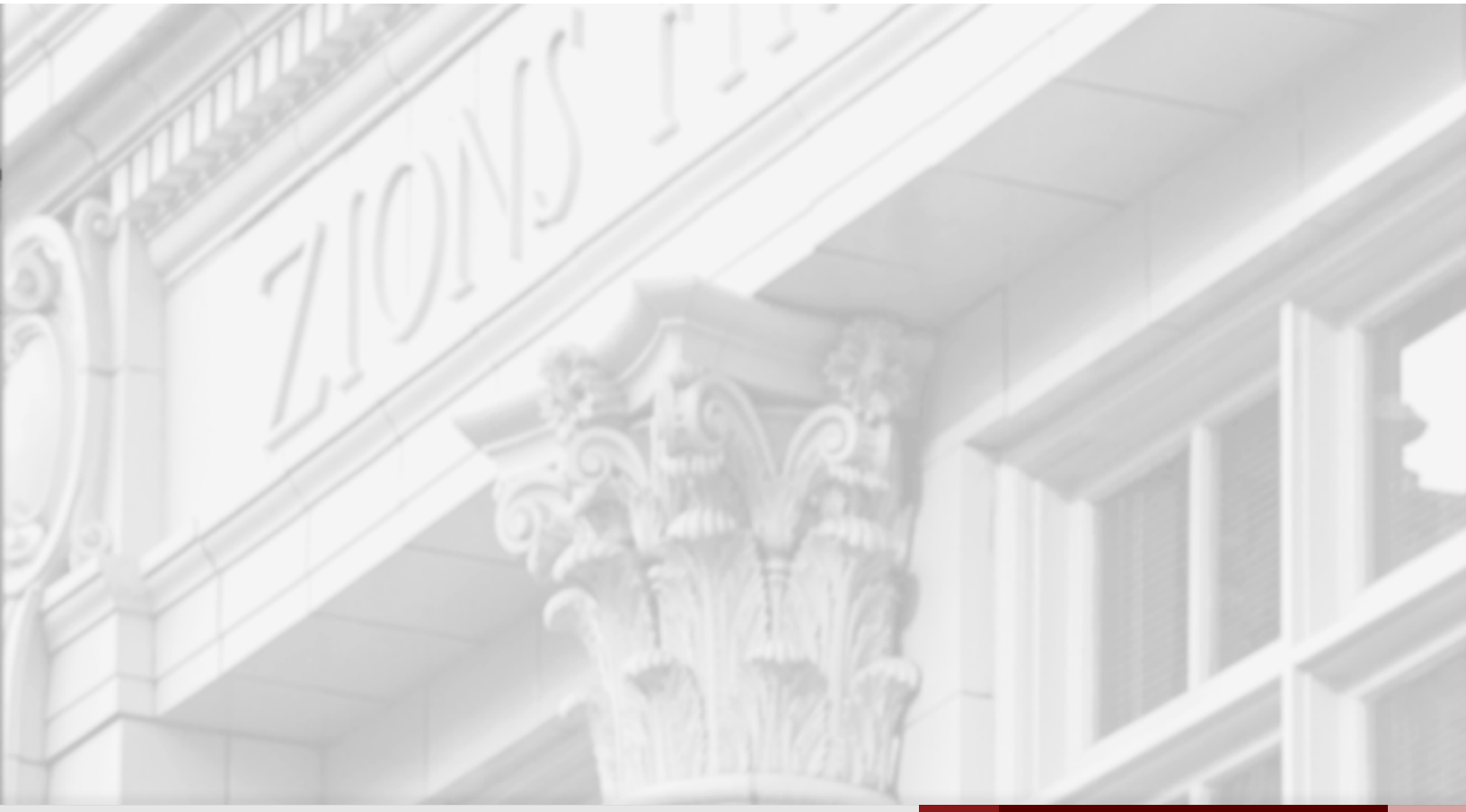


Prepared by

Zions Public Finance, Inc

for

Springville City

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Public Safety

Impact Fee Analysis

November 2026

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 City 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 calls for service for police and fire services. The increased demand results in the need for more public safety facilities.

Level of Service Calculations. This IFA considers existing public safety facility space, current calls for service, and anticipated calls for service based on new development and growth projections in order to calculate "existing" and "proposed" levels of service. These service levels reflect the "fair share" of facility space for which new development can be charged through impact fees; they do not necessarily encompass the entirety of planned facility space.

