ORDINANCE NO.

AN ORDINANCE ADOPTING IMPACT FEE WRITTEN ANALYSES FOR WATER, POWER, STREETS, RECREATION, FIRE AND POLICE IMPACT FEES; ENACTING IMPACT FEES; AND ESTABLISHING A SERVICE AREA FOR PURPOSES OF EQUITABLE DISTRIBUTION OF THE IMPACT FEES; AND RELATED MATTERS.

WHEREAS, Kaysville City (the "City") is a political subdivision of the State of Utah, authorized and organized under the provisions of Utah law; and

WHEREAS, the City has previously enacted impact fees for Water, Power, Streets, Recreation, Fire and Police facilities; and

WHEREAS, the City has legal authority, pursuant to Title 11, Chapter 36a Utah Code, Annotated, as amended ("Impact Fees Act" or "Act"), to impose development impact fees as a condition of development approval, which impact fees are used to defray capital infrastructure costs attributable to growth activity related to qualified public facilities, as defined in the Act; and

WHEREAS, the City desires to assess Water, Power, Streets, Recreation, Fire and Police impact fees as a condition of development approval in order to appropriately assign capital infrastructure costs to development in an equitable and proportionate manner; and

WHEREAS, the City and impact fee consultants engaged by the City have reviewed and evaluated the City-Wide Service Area (the "City Service Area") and have determined that it is fair and equitable to designate the City Service Area shown in Exhibit A: Map of the City Service Area, which is contiguous with the City's municipal boundaries as the appropriate service area for purposes of the Impact Fees imposed; and

WHEREAS, the City Council has directed Lewis Young Robertson & Burningham, Inc. to prepare updated Written Impact Fee Analyses which are conducted consistent with and in compliance with the Impact Fees Act (specifically 11-36a-301-305). Copies of said Written Impact Fee Analyses are included in Exhibit B: Impact Fee Analyses;

NOW, THEREFORE, BE IT ORDAINED by the City Council of Kaysville City, State of Utah, as follows:

SECTION ONE: ADOPTION OF IMPACT FEE ANALYSES.

The City Council of Kaysville City hereby approves and adopts the written analyses entitled "Impact Fee Analyses," dated February 2019, and the analyses reflected therein for each of the impact fees in question.

SECTION TWO: REPEAL OF TITLE 8, CHAPTER 6 ENTITLED "IMPACT FEES" OF THE REVISED ORDINANCES OF KAYSVILLE CITY, 1993

Title 8, Chapter 6 entitled "Impact Fees" of the Revised Ordinances of Kaysville City is hereby repealed in its entirety.

SECTION THREE: ADOPTION OF NEW TITLE 8, CHAPTER 6 ENTITLED "IMPACT FEES" OF THE REVISED ORDINANCES OF KAYSVILLE CITY, 1993

A new Title 8, Chapter 6 entitled "Impact Fees" of the Revised Ordinances of Kaysville City, 1993 is enacted to read as follows:

CHAPTER 6 IMPACT FEES

8-6-1 Purpose
8-6-2 Definitions
8-6-3 Written Impact Fee Analysis
8-6-4 Impact Fee Calculations
8-6-5 Impact Fee Facilities Plan
8-6-6 Impact Fee Schedules and Formulas
8-6-7 Fee Exceptions and Adjustments

8-6-1 Purpose. This Impact Fees Chapter establishes the City' s impact fee policies and procedures and is promulgated pursuant to the requirements of the Utah Impact Fees Act. This Chapter establishes or re-enacts impact fees for Water, Power, Street, Recreation, Fire, and Police facilities within the Service Area, describes certain capital improvements to be funded by impact fees, provides a schedule of impact fees for differing types of land-use development, and sets fo1th direction for challenging, modifying and appealing impact fees.

8-6-2 Definitions. Words and phrases that are defined in the Impact Fees Act shall have the same definition in this Impact Fees Chapter. The following words and phrases shall have the following meanings:

City - A political subdivision of the State of Utah which is referred to herein as Kaysville City.

Development Activity - Any construction or expansion of a building, structure or use, any change in use of a building or structure, or any change in the use of land that creates additional demand and need for public facilities. Development activity will include residential and commercial users who are not currently connected to any of the City's public facilities systems, but will be located within the City Service Area.

Development Approval - Any written authorization from the City that authorizes the commencement of development activity.

Enactment- A municipal ordinance for a municipality; a county ordinance, for a county; and a governing board resolution, for a local district, special service district, or private entity.

Encumber - A pledge to retire debt; or an allocation to a current purchase order or contract.

Impact Fee - A payment of money imposed upon development activity as a condition of development approval. "Impact fee" includes development impact fees, but does not include a tax, special assessment, hookup fee, building permit fee, fee for project improvements, or other reasonable permit or application fees.

Impact Fee Analysis (IFA) - The written analysis is required by Section l l-36a-201 of the Impact Fees Act.

Impact Fee Facilities Plan {IFFP) - The plan required by Section 11-36a-301 of the Impact Fees Act.

Project Improvements - Site improvements and facilities that are planned and designed to provide service for development resulting from a development activity and are necessary for the use and convenience of the occupants or users of development resulting from a development activity. " Project improvements" do not include "system improvements" as defined below.

Proportionate Share - An amount that is roughly proportionate and reasonably related to the service demands and needs of a development activity.

Public Facilities - Water, Power, Streets, Recreation, Fire, and Police infrastructure of the City for the City Service Area.

Service Area - A geographic area designated by the City based on sound planning and engineering principles in which a defined set of the City's public facilities provides service. The Service Area for purposes of this Chapter includes all of the area within the corporate limits and jurisdictional boundaries of the City and any area annexed subsequent to enactment of this Chapter.

System Improvements - Both existing public facilities designed to provide services within the Service Area and future public facilities identified in a reasonable plan for capital improvements adopted by the City that are intended to provide service to the Service Area. "System improvements" do not include "Project improvements" as defined above.

8-6-3 Written Impact Fee Analysis. (1) A summary of the findings of the written Impact Fee Analysis that is designed to be understood by a lay person is included in each of the Impact Fee Analyses and demonstrates the need for impact fees to be charged.

(2) The City has prepared written Impact Fee Analyses that identify the impacts upon

public facilities required by the development activity and demonstrate how those impacts on system improvements are reasonably related to the development activity, estimate the proportionate share of the costs of impacts on system improvements that are reasonably related to the development activity and identify how the impact fees are calculated. A copy of the Impact Fee Analyses has been available for public inspection at least ten (10) days prior to the adoption of this Chapter.

(3) The City has prepared a Proportionate Share Analysis which analyzes whether or not the proportionate share of the costs of future public facilities is reasonably related to new development activity. The Proportionate Share Analysis identifies the costs of existing Public Facilities, the manner of financing existing Public Facilities, the relative extent to which new development will contribute to the cost of existing facilities and the extent to which new development is entitled to a credit for payment towards the costs of new facilities from general taxation or other mean s apart from user charges in other parts of the City. A copy of the Proportionate Share Analysis is included in the Impact Fee Analyses and has been available for public inspection at least ten (10) days prior to the adoption of this Chapter.

8-6-4 Impact Fee Calculations. (1) The City Council approves impact fees in accordance with the written Impact Fee Analyses.

