



Public Safety Impact Fee Analysis



IMPACT FEE ANALYSIS PAYSON 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. Payson 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 demand on police and fire services. The increased demand results in the need for more public safety facilities. The total impacts are shown in the table below, with following sections analyzing how the increased growth results in more calls for service and the need for more facility space and fire trucks.

Police and fire costs, on a residential unit and nonresidential square foot basis, are summarized in the table below:

TABLE 1: SUMMARY OF RESIDENTIAL PER UNIT AND NONRESIDENTIAL SQUARE FOOT COSTS – POLICE AND FIRE

	Police	Fire	Total
Residential	\$88.14	\$404.06	\$492.20
Commercial - per sf	\$0.03	\$0.44	\$0.46

New Development and Growth

Payson is experiencing growth and new development. Both residential and non-residential growth create the demand for new public safety capital facilities. Projected growth is shown in the following table:

TABLE 2: GROWTH PROJECTIONS, 2018-2028

Year	Population	Residential Units	Nonresidential SF
2018	20,127	5,783	4,902,153
2019	20,368	5,852	4,960,643
2020	20,633	5,928	5,025,067
2021	20,901	6,005	5,090,339
2022	21,194	6,089	5,161,544
2023	21,491	6,174	5,233,597
2024	21,813	6,267	5,312,432
2025	22,140	6,361	5,392,114
2026	22,494	6,463	5,478,578
2027	22,854	6,566	5,565,889

Year	Population	Residential Units	Nonresidential SF
2028	23,220	6,671	5,654,896
Growth 2018-2028	3,093	888	752,743

Source: Payson City; ZPFI; Utah County Assessor database

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 3: PROJECTED GROWTH IN DEMAND - POLICE CALLS

Projected Growth in Police Calls	Total Police Calls	Residential Calls	Non-Residential Calls	Pass-Thru Calls*
2018	17,801	12,817	3,204	1,780
2019	18,013	12,970	3,242	1,801
2020	18,247	13,138	3,284	1,825
2021	18,484	13,309	3,327	1,848
2022	18,743	13,495	3,374	1,874
2023	19,004	13,683	3,421	1,900
2024	19,291	13,890	3,472	1,929
2025	19,580	14,098	3,524	1,958
2026	19,894	14,324	3,581	1,989
2027	20,211	14,552	3,638	2,021
2028	20,534	14,785	3,696	2,053
Growth, 2018-2028	2,733	1,968	492	273

*Pass-thru calls are traffic calls that do not originate from residents or businesses in Payson

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 4: PROJECTED FIRE CALL GROWTH

Projected Growth in Fire Calls	Total Fire Calls	Residential Calls	Non-Residential Calls	Pass-Thru Calls*
2018	2,434	1,138	931	365
2019	2,463	1,152	942	369
2020	2,495	1,167	954	374
2021	2,528	1,182	967	379
2022	2,562	1,198	980	384
2023	2,599	1,215	994	390
2024	2,637	1,233	1,009	395
2025	2,678	1,252	1,024	402
2026	2,720	1,272	1,040	408
2027	2,763	1,292	1,057	414
2028	2,808	1,313	1,074	421
Growth, 2018-2028	374	175	143	56

*Pass-thru calls are traffic calls that do not originate from residents or businesses in Payson

Impact on Consumption of Existing Capacity and System Improvements - Utah Code 11-36a-304(1)(a)(b)

Police. Police facilities will need to expand by 1,371 square feet by 2028 in order to maintain existing service levels for residential and nonresidential development, as well as to meet the demands of pass-thru traffic. New demand originating in Payson will account for 1,234 square feet of that demand. This reflects a constant ratio of 0.50 building square feet per call.¹ The cost of the pass-thru growth cannot be included in the calculation of impact fees.

TABLE 5: 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
2018	12,817	3,204	1,780	8,929
2019	12,970	3,242	1,801	9,035
2020	13,138	3,284	1,825	9,153
2021	13,309	3,327	1,848	9,272
2022	13,495	3,374	1,874	9,402
2023	13,683	3,421	1,900	9,533
2024	13,890	3,472	1,929	9,677
2025	14,098	3,524	1,958	9,821
2026	14,324	3,581	1,989	9,979
2027	14,552	3,638	2,021	10,138
2028	14,785	3,696	2,053	10,300
Growth, 2018-2028	1,968	492	273	1,371

Fire. The City intends to build a new fire station in order to maintain its existing service level of 5.10 building square feet per call. The cost of the pass-thru growth cannot be included in the calculation of impact fees.

