



# ***IMPACT FEE Facilities Plan***

PARKS AND TRAILS

CITY OF CEDAR HILLS

**NOTICING DRAFT**

ZIONS BANK PUBLIC FINANCE

JANUARY 23, 2014

ZIONS BANK<sup>®</sup> PUBLIC FINANCE  MUNICIPAL CONSULTING



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CONSULTANTS:

ZIONS BANK PUBLIC FINANCE *MUNICIPAL CONSULTING GROUP*

ONE SOUTH MAIN, 18<sup>TH</sup> FLOOR, SALT LAKE CITY, UTAH 84133-1109

ZIONS BANK PUBLIC FINANCE  MUNICIPAL CONSULTING

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## EXECUTIVE SUMMARY

### CEDAR HILLS IMPACT FEE FACILITIES PLAN

The City of Cedar Hills ("City") shall calculate and impose impact fees for their service area, which is comprised of all the areas within the City's boundaries. The City of Cedar Hills is located east of Alpine and Highland on the slopes of Mount Timpanogos.

### SUMMARY OF IMPACT FEE FACILITIES PLAN

Section 11-36a-302 of the Utah Code outlines the requirements of an impact fee facilities plan which is required to identify the following:

- (a) Demands placed upon existing public facilities by new development activity; and
- (b) The proposed means by which the local political subdivision will meet those demands.

#### Demand Placed on Existing Facilities

The demand placed on existing public park facilities by new development activity is attributed to population growth. The City of Cedar Hills had a 2013 population of 9,957 persons and will grow to a projected 10,778 persons by 2023 – an increase of 821 persons. The population is expected to be approximately 11,900 persons and grow very slowly toward buildout.

Cedar Hills currently has 21.73 park acres that are impact fee qualifying (City funded). Therefore, assuming a 2013 population of 9,957, the current level of service is 2.18 park acres per 1,000 persons. It is estimated the City will add future parks, but has determined that instead of perpetuating a park acres level of service, the impact fee will be based on historic dollars invested into the park and trails systems (excluding the recreation complex).

Cedar Hills residents enjoy the benefits from parks and trails that they have purchased; therefore, in order to achieve an equitable allocation of costs and benefits, new development needs only pay to maintain the level of service (LOS) that has been purchased by existing development. The City has incurred a historic cost per capita for parks, park amenities and trails. The parks level of service is defined by dollars invested, or \$532.07 per capita. If the City does not construct future park and trail facilities, the LOS would decline from \$532.07 to \$491.55 dollars invested by the year 2023.<sup>1</sup>

#### Proposed Means by Which Local Subdivision Will Meet Demands

In order to maintain the current level of service of \$532.07 per capita for park, trails and amenities purchased by the City of Cedar Hills, new residents will need to purchase an additional \$436,833.54 for parks and trails improvements over the next ten years.

Impact fees are a fair and equitable means of requiring new development to pay its fair share of facilities and to achieve an "equitable allocation to the costs borne in the past and to be borne in the future, in comparison to the benefits already received and yet to be received." However, impact fees will not fully fund the level of park services currently enjoyed by the City of Cedar Hills residents as a result of donated park land, amenities and trails. Therefore, additional system-wide park land and improvements beyond those funded through impact fees that are desired to maintain this "higher" level of service will be paid for through other funding sources.

<sup>1</sup> \$5,297,870 dollars invested divided by population

## Evaluation of Other Funding Sources

If no parks or trails are constructed in the future, Cedar Hills's existing level of park service will decline. Therefore, the City will need to evaluate other funding mechanisms, such as GO bonds, special assessments, etc., in order to maintain the level of park service.

## UTAH CODE LEGAL REQUIREMENTS

Utah law requires that communities<sup>2</sup> prepare an Impact Fee Facilities Plan (IFFP) before preparing an impact fee analysis and enacting an impact fee. Utah law also requires that communities give notice of their intent to prepare an IFFP. This IFFP follows all legal requirements as outlined below. The City of Cedar Hills has retained Zions Bank Public Finance 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(1)). The required notice must:

- (a) Indicate that the local political subdivision intends to prepare an impact fee facilities plan; and
- (b) Describe or provide a map of the geographic area where the proposed impact fee facilities will be located.

This notice must be posted on the Utah Public Notice website. Cedar Hills has complied with this noticing requirement for the IFFP by posting notice on May 20, 2013. A copy of the notice is included in Appendix A.

**Preparation of Impact Fee Facilities Plan.** Utah Code requires that "before imposing an impact fee, each local political subdivision or private entity shall . . . prepare an impact fee facilities plan to determine the public facilities required to serve development resulting from new development activity" (Utah Code 11-36a-301(1)).

Section 11-36a-302 of the Utah Code outlines the requirements of an impact fee facilities plan which is required to identify the following:

- a) Demands placed upon existing public facilities by new development activity; and
- b) The proposed means by which the local political subdivision will meet those demands.

Further, in preparing an IFFP, the law requires that each local political subdivision shall "generally consider all revenue sources, including impact fees and anticipated dedication of system improvements, to finance the impacts on system improvements."

This IFFP first evaluates projected population growth in Cedar Hills. Growth in parks and trails demand will be driven by residential growth rather than commercial growth. Next, the IFFP identifies the City of Cedar Hills's current system-wide<sup>3</sup> parks & trails public facilities. The analysis then evaluates the demands placed on these facilities by new development activity and considers how the City of Cedar Hills will meet those demands. Finally, this analysis includes a discussion of all potential revenue sources that could be used to finance the impacts from growth on system improvements.

<sup>2</sup> Local political subdivisions with populations of less than 5,000 as of the last federal census need not prepare an impact fee facilities plan, but their impact fees must be based on a reasonable plan. This provision does not apply to Cedar Hills with a population of 9,796 as of the last federal census (2010) and which must prepare an impact fee facilities plan (Utah Code 11-36a-301(3)(a)).

<sup>3</sup> Project-wide parks cannot be used to establish the current level of service that the City desires to maintain through impact fees.

**CHAPTER 1: DEMANDS PLACED UPON EXISTING PUBLIC FACILITIES BY NEW DEVELOPMENT ACTIVITY**

**UTAH CODE 11-36A-302(1)(A)**

**Growth in Demand**

Based on the most recent Census, the City of Cedar Hills had a 2010 population of 9,796 and currently has an estimated population of 9,957. The City projects a population of 10,884 by 2030. This growth in residential population will generate demand for additional parks and trails. Figure 1 shows the projected growth in the City of Cedar Hills through 2023. It is anticipated that future commercial growth will not place any additional demand on parks facilities. Therefore, this demand analysis considers only future population growth.