(a) In calculating the impact fees, the City has included the construction costs, land acquisition costs, costs of improvements, fees for planning, surveying, and engineering services provided for and directly related to the construction of system improvements, and debt service charges if the City might use impact fees as a revenue stream to pay principal and interest on bonds or other obligations to finance the cost of system improvements.

(b) The City has held a public hearing on February 21. 2019 and a copy of the Ordinance adopting this Chapter was available in its substantially final form at the Municipal Center, 23 East Center Street, in the City Recorder's Office at least ten (10) days before the date of the hearing, all in conformity with the requirements of Utah Code Annotated 10-9a-205.

(c) This Chapter adopting or modifying impact fees contains such detail and elements as deemed appropriate by the City Council, including a designation of the service area within which the impact fees are to be calculated and imposed. The City Service Area will be the service area included in the Impact Fee Analyses, which is defined as all of the areas within the corporate limits and jurisdictional boundaries of the City.

(d) The standard impact fee may be adjusted at the time the fee is charged in response to unusual circumstances or to fairly allocate costs associated with impacts created by a development activity or project. The standard impact fee

may also be adjusted to ensure that impact fees are imposed fairly for affordable housing policy, and other development activities with broad public purposes. The impact fee assessed to a particular development may also be adjusted should the developer supply sufficient written information and/or data to the City showing a discrepancy between the fee being assessed and the actual impact on the system.

(e) To the extent that new growth and development will be served by previously constructed improvements, the City's impact fees may include public facility costs and outstanding bond costs related to the public facilities improvement s previously incurred by the City. These costs may include all projects included in the Impact Fee Facilities Plan which are under construction or completed but have not been utilized to their capacity, as evidenced by outstanding debt obligations. Any future debt obligations determined to be necessitated by growth activity will also be included to offset the costs of future capital projects.

(2) A developer, including a school district or charter school, may be allowed a credit against impact fees for any dedication of land for system improvements, a dedication of a public facility that will result in a reduced need for system improvements, or improvement to land or new construction of system improvements provided by the developer *provided* that it is (i) identified in the City's Impact Fee Facilities Plan and (ii) required by the City as a condition of approving the development activity. Otherwise, no credit may be given.

(3) The City will establish separate interest-bearing ledger accounts for each type of public facility for which an impact fee is promulgated in accordance with the requirements of the Impact Fees Act and deposited in the appropriate ledger account. Interest earned on each fund or account shall be segregated to that account. Impact fees collected prior to the effective date of this Chapter need not meet the requirements of this section.

(a) At the end of each fiscal year, the City shall prepare a report on each fund or account generally showing the source and amount of all monies collected, earned and received by the fund or account and each expenditure from the fund or account.

(b) The City may expend impact fees covered by the Impact Fee Policy only for system improvements that are (i) public facilities identified in the City's Impact Fee Facilities Plan and (ii) of the specific public facility type for which the fee was collected.

(c) Impact fees collected pursuant to the requirements of this Impact Fee Policy are to be expended, dedicated or encumbered for a permissible use within six (6) years of the receipt of those funds by the City, unless the City Council directs

otherwise. For purposes of this calculation, the first funds received shall be deemed to bethe first funds expended.

(d) The City may hold previously dedicated or unencumbered fees for longer than six(6) years if it identifies in writing (i) an extraordinary and compelling reason why the fees should be held longer than six (6) years and (ii) an absolute date by which the fees will be expended.

(4) The City shall refund any impact fees paid by a developer plus interest actually earned when (i) the developer does not proceeds with the development activity and files a written request for a refund: (ii) the fees have not be spent or encumbered; and (iii) no impact has resulted. An impact that would preclude a developer from a refund from the City may include any impact reasonably identified by the City, including, but not limited to, the City having sized facilities and/or paid for, installed and/or caused the installation of facilities based in whole or in pa1t upon the developer 's planned development activity even though that capacity may, at some future time, be utilized by another development.

(5) The impact fees authorized hereby are separate from and in addition to user fees and other charges lawfully imposed by the City and other fees and costs that may not be included as itemized component parts of the Impact Fee Schedule. In charging any such fees as a condition of development approval, the City recognizes that the fees must be a reasonable charge for the service provided.

(6) Unless the City is otherwise bound by a contractual requirement, the impact fee shall be determined from the fee schedule in effect at the time of payment in accordance with the provisions of Section 8-6-6.

(7) The City will collect the impact fees at the time of building permit issuance. The fees will be calculated by the City.

(8) Should any developer unde1take development activities such that the ultimate density or other impact of the development activity is not revealed to the City, either through inadve1tence, 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 City 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.

8-6-5 Impact Fee Facilities Plan. The City has developed an Impact Fee Facilities Plan for the Water, Power, Street, Recreation, Fire and Police systems. The Impact Fee Facilities Plan has been prepared based on reasonable growth assumptions for the City and general demand characteristics of current and future users of the Water, Power, Streets, Recreation, and Pol ice systems. Furthemore, the Impact Fee Facilities Plan identifies the

impact on system improvements created by development activity and estimates the proportionate share of the costs of impacts on system improvements that are reasonably related to new development activity.

8-6-6 Impact Fee Schedules and Formulas. (I) The fee schedules included herein represent the maximum impact fees which the City may impose on development within the defined Service Area and are based upon general demand characteristics and potential demand that can be created by each class of user. The City reserves the right as allowed by law to assess an adjusted fee to respond to unusual circumstances to ensure that fees are equitably assessed.

(2) The City may decrease the impact fee if the developer can provide documentation that the proposed impact will be less than what could be expected given the type of user (Utah Code 11-36a- 402(l)(d)).

(3) The City reserves the right to establish the impact fees as established in this Chapter by Rate Resolution or Consolidated Fee Schedule. In no event will the impact fees established by Resolution exceed the maximum supportable impact fee schedule.

(4) The amounts of the Impact Fees adopted are as shown in *Exhibit C – Kaysville City Impact Fees Effective Date July 1, 2019*

8-6-7 Fee Exceptions and Adjustments. (1) The City may adjust the impact fees imposed pursuant to this Chapter as necessary in order to:

(a) Respond to unusual circumstances in specific cases;

(b) Ensure that the impact fees are imposed fairly;

(c) Ensure that the fee represents the prop01tionate share of the costs of providing such facilities which are reasonably related to and necessary in order to provide the services in question to anticipated future growth and development activities;

(d) Allow credits against impact fees for dedication of land for improvement to or new construction of any system improvements which are identified in the Impact Fee Facilities Plan and required by the City as a condition of approving the development activity. No credits shall be given for project improvements. The determination of what constitutes a project improvement will, of necessity, vary somewhat depending on the specific facts and circumstances presented by the nature, size and scope of any particular development activity. All new development activity will be required to install site improvements and facilities which are reasonably necessary to service

the proposed development at adopted level of service standards; and

(e) Exempt low income housing and other development activities with broad public purposes from impact fees and establish one or more sources of funds other than impact fees to pay for that development activity.

(2) The City Council shall have the authority to make such adjustments based upon reliable information submitted by an applicant and any recommendation from the City staff.

(3) The City Council may adopt policies consistent with this Chapter to assist in the implementation, administration and interpretation of this Chapter related to impact fees.

