonresidential growth will create the need for more police facilities. This increased demand is evident through the increased calls for service.

TABLE 13: POLICE – PROJECTED GROWTH IN CALLS FOR SERVICE

Year	Residential Units	Residential Calls	Residential Ratio	Non-Residential Calls	Non-Residential Call Ratio	Total Impact-Fee Eligible Calls	Total Calls
2023	10,831	19,653	1.81	4,967	0.000473	24,620	25,449
2024	11,010	20,056	1.82	5,061	0.000474	25,117	25,963
2025	11,192	20,387	1.82	5,144	0.000474	25,531	26,391
2026	11,376	20,723	1.82	5,229	0.000474	25,952	26,826
2027	11,564	21,064	1.82	5,316	0.000474	26,380	27,268
2028	11,755	21,413	1.82	5,403	0.000474	26,816	27,719
2029	11,949	21,766	1.82	5,493	0.000474	27,259	28,177
2030	12,146	22,124	1.82	5,584	0.000474	27,708	28,641
2031	12,342	22,481	1.82	5,673	0.000474	28,154	29,102
2032	12,540	22,843	1.82	5,765	0.000474	28,608	29,571
2033	12,742	23,210	1.82	5,857	0.000474	29,067	30,046
2034	12,948	23,586	1.82	5,952	0.000474	29,538	30,532

Year	Residential Units	Residential Calls	Residential Ratio	Non-Residential Calls	Non-Residential Call Ratio	Total Impact-Fee Eligible Calls	Total Calls
2035	13,156	23,965	1.82	6,048	0.000474	30,013	31,023
2036	13,368	24,351	1.82	6,145	0.000474	30,496	31,523
2037	13,584	24,745	1.82	6,245	0.000474	30,990	32,033
2038	13,803	25,144	1.82	6,345	0.000474	31,489	32,549
2039	14,025	25,548	1.82	6,447	0.000474	31,995	33,072
2040	14,251	25,959	1.82	6,551	0.000474	32,510	33,605

Fire: Both residential and nonresidential growth will create the need for more fire facilities. This increased demand is evident through the increased calls for service.

TABLE 14: FIRE – PROJECTED GROWTH IN CALLS FOR SERVICE

Year	Residential Units	Residential Calls	Residential Ratio	Non-Residential Calls	Non-Residential Call Ratio	Total Impact-Fee Eligible Calls	Total Calls
2023	10,831	1,647	0.1521	451	0.000043	2,098	2,165
2024	11,010	1,674	0.1520	458	0.000043	2,132	2,200
2025	11,192	1,702	0.1521	465	0.000043	2,167	2,236
2026	11,376	1,730	0.1521	473	0.000043	2,203	2,273
2027	11,564	1,759	0.1521	480	0.000043	2,239	2,311
2028	11,755	1,787	0.1520	488	0.000043	2,275	2,348
2029	11,949	1,817	0.1521	497	0.000043	2,314	2,388
2030	12,146	1,847	0.1521	505	0.000043	2,352	2,427
2031	12,342	1,877	0.1521	513	0.000043	2,390	2,466
2032	12,540	1,907	0.1521	521	0.000043	2,428	2,506
2033	12,742	1,937	0.1520	530	0.000043	2,467	2,546
2034	12,948	1,969	0.1521	538	0.000043	2,507	2,587
2035	13,156	2,001	0.1521	547	0.000043	2,548	2,629
2036	13,368	2,033	0.1521	556	0.000043	2,589	2,672
2037	13,584	2,066	0.1521	564	0.000043	2,630	2,714
2038	13,803	2,099	0.1521	574	0.000043	2,673	2,758
2039	14,025	2,133	0.1521	583	0.000043	2,716	2,802
2040	14,251	2,168	0.1521	593	0.000043	2,761	2,849

Demand Placed on Facilities by New Demand Activity

Police: New development will consume 2,649 additional square feet of the excess capacity in the existing police station by 2030. The police station has 32,307 square feet and is intended to serve the needs of the community through buildout.

TABLE 15: FACILITIES NEEDED (POLICE BUILDING SQUARE FEET) TO MAINTAIN PROPOSED POLICE SERVICE LEVELS

Year	Residential Calls	Non-Residential Calls	Pass-Thru Calls	Total Police SF Needed ⁶	Excess Capacity SF Remaining ⁷
2023	19,653	4,967	829	21,123	11,184
2024	20,056	5,061	846	21,549	10,758
2025	20,387	5,144	860	21,905	10,402
2026	20,723	5,229	874	22,266	10,041
2027	21,064	5,316	888	22,632	9,675
2028	21,413	5,403	903	23,007	9,300
2029	21,766	5,493	918	23,387	8,920
2030	22,124	5,584	933	23,772	8,535
Growth, 2023-2030	2,471	617	104	2,649	N/A

Fire: Excess capacity in the existing fire stations will be consumed by 2026. After 2026, the City will need to construct additional facility space. The following table shows how the excess capacity in the two existing stations will be consumed by 2026, as well as the 1,752 additional square feet that will need to be constructed to serve the demands of new growth by 2030.

