

**NORTH SUMMIT FIRE SERVICE DISTRICT
IMPACT FEE ENACTMENT RESOLUTION**

May 11, 2023

THIS RESOLUTION ADOPTING AN IMPACT FEE ANALYSIS AND IMPOSING IMPACT FEES, PROVODING FOR THE CALCULATION AND COLLECTION OF SUCH FEES, PROVIDING FOR APPEAL, ACCOUNTING, AND SEVERABILITY OF THE SAME, AND OTHER RELATED MATTERS is made this 11th day of May, 2023, by the North Summit Fire Service District Administrative Control Board (“NSFSD ACB”) for the NORTH SUMMIT FIRE SERVICE DISTRICT, a special service district duly organized under the laws of the State of Utah as a public body corporate and politic (the “Resolution”).

WHEREAS, North Summit Fire Service District (the “**District**”) is a political subdivision of the State of Utah, authorized and organized under the provisions of Utah law; and

WHEREAS, the District is authorized pursuant to the Impact Fees Act, Utah Code § 11-36a-101 et seq. to adopt and impose impact fees as a condition of development approval; and

WHEREAS, the District provided written notice of its intent to prepare an Impact Fee Facilities Plan pursuant to Utah Code § 11-36a-501; and

WHEREAS, the District has caused an Impact Fee Facilities Plan (the “**Facilities Plan**”) to be prepared by Zions Public Finance, Inc., a copy of which is attached hereto as **Exhibit A** and incorporated herein by reference; and

WHEREAS, Zions Bank Public Finance has certified its work on the Facilities Plan under Utah Code § 11-36a-306(1); and

WHEREAS, the District provided notice and held a public hearing prior to adopting the Facilities Plan in satisfaction of Utah Code § 11-36a-502; and

WHEREAS, the District adopted the Facilities Plan by Resolution No. NSFSD 2023-04; and

WHEREAS, prior to preparing the Impact Fee Analysis (the “**Impact Fee Analysis**”), the District provided notice as set forth in Utah Code § 11-36a-503; and

WHEREAS, the District has caused an Impact Fee Analysis to be prepared by Zions Public Finance, Inc., a copy of which is attached hereto as **Exhibit B** and incorporated herein by reference; and

WHEREAS, Zions Public Finance, Inc., has certified its work on the Impact Fee Analysis under Utah Code § 11-36a-306(2); and

WHEREAS, in accordance with Utah Code § 11-36a-504(1)(c)(i) and § 17B-1-111(1)(a)(ii), the District made this Impact Fee Enactment Resolution (the “**Resolution**”) available to the public at least fourteen (14) days before the scheduled public hearing; and

WHEREAS, in accordance with Utah Code § 17B-1-111, the District posted notice of the public hearing with respect to the proposed Resolution in at least three public places within the District at least fourteen (14) days before the scheduled public hearing; and

WHEREAS, the District published notice of such public hearing in the Deseret News, a newspaper of general circulation in the District, on April 28, 2023; and

WHEREAS, in accordance with Utah Code § 11-36a-504(1)(d)(ii), the District, having previously made this Resolution available to the public, posted notice of its intent to adopt and enact this Resolution on the Utah Public Notice Website at least ten (10) days before the scheduled public hearing; and

WHEREAS, on or before April 27, 2023, a copy of the Impact Fee Analysis and a summary of the impact fee analysis prepared in accordance with Utah Code §11-36a-303 was placed in the Coalville branch of the Summit County public library; and

WHEREAS, on May 11, 2023, the Administrative Control Board of the District (the “**Board**”) held a public hearing regarding the Impact Fee Analysis and Resolution; and

WHEREAS, after careful consideration and review of the comments at the public hearing, the Board has determined that it is in the best interest of the health, safety, and welfare of the inhabitants of the District to enact new impact fees.

NOW, THEREFORE, BE IT RESOLVED by the Administrative Control Board of the North Summit Special Service District, as follows:

SECTION 1: FINDINGS.

The Board finds and determines as follows:

1.1. All required notices have been given and public hearings conducted as required by the Impact Fee Act with respect to the Facilities Plan, Impact Fee Analysis, and this Resolution.

1.2. Growth and development activities in the District will create additional facility demands. The capital facility improvement requirements which are analyzed in the Facilities Plan and the Impact Fee Analysis are the direct result of additional facility needs caused by future development activities. The persons responsible for growth and development activities

should pay a proportionate share of the costs of the facilities needed to serve the growth and development activity.

1.3. Impact fees are necessary to achieve an equitable allocation of the costs borne in the past and to be borne in the future, in comparison with the benefits already received and yet to be received.

1.4. In enacting and approving the Impact Fee Analysis and this Resolution, the Board has taken into consideration, and in certain situations will consider on a case-by-case basis in the future, the future capital facilities and emergency service and response needs of the District, the capital financial needs of the District which are the result of the District's future facilities needs, the distribution of the burden of costs to different properties within the District based on the demands place upon such facilities of the District by such properties, the financial contribution of those properties and other properties similarly situated in the District at the time of computation of the required fee and prior to the enactment of this Resolution, all revenue sources available to the District, and the impact on future facilities that will be required by growth and new development activities in the District.

1.5. The provisions of this Resolution shall be liberally construed in order to carry out the purpose and intent of the Board in establishing a program of impact fees in compliance with the Utah Impact Fees Act.

SECTION 2: DEFINITIONS.

2.1. Except as provided below, words and phrases that are defined in the Impact Fees Act shall have the same meaning in this Resolution.

2.2. "Board" means the Administrative Control Board of the North Summit Fire Service District.

2.3. "Council" means the County Council of Summit County, Utah.

2.4. "Development Activity" means any construction or expansion of building, structure, or use, any change in use of a building or structure, or any change in the use of land located within the Service Area that creates additional demand and need for Public Facilities related to transportation.

2.5. "District" means the North Summit Fire Service District.

2.6. "Facilities Plan" means the plan prepared for the District as required by Utah Code § 11-36a-301.

