



PUBLIC  
FINANCE  
ADVISORS



# WEBER FIRE DISTRICT

SEPTEMBER  
2025

IMPACT FEE FACILITIES PLAN (IFFP)  
& IMPACT FEE ANALYSIS (IFA)

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

**PREPARED BY:**

**LRB PUBLIC FINANCE ADVISORS**

FORMERLY LEWIS YOUNG ROBERTSON & BURNINGHAM INC.

# TABLE OF CONTENTS

---

<b>IMPACT FEE CERTIFICATION .....</b>	<b>3</b>
IFFP AMENDMENT CERTIFICATION .....	3
IFA AMENDMENT CERTIFICATION .....	3
<b>SECTION 1: EXECUTIVE SUMMARY .....</b>	<b>4</b>
<b>SECTION 2: GENERAL IMPACT FEE METHODOLOGY .....</b>	<b>6</b>
<b>SECTION 3: SERVICE AREA, DEMAND, AND LEVEL OF SERVICE .....</b>	<b>8</b>
SERVICE AREA .....	8
DEMAND UNITS .....	8
LEVEL OF SERVICE .....	9
<b>SECTION 4: EXISTING FACILITIES ANALYSIS .....</b>	<b>10</b>
<b>SECTION 5: IMPACT FEE FACILITIES PLAN ANALYSIS .....</b>	<b>11</b>
PLANNED FACILITIES .....	11
PROPORTIONATE SHARE ANALYSIS .....	12
NON-STANDARD IMPACT FEES .....	13
<b>SECTION 6: GENERAL IMPACT FEE CONSIDERATIONS .....</b>	<b>14</b>



# IMPACT FEE CERTIFICATION

## IFFP AMENDMENT CERTIFICATION

LRB Public Finance Advisors (formerly Lewis Young Robertson & Burningham, Inc.) and Weber Fire District jointly certify that the Impact Fee Facilities Plan (IFFP) amendment prepared for the District:

1. includes only the costs of public facilities that are:
  - a. allowed under the Impact Fees Act; and
  - b. actually incurred; or
  - c. projected to be incurred or encumbered within six years after the day on which each impact fee is paid;
2. does not include:
  - a. costs of operation and maintenance of public facilities;
  - b. costs for qualifying public facilities that will raise the level of service for the facilities, through impact fees, above the level of service that is supported by existing residents;
  - c. an expense for overhead, unless the expense is calculated pursuant to a methodology that is consistent with generally accepted cost accounting practices and the methodological standards set forth by the federal Office of Management and Budget for federal grant reimbursement; and
3. complies in every relevant respect with the Impact Fees Act.

LRB PUBLIC FINANCE ADVISORS & WEBER FIRE DISTRICT

## IFA AMENDMENT CERTIFICATION

LRB Public Finance Advisors certifies that the Impact Fee Analysis (IFA) prepared for the District:

1. includes only the costs of public facilities that are:
  - a. allowed under the Impact Fees Act; and
  - b. actually incurred; or
  - c. projected to be incurred or encumbered within six years after the day on which each impact fee is paid;
2. does not include:
  - a. costs of operation and maintenance of public facilities;
  - b. costs for qualifying public facilities that will raise the level of service for the facilities, through impact fees, above the level of service that is supported by existing residents;
  - c. an expense for overhead, unless the expense is calculated pursuant to a methodology that is consistent with generally accepted cost accounting practices and the methodological standards set forth by the federal Office of Management and Budget for federal grant reimbursement;
  - d. offsets costs with grants or other alternate sources of payment; and
3. complies in every relevant respect with the Impact Fees Act.

### **LRB Public Finance Advisors makes this certification with the following caveats:**

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

LRB PUBLIC FINANCE ADVISORS



## SECTION 1: EXECUTIVE SUMMARY

The purpose of the Fire Impact Fee Facilities Plan (IFFP), with supporting Impact Fee Analysis (IFA), is to fulfill the requirements established in Utah Code Title 11 Chapter 36a, the "Impact Fees Act", and assist Weber Fire District (the "District" or "WFD") in planning necessary capital improvements for future growth. This document will address the future fire infrastructure needed to serve the District for up to ten years, as well as the appropriate impact fees the District may charge to new growth to maintain the level of service (LOS). Key components of the ensuing analysis are briefly described below.