(4) If the applicant, person, or entity is not satisfied with any decision of the City, a further appeal may be made under the procedures set forth in UCA §ll-36a-703.

SECTION FOUR: SEVERABILITY

If any section, subsection, paragraph, clause or phrase of this Impact Fee Policy shall be declared invalid for any reason, such decision shall not affect the remaining portions of this Impact Fee Policy, which shall remain in full force and effect, and for this purpose, the provisions of this Impact Fee Policy are declared to be severable.

SECTION FIVE: EFFECTIVE DATE

This Ordinance shall take effect ninety (90) days after the day on which the impact fee enactment is approved, as required by law, deposited in the office of the City Recorder. The associated Impact Fees shall be effective July 1, 2019.

APPROVED AND ADOPTED BY THE CITY COUNCIL OF KAYSVILLE CITY this 21st day of February , 2019.

Kaysville City

By: _____

Katie Witt, Mayor

[SEAL]

Voting:

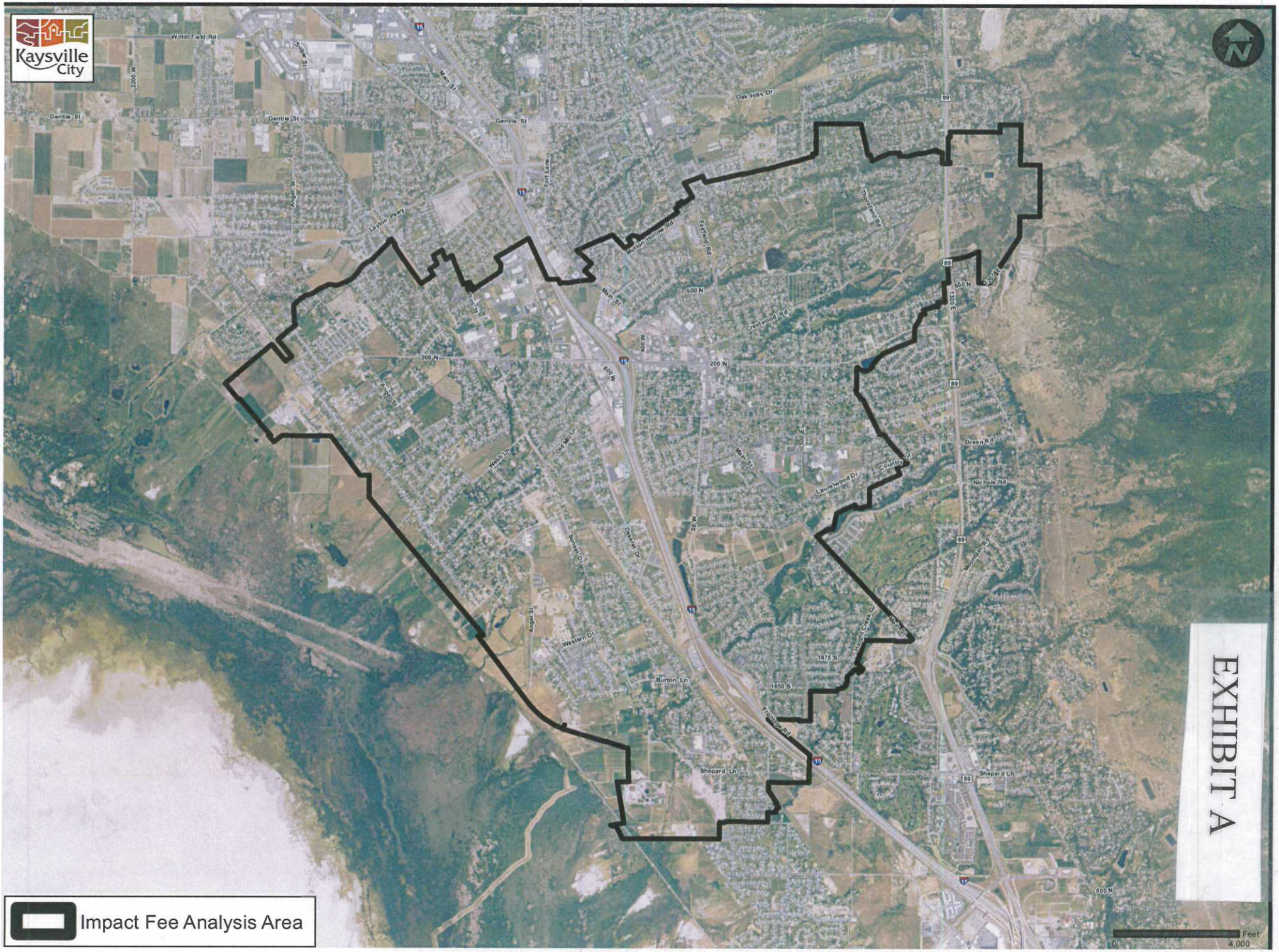
Larry Page	Yea ____	Nay ____
Dave Adams	Yea ____	Nay ____
Jake Garn	Yea ____	Nay ____
Stroh De Caire	Yea ____	Nay ____
Michelle Barber	Yea ____	Nay ____

Attest:

_____

Annemarie Plaizier, City Recorder

Deposited this day in the office the City Recorder this 21st day of February, 2019.


Kaysville City
EXHIBIT A
Impact Fee Analysis Area
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4,000