2.7. "Impact Fee Analysis" means the analysis prepared for the District as required by Utah Code § 11-36a-303.

2.8. "Project Improvements" means site improvements and facilities that are planned and designed to provide service for development resulting from a Development Activity and are necessary solely for the use and convenience of the occupants or users of said Development Activity. "Project improvements" do not include "System Improvements" as defined below.

2.9. “Public Facility(ies)” means, for purposes of this Resolution, a public safety facility, as that term is defined in Utah Code § 11-36a-102(18), of the District for the Service Area.

2.10. “Request for Information” means a written request submitted to the District for information regarding the impact fee.

2.11. “Resolution” means this Impact Fee Enactment Resolution.

2.12. “Service Area” means all areas within the District. A map of the District boundaries is attached hereto as **Exhibit C**.

2.13. “Summary” means the summary of the Impact Fee Analysis.

2.14. “System Improvements” refer both to existing Public Facilities designed to provide services within the Service Area and to future Public Facilities identified in the Impact Fee Analysis that are intended to provide service to the Service Area. “System Improvements” do not include “Project Improvements” as defined above.

SECTION 3: ADOPTION OF IMPACT FEES.

3.1. Impact Fee Analysis. The Council hereby approves and adopts the Impact Fee Analysis attached as **Exhibit B**.

3.2. Impact Fees. Impact fees are hereby imposed in the Service Area as a condition of any development activity that impacts public facilities in order to mitigate the impact of such development on public facilities. Impact fees shall be paid in cash to the District at the time of the building permit application to Summit County, Coalville City, or Henefer Town, and it is the policy of Summit County that no building permit shall be issued unless and until the impact fees required by this Resolution have been paid in full.

3.3. Impact Fee Schedule. The impact fees imposed are as set forth in the Impact Fee Schedule attached hereto as **Exhibit D** and incorporated herein by reference. Unless the District is otherwise bound by a contractual requirement or the impact fees have been prepaid according to a prior agreement with the District, the impact fee shall be determined from the impact fee schedule in effect at the time of payment.

3.4. Adjustments. The Board may adjust the impact fee imposed on a particular project or development at the time the impact fee is charged as necessary:

- (a) to respond to unusual circumstances in specific cases;
- (b) to respond to a request for a prompt and individualized impact fee review for the development activity of an agency of the State of Utah, a school district, or charter school;

- (c) to respond to a request for a prompt and individualized impact fee review for an offset or credit for a public facility for which an impact fee has been or will be collected;
- (d) to ensure that impact fees are imposed fairly; or
- (e) based upon studies and data submitted by a developer showing a substantial discrepancy between the Impact Fee being assessed and the actual impact of the Development Activity on the system.

3.5. Credits and Reimbursements.

- (a) A developer may be allowed a credit against or proportionate reimbursement of impact fees if a developer:
 - (i) dedicates land for a System Improvement;
 - (ii) builds and dedicates some or all of a System Improvement; or
 - (c) dedicates a Public Facility that the District and the developer agree will reduce the need for a System Improvement.
- (b) A credit against impact fees shall be granted for any dedication of land for, improvement to, or new construction of, any System Improvements provided by the developer if the facilities:
 - (i) are System Improvements, or
 - (ii) are dedicated to the public and offset the need for an identified System Improvement.

3.6. Waiver for Public Purpose. The Board may, on a project-by-project basis, authorize exemptions or adjustments to the Impact Fees due from Development Activity for those projects the Board determines to be of such benefit to the community as a whole to justify the exception or adjustment. Such projects may include facilities being funded by tax-supported agencies, affordable housing projects, or facilities of a temporary nature. The Board may elect to waive or adjust Impact Fees in consideration of economic benefits to be received from the Development Activity. Applications for exceptions under this subsection are to be filed with the Board at the time the developer first requests development approval.

3.7. Additional Fees and Costs. The impact fees imposed hereby are separate from and in addition to user fees and other charges lawfully imposed by the District for new development, such as engineering and inspection fees, building permit fees, review fees, hookup fees, connection fees, fees for project improvements, and other fees and costs that may not be included as itemized component parts of any impact fee.

SECTION 4: IMPACT FEE ACCOUNTING.

4.1. Impact Fee Accounts. The District shall establish a separate interest-bearing ledger account for each type of public facility for which the Impact Fees are collected pursuant to this Resolution and will deposit Impact Fee receipts in the appropriate ledger account. All interest earned on each such account shall be retained in that account.

4.2. Reporting. At the end of each fiscal year, the District shall prepare a report on each Impact Fee ledger account established as required herein generally showing the source and amount of all monies collected, earned, and received by the account and each expenditure from the account. The report shall account for all Impact Fee funds the District has on hand at the end of the fiscal year. The report shall also identify Impact Fee funds by the year in which they were received, the development activity from which the funds were collected, the capital projects for which the funds were budgeted, and the projected schedule for expenditure. The report shall be in a format approved by the State Auditor, certified by the District's chief financial officer, and transmitted to the State Auditor within 180 days after the day on which the fiscal year ends.

4.3. Impact Fee Expenditures. The District may expend impact fees only for System Improvements identified in the Facilities Plan and for the specific public facility type for which the fee was collected.

4.4. Time of Expenditure. Impact fees collected are to be expended or encumbered for a permissible use within six years of receipt by the District. For purposes of this calculation, first funds received shall be deemed to be the first funds expended.

4.5. Extension of Time. The District may hold previously dedicated or unencumbered fees for longer than six years if it identifies in writing, before the expiration of the six year period, (i) an extraordinary and compelling reason why the fees should be held longer than six years; and (ii) an absolute date by which the fees will be expended.

4.6. Refunds. The District shall refund any Impact Fees paid by a developer, plus interest actually earned, when (i) the developer does not proceed with the development activity and has filed a written request for a refund; (ii) the fees have not been spent or encumbered; and (iii) no impact has resulted.