- **Service Area:** The fire service area is defined as all areas within the District.
- **Demand Analysis:** The demand unit used for this analysis is calls for fire and emergency service generated from private land uses. It is anticipated that projected growth in such calls will strain the District's capacity to provide its services. **SECTION 3** of this report outlines the growth in calls for service.
- **Level of Service:** The LOS for the analysis is based on maintaining the existing residential and non-residential calls per unit of current fire facilities. The LOS is shown in more detail in **SECTION 3**.
- **Existing Facilities and Excess Capacity:** A buy-in component consisting of the interest of a current revenue bond and percent of existing facilities serving growth is addressed in **SECTION 4**.
- **Capital Facilities:** The District anticipates funding approximately \$36.7M in new facilities and \$9M in new apparatus in the next ten years, with a total of 65,000 new square feet added to existing facilities. Based on the existing LOS per call, the new facilities will serve an additional 1,305 Calls for service.
- **Funding of Future Facilities:** Impact fees will continue to be a significant source of funding for future fire infrastructure as they are an appropriate and fair mechanism for funding growth-related infrastructure.

### PROPOSED FIRE IMPACT FEE

The IFFP, in conjunction with the IFA, is designed to accurately assess the true impact of a particular user upon the District's infrastructure and prevent existing users from subsidizing new growth. Impact fees should be used to fund the costs of growth-related capital infrastructure based upon the historic funding of the existing infrastructure and the intent of the District to equitably allocate the costs of growth-related infrastructure in accordance with the true impact that a user will place on the system.

The IFFP must properly complete the legislative requirements found in the Impact Fees Act if it is to serve as a working document in the calculation of appropriate impact fees. The calculation of impact fees relies upon the information contained in this analysis. Impact fees are calculated based on many variables centered on proportionality share and LOS. **TABLE 1.1** illustrates the proportionate share analysis and cost per call calculations.

**TABLE 1.1: PROPORTIONATE SHARE ANALYSIS**

	TOTAL COST	% TO	COST TO	% TO	COST TO	TOTAL CALLS	COST PER
Existing Facilities	\$10,033,408	100%	\$10,033,408	11.6%	\$1,166,073	1,305	\$893
Future Facilities	\$36,749,278	100%	\$36,749,278	11.6%	\$4,270,964	1,305	\$3,272
Interest Expense	\$14,535,587	100%	\$14,535,587	11.6%	\$1,689,311	1,305	\$1,294
<b>Subtotal: Facilities</b>	<b>\$61,318,273</b>		<b>\$61,318,273</b>		<b>\$7,126,348</b>		<b>\$5,459</b>
<b>APPARATUS</b>							
Existing Apparatus	\$2,692,507	100%	\$2,692,507	5.9%	\$159,069	154	\$1,1036
Future Apparatus	\$9,029,652	100%	\$9,029,652	5.9%	\$533,456	154	\$3,474
Interest Expense	\$1,249,946	100%	\$1,249,946	5.9%	\$73,845	154	\$481



	TOTAL COST	% TO	COST TO	% TO	COST TO	TOTAL CALLS	COST PER
<b>Subtotal: Apparatus</b>	<b>\$12,972,106</b>		<b>\$12,972,106</b>		<b>\$766,369</b>		<b>\$4,991</b>
<b>OTHER</b>							
Professional Expense	\$8,537	100%	\$8,537	100%	\$8,537	1,305	\$7
<b>Subtotal: Other</b>	<b>\$8,537</b>		<b>\$8,537</b>		<b>\$8,537</b>		<b>\$7</b>
						Residential	\$5,466
						Non-Residential	\$10,456

TABLE 1.2 illustrates the proposed impact fee by land use type. It is important to note that a political subdivision or private entity may not impose an impact fee on residential development to pay for a fire suppression vehicle. As a result, there is a separate cost per call calculated for residential land uses and non-residential land uses (see the last two lines of the table above). In the previous fee study, the non-residential cost per call was separately defined for multiple subcategories of non-residential land use. The District has now decided to charge a standard non-residential fee for all types of non-residential land uses.

