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

FOR SERVICES RELATED TO PARKS & RECREATION, CULINARY WATER, STORM DRAIN, & TRANSPORTATION

TOQUERVILLE CITY, UT

AUGUST 2021

REVIEW DRAFT

LEWIS YOUNG ROBERTSON & BURNINGHAM, INC.

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IMPACT FEE CERTIFICATION

IFFP CERTIFICATION

Lewis Young Robertson & Burningham, Inc. ("LYRB") certifies that the attached impact fee facilities plan ("IFFP"):

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 each and every relevant respect with the Impact Fees Act.

IFA CERTIFICATION

LYRB certifies that the attached impact fee analysis ("IFA"):

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 each and every relevant respect with the Impact Fees Act.

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Lewis Young Robertson & Burningham, Inc. makes this certification with the following caveats:

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 If all or a portion of the IFA are modified or amended, this certification is no longer valid.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

LEWIS YOUNG ROBERTSON & BURNINGHAM, INC.

DEFINITIONS

The following acronyms or abbreviations are used in this document:

CFP: 2020 Toquerville Capital Facilities Plan (updated May 2021) completed by Alpha Engineering

ERC: Equivalent Residential Connection

HH: Household

IFA: Impact Fee Analysis

IFFP: Impact Fee Facilities Plan

LOS: Level of Service

LYRB: Lewis Young Robertson and Burningham, Inc.

SF: Square Feet

SFR: Single-Family Residential

TAZ: Traffic Area Zone

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SECTION 1: EXECUTIVE SUMMARY

The purpose of this IFFP and IFA is to fulfill the requirements established in Utah Code Title 11 Chapter 36a, the "Impact Fees Act," and help Toquerville City (the "City") fund necessary capital improvements for future growth. This document will address the future parks and recreation, culinary water, storm drain, and transportation infrastructure needed to serve the City through the next 10 years, as well as the appropriate impact fees the City may charge to new growth to maintain the existing level of service (LOS). This document is supported by the 2020 Toquerville Capital Facilities Plan (updated May 2021) completed by Alpha Engineering (the "CFP"), as well as information provided by the City.

- **Impact Fee Service Area:** The Service Area for the parks and recreation, culinary water, storm drain, and transportation impact fees includes all areas within the City. **FIGURE 3.1** illustrates the proposed City-wide Service Area. This document identifies the necessary future system improvements for the City-wide Service Area that will maintain the existing LOS into the future.
- **Demand Analysis:** The demand units utilized in this analysis include population and households, equivalent residential connections (ERCs), acreage, and trip generation. As new development and redevelopment occurs within the City, it generates increased demand on City infrastructure. The system improvements identified in this study are designed to maintain the existing LOS for any new or redeveloped property within the City.
- **Level of Service:** The existing LOS is defined in each section of this document. Through the inventory of existing facilities, combined with the growth assumptions, this analysis identifies the LOS, which is provided to a community's existing development and ensures that future facilities maintain these standards for future development. Any excess capacity identified within existing facilities can be apportioned to new development.
- **Excess Capacity:** The demand analysis, existing facility inventory and LOS analysis allow for the development of a list of capital facilities 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. The inclusion of excess capacity is known as a "buy-in." Any demand generated from new development that overburdens the existing system beyond the existing capacity justifies the construction of new facilities. This analysis calculates the buy-in component where applicable.
- **Outstanding Debt:** The City issued Series 2010 Storm and Road Excise Tax Revenue Bonds to fund improvements to each system. The associated interest from these bonds is included in this analysis and the respective fee calculations.
- **Future Capital Facilities Analysis:** Due to the projected new development and redevelopment within the City, additional capital improvements will be necessary as they relate to parks and recreation, culinary water, storm drain, and transportation infrastructure.
- **Funding of Future Facilities:** This analysis assumes future growth-related facilities will be funded through a combination of General Fund revenues and impact fee revenues. The analysis also assumes the City will issue debt related to future roads improvements and the related interest expense is included in the impact fee calculation.

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SUMMARY OF CITY-WIDE IMPACT FEES

The impact fees proposed in this analysis will be assessed within the City-wide Service Area. The table below illustrates the calculated impact fee for parks and recreation, culinary water, storm drain, and transportation. These fees are further detailed in this report.

TABLE 1.1: MAXIMUM IMPACT FEE PER UNIT

	Unit	Impact Fees (per unit)		% Change
		Proposed	Existing	
Parks & Recreation*	Residential Unit	$6,607	$4,375	51%
Culinary Water**	ERC	$3,390	$1,795	89%
Storm Drain	Acre	$485	N/A	N/A
Transportation	SFR Unit	$2,766	$2,450	13%
Total		**$13,248**	**$8,620**	**154%**

* The previous parks fee included $2,210 for parks & recreation and $2,165 for trails. The proposed fee includes parks, recreation, and trails and is assessed based on average household size for single family and multifamily residential units.
**See fee by meter size in Table 1.2
SFR = Single-Family Residential
ERC = Equivalent Residential Connection

TABLE 1.2: WATER IMPACT FEE BY METER SIZE

METER SIZE	ERC MULTIPLIER	PROPOSED FEE PER ERC	EXISTING FEE	% CHANGE
¾" Meter	1.00	$3,390	$1,795	88.83%
1" Meter	1.78	$6,033	$3,195	88.83%
1.5" Meter	4.01	$13,587	$7,195	88.83%
2" Meter	7.13	$24,152	$12,790	88.83%
Water Impact Fees for meters larger than 2" will be calculated using the appropriate multiplier determined for the meter size multiplied by $3,390.				

TABLE 1.3: TRANSPORTATION IMPACT FEE BY LAND USE TYPE

	ITE CODE	PM PEAK	PROPOSED FEE	EXISTING FEE	% CHANGE
Single Family Residential	210	0.99	$2,766	$2,450	13%
Multi-Family Residential	220, 221, 222	0.45	$1,267	$1,111	14%
Retail/Shopping Center	820	2.51	$7,013	$6,150	14%
Industrial/Light Industrial	110	0.63	$1,760	$1,544	14%
Office	710	1.15	$3,213	$2,818	14%
Source: ITE Trip Manual (10th Edition), ITE Handbook 2nd Edition, LYRB					

NON-STANDARD IMPACT FEES

The City reserves the right under the Impact Fees Act to assess an adjusted fee that more closely matches the true impact that a specific land use will have upon public facilities.[1] This adjustment could result in a different impact fee than what is standard for its land use. An adjustment can be made 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.