4.7. Imposition of Additional Fee or Refund After Development Activity. Should any developer undertake Development Activity such that the ultimate density or other impact of the Development Activity is not revealed to the District, either through inadvertence, neglect, a change in plans, or any other cause whatsoever, and/or the Impact Fee is not initially charged against all units or the total density within the development, the District shall be entitled to charge an additional Impact Fee to the developer or other appropriate person covering the density for which an Impact Fee was not previously paid.

SECTION 5: APPEAL PROCEDURES.

5.1. Application. The appeal procedures set forth herein apply both to challenges to the legality of impact fees of the District and to the interpretation and/or application of those fees.

5.2. Request for Information Concerning the Fee. Any person or entity required to pay or who has paid an Impact Fee under this Resolution may file a written request for information concerning the fee (the “**Request for Information**”) with the District. The District will provide the person or entity with the District's Impact Fee Analysis, Impact Fee Facilities Plan, and other relevant information relating to the impact fee within fourteen (14) days after receipt of the written Request for Information.

5.3. Administrative Appeal.

- (a) Any person or entity that has paid an impact fee under this Resolution and wishes to challenge the impact fee shall file a notice of appeal with the County Clerk that contains:
 - (i) the appellant’s name, mailing address and daytime phone number;
 - (ii) a copy of the written Request for Information and a brief summary of the grounds for appeal; and
 - (iii) the relief sought.
- (b) The notice of appeal shall be filed as provided below:
 - (i) if the appellant is challenging compliance with the notice requirements of Title 11, Chapter 36 of the Utah Code (the Impact Fee Act) with respect to the imposition of the impact fee, the notice of appeal must be filed within thirty (30) days after payment of the impact fee;
 - (ii) if the appellant is challenging compliance with other, non-notice, procedural requirements of Title 11, Chapter 36 of the Utah Code Annotated (the Impact Fee Act) with respect to the imposition of the impact fee, the notice of appeal must be filed within one hundred and eighty (180) days after payment of the impact fee; and
 - (iii) if the appellant is challenging the impact fee, the notice of appeal must be filed within one year after payment of the impact fee.

5.4. Appeals to the District. Any developer, landowner or affected party desiring to challenge the legality of any impact fee under this Resolution shall appeal directly to the District by filing a notice of appeal with the County Clerk either prior to payment of the impact fee but within thirty (30) days of the decision or action to which the appeal relates or after payment of the impact fee and within the applicable time period set forth in Section 5.3 herein. If a notice of appeal is not filed with the County Clerk within the applicable time period set forth above, the person or entity is barred from proceeding with an administrative appeal to the District.

5.5. Hearing. An informal hearing will be held not sooner than five (5) days nor more than twenty-five (25) days after the written notice of appeal is filed. The Council shall sit as the hearing officer.

5.6. Decision. After the conclusion of the informal hearing, the hearing officer shall affirm, reverse, or take action with respect to the challenge or appeal as appropriate. The decision of the hearing officer will be issued within thirty (30) days after the date the written notice of appeal was filed. In light of the statutorily mandated time restriction, the District shall not be required to provide more than three (3) working days' prior notice of the time, date, and location of the informal hearing and the inconvenience of the hearing to the challenging party shall not serve as a basis of appeal of the District's final determination.

5.7. Denial Due to Passage of Time. Should the District, for any reason, fail to issue a final decision on a written challenge to an impact fee, its calculation or application, within thirty (30) days after the filing of the notice of appeal, the challenge shall be deemed to have been denied and any affected party to the proceedings may seek appropriate judicial relief from such denial.

5.8. Judicial Review. Any party to the administrative action who is adversely affected by the District's final decision may petition the district court for a review of the decision within thirty (30) days of the hearing officer's final decision. After having been served with a copy of the pleadings initiating the court review, the District shall submit to the court the record of the proceedings before the District, including minutes, and if available, a true and correct transcript of any proceedings.

SECTION 6: SEVERABILITY.

If any section, subsection, paragraph, clause, or phrase of this Resolution shall be declared invalid for any reason, such decision shall not affect the remaining provisions of this Resolution, which shall remain in full force and effect, and for this purpose, the provisions of this Resolution are declared to be severable. In the event any section, subsection, paragraph, clause, or phrase of this Resolution conflicts with the Utah Impact Fees Act, the relevant provision of the Utah Impact Fees Act shall control.

SECTION 7: EXHIBITS.

All exhibits to this Resolution are hereby incorporated herein by reference and are made a part hereof as though fully set forth herein.

SECTION 8: EFFECTIVENESS.

This Resolution shall become effective ninety (90) days after the adoption hereof.

NOW, THEREFORE, be it resolved by the Administrative Control Board of the North Summit Fire Service District, as **APPROVED, ADOPTED, and ENACTED** this 11th day of May, 2023.

NORTH SUMMIT FIRE SERVICE DISTRICT ADMINISTRATIVE CONTROL BOARD

By: _____
Title: Board Chair

By: _____
Title: Board Vice-Chair

APPROVED AS TO FORM:

By: _____
Ryan P.C. Stack
Deputy County Attorney

Exhibit A: Impact Fee Facilities Plan



North Summit Fire District

Public Safety Impact Fee Facilities Plan



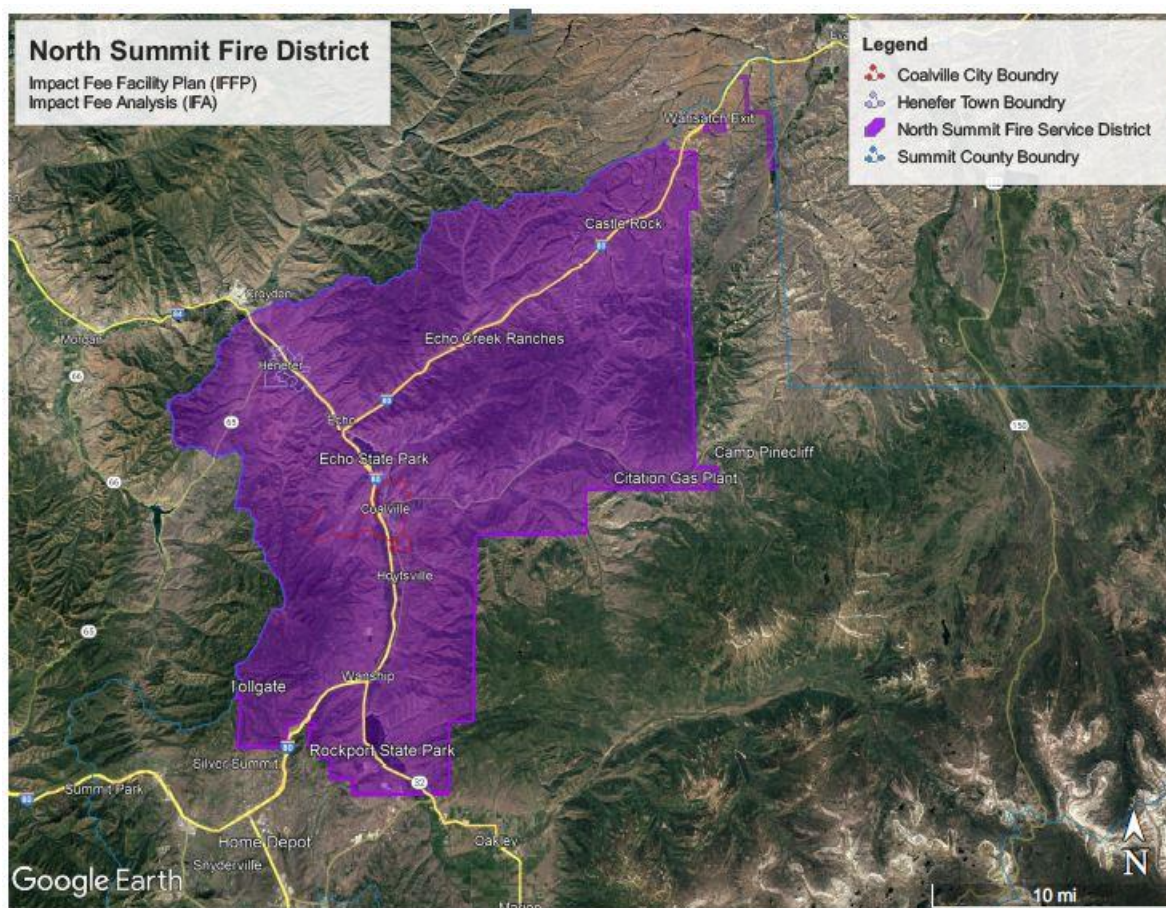
ZIONS PUBLIC FINANCE, INC.

IMPACT FEE FACILITIES PLAN NORTH SUMMIT FIRE DISTRICT

Executive Summary

Background

This Impact Fee Facilities Plan (IFFP) was prepared to meet the requirements of Utah Code §11-36a. Impact fees are a one-time fee charged to new development to help offset the capital costs associated with new growth in a community or special district. North Summit Fire District is one service area that covers areas of northern Summit County and that includes the entirety of North Summit Fire District.



New Development and Growth

Residential and non-residential growth creates the demand for new fire public safety capital facilities. Projected growth is shown in the following table:

TABLE 1: GROWTH PROJECTIONS

Year	Total Households	Non-Residential Square Feet
2022	2,210	486,168
2032	2,444	537,595

Identify the Existing and Proposed Levels of Service and Excess Capacity

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

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

Existing service levels are based on the current capital facilities (i.e., building square feet) as measured per demand unit. Demand units increase with development which generates more calls for service and, therefore, the need for more public building space. In addition, existing service levels for fire include fire vehicles acquired at a cost of \$500,000 or more.

The District currently has 16,050 square feet of building space at the following stations: Coalville, Henefer and Wanship.

The District had a total of 485 calls for service in 2022, with 29 of those calls for mutual aid and 21 pass-thru traffic calls.¹ The District projects a total of 536 calls in 2032. New development is not responsible for paying for the growth-related costs of pass-thru traffic and mutual aid but only the calls directly attributable to the new development itself. Of the total 536 calls in 2032, it is projected that 481 will be impact-fee eligible.

On average, there are 0.1028 calls per residential dwelling unit annually and 0.00043 calls annually per nonresidential square foot of space.

TABLE 2: EXISTING LEVEL OF SERVICE - 2022

	Calls in 2022	Units in 2022	Calls per Unit
Residential	227	2,210	0.1028
Non-Residential	207	486,168	0.00043

With 485 total calls for service in 2022 and 16,050 occupied building square feet, the existing level of service is 33.09 building square feet per call. Calls for service from new development will place additional demands on the existing space which will require some renovations in order to serve the additional demand.

¹ Pass-thru traffic calls are for traffic calls from trips that do not originate or have a destination within the District.

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

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

Additional personnel will be needed, and space must be available to accommodate them, to meet the demands from the additional calls for service associated with new development.

Identify How the Growth Demands Will Be Met

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

In order to maintain service levels, the District intends to redesign approximately 3,800 square feet of space to include dormitories that will allow for more personnel at the facilities to answer the increased calls for service.

Consideration of Revenue Sources to Finance Impacts on System Improvements

Utah Code 11-36a-302(2)

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

Utah Code Legal Requirements

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

Notice of Intent to Prepare Impact Fee Facilities Plan

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

Preparation of Impact Fee Facilities Plan

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

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

- (i) identify the existing level of service
- (ii) establish a proposed level of service
- (iii) identify any excess capacity to accommodate future growth at the proposed level of service

- (iv) identify demands placed upon existing facilities by new development activity at the proposed level of service; and
- (v) identify the means by which the political subdivision or private entity will meet those growth demands.

Further, the proposed level of service may:

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

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

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

Certification of Impact Fee Facilities Plan

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

Existing Service Levels

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

Growth in Demand

Impacts on fire safety facilities will come from both residential and non-residential growth. Residential growth projections were based on information provided by Summit County's Economic Development department. Non-residential square feet were obtained from the Summit County Assessor's database. Future projections for non-residential square feet maintain the same proportion of square footage per household as at present.