TABLE 16: FACILITIES NEEDED (FIRE BUILDING SQUARE FEET) TO MAINTAIN PROPOSED FIRE SERVICE LEVELS

Year	Residential Calls	Non-Residential Calls	Pass-Thru Calls	Total Fire SF Needed ⁸	Excess Capacity SF Remaining ⁹
2023	1,647	451	67	24,616	1,228
2024	1,674	458	68	25,014	830
2025	1,702	465	69	25,423	421
2026	1,730	473	70	25,844	-
2027	1,759	480	72	26,276	(432)
2028	1,787	488	73	26,697	(853)
2029	1,817	497	74	27,152	(1,308)
2030	1,847	505	75	27,596	(1,752)
Growth, 2023-2030	200	54	8	2,980	N/A

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

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

Police: The City will meet the estimated growth demands by requiring new development to buy into the existing, excess capacity in the police station.

⁶ Calculated by multiplying total calls by the proposed level of service (0.83 SF/call).

⁷ Calculated by subtracting total police SF needed from total police facility available (32,307 square feet).

⁸ Total Fire SF Needed is calculated differently than police as there is limited excess capacity available. This figure is calculated by dividing the number of calls in a given year by the number of current facility capacity calls (2,273 to be reached in 2026). This ratio is then multiplied by the number of current space available (25,844 square feet). Intermediate calculations are rounded to four decimal places.

⁹ Calculated by subtracting total fire SF needed from total fire facility space available (25,844 square feet).

Fire: The City will meet the proposed growth demands by allowing new development to buy into the existing excess capacity of the two fire stations and by constructing additional space (9,000 square feet) at Station 42. The cost of the addition is anticipated to be \$5,400,000.¹⁰

Relationship of Anticipated Impacts to Anticipated Development Activity

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

Additional public safety 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, public safety 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 for police and fire 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.

Police: New development will buy into the existing, excess capacity in the police station. The police station was acquired at a cost of \$7,482,455. The projected growth in calls between 2023 and 2030 represents 8.19 percent of the capacity of the police facility. Therefore, new development should be required to pay for 8.19 percent of the actual cost of the station (\$612,813.06). Divided by the anticipated growth in calls (3,192), this results in an average cost per call of \$191.98.

TABLE 17: POLICE – BUY-IN TO EXCESS CAPACITY IN EXISTING STATION

	Amount
Existing Police Facility SF	32,307
Capacity Calls for Service	38,995
Growth in Calls, 2023-2030	3,192
Actual Cost of Existing Police Facility	\$7,482,455.00
% of Cost to New Development, 2023-2030	8.19%
Cost to New Development, 2023-2030	\$612,813.06
Cost per Call – Facilities	\$191.98

Due to the outstanding Municipal Building Authority Lease Revenue Bond, Series 2008, which is paying for police, fire and civic center facilities, interest costs can be added to new development's share of the cost of the existing facilities (for which the bond was issued).

¹⁰ Calculated by multiplying the estimate square footage of the addition (9,000) by the average construction cost of \$600 per square foot.

TABLE 18: SPACE OCCUPIED

Department	Square Feet	% of Total Space
Police	32,307	33.51%
Fire	25,844	26.80%
Civic Center	38,267	39.69%
Total	96,418	100.00%

Knowing that 33.51 percent of bond costs are allocated to the police fee, interest cost per call can be calculated. This is done by multiplying the total interest costs of the 2008 bond by the percent attributable to police (33.51%) and multiplying it by the percentage of new development to max capacity (8.19%). The resulting figure is then divided by the growth in calls from 2023 to 2030. A summary of calculations is presented in the table below:

TABLE 19: POLICE – INTEREST COST PER CALL

Summary – Interest Cost per Call	
Total Interest Costs	\$2,804,000.25
% of Civic Center Attributable to Police	33.51%
Total Cost to Police	\$939,620.48
% to New Development to Max Capacity	8.19%
Cost to New Development, 2023-2030	\$76,954.92
Growth in Calls, 2023-2030	3,192
Total Interest Cost per Call	\$24.11

However, a credit must be made against the gross cost per police call calculated above so that new development is not required to pay twice. The amount of the bond attributable to the police and fire facilities is based on their proportion of total facility space being paid for by the bond.

Impact fees collected should be sufficient to offset new development's proportionate share of bond costs. However, new development must be credited for the portion of the bond costs that will pay for existing development's share of the facilities to ensure that new development does not pay more than its fair share.