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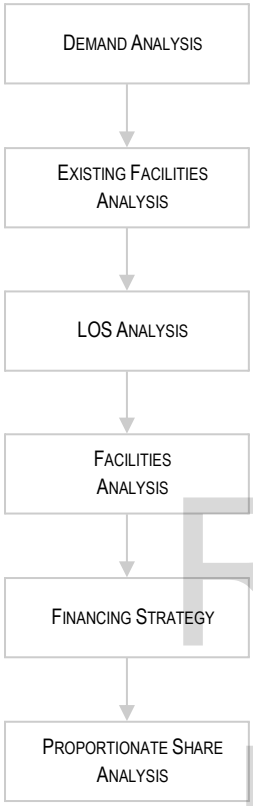
[1] 11-36a-402(1)(c)

SECTION 2: GENERAL IMPACT FEE METHODOLOGY

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 IFA. The Design Report Capital Facilities Plan, Toquerville City, prepared by Alpha Engineering in March 2020 (CFP), identifies the demands placed upon the City's existing facilities by future development and evaluates how these demands will be met by the City. The CFP also outlines the improvements, which are intended to be funded by impact fees. The purpose of the IFA is to allocate the cost of the new facilities and any excess capacity to new development, while ensuring that all methods of financing are considered. The Impact Fees Act requires that the IFFP and IFA consider the historic LOS provided to existing development and ensure that the proposed impact fees maintain the existing LOS. The following elements are important considerations when completing both an IFFP and IFA.

DEMAND ANALYSIS

The demand analysis serves as the foundation for the IFA. 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 affect system facilities.

EXISTING FACILITIES ANALYSIS

In order to quantify the demands placed upon existing public facilities by new development activity, to the extent possible the IFA considers an inventory of the City's existing system facilities. The inventory valuation should include the original construction cost and estimated useful life of each facility. The inventory of existing facilities is important to determine the excess capacity of existing facilities and the utilization of excess capacity by new development.

LEVEL OF SERVICE ANALYSIS

"Level of service" or LOS means the defined performance standard or unit of demand for each capital component of a public facility within a service area. Through the inventory of existing facilities, combined with the growth assumptions, this analysis identifies the existing LOS that is provided to a community's existing residents and ensures that future facilities maintain these standards.

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EXCESS CAPACITY AND 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 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.

FINANCING STRATEGY

This analysis must also include a consideration of all revenue sources, including impact fees, future debt costs, alternative funding sources and the dedication of system improvements, which may be used to finance system improvements.[2] 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 new facilities between the new and existing users.[3]

PROPORTIONATE SHARE ANALYSIS

The written impact fee analysis is required under the Impact Fees Act and must identify the impacts placed on the facilities by development activity and how these impacts are reasonably related to the new development. The written impact fee analysis must include a proportionate share analysis, clearly detailing each cost component and the methodology used to calculate each impact fee. A local political subdivision or private entity may only impose impact fees on development activities when its plan for financing

[2] 11-36a-302(2)
[3] 11-36a-302(3)

system improvements establishes that impact fees are necessary to achieve an equitable allocation of the costs borne in the past and to be borne in the future (UCA 11-36a-302).

IMPACT FEE METHODOLOGIES

There are two methods employed in this analysis to determine the maximum allowable impact fees: the Growth-Driven Approach and Plan Based Approach.

GROWTH-DRIVEN (PERPETUATION OF EXISTING LOS)

The growth-driven method utilizes the existing level of service and perpetuates that level of service into the future. Impact fees are then calculated to provide sufficient funds for the entity to expand or provide additional facilities, as growth occurs within the community. Under this methodology, impact fees are calculated to ensure new development provides sufficient investment to maintain the current LOS standards in the community. This approach is often used for public facilities that are not governed by specific capacity limitations and do not need to be built before development occurs (i.e. park facilities).

NEW FACILITY – PLAN BASED (FEE BASED ON DEFINED CFP)

Impact fees can be calculated based on a defined set of capital costs specified for future development. The improvements are identified in a capital plan or impact fee facilities plan as growth-related system improvements. The total cost is divided by the total demand units the improvements are designed to serve. Under this methodology, it is important to identify the existing level of service and determine any excess capacity in existing facilities that could serve new growth. Impact fees are then calculated based on many variables centered on proportionality and level of service.

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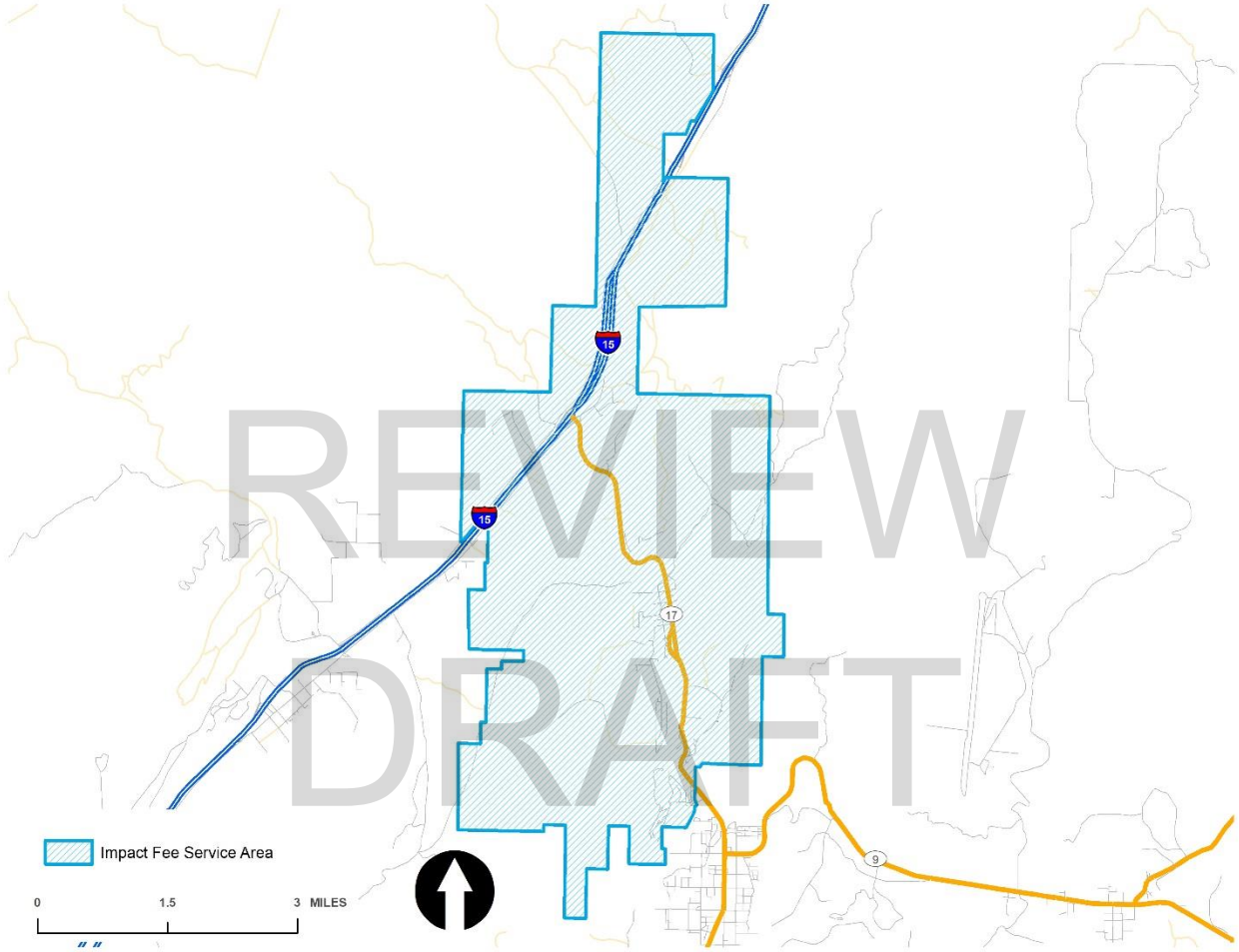
SECTION 3: OVERVIEW OF SERVICE AREA AND GENERAL DEMAND FIGURES