The proposed level of service is calculated based on the projected calls for service in the capacity year divided by the square footage of existing facilities. The true future level of service will vary from projected levels depending on calls for service actually received and any changes to facility space. The City may plan for additional facilities that raise the true level of service beyond current levels, but such increases may not be funded through impact fees. Instead, new development may only be charged impact fees for consuming its fair share of existing excess capacity and of any planned facility space additions. Therefore, the existing and proposed levels of service in this IFA are calculated for the purpose of determining the maximum impact fees that may be charged rather than representing any plans for, or obligations to provide, additional facility space.

New Development and Growth

Projected growth is shown in the following table:

TABLE 1: GROWTH PROJECTIONS, 2026-2036

Year	Single-Family Units	Multi-Family Units	Non-Residential Sf
2026	8,078	3,795	11,921,022
2027	8,222	3,862	12,133,788
2028	8,322	3,909	12,281,229
2029	8,448	3,968	12,466,522
2030	8,522	4,003	12,575,500
2031	8,586	4,033	12,670,131
2032	8,662	4,069	12,782,772
2033	8,840	4,153	13,045,906
2034	9,006	4,231	13,290,725
2035	9,156	4,301	13,511,428
2036	9,306	4,371	13,732,741

Source: Mountainland Association of Governments (MAG) RTP 2023; U.S. Census Bureau ACS 2024; Utah County Tax Parcels as of 04/01/2026; ZPFI

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Police. The police department projects 21,049 calls by 2036 – an increase of 2,777 calls over the number of calls projected in 2026 (18,272).

Fire. The fire department projects 2,334 calls by 2036 – an increase of 308 over the number of calls projected for 2026 (2,026 calls).

Impact on Consumption of Existing Capacity

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

Police. The City anticipates 18,272 police calls for service in 2026 and has 32,307 square feet of police facility space. This results in an existing service level of 1.77 square feet of building space per call. In 2050 (the capacity year of existing police facilities) the City anticipates 26,263 calls for service, equating to 1.23 sf of building space per call. This projected level of service, used to calculate maximum impact fees, may differ from the actual level as facility space and calls vary.

Future growth will utilize existing excess capacity in current facilities. At the proposed service level of 1.23 sf/call, the 18,272 calls in 2026 will utilize 22,478 sf of existing space,[1] leaving 9,829 sf of excess capacity,[2] anticipated to serve needs of new development through the capacity year (2050).

Fire. The City anticipates 2,026 fire/EMS calls for service in 2026 and has 28,760 square feet of fire facility space, equating to 14.20 square feet of building space per call.[3] In 2028 the City anticipates 2,087 calls for service, resulting in 13.78 sf of building space per call. In addition, the City has one fire vehicle in operation and that was acquired at a cost in excess of $500,000, as well as an additional four replacement vehicles that the City plans to acquire in the timeframe of this study, each with anticipated costs over $500,000.

The existing fire station (28,760 sf) has excess capacity of 844 sf[4] which will serve new growth until the planned 14,420 sf addition in 2028. The existing facility has an existing (2026) service level of 14.20 sf per call.[5] This service level will decline to 13.78 sf per call by 2028, calculated by dividing the 28,760 current building sf by the anticipated 2,087 calls in 2028. This projected level of service, used to calculate maximum impact fees, may differ from the actual level as facility space and calls vary.

Impact on System Improvements by Anticipated Development Activity

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

Police. The police department projects 26,263 calls in the capacity year of current facilities (2050) — an increase of 7,990 calls over the number of calls projected in 2026 (18,272). The current service level is 1.77 sf of police facility space per call. However, this service level will decline to 1.23 square feet per call by 2050 when the current police facilities are anticipated to reach full capacity. At the proposed level of service of 1.23 sf/call, the growth of 7,990 calls will create demand for 9,829 sf of

[1] Calculated by multiplying the 18,272 calls in 2026 by the proposed level of service of 1.23 (18,272 × 1.23 = 22,478).
[2] Calculated by subtracting the 2026 space utilization of 22,478 sf from the existing building sf of 32,307 (32,306 – 22,478 = 9,829).
[3] Calculated by dividing the 28,760 existing building sf by the 2026 calls (2,026).
[4] Calculated by subtracting the capacity used in 2026 (27,916 sf, equal to the 2,026 calls received in 2026 multiplied by the 2028 proposed level of service of 13.78 sf/call) from the existing building sf (28,760 existing sf – 27,916 sf used = 844 sf excess capacity).
[5] Calculated by dividing the 28,760 existing building sf by the 2026 projected calls (2,026).

space. This demand will be met solely through 9,829 sf of existing excess capacity as no new police facility construction is planned at this time.

