

# Payson City



## Public Safety Impact Fee Facilities Plan



## IMPACT FEE FACILITIES PLAN PAYSON CITY

### Executive Summary

#### Background

This Impact Fee Facilities Plan (IFFP) 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.

#### New Development and Growth

Payson City is experiencing fairly strong population growth. Residential and non-residential growth creates the demand for new public safety capital facilities. Projected growth is shown in the following table:

TABLE 1: 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
2028	23,220	6,671	5,654,896
<b>Growth 2018-2028</b>	<b>3,093</b>	<b>888</b>	<b>752,743</b>

Source: Payson City; ZPFI; Utah County Assessor database

#### Identify the Existing and Proposed Levels of Service and Excess Capacity

*Utah Code 11-36a-302(1)(a)(i)(ii)(iii)*

The IFFP considers only *system* facilities in the calculation of impact fees. For the City, this has been determined to mean public safety buildings, as well as fire vehicles that were or will be acquired within the next six years at a cost of \$500,000 or more.

Existing service levels for both police and fire are based on the current capital facilities (i.e., building square feet) as measured per demand unit. Demand units increase with development which generates

more calls for service and, therefore, the need for more public building space. In addition, existing service levels for fire include fire vehicles acquired at a cost of \$500,000 or more.

Police. The City had 16,021 calls for service that originated from development in Payson in 2018.<sup>1</sup> With the growth that the City is experiencing, these calls for service will only increase in the future. The City feels that while demands will increase, there is sufficient space in the existing police facility to accommodate new growth through at least 2028.

During 2018, the City averaged 2.22 police calls per residential dwelling unit and 0.65 calls per 1,000 sf of nonresidential space. This results in an existing service level of 0.58 square feet of police facility space for every police call. By 2028, the proposed level of service will be 0.50 building square feet per call, calculated by dividing by the total building square feet of 10,300 by the anticipated 20,534 calls for service in 2028.

TABLE 2: EXISTING LEVEL OF SERVICE - POLICE

	TOTAL	Residential	Non-Residential
2018 Police Calls (less calls attributed to pass-thru traffic)	16,021	12,817	3,204
Residential Dwelling Units or Non-Residential Building SF		5,783	4,902,153
Average Annual Calls per Residential Dwelling Unit or Nonresidential Building SF		2.216	0.000654
TOTAL Attributable Police Building SF	9,270	7,416.10	1,853.90
Police Building SF per Call		0.58	0.58

Fire. In 2018, the City received 2,434 fire calls for service; of these calls, 2,069 originated in Payson.<sup>2</sup> The remaining 365 calls were attributable to pass-thru traffic. The City currently has 12,418 square feet of building space for fire services. The fire station is considered to be at capacity and the City intends to build a new fire station in the near term. However, only 10,556 square feet are attributed to fire calls that originate in Payson; the remaining 1,862 square feet are attributed to the 365 pass-thru calls.<sup>3</sup>

On average, there are 0.197 calls per residential dwelling unit and 0.00019 calls annually per nonresidential square foot of space.

TABLE 3: EXISTING LEVEL OF SERVICE – FIRE

	Total	Residential	Non-Residential
2018 Fire Calls from Payson Development	2,069	1,138	931

<sup>1</sup> Total calls for service in Payson were 17,801 in 2018. These calls have been reduced to account for the fact that Payson City's Police Department attributes 10 percent of all calls to pass-through traffic that does not originate in Payson.

<sup>2</sup> Total fire calls in Payson have been reduced to account for the fact that Payson City's Fire Department attributes 15 percent of all calls to pass-through traffic that does not originate in Payson.

<sup>3</sup> Because only 85 percent of calls originate in Payson, only 85 percent of fire station space is attributed to Payson development.