SERVICE AREAS

Utah Code requires the impact fee enactment to establish one or more service areas within which impact fees will be imposed.[4] The Service Area for the future parks and recreation, culinary water, storm drain, and transportation impact fees includes all areas within the current municipal boundaries of the City, as shown in **FIGURE 3.1**.

FIGURE 3.1: CITY-WIDE SERVICE AREA



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DEMAND ANALYSIS

The demand units utilized in this analysis include population and households, ERCs, acres, and trips. As new development and redevelopment occurs within the City, it generates increased demand on City infrastructure. The system improvements identified in this study are designed to maintain the existing LOS for any new or redeveloped property within the City. The acreage used to calculate the storm drain impact fees will be handled differently and excluded from the following table, however, **TABLE 3.1** identifies the existing development conditions within the City, as well as the anticipated new development and growth in demand units forecasted to occur over the 10-year planning horizon for parks, water, and transportation.

TABLE 3.1: PROJECTED GROWTH IN DEMAND UNITS

YEAR	POPULATION	HOUSEHOLDS/ERCS	TRIPS
2020	**1,826**	**686**	**812**
2030	**2,580**	**970**	**1,157**

[4] UC 11-36a-402(1)(a)

SECTION 4: PARKS AND RECREATION IFA

Parks impact fees are typically calculated using the growth driven approach. This method calculates a level of service based on existing conditions within the service area, with the intent to perpetuate that level of service into the future. Impact fees are then calculated to provide the revenue necessary for the entity to provide sufficient facilities to future development as growth occurs within the community. This approach is often used for park facilities. This chapter will establish a LOS based on the existing park facilities and amenities provided to development within the service area.

TABLE 4.1: PROJECTED GROWTH IN DEMAND UNITS

YEAR	POPULATION
2020	**1,826**
2021	1,902
2022	1,981
2023	2,064
2024	2,150
2025	2,216
2030	**2,580**
10 Yr Growth	**754**

DEMAND

The primary demand unit related to the park IFA is population growth and households. It is anticipated that the City's population will increase by 754 people in the next ten years.

EXISTING FACILITIES INVENTORY

The City's existing inventory for parks and recreation is summarized in **TABLE 4.2.** The city-owned acreage and estimated total improvement value illustrated below will be the basis for the LOS analysis discussed later in this section, and the detailed inventory can be found in **APPENDIX A.**

TABLE 4.2: EXISTING FACILITY INVENTORY

	EXISTING PARK ACRES	ELIGIBLE ACRES	TOTAL LAND VALUE	LAND VALUE PER CAPITA	TOTAL IMPROVEMENT VALUE	IMPROVEMENT VALUE PER CAPITA	TOTAL VALUE PER CAPITA
Combined Park Land	17.12	17.12	$1,369,600	$750	$3,137,986	$1,719	$2,469
Source: LYRB, Based on a baseline population of 1,826							

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LAND VALUATION

Current costs are used to determine the actual cost, in today's dollars, of duplicating the current LOS for future development in the City and does not reflect the value of the existing improvements within the City. For the purposes of this analysis, the cost to acquire new land is estimated at $80,000 per acre. This is much lower than parcels of land currently for sale in the City, while much higher than larger parcels for which the City was able to provide values, as shown in **TABLE 4.3**. The cost of land will vary across the City depending on parcel location and characteristics. In order to account for this variability and to develop a conservative fee estimate, the impact fee is based on an average cost per acre.

TABLE 4.3: LAND VALUE ASSUMPTIONS

LAND FOR SALE IN TOQUERVILLE			
LISTING	ACRES	LISTED PRICE	COST/ACRE
MLS #1681381	0.06	$174,900	$2,915,000
MLS #1681387	0.81	$168,900	$208,519
MLS #1669722	0.27	$100,000	$370,370
Source:https://www.utahrealestate.com/search/map.search/scroll-to/1681381			

LEVEL OF SERVICE

The specific demand unit used for the Park IFA is population. The population projections are based on several sources including Census data, Governor's Office of Management and Budget (GOMB) estimates, and City data. The population in the City at the time of the calculation for LOS was approximately 1,826. This analysis assumes the population within the planning window will reach 2,580 or an increase of approximately 754 residents from 2020. Because of this growth, the City will need to construct additional park facilities to maintain the existing LOS.

The future population in the City is used to determine the additional park needs. The level of service consists of two components – the land value per capita and the improvement value per capita (or the cost to purchase the land and make improvements in today's dollars), resulting in a total value per capita for all parks and recreation facilities and improvements. The LOS standards for each of these types of improvements has been calculated with a blended LOS determined for the future population, giving the City flexibility to provide future residents the types of improvements that are desired. If growth projections and land use change

significantly in the future, the City will need to update the demand projections and the impact fees. **TABLE 4.2** above summarizes the combined LOS for parks, recreation facilities, open space, and trails within the Service Area.

EXCESS CAPACITY

There is no buy-in component considered in this analysis.

MANNER OF FINANCING EXISTING PUBLIC FACILITIES

The City's existing parks infrastructure has been funded through a combination of General Fund revenues, grants, other governmental funds and donations. General Fund revenues include a mix of property taxes, sales taxes, federal and state grants, and any other available General Fund revenues. The City has not received donations to fund park and trail facilities; therefore, all park land and improvements are included in the impact fee calculations.

FUTURE CAPITAL FACILITIES ANALYSIS

Future planning for parks is an ongoing process based on the changes in population and community preference. The City will purchase and improve parks to maintain the LOS defined in this document. Actual future improvements will be determined as development occurs and the opportunity to acquire and improve park land arises. Impact fees will only be assessed to maintain the existing LOS.