EXHIBIT B

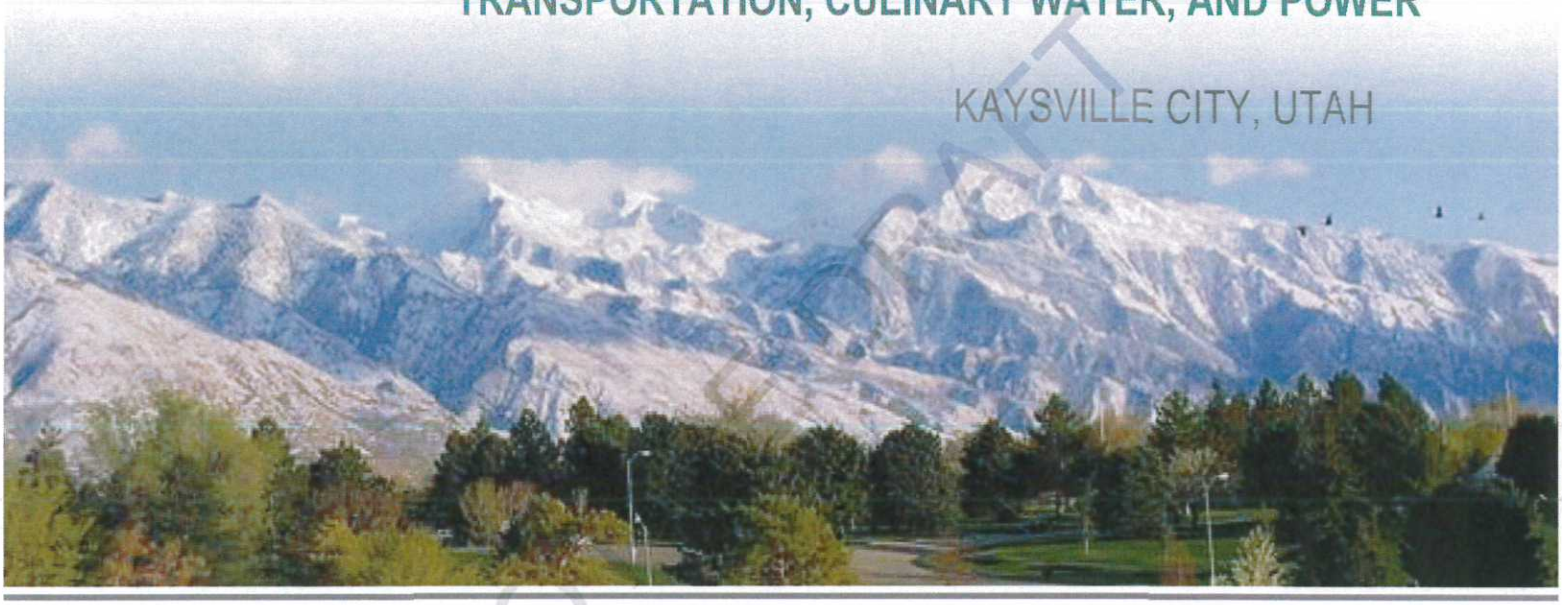
IMPACT FEE FACILITIES PLAN

FOR: PARKS AND RECREATION, PUBLIC SAFETY, AND POWER

IMPACT FEE ANALYSIS

FOR: PARKS AND RECREATION, PUBLIC SAFETY, TRANSPORTATION, CULINARY WATER, AND POWER

KAYSVILLE CITY, UTAH



LEWIS YOUNG
ROBERTSON & BURNINGHAM, INC.

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IMPACT FEE CERTIFICATION

IFFP CERTIFICATION

Lewis Young Robertson & Burningham, Inc. and Kaysville City jointly certify that the Impact Fee Facilities Plan ("IFFP") prepared for parks and recreation, fire, police, and power:

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

LEWIS YOUNG ROBERTSON & BURNINGHAM, INC.
KAYSVILLE CITY

IFA CERTIFICATION

Lewis Young Robertson & Burningham, Inc. certifies that the Impact Fee Analysis ("IFA") prepared for parks and recreation, fire, police, transportation, water, and power services:

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

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

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

LEWIS YOUNG ROBERTSON & BURNINGHAM, INC.

DEFINITIONS

The following acronyms or abbreviations are used in this document:

AF: Acre Foot

BO: Build Out

ERC: Equivalent Residential Connection

FY: Fiscal Year

GAL: Gallons

GPM: Gallons per Minute

GPD: Gallons per Day

IFA: Impact Fee Analysis

IFFP: Impact Fee Facilities Plan

kW: Kilowatts

LOS: Level of Service

LYRB: Lewis Young Robertson and Burningham, Inc.

MG: Million Gallons

SECTION 1: EXECUTIVE SUMMARY

The purpose of this Impact Fee Facilities Plan (IFFP), with supporting Impact Fee Analysis (IFA), is to fulfill the requirements established in Utah Code Title 11 Chapter 36a, the "Impact Fees Act," and help Kaysville City (the "City") fund necessary capital improvements for future growth. This document will address the future parks and recreation, fire, police, transportation, water and power infrastructure needed to serve the City through the next ten years, as well as the appropriate impact fees the City may charge to new growth to maintain the existing level of service (LOS).

- **Impact Fee Service Area:** The Service Area for the parks and recreation, fire, police, transportation, water, and power impact fees include all areas within the City. **FIGURE 3.1** illustrates the proposed Service Area.
- **Demand Analysis:** The demand units utilized in this analysis include population and household growth, calls for service, equivalent residential connections (ERCs), trip generation, and kilowatts (kWs). As new development and redevelopment occurs within the City, it generates increased demand on City infrastructure. The system improvements identified in this study are designed to maintain the existing LOS for any new or redeveloped property within the City.
- **Level of Service:** The existing LOS is defined throughout each section of this document. Through the inventory of existing facilities, combined with the growth assumptions, this analysis identifies the LOS which is provided to existing development and ensures that future facilities maintain these standards. Any excess capacity identified within existing facilities can be apportioned to new development.
- **Excess Capacity:** The inclusion of excess capacity is known as a "buy-in." The buy-in portion of the impact fee is established to recoup the value of excess capacity within the system that benefits new development. Any demand generated from new development that overburdens the existing system beyond the existing capacity justifies the construction of new facilities. This analysis calculates the buy-in component for each of the services evaluated.
- **Outstanding Debt/Prior Financing Mechanisms:** The City issued the Series 2014 Lease Revenue Bonds to fund the construction of the existing police facilities. The associated interest from these bonds is included in this analysis.
- **Capital Facilities Analysis:** Due to the projected new development and redevelopment within the City, additional capital improvements will be necessary for parks and recreation, fire, transportation, water, and power infrastructure.
- **Funding of Future Facilities:** This analysis assumes future growth-related facilities will be funded through a combination of general fund revenues, utility rate revenues and impact fee revenues. The analysis does not include future debt-related expenses at this time.

SUMMARY OF CITY-WIDE IMPACT FEES

The impact fees proposed in this analysis will be assessed within the Service Area. The table below illustrates the calculated impact fee for parks and recreation, fire, police, transportation, water, and power, estimated for a single-family dwelling unit. A detailed schedule of each impact fee and by land-use can be found in the body of this report.

TABLE 1.1: MAXIMUM IMPACT FEE PER UNIT

	Proposed Maximum	Current Fee	% Change
Parks	$4,480	$1,525	194%
Fire	$296	-	NA
Police	$356	-	NA
Transportation	$1,330	$558	138%
Water	$769	$889	-14%
Power	$1,908	$841	127%
Total	**$9,140**	**$3,813**	**140%**

Per Single-Family Dwelling Unit, Based on 1 ERC, 3/4" Meter, 200 Amp Residential Single-Phase Panel

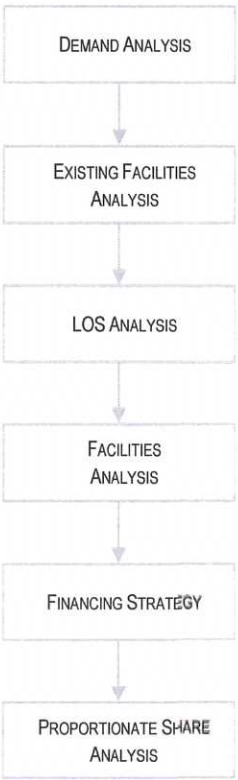
NON-STANDARD IMPACT FEES

The City reserves the right under the Impact Fees Act to assess an adjusted fee that more closely matches the true impact that the land use will have upon public facilities.[1] This adjustment could result in a different impact fee if the City determines that a particular user may create a different impact than what is standard for its land use. The City may also decrease the impact fee if the developer can provide documentation, evidence, or other credible analysis that the proposed impact will be lower than what is proposed in this analysis.