Fire. New development is anticipated to demand 4,243 additional sf through 2036, calculated by multiplying the proposed LOS of 13.78 sf per call by the projected growth of 308 calls from 2026 to 2036. This demand will be met through 844 sf of existing excess capacity as well as 3,399 sf of the 14,420 sf addition planned for 2028. Non-residential growth will also need to pay for its fair share of the one existing fire vehicle and additional four planned vehicle replacements with costs exceeding $500,000 per vehicle.

Proportionate Share Analysis

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

Police. The cost per call for police is $318.44 as shown in the following table.

TABLE 2: POLICE GROSS COST PER CALL CALCULATION **BEFORE CREDITS**

Description	*Amount*
Buy-in to Existing Facilities	$284.91
Interest Cost on Bond	$37.40
Consultant Costs	$0.94
Impact Fee Fund Balance Credit	$(4.81)
Gross Cost per Call	***$318.44***

There is an outstanding bond (Series 2008 Sales Tax Revenue) for the police facility, and the City has a police impact fee fund balance of $613,987.64. Remaining bond payments total $600,641 and therefore the fund balance can be used for the police portion of the bond payments and no credits need to be made.

The cost per call is applied to the number of calls per unit to calculate a maximum police impact fee.

TABLE 3: MAXIMUM POLICE IMPACT FEE

Development Type	*Calls per Unit*	***Maximum Fee per Unit/sf***
Single-Family	0.85690896	$272.87
Multi-Family	0.58658991	$186.79
Non-Residential	0.00044295	$0.14

Fire. The gross cost per call for fire, before credits, is $8,209.61 as shown below.

TABLE 4: FIRE COST PER CALL BEFORE CREDITS

Description	*Amount*
Buy-in to Existing Facilities	$381.98
Interest Cost on Bonds	$75.81
New Construction	$7,727.46
Consultant Costs	$24.36
Impact Fee Fund Balance	$0.00
Gross Cost per Call	***$8,209.61***

Credits are then made for the outstanding bonds, as discussed in detail in the body of this report. The maximum cost per call is shown in the following table.

TABLE 5: FIRE COST PER CALL (AFTER BOND CREDITS, BEFORE VEHICLE COSTS)

Year	Fire Share of P+I	Fire P+I Payment, Share to Existing	Fire Calls	Credit per Call	NPV of Credits*	Max Station Cost per Call
2027	$114,216.18	$110,866.23	2,062	$53.76	$236.77	**$7,972.85**
2028	$115,635.73	$112,244.15	2,087	$53.78	$193.66	**$8,015.96**
2029	$116,951.78	$113,521.60	2,119	$53.58	$148.60	**$8,061.02**
2030	$119,499.99	$115,995.07	2,137	$54.27	$101.71	**$8,107.91**
2031	$120,574.55	$117,038.11	2,153	$54.35	$52.01	**$8,157.60**
2032-36	*Bond to reach maturity in 2031, according to the latest amortization schedule.*					**$8,209.61**

*NPV = net present value discounted at 4.5 percent

Vehicle fees are included for nonresidential development for fire vehicles costing in excess of $500,000. The cost per call is then applied to the number of calls per unit to calculate maximum impact fees.

TABLE 6: MAXIMUM FIRE FEES 2027

Maximum Fees	Station Cost per Call	Calls per Unit	Maximum Station Fee per Unit	Vehicle Cost per Call	Maximum Fees for Vehicles	TOTAL per Unit/sf
Residential - Single-Family	$7,972.85	0.10832	$863.65	-	-	**$863.65**
Residential - Multi-Family	$7,972.85	0.09004	$717.90	-	-	**$717.90**
Nonresidential	$7,972.85	0.00005	$0.43	$448.36	$0.02	**$0.46**

Summary of Police and Fire Costs

Maximum police and fire impact fees are summarized in the table below:

TABLE 7: MAXIMUM PUBLIC SAFETY FEES

Year	Development Type	Police	Fire	Total
2027	Single-Family Residential	$272.87	$863.65	$1,136.52
	Multi-Family Residential	$186.79	$717.90	$904.70
	Non-Residential per sf	$0.14	$0.46	$0.60
2028	Single-Family Residential	$272.87	$868.32	$1,141.19
	Multi-Family Residential	$186.79	$721.78	$908.58
	Non-Residential per sf	$0.14	$0.46	$0.60
2029	Single-Family Residential	$272.87	$873.20	$1,146.07
	Multi-Family Residential	$186.79	$725.84	$912.63
	Non-Residential per sf	$0.14	$0.46	$0.60
2030	Single-Family Residential	$272.87	$878.28	$1,151.15
	Multi-Family Residential	$186.79	$730.06	$916.86
	Non-Residential per sf	$0.14	$0.46	$0.61
2031	Single-Family Residential	$272.87	$883.66	$1,156.53
	Multi-Family Residential	$186.79	$734.54	$921.33
	Non-Residential per sf	$0.14	$0.47	$0.61
2032-36	Single-Family Residential	$272.87	$889.29	$1,162.17
	Multi-Family Residential	$186.79	$739.22	$926.02
	Non-Residential per sf	$0.14	$0.47	$0.61

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.

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.

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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.

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Impact Fee Analysis

Utah Code allows cities to include public safety buildings, as well as fire vehicles with a cost of $500,000 or more, in the calculation of impact fees. Fire vehicle costs can only be charged to nonresidential development. 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 8: GROWTH PROJECTIONS, 2026-2036

Year	Single-Family Units	Multi-Family Units	Non-Residential Sf
2026	8,078	3,795	11,921,022
2027	8,222	3,862	12,133,788
2028	8,322	3,909	12,281,229
2029	8,448	3,968	12,466,522
2030	8,522	4,003	12,575,500
2031	8,586	4,033	12,670,131
2032	8,662	4,069	12,782,772
2033	8,840	4,153	13,045,906
2034	9,006	4,231	13,290,725
2035	9,156	4,301	13,511,428
2036	9,306	4,371	13,732,741

Source: Mountainland Association of Governments (MAG) RTP 2023; U.S. Census Bureau ACS 2024; Utah County Tax Parcels as of 04/01/2026; 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. The increased police calls for service are projected as follows for residential and non-residential development in Springville. Additional calls are shown for pass-through traffic, public uses, undefined (i.e., indeterminable location), but these demand units are not included in the calculation of impact fees.

TABLE 9: POLICE – PROJECTED GROWTH IN POLICE CALLS FOR SERVICE

Year	Single-Family Calls	Multi-Family Calls	Non-Residential Calls	Public + Undefined	Pass-Thru Traffic	Total Calls
2026	6,922	2,226	5,280	3,835	9	**18,272**
2027	7,046	2,266	5,375	3,904	9	**18,599**
2028	7,131	2,293	5,440	3,951	9	**18,825**
2029	7,239	2,328	5,522	4,011	9	**19,109**
2030	7,302	2,348	5,570	4,046	9	**19,276**
2031	7,357	2,366	5,612	4,076	9	**19,421**
2032	7,423	2,387	5,662	4,112	9	**19,593**
2033	7,575	2,436	5,779	4,197	10	**19,997**
2034	7,718	2,482	5,887	4,276	10	**20,372**
2035	7,846	2,523	5,985	4,347	10	**20,710**
2036	7,974	2,564	6,083	4,418	10	**21,049**

Fire. Both residential and nonresidential growth will create demand for fire facility space. This increased demand is evident through the increased fire calls for service. The increased fire calls for service are projected as shown in the following table. Additional calls are shown for pass-through traffic, public uses, undefined (i.e., indeterminable location), but these demand units are not included in the calculation of impact fees.

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

Year	Single-Family Calls	Multi-Family Calls	Non-Residential Calls	Public + Undefined	Pass-Thru Traffic	Total Calls
2026	875	342	647	161	2	**2,026**
2027	891	348	658	164	2	**2,062**
2028	901	352	666	166	2	**2,087**
2029	915	357	677	168	2	**2,119**
2030	923	360	682	170	2	**2,137**
2031	930	363	688	171	2	**2,153**
2032	938	366	694	172	2	**2,173**
2033	958	374	708	176	2	**2,217**
2034	976	381	721	179	2	**2,259**
2035	992	387	733	182	2	**2,296**
2036	1,008	394	745	185	2	**2,334**

Demand Placed on Facilities by New Development Activity.