TABLE 6: FACILITIES NEEDED (FIRE BUILDING SQUARE FEET) TO MAINTAIN EXISTING FIRE SERVICE LEVELS FROM NEW DEVELOPMENT IN PAYSON

Year	Total Fire Calls*	Residential Calls	Nonresidential Calls	Pass-Thru Calls	Building SF Needed
2018	2,434	1,138	931	365	12,418
2019	2,463	1,152	942	369	12,566
2020	2,495	1,167	954	374	12,729
2021	2,528	1,182	967	379	12,898
2022	2,562	1,198	980	384	13,071
2023	2,599	1,215	994	390	13,260
2024	2,637	1,233	1,009	395	13,454
2025	2,678	1,252	1,024	402	13,663
2026	2,720	1,272	1,040	408	13,877
2027	2,763	1,292	1,057	414	14,097
2028	2,808	1,313	1,074	421	14,326

¹ The number of building square feet per call is calculated by dividing the total station square feet (10,300 sf) by the total calls for service at full capacity in 2028 (20,534 calls).

Year	Total Fire Calls*	Residential Calls	Nonresidential Calls	Pass-Thru Calls	Building SF Needed
Growth 2018- 2028	374	175	143	56	1,908

*Of the 1,908 square feet needed by 2028, 1,622 square feet are needed to serve the demands originating in Payson; another 286 square feet are needed to serve the demands of pass-thru traffic. The demands from pass-thru traffic cannot be included in the calculation of impact fees.

The fire department will also need to acquire two new fire trucks at an estimated cost of \$650,000 each. These trucks are anticipated to be acquired in 2021 and in 2024.

Relationship of Anticipated Impacts to Anticipated Development Activity - Utah Code 11-36a-304(1)(c)

Police. New development will need to buy-in to the excess capacity in the existing police facility. Based on historical records, the actual cost of the police facility, at the time that it was constructed (or had additions made thereto) is \$783,200.

Fire. New growth will need to pay for its fair share of the construction of a new fire facility. Based on recent fire stations built in the regional area, as well as discussions with architects and engineers, Payson City feels it will cost \$400 per square foot to build a new fire facility. The City intends to build a four-fire apparatus bay station plus dorms, kitchen, laundry room, fitness room, public restrooms, storage area, community-conference room, electrical, equipment storage, dining and daily activity room, Fire Marshall and Fire Chief private office. The City is in the process of drawing up detailed plans for this station which will be built at approximately 12000 South and State Road 198. While this station will raise the existing service level, impact fees are calculated only to be charged to the existing service level.

Growth demands will also be met through the acquisition of two new fire vehicles that cost in excess of \$500,000. The City intends to purchase a fire truck in the anticipated amount of \$650,000 in 2021 and another new truck in 2024 for an anticipated amount of \$650,000.

Proportionate Share Analysis - Utah Code 11-36a-304(1)(d)

Police. The cost per call for police is \$38.14, based on buying-in to existing, excess capacity.

TABLE 7: POLICE COST PER CALL CALCULATION - BUY-IN TO EXISTING, EXCESS CAPACITY

Description	Amount
Building Actual Cost	\$783,200
Call Capacity of Existing Building	20,534
Calls Attributable to Payson 2018-2028	2,460
Percent of Building Cost to New Development, 2018-2028	12.0%
Cost Attributable to New Development, 2018-2028	\$93,832.20
Cost per Call	\$38.14

In addition, consultant costs can be charged for the preparation of the Public Safety IFFP and IFA.