TABLE 20: EXISTING DEVELOPMENT PERCENT OF COSTS

	Amount
Police	
2023 Calls for Service	25,449
Capacity Calls	38,995
% to Existing Development	65.26%
Fire	
2023 Calls for Service	2,165
Capacity Calls	2,273
% to Existing Development	95.25%

In addition, consultant costs¹¹ have been added to total costs. The total gross cost per call (police portion), before outstanding bond credits, is \$217.66.

TABLE 21: POLICE – GROSS COST PER CALL

Summary - Cost per Call	
Facilities	\$191.98
Interest Cost	\$24.11
Consultant Costs	\$1.57
Total Cost per Call	\$217.66

Additionally, based on information provided by Springville City, the total impact fee fund balance is \$241,852.83, divided equally between the police and fire portions of the total public safety fee. Due to the absence of forthcoming police capital expenditures, the police portion of the fund will be applied to its bond amounts due until maturity in 2031. For the fire/EMS portion, the funds will be applied as a credit per call.

These credits result in the following maximum costs per police call per year.

TABLE 22: MAXIMUM POLICE COSTS PER CALL PER YEAR

Bond Summary	Total Payment	Amount to Police ¹²	Amount to Existing Development	Police Calls for Service	Payment per Call	NPV*	Maximum Cost per Call
2024	\$449,105	\$135,367	\$88,343	25,963	\$3.40	\$22.68	\$194.98
2025	\$450,268	\$135,756	\$88,598	26,391	\$3.36	\$19.96	\$197.70
2026	\$450,815	\$135,940	\$88,717	26,826	\$3.31	\$17.20	\$200.46
2027	\$450,748	\$135,917	\$88,703	27,268	\$3.25	\$14.41	\$203.25
2028	\$450,065	\$135,689	\$88,553	27,719	\$3.19	\$11.59	\$206.07
2029	\$448,768	\$135,254	\$88,270	28,177	\$3.13	\$8.75	\$208.91
2030	\$451,753	\$136,254	\$88,922	28,641	\$3.10	\$5.88	\$211.78
2031	\$449,020	\$135,338	\$88,325	29,102	\$3.04	\$2.95	\$214.71

*NPV = net present value discounted at 3 percent

The cost per call is then multiplied by the number of calls per residential unit or per non-residential square foot to arrive at the total cost per residential unit and non-residential square foot for police facilities.

TABLE 23: 2024 POLICE COST PER RESIDENTIAL UNIT AND NONRESIDENTIAL SQUARE FOOT CALCULATION

Police - 2024	Calls per Unit/SF	2024 Fee per Unit/SF
Residential	1.81	\$352.91
Non-Residential	0.000473	\$0.09

¹¹ Consultant costs are \$10,000 for the Public Safety Impact Fee Facilities Plan and Public Safety Impact Fee Analysis, divided equally between the police fees and the fire fees. The resulting amount, \$5,000, is then divided by the respective number of call growth over the study period (3,192 calls for police, 262 calls for fire).

¹² Note the reduction of \$15,115.80 per year from 2024-2031. This amount reflects the police's portion of the current impact fee fund balance of \$120,926.42 divided by the number of years to the end of the bond repayment (8).

Fire: New development will need to buy into the existing, excess capacity in the City's two fire stations, and will also need to pay for its fair share of the construction of additional facility space needed by 2026.

TABLE 24: FIRE FACILITIES COST PER CALL

Summary – Fire Facilities Cost per Call	Amount
Existing Facilities	
Cost of Existing Stations	\$4,396,478.00
Total SF	25,844
2023 SF Used	24,616
Existing Excess Capacity – SF	1,228
% of Building Cost as Excess Capacity	4.75%
Cost to New Development	\$208,832.71
Growth in Calls, 2023-2030	262
Existing Facilities Cost per Call	\$797.07
New Construction	
Station 42 Addition – SF	9,000
Cost of Station 42 Addition	\$5,400,000
SF Required by New Development, 2023-2030	2,979
New SF Required after Consumption of Excess Capacity	1,751
% of New Addition to New Development by 2030	19.46%
Total Costs to New Development by 2030	\$1,050,600
Growth in Calls, 2023-2030	262
New Facilities Cost per Call	\$4,009.92

Referencing Table 18, approximately 27 percent of bond costs are allocated to fire facilities. Interest cost per call is calculated by multiplying the total interest costs of the 2008 bond by the percent attributable to fire (26.80%) and multiplying it by the percentage of new development to 2030 (11.53%). The resulting figure is then divided by the growth in calls from 2023 to 2030. A summary of calculations is presented in the table below:

TABLE 25: FIRE – INTEREST COST PER CALL

Summary – Interest Cost per Call	Amount
Total Interest Costs	\$2,804,000.25
% of Civic Center Attributable to Fire	26.80%
Total Cost to Fire	\$751,587.70
% to New Development 2023-2030	11.53%
Cost to New Development, 2023-2030	\$86,658.06
Growth in Calls, 2023-2030	262
Total Cost per Call	\$330.76

In addition, consultant costs and the impact fee fund balance, as discussed previously, have been added to total costs per call. The gross cost per call, before bond credits is \$5,156.83.