Police. No new improvements or expansions are currently planned at existing police facilities; growth in calls for service will rely solely on existing excess capacity.

The City anticipates 18,272 police calls for service in 2026 with 32,307 square feet of police facility space. This results in an existing service level of 1.77 square feet of building space per call. The City anticipates that current facilities will reach full capacity by 2050 when the City expects 26,263 calls,

resulting in a proposed level of service of 1.23 sf per call.[6] At 1.23 sf per call, the current facilities have 9,829 sf of existing excess capacity, projected to be consumed by 2050. This projected level of service, used to calculate maximum impact fees, may differ from the actual level as facility space and calls vary.

TABLE 11: FACILITIES NEEDED (POLICE BUILDING SQUARE FEET) TO MEET PROPOSED POLICE SERVICE LEVELS

Year	Growth in Calls from 2026	Additional Police Facility Demand (sf)
2027	326	401
2028	552	679
2029	836	1,029
2030	1,003	1,234
2031	1,148	1,412
2032	1,321	1,625
2033	1,724	2,121
2034	2,099	2,583
2035	2,438	2,999
2036	2,777	3,416
2037	3,143	3,867
2038	3,594	4,422
2039	4,013	4,937
2040	4,365	5,370
2041	4,841	5,955
2042	5,243	6,450
2043	5,714	7,029
2044	6,022	7,408
2045	6,324	7,780
2046	6,680	8,217
2047	7,028	8,646
2048	7,333	9,021
2049	7,694	9,464
2050	7,990	9,829

Fire.

The City anticipates 2,026 fire calls for service in 2026 with 28,760 square feet of fire facility space. This results in an existing service level of 14.20 square feet of building space per call. The City anticipates that current facilities will reach full capacity in 2028 when the City expects 2,087 calls, resulting in a proposed level of service of 13.78 sf per call.[7] At 13.78 sf per call, the current facilities have 844 sf of existing excess capacity, projected to be consumed by 2028. New fire facility construction of 14,420 sf is planned for 2028. Growth in calls will demand 4,243 sf of space by 2036, calculated by multiplying the proposed LOS of 13.78 sf per call by the projected growth of 308 calls by 2036. This demand will consume all 844 sf of existing excess capacity and 3,399 sf of the 14,420

[6] Calculated by dividing the existing facility square feet by the projected calls for service in the capacity year: 32,307 sf ÷ 26,263 calls.
[7] Calculated by dividing the existing facility square feet by the projected calls for service in the capacity year: 28,760 sf ÷ 2,087 calls.

sf new facility. This projected level of service, used to calculate maximum impact fees, may differ from the actual level as facility space and calls vary.

TABLE 12: FACILITIES NEEDED (FIRE STATION SQUARE FEET) TO MEET PROPOSED FIRE SERVICE LEVELS

Year	Total Calls	Building sf Needed
2026	2,026	27,916
2027	2,062	28,415
2028	2,087	28,760
2029	2,119	29,194
2030	2,137	29,449
2031	2,153	29,671
2032	2,173	29,935
2033	2,217	30,551
2034	2,259	31,124
2035	2,296	31,641
2036	2,334	32,159
Growth, 2027-2036	**308**	**4,243**

Non-residential growth will also need to pay for its fair share of the one existing fire vehicle and four replacement vehicles (with acquisitions planned within the timeframe of this study) that each cost in excess of $500,000.

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 police department projects 26,263 calls by 2050 – an increase of 7,990 calls over the number of calls projected in 2026 (18,272). At the proposed service level of 1.23 square feet per call, the police department will use an additional 9,829 square feet of space by 2050 and 3,416 sf by 2036. This need will be met through the existing excess capacity of 9,829 square feet in the current police station.

Fire. The fire department projects 2,087 calls by 2028 – an increase of 61 calls over the number of calls projected in 2026 (2,026). At the proposed service level of 13.78 square feet per call, the fire department will use an additional 844 square feet of space by 2028. By 2036, the fire department projects 2,334 calls – an increase of 247 calls over the number of calls projected in 2028 (2,087). At the proposed service level of 13.78 sf per call, the fire department will need an additional 4,243 sf of space by 2036. This need will be met through 844 of existing excess capacity as well as 3,399 sf of the 14,420 sf planned new facility.