TABLE 8: POLICE COST PER CALL CALCULATION – CONSULTANT COSTS

Consultant Costs	Amount
ZPFI	\$4,000
Calls Attributable to Payson 2018-2028	2,460
Consultant Cost per Call	\$1.63

The total police cost per call is therefore \$39.77.²

TABLE 9: POLICE COST PER CALL TOTAL

Cost per Call	Amount
Buy-In to Excess Capacity	\$38.14
Consultant Cost	\$1.63
Total Police Cost per Call	\$39.77

The cost per call of \$39.77 is then multiplied by the number of calls per residential unit or per non-residential square foot to arrive at the total cost for police facilities. The maximum fee for a residential unit is \$88.14; the maximum fee for non-residential development is \$0.03 per square foot.

TABLE 10: POLICE COST PER UNIT CALCULATION

	Calls per Unit	Cost per Call	Maximum Fee	Per SF
Residential Fees	2.22	\$39.77	\$88.14	
Non-Residential Fees per 1,000 SF	0.65	\$39.77	\$25.99	\$0.03

Fire. The cost calculations for fire are based on new development paying for its fair share of the cost of constructing a new fire station, as there is no existing, excess capacity which can serve the needs of new development.

TABLE 11: FIRE COST PER CALL CALCULATION – NEW CONSTRUCTION

Description	Amount
SF per Call	5.10
Growth in Payson Calls, 2018-2028	318
SF Needed, 2018-2028	1,622.40
Cost per SF	\$400
Cost of SF Needed, 2018-2028	\$648,960
Subtotal Cost per Call	\$2,040.76

In addition, consultant costs can be charged for the preparation of the Public Safety IFFP and IFA.

TABLE 12: FIRE COST PER CALL CALCULATION – CONSULTANT COSTS

Consultant Costs	Amount
ZPFI	\$4,000
Calls Attributable to Payson 2018-2028	318
Consultant Cost per Call	\$12.58

² There is no impact fee fund balance for police; therefore, no credits need to be made against the impact fee.

The total cost per call for fire is \$2,053.33³ for the cost of a fire building.

TABLE 13: FIRE BUILDING COST PER CALL CALCULATION – SUMMARY

Description	Amount
New Construction	\$2,040.76
Consultant Costs	\$12.58
Total Cost per Call	\$2,053.33

In addition, nonresidential development can be charged for its fair share of the acquisition of the two new fire trucks to be purchased in 2021 and in 2024.

TABLE 14: FIRE TRUCK COST PER CALL CALCULATION – SUMMARY

Truck Purchased in 2021		Truck Purchased in 2024	
Commercial Calls 2019	942	Commercial Calls 2019	942
Life of Fire Truck in Years	20	Life of Fire Truck in Years	20
All Calls 2041	3,534	All Calls 2044	3,728
Commercial Calls 2028	1,074	Commercial Calls 2028	1,074
Growth in Commercial Calls, 2019-2028	132	Growth in Commercial Calls, 2019-2028	132
% of Truck Attributable to New Development, 2019-2028	3.7%	% of Truck Attributable to New Development, 2019-2028	3.5%
Cost of Truck	\$650,000	Cost of Truck	\$650,000
Salvage Value of Truck	\$200,000	Salvage Value of Truck	\$200,000
Impact-Fee Eligible Cost	\$450,000	Impact-Fee Eligible Cost	\$450,000
Cost to New Development, 2019-2028	\$16,808.15	Cost to New Development, 2019-2028	\$15,933.48
Cost per Call	\$127.33	Cost per Call	\$120.71

The cost per call of \$2,053.33 is then multiplied by the number of calls per residential unit to arrive at the maximum impact fee per residential unit. For commercial development, the cost per call calculation includes the \$2,053.33 cost per call for the fire station facility, as well as the \$127.33 and \$120.71 per call for the two fire trucks. The maximum fire fee for a residential unit is \$404.06; the maximum fee for non-residential development is \$0.44 per square foot.

TABLE 15: FIRE COST PER UNIT CALCULATION – SUMMARY

	Calls per Unit	Cost per Call - Building	Cost per Call - Fire Trucks	Maximum Fee	Per SF
Residential Fees	0.197	\$2,053.33		\$404.06	
Non-Residential Fees per 1,000 SF	0.19	\$2,053.33	\$248.04	\$437.07	\$0.44

Summary of Police and Fire Costs

³ There is no impact fee fund balance for fire; therefore, no credits need to be made against the impact fee.