FIGURE 1: PROJECTED POPULATION GROWTH

Year	Population*	% Increase
2010	9,796	
2011	9,850	0.55%
2012	9,903	0.54%
2013	9,957	0.54%
2014	10,068	1.11%
2015	10,179	1.10%
2016	10,290	1.09%
2017	10,400	1.08%
2018	10,511	1.07%
2019	10,622	1.05%
2020	10,733	1.04%
2021	10,750	0.16%
2022	10,767	0.16%
2023	10,778	0.10%

**Park Lands**

Utah Code allows cities to include only system-wide parks for the purpose of calculating impact fees. Project-wide parks cannot be used to establish levels of service eligible to be maintained through impact fees. Based on input from the City of Cedar Hills, a system-wide park is defined as a park that serves more than one local development area.

The City of Cedar Hills's system-wide park lands consist of land that was purchased by the City and land that was donated to the City. Park lands that were donated to the City are assumed to have been donated to the City's system of parks through build-out. Donated land and improvements were not included in this analysis. In order to assure an equitable allocation of costs borne in the past to costs borne in the future,<sup>4</sup> future residents will not be expected to pay for a level of park service that has been "gifted" to them, and that current residents have not purchased through impact fees or other means. Figure 2 lists the total acres for all parks in the City of Cedar Hills.

<sup>4</sup> Utah Code 11-36a-302(3)

FIGURE 2: SYSTEM-WIDE PARKS

Park Name	Acres
Heritage Park	5.48
Heiselt's Hollow Park	2.4
Sunset Park	2.22
Timpanogos Cove Park	5.5
Mesquite Soccer Park	4.79
Doral	0.16
Cedar Run	0.61
Pine Hollow	0.57
<b>Totals</b>	<b>21.73</b>

The City has determined that it desires to maintain its current level of park and trail services and does not wish to decrease its current level of service per capita. Therefore, there is no excess capacity in the City parks and trails system. The City will spend a total of \$532.07 per person as development occurs.

Figure 3 shows the park and trail land and improvements investment. The City will maintain the current combined park and trail LOS of \$532.07 investment per person.

FIGURE 3: EXISTING PARKS AND TRAILS LEVEL OF INVESTMENT<sup>5</sup>

Level of Historic Investment	
Park Land	\$ 1,267,325
Park Improvements	\$ 3,333,027
<b>Total Park Costs</b>	<b>\$ 4,600,352</b>
Park Cost per Capita	\$ 462.02
Trail Land	\$ 75,825
Trail Improvements	\$ 621,693
<b>Total Trail Costs</b>	<b>\$ 697,518</b>
Trail Cost per Capita	\$ 70.05

If no park facilities were created over the next ten years, the purchased level of park and trails service would drop from the existing service level of \$532.07 to \$491.55 per capita.

Figure 3 above shows the *historic costs*<sup>6</sup> for system-wide improvements for the City of Cedar Hills parks and trails without excess capacity. A detailed listing of the current costs for each of the City's system-wide parks is included in the Appendix of the document.

The City will need to purchase additional improvements to meet the increased demands on the existing level of park services as a result of increased development activity.

<sup>5</sup> Total amount invested in community and neighborhood park acres/9,957

<sup>6</sup> A detailed list of park improvements and their current costs is included in Appendix B. Sources of information for current costs include: Cedar Hills

Figure 4 shows the annual parks and trails improvements that will need to be purchased by the City through 2023 to maintain the existing LOS for parks and trails improvements. The cost for the improvements that will need to be purchased over the next ten years to maintain the existing level of service is \$436,833.54.

FIGURE 4: ADDITIONAL IMPROVEMENTS REQUIRED TO MEET DEMAND BY NEW DEVELOPMENT ACTIVITY

Year	Population	Total Projected Annual Expense
2012	9,903	
2013	9,957	-
2014	10,068	58,984.31
2015	10,179	58,984.31
2016	10,290	58,984.31
2017	10,400	58,984.31
2018	10,511	58,984.31
2019	10,622	58,984.31
2020	10,733	58,984.31
2021	10,750	9,059.65
2022	10,767	9,059.65
2023	10,778	5,824.06
<b>Total</b>		<b>\$436,833.54</b>

**PROPOSED MEANS FOR MEETING THE DEMANDS PLACED UPON EXISTING PUBLIC FACILITIES BY NEW DEVELOPMENT  
UTAH CODE 11-36A-302(1)(b)**

The City intends to at least maintain its existing level of service through construction of additional parks and trails. For the purpose of quantifying the need for *additional* facilities, this study uses the City's existing park land, park amenities and trails cost per capita. There is also excess capacity that will be bought into by future development as growth occurs as a result of increased development activity, more parks and trails are needed to maintain existing standards.

The City has plans to make potential improvements to several parks. The tables below detail the potential plans and associated costs for improvements anticipated in the next six to ten years. The City may adjust their plans, but will continue to perpetuate the same level of service (spending \$532.07 in parks and trails land and improvements per capita). The City will develop its parks to best serve development and may not necessarily follow the exact plan found in the following table.

FIGURE 5: PROPOSED CEDAR HILLS PARKS/IMPROVEMENTS AND LAND

Park	Total
Cottages 2.26 Acres (Improvements Only)	\$ 100,000
Deer Field	2,472,000
Bonneville Shoreline Trail Phase 2	250,000
Bonneville Shoreline Trail Phase 3	250,000
Bay Hill Lot and Park	400,000
<b>Total</b>	<b>\$ 3,472,000</b>

FIGURE 6: COSTS ASSOCIATES WITH PARK/IMPROVEMENTS AND IMPACT FEE QUALIFYING AMOUNT (6-10 YEAR HORIZON)<sup>7</sup>

	Future Improvement Expenses	Impact Fee Eligible Improvement Expenses	% to Impact Fees - 10 Years	% to Non-Impact Fee Funding Sources or Future Fee Updates
Cost of Future Projects	\$ 3,472,000	\$ 436,834	13%	87%

In order to achieve “an equitable allocation to the costs borne in the past and to be borne in the future, in comparison to the benefits already received and yet to be received,”<sup>8</sup> impact fees will be used to maintain the current level of park services paid for by the City of Cedar Hills. However, impact fees will not fully fund the level of park services currently enjoyed by the City of Cedar Hills residents due to donated park land and donated improvements. Therefore, additional system-wide parks and trails beyond those funded through impact fees that are desired to maintain this “higher” level of service will be paid for by the community through other revenue sources.

<sup>7</sup> A full breakdown of costs per improvement (provided by the City of Cedar Hills) can be found in the appendix of this document  
<sup>8</sup> Utah Code 11-36a-302 (3)

## CHAPTER 2: CONSIDERATION OF ALL REVENUE SOURCES

### UTAH CODE 11-36A-302(2)

As required by Utah law, the Impact Fee Facilities Plan “shall generally consider all revenue sources, including impact fees and anticipated dedication of system improvements, to finance the impacts on system improvements.” This section discusses the variety of revenue sources that may be used to finance park system improvements.

#### General Fund Revenues

While general fund revenues could be used to develop parks and trails capital facilities, general funds are usually used for the operating and maintenance costs associated with parks. Most cities do not have sufficient revenues to cover the capital costs of parks and trails development through their general funds. Cedar Hills has examined its general fund and does not believe it will have excess revenues in the next six years to fund park capital improvements in this manner.