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

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 is responsible to buy-in to existing excess capacity that it will consume. Capacity will be reached at the existing building in 2050.

New development between 2026 and 2036 will consume will consume 10.6 percent of total building space and is therefore responsible for 9,829.26 square feet of the existing police building.

TABLE 13: POLICE BUY-IN TO EXISTING EXCESS CAPACITY

Existing Service Level	
Existing Building SF	32,307
2026 Calls for Service	18,272
Existing LOS - Sf per call	1.77
Capacity Year of Current Facilities	2050
Calls for Service in Capacity Year - 2050	26,263
Proposed LOS - Sf per Call	1.23
Excess Capacity Cost	$2,276,503.84
Cost of Existing Facilities	$7,482,455.00
% of Capacity Calls to New Development, 2026-2036	10.6%
Cost to New Development, 2026-2036	$791,184.07
Growth in Calls, 2026-2036	2,777
Cost per Call	**$284.91**

In addition, consultant and interest costs have been added to total costs as shown below. Interest costs are based on new development's share of the interest costs allocated to police: $982,194.15.[8] With total capacity of 26,263 calls in 2050, the interest cost per call is $37.40.

As of 13 May 2026, there was a police impact fee fund balance of $613,987.64.[9] This balance has been credited to future bond payments. The remaining bond payments from 2026 to the end of the bond, for existing development's share, total $600,641. Therefore, the fund balance can be used to pay existing development's share and no bond credit needs to be made. A small amount remains, however, in the fund balance for which a credit must be made.

TABLE 14: IMPACT FEE FUND BALANCE – CREDIT TO EXISTING DEVELOPMENT

Description	*Amount*
Impact Fee Fund Balance	$613,987.64
Total of Bond Payments Remaining	$600,641.03
Impact Fee Fund Balance less Bond Payments Remaining	$13,346.61
Growth in Calls, 2026-2036	2,777
Fund Balance Credit per Call after Bond	**$(4.81)**

The total cost per call is therefore $318.44.

TABLE 15: POLICE COST PER CALL CALCULATION **BEFORE CREDITS**

Description	*Amount*
Buy-in to Existing Facilities	$284.91
Interest Cost on Bond	$37.40
Consultant Costs	$0.94
Impact Fee Fund Balance Credit	$(4.81)
Gross Cost per Call	***$318.44***

The cost per call of $318.44 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 and non-residential units.

TABLE 16: POLICE MAXIMUM IMPACT FEE PER RESIDENTIAL UNIT AND NONRESIDENTIAL SQUARE FOOT

Development Type	*Calls per Unit*	***Maximum Fee per Unit/sf***	*Development Type*
Single-Family	0.85690896	$272.87	Single-Family
Multi-Family	0.58658991	$186.79	Multi-Family
Non-Residential	0.00044295	$0.14	Non-Residential

[8] The police interest costs of $982,194.15 are equal to 33.4 percent of the $2,941,505.33 total interest costs, the share of proceeds allocated to police facilities.
[9] Source: Springville City

Fire.

The existing fire building has excess capacity of 844 sf in the building which represents 2.9 percent of the total building space.[10] The City anticipates the facility to reach capacity in 2028 and therefore new development can use the existing excess capacity of 844 sf.

TABLE 17: BUY-IN TO EXCESS FIRE CAPACITY

Description	*Amount*
Capacity Used 2026	27,916
Excess Capacity SF	844
Excess Capacity as % of Total Cost	2.93%
Actual Cost of Facilities	$4,010,135
Cost to Growth, 2026-2036	$117,617
Growth in Calls, 2026-2036	308
Cost per Call	**$381.98**

Growth in calls driven by new development from 2026 to 2036 will demand a total of 4,243 sf of facility space, calculated by multiplying the proposed level of service of 13.78 by the projected growth in calls. With 844 sf of existing excess capacity, the remaining 3,399 sf of the total 4,243 sf demanded will be met through new facility construction. New development is therefore responsible for 3,399 sf of the planned 14,420 sf planned for Station 42.