	Total	Residential	Non-Residential
Residential Units/ Nonresidential Building SF		5,783	4,902,153
Calls per Residential Dwelling Unit or Nonresidential Building SF		0.197	0.00019
TOTAL Attributable Fire Building SF	10,556	5,805.95	4,749.86
Fire Building SF per Call		5.10	5.10

With 2,434 total fire calls for service in 2018 and 12,418 fire building square feet, the existing level of service is 5.10 building square feet per call. Because the City intends to build a new fire station in the near term, the existing service level is also the proposed service level.

The City has two fire vehicles that can be included in the calculation of impact fees. The City intends to purchase a new fire truck in 2021 at a cost of \$650,000 and another new fire truck in 2024 at a cost of \$650,000.

### Identify Demands Placed Upon Existing Public Facilities by New Development Activity at the Proposed Level of Service

#### *Utah Code 11-36a-302(1)(a)(iv)*

Police. The existing police station currently has excess capacity to serve development through 2028. Therefore, no new facilities are needed in order to meet growth demands in the City. New residential and non-residential development will be required to buy-in to the excess capacity in the existing police station. New development in Payson (not including pass-thru demand) will consume an additional 1,234 square feet of building space by 2028.<sup>4</sup>

Fire. The fire station is currently at capacity. In order to meet the demands of new growth from Payson development (not including pass-thru demand), the City will need an additional 1,622 square feet of space by 2028.<sup>5</sup>

### Identify How the Growth Demands Will Be Met

#### *Utah Code 11-36a-302(1)(a)(v)*

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.<sup>6</sup>

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

<sup>4</sup> Calculated by multiplying the growth in Payson calls from 2018 to 2028 (2,460 calls) by the proposed standard of 0.50 square feet per call.

<sup>5</sup> Calculated by multiplying the growth in calls from 2018 to 2028 (318 calls) by the proposed standard of 5.10 square feet per call.

<sup>6</sup> Source: Payson City



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.

## **Consideration of Revenue Sources to Finance Impacts on System Improvements**

### *Utah Code 11-36a-302(2)*

This Impact Fee Facilities Plan includes a thorough discussion of all potential revenue sources for public safety improvements. These revenue sources include grants, bonds, interfund loans, transfers from the General Fund, impact fees and anticipated or accepted dedications of system improvements.

## **Utah Code Legal Requirements**

Utah law requires that communities prepare an Impact Fee Facilities Plan before preparing an Impact Fee Analysis (IFA) and enacting an impact fee. Utah law also requires that communities give notice of their intent to prepare and adopt an IFFP. This IFFP follows all legal requirements as outlined below. The City has retained Zions Public Finance, Inc. (ZPFI) to prepare this Impact Fee Facilities Plan in accordance with legal requirements.

### *Notice of Intent to Prepare Impact Fee Facilities Plan*

A local political subdivision must provide written notice of its intent to prepare an IFFP before preparing the Plan (Utah Code §11-36a-501). This notice must be posted on the Utah Public Notice website. The City has complied with this noticing requirement for the IFFP.

### *Preparation of Impact Fee Facilities Plan*

Utah Code requires that each local political subdivision, before imposing an impact fee, prepare an impact fee facilities plan. (Utah Code 11-36a-301).

Section 11-36a-302(a) of the Utah Code outlines the requirements of an IFFP which is required to identify the following:

- (i) identify the existing level of service
- (ii) establish a proposed level of service
- (iii) identify any excess capacity to accommodate future growth at the proposed level of service
- (iv) identify demands placed upon existing facilities by new development activity at the proposed level of service; and
- (v) identify the means by which the political subdivision or private entity will meet those growth demands.

Further, the proposed level of service may:

- (i) exceed the existing level of service if, independent of the use of impact fees, the political subdivision or private entity provides, implements, and maintains the means to increase the existing level of service for existing demand within six years of the date on which new growth is charged for the proposed level of service; or
- (ii) establish a new public facility if, independent of the use of impact fees, the political subdivision or private entity provides, implements, and maintains the means to increase the existing level of service for existing demand within six years of the date on which new growth is charged for the proposed level of service.