TABLE 3: GROWTH PROJECTIONS, 2022-2032

Year	Households	Non-Residential Square Feet
2022	2,210	486,168
2023	2,234	491,310
2024	2,257	496,453

Year	Households	Non-Residential Square Feet
2025	2,281	501,596
2026	2,304	506,739
2027	2,327	511,881
2028	2,351	517,024
2029	2,374	522,167
2030	2,397	527,310
2031	2,421	532,452
2032	2,444	537,595

Source: Summit County Economic Development; Summit County Assessor's Office; ZPFI

Residential and nonresidential growth will create increased demand for fire safety services as demonstrated by the increased calls for service that are projected to occur.

The increased calls for service, originating within the District, are projected as shown in the following table. While calls are received for pass-through traffic, these calls are not included in the calculation of impact fees.

TABLE 4: PROJECTED GROWTH IN CALLS FOR SERVICE

Year	Residential Calls	Non-Residential Calls	Mutual Aid	Pass-Thru Traffic Calls	TOTAL Calls
2022	227	207	29	21	485
2023	230	210	30	21	490
2024	232	212	30	22	495
2025	234	214	30	22	500
2026	237	216	31	22	506
2027	239	218	31	22	511
2028	242	221	31	23	516
2029	244	223	31	23	521
2030	246	225	32	23	526
2031	249	227	32	23	531
2032	251	229	32	23	536

Existing Service Levels

The District currently has 16,050 square feet of building space.

TABLE 5: EXISTING FACILITIES

Location	Year	Total SF	Structure	Land	Actual Cost
Coalville Station	1983	9,000	\$320,000	\$0	\$320,000
Henefer Station	1985	3,450	\$123,500	\$20,000	\$143,500
Wanship Station	1995	3,600	\$351,896	\$20,000	\$371,896
Total		16,050			\$835,396

The District projects a total of 485 calls for service in 2022, with 29 of those calls for mutual aid and 25 pass-thru traffic calls.² The District projects a total of 536 calls in 2032. New development is not responsible for paying for the growth-related costs of pass-thru traffic and mutual aid but only the calls directly attributable to the new development itself. Of the total 536 calls in 2032, it is projected that 481 will be impact-fee eligible.

On average, there are 0.1028 calls per residential dwelling unit annually and 0.00043 calls annually per nonresidential square foot of space.

TABLE 6: EXISTING LEVEL OF SERVICE - 2022

	Calls in 2022	Units in 2022	Calls per Unit
Residential	227	2,210	0.1028
Non-Residential	207	486,168	0.00043

With 485 total calls for service in 2022 and 16,050 occupied building square feet, the existing level of service is 33.09 building square feet per call. Calls for service from new development will place additional demands on the existing space which will require some renovations in order to serve the additional demand.

Proposed Level of Service

The proposed level of service for fire station facilities is to maintain existing service levels by redesigning space to accommodate additional personnel to service the increased calls for service.

The District plans on the following new construction within the timeframe of this study.

TABLE 7: PROPOSED FUTURE FACILITIES

Location	Construction Year	Square Feet	Cost in \$2022	Construction Year Expense
Coalville Dorm Addition	2023	1,000	\$100,000	\$103,000
Henefer Dorm Addition	2026	1,400	\$60,000	\$67,531
Wanship Dorm Addition	2023	1,400	\$60,000	\$61,800
New Facilities Total		3,800		\$232,331

Excess Capacity

The existing fire stations are at full capacity to serve the calls for service currently received.

² Pass-thru traffic calls are for traffic calls from trips that do not originate or have a destination within the District.

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

Demand will come from the increased residential and non-residential development, with calls for service increasing by 52 calls over the timeframe of this study.

Identify the Means by Which the Political Subdivision or Private Entity Will Meet Those Growth Demands

The District intends to renovate space to accommodate additional personnel as shown by the new construction costs in Table 7.

Manner of Financing for Public Facilities

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

Impact fees will be used to fund the established growth-driven fire safety facilities.

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, and that benefit existing development, 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 District 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 District before construction of the improvements.

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 District, impact fees may be modified for low-income housing, although alternate sources of funding must be identified.

Grants

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

Bonds

The District has no outstanding bonds.

Impact Fees

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

Anticipated or Accepted Dedications of System Improvements

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

Certification

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

1. Includes only the costs of public facilities that are:
 - a. allowed under the Impact Fees Act; and
 - b. actually incurred; or
 - c. projected to be incurred or encumbered within six years after the day on which each impact fee is paid;
2. Does not include:
 - a. costs of operation and maintenance of public facilities; or
 - 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;
3. Complies in each and every relevant respect with the Impact Fees Act.

Exhibit B: Impact Fee Analysis



North Summit Fire District

Public Safety Impact Fee Analysis



ZIONS PUBLIC FINANCE, INC.

IMPACT FEE ANALYSIS NORTH SUMMIT FIRE DISTRICT

Executive Summary

Background

The Impact Fee Analysis (IFA) was prepared to meet the requirements of Utah Code §11-36a. Impact fees are a one-time fee charged to new development to help offset the capital costs associated with new growth in a community. The District includes one service area and all new development will be charged the same public safety impact fee regardless of where the development takes place.

Impacts to public safety from residential and non-residential growth are manifest in increased demand on fire services as evidenced by increased calls for service. The increased demand results in the need for more fire safety facility capacity. The total impacts are shown in the table below, with the following sections analyzing how the increased growth results in more calls for service and the need for more facility space.

Maximum fire impact fees, on a residential unit and nonresidential square foot (SF) basis, are summarized in the table below:

TABLE 1: SUMMARY OF RESIDENTIAL PER UNIT AND NONRESIDENTIAL SQUARE FOOT COSTS – MAXIMUM 2023 FEE

	Calls per Unit/SF	2022 Maximum Fee per Unit/SF
Residential	0.1028 calls per unit	\$188.76 per unit
Total Non-Residential Fee (Facilities & Apparatus)	0.00043 calls per sf	\$0.78 per sf

New Development and Growth

Residential and non-residential growth creates the demand for new public safety capital facilities. Projected growth is shown in the following table:

TABLE 2: GROWTH PROJECTIONS

Year	Total Households	Non-Residential Square Feet
2022	2,210	486,168
2032	2,444	537,595

Source: Summit County; ZPFI

Residential and non-residential growth will result in the need for more fire facility space, as reflected by the growth in calls for service. Between 2022 and 2032 the District anticipates an increase of 52 calls for service.