#### General Obligation Bonds

Generally, this revenue approach is used for facilities that are widely desired across the community and that benefit all property owners. GO bonds are backed by a City's taxing power. If GO bonds were issued to pay for the demands placed on purchased parks and trails by new growth, existing property owners would be paying for the impacts of growth. Therefore, GO bonds are not viewed as an equitable means of financing the future parks and trails improvements related to new growth.

#### Special Assessment Areas (“SAA”) Bonds

SAA bonds place an assessment on real property. Generally these assessments are levied for specific infrastructure improvements in specific geographic areas and are tied to demand – i.e., lot size, frontage, etc. Because new development will take place throughout Cedar Hills, special assessment areas are not seen as a preferred means of financing new park facilities.

#### RAP Tax

A RAP Tax fund is a collection of money accrued through sales taxes on purchases made within the limits of the city or county that has voted to adopt the program. Since this type of tax is subject to an election, it is not always a stable plan for future revenues.

#### Grants

Grant monies are an ideal means for the City to fund future parks and trails growth. However, the availability of grant funds has been greatly reduced over the past few years and it is not likely that the City would be able to fund its future demand based on this revenue source.

#### Impact Fees

Impact fees are a reasonable means of funding growth-related infrastructure. An Impact Fee Analysis is required to accurately assess the true impact of a particular user upon the City's infrastructure and to preclude existing users from subsidizing new growth.

Impact fees are calculated based upon the portion of the cost of capital infrastructure that relates to growth. This method also takes into account current deficiencies and does not place a burden on future development to solve those deficiencies.

## IMPACT FEE FACILITIES PLAN CERTIFICATION

In accordance with Utah Code Annotated, 11-36a-306(2), Tenille Tingey on behalf of Zions Bank Public Finance, makes the following certification:

I certify that the attached impact fee facilities plan ("IFFP"):

1. includes only the cost 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.

Zions Bank Public Finance makes this certification with the following caveats:

1. All of the recommendations for implementations of the Impact Fee Facilities Plan made in the IFFP documents or in the impact fee analysis documents are followed in their entirety by the City of Cedar Hills staff and elected officials.
2. If all or a portion of the IFFP or impact fee analysis is modified or amended, this certification is no longer valid.
3. All information provided to Zions Bank Public Finance its contractors or suppliers is assumed to be correct, complete and accurate. This includes information provided by the City of Cedar Hills and outside sources.

Dated: January 23, 2014

ZIONS BANK PUBLIC FINANCE

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By Tenille Tingey

Entity: Cedar Hills  
Public Body: City Council

Subject: Business  
Notice Title: Notice of Intent to Create an Impact Fee Facilities Plan  
10246 N Canyon Road

Meeting Location: Cedar Hills 84062

Notice Date & Time: September 17, 2013  
3:27 PM - 3:27 PM

City of Cedar Hills

NOTICE OF INTENT TO CREATE AN IMPACT FEE FACILITIES PLANS AND  
IMPACT FEE WRITTEN ANALYSES

Description/Agenda: The City of Cedar Hills, a local municipality located in Utah County, Utah, intends to commence the preparation of an independent and comprehensive Impact Fee Facilities Plans and Written Impact Fee Analyses for culinary water, public safety, roads, parks and recreation and sanitary sewer and therefore, pursuant to the provisions of 11-36a-501 and 503 of the Utah Code, as amended 2011, notice is hereby provided to you of the intent of the City of Cedar Hills to create an Impact Fee Facilities Plans for each of the listed services and amend the City's Impact Fee Witten Analyses. The proposed capital facilities will be located in the City's service areas, which includes the entire city boundaries. The impact fees to be considered will be charged to new development and used to offset the cost of capital facilities to serve new development and/or buy into existing facilities. Those receiving this Notice are invited to provide information to be considered in adopting the impact fee facilities plans or written analyses of proposed impact fees. For information about the impact fee analysis project please contact David Bunker, 10246 N Canyon Road, Cedar Hills, UT 84062 or e-mail dbunker@cedarhills.org. Any information received should be provided in writing.

Dated: September 17, 2013



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**APPENDIX A: PROJECTED ANNUAL EXPENSES**

	A	B	C	
	Year	Population	Total Projected Annual Expense	
1				1
2	2012	9,903		2
3	2013	9,957	-	3
4	2014	10,068	58,984.31	4
5	2015	10,179	58,984.31	5
6	2016	10,290	58,984.31	6
7	2017	10,400	58,984.31	7
8	2018	10,511	58,984.31	8
9	2019	10,622	58,984.31	9
10	2020	10,733	58,984.31	10
11	2021	10,750	9,059.65	11
12	2022	10,767	9,059.65	12
13	2023	10,778	5,824.06	13
		Total	436,833.54	
	A	B	C	

APPENDIX B: FUTURE EXPENSES  
 Capital Improvements - 10 Year Horizon

	A	B	C	D	E	
1	<b>Park</b>		<b>Total</b>			1
2	Cottages 2.26 Acres (Improvements Only)	\$ 100,000				2
3	Deer Field	2,472,000				3
4	Bonneville Shoreline Trail Phase 2	250,000				4
5	Bonneville Shoreline Trail Phase 3	250,000				5
6	Bay Hill Lot and Park	400,000				6
7	<b>Total</b>	<b>\$ 3,472,000</b>				7

	A	B	C	D	E	
9		Future Improvement Expenses	Impact Fee Eligible Improvement Expenses	% to Impact Fees - 10 Years	% to Non Impact Fee Funding Sources Of Future Fee Updates	9
10	Cost of Future Projects	\$ 3,472,000	\$ 436,834	13%	87%	10

11 *Source: Cedar Hills City*

A B C D E



# *IMPACT FEE*

## *Analysis*

PARKS AND TRAILS

CITY OF CEDAR HILLS

**NOTICING DRAFT**

ZIONS BANK PUBLIC FINANCE  
JANUARY 23, 2014



# ***IMPACT FEE Analysis***

PARKS AND TRAILS

CITY OF CEDAR HILLS

**NOTICING DRAFT**

CONSULTANTS:

ZIONS BANK PUBLIC FINANCE *MUNICIPAL CONSULTING GROUP*

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## EXECUTIVE SUMMARY OF IMPACT FEE ANALYSIS

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

- (a) The anticipated impact on or consumption of any existing capacity of a public facility by the anticipated development activity;
- (b) The anticipated impact on system improvements required by the anticipated development activity to maintain the established level of service for each public facility;
- (c) Costs for existing capacity that will be recouped; and
- (d) Costs of impacts on system improvements that are reasonably related to the new development activity.

Cedar Hills residents enjoy the benefits from: 1) parks, park amenities and trails that they have purchased; and 2) those that have been gifted to the community. The City will define the level of service based on dollar investment into the parks, park amenities and trails. No gifted, donated or grant related items are included in the analysis. Therefore, assuming a 2013 population of 9,957<sup>1</sup>, the current level of service (dollars invested) is \$532.07 per capita. This is made up of park land as well as improvements and trail land and improvements. This is combined for an overall park LOS to be perpetuated into the future.