Based on the expected changes in population over the planning horizon, the City will need to invest approximately $1.9 million in parks, including amenities, to maintain the existing LOS as shown in **TABLE 4.4**. This assumes the City will grow by 754 persons through 2030. The City may invest in parks and public lands at a higher level; however, impact fees cannot be used to increase the existing LOS.

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TABLE 4.4: ILLUSTRATION OF PARKS INVESTMENT NEEDED TO MAINTAIN LOS

	LAND VALUE PER CAPITA	IMPROVEMENT VALUE PER CAPITA	TOTAL VALUE PER CAPITA	BUY-IN PER CAPITA	POPULATION INCREASE	ELIGIBLE COST
Combined Parks & Recreation	$750	$1,719	$2,469	-	754	**$1,861,292**

Future investment will be used to acquire additional parks and recreation land and fund new park improvements and amenities or make improvements to existing park facilities to add capacity to the system. The following types of improvements may be considered:

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- Land Acquisition
- Sod and Irrigation Improvements
- Pavilions
- Restrooms and other Parks and Recreation Buildings
- Picnic Tables
- Playgrounds
- Trailways/Walkways
- Volleyball Courts
- Tennis Courts
- Basketball Courts
- Other Recreational Courts and Facilities
- Baseball/Softball Fields
- Multi-Purpose Fields
- Field Lighting
- Concession/ Buildings
- Parking
- Skate Parks
- Other Park and Recreation Amenities

PROPOSED PARKS IMPACT FEE

The calculation of impact fees relies upon the information contained in this analysis. The timing of construction for growth-related park facilities will depend on the rate of development and the availability of funding. For purposes of this analysis, a specific construction schedule is not required. The construction of park facilities can lag behind development without impeding continued development activity. This analysis assumes that construction of needed park facilities will proceed on a pay-as-you-go basis.

The calculation of the park impact fee is based on the Growth-Driven Approach, which is based on the increase, or **growth**, in residential demand. The growth-driven methodology utilizes the existing LOS and perpetuates that LOS into the future. Impact fees are then calculated to provide sufficient funds for the entity to expand or provide additional facilities, as growth occurs within the community. Under this methodology, impact fees are calculated to ensure new development provides sufficient investment to maintain the current LOS standards in the community. This approach is often used for public facilities that are not governed by specific capacity limitations and do not need to be built before development occurs (e.g., park facilities).

PARKS AND RECREATION IMPACT FEE CALCULATION

Utilizing the estimated land value and improvement value per capita by park type to provide the same level of improvements into the future, with the addition of the professional expense and the impact fee fund balance, the total fee per capita is shown in **TABLE 4.5** below.

TABLE 4.5: ESTIMATE OF IMPACT FEE VALUE PER CAPITA

	LAND VALUE PER CAPITA	VALUE OF IMPROVEMENTS PER CAPITA	TOTAL VALUE PER CAPITA
Total Parks Facilities	$750	$1,719	$2,469
Professional Services Expense			$14
Value Per Capita			**$2,482**

PARKS AND RECREATION IMPACT FEE BY HOUSEHOLD TYPE

Based on the per capita fee, the proposed impact fee per household is summarized in **TABLE 4.6.**

TABLE 4.6: PARK IMPACT FEE SCHEDULE

IMPACT FEE PER UNIT	PERSONS PER UNIT	FEE PER UNIT	EXISTING FEE PER UNIT	% CHANGE
Residential Unit	2.66	**$6,607**	$4,375	51%

NON-STANDARD IMPACT FEE

The proposed fees are based upon population growth. The City 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 park facilities.[5] This adjustment could result in a higher impact fee if the City determines that a particular user may create a greater impact than what is standard for its land use. The City 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.

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FORMULA FOR NON-STANDARD PARK IMPACT FEES:

Estimated Population per Unit x $2,482 = Impact Fee per Unit

[5] 11-36a-402(1)(c)

SECTION 5: CULINARY WATER IFA

This section of the analysis addresses the culinary water IFA to help the City plan for the necessary capital improvements for future growth. This section will address the future water infrastructure needed to serve the City through the next 10 years, as well as address the appropriate water impact fees the City may charge to new growth to maintain the existing LOS. The information provided herein is taken from the Design Report Capital Facilities Plan, Toquerville City, completed in March 2020 by Alpha Engineering (CFP), with additional data provided by the City's Engineering Department.

TABLE 5.1: PROJECTED GROWTH IN DEMAND UNITS

YEAR	ERCS
2020	**686**
2021	715
2022	745
2023	776
2024	808
2025	833
2026	859
2027	885
2028	913
2029	941
2030	**970**
10-Year Growth	**284**

Source: City Engineering Department

DEMAND

The primary demand unit related to the water IFA is ERCs. It is anticipated that 284 ERCs will be added to the system in the next 10 years.

EXISTING FACILITIES INVENTORY

Toquerville has high quality water available from springs about a mile above the city. The water from the springs is used for culinary and irrigation and is shared with La Verkin City and Hurricane City. The City began its closed water system in 1917 and has expanded and improved service throughout the years to its current service area. The main city water system covers the main part of Toquerville from the Springs Tank south to Litchfield Pond and from the Westfield tank to the east at Trail Ridge Estates.

Toquerville's source system has a capacity of 576,000 gallons per day. In addition to its main city water distribution system, Toquerville operates a small independent water system at Anderson Junction. Water is supplied from a well owned by the Washington County Water Conservancy District (WCWCD) and is currently used only for fire protection. Current storage facilities provide for a total of 1,750,000 gallons of capacity, with 180,000 gallons dedicated to fire flow storage. The remaining 1,570,000 gallons is available for existing and new development. The value of the existing system is shown in **TABLE 5.4**. This value represents the original cost of infrastructure based on the City's existing depreciation schedule.

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TABLE 5.2: SOURCE CAPACITY

SOURCE	YIELD (GPD)
Main System Diversion Works	
Total Main System	**576,000**

Source: CFP pg. 15-17

TABLE 5.3: STORAGE CAPACITY

STORAGE	VOLUME (MG)
Main System Diversion Works	
Springs Tanks	250,000
Westfield Tank	500,000
Trail Ridge Tank	500,000
Total Main System	**1,250,000**
Anderson Junction Well System	
Anderson Junction Tank	500,000
Total Anderson Jct	**500,000**

Source: CFP pg. 18-20

TABLE 5.4: VALUE OF EXISTING SYSTEM

	ELIGIBLE ORIGINAL COST
Water Source Existing Facilities	$79,205
Water Storage Existing Facilities	$1,990,977
Water Distribution Existing Facilities	$3,693,722

Source: Toquerville City Finance Department

LEVEL OF SERVICE

Impact fees cannot be used to finance an increase in the level of service (LOS) to current or future users of capital improvements. Therefore, it is important to identify the water LOS to ensure that the new capacities of projects financed through impact fees do

not exceed the established standard. The City's provided LOS as defined in the Design Report Capital Facilities Plan, Toquerville City, prepared by Alpha Engineering in 2020 is 475 GPD per ERC for source and 270 gallons per ERC for storage.