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

TABLE 16: POLICE AND FIRE COST PER UNIT

	Police	Fire	Total
Residential	\$88.14	\$404.06	\$492.20
Commercial - per sf	\$0.03	\$0.44	\$0.46

Utah Code Legal Requirements

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

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

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

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

- how anticipated impacts are reasonably related to the anticipated development activity

- the proportionate share of:

- costs for existing capacity that will be recouped; and

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

- how the impact fee was calculated.

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

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

- the cost of system improvements for each public facility;

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

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

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

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

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

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

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

construction contract price;

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

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

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

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

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

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

Notice of Intent to Prepare Impact Fee Analysis. A local political subdivision must provide written notice of its intent to prepare an IFA before preparing the Analysis (Utah Code 11-36a-503(1)). This notice must

be posted on the Utah Public Notice website. The City has complied with this noticing requirement for the IFA by posting notice.

Impact Fee Analysis

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))

Police. Police facilities will need to expand by 1,371 square feet by 2028 in order to maintain existing service levels for residential and nonresidential development, as well as to meet the demands of pass-thru traffic. New demand originating in Payson will account for 1,234 square feet of that demand. This reflects a constant ratio of 0.50 building square feet per call. The cost of the pass-thru growth cannot be included in the calculation of impact fees.

TABLE 17: 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
2018	12,817	3,204	1,780	8,929
2019	12,970	3,242	1,801	9,035
2020	13,138	3,284	1,825	9,153
2021	13,309	3,327	1,848	9,272
2022	13,495	3,374	1,874	9,402
2023	13,683	3,421	1,900	9,533
2024	13,890	3,472	1,929	9,677
2025	14,098	3,524	1,958	9,821
2026	14,324	3,581	1,989	9,979
2027	14,552	3,638	2,021	10,138
2028	14,785	3,696	2,053	10,300
Growth, 2018-2028	1,968	492	273	1,371

Fire. The City intends to build a new fire station in order to maintain its existing service level of 5.10 building square feet per call.

TABLE 18: FACILITIES NEEDED (FIRE BUILDING SQUARE FEET) TO MAINTAIN EXISTING FIRE SERVICE LEVELS FROM NEW DEVELOPMENT IN PAYSON

Year	Total Fire Calls*	Residential Calls	Nonresidential Calls	Building SF Needed
2018	2,434	1,138	931	12,418
2019	2,463	1,152	942	12,566
2020	2,495	1,167	954	12,729
2021	2,528	1,182	967	12,898
2022	2,562	1,198	980	13,071
2023	2,599	1,215	994	13,260
2024	2,637	1,233	1,009	13,454
2025	2,678	1,252	1,024	13,663

Year	Total Fire Calls*	Residential Calls	Nonresidential Calls	Building SF Needed
2026	2,720	1,272	1,040	13,877
2027	2,763	1,292	1,057	14,097
2028	2,808	1,313	1,074	14,326
Growth 2018-2028	374	175	143	1,908

*Also includes growth in pass-thru calls which are not shown in the table. Of the 1,908 square feet needed by 2028, 1,622 square feet are needed to serve the demands originating in Payson; another 286 square feet are needed to serve the demands of pass-thru traffic.

Identify the Means by Which the Political Subdivision or Private Entity Will Meet Those Growth Demands – *Utah Code 11-36a-304((1)(b))*

Police. New development will need to buy-in to the excess capacity in the existing police facility. Based on historical records, the actual cost of the police facility, at the time that it was constructed (or had additions made thereto) is \$783,200.

Fire. New growth will need to pay for its fair share of the construction of a new fire facility. Based on recent fire stations built in the regional area, as well as discussions with architects and engineers, Payson City feels it will cost \$400 per square foot to build a new fire facility.

Growth demands will also be met through the acquisition of two new fire vehicles that cost in excess of \$500,000. The City intends to purchase a fire truck in the anticipated amount of \$650,000 in 2021 and another new truck in 2024 for an anticipated amount of \$650,000.

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 based on the current ratio of building square feet per call
- 4) Calculate the cost per call by dividing the cost of the increased 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. The first step is to take the projected residential and nonresidential growth and project the increased demand that will result. This is done using the current ratio of 2.22 calls per residential unit and 0.000654 calls for every square foot of nonresidential space.