TABLE 18: NEW CONSTRUCTION - FIRE

New Construction	
SF Needed by New Development, 2026-2036	4,243
Less: Existing Excess Capacity	(844)
SF Needed of New Construction, 2026-2036	3,399
Cost for New Construction (Station 42-2028) and Land Costs (Station 43 - Land Only)	$10,094,000
SF of New Construction	14,420
Cost per SF of New Construction	$700.00
Cost to New Development, 2026-2036	$2,379,391.03
Growth in Calls, 2026-2036	308
Cost per Call	**$7,727.46**

[10] Calculated as the ratio of growth in calls between 2026 (2,026) and 2028 (2,087) to the calls in 2028. Total building space is 28,760 sf.

Interest costs have been calculated on a per-call basis for the 2008 bond as shown below. The 2008 bond funded Police, Fire, and Civic Center projects; the cost per call shown only accounts for the estimated 27.06 percent of the bond that was allocated to fire facilities.

TABLE 19: INTEREST COST PER CALL, SERIES 2022 FIRE/MULTI-USE BOND

Interest Cost on Series 2008 Sales Tax Revenue Bond	
Total Interest Cost	$2,941,505.33
Percent to Fire	27%
Interest Cost to Fire	$795,921.71
% to New Development 2028-36	2.9%
Cost to New Development 2028-36	$23,344.29
Growth in Calls, 2026-2036	308
Cost per Call	**$75.81**

The interest costs from the Series 2008 bond[11] and consultant costs have been added to arrive at a total cost of $8,209.61 per fire call.

TABLE 20: FIRE COST PER CALL BEFORE CREDITS

Description	*Amount*
Buy-in to Existing Facilities	$381.98
Interest Cost on Bonds	$75.81
New Construction	$7,727.46
Consultant Costs	$24.36
Impact Fee Fund Balance	$0.00
Gross Cost per Call	***$8,209.61***

Credits are then made for the outstanding bonds. Only the amount of the bond payment(s) for existing development must be credited as impact fees should cover the capacity consumed by new development and the proportionate bond share. Existing development is responsible for 97.07 percent of total capacity, calculated as the ratio of 2026 calls (2,026) to 2028 calls (2,087). The maximum cost per call for fire stations is shown in the table below.[12]

TABLE 21: FIRE COST PER CALL (AFTER BOND CREDITS, BEFORE VEHICLE COSTS)

Year	*Fire Share of P+I*	*Fire P+I Payment, Share to Existing*	*Fire Calls*	*Credit per Call*	*NPV of Credits**	***Max Station Cost per Call***
2027	$114,216.18	$110,866.23	2,062	$53.76	$236.77	**$7,972.85**
2028	$115,635.73	$112,244.15	2,087	$53.78	$193.66	**$8,015.96**
2029	$116,951.78	$113,521.60	2,119	$53.58	$148.60	**$8,061.02**
2030	$119,499.99	$115,995.07	2,137	$54.27	$101.71	**$8,107.91**
2031	$120,574.55	$117,038.11	2,153	$54.35	$52.01	**$8,157.60**
2032-36	*Bond to reach maturity in 2031, according to the latest amortization schedule.*					**$8,209.61**

**NPV = net present value discounted at 4.5 percent*

[11] For the Series 2008 bond, only 27.06 percent of the interest costs have been included — the portion of proceeds allocated to fire facilities.

[12] Because there is no fund balance for the fire impact fees, no reduction is made for the fire-related remaining bond payments.

Vehicle fees can be included for nonresidential development for fire vehicles that cost in excess of $500,000. Cost calculations begin by multiplying the purchase cost less salvage value by the proportion of useful life remaining (assuming a 20-year life span and 10 percent of value remaining at the end of the assets' useful life). This cost is then divided by the projected calls during each asset's capacity year (the end of useful life, or the time at which the vehicle has fully depreciated to salvage value) to arrive at the gross vehicle cost per call.

Future acquisitions within the timeframe of this study — including planned replacements of existing vehicles — costing in excess of $500,000 may also be included in impact fees for nonresidential development.