Therefore, in order to achieve an equitable allocation of costs and benefits, new development needs only pay to maintain the level of service (LOS) that has been purchased by existing development.

### Impact on Consumption of Existing Capacity

#### UTAH CODE 11-36A-304(1)(A)

The City has determined that it would not like to see an increase, nor a decrease in its current level of service. Therefore, there is no excess capacity in the system. The City will continue to invest the same dollar per capita as it has historically.

### Impact on System Improvements by Anticipated New Development

#### UTAH CODE 11-36A-304(1)(B)

The City has incurred a historic cost per capita for parks, park amenities and trails. The parks level of service is defined by dollars invested, or \$532.07 per capita. If the City does not construct future parks and trails, the LOS would decline from \$532.07 to \$336.69 invested by the year 2023.<sup>2</sup>

<sup>1</sup> Calculated using the Census 2010 Data and GOPB projections

<sup>2</sup> \$5,297,870 dollars invested divided by population

TABLE ES.1 POPULATION PROJECTIONS AND PARK LEVEL OF INVESTMENT – IMPACT FROM DEVELOPMENT<sup>3</sup>

Year	Population	Level of Investment	% Decrease
2012	9,903		
<b>2013</b>	<b>9,957</b>	<b>\$ 532.07</b>	
2014	10,068	526.22	-1.10%
2015	10,179	520.49	-1.09%
2016	10,290	514.88	-1.08%
2017	10,400	509.39	-1.07%
2018	10,511	504.02	-1.05%
2019	10,622	498.76	-1.04%
2020	10,733	493.61	-1.03%
2021	10,750	492.82	-0.16%
2022	10,767	492.04	-0.16%
2023	10,778	491.54	-0.10%

### Relation of Anticipated Development Activity to Impacts on Existing Capacity and System Improvements

UTAH CODE 11-36A-304(1)(C)

The demand placed on existing public parks and trails by new development activity is attributed to population growth. Cedar Hills City has a 2013 population of 9,957 persons and is anticipated to grow to a projected 10,778 persons by 2023 – an increase of 821 persons. The City of Cedar Hill’s population is expected to grow to approximately 11,900 and slow as it approaches buildout. As growth occurs, more parks and trails are needed to maintain existing standards.

### Proportionate Share Analysis and Impact Fee Calculation

UTAH CODE 11-36A-304(1)(D)(E) AND (2)(A)(B)

#### COSTS OF EXISTING FACILITIES

In order to achieve “an equitable allocation to the costs borne in the past and to be borne in the future, in comparison to the benefits already received and yet to be received,”<sup>4</sup> The total historical cost for land and park amenities paid for by the City is \$4,600,352. Table ES.2 shows the *historic* cost and cost per capita.

<sup>3</sup> Full growth projection and details found in Appendix 1 of this document

<sup>4</sup> Utah Code 11-36a-302(3)

TABLE ES.2 PER CAPITA HISTORIC INVESTMENT (PARKS)

Level of Historic Investment	
Park Land	\$ 1,267,325
Park Improvements	\$ 3,333,027
Total	\$ 4,600,352
Cost per Capita	\$ 462.02

Trails historic investment are detailed in ES.3, this is combined with the parks historic investment listed above to calculate the total parks, park amenities and trails level of service.

TABLE ES.3 PER CAPITA HISTORIC INVESTMENT (TRAILS)

Level of Historic Investment	
Trail Land	\$ 75,825
Trail Improvements	\$ 621,693
Total	\$ 697,518
Cost per Capita	\$ 70.05

**COSTS OF SYSTEM IMPROVEMENTS RELATED TO NEW DEVELOPMENT ACTIVITY**

The City intends to at least maintain its existing level of purchased park service through construction of additional parks and park amenities. Based on the per capita park acreage and amenities costs required to maintain the existing level of park services, Table ES.4 shows the total land and amenities costs of \$379,320 required to maintain the established level of purchased park and trails services over the next ten years (through 2023).

TABLE ES.4 PER CAPITA COST FOR SYSTEM IMPROVEMENTS RELATED TO NEW DEVELOPMENT – PARKS

Per Capita Cost for Future Land and Improvements	Growth In Population	Total Cost of Future Park System Improvements
\$ 462.02	821	\$ 379,320

TABLE ES.5 PER CAPITA COST FOR SYSTEM IMPROVEMENTS RELATED TO NEW DEVELOPMENT – TRAILS

Per Capita Cost for Future Land and Trail Improvements	Growth In Population	Total Cost of Future Trail Improvements
\$ 70.05	821	\$ 57,514

**OUTSTANDING DEBT**

The City has no park related outstanding debt.

**IMPACT FEE CALCULATION**

Based on the per capita cost for buy- in to existing capacity and the per capita cost of impacts on system improvements related to new development to maintain the established parks LOS, Figure ES.5 shows the impact fee per household. With an average household size of 4.24<sup>5</sup> persons, the fee per residential single family household equals \$2,256.00. Multi-family homes have an average household size of 3.64. The impact fee is \$1,936.75.

<sup>5</sup> 2010 Census

TABLE ES.6 PARKS IMPACT FEE CALCULATION

Facility	Cost	Fee Per Capita
Historic Park Land Cost	1,267,325	127.28
Historic Park Improvement Cost	3,333,027	334.74
Historic Trail Land Cost	75,825	7.62
Historic Trail Improvement Cost	621,693	62.44
<b>Total</b>		<b>\$ 532.07</b>
Average Household Size/Single Family		4.24
<b>Impact Fee per Household/Single Family</b>		<b>\$ 2,256.00</b>
Average Household Size/Multi Family		3.64
<b>Impact Fee per Household/Multi Family</b>		<b>\$ 1,936.75</b>

### Manner of Financing for Public Facilities

#### UTAH CODE 11-36A-304(2)(C)(D)(E)

Impact fees will be used to fund the established purchased level of park services, but will not fully fund the level of park services currently enjoyed by Cedar Hills residents due to donated park land and facilities. Therefore, additional system-wide park land and improvements beyond those funded through impact fees that are desired to maintain this “higher” level of service will be paid for by the community through other funding mechanisms such as GO bonds, special assessments, user charges, general taxes, etc.

### 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 the improvements are constructed.

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.

## CHAPTER 1: IMPACT FEE OVERVIEW

### WHY IS THE CITY UPDATING THE PREVIOUS ANALYSIS?

The City has commissioned this Parks and Trails Impact Fee Analysis amendment to accomplish the following:

- Determine the maximum impact fee that may be assessed to new development;
- Update capital need projections and account for historic costs of facilities;
- Put the analysis in compliance with recent changes to the Impact Fees Act;
- Include an Impact Fee Facilities Plan (IFFP) with a ten year capital planning horizon; and
- More clearly define the current level of service and the future level of service that the City will provide.