**TABLE 1.2: PROPOSED FEES**

LAND USE TYPE	UNIT	COST PER CALL	CALLS PER UNIT	TOTAL IMPACT FEE PER UNIT	EXISTING FEE	% CHANGE
Residential	Housing Unit	\$5,466	0.129	\$704	\$315.00	124%
Non-Residential	Per 1K SF of Building	\$10,456	0.084	\$882	\$417.33*	111%

\*represents an average of the existing fee's for non-residential subcategories

## NON-STANDARD FIRE IMPACT FEES

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

### FORMULA FOR NON-STANDARD FIRE IMPACT FEES:

**Residential: Estimate of Annual Call Volume per Unit x \$5,466 = Impact Fee per Unit**

**Non-Residential: Estimate of Annual Call Volume per Unit x \$10,456 = Impact Fee per Unit**

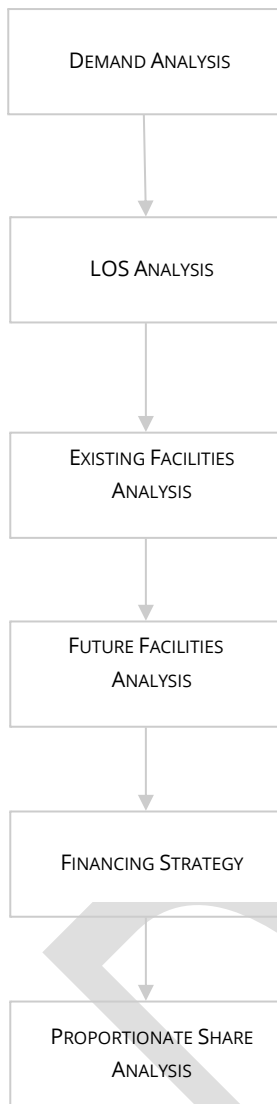
## SECTION 2: GENERAL IMPACT FEE METHODOLOGY

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





**FIGURE 2.1: IMPACT FEE METHODOLOGY**



The purpose of this study is to fulfill the requirements of the Impact Fees Act regarding the establishment of an IFFP and IFA. The IFFP is designed to identify the demands placed upon the District's existing facilities by future development and evaluate how these demands will be met by the District. The IFFP is also intended to outline the improvements which are intended to be funded by impact fees. The IFA is designed to proportionately allocate the cost of the new facilities and any excess capacity to new development, while ensuring that all methods of financing are considered. Each component must consider the historic level of service to existing development and ensure that impact fees are not used to raise that LOS. The following elements are important considerations when completing an IFFP and IFA.

### **DEMAND ANALYSIS**

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

### **LEVEL OF SERVICE ANALYSIS**

The demand placed upon existing public facilities by existing development is known as the existing LOS. Through the inventory of existing facilities, combined with the growth assumptions, this analysis identifies the LOS which is provided to existing residents and ensures that future facilities maintain these standards. Any excess capacity identified within existing facilities can be apportioned to new development. Any demand generated from new development that overburdens the existing system beyond the existing capacity justifies the construction of new facilities.

### **EXISTING FACILITY INVENTORY**

In order to quantify the demands placed upon existing public facilities by new development activity, the Impact Fee Facilities Plan provides an inventory of the District's existing system improvements. The inventory of existing facilities is important to properly determine the excess capacity of existing facilities and the utilization of excess capacity by new development.

### **FUTURE CAPITAL FACILITIES ANALYSIS**

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

### **FINANCING STRATEGY – CONSIDERATION OF ALL REVENUE SOURCES**

This analysis must also include a consideration of all revenue sources, including impact fees, future debt costs, alternative funding sources, and the dedication (i.e., donation) of system improvements, which may be used to

finance system improvements.<sup>2</sup> In conjunction with this revenue analysis, there must be a determination that impact fees are necessary to achieve an equitable allocation of the costs of the new facilities between the new and existing users.<sup>3</sup>

### **PROPORTIONATE SHARE ANALYSIS**

The written impact fee analysis (IFA) is required under the Impact Fees Act and must identify the impacts placed on public facilities by development activity and how these impacts are reasonably related to the new development. The written impact fee analysis (IFA) must include a proportionate share analysis, clearly detailing that the cost of future or existing (that have excess capacity) public facilities improvements are roughly proportionate to a new development activity's demand for service. A local political subdivision or private entity may only impose impact fees on development activities when its plan for financing system improvements establishes that impact fees are necessary to maintain the existing level of service (UCA 11-36a-302 (3)). The District has determined that assessing impact fees on development activities is necessary to maintain the existing level of service in the future.