EXCESS CAPACITY

An analysis of current capacity based on the City's LOS is illustrated below in **TABLE 5.5**. This analysis includes a proportionate share analysis and buy-in component for source, storage and the distribution system.

TABLE 5.5: CALCULATION OF EXCESS CAPACITY

	SOURCE		STORAGE		DISTRIBUTION
Existing Source Capacity	576,000	Existing Storage Capacity (Less Fire Flow of 180,000 gal)	1,570,000	Existing Distribution Capacity	2,088
Required for Existing Development to Maintain LOS	325,850	Required for Existing Development to Maintain LOS	185,220	10-Year Demand	284
Excess Capacity	250,150	Excess Capacity	1,384,780	Proportional ERCs	13.6%
Required to New Development to Maintain LOS	134,900	Required for New Development to Maintain LOS	76,680	Value of Existing Distribution System	$3,693,722
Additional Source Needed for IFA	-	Additional Storage Needed for IFA	-	% to New Growth	13.6%
% of Total	**23.4%**	**% of Total**	**4.9%**	**Value to New Growth**	**$502,403**
Value of Existing Source System	$79,205	Value of Existing Storage System	$1,990,977		
% to New Growth	23.4%	% to New Growth	4.9%		
Value to New Growth	**$18,550**	**Value to New Growth**	**$97,241**		

MANNER OF FINANCING EXISTING PUBLIC FACILITIES

The City's existing water infrastructure has been funded through a combination of utility rate revenues and other governmental funds. This analysis also includes debt financing costs related to existing facilities.

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FUTURE CAPITAL FACILITIES ANALYSIS

The CFP calls for approximately $4 million of future water system improvements within the 10-year horizon of this analysis. The impact fee calculation considers only projects that will be city funded and growth related, and the impact fees will be based on these numbers. The estimated costs attributed to new growth were analyzed based on existing development versus future development patterns. From this analysis, a portion of future development costs were attributed to new growth and included in the impact fee analysis. **TABLE 5.6** summarizes the City's capital plans to cure existing system deficiencies and create additional capacity within the system.

TABLE 5.6: 10-YEAR ALLOCATION OF CAPITAL IMPROVEMENTS

DESCRIPTION	FUNCTION	TOTAL COST	% CITY FUNDED	% GROWTH RELATED	COST TO IFA
1-5 Year Plan					
Project 01 – Ash Creek Drive	Distribution	$240,154	100%	0%	-
Project 02 – Toquerville Heights Waterline Loop	Distribution	$446,074	100%	100%	$446,074
Project 03 – Toquerville Parkway Water Transmission Pipeline	Distribution	$1,348,003	100%	100%	$1,348,003
Project 04 – Center Street	Distribution	$216,989	100%	100%	$216,989
Project 07 – West Pecan Ave	Distribution	$38,224	100%	0%	-
Project 08 – Old Highway 91	Distribution	$136,422	100%	0%	-
Project 11 – Cholla Estates	Distribution	$405,920	100%	0%	-
Project 20 – Springs Tank Replacement	Storage	$661,454	100%	0%	-
1-5 Year Subtotal		**$3,493,240**			**$2,011,066**
6-10 Year Plan					
Project 21 – North Water Tank (Lowe)	Storage	$272,844	100%	0%	-
Project 22 – South Water Tank	Storage	$0*	100%	0%	-
Project 23 – East Pecan Ave	Distribution	$32,175	100%	0%	-
Project 25 – Mountain Charm Road	Distribution	$85,328	100%	0%	-
Project 26 – West Anderson Junction	Distribution	$98,906	100%	100%	$98,906
6-10 Year Subtotal		**$489,253**			**$98,906**
Total		**$3,982,493**			**$2,109,972**

Source: 2020 Toquerville Capital Facilities Plan (updated May 2021)
*Based on input from the City, this project has been removed from the CFP.

The future facilities anticipated in the next 10 years will maintain the existing levels of service for each component of water service. The portions of the future improvements that are attributable to growth in the 10-year time horizon are shown in **TABLE 5.7**.

PROPOSED CULINARY WATER IMPACT FEE

This analysis has identified the future demand, the existing and proposed LOS, the availability of excess capacity, and summarizes the future facilities needed to serve new development. The following section identifies the appropriate impact fee to be assessed to new development to maintain the existing LOS.

CULINARY WATER IMPACT FEE CALCULATION

Impact fees can be calculated based on a defined set of costs specified for future development, usually defined within a Master Plan, Capital Improvement Plan and/or IFFP. The total project costs are divided by the total demand units the projects are designed to serve. Under this methodology, it is important to identify the existing LOS and determine any excess capacity in existing facilities that could serve new growth. Impact fees are then calculated based on many variables centered on proportionality share and LOS. The culinary water impact fees proposed in this analysis will be assessed throughout the entire Service Area. **TABLE 5.7** below illustrates the appropriate impact fee to maintain the existing LOS, based on the assumptions within this document.

TABLE 5.7: CULINARY WATER IMPACT FEE PER ERC

	TOTAL COST	% TO GROWTH	COST TO GROWTH	% TO 10-YEAR DEMAND	COST TO IFA	ERCS SERVED	COST PER ERC
BUY-IN							
Source Buy-In	$79,205	23%	$18,550	100%	$18,550	284	$65
Storage Buy-In	$1,990,977	5%	$97,241	100%	$97,241	284	$342
Distribution Buy-In	$3,693,722	14%	$502,403	100%	$502,403	284	$1,769
FUTURE FACILITIES							
Future Distribution	$3,048,195	69%	$2,109,972	16%	$332,169	284	$1,170
Professional Expense	$12,486	100%	$12,486	100%	$12,486	284	$44
Total per ERC							**$3,390**

REVIEW

WATER IMPACT FEE BY METER SIZE

TABLE 5.8 shows the maximum allowable impact fee per meter size.