In preparing an impact fee facilities plan, each local political subdivision shall generally consider all revenue sources to finance the impacts on system improvements, including:

- (a) grants
- (b) bonds
- (c) interfund loans
- (d) transfers from the General Fund
- (e) impact fees; and
- (f) anticipated or accepted dedications of system improvements.

#### *Certification of Impact Fee Facilities Plan*

Utah Code states that an impact fee facilities plan shall include a written certification from the person or entity that prepares the impact fee facilities plan. This certification is included at the conclusion of this analysis.

## Existing Service Levels

*Utah Code 11-36a-302(1)(a)(i)(ii)(iii)*

### Growth in Demand

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

**TABLE 4: 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
2028	23,220	6,671	5,654,896
<b>Growth 2018-2028</b>	<b>3,093</b>	<b>888</b>	<b>752,743</b>

Source: Payson City

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 Payson. Additional calls may be received for pass-through traffic, but these demand units are not included in the calculation of impact fees.

**TABLE 5: POLICE – PROJECTED GROWTH IN CALLS FOR SERVICE BY DEVELOPMENT IN PAYSON**

Year	Total Police Calls*	Residential Calls	Non-Residential Calls	Residential Units	Non-Residential SF	Calls per Residential Unit	Calls per Nonresidential 1000 SF
2018	17,801	12,817	3,204	5,783	4,902,153	2.22	0.65
2019	18,013	12,970	3,242	5,852	4,960,643	2.22	0.65
2020	18,247	13,138	3,284	5,928	5,025,067	2.22	0.65
2021	18,484	13,309	3,327	6,005	5,090,339	2.22	0.65
2022	18,743	13,495	3,374	6,089	5,161,544	2.22	0.65
2023	19,004	13,683	3,421	6,174	5,233,597	2.22	0.65
2024	19,291	13,890	3,472	6,267	5,312,432	2.22	0.65
2025	19,580	14,098	3,524	6,361	5,392,114	2.22	0.65
2026	19,894	14,324	3,581	6,463	5,478,578	2.22	0.65
2027	20,211	14,552	3,638	6,566	5,565,889	2.22	0.65
2028	20,534	14,785	3,696	6,671	5,654,896	2.22	0.65
<b>Growth, 2018-2028</b>	<b>2,733</b>	<b>1,968</b>	<b>492</b>	<b>888</b>	<b>752,743</b>		

Year	Total Police Calls*	Residential Calls	Non-Residential Calls	Residential Units	Non-Residential SF	Calls per Residential Unit	Calls per Nonresidential 1000 SF
*Includes pass-thru calls that are not shown in this table							

**Fire:** The increased fire calls for service, originating in Payson, are projected as shown in the following table. Additional calls may be received for pass-through traffic, but these calls are not included in the calculation of impact fees.

**TABLE 6: FIRE – PROJECTED GROWTH IN CALLS FOR SERVICE**

Year	Total Fire Calls*	Residential Calls	Nonresidential I Calls	Residential Units	Nonresidential SF	Calls per Residential Unit	Calls per Nonresidential 1,000 SF
2018	2,434	1,138	931	5,783	4,902,153	0.197	0.19
2019	2,463	1,152	942	5,852	4,960,643	0.197	0.19
2020	2,495	1,167	954	5,928	5,025,067	0.197	0.19
2021	2,528	1,182	967	6,005	5,090,339	0.197	0.19
2022	2,562	1,198	980	6,089	5,161,544	0.197	0.19
2023	2,599	1,215	994	6,174	5,233,597	0.197	0.19
2024	2,637	1,233	1,009	6,267	5,312,432	0.197	0.19
2025	2,678	1,252	1,024	6,361	5,392,114	0.197	0.19
2026	2,720	1,272	1,040	6,463	5,478,578	0.197	0.19
2027	2,763	1,292	1,057	6,566	5,565,889	0.197	0.19
2028	2,808	1,313	1,074	6,671	5,654,896	0.197	0.19
<b>Growth, 2018-2028</b>	<b>374</b>	<b>175</b>	<b>143</b>	<b>888</b>	<b>752,743</b>		
*Includes pass-thru calls that are not shown in this table							