TABLE 22: FIRE VEHICLE GROSS COST CALCULATIONS

Asset	*Purchase Year*	*Capacity Year*	*Calls in Capacity Year*	*Apparatus Purchase Cost*	*Cost, less Salvage Value*	*% of Useful Life Remaining*	***Gross Cost per Call***
Existing Fire Vehicles Costing in Excess of $500,000							
Ladder Truck	2025	2045	2,727	$1,197,748	$958,198.40	95%	**$333.77**
Replacement Vehicles (over $500,000) to be Acquired in Timeframe of Study							
Engine 42	2029	2049	2,879	$1,000,000	$900,000.00	100%	**$312.594**
Engine 43	2032	2052	3,000	$1,000,000	$900,000.00	100%	**$300.015**
Engine 41	2034	2054	3,090	$1,000,000	$900,000.00	100%	**$291.232**
Water Tender	2035	2055	3,137	$750,000	$675,000.00	100%	**$215.203**
Gross Vehicle Cost per Call (before Credits):							**$1,494.54**

Finally, credits are made for existing developments' share of vehicle costs to arrive at the total vehicle cost per call for new development. Existing developments' portion of vehicle cost is calculated as the existing calls divided by the calls in the capacity year for each vehicle. The cost less salvage is multiplied by existing developments' portion and then divided by the calls in the capacity year to find the credit per call. This credit is applied to the gross cost per call (as shown in the table above) for each vehicle to arrive at the remaining cost per call which may be charged to new nonresidential development.

TABLE 23: FIRE VEHICLE COST CALCULATIONS – CREDITS TO EXISTING DEVELOPMENT

Asset	*Purchase Year*	*Capacity Year*	*Calls in Capacity Year*	*Existing Calls (2026)*	*Existing % of Cost*	*Existing Cost (less salvage)*	*Credit per Call*	***Remaining Cost per Call***
Existing Fire Vehicles Costing in Excess of $500,000								
Ladder Truck	2025	2045	2,727	2,026	74%	$800,810.56	$293.63	$81.863
Replacement Vehicles (over $500,000) to be Acquired in Timeframe of Study								
Engine 42	2029	2049	2,879	2,026	70%	$633,332.73	$219.97	$92.621
Engine 43	2032	2052	3,000	2,026	68%	$607,847.54	$202.63	$97.389
Engine 41	2034	2054	3,090	2,026	66%	$590,052.75	$190.94	$100.296
Water Tender	2035	2055	3,137	2,026	65%	$436,013.76	$139.01	$76.193
Remaining Vehicle Cost per Call:								**$448.36**

The remaining vehicle cost per call is then applied to the number of calls per unit (projected for 2027) to calculate maximum impact fees.

TABLE 24: MAXIMUM FIRE FEES 2027

Maximum Fees	*Station Cost per Call*	*Calls per Unit*	*Maximum Station Fee per Unit*	*Vehicle Cost per Call*	*Maximum Fees for Vehicles*	***TOTAL per Unit/sf***
Residential - Single-Family *per Unit*	$7,972.85	0.10832	$863.65	-	-	**$863.65**
Residential - Multi-Family *per Unit*	$7,972.85	0.09004	$717.90	-	-	**$717.90**
Nonresidential *per sf*	$7,972.85	0.00005	$0.43	$448.36	$0.02	$0.46

Summary of Police and Fire Costs

Maximum police and fire impact fees are summarized in the table below. Residential maximum fees are shown on a per unit basis; nonresidential maximum fees are shown by building sf.

TABLE 25: MAXIMUM PUBLIC SAFETY FEES

Year	*Development Type*	*Police*	*Fire*	***Total***
2027	Single-Family Residential	$272.87	$863.65	**$1,136.52**
	Multi-Family Residential	$186.79	$717.90	**$904.70**
	Non-Residential per sf	$0.14	$0.46	**$0.60**
2028	Single-Family Residential	$272.87	$868.32	**$1,141.19**
	Multi-Family Residential	$186.79	$721.78	**$908.58**
	Non-Residential per sf	$0.14	$0.46	**$0.60**
2029	Single-Family Residential	$272.87	$873.20	**$1,146.07**
	Multi-Family Residential	$186.79	$725.84	**$912.63**
	Non-Residential per sf	$0.14	$0.46	**$0.60**
2030	Single-Family Residential	$272.87	$878.28	**$1,151.15**
	Multi-Family Residential	$186.79	$730.06	**$916.86**
	Non-Residential per sf	$0.14	$0.46	**$0.61**
2031	Single-Family Residential	$272.87	$883.66	**$1,156.53**
	Multi-Family Residential	$186.79	$734.54	**$921.33**
	Non-Residential per sf	$0.14	$0.47	**$0.61**
2032-36	Single-Family Residential	$272.87	$889.29	**$1,162.17**
	Multi-Family Residential	$186.79	$739.22	**$926.02**
	Non-Residential per sf	$0.14	$0.47	**$0.61**

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;

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.

DRAFT