TABLE 3: PROJECTED GROWTH IN CALLS FOR SERVICE

Year	Residential Calls	Non-Residential Calls	Mutual Aid	Pass-Thru Traffic Calls	TOTAL Calls
2022	227	207	29	21	485
2023	230	210	30	21	490
2024	232	212	30	22	495
2025	234	214	30	22	500
2026	237	216	31	22	506
2027	239	218	31	22	511
2028	242	221	31	23	516
2029	244	223	31	23	521
2030	246	225	32	23	526
2031	249	227	32	23	531
2032	251	229	32	23	536

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

There is no existing excess capacity and therefore the fire buildings must be renovated in order to accommodate additional calls for service.

Impact on System Improvements by Anticipated Development Activity - Utah Code 11-36a-304(1)(b)

In order to meet the demands of new development, the District plans on renovating 3,800 square feet of building space in order to provide dormitories and expand the capacity of the District to serve additional calls for service.

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

New development will be required to pay for its fair share of the additional capacity at the existing fire stations.

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

A summary of the cost calculations, explained in more detail in the body of this report, is as follows:

TABLE 4: FIRE FEE CALCULATIONS – COST PER CALL

Description	Amount
Existing Facilities	\$1,557.40
New Construction	\$433.13
Consultant Costs	\$163.46
Credit for Benefits to New Development	(\$317.59)
TOTAL Cost per Call	\$1,836.39

The total cost per call is then multiplied by the average number of calls per unit to arrive at the maximum impact fees.

TABLE 5: SUMMARY OF MAXIMUM IMPACT FEES - 2023

	Calls per Unit/SF	2022 Maximum Fee per Unit/SF
Residential	0.1028 calls per unit	\$188.76 per unit
Total Non-Residential Fee (Facilities & Apparatus)	0.00043 calls per sf	\$0.78 per sf

For non-standard uses, the impact fee may be calculated by multiplying the cost per call (\$1,836.39) by the calls per unit for the non-standard use. The applicant requesting a non-standard impact fee adjustment must provide reasonable verification of the calls per unit before the District will consider an adjustment.

Utah Code Legal Requirements

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

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

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

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

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

- the proportionate share of:

- costs for existing capacity that will be recouped; and

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

- how the impact fee was calculated.

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

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

- the cost of system improvements for each public facility;

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

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

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

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

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

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

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

construction contract price;

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

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

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

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

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

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

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

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

Impact Fee Analysis

Utah Code allows political subdivisions to include only public safety buildings and fire vehicles with a cost of \$500,000 or more in the calculation of impact fees. This IFA is organized based on the legal requirements of Utah Code 11-36a-304.

Impact on Consumption of Existing Capacity – *Utah Code 11-36a-304((1)(a))*

Impacts on fire safety facilities will come from both residential and non-residential growth. Residential growth projections were based on Summit County population projections from the Kem C. Gardner Policy Institute. The number of household units was taken from the United States Census 2020. Building permits after 2020 were then added to the 2020 household units to determine the actual number of household units in 2022. Non-residential square feet were obtained from the Summit County Assessor's database. Future projections for non-residential square feet maintain the same proportion of square footage per household as at present.

TABLE 6: GROWTH PROJECTIONS, 2022-2032

Year	Households	Non-Residential Square Feet
2022	2,210	486,168
2023	2,234	491,310
2024	2,257	496,453
2025	2,281	501,596
2026	2,304	506,739
2027	2,327	511,881
2028	2,351	517,024
2029	2,374	522,167
2030	2,397	527,310
2031	2,421	532,452
2032	2,444	537,595

Source: Summit County Economic Development; Summit County Assessor's Office; ZPFI

Residential and nonresidential growth will create increased demand for fire safety services as demonstrated by the increased calls for service that are projected to occur.

The increased calls for service, originating within the District, are projected as shown in the following table. While calls are received for pass-through traffic, these calls are not included in the calculation of impact fees.

TABLE 7: PROJECTED GROWTH IN CALLS FOR SERVICE

Year	Residential Calls	Non-Residential Calls	Mutual Aid	Pass-Thru Traffic Calls	TOTAL Calls
2022	227	207	29	21	485

Year	Residential Calls	Non-Residential Calls	Mutual Aid	Pass-Thru Traffic Calls	TOTAL Calls
2023	230	210	30	21	490
2024	232	212	30	22	495
2025	234	214	30	22	500
2026	237	216	31	22	506
2027	239	218	31	22	511
2028	242	221	31	23	516
2029	244	223	31	23	521
2030	246	225	32	23	526
2031	249	227	32	23	531
2032	251	229	32	23	536

Excess Capacity

The existing fire stations will need to be redesigned to add capacity for the increased calls for service coming from new development. The District currently has 16,050 square feet of building space.

TABLE 8: EXISTING FACILITIES

Location	Year	Total SF	Structure	Land	Actual Cost
Coalville Station	1983	9,000	\$320,000	\$0	\$320,000
Henefer Station	1985	3,450	\$123,500	\$20,000	\$143,500
Wanship Station	1995	3,600	\$351,896	\$20,000	\$371,896
Total		16,050			\$835,396

The District projects a total of 485 calls for service in 2022, with 29 of those calls for mutual aid and 25 pass-thru traffic calls.¹ The District projects a total of 536 calls in 2032. New development is not responsible for paying for the growth-related costs of pass-thru traffic and mutual aid but only the calls directly attributable to the new development itself. Of the total 536 calls, it is projected that 481 will be impact-fee eligible.

On average, there are 0.1028 calls per residential dwelling unit annually and 0.00043 calls annually per nonresidential square foot of space.