The primary goal of the impact fee analysis is to ensure the fee meets the requirements of the Impact Fees Act, Utah Code 11-36a-101 *et seq.* The sections and subsections of the impact fee analysis will directly address the following items, required by the code:

- Impact Fee Analysis requirements (Utah Code 11-36a-304)
  - Identify Existing Capacity to serve growth
    - Proportionate Share Analysis
  - Identify the level of service
  - Identify the impact of future development on existing and future improvements
- Calculated Fee (Utah Code 11-36a-305)
- Certification (Utah Code 11-36a-306)

### WHAT IS AN IMPACT FEE?

An impact fee is a one-time fee, not a tax, charged to new development to recover the City's cost of park facilities with capacity that new growth will utilize. The fee is assessed at the time of building permit issuance as a condition of development approval. The calculation of the impact fee must strictly follow the Impact Fees Act to ensure that the fee is equitable and fair.

This analysis shows that there is a fair comparison between the impact fee charged to new development and the impact the new development will place upon the system in terms of taking available capacity. Impact fees are charged to development according to Single Family or Multi Family Land Use classifications.

### HOW WILL NEW GROWTH AFFECT THE CITY?

Based on the most recent Census, Cedar Hills City had a 2010 population of 9,796 and currently has an estimated population of 9,957. The City projects a population of approximately 11,900 by 2060 and slows in growth as it approaches buildout. This growth in residential population will generate demand for additional parks and trails. Figure 1 shows the projected growth in the City of Cedar Hills through 2023. It is anticipated that future commercial growth will not place any additional demand on park facilities. Therefore, this demand analysis considers only future population growth.

FIGURE 1: POPULATION PROJECTION<sup>6</sup>

Year	Population*	% Increase
2010	9,796	
2011	9,850	0.55%
2012	9,903	0.54%
<b>2013</b>	<b>9,957</b>	<b>0.54%</b>
2014	10,068	1.11%
2015	10,179	1.10%
2016	10,290	1.09%
2017	10,400	1.08%
2018	10,511	1.07%
2019	10,622	1.05%
2020	10,733	1.04%
2021	10,750	0.16%
2022	10,767	0.16%
2023	10,778	0.10%

**WHY ARE IMPACT FEES NECESSARY?**

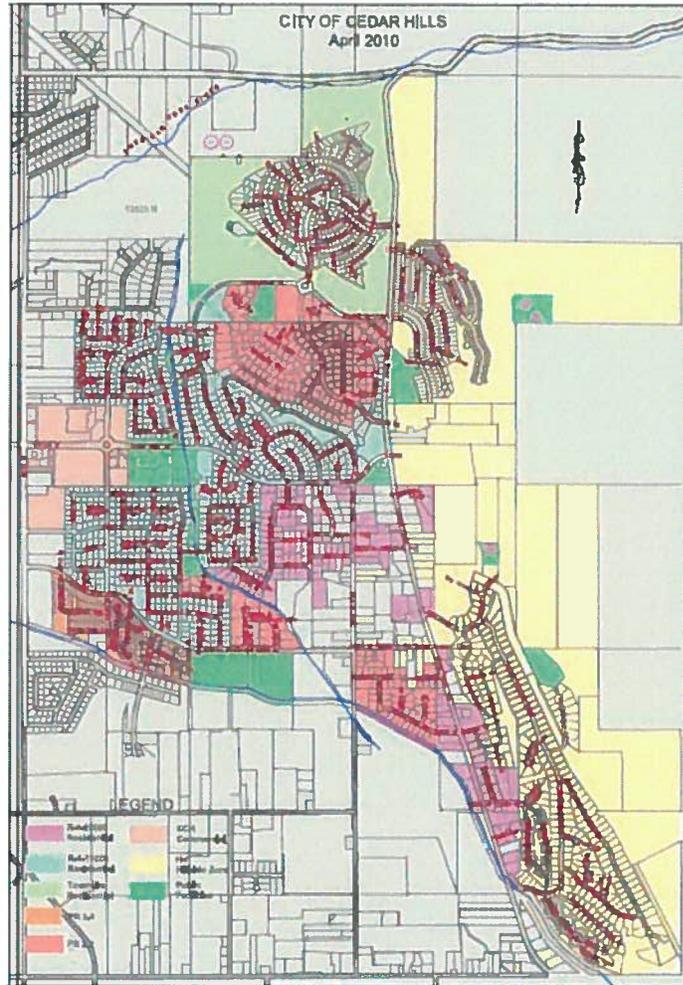
Impact fees are necessary to allocate the costs of maintaining the existing level of service for new growth to the growth that will benefit from it. Impact fees help to shield existing users from shouldering the burden of paying not only for the capacity that they use but also from funding the cost of capacity needed for new development.

**WHERE WILL THE IMPACT FEES BE ASSESSED?**

The impact fees will be assessed within the City's current service area which includes the current City boundaries and future annexation areas to which the City will provide parks and trails. A detailed map of the service area is included in the attached Appendices and in the following figure, which shows the Service Area served by the City.

<sup>6</sup> Source: Census, GOPB

FIGURE 2: SERVICE AREA MAP



### WHAT COSTS ARE INCLUDED IN THE IMPACT FEE?

Impact fee revenues may not be spent on capital projects or associated costs, such as financing interest expense, that constitute repair and replacement, cure any existing deficiencies, or raise the existing level of service for current users. Impact fees cannot fund operational expenses. The proposed impact fees will be assessed throughout the entire Impact Fee Service Area.

The impact fees proposed in this analysis are calculated based upon:

- The investment in park lands (dollars) per capita
- The historic cost investment for park improvements per capita;
- The investment in trail land (dollars) per capita;
- The historic cost investment for trail improvements per capita;
- Growth projections over the next ten years
- Average household size (from 2010 Census) for the Single Family and Multi Family Land Uses.

### WHAT COSTS ARE NOT INCLUDED IN THE IMPACT FEE?

The costs, both direct capital and financing, that cannot be included in the impact fee are as follows:

- Projects that increase the level of service above that which is currently provided;
- Operations and maintenance costs;
- Costs of facilities funded by grants or other funds that the City does not have to repay; and
- Costs of reconstruction of facilities that do not have capacity to serve new growth.

### HOW ARE THE IMPACT FEES CALCULATED?

To calculate a fair impact fee we determine the existing level of investment for parks, park amenities and trails per capita. The level of service is perpetuated into the future. As the City grows over the next ten years, it will continue to provide new growth with the same investment per capita. The historic per capita cost for land and improvements for parks and trails are added together with any future/existing bond finance expenses. This is multiplied by future growth and that becomes the impact fee qualifying costs. The impact fee qualifying cost per capita is then multiplied by the Census provided persons per household for single family residential and multi-family residential land uses respectively.

### WHAT IS THE CURRENT LEVEL OF SERVICE?

Utah Code allows cities to include only system-wide parks for the purpose of calculating impact fees. Project-wide parks cannot be used to establish levels of service eligible to be maintained through impact fees. Based on input from Cedar Hills, a system-wide park is defined as a park that serves more than one local development area; only system-wide parks were considered in establishing the invested level of service.