## Existing Service Levels

**Police.** The City had 16,021 calls for service by residents of Payson in 2018.<sup>7</sup> With the growth that the City is experiencing, these demand units (calls for service) will only increase in the future. The City will need additional space to house the increased personnel that will need to be hired in order to provide services for the increased demand. The City has no excess capacity in its existing police facilities and will therefore need to construct new facilities in order to meet the demands of new growth.

There are currently 2.22 calls per residential dwelling unit and 0.65 calls per 1,000 nonresidential square feet of space. This results in an existing service level of 0.58 square feet of police facilities for each demand unit.<sup>8</sup>

<sup>7</sup> Total calls for service (17,801) have been reduced to account for the fact that 10 percent of all calls are attributed to pass-through traffic that does not originate in Payson.

<sup>8</sup> Police facilities currently total 10,300 square feet. After discounting for calls originating from pass-through traffic, development in Payson accounts for 9,270 square feet of space, calculated taking the total calls in Payson (16,021) divided by total calls in the City (17,081) and multiplying by the 10,300 square feet in the police facility.



TABLE 7: EXISTING LEVEL OF SERVICE - POLICE

	Total	Residential	Non-Residential
2018 Police Calls (less calls attributed to pass-thru traffic)	16,021	12,817	3,204
Residential Dwelling Units or Non-Residential SF		5,783	4,902,153
Average Annual Calls per Residential Dwelling Unit or Nonresidential Building SF		2.216	0.00065359
TOTAL Attributable Police Bldg SF	9,270	7,416.10	1,853.90
Police Bldg SF per Call		0.58	0.58

Fire. The City currently has 12,418 square feet of building space for fire services. The City had a total of 2,434 fire calls in 2018, with 2,069 of these calls originating from Payson residents.<sup>9</sup> Therefore, approximately 85 percent of the fire station space (2,069 divided by 2,434) is attributable to demand created by development in Payson (rather than pass-through traffic). This results in existing demand for 10,556 square feet of space by Payson development.

There are 0.197 calls for service per residential dwelling unit and 0.00019 calls for service per nonresidential square foot of space.

TABLE 8: EXISTING LEVEL OF SERVICE – FIRE

	TOTAL	Residential	Non-Residential
2018 Fire Calls from Payson Development	2,069	1,138	931
Residential Units/ Nonresidential Building SF		5,783	4,902,153
Calls per Residential Dwelling Unit or Nonresidential Building SF		0.197	0.00019
TOTAL Attributable Fire Building SF	10,556	5,805.95	4,749.86
Fire Building SF per Call		5.10	5.10

The existing level of service is 5.10 building square feet per call.

The City currently has no fire vehicles that can be considered in the calculation of impact fees.

## Proposed Level of Service

Police. The existing police station currently has excess capacity to serve development through 2028. Therefore, no new facilities are needed in order to meet growth demands in the City. New residential and non-residential development will be required to buy-in to the excess capacity in the existing police station.

<sup>9</sup> Total calls for service were reduced to account for the fact that 15 percent of all fire calls are attributed to pass-through traffic that does not originate in Payson.

New development in Payson (not including pass-thru demand) will consume an additional 1,234 square feet of building space by 2028.<sup>10</sup>

The proposed standard is the 2028 standard of 0.50 square feet per call, calculated by dividing the total square feet in the police facility (10,300) by the total number of calls in 2028 (20,534).

Fire. With 2,434 total fire calls for service in 2018 and 12,418 fire building square feet, the existing level of service is 5.10 building square feet per call. 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.