TABLE 27: FIRE GROSS COSTS PER CALL BEFORE BOND CREDITS

Summary - Cost per Call	Amount
Facilities - Existing	\$797.07
Facilities - New Addition	\$4,009.92
Interest Cost per Call	\$330.76
Consultant Costs	\$19.08
Total Cost per Call	\$5,156.83

Due to the outstanding Municipal Building Authority Lease Revenue Bonds, Series 2008, which is paying for police, fire, and civic center facilities, a credit must be made against the gross cost per fire call calculated above so that new development is not required to pay twice. These credits result in the following maximum costs per fire call per year.

TABLE 28: FIRE BOND CREDIT CALCULATIONS

Bond Summary	Total Payment	Amount to Fire ¹³	Amount to Existing Development	Fire Calls for Service	Payment per Call	NPV	Maximum Cost per Call
2024	\$449,105	\$103,103	\$98,205	2,200	\$44.64	\$253.03	\$4,903.80
2025	\$450,268	\$103,415	\$81,226	2,236	\$36.33	\$215.98	\$4,940.85
2026	\$450,815	\$103,562	\$81,366	2,273	\$35.80	\$186.13	\$4,970.70
2027	\$450,748	\$103,544	\$81,349	2,311	\$35.20	\$155.92	\$5,000.91
2028	\$450,065	\$103,361	\$81,174	2,348	\$34.57	\$125.40	\$5,031.43
2029	\$448,768	\$103,013	\$80,843	2,388	\$33.85	\$94.59	\$5,062.24
2030	\$451,753	\$103,813	\$81,605	2,427	\$33.62	\$63.57	\$5,093.26
2031	\$449,020	\$103,081	\$80,908	2,466	\$32.81	\$31.85	\$5,124.98

In addition, Springville plans on acquiring a new ladder and a new engine truck in the next 6 years at a cost of \$2,200,000. Only commercial development can be assessed an impact fee for fire vehicles that cost in excess of \$500,000. After reducing the cost by the salvage value at the end of 25 years (useful life of the vehicle), the proportionate share to commercial development is \$659.39 per call.

TABLE 29: FIRE VEHICLES CALCULATIONS

Summary – Fire Vehicles	Amount
Ladder Truck	\$1,200,000
Ladder Truck Salvage value	\$10,000
Fire Engine	\$1,000,000
Fire Engine Salvage value	\$10,000
Life of Vehicles in Years	25
Capacity Calls of Vehicle	3,221 ¹⁴

¹³ Note the reduction of \$17,275.20 per year from 2024-2031. This amount reflects the fire/EMS portion of the current impact fee fund balance of \$120,926.42 divided by the number of years to the end of the bond repayment (8).

¹⁴ Capacity call projections in 2050.

Summary – Fire Vehicles	Amount
Commercial Calls as % of All Calls	20.81%
Cost attributable to Commercial	\$453,658.00
Commercial Calls at Buildout	688 ¹⁵
Cost per Commercial Call	\$659.39

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

TABLE 29: 2024 MAXIMUM FIRE FEES

Fire - 2024	Calls per Unit/SF	Fee per Unit/SF	Vehicle Cost	Per SF
Residential	0.1521	\$745.87	N/A	N/A
Non-Residential	0.000043	\$0.21	\$0.03	\$0.24

Summary of Police and Fire Costs by Year

Maximum police and fire costs, by year, are summarized in the table below:

TABLE 30: MAXIMUM PUBLIC SAFETY FEES BY YEAR

Summary	Police	Fire	TOTAL (per unit or per SF)
2024			
Residential	\$352.91	\$745.87	\$1,098.78
Non-Residential	\$0.09	\$0.24	\$0.33
2025			
Residential	\$357.84	\$751.50	\$1,109.34
Non-Residential	\$0.09	\$0.24	\$0.34
2026			
Residential	\$362.83	\$756.04	\$1,118.88
Non-Residential	\$0.09	\$0.24	\$0.34
2027			
Residential	\$367.88	\$760.64	\$1,128.52
Non-Residential	\$0.10	\$0.25	\$0.34
2028			
Residential	\$372.99	\$765.28	\$1,138.27
Non-Residential	\$0.10	\$0.25	\$0.34
2029			
Residential	\$378.13	\$769.97	\$1,148.09
Non-Residential	\$0.10	\$0.25	\$0.35
2030			
Residential	\$383.32	\$774.68	\$1,158.01
Non-Residential	\$0.10	\$0.25	\$0.35

¹⁵ Commercial call projections in 2050.

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; or
 - 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;

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.