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TABLE 5.8: WATER IMPACT FEE PER METER SIZE

METER SIZE	ERC MULTIPLIER	PROPOSED FEE PER ERC	EXISTING FEE	% CHANGE
¾" Meter	1.00	$3,390	$1,795	88.83%
1" Meter	1.78	$6,033	$3,195	88.83%
1.5" Meter	4.01	$13,587	$7,195	88.83%
2" Meter	7.13	$24,152	$12,790	88.83%
Water Impact Fees for meters larger than 2" will be calculated using the appropriate multiplier determined for the meter size * $3,390				

NON-STANDARD IMPACT FEE

The proposed fees are based upon growth in ERCs within the City. The City 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 the water system.[6] This adjustment could result in a higher impact fee if the City determines that a particular user may create a greater impact than what is standard for its land use. The City 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 CULINARY WATER IMPACT FEES:

Number of ERCs x $3,390 = Impact Fee per Unit

[6] 11-36a-402(1)(c)

SECTION 6: STORM DRAIN IFA

The purpose of this section is to address the storm drain IFA, and to help the City plan for the necessary capital improvements for future growth. This section will address the future storm drain infrastructure needed to serve the City. The CFP, impact fee calculations and IFA address the appropriate storm drain impact fees the City may charge to new growth to maintain the existing LOS over the next 10 years.

DEMAND

The demand unit used in this analysis is acres. As residential and commercial growth occurs within the City, a portion of each acre will see an increase in the amount of impervious surface area. The storm drain capital improvements identified in this study are based on maintaining the current level of service. The proposed impact fees are based upon the projected growth in developable acres, which is used as a means to quantify the impact that future users will have upon the City's system. **TABLE 6.1** summarizes the amount of undeveloped acreage in the service area currently.

TABLE 6.1: ACREAGE WITHIN THE SERVICE AREA

Slope %	Acres
0-10	1,805
11-16	815
17-23	474
24-30	289
30+	663
Total	**4,046**
Total New Developable Acres	**3,383**
Slope greater than 30% is considered undevelopable	

EXISTING FACILITIES INVENTORY

The City owns and maintains storm drain on Toquerville Boulevard (SR-17), Ash Creek Drive, and Center Street. The storm drain discharges into Ash Creek at the west end of Center Street. The drainage system consists of drop inlet boxes, HDPE corrugated pipe, and concrete manholes. Most streets in the city have surface collection ditches or curb/gutters on the shoulder of the roadway. Because the streets are currently located close to Ash Creek or LaVerkin Creek, surface drainage is generally routed quickly into these natural drainages.

REVIEW DRAFT

In order to quantify the demands placed upon existing public facilities by new development activity, this analysis provides an inventory of the City'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 6.2**, there is a total of $332,641 in existing facilities, based on the original construction value.

TABLE 6.2: EXISTING STORM DRAIN ASSETS

DESCRIPTION	BUY-IN COMPONENT
Buy-In to Existing Storm Drain System	$293,071
Interest Related to Buy-In	$39,570
Total Buy-In	**$332,641**

LEVEL OF SERVICE STANDARDS

Impact fees cannot be used to finance an increase in the LOS to current or future users of capital improvements. Therefore, it is important that the CFP identify the existing storm drain LOS to ensure that the new capacities of projects financed through impact fees do not exceed the established standard. According to the Impact Fees Act, the proposed LOS may diminish or equal the existing LOS. The CFP has determined that the future improvements included below will provide the same LOS to future development that has been provided to existing development in the past.

EXCESS CAPACITY

For the purposes of this analysis, there is no definable excess capacity in the storm drain system allocated to new development. Based on the City's financial records, there is a total value of $332,641. The CFP has also identified existing storm drain facilities. However, no excess capacity has been identified at this time.

MANNER OF FINANCING EXISTING PUBLIC FACILITIES

The City's existing storm drain infrastructure has been funded through a combination of utility rate revenues and other governmental funds. Additionally, the City issued the Series 2010 Storm & Roads Excise Tax Revenue Bonds to fund improvements to the City's storm drain and roads systems.

FUTURE CAPITAL FACILITIES ANALYSIS

The following table identifies additional needed system improvements to maintain the stated LOS, according to the City, over the next 10 years. The impact fee analysis only considers the projects to be constructed in the next 10 years and includes the growth-related cost to determine the impact fees.

TABLE 6.3: PROPOSED CAPITAL FACILITIES

PROJECT DESCRIPTION	PROJECT COST	% CITY FUNDED	% GROWTH RELATED	COST TO IFA
Project 01 – Ash Creek Drive	$202,702	100%	100%	$202,702
Project 07 – Old Church Road	$176,319	100%	100%	$176,319
Project 11 – Cotton Gin Avenue	$69,948	100%	100%	$69,948
Project 14 – Shagrila/Rim View/Chaparell	$623,423	100%	50%	$311,712
Project 15 – Old Church Road	$52,124	100%	100%	$52,124
Project 28 – Mountain Charm Road	$31,403	100%	100%	$31,403
Project 29 – Peachtree/Grassy Lane	$112,999	100%	100%	$112,999
Project 31 South Toquerville Blvd. (SR-17)	$630,437	100%	100%	$630,437
Total Cost	**$1,899,355**			**$1,587,644**
Includes only impact fee eligible projects. See 2020 Toquerville Capital Facilities Plan (updated May 2021) for a list of all improvements.				

PROPOSED STORM DRAIN IMPACT FEE

The storm drain impact fee is based on the plan-based methodology. Using this approach, impact fees are calculated based on a defined set of capital costs specified for future development. The improvements are identified in the capital facilities plan as growth-related system improvements. The City's existing and proposed future facilities are then proportionately allocated to new development, providing an equitable distribution of the existing and proposed facilities that will serve development. The total cost is divided by the total demand units the improvements are designed to serve. Under this methodology, it is important to identify the existing LOS and determine any excess capacity in existing facilities that could serve new growth. Impact fees are then calculated based on many variables centered on proportionality and level of service.

STORM DRAIN IMPACT FEE CALCULATION

The storm drain impact fees proposed in this analysis will be assessed within the entire service area. The table below illustrates the appropriate impact fee to maintain the existing LOS, based on the assumptions within this document. The fee below represents the maximum allowable impact fee assignable to new development.

TABLE 6.4: ESTIMATE OF IMPACT FEE COST PER CFS

	COST TO 10-YEAR DEMAND	% ELIGIBLE	ELIGIBLE COSTS	COST PER ACRE
Existing Storm Drain System	$293,071	0%	-	-
Interest Expense	$39,570	100%	$39,570	$12
Future Storm Drain Projects	$1,587,644	100%	$1,587,644	$469
Professional Expenses	$12,186	100%	$12,186	$4
Total	**$1,932,470**		**$1,639,400**	**$485**

NON-STANDARD STORM DRAIN IMPACT FEES

The City 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 storm drain facilities.[7] This adjustment could result in a higher fee if the City determines that a particular user may create a greater impact than what is standard for its land use. The City 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 STORM DRAIN IMPACT FEES:

Number of Acres x $485 = Impact Fee

[7] UC 11-36a-402(1)(c)

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SECTION 7: TRANSPORTATION IFA

The transportation impact fees proposed in this analysis will be assessed throughout the entire Service Area. Transportation impact fees are justified when trips are added to system-wide roadways. The fees can be assessed on future projects when new system-wide roadways are needed to meet the demands of growth, and existing roadways that have excess capacity and can serve growth without compromising level of service standards set forth. The information provided herein is taken from the Transportation Master Plan, completed by Jones & DeMille Engineering in March 2018, and the Design Report Capital Facilities Plan, Toquerville City, completed in March 2020 by Alpha Engineering (CFP), with additional data provided by the City.