The City intends to purchase a new fire truck in 2021 at a cost of \$650,000 and another new fire truck in 2024 at a cost of \$650,000. If purchased within this timeframe, the vehicles can be included in the calculation of impact fees.

## Excess Capacity

Police. The police building has excess capacity of 1,371 square feet<sup>11</sup> which will be consumed by new development by 2028.

Fire. There is no excess capacity in the existing fire station.

## Identify Demands Placed upon Existing Facilities by New Development Activity at the Proposed Level of Service

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 9: 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

<sup>10</sup> Calculated by multiplying the growth in Payson calls from 2018 to 2028 (2,460 calls) by the proposed standard of 0.50 square feet per call.

<sup>11</sup> With a total of 10,300 square feet in the existing police facility which will serve new development through 2028, the proposed level of service is 0.50 building square feet per call (10,300 sf / 20,534 calls for service in 2028). This means that current demand, at the proposed standard, represents 8,929 square feet of space (calculated by multiplying the 17,801 calls for service in 2018 by the proposed standard of 0.50 calls per building square foot), leaving 1,371 square feet of excess capacity.

Year	Residential Calls	Non-Residential Calls	Pass-Thru Calls	Total Police SF Needed
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
<b>Growth, 2018-2028</b>	<b>1,968</b>	<b>492</b>	<b>273</b>	<b>1,371</b>

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 10: 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
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
<b>Growth 2018-2028</b>	<b>374</b>	<b>175</b>	<b>143</b>	<b>1,908</b>

\*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

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.

## Manner of Financing for Public Facilities

*Utah Code 11-36a-304(2)(c)(d)(e)*

Impact fees will be used to fund the established growth-driven public safety services for law enforcement and fire.

### Credits Against Impact Fees

*Utah Code 11-36a-304(2)(f)*

The Impact Fees Act requires credits to be paid back to development for future fees that may be paid to fund system improvements found in the IFFP so that new development is not charged twice. Credits may also be paid back to developers who have constructed or directly funded items that are included in the IFFP or donated to the City in lieu of impact fees, including the dedication of land for system improvements. This situation does not apply to developer exactions or improvements required to offset density or as a condition for development. Any item that a developer funds must be included in the IFFP if a credit is to be issued and must be agreed upon with the City before construction of the improvements.

In the situation that a developer chooses to construct facilities found in the IFFP in lieu of impact fees, the arrangement must be made through the developer and the City.

The standard impact fee can also be decreased to respond to unusual circumstances in specific cases in order to ensure that impact fees are imposed fairly. In certain cases, a developer may submit studies and data that clearly show a need for adjustment.

At the discretion of the City, impact fees may be modified for low-income housing, although alternate sources of funding must be identified.

**Grants**

The City is unaware of any potential grant sources for future public safety facilities. However, should it be the recipient of any such grants, it will then look at the potential to reduce impact fees.

**Bonds**

There are no bonds outstanding for either the police or fire facilities. If the City chooses to issue a bond to finance the new fire facility, it may need to make credits against the bond, depending on how the City chooses to finance the new facility.

**Transfer from General Fund**

To the extent that the City is able to generate net revenues in its General Fund, it may choose to transfer all or a portion of the net revenues to the City's capital fund. It is most likely that, if net revenues should be generated, they will be used to reach the Proposed Service Levels recommended in the City's Master Plan and not to offset the demands generated by new development, which is anticipated to be offset with impact fees.

**Impact Fees**

Because of the growth anticipated to occur in the City, impact fees are a viable means of allowing new development to pay for the impacts that it places on the existing system. This IFFP is developed in accordance with legal guidelines so that an Impact Fee Analysis may be prepared and the City may charge impact fees for public safety.

**Anticipated or Accepted Dedications of System Improvements**

Any item that a developer funds must be included in the IFFP if a credit against impact fees is to be issued and must be agreed upon with the City before construction of the improvements.

**Certification**

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

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. Complies in each and every relevant respect with the Impact Fees Act.