The City of Cedar Hill's system-wide park lands consist of land that was purchased by the City. The City funded \$1,267,325 in park lands, \$3,333,027 in park improvements and a total trail investment of \$697,518. The investment per capita for parks and trails are each detailed in the table below.

FIGURE 3: ESTABLISHED LEVEL OF SERVICE

Level of Historic Investment	
Park Land	\$ 1,267,325
Park Improvements	\$ 3,333,027
Park Total	\$ 4,600,352
Park Cost per Capita	\$ 462.02
Trail Land	\$ 75,825
Trail Improvements	\$ 621,693
Trail Total	\$ 697,518
Trail Cost per Capita	\$ 70.05

### HOW ARE SCHOOLS CONSIDERED IN THIS ANALYSIS?

Schools are not assessed a park impact fee. The Utah State Code 11-36a-202(2)(a)(ii) prohibits the imposition of an impact fee on a school district or charter school for a park, open space or trail. The park impact fees are assessed to single family and multi family residential homes only.

WHAT ARE THE RECOMMENDED CITY PARKS AND TRAILS IMPACT FEES?

FIGURE 4: RECOMMENDED LEGAL PARKS IMPACT FEE

Facility	Cost	Fee Per Capita
Historic Park Land Cost	1,267,325	127.28
Historic Park Improvement Cost	3,333,027	334.74
Historic Trail Land Cost	75,825	7.62
Historic Trail Improvement Cost	621,693	62.44
<b>Total</b>		<b>\$ 532.07</b>
Average Household Size/Single Family		4.24
<b>Impact Fee per Household/Single Family</b>		<b>\$ 2,256.00</b>
Average Household Size/Multi Family		3.64
<b>Impact Fee per Household/Multi Family</b>		<b>\$ 1,936.75</b>

The Cedar Hills City Council has the discretion to set the actual impact fees to be assessed, but they may not exceed the maximum allowable fee calculated. The City may, on a case by case basis, work directly with a developer to adjust the standard impact fee to respond to unusual circumstances and ensure that impact fees are imposed fairly. This adjusted impact fee calculation will be based on the cost per unit defined above, multiplied by the number of units created by the applicable development type.

## CHAPTER 2: CAPITAL PROJECTS AND LEVEL OF SERVICE DEFINITION

### IMPACT FEE ANALYSIS REQUIREMENTS

*Consumption of existing capacity, impact on system improvements and how impacts are related to anticipated development activity Utah Code 11-36a-304(1)(a)(b)(c)*

#### Growth in Demand

Based on the most recent Census, Cedar Hills had a 2010 population of 9,796 and currently has an estimated population of 9,957. This growth in residential population will generate demand for additional parks and trails. Figure 5 shows the projected growth in the City of Cedar Hills through 2023 as well as the decrease in the LOS if no future park land is added. It is anticipated that future commercial growth will not place any additional demand on parks facilities. Therefore, this demand analysis considers only future population growth.

FIGURE 5: PROJECTED POPULATION GROWTH

Year	Population*	% Increase
2010	9,796	
2011	9,850	0.55%
2012	9,903	0.54%
2013	9,957	0.54%
2014	10,068	1.11%
2015	10,179	1.10%
2016	10,290	1.09%
2017	10,400	1.08%
2018	10,511	1.07%
2019	10,622	1.05%
2020	10,733	1.04%
2021	10,750	0.16%
2022	10,767	0.16%
2023	10,778	0.10%

#### Park and Trail Lands

##### CONSUMPTION OF EXISTING CAPACITY BY ANTICIPATED NEW DEVELOPMENT

The City has determined that it desires to maintain its current level of park, park amenities and trails services and there is no excess capacity in the system.

##### IMPACT ON SYSTEM IMPROVEMENTS BY ANTICIPATED NEW DEVELOPMENT

Because the City has determined that it desires to maintain its current level of park service and does not have excess capacity at any system-wide park, the City will need to purchase additional park lands to maintain the established purchased park land LOS. As shown in Figure 6, the existing established level of investment for parks and trails of \$532.07 per capita drops to \$491.55 per capita over the next ten years (through 2023) and continues to drop to \$486.76 through 2030 if *no* additional improvements are developed to serve future anticipated development.

FIGURE 6: IMPACT ON ESTABLISHED PARK LOS BY ANTICIPATED DEVELOPMENT ACTIVITY (WITH NO FUTURE PURCHASES)

Year	Population	Level of Investment	% Decrease
2012	9,903		
2013	9,957	\$ 532.07	
2014	10,068	526.22	-1.10%
2015	10,179	520.49	-1.09%
2016	10,290	514.88	-1.08%
2017	10,400	509.39	-1.07%
2018	10,511	504.02	-1.05%
2019	10,622	498.76	-1.04%
2020	10,733	493.61	-1.03%
2021	10,750	492.82	-0.16%
2022	10,767	492.04	-0.16%
2023	10,778	491.54	-0.10%

Figure 7 shows the annual park expenditures that will need to be purchased by the City through 2023 to maintain the established level of service.

FIGURE 7: ADDITIONAL EXPENDITURES REQUIRED TO MEET DEMANDS PLACED ON EXISTING PARKS BY NEW DEVELOPMENT ACTIVITY

Year	Population	Total Projected Annual Expense
2012	9,903	
2013	9,957	-
2014	10,068	58,984.31
2015	10,179	58,984.31
2016	10,290	58,984.31
2017	10,400	58,984.31
2018	10,511	58,984.31
2019	10,622	58,984.31
2020	10,733	58,984.31
2021	10,750	9,059.65
2022	10,767	9,059.65
2023	10,778	5,824.06
Total		436,833.54

### Trails Improvements

The City of Cedar Hill’s system-wide parks include a wide variety of park amenities that were purchased by the City and improvements that were donated to the City. However, in order to assure an equitable allocation of costs borne in the past to costs borne in the future,<sup>7</sup> only improvements that were purchased by the City will be used in determining impact fees. Any improvements that were donated to the City are assumed to have been donated to the City’s system of parks through build-out. Future residents will not be expected to pay for a level of park service that current residents have not purchased through impact fees or other means.

<sup>7</sup> Utah Code 11-36a-302(3)

## CHAPTER 3: PROPORTIONATE SHARE ANALYSIS

### Costs for Existing Capacity and System Improvements Related to New Development Activity

UTAH CODE 11-36A-304(1)(D)(I)(II)

The Impact Fees Act requires that the impact fee analysis estimate the proportionate share of the costs for existing capacity that will be recouped; and the costs of impacts on system improvements that are reasonably related to the new development activity.