---

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

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

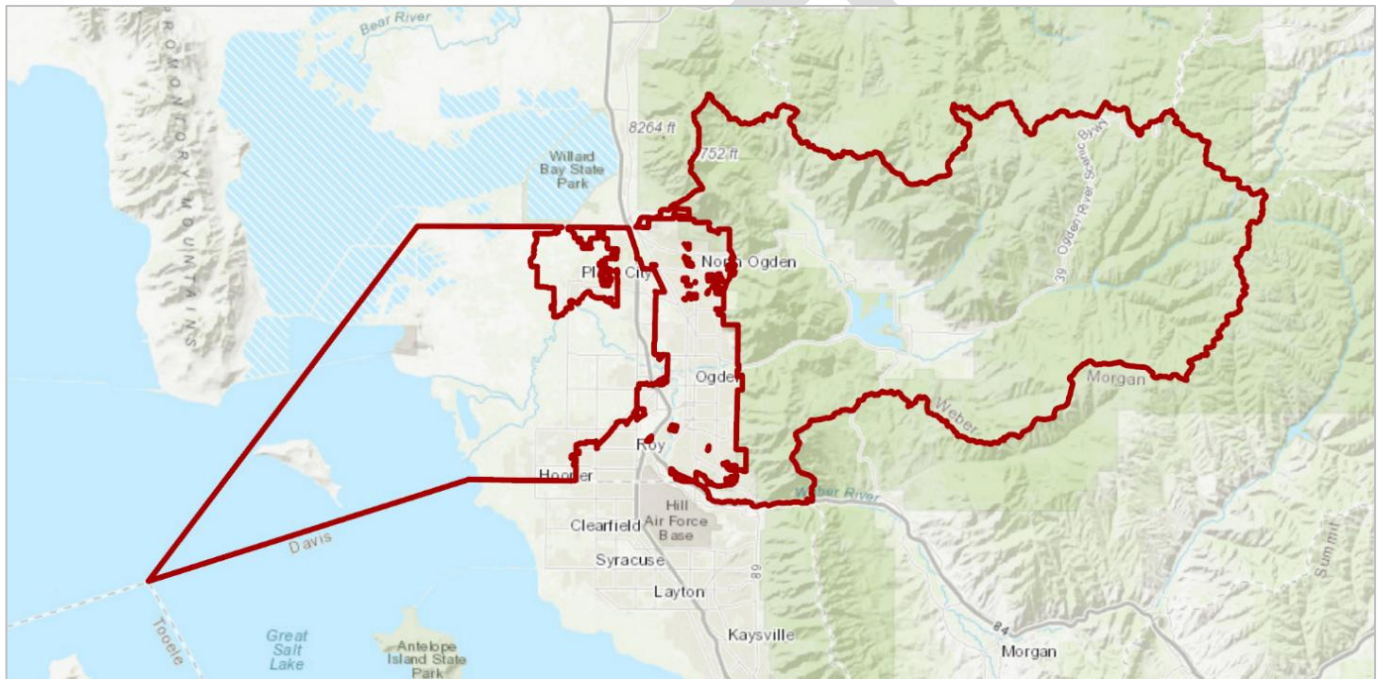


## SECTION 3: SERVICE AREA, DEMAND, AND LEVEL OF SERVICE

### SERVICE AREA

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

**FIGURE 3.1: WEBER FIRE SERVICE AREA**



### EXISTING DEMOGRAPHICS & DEMAND UNITS

**TABLE 3.1** summarizes the District's existing population estimates with 2025 estimated at 65,561 residents, based on traffic area zone (TAZ) data (within WFD boundaries) compiled by Wasatch Front Regional Council. It is anticipated that an additional 8,939 residential units and 1.8 million square feet of additional non-residential development will be added through 2035. TAZ household units, census ACS data, and building permits tracked in the Ivory-Boyer Construction Database, are used to estimate the number of residential units.

**TABLE 3.1: TAZ POPULATION AND HOUSEHOLD PROJECTIONS**

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Population	65,561	67,494	69,401	71,544	73,682	75,831	77,990	80,175	82,454	84,648	86,902
Household	21,679	22,439	23,205	24,069	24,937	25,835	26,744	27,689	28,679	29,640	30,617

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



The demand unit used in this analysis is calls for service. The annual call volume for the District for 2024 was 6,361 calls for service. Call data used to determine the average calls for residential and non-residential development is from 2024.