TABLE 9: EXISTING LEVEL OF SERVICE - 2022

	Calls in 2022	Units/SF in 2022	Calls per Unit/SF
Residential	227	2,210 units	0.1028 per unit
Non-Residential	207	486,168 sf	0.00043 per sf

¹ Pass-thru traffic calls are for traffic calls from trips that do not originate or have a destination within the District.

With 487 total calls for service in 2022 and 16,050 occupied building square feet, the existing level of service is 33.09 building square feet per call. Calls for service from new development will place additional demands on the existing space which will require some redesign to serve the additional demand.

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

The District plans on the following new construction within the timeframe of this study.

TABLE 10: PROPOSED FUTURE FACILITIES

Location	Construction Year	Square Feet	Cost in \$2022	Construction Year Expense
Coalville Dorm Addition	2023	1,000	\$100,000	\$103,000
Henefer Dorm Addition	2026	1,400	\$60,000	\$67,531
Wanship Dorm Addition	2023	1,400	\$60,000	\$61,800
New Facilities Total		3,800		\$232,331

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

Additional public safety facilities are needed due to new development and growth. One way of measuring the increased demand for services is through the number of calls for service. As calls for service increase, public safety departments are forced to expand and need more space or redesigned space to house the increased demand for services.

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

The proportionate share analysis includes the following steps:

- 1) Project increased population and nonresidential growth
- 2) Project increased calls for service, keeping the ratio of calls for service for residential units and nonresidential square feet constant with existing ratios
- 3) Project the need to accommodate increased calls for service
- 4) Calculate the cost per call by dividing the cost of the increased public safety costs by the growth in calls
- 5) Allocate the cost per call to residential and nonresidential units based on the number of calls per residential unit and nonresidential square feet, respectively
- 6) Calculate the fair share of fire vehicle costs in excess of \$500,000 that are attributable to new development.

The first step is to take the projected growth and calculate the additional calls for service that will result due to new development.

TABLE 11: PROJECTED CALLS FOR SERVICE

Year	Residential Calls	Non-Residential Calls	Mutual Aid	Pass-Thru Traffic Calls	TOTAL Calls
2022	227	207	29	21	485
2023	230	210	30	21	490
2024	232	212	30	22	495
2025	234	214	30	22	500
2026	237	216	31	22	506
2027	239	218	31	22	511
2028	242	221	31	23	516
2029	244	223	31	23	521
2030	246	225	32	23	526
2031	249	227	32	23	531
2032	251	229	32	23	536

The growth in development will result in the need for additional capacity. The cost to serve additional capacity is projected at \$232,311. Therefore, new development will need to buy in to the existing building, plus participate in its fair share of the expense required to expand capacity in the additional buildings.

TABLE 12: BUY-IN COST FOR EXISTING FACILITY

Description	Amount
Facility Square Feet	16,050
Cost of Existing Buildings	\$835,396.41
Calls in 2032	536
Cost per Call	\$1,557.40

TABLE 13: NEW CONSTRUCTION COST

Description	Amount
Cost of New Construction	\$232,331
% to Existing Development	90%
% to New Development	10%
Total Costs to New Development, 2022-2032	\$22,523
Growth in Calls, 2022-2032	52
Cost per Call	\$433.13

In addition, impact fees can include consultant costs.

TABLE 14: CONSULTANT COSTS

Description	Amount
ZPFI	\$8,500
Growth in Calls, 2022-2032	52
Cost per Call	\$163.46

The cost per call is \$1,836.39 as shown in the table below.

TABLE 15: SUMMARY OF COST PER CALL

Summary - Cost per Call	Amount
Existing Facilities	\$1,557.40
New Construction	\$433.13
Consultant Costs	\$163.46
Credit for Benefits to New Development	(\$317.59)
TOTAL Cost per Call	\$1,836.39

A credit needs to be made to account for the portion of the redesign of existing facilities that will benefit existing development so that new development does not pay twice. The cost of the redesign is \$232,331. New development is responsible for 10 percent of the cost based on the 52 additional calls divided by the 536 total calls for service within the timeframe of this study. Therefore, a total cost of \$210,105.38 (90 percent) will benefit existing development and credits must be made to offset this cost. Assuming a 10-year timeframe, and spreading the cost evenly over the timeframe, there will be a cost of \$21,010.54 per year. The cost per year is then divided by the number of calls per year to arrive at an average cost per call.

TABLE 16: SUMMARY OF CREDITS PER YEAR

Year	Cost per Year	Calls	Cost per Call	NPV*
2023	\$21,010.54	490	\$42.86	\$317.59
2024	\$21,010.54	495	\$42.42	\$290.61
2025	\$21,010.54	500	\$41.98	\$262.73
2026	\$21,010.54	506	\$41.55	\$233.88
2027	\$21,010.54	511	\$41.14	\$204.02
2028	\$21,010.54	516	\$40.73	\$173.09
2029	\$21,010.54	521	\$40.33	\$141.01
2030	\$21,010.54	526	\$39.93	\$107.74
2031	\$21,010.54	531	\$39.55	\$73.19
2032	\$21,010.54	536	\$39.17	\$37.30

*NPV = net present value discounted at 5 percent.

TABLE 17: SUMMARY OF MAXIMUM IMPACT FEES - 2023

	Calls per Unit/SF	2022 Maximum Fee per Unit/SF
Residential	0.11 calls per unit	\$169.21 per residential unit
Total Non-Residential Fee (Facilities & Apparatus)	0.000341575 calls per sf	\$0.54 per sf

The credit for benefits to existing development decreases slightly each year, as shown in Table 16. Therefore, the maximum fee that can be charged increases slightly each year as shown in Table 18.