Part of the proportionate share analysis is a consideration of the manner of funding existing public facilities. Historically the City has funded existing infrastructure through several different funding sources including:

- General Fund Revenues
- Grants
- Bond Proceeds
- Developer Exactions
- Impact Fees
- RAP Tax

In calculating the value and any potential buy-in component (for existing infrastructure capacity) of this analysis no grant funded infrastructure has been included. Bond funded projects are impact fee eligible expenses. In order to ensure fairness to existing users, impact fees are an appropriate means of funding future capital infrastructure because using impact fees places a burden on future users that is equal to the burden that was borne in the past by existing users. (Utah Impact Fees Act, 11-36a-304(2) (c) (d))

Just as the existing infrastructure was funded through different means it is required by the Impact Fees Act to evaluate all means of funding future capital. There are positive and negative aspects to the various forms of funding. It is important to evaluate each.

#### *General Fund*

The general fund has been funded in one form or another by existing users. It would be an additional burden to existing users to use this revenue source to fund future capital to meet the needs of future users. This is not an equitable policy and can place too much stress on the tight budgets of the general fund and other user rate funds.

#### *Property Taxes*

It is true that property taxes may be a stable source of income. However, property taxes are not based on the tax payer's impact upon a system. Property taxes are based upon property valuation. Using property taxes to fund future capital again places too much burden on existing users and subsidizes growth.

#### *Impact Fees*

Impact fees are a fair and equitable means of providing infrastructure for future development. They provide a rational nexus between the costs borne in the past and the costs required in the future. The Impact Fees Act ensures that future development is not paying any more than what future growth will demand. Existing users and future users receive equal treatment; therefore impact fees are the optimal funding mechanism for future growth related capital needs.

#### *Developer Credits*

If projects included in the Impact Fee Facilities Plan (or a project that will offset the demand for a system improvement that is listed in the IFFP) are constructed by developers, that developer is entitled to a credit against impact fees owed. (Utah Impact Fees Act, 11-36a-304(2) (f)).

#### *RAP Tax*

A RAP Tax fund is a collection of money accrued through sales taxes on purchases made within the limits of the city or county that has voted to adopt the program. Since this funding source is subject to popular vote, this is not a guaranteed, stable revenue stream.

#### *Time-Price Differential*

It is not anticipated that there will be any extraordinary costs in servicing newly developed park properties. To account for the time-price differential inherent in fair comparisons of amounts paid at different times, historic costs have been used to compute buy-in costs to public facilities with excess capacity and current costs have been used to compute impacts on system improvements required by anticipated development activity to maintain the established level of service for each public facility.

#### *Other*

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 for the impact fee qualifying parks and trails improvements must be identified.

#### **COSTS FOR EXISTING FACILITIES**

The existing improvements were funded by the general fund. Only the historic cost of improvements is used in this analysis.

#### **OUTSTANDING DEBT**

There is no outstanding park related debt.

#### **COSTS OF SYSTEM IMPROVEMENTS RELATED TO NEW DEVELOPMENT ACTIVITY**

The City intends to at least maintain its existing level of service through construction of additional parks and trails. For the purpose of quantifying the need for *additional* park and trails, this study uses the City's established purchased cost per capita for parks without excess capacity. As growth occurs as a result of increased development activity, more parks and trails are needed to maintain existing standards.

Based on the investment per capita required to maintain the existing level of park and trail services, Figure 8 shows the total additional park expenses and associated costs for park lands and amenities required to maintain the current level of park and trails services each year through 2023. The "*Per Capita Cost for Future Land and Improvements*" is the "*LOS*" multiplied by growth in population. The result is the "*Total Cost for Future Park System Improvements*".

FIGURE 8: ADDITIONAL COST TO MAINTAIN LOS - PARKS

Per Capita Cost for Future Land and Improvements	Growth In Population	Total Cost of Future Park System Improvements
\$ 462.02	821	\$ 379,320

FIGURE 9: ADDITIONAL COST TO MAINTAIN LOS - TRAILS

Per Capita Cost for Future Land and Trail Improvements	Growth In Population	Total Cost of Future Trail Improvements
\$ 70.05	821	\$ 57,514

Based on the per capita cost of impacts on system improvements related to new development to maintain the established parks LOS and consideration of an impact fee fund balance credit, Figure 10 shows the impact fee per household. With an average single family household size of 4.24<sup>a</sup> persons, the fee per household equals \$2,256.00. Multifamily household sizes average 3.64 persons per household and the impact fee equals \$1,936.75.

FIGURE 10: IMPACT FEE CALCULATION

Facility	Cost	Fee Per Capita
Historic Park Land Cost	1,267,325	127.28
Historic Park Improvement Cost	3,333,027	334.74
Historic Trail Land Cost	75,825	7.62
Historic Trail Improvement Cost	621,693	62.44
<b>Total</b>		<b>\$ 532.07</b>
Average Household Size/Single Family		4.24
<b>Impact Fee per Household/Single Family</b>		<b>\$ 2,256.00</b>
Average Household Size/Multi Family		3.64
<b>Impact Fee per Household/Multi Family</b>		<b>\$ 1,936.75</b>

<sup>a</sup> 2010 Census

## CHAPTER 4: CERTIFICATION AND APPENDICES

### CERTIFICATION

In accordance with Utah Code Annotated, 11-36a-306(2), Tenille Tingey on behalf of Zions Bank Public Finance, makes the following certification:

I certify that the attached impact fee analysis:

1. includes only the cost 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. cost of 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. offset costs with grants or other alternate sources of payment; and
4. complies in each and every relevant respect with the Impact Fees Act.

Zions Bank makes this certification with the following caveats:

1. All of the recommendations for implementations of the Impact Fee Facilities Plans ("IFFPs") made in the IFFP documents or in the impact fee analysis documents are followed in their entirety by the City of Cedar Hill's staff and elected officials.
2. If all or a portion of the IFFPs or impact fee analyses are modified or amended, this certification is no longer valid.
3. All information provided to Zions Bank Public Finance, its contractors or suppliers is assumed to be correct, complete and accurate. This includes information provided by Cedar Hills and outside sources.

Dated: January 23, 2014

ZIONS BANK PUBLIC FINANCE

By Tenille Tingey



Entity: Cedar Hills

Public Body: City Council

Subject: Business

Notice Title: Notice of Intent to Create an Impact Fee Facilities Plan  
10246 N Canyon Road

Meeting Location:

Cedar Hills 84062

Notice Date & Time: September 17, 2013

3:27 PM - 3:27 PM

City of Cedar Hills

NOTICE OF INTENT TO CREATE AN IMPACT FEE FACILITIES PLANS AND  
IMPACT FEE WRITTEN ANALYSES

Description/Agenda:

The City of Cedar Hills, a local municipality located in Utah County, Utah, intends to commence the preparation of an independent and comprehensive Impact Fee Facilities Plans and Written Impact Fee Analyses for culinary water, public safety, roads, parks and recreation and sanitary sewer and therefore, pursuant to the provisions of 11-36a-501 and 503 of the Utah Code, as amended 2011, notice is hereby provided to you of the intent of the City of Cedar Hills to create an Impact Fee Facilities Plans for each of the listed services and amend the City's Impact Fee Witten Analyses. The proposed capital facilities will be located in the City's service areas, which includes the entire city boundaries. The impact fees to be considered will be charged to new development and used to offset the cost of capital facilities to serve new development and/or buy into existing facilities. Those receiving this Notice are invited to provide information to be considered in adopting the impact fee facilities plans or written analyses of proposed impact fees. For information about the impact fee analysis project please contact David Bunker, 10246 N Canyon Road, Cedar Hills, UT 84062 or e-mail dbunker@cedarhills.org. Any information received should be provided in writing.