To perform analysis, two datasets are utilized: existing parcel land use data and calls for service data. LRB coded existing call data and matched this data to current parcel records. While there may be differences in the datasets, this provides a way to reasonably allocate calls for service by land use type as seen in **TABLE 3.2**.

**TABLE 3.2: 2024 CALLS FOR SERVICE BY LAND USE**

LAND USE GENERATING CALLS	UNIT	CURRENT UNITS	CALLS TO LAND USE TYPE	CALL RATIO
Residential	Per Unit	21,605	2,784	0.13
Non-Residential	Per 1,000 SF	19,257	1,624	0.08
Vacant			1,174	
Road Incidents			779	
<b>Total Calls</b>			6,361	
<b>Total Attributed</b>			4,408	

In order to determine the demand placed upon existing public facilities by new development, this analysis projects the additional call volume that undeveloped land uses will generate. An in-depth analysis has been prepared to determine the number of developed units, square feet, and calls per unit that have been assigned to residential and non-residential land uses. **TABLE 3.3** illustrates the projected future fire calls based upon the number of historic calls by residential and non-residential land use.

**TABLE 3.3: FIRE CALL PROJECTIONS BY LAND USE CATEGORY**

LAND USE CATEGORY	UNIT	IFFP INCREASE IN DEMAND UNITS	IFFP ADDITIONAL CALLS
Residential	Per Unit	8,939	1,152
Non-Residential	Per 1,000 SF	1,821	154
<b>Total</b>		<b>10,759</b>	<b>1,305</b>

## LEVEL OF SERVICE

The LOS for purposes of this analysis is calls per development type. **TABLE 3.4** illustrates the existing calls for service by land use type and the existing square footage level of service. The current square footage LOS for fire is 9.24 SF/call.

The District will need to construct new facilities to mitigate the impacts of new development to maintain the square footage LOS. Based on the square footage LOS, a total of 12,059 SF of fire facilities will be required through the IFFP horizon.

**TABLE 3.4: LEVEL OF SERVICE**

METRIC	VALUE
Existing SF	58,761
<b>SF per Call</b>	<b>9.24</b>
IFFP Calls	1,305
New SF Needed	12,059
Current Population	65,561
<b>Calls per Capita</b>	<b>0.10</b>
2035 Population	86,902
Projected Calls	8,432

## SECTION 4: EXISTING FACILITIES ANALYSIS

### EXISTING FACILITIES INVENTORY

In order to quantify the demands placed upon existing public facilities by new development activity, the IFFP provides an inventory of the District's existing facilities. The inventory of existing facilities is important to properly determine the excess capacity of existing facilities and the utilization of excess capacity by new development. As shown in **TABLE 4.1**, there is a total of 58,761 building square feet. The district's depreciation statements include a total original value of \$10M of existing fire facilities.

**TABLE 4.1: EXISTING FACILITIES**

DESCRIPTION	YEAR CONSTRUCTED/PURCHASED	ACRES	SF OF SPACE	ORIGINAL VALUE
Farr West Station 61	2007	-	18,033	\$3,432,222
Farr West Station 61 Land	2004	2.81	-	\$168,573
Eden Station 62	1996	-	8,000	\$461,931
Eden Station 62 Land	1995	1.02	-	\$30,000
West Haven Station 63	1982, 1997	-	8,000	\$319,054
West Haven Station 63 Land	1982	0.67	-	\$30,000
Southeast Weber County Station 64	1997	-	5,300	\$584,319
Southeast Weber County Station 64 Land	1997	0.77	-	\$45,000
Huntsville Station 65	2007	-	9,714	\$2,325,882
Huntsville Station 65 Land	2005	2.05	-	\$143,982
West Haven Station 66	2007	-	9,714	\$2,390,276
West Haven Station 66 Land	2004	2	-	\$102,170
		<b>9.32</b>	<b>58,761</b>	<b>\$10,033,408</b>

The Impact Fees Act allows entities to include in the calculation of the impact fee any fire trucks and apparatuses with a cost greater than \$500,000. The table below lists the qualifying apparatus included in the District's depreciation statement. The combined apparatus value totals \$2.7M.