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

SECTION 2: GENERAL IMPACT FEE METHODOLOGY

FIGURE 2.1: IMPACT FEE METHODOLOGY



The purpose of this study is to fulfill the requirements of the Impact Fees Act regarding the establishment of an IFFP and IFA. The IFFP identifies the demands placed upon the City's existing facilities by future development and evaluate how these demands will be met by the City. The IFFP is also intended to outline the improvements, which are intended to be funded by impact fees. The purpose of IFA is to allocate the cost of the new facilities and any excess capacity to new development, while ensuring that all methods of financing are considered. The Impact Fee Act requires that the IFFP and IFA consider the historic level of service provided to existing development and ensure that the proposed impact fees maintain the existing level of service. The following elements are important considerations when completing an IFFP and IFA.

DEMAND ANALYSIS

The demand analysis serves as the foundation for the IFFP and IFA. This element focuses on a specific demand unit related to each public service – the existing demand on public facilities and the future demand as a result of new development that will affect system facilities.

EXISTING FACILITY INVENTORY

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

LEVEL OF SERVICE ANALYSIS

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

EXCESS CAPACITY AND FUTURE CAPITAL FACILITIES ANALYSIS

The demand analysis, existing facility inventory and LOS analysis allow for the development of a list of capital projects necessary to serve new growth and to maintain the existing system. This list includes any excess capacity of existing facilities as well as future system improvements necessary to maintain the LOS. Any excess capacity identified within existing facilities can be apportioned to new development. Any demand generated from new development that overburdens the existing system beyond the existing capacity justifies the construction of new facilities.

FINANCING STRATEGY

This analysis must also include a consideration of all revenue sources, including impact fees, future debt costs, alternative funding sources and the dedication of system improvements, which may be used to finance system improvements.[2] In conjunction with this revenue analysis, there must be a determination that impact fees are necessary to achieve an equitable allocation of the costs of the new facilities between the new and existing users.[3]

PROPORTIONATE SHARE ANALYSIS

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

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

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

IMPACT FEE METHODOLOGIES

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

GROWTH-DRIVEN (PERPETUATION OF EXISTING LOS)

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

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

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

SECTION 3: OVERVIEW OF SERVICE AREA AND GENERAL DEMAND FIGURES

SERVICE AREA

Utah Code requires the impact fee enactment to establish one or more service areas within which impact fees will be imposed.[4] The Service Area for the future parks and recreation, power, police, fire, water, transportation and power impact fees includes all areas within the current municipal boundaries of the City, as shown in **FIGURE 3.1**. This document identifies the necessary future system improvements for the Service Area that will maintain the existing LOS into the future.

FIGURE 3.1: SERVICE AREA

DEMAND ANALYSIS: EXISTING CONDITIONS

The demand units utilized in this analysis include population and household growth, calls for service, equivalent residential connections (ERCs), trip generation, and kilowatts (kWs). As new development and redevelopment occurs within the City, it generates increased demand on City infrastructure. The system improvements identified in this study are designed to maintain the existing LOS for any new or redeveloped property within the City. **TABLE 3.1** identifies the general existing development conditions within the City.

TABLE 3.1: EXISTING LAND USE DATA

TYPE	Developed Units or 1,000 sf	Undeveloped Units or 1,000 sf	Total Developed and Undeveloped
Residential	8,698	3,009	11,707
Non-Residential (1K SF Units)	4,830	611	5,441

Source: Kaysville City Planning and Zoning

Existing land use information indicates there are 8,698 developed units and 3,009 undeveloped residential units. The total number of developed commercial units (represented in 1,000 square feet units) is 4,830 and 611 undeveloped commercial units. The 2010

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

U.S. Census population figure for the City was 27,708, with the July 1, 2017 population estimated at 31,776 according to the Census, an average annual growth of nearly two percent.

GENERAL DEMAND PROJECTIONS

For purposes of this analysis, population is anticipated to reach 34,875 within the 10-year planning horizon. This represents an increase of 3,430 people. The population projections are based on several sources including Census data, Governor's Office of Management and Budget (GOMB) estimates, City data and other development data. The total change in population from 2000 to 2010 was approximately three percent, or an increase of 6,949 persons, while the population increased by two percent from 2010 to 2017. This analysis assumes the following growth estimates, with population growing at similar rates projected by the GOMB.

TABLE 3.2: DEMAND PROJECTIONS

	POPULATION	GOMB POPULATION	ERCS	FIRE CALLS	POLICE CALLS	TRIPS	KW
2018	**31,445**		**10,317**	**1,710**	**7,397**	**30,686**	**48,007**
2019	31,772		10,424	1,728	7,473	30,862	48,967
2020	32,103		10,531	1,746	7,551	31,039	49,946
2021	32,437		10,640	1,764	7,629	31,217	50,945
2022	32,775	32,500	10,750	1,782	7,707	31,396	51,964
2023	33,116		10,861	1,800	7,787	31,576	53,004
2024	33,461		10,973	1,819	7,868	31,757	54,064
2025	33,809		11,087	1,838	7,949	31,939	55,145
2026	34,161		11,201	1,857	8,031	32,122	56,248
2027	34,517		11,317	1,876	8,114	32,307	57,373
2028	**34,875**		**11,434**	**1,895**	**8,198**	**32,492**	**58,520**
2029	35,144		11,522	1,910	8,261	32,663	59,691
2030	35,416	35,465	11,611	1,924	8,325	32,834	60,884
2031	35,770		11,727	1,944	8,408	33,007	62,102
2032	36,128		11,844	1,963	8,492	33,180	63,344
2033	36,489		11,963	1,983	8,577	33,355	64,611
2034	36,854		12,083	2,003	8,663	33,530	65,903
2035	37,223		12,203	2,023	8,749	33,706	67,221
2036	37,595		12,325	2,043	8,837	33,883	68,566
2037	37,971		12,449	2,063	8,925	34,061	69,937
2038	38,351		12,573	2,084	9,015	34,240	71,336
2039	38,734		12,699	2,105	9,105	34,420	72,763
2040	39,121	37,261	12,826	2,126	9,196	34,601	74,218
2018-2028 AAGR	1.04%	0.78%	1.03%	1.03%	1.03%	0.57%	2.00%

SECTION 4: PARKS & RECREATION IFFP AND IFA

The purpose of this section is to address the parks and trails IFFP, with supporting IFA and to help the City plan for the necessary capital improvements for future growth. This section will address the future parks and trails needed to serve the City through the next ten years, as well as address the appropriate parks and trails impact fees the City may charge to new growth to maintain the existing LOS.

DEMAND ANALYSIS

The specific demand unit used for the Park IFFP and IFA is population. The population projections are based on several sources including Census data, Governor's Office of Management and Budget (GOMB) estimates, and City data. The total change in population from 2000 to 2010 was approximately three percent, or an increase of 6,949 persons. GOMB projects population within the City will reach approximately 35,465 by 2030. This analysis assumes the population within the 10-year window will reach 34,875. This is an increase of approximately 3,430 residents within in the impact fee horizon. Because of this growth, the City will need to construct new facilities to maintain the existing LOS.