Dated: September 17, 2013

APPENDIX A: POPULATION PROJECTIONS

	A	B	C	D	E	
1	Year	Population*	% Increase	Acres Required to Maintain LCS	LCS- Historic Investment In Parks	1
2	2010	9,796		-		2
3	2011	9,850	0.55%	-		3
4	2012	9,903	0.54%	-	2.18	4
5	<b>2013</b>	<b>9,957</b>	<b>0.54%</b>	-	<b>2.18</b>	5
6	2014	10,068	1.11%	0.22	2.18	6
7	2015	10,179	1.10%	0.24	2.18	7
8	2016	10,290	1.09%	0.24	2.18	8
9	2017	10,400	1.08%	0.24	2.18	9
10	2018	10,511	1.07%	0.24	2.18	10
11	2019	10,622	1.05%	0.24	2.18	11
12	2020	10,733	1.04%	0.24	2.18	12
13	2021	10,750	0.16%	0.04	2.18	13
14	2022	10,767	0.16%	0.04	2.18	14
15	2023	10,778	0.10%	0.02	2.18	15
16	<i>*Census, CCFB, Zions Bank Public Finance</i>					16

A B C D E

## APPENDIX B: PARK INVENTORY AND LEVEL OF SERVICE

	A	B	C	D	E
1	<b>Park Name</b>	<b>Acres</b>		<b>Level of Service Definition</b>	
2	Heritage Park	5.48		City Funded	21.73
3	Heiselt's Hollow Park	2.4		Non City Funded	0.00
4	Sunset Park	2.22		Total Park Acres	21.73
5	Timpanogos Cove Park	5.5		Acres per 1k population (City Funded Only)	2.18
6	Mesquite Soccer Park	4.79			
7	Doral	0.16		<b>Level of Historic Investment</b>	
8	Cedar Run	0.61		Park Land	\$ 1,267,325
9	Pine Hollow	0.57		Park Improvements	\$ 3,333,027
10	Totals	21.73		Total	\$ 4,600,352
11				Cost per Capita	\$ 462.02
12				Trail Land	\$ 75,825
13				Trail Improvements	\$ 621,693
14				Total	\$ 697,518
15				Cost per Capita	\$ 70.05
16					
18	A	B	C	D	E

12 -Source Cedar Hills City

# APPENDIX C: TRAILS LEVEL OF SERVICE

	A	B	C	
1				1
2				2
3				3
4				4
5				5
	A	B	C	

Length of Trails (Linear Miles)	Population (per 1k)	Trails Level of Service
2.95	9.96	0.30

APPENDIX D ASSETS

	A	B	C	D	E	F	G	H	I	J
	Parks			Trails						
1	Year	Improvements	Original Cost	Year	Land	Original Cost	Year	Improvements	Miles	Original Cost
2	6/30/1992	Park	12,841	1998	Park Land	80,365	2010	Forest Creek Trail	0.01	75,707
3	6/30/1993	Park	26,883	2001	Park Land	160,000	2001	Forest Creek Improvements		483,989
4	6/30/1994	Park	14,723	2002	Park Land	75,000	6/30/2002	Forest Creek Park Improvements		4,388
5	6/30/1995	Park	13,444	2003	Sunset Park Land	184,156	6/30/2003	Forest Creek Park Improvements		11,548
6	6/30/1995	Park	81,242	2005	Park-Hayes Sewage	750,000		Heritage Trail Replacement		46,081
7	6/30/1997	Park	22,604	10/26/2006	Cedars Run	17,804		Horneville Trail Phase II		75,625
8	6/30/1998	Improvements	232,882		Total	\$ 1,267,325		Mouth of Canyon to CH Trail	0.82	
9	6/30/1999	Park	58,319					CH-Highland Trail to Cottonwood Drive	0.31	
10	6/26/2000	Improvements	67,095					Cottonwood Drive to Start at Redwood	0.11	
11	6/30/2000	Park Improvements	101,561					Redwood Trail to CH Drive	0.36	
12	7/14/2000	Heritage Park Improvements	14,281					CH Drive (Heritage) to Sunset Park	0.33	
13	6/12/2001	PSB Park Improvements	23,131					Sunset to Harvey (Deerfield)	0.36	
14	4/25/2003	Sunset Park	160,180					Cottonwood Speedtable to Mesquite Dr	0.23	
15	1/1/2004	Park Improvements	346,716					Mesquite to Roundabout	0.14	
16	9/20/2005	Canyon Road Crossing Park	72,722					Roundabout to Canyon Road	0.28	
17	6/30/2006	Hayes Park Improvement	16,941					Total		\$ 697,518
18	6/30/2007	Impangos Cove Park	1,400,711					Total Miles	2.96	
19	12/17/2007	Heritage Park Center Stage Hay System	13,789							
20	6/23/2008	Temp Park Expansion	41,130							
21	6/30/2008	Mesquite Park	492,651							
22	11/17/2008	Mesquite Park 2009 Completion Costs	12,000							
23	6/30/2010	Mesquite Park 2010 Improvements	37,722							
24	11/19/2006	Cedars West-Ledoux	31,186							
25	8/24/2007	Canyon Heights Drainage Landscaping	25,000							
26		Forest Creek Improvements	14,281							
27	Total		3,333,027							

# APPENDIX E PER CAPITA COST PER CAPITAL EXPENSE

A

B

C

## ***Parks Historic Investment Per Capita***

Total Cost per Capita

1	Per Capita Cost for Future Land and Improvements	Growth In Population	Total Cost of Future Park System Improvements	1
2	\$ 462.02	821	\$ 379,320	2

3 *\* Provided by Bowen Collins and Associates*

## ***Trails***

Total Cost per Capita

6	Per Capita Cost for Future Land and Trail Improvements	Growth In Population	Total Cost of Future Trail Improvements	6
7	\$ 70.05	821	\$ 57,514	7

8

A

B

C

8

## APPENDIX F. IMPACT FEE CALCULATION

	A	B	C	
1	Facility	Cost	Fee Per Capita	1
2	Historic Park Land Cost	1,267,325	127.28	2
3	Historic Park Improvement Cost	3,333,027	334.74	3
4	Historic Trail Land Cost	75,825	7.62	4
5	Historic Trail Improvement Cost	621,693	62.44	5
6	Total		\$ 532.07	6
7	Average Household Size/Single Family		4.24	7
8	Impact Fee per Household/Single Family		\$ 2,256.00	8
9				9
10	Average Household Size/Multi Family		3.64	10
11	Impact Fee per Household/Multi Family		\$ 1,936.75	11
	A	B	C	