**TABLE 4.2: EXISTING QUALIFYING APPARATUS**

ENGINE	DATE	COST
E2103 - 2020 ROSENBAUR COMMANDER VIN....12717	7/14/2021	\$554,191
L2104 - 2021 PIERCE ENFORCER VIN....023012	9/17/2021	\$1,268,728
E2401 - 2024 PIERCE VELOCITY PUMPER VIN....026532	5/14/2024	\$869,588
<b>Total</b>		<b>\$2,692,507</b>

### MANNER OF FINANCING EXISTING PUBLIC FACILITIES

On February 25, 2025, the District Trustees entered into an agreement authorizing the issuance and confirming the sale of the Lease Revenue Bond 1, Series April 1, 2025, in the amount of \$27,770,000. The purpose of the bond issue was to fund facilities construction. Only the interest component is added to the cost of the original facilities, since the principal amount is included in the estimate of future facility values. The total interest related to the 2025 Revenue Bond is \$16,850,000 and is applied to the proportionate share analysis as shown in **TABLE 5.3**.



## SECTION 5: IMPACT FEE FACILITIES PLAN ANALYSIS

The IFFP should identify the means by which the political subdivision or private entity will meet new growth demands. To maintain the square footage LOS, the District will need to construct new facilities to mitigate the impacts of new development. The current square footage LOS is 9.24 SF/call. Based on the square footage LOS described in **TABLE 3.4**, additional facilities will be needed. The District anticipates constructing an additional 45,000 square feet of new fire station space and 20,000 square feet of training facilities with an additional 20,000 square feet of privately funded facilities not included in the impact fee cost. In addition to the new facility space, the District will need to acquire land and make infrastructure improvements for a training facility. A total of \$49.1M in new facility and land acquisition cost is identified in this analysis. Of this amount, \$4.3M is district-funded and attributed to growth.

**TABLE 5.1: PLANNED FACILITIES**

PROJECT LOCATION	SF OR ACRES	TOTAL YEAR COST*	IF ELIGIBLE	DEMAND SERVED	10 YEAR DEMAND	10 YEAR DEMAND AS % OF TOTAL DEMAND SERVED	COST TO 10-YEAR DEMAND	BUILD YEAR
<b>Fire Stations</b>		<b>SF</b>						
West Haven	15,000	\$7,725,000	100%	11,232	1,305	11.6%	\$897,792	2026
Hooper	10,000	\$5,150,000	100%	11,232	1,305	11.6%	\$598,528	2026
West Warren	10,000	\$5,970,261	100%	11,232	1,305	11.6%	\$693,858	2031
Liberty	10,000	\$5,970,261	100%	11,232	1,305	11.6%	\$693,858	2031
Powder Mtn**	10,000	\$5,304,500	0%	11,232	1,305	11.6%	\$0	2027
Snowbasin**	10,000	\$6,149,369	0%	11,232	1,305	11.6%	\$0	2032
<b>Training Facilities</b>		<b>SF</b>						
Farr West (Facility)	15,000	\$7,725,000	100%	11,232	1,305	11.6%	\$897,792	2026
Farr West (Tower)	5,000	\$2,575,000	100%	11,232	1,305	11.6%	\$299,264	2026
<b>Land</b>		<b>Acres</b>						
Liberty	2.00	\$853,073	100%	11,232	1,305	11.6%	\$99,143	2029
Farr West	2.00	\$780,682	100%	11,232	1,305	11.6%	\$90,730	2026
Powder Mtn**	1.00	\$402,051	0%	11,232	1,305	11.6%	\$0	2027
Snowbasin**	1.00	\$466,088	0%	11,232	1,305	11.6%	\$0	2032
<b>Total</b>		<b>\$49,071,286</b>		<b>11,232</b>	<b>1,305</b>	<b>11.6%</b>	<b>\$4,270,964</b>	

\*3% annual inflationary cost included

\*\*Privately funded, not included in impact fee

In addition to physical facilities, the District will need to acquire additional fire suppression equipment. According to the Impact Fees Act, Section 102, Paragraph 17, impact fee-eligible public safety facilities include fire suppression vehicles costing in excess of \$500,000. A total of \$9M is included in this analysis for fire suppression vehicles with \$533,456 of the cost attributed to growth. This cost is allocated only to non-residential development.