TABLE 4.1: POPULATION PROJECTIONS

YEAR	POPULATION	% CHANGE	GOVERNOR'S OFFICE OF MANAGEMENT AND BUDGET
2000 Census	20,351		
2010 Census	27,300	2.98%	27,300
July 1, 2010	27,708		
2011	28,260	1.99%	
2012	28,545	1.01%	
2013	28,967	1.48%	
2014	29,577	2.11%	
2015	30,327	2.54%	
2016	31,117	2.60%	
2017	31,776	2.12%	
2018	31,445*	-1.04%	
2019	31,772	1.04%	
2020	32,103	1.04%	32,500
2021	32,437	1.04%	
2022	32,775	1.04%	
2023	33,116	1.04%	
2024	33,461	1.04%	
2025	33,809	1.04%	
2026	34,161	1.04%	
2027	34,517	1.04%	
2028	34,875	1.04%	
2029	35,144	0.77%	
2030	35,416	0.77%	35,465

Source: US Census Data; Governor's Office of Management and Budget, 2012 Estimates. **The Kaysville Culinary Water Capital Plan and Impact Fee Facilities Plan estimates the 2018 population for 2018 is 31,445. This analysis has been updated to reflect this figure.*

The future population in the City is used to determine the additional park needs. The LOS standards for each of these types of improvements has been calculated, with a blended LOS determined for the future population, giving the City flexibility to provide future residents the types of improvements that are desired. If growth projections and land use change significantly in the future, the City will need to update the demand projections, the IFFP, and the impact fees.

EXISTING FACILITY INVENTORY AND EXCESS CAPACITY

The City's existing inventory for parks is shown in **TABLE 4.2.** See **APPENDIX A** for a detailed list of facilities and amenities. The City-owned acreage and estimated City-funded improvements illustrated below will be the basis for the LOS analysis discussed later in this section.

TABLE 4.2: PARK ASSETS SUMMARY

	EXISTING PARK TOTAL ACRES	CITY OWNED ACREAGE	TOTAL LAND VALUE PER ACRE	TOTAL CITY FUNDED IMPROVEMENTS
All Parks & Public Lands	122.04	101.94	$15,291,000	$24,798,519

Source: Kaysville City, LYRB

LAND VALUATION

Current costs are used to determine the actual cost, in today's dollars, of duplicating the current LOS for future development in the City and does not reflect the value of the existing improvements within the City. For the purposes of this analysis, the cost to acquire new land is approximately $150,000 per acre.

MANNER OF FINANCING EXISTING PUBLIC FACILITIES

The City's existing parks and public lands infrastructure has been funded through a combination of general fund revenues, grants, other governmental funds and donations. General fund revenues include a mix of property taxes, sales taxes, federal and state grants, and any other available general fund revenues. While the City has received some donations to fund parks and trails facilities, all park land and improvements funded through donations have been excluded in the impact fee calculations.

The City issued the Series 2017 Sales Tax Revenue Bonds to fund the acquisition and construction of Pioneer Park. The city anticipates using impact fees as a repayment mechanism for this improvement. As such, the value of this park and the associated interest is excluded from the LOS analysis when determining existing LOS or a buy-in fee. It is anticipated that future impact fees will be used to pay for this improvement to maintain the current LOS.

LEVEL OF SERVICE ANALYSIS

The LOS for this analysis is based on maintaining the existing level of investment in current parks and trails. The LOS consists of two components – the land value per capita and the improvement value per capita funded by the City (or the cost to purchase the land and make improvements in today's dollars), resulting in a total value per capita for parks and recreation facilities. This approach uses current construction costs to determine the current value and allows the City to maintain the current LOS standard through the collection and expenditure of impact fees. **TABLE 4.3** below shows the existing and proposed LOS for parks and recreation facilities within the Service Area. The City's existing LOS is 3.24 acres per 1,000 population. The adopted LOS is 3.00 acres per 1,000 population.

TABLE 4.3: LEVEL OF SERVICE SUMMARY

	CITY PARK ACRES	PER 1,000 CAPITA	LAND VALUE	LAND VALUE PER CAPITA	IMPROVEMENT VALUE	IMPROVEMENT VALUE PER CAPITA	TOTAL VALUE PER CAPITA
Existing LOS	101.94	3.24	$15,291,000	$486	$24,798,519	$789	$1,275
Proposed LOS	-	**3.00**	-	**$450**	-	**$730**	**$1,180**

Source: LYRB, Kaysville City
Based on a baseline population of 31,445

The timing of construction for growth-related park facilities will depend on the rate of development and the availability of funding. The construction of park facilities can follow development without impeding future development activity. This analysis assumes that construction of needed park facilities will proceed on a pay-as-you-go basis.

EXCESS CAPACITY

The methodology utilized in this analysis produces no excess capacity for the purposes of calculating a buy-in fee. As stated above, the City may use impact fees as a repayment mechanism for Pioneer Park, to continue to maintain the level of investment approach. However, impact fees may be used for other improvements identified in this document.

FUTURE CAPITAL FACILITIES ANALYSIS

Future planning for parks and public lands is an ongoing process based on the changes in population and community preference. The City will purchase and improve parks and public lands to maintain the LOS defined in this document. Actual future improvements will be determined as development occurs and the opportunity to acquire and improve park land arises. Impact fees will only be assessed to maintain the existing LOS. Based on the expected changes in population over the planning horizon, the City will need to invest approximately $4 million in parks, including amenities, to maintain the existing LOS as shown in **Table 4.4.** The City may invest in parks and recreation facilities at a higher level; however, impact fees cannot be used to increase the existing LOS.

TABLE 4.4: ILLUSTRATION OF PARKS AND TRAILS INVESTMENT NEEDED TO MAINTAIN LOS

	LAND VALUE PER CAPITA	IMPROVEMENT VALUE PER CAPITA	TOTAL VALUE PER CAPITA	POPULATION INCREASE IFFP HORIZON	INVESTMENT IN IFFP HORIZON
All Parks & Trails	$450	$730	$1,180	3,430	$4,046,705

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

- Land Acquisition
- Sod and Irrigation Improvements
- Pavilions

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

Additionally, the City provided the following proposed Capital Improvement Plan:

TABLE 4.5: PROPOSED FUTURE CAPITAL FACILITIES

	NEW FACILITIES	ESTIMATED CONSTRUCTION FISCAL YEAR	ESTIMATED COST
1	Lighting 4 existing Pickle ball courts	FY 20	$65,000.00
2	Pickleball courts (4)	FY 20	$90,000.00
3	Restroom Building	FY 21	$150,000.00
4	Parking lot	FY 21	$150,000.00
5	1/2 basketball court	FY 21	$50,000.00
6	Skate park	FY 22	$300,000.00
7	Baseball field	FY 22	$75,000.00
8	Playground (New not replacement)	FY 23	$150,000.00
9	Passive open space	FY 23	$100,000.00
10	Sidewalks/Trails	FY 24	$125,000.00
11	Tennis Courts (2)	FY 25	$135,000.00
12	Campsites	FY 26	$70,000.00
13	Multi-use sports fields	FY 27	$100,000.00
14	Pavilion Small (3)	FY 28	$175,000.00
15	Future new park construction	FY 29	$2,400,000.00
		Total	**$4,135,000.00**

As shown above, the City intends to invest nearly $4.2M in impact fee eligible projects. While this is a list of known projects, the City may need to acquire additional parks and recreation land, fund new park improvements and amenities, or make improvements to existing park facilities to add capacity to the system not identified above.