TABLE 18: SUMMARY OF MAXIMUM IMPACT FEES – 2023 - 2032

Year	Cost per Call	Maximum Residential Fee per Unit	Maximum Non-Residential Fee per SF
2023	\$1,836.39	\$188.76	\$0.78
2024	\$1,863.37	\$191.53	\$0.79
2025	\$1,891.26	\$194.39	\$0.81
2026	\$1,920.10	\$197.36	\$0.82
2027	\$1,949.96	\$200.43	\$0.83
2028	\$1,980.90	\$203.61	\$0.84
2029	\$2,012.97	\$206.91	\$0.86
2030	\$2,046.25	\$210.33	\$0.87
2031	\$2,080.79	\$213.88	\$0.89
2032	\$2,116.68	\$217.57	\$0.90

For non-standard uses, the impact fee may be calculated by multiplying the cost per call (\$1,836.39) by the calls per unit for the non-standard use. The applicant requesting a non-standard impact fee adjustment must provide reasonable verification of the calls per unit before the District may consider an adjustment.

Certification

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

1. includes only the costs of public facilities that are:
 - a. allowed under the Impact Fees Act; and
 - b. actually incurred; or
 - c. projected to be incurred or encumbered within six years after the day on which each impact fee is paid;
2. does not include:
 - a. costs of operation and maintenance of public facilities; or
 - 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;
3. offsets costs with grants or other alternate sources of payment; and
4. complies in each and every relevant respect with the Impact Fees Act.

Exhibit C: District Map

North Summit Fire District

Impact Fee Facility Plan (IFFP)
Impact Fee Analysis (IFA)

Legend

- Coalville City Boundry
- Henefer Town Boundry
- North Summit Fire Service District
- Summit County Boundry

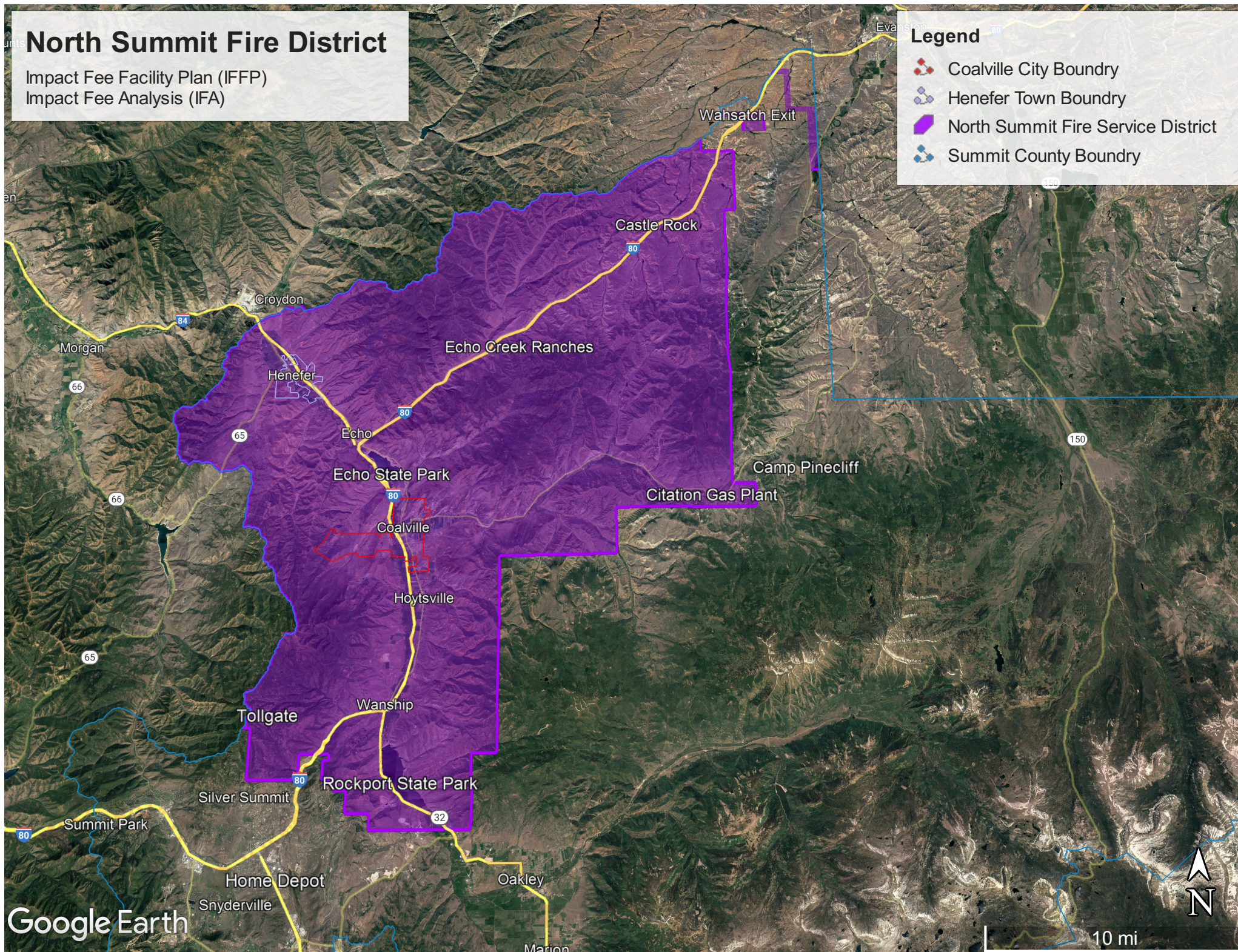


Exhibit D: Impact Fee Schedule

IMPACT FEE SCHEDULE – 2023 – 2032*

Year	Cost per Call	Maximum Residential Fee	Maximum Non- Residential Fee per SF
2023	\$1,836.39	\$188.76	\$0.78
2024	\$1,863.37	\$191.53	\$0.79
2025	\$1,891.26	\$194.39	\$0.81
2026	\$1,920.10	\$197.36	\$0.82
2027	\$1,949.96	\$200.43	\$0.83
2028	\$1,980.90	\$203.61	\$0.84
2029	\$2,012.97	\$206.91	\$0.86
2030	\$2,046.25	\$210.33	\$0.87
2031	\$2,080.79	\$213.88	\$0.89
2032	\$2,116.68	\$217.57	\$0.90

*Fees for 2023 may be assessed no sooner than August 11, 2023. Fees for each subsequent year will be effective January 1 of that year.