TABLE 5.2: PLANNED APPARATUS

STATION LOCATION	APPARATUS TYPE	YEAR	BUDGET YEAR COST*	IF ELIGIBLE	DEMAND SERVED	10 YEAR DEMAND	10 YEAR DEMAND AS % OF TOTAL DEMAND SERVED	COST TO 10-YEAR DEMAND
West Haven	Engine	2026	\$1,030,000	100%	2,599	154	5.9%	\$60,851
Hooper	Engine	2026	\$1,030,000	100%	2,599	154	5.9%	\$60,851
West Warren	Engine	2031	\$1,194,052	100%	2,599	154	5.9%	\$70,543
Liberty	Engine	2031	\$1,194,052	100%	2,599	154	5.9%	\$70,543
Snowbasin	Ladder Truck	2032	\$2,459,748	100%	2,599	154	5.9%	\$145,318
Powder Mtn	Ladder Truck	2027	\$2,121,800	100%	2,599	154	5.9%	\$125,352
<b>Total</b>			<b>\$9,029,652</b>					<b>\$533,456</b>

\*3% annual inflationary cost included

The IFFP must properly complete the legislative requirements found in the Impact Fees Act if it is to serve as a working document in the calculation of appropriate impact fees. The calculation of impact fees relies upon the information contained in this analysis. Impact fees are then calculated based on many variables centered on proportionality share and LOS. **TABLE 5.3** illustrates the proportionate share analysis and cost per call calculations.

TABLE 5.3: PROPORTIONATE SHARE ANALYSIS

	TOTAL COST	% TO IFFP	COST TO IMPACT FEES	% TO GROWTH	COST TO GROWTH	TOTAL CALLS	COST PER CALL
Existing Facilities	\$10,033,408	100%	\$10,033,408	11.6%	\$1,166,073	1,305	\$893
Future Facilities	\$36,749,278	100%	\$36,749,278	11.6%	\$4,270,964	1,305	\$3,272
Interest Expense	\$14,535,587	100%	\$14,535,587	11.6%	\$1,689,311	1,305	\$1,294
<b>Subtotal: Facilities</b>	<b>\$61,318,273</b>		<b>\$61,318,273</b>		<b>\$7,126,348</b>		<b>\$5,459</b>
<b>APPARATUS</b>							
Existing Apparatus	\$2,692,507	100%	\$2,692,507	5.9%	\$159,067	154	\$1,105
Future Apparatus	\$9,029,652	100%	\$9,029,652	5.9%	\$533,456	154	\$3,707
Interest Expense	\$1,249,946	100%	\$1,249,946	5.9%	\$73,845	154	\$513
<b>Subtotal: Apparatus</b>	<b>\$12,972,106</b>		<b>\$12,972,106</b>		<b>\$766,369</b>		<b>\$5,326</b>
<b>OTHER</b>							
Professional Expense	\$8,537	100%	\$8,537	100%	\$8,537	1,305	\$7
<b>Subtotal: Other</b>	<b>\$8,537</b>		<b>\$8,537</b>		<b>\$8,537</b>		<b>\$7</b>
						Residential	\$5,466
						Non-Residential	\$10,456

### FIRE IMPACT FEE BY LAND USE TYPE

The cost per call is then multiplied by the actual demand unit of measurement or calls per unit for each development type as shown in **TABLE 5.4**. The total cost per call includes the cost per call for facilities and professional expenses. In the previous fee study, the non-residential cost per call was broken down into more specific land use categories of commercial, industrial, and other. The District has now decided to charge a standard non-residential fee for all types of non-residential development. The non-residential existing fee and

percent change shown in **TABLE 5.4** reflect the average of the existing 3 different non-residential fee categories.

**TABLE 5.4: IMPACT FEE BY LAND USE**

LAND USE TYPE	UNIT	COST PER CALL	CALLS PER UNIT	TOTAL IMPACT FEE PER UNIT	EXISTING FEE	% CHANGE
Residential	Housing Unit	\$5,466	0.129	<b>\$704</b>	\$315.00	124%
Non-Residential	Per 1K SF of Building	\$10,456	0.084	<b>\$882</b>	\$417.33	111%

## NON-STANDARD FIRE IMPACT FEES

The District reserves the right under the Impact Fees Act to assess an adjusted fee that more closely matches the true impact that the land use will have upon fire facilities.<sup>5</sup> This adjustment could result in a different impact fee if the District determines that a particular user may create a different impact than what is standard for its land use. The District may also decrease the impact fee if the developer can provide documentation, evidence, or other credible analysis that the proposed impact will be lower than what is proposed in this analysis. The formula for determining a non-standard impact fee is found below.