SYSTEM VS. PROJECT IMPROVEMENTS

System improvements are defined as existing and future public facilities designed to provide services to the community at large.[5] Project improvements are improvements and facilities that are planned and designed to provide service for a specific development (resulting from a development activity) and considered necessary for the use and convenience of the occupants or users of that development.[6] The Impact Fee Analysis may only include the costs of impacts on system improvements related to new growth

[5] 11-36a-102(20)
[6] 11-36a102(13)

within the proportionate share analysis. Only park facilities that serve the entire community are included in the LOS. The following park facility types are considered system improvements:

- Open Space, Trails, Greenbelt and Natural Lands;
- Mini, Neighborhood and Community Parks;
- Undeveloped Park Space;
- Special-Use Areas; and,
- Park Improvements and Amenities.

FINANCING STRATEGY & CONSIDERATION OF ALL REVENUE RESOURCES

This analysis assumes that construction of needed park facilities will proceed on a pay-as-you-go basis, and assumes a standard annual dollar amount the City should anticipate collecting and plan to expend on park improvements. The IFFP must also include a consideration of all revenue sources, including impact fees and developer dedications of system improvements, which may be used to finance system improvements.[7] In conjunction with this revenue analysis, there must be a determination that impact fees are necessary to achieve an equitable allocation of the costs of the new facilities between the new and existing users.[8]

PROPERTY TAX REVENUES

It is anticipated that the City will continue to utilize property tax revenues, as part of the total general fund revenues, to maintain existing park facilities. Impact fee revenues will be a continual source of revenue to fund growth related improvements.

GRANTS AND DONATIONS

The City may receive grant monies to assist with park construction and improvements. This analysis has removed all funding that has come from federal grants and donations to ensure that none of those infrastructure items are included in the LOS. Therefore, the City's existing LOS standards have been funded by the City's existing residents. Funding the future improvements through impact fees places a similar burden upon future users as that which has been placed upon existing users through impact fees, property taxes, user fees, and other revenue sources.

IMPACT FEE REVENUES

Impact fees are an ideal mechanism for funding growth-related infrastructure. Impact fees are currently charged to ensure that new growth pays its proportionate share of the costs for the development of public infrastructure. Impact fee revenues can also be attributed to the future expansion of public infrastructure if the revenues are used to maintain an existing LOS. Increases to an existing LOS cannot be funded with impact fee revenues. An impact fee analysis is required to accurately assess the true impact of a particular user upon the City infrastructure and to prevent existing users from subsidizing new growth.

DEBT FINANCING

In the event the City has not amassed sufficient impact fees in the future to pay for the construction of time sensitive or urgent capital projects needed to accommodate new growth, the City must look to revenue sources other than impact fees for funding. The Impact Fees Act allows for the costs related to the financing of future capital projects to be legally included in the impact fee. This allows the City to finance and quickly construct infrastructure for new development and reimburse itself later from impact fee revenues for the costs of issuing debt (i.e. interest costs). Future debt financing has not been considered in the calculation of the parks and recreation impact fee.

PROPOSED PARKS AND TRAILS IMPACT FEE

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

PARKS AND TRAILS IMPACT FEE CALCULATION

Utilizing the estimated value per capita by park type and the value per capita to provide the same level of improvements, with the addition of the professional expense and the impact fee fund balance, the total fee per capita is shown in **TABLE 4.6** below.

[7] 11-36a-302(2)
[8] 11-36a-302(3)

TABLE 4.6: ESTIMATE OF IMPACT FEE VALUE PER CAPITA

Type of Improvement	Proposed LOS per 1,000	Land Cost per Acre/Mile	Improvement Value Per Acre	Total Cost Per Acre	Per 1,000 Population	Per Capita
Developed Active Parks	3.00	$150,000	$243,266	$393,266	$1,179,798	$1,180
Professional Expense*						$2
					Estimate of Impact Fee Per Capita	**1,182**

* The calculation of the Profession expense assumes an impact fee update will be conducted in the IFFP planning horizon at a cost of $8,000. This cost is allocated to the demand in the next 10 years of 3,430 persons, for a round fee per capita of $2.

Based on the per capita fee, the proposed impact fee per household is summarized in **TABLE 4.7.**

TABLE 4.7: PARK IMPACT FEE SCHEDULE

IMPACT FEE PER DWELLING UNIT	PERSONS PER UNIT	PROPOSED FEE PER UNIT	EXISTING FEE PER UNIT	% CHANGE
Single-Family	3.79	$4,480	$1,525	194%
Multi-Family (Including Mobile Homes)	2.32	$2,742	$831	230%

Person per Unit figures determine based on U.S. Census Bureau, 2016 American Community Survey (1 Year Estimates). LYRB used Census data related to Units in Structure and Total Population in Occupied Housing Units to estimate the persons per unit for single-family and multi-family units.

NON-STANDARD IMPACT FEE

The proposed fees are based upon population growth. The City reserves the right under the Impact Fees Act to assess an adjusted fee that more closely matches the true impact that the land use will have upon park facilities.[9] This adjustment could result in a different impact fee if the City determines that a particular user may create a different impact than what is standard for its land use. The City may also decrease the impact fee if the developer can provide documentation, evidence, or other credible analysis that the proposed impact will be lower than what is proposed in this analysis. The formula for determining a non-standard impact fee is found below.

FORMULA FOR NON-STANDARD PARKS AND TRAILS IMPACT FEES:

Estimate Population per Unit x $1,182 = Impact Fee per Unit

[9] 11-36a-402(1)(c)

SECTION 5: FIRE IFFP AND IFA

The purpose of this section is to address the Fire IFFP, with supporting IFA and to help the City plan for the necessary capital improvements for future growth. This section will address the future fire infrastructure needed to serve the City through the next ten years, as well as address the appropriate fire impact fees the City may charge to new growth to maintain the existing LOS.

DEMAND ANALYSIS

This element focuses on the specific demand unit related to fire services – calls for service. The demand analysis identifies the existing demand on public facilities and the future demand generated from new development. The demand analysis also provides projected annual growth in demand units over the planning horizon of the IFFP. Call data used to determine the average calls per unit for residential and non-residential development is from 2017.

The annual call volume for the City for 2017 was 1,710 calls for service. **TABLE 5.1** illustrates the call ratio per developed unit. The call ratio analysis establishes the existing LOS for residential and non-residential land-uses. A review of existing businesses in the City shows a mix of business types. This suggests the call data is based on a variety of businesses that reflect a cross-section of the types of business that will likely continue to develop in the City.

TABLE 5.1: HISTORIC AND PROJECTED FIRE CALL DATA BY LAND USE CATEGORY

	DEVELOPED UNITS	EXISTING CALLS FOR SERVICE	CALLS PER UNIT	UNDEVELOPED UNITS	FUTURE CALLS	TOTAL CALLS
Residential (per Dwelling)	8,698	987	0.11	3,009	331	1,318
Non-Residential (per 1K SF)	4,830	316	0.07	611	43	359
Subtotal		**1,303**			**374**	**1,677**
Public & Other Calls		407			117	524
Total		**1,710**			**491**	**2,201**
Percent of Total		**78%**			**22%**	**100%**

In order to determine the demand placed upon existing public facilities by new development, this analysis projects the additional call volume that undeveloped land-uses will generate. An in-depth analysis has been prepared to determine the number of developed units or acres of land in each zoning category, and the number of calls per unit or acre of land has been assigned to each land-use category, as shown in **TABLE 5.1**. Future fire calls for service are also projected.