TABLE 7.1: PROJECTED GROWTH IN DEMAND UNITS

YEAR	TRIPS
2020	**812**
2021	841
2022	872
2023	903
2024	936
2025	969
2026	1,004
2027	1,040
2028	1,078
2029	1,117
2030	**1,157**
10-Year Demand	**344**

DEMAND

The demand units utilized in this analysis are based on undeveloped residential and commercial land and the new trips generated from these land-use types. As residential and commercial growth occurs within the City, additional trips will be generated within the transportation system. The demand unit used in the calculation of the transportation impact fee is based upon each land use category's impact and road usage characteristics expressed in the number of trips generated. The existing and future trip statistics used in this analysis were prepared by the City and its engineers. It is anticipated that the City will experience an increase of 344 trips in the next 10 years.

REVIEW DRAFT

EXISTING FACILITIES INVENTORY

According to the City, the existing system consists of the following amenities:

- Roadways (Lane Miles)
- Bridges
- Curb and Gutter
- Sidewalks
- Accessible Ramps
- Drive Approaches
- Bike Facilities (Linear Miles)
- Traffic Signals
- Crosswalk Lights
- Driver Feedback Signs
- Streets Facilities
- Fleet Facilities
- Salt Storage Facilities

The City has approximately 20.69 miles of streets that it owns and maintains, which consists of 14.04 miles of paved roads, 4.27 miles of gravel surfaced roads, and 2.38 miles of unimproved roads, in addition to three bridges that cross Ash Creek and one bridge that crosses LaVerkin Creek within the City. The total value of these improvements, based on the City's existing depreciation statements, equals $3,047,966.

TABLE 7.2: STREET DESIGN STANDARDS

STREET ELEMENT	RESIDENTIAL	COLLECTOR	MAJOR COLLECTOR	ARTERIAL
Right-of-Way Width (ft)	50	60	66	80
Pavement Width (ft)	35	45	50	65
Min Pavement Thickness (in)	2.5	3	3	3.5
Base Course Thickness (in)	Engineered Based on Native Soils			
Combination Curb/Gutter	Required, Except for "Rural" Streets in AG Zones			
Sidewalk Width (ft)	5	5	5	5+

LEVEL OF SERVICE

LOS assesses the level of congestion on a roadway segment or intersection. LOS is typically measured using a letter grade A through F, where A represents free flowing traffic with absolutely no congestion and F represents grid lock. The City has determined several street classifications and standards, as defined in the CFP and summarized in **TABLE 7.2**. The transportation capital improvements identified in this study are based on maintaining the current LOS as defined by the City. The proposed impact fees are based upon the projected growth in demand units which are used as a means to quantify the impact that future users will have upon the City's system.

To determine the proportionate impact from each land use type, the existing trips are allocated to the different land use types based on trip statistics as presented in the Institute of Traffic Engineers (ITE) Trip Generation Manual, 10th Edition. The most common method of determining growth is measuring the number of trips within a community based on existing and future land uses.

Appropriate adjustment factors are applied to remove pass-by traffic. Based on the growth in trips, the City will need to expand its current facilities to accommodate new growth. Growth of new development will create an additional 2,291 trips through buildout, as show in **TABLE 7.3**.

TABLE 7.3: TRIP PROJECTIONS

LAND USE TYPE	EXISTING TRIPS	10-YEAR DEMAND	BUILD-OUT TRIPS	TOTAL FUTURE TRIPS
Residential	679	281	2,067	1,388
Industrial	11	6	51	40
Office	112	24	638	527
Retail	10	34	346	336
Total Trips	**812**	**344**	**3,103**	**2,291**

EXCESS CAPACITY

A buy-in component is justified in the calculation of an impact fee when there is excess capacity in existing system improvements that can help meet the demands placed on the system by new growth and development. A buy-in component is contemplated in this analysis for the system improvement roadways that have sufficient capacity to handle new growth while maintaining safe and acceptable levels of service. This analysis removes right-of-way value as this is typically not a cash expense. In addition, the analysis assumes existing facilities will serve both existing and new development through buildout.

TABLE: 7.4: DETERMINATION OF BUY-IN COMPONENT

	TOTAL SYSTEM VALUE	INTEREST RELATED TO BUY-IN	TOTAL BUY-IN	TRIPS SERVED	BUY-IN COST PER TRIP
Buy-In Calculation	$1,068,859	$39,570	$1,108,429	3,103	$357

REVIEW DRAFT

MANNER OF FINANCING EXISTING PUBLIC FACILITIES

The City's existing infrastructure has been funded through a combination of General Fund revenues, impact fees, bonds, other governmental revenue, grants and donations. General Fund revenues include a mix of property taxes, sales taxes, federal and state grants, and any other available General Fund revenues. The City issued Storm Drain & Road Excise Tax Revenue Bonds in 2010, partially related to transportation system improvements. The portion of the interest expenses related to the roadway improvements has been included in the buy-in component of the impact fee analysis.

FUTURE CAPITAL FACILITIES ANALYSIS

Table 7.5 illustrates the estimated cost of future capital improvements within the Service Area over the next 10 years that can be legally recovered through impact fees. These projects have been provided in the CFP and more detailed information can be found in Appendix B of the CFP. The total cost of the improvements related to growth is $4,146,108, and excludes any capacity not used during the course of this study. The City has identified the growth-related projects needed through the year 2030, and this analysis determines the portion of those costs that will serve development over the 10-year time frame of this analysis. Capital projects related to curing existing deficiencies were not included in the calculation of the impact fees. The future projects applicable to new development are shown below.

TABLE 7.5: SUMMARY OF 10 YEAR CAPITAL IMPROVEMENT PLAN – COSTS TO GROWTH

PROJECT	TOTAL COST	% CITY FUNDED	% GROWTH RELATED	ELIGIBLE COSTS
1-5 YEARS				
Project 03 – Westfield Road	$560,682	100%	100%	$560,682
Project 08 – Center Street	$1,232,303	100%	100%	$1,232,303
Project 09 – Sunset Drive	$906,402	100%	100%	$906,402
Project 12 – Cholla Drive Turn Lane (SR-17)	$713,308	100%	100%	$713,308
Project 15 – Old Church Road	$238,095	100%	100%	$238,095
1-5 Year Street Projects Total				**$3,650,790**
6-10 YEARS				
Project 32 – West Anderson Junction	$495,318	100%	100%	$495,318
6-10 Year Street Projects Total				**$495,318**
Street Projects Total				**$4,146,108**
Includes only impact fee eligible projects. See 2020 Toquerville Capital Facilities Plan (updated May 2021) for a list of all improvements.				