TABLE 19: FACILITIES NEEDED (POLICE BUILDING SQUARE FEET) TO MAINTAIN PROPOSED POLICE SERVICE LEVELS

Projected Growth in Police Calls	Residential Calls	Non-Residential Calls	Pass-Thru Calls	Residential Units	Non-Residential SF	TOTAL SF Needed by Payson	TOTAL SF Needed by All
2018	12,817	3,204	1,780	5,783	4,902,153	8,036	8,929
2019	12,970	3,242	1,801	5,852	4,960,643	8,132	9,035
2020	13,138	3,284	1,825	5,928	5,025,067	8,237	9,153
2021	13,309	3,327	1,848	6,005	5,090,339	8,345	9,272
2022	13,495	3,374	1,874	6,089	5,161,544	8,462	9,402
2023	13,683	3,421	1,900	6,174	5,233,597	8,579	9,533
2024	13,890	3,472	1,929	6,267	5,312,432	8,709	9,677
2025	14,098	3,524	1,958	6,361	5,392,114	8,839	9,821
2026	14,324	3,581	1,989	6,463	5,478,578	8,981	9,979
2027	14,552	3,638	2,021	6,566	5,565,889	9,124	10,138
2028	14,785	3,696	2,053	6,671	5,654,896	9,270	10,300
Growth 2018-2028	1,968	492	273	888	752,743	1,234	1,371

The next step calculates the proportionate share of the police facilities needed by new development through 2028. The cost per call for police is \$38.14, based on buying-in to existing, excess capacity.

TABLE 20: POLICE COST PER CALL CALCULATION - BUY-IN TO EXISTING, EXCESS CAPACITY

Description	Amount
Building Actual Cost	\$783,200
Call Capacity of Existing Building	20,534
Calls Attributable to Payson 2018-2028	2,460
Percent of Building Cost to New Development, 2018-2028	12.0%
Cost Attributable to New Development, 2018-2028	\$93,832.20
Cost per Call	\$38.14

In addition, consultant costs can be charged for the preparation of the Public Safety IFFP and IFA.

TABLE 21: POLICE COST PER CALL CALCULATION – CONSULTANT COSTS

Consultant Costs	Amount
ZPFI	\$4,000
Calls Attributable to Payson 2018-2028	2,460
Consultant Cost per Call	\$1.63

The total police cost per call is therefore \$39.77.⁴

TABLE 22: POLICE COST PER CALL TOTAL

⁴ There is no impact fee fund balance for police; therefore, no credits need to be made against the impact fee.

Cost per Call	Amount
Buy-In to Excess Capacity	\$38.14
Consultant Cost	\$1.63
Total Police Cost per Call	\$39.77

The cost per call of \$39.77 is then multiplied by the number of calls per residential unit or per non-residential square foot to arrive at the total cost for police facilities. The maximum fee for a residential unit is \$88.14; the maximum fee for non-residential development is \$0.03 per square foot.

TABLE 23: POLICE COST PER UNIT CALCULATION

	Calls per Unit	Cost per Call	Maximum Fee	Per SF
Residential Fees	2.22	\$39.77	\$88.14	
Non-Residential Fees per 1,000 SF	0.65	\$39.77	\$25.99	\$0.03

Fire. The first step is to take the projected growth and calculate the additional calls for service and station space that will be needed due to new development.

TABLE 24: GROWTH IN FIRE CALLS FOR SERVICE

Projected Growth in Fire Calls	Total Fire Calls	Residential Calls	Nonresidential Calls	Pass-Thru Calls	Residential Units	Nonresidential SF	SF Needed by Payson Origination	TOTAL Sf Needed
2018	2,434	1,138	931	365	5,783	4,902,153	10,556	12,418
2019	2,463	1,152	942	369	5,852	4,960,643	10,683	12,566
2020	2,495	1,167	954	374	5,928	5,025,067	10,821	12,729
2021	2,528	1,182	967	379	6,005	5,090,339	10,964	12,898
2022	2,562	1,198	980	384	6,089	5,161,544	11,112	13,071
2023	2,599	1,215	994	390	6,174	5,233,597	11,270	13,260
2024	2,637	1,233	1,009	395	6,267	5,312,432	11,438	13,454
2025	2,678	1,252	1,024	402	6,361	5,392,114	11,612	13,663
2026	2,720	1,272	1,040	408	6,463	5,478,578	11,796	13,877
2027	2,763	1,292	1,057	414	6,566	5,565,889	11,984	14,097
2028	2,808	1,313	1,074	421	6,671	5,654,896	12,178	14,326
Growth 2018-2028	318	175	143	56	888	752,743	1,622	1,908