### FORMULA FOR NON-STANDARD FIRE IMPACT FEES:

**Residential:** Estimate of Annual Call Volume per Unit x \$5,466 = Impact Fee per Unit

**Non-Residential:** Estimate of Annual Call Volume per Unit x \$10,456 = Impact Fee per Unit

<sup>5</sup> UC 11-36a-402(1)(c)



## SECTION 6: GENERAL IMPACT FEE CONSIDERATIONS

### SYSTEM VS. PROJECT IMPROVEMENTS

System improvements are defined as existing and future public facilities designed to provide services to service areas within the community at large.<sup>6</sup> Project improvements are improvements and facilities that are planned and designed to provide service for a specific development (resulting from a development activity) and considered necessary for the use and convenience of the occupants or users of that development.<sup>7</sup> To the extent possible, this analysis only includes the costs of system improvements related to new growth within the proportionate share analysis.

### FUNDING OF FUTURE FACILITIES

The IFFP must include a consideration of all revenue sources, including impact fees and the dedication of system improvements, which may be used to finance system improvements.<sup>8</sup> In conjunction with this revenue analysis, there must be a determination that impact fees are necessary to achieve an equitable allocation of the costs of the new facilities between the new and existing users.<sup>9</sup>

In considering the funding of future facilities, the District has determined the portion of future projects that will be funded by impact fees as growth-related, system improvements. No other revenues from other government agencies, grants, or developer contributions have been identified within the IFFP to help offset future capital costs. If these revenues become available in the future, the impact fee analysis should be revised. It is anticipated that future project improvements will be funded by the developer. These costs have not been included in the calculation of the impact fee.

Other revenues may be necessary to fund non-growth-related projects and to fund growth-related projects when sufficient impact fee revenues are not available. If these funding sources become available, the analysis should be updated to reflect these resources. A brief description of alternative financing options is included below.

- **Grants, Donations, and Other Contributions:** Grants and donations are not expected as a future funding source. The impact fees should be adjusted if grant monies are received. New development may be entitled to a reimbursement for any grants or donations received for growth-related projects, or for developer-funded IFFP projects.
- **Debt Financing:** The District does not anticipate the need to utilize debt financing to fund future capital facility projects. Should the District desire to fund future projects through debt financing, the Impact Fees Act allows for the costs related to the financing of future capital projects to be included in the impact fee. However, the impact fee analysis should be updated to reflect this inclusion.

### EQUITY OF IMPACT FEES

Impact fees are intended to recover the costs of capital infrastructure that relate to future growth. The impact fee calculations are structured for impact fees to fund 100 percent of the growth-related facilities identified in the proportionate share analysis of each impact fee calculation as presented in the impact fee analysis. Even

---

<sup>6</sup> 11-36a-102(21)

<sup>7</sup> 11-36a-102(14)

<sup>8</sup> 11-36a-302(2)

<sup>9</sup> 11-36a-302(3)



so, there may be years that impact fee revenues cannot cover the annual growth-related expenses. In those years, other revenues, such as General Fund revenues, will be used to make up any annual deficits. Any borrowed funds are to be repaid in their entirety through impact fees.

### **NECESSITY OF IMPACT FEES**

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

### **PROPOSED CREDITS OWED TO DEVELOPMENT**

The Impact Fees Act requires a local political subdivision or private entity to ensure that the impact fee enactment allows a developer, including a school district or a charter school, to receive a credit against or proportionate reimbursement of an impact fee if the developer: (a) dedicates land for a system improvement; (b) builds and dedicates some or all of a system improvement; or (c) dedicates a public facility that the local political subdivision or private entity and the developer agree will reduce the need for a system improvement.<sup>10</sup> The facilities must be considered system improvements or be dedicated to the public, and offset the need for an improvement identified in the IFFP.

### **CONSIDERATION OF ALL REVENUE SOURCES**

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

### **EXPENDITURE OF IMPACT FEES**

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

### **GROWTH-DRIVEN EXTRAORDINARY COSTS**

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

### **SUMMARY OF TIME PRICE DIFFERENTIAL**

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

---

<sup>10</sup> 11-36a-402(2)