PROPOSED TRANSPORTATION IMPACT FEE

This analysis has identified the future demand, the existing and proposed LOS, the availability of excess capacity, and summarizes the future facilities needed to serve new development. The following section identifies the appropriate impact fee to be assessed to new development to maintain the existing LOS.

TRANSPORTATION IMPACT FEE CALCULATION

The transportation impact fee utilizes the Plan Based Approach, which is based on a defined set of capital costs specified for future development. The proportionate share analysis determines the proportionate cost assignable to new development based on the proposed capital projects and the new growth served by the proposed projects. The total growth-related cost is $4,146,108. The City has determined that some of the future roadway improvements will need to be debt financed, and the portion of the interest attributable the planning horizon has been included. In addition to the proposed new facilities, new development benefits from the existing transportation infrastructure already constructed. The inclusion of this buy-in, plus new facilities, results in a maximum impact fee cost per trip as shown below.

TABLE 7.6: MAXIMUM IMPACT FEE COST PER TRIP

	TOTAL COST	% ELIGIBLE	ELIGIBLE COSTS	FUTURE TRIPS	COST PER TRIP
Transportation Buy-In	$1,068,859	11%	$118,662	344	$344
Buy-In Interest Expense	$39,570	15%	$5,950	344	$17
Future Facilities	$4,146,108	15%	$623,466	344	$1,810
Future Financing Costs	$201,825	100%	$201,825	344	$586
Professional Expense	$12,786	100%	$12,786	344	$37
Cost per Trip	**$5,469,149**		**$962,689**		**$2,794**

REVIEW

IMPACT FEE SUMMARY BY LAND USE TYPE

The City's previous fee schedule had only one transportation impact fee category. The City requested that this analysis include several general fee categories, allowing for ease in the assessment of the impact fee to new development. The recommended land use categories and impact fee by land use type is illustrated in **TABLE 7.7**.

TABLE 7.7: IMPACT FEE SUMMARY BY LAND USE TYPE

	ITE CODE	PM PEAK	PROPOSED FEE	EXISTING FEE	% CHANGE
Single Family Residential	210	0.99	$2,766	$2,450	13%
Multi-Family Residential	220, 221, 222	0.45	$1,267	$1,111	14%
Retail/Shopping Center	820	2.51	$7,013	$6,150	14%
Industrial/Light Industrial	110	0.63	$1,760	$1,544	14%
Office	710	1.15	$3,213	$2,818	14%

Source: ITE Trip Manual (10th Edition), ITE Handbook 2nd Edition, LYRB

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NON-STANDARD IMPACT FEES

The City reserves the right under the Impact Fees Act[8] to assess an adjusted fee that more closely matches the true impact that a specific land use will have upon the City's transportation system. This adjustment could result in a different impact fee if evidence suggests a particular user will create a different impact than what is standard for its category.

FORMULA FOR NON-STANDARD TRANSPORTATION IMPACT FEES:

Estimate of Trips per Unit x $2,794 = Impact Fee per Unit

[8] 11-36a-402(1)(c)

SECTION 8: IMPACT FEE CONSIDERATIONS

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.[9] The facilities must be considered system improvements or be dedicated to the public, and offset the need for an improvement identified in this analysis.

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 as presented in the impact fee analysis. Even 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 new capital improvements related to new growth. In addition, alternative funding mechanisms are identified to help offset the cost of future capital improvements.

REVIEW

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.

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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 this analysis as growth related costs to maintain the LOS. I**mpact fees collected as a buy-in to existing facilities can be allocated to the General Fund to repay the City for historic investment.**

GROWTH-DRIVEN EXTRAORDINARY COSTS

The City 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.

[9] 11-36a-402(2)

APPENDIX A: PARKS EXISTING FACILITIES INVENTORY

PARK NAME	PARK TYPE	TOTAL ACRES	% IMPACT FEE ELIGIBLE	IMPACT FEE ELIGIBLE ACRES	LAND VALUE	IMPROVED TURF	PAVILION	RESTROOM	CONCESSIONS/ BUILDING	PLAYGROUND	DRINKING FOUNTAIN	PICNIC TABLES	GARBAGE CANS	PICKLEBALL	FULL BASKETBALL	SOCCER
Cost per Unit					**$80,000**	**$50,000**	**$50,000**	**$150,000**	**$250,000**	**$50,000**	**$10,000**	**$500**	**$500**	**$22,000**	**$40,000**	**$20,000**
City Center Park	Developed	10.32	100%	10.32	$825,600	4.6	1	4	1	2	2	20	8	2	1	1
Trail Ridge Park	Underdeveloped	4.23	100%	4.23	$338,400	1.3	-	2	-	-	2	2	3	-	1	1
Westfield Park	Undeveloped	2.07	100%	2.07	$165,600	-	-	-	-	-	-	-	-	-	-	-
Toquerville Heights Park	Undeveloped	0.50	100%	0.50	$40,000	-	-	-	-	-	-	-	-	-	-	-
TOTALS:		**14.12**		**17.12**	**$1,369,600**	**6**	**1**	**6**	**1**	**2**	**4**	**22**	**11**	**2**	**2**	**2**

EXISTING INVENTORY (CON'T)

PARK NAME	BASEBALL	SWING SET	BLEACHERS	PARKING LOT	BARBEQUE	HORSESHOES	FLAG POLE	NON-PAVED TRAILS (LF)	PAVED TRAILS (LF)		IFA ELIGIBLE IMPROVEMENT VALUE	BASE ELIGIBLE IMPROVEMENT VALUE	DESIGN & ENGINEERING	TOTAL IMPROVEMENT VALUE
Cost per Unit	**$180,000**	**$6,000**	**$5,000**	**$255,000**	**$200**	**$1,000**	**$1,000**		**$6**				**17%**	
City Center Park	1	2	2	1	3	2	1	-	1,650		100%	$1,364,100	$231,897	$1,595,997
Trail Ridge Park	-	-	-	1	-	-	-	5,930	4,900		100%	$810,500	$137,785	$948,285
Westfield Park	-	-	-	1	-	-	-	-	1,260		100%	$238,200	$40,494	$278,694
Toquerville Heights Park	-	-	-	-	-	-	-	-	-		100%	$0	$0	$0
Impact Fee Fund Balance														$315,010
TOTALS:	**1**	**2**	**2**	**3**	**3**	**2**	**1**	**5,930**	**7,810**					**$3,137,986**

REVIEW

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