The cost calculations for fire are based on new development paying for its fair share of the cost of constructing a new fire station, as there is no existing, excess capacity which can serve the needs of new development.

TABLE 25: FIRE COST PER CALL CALCULATION – NEW CONSTRUCTION

Description	Amount
SF per Call	5.10
Growth in Payson Calls, 2018-2028	318
SF Needed, 2018-2028	1,622.40
Cost per SF	\$400
Cost of SF Needed, 2018-2028	\$648,960
Subtotal Cost per Call	\$2,040.76

In addition, consultant costs can be charged for the preparation of the Public Safety IFFP and IFA.

TABLE 26: FIRE COST PER CALL CALCULATION – CONSULTANT COSTS

Consultant Costs	Amount
ZPFI	\$4,000
Calls Attributable to Payson 2018-2028	318
Consultant Cost per Call	\$12.58

The total cost per call for fire facilities is \$2,053.33.⁵

TABLE 27: FIRE BUILDING COST PER CALL CALCULATION – SUMMARY

Description	Amount
New Construction	\$2,040.76
Consultant Costs	\$12.58
Total Cost per Call	\$2,053.33

In addition, nonresidential development can be charged for its fair share of the acquisition of the two new fire trucks to be purchased in 2021 and in 2024.

TABLE 28: FIRE TRUCK COST PER CALL CALCULATION – SUMMARY

Truck Purchased in 2021		Truck Purchased in 2024	
Commercial Calls 2019	942	Commercial Calls 2019	942
Life of Fire Truck in Years	20	Life of Fire Truck in Years	20
All Calls 2041 (Capacity of Truck)	3,534	All Calls 2044 (Capacity of Truck)	3,728
Commercial Calls 2028	1,074	Commercial Calls 2028	1,074
Growth in Commercial Calls, 2019-2028	132	Growth in Commercial Calls, 2019-2028	132
% of Truck Attributable to New Development, 2019-2028	3.7%	% of Truck Attributable to New Development, 2019-2028	3.5%
Cost of Truck	\$650,000	Cost of Truck	\$650,000
Salvage Value of Truck	\$200,000	Salvage Value of Truck	\$200,000
Impact-Fee Eligible Cost	\$450,000	Impact-Fee Eligible Cost	\$450,000
Cost to New Development, 2019-2028	\$16,808.15	Cost to New Development, 2019-2028	\$15,933.48
Cost per Call	\$127.33	Cost per Call	\$120.71

The cost per call of \$2,053.33 is then multiplied by the number of calls per residential unit to arrive at the maximum impact fee per residential unit. For commercial development, the cost per call calculation includes the \$2,053.33 cost per call for the fire station facility, as well as the \$127.33 and \$120.71 per call for the two fire trucks. The maximum fire fee for a residential unit is \$404.06; the maximum fee for non-residential development is \$0.44 per square foot.

⁵ There is no impact fee fund balance for fire; therefore, no credits need to be made against the impact fee.

TABLE 29: FIRE COST PER UNIT CALCULATION – SUMMARY

	Calls per Unit	Cost per Call - Building	Cost per Call - Fire Trucks	Maximum Fee	Per SF
Residential Fees	0.197	\$2,053.33		\$404.06	
Non-Residential Fees per 1,000 SF	0.19	\$2,053.33	\$248.04	\$437.07	\$0.44

Summary of Police and Fire Costs

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

TABLE 30: POLICE AND FIRE COST PER UNIT

	Police	Fire	Total
Residential	\$88.14	\$404.06	\$492.20
Commercial - per sf	\$0.03	\$0.44	\$0.46

Certification

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

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