EXISTING FACILITY INVENTORY

In order to quantify the demands placed upon existing public facilities by new development activity, the IFFP provides an inventory of the City's existing facilities. The inventory of existing facilities, as shown in **TABLE 5.2**, is important to properly determine the excess capacity of existing facilities and the utilization of excess capacity by new development.

TABLE 5.2: EXISTING FIRE FACILITIES

	SQUARE FEET	ORIGINAL COST
Existing Fire Station	15,618.00	$2,235,264.00
Fire Truck (Apparatus)		$1,745,158.02

Source: Kaysville City Depreciation Schedule and Lease Purchase Schedule

MANNER OF FINANCING EXISTING PUBLIC FACILITIES

The City's existing fire infrastructure has been funded through a combination of general fund revenues and other governmental funds. General fund revenues include a mix of property taxes, sales taxes, federal and state grants, and any other available general fund revenues.

LEVEL OF SERVICE (LOS) ANALYSIS

The LOS for purposes of this analysis is calls per development type. **TABLE 5.1** illustrates the existing level of service expressed in calls per development type. Based on the historic LOS, the City anticipates an additional 491 annual calls through buildout.

EXCESS CAPACITY

Fire facilities are not governed by traditional excess capacity analyses such as water and sewer systems. Instead, fire relies on response time coverage and the geographic location of fire stations. Because of changes in response time coverage, new facilities

are required. It is anticipated that the capital facilities planned in this document will allow the City to maintain the current LOS for response times. At this time the proposed new facilities, along with the existing facilities, will be sufficient to serve all fire calls through build-out and do not plan to maintain the current square footage LOS in the future. Thus, the impact fees in this analysis are calculated based on an equitable distribution of the existing and proposed facilities that will serve development. It is anticipated that the combined existing and future facilities will be used to respond to calls for service from new development activity.

FUTURE CAPITAL FACILITIES ANALYSIS

The following tables identify the needed system improvements to maintain the stated LOS. The City will construct an additional fire station on the west side of the City to accommodate for new growth. Impact fees in this analysis are calculated based on a fair share approach, which provides an equitable distribution of the existing and proposed facilities that will serve development.

TABLE 5.3: FUTURE FIRE FACILITIES

LOCATION	TIME FRAME	COST	CONSTRUCTION YEAR	CONSTRUCTION COST
West Side Fire Station	1-5 years	$3,018,480	2023	$3,499,2456

SYSTEM VS. PROJECT IMPROVEMENTS

System improvements are defined as existing and future public facilities that are intended to provide services to service areas within the community at large.[10] Project improvements are improvements and facilities that are planned and designed to provide service for a specific development (resulting from a development activity) and considered necessary for the use and convenience of the occupants or users of that development.[11] The Impact Fee Analysis may only include the costs of impacts on system improvements related to new growth within the proportionate share analysis. Since fire services serve the entire community, the construction of fire safety buildings is considered a system improvement.

FINANCING STRATEGY & CONSIDERATION OF ALL REVENUE RESOURCES

The IFFP must also include a consideration of all revenue sources, including impact fees and the dedication (developer donated) of system improvements, which may be used to finance system improvements.[12] In conjunction with this revenue analysis, there must be a determination that impact fees are necessary to achieve an equitable allocation of the costs of the new facilities between the new and existing users.[13]

PROPERTY TAX REVENUES

A specific property tax is not specifically identified in this analysis as a funding source for fire capital projects, but inter-fund loans can be made from the general fund, which will ultimately include some property tax revenues. Inter-fund loans may be repaid once sufficient impact fee revenues have been collected.

GRANTS AND DONATIONS

Should the City receive grant money to fund fire facilities, the impact fees will need to be adjusted accordingly to reflect the grant monies received. A donor will be entitled to a reimbursement for the value of the improvements funded through impact fees if donations are made by new development.

IMPACT FEE REVENUES

Impact fees are a valid mechanism for funding growth-related infrastructure. Impact fees are charged to ensure that new growth pays its proportionate share of the costs for the development of public infrastructure. Impact fee revenues can also be attributed to the future expansion of public infrastructure if the revenues are used to maintain an existing LOS. Increases to an existing LOS cannot be funded with impact fee revenues. An impact fee analysis is required to accurately assess the true impact of a particular user upon the City infrastructure and to prevent existing users from subsidizing new growth.

DEBT FINANCING

In the event the City has not amassed sufficient impact fees in the future to pay for the construction of time sensitive or urgent capital projects needed to accommodate new growth, the City must look to revenue sources other than impact fees for funding. The Impact Fees Act allows for the costs related to the financing of future capital projects to be legally included in the impact fee. This allows the City to finance and quickly construct infrastructure for new development and reimburse itself later from impact fee

[10] UC 11-36a-102(20)
[11] UC 11-36a102(13)
[12] UC 11-36a-302(2)
[13] UC 11-36a-302(3)

revenues for the costs of issuing debt (i.e. interest costs). Debt financing for future facilities has not been considered in the calculation of the fire and impact fee.

PROPOSED FIRE IMPACT FEE

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

The fire impact fees proposed in this analysis will be assessed within all areas of the City. The proposed impact fees are detailed in **TABLE 5.4** and **5.5**. It is important to note that the impact fee act prohibits a political subdivision or private entity from imposing an impact fee on residential components of development to pay for a fire suppression vehicle.[14] This analysis applies the apparatus component of the fee to non-residential development.

TABLE 5.4: PROPOSED FIRE IMPACT FEE

	COST	% TO GROWTH	IMPACT FEE ELIGIBLE	PERCENT TO IFFP GROWTH	COST TO IFFP GROWTH	NEW DEVELOPMENT CALLS	COST PER CALL
Facilities							
Existing Facility	$2,235,264	22%	$498,278	100%	$498,278	491	$1,016
New Facilities	$3,499,246	22%	$780,041	100%	$780,041	491	$1,590
Professional Expense	$8,000	100%	$8,000	100%	$8,000	90	$89
Facilities Total	**$5,742,510**		**$1,286,318**		**$1,286,318**		**$2,695**
Equipment							
Existing Apparatus	$1,745,158	12%	$208,144	100%	$208,144	43	$4,864
Apparatus Total	**$1,745,158**		**$208,144**		**$208,144**		**$4,864**

TABLE 5.5: PROPOSED FIRE IMPACT FEE BY LAND-USE TYPE

	COST PER CALL	CALLS PER UNIT	PROPOSED IMPACT FEE PER UNIT	EXISTING IMPACT FEE
Residential (per Dwelling Unit)	$2,695	0.11	$296.41	-
Non-Residential (per 1K SF)	$7,559	0.07	$529.10	-

NON-STANDARD FIRE IMPACT FEES

The City reserves the right under the Impact Fees Act to assess an adjusted fee that more closely matches the true impact that the land use will have upon fire facilities.[15] This adjustment could result in a different impact fee if the City determines that a particular user may create a different impact than what is standard for its land use. The City may also decrease the impact fee if the developer can provide documentation, evidence, or other credible analysis that the proposed impact will be lower than what is proposed in this analysis. The formula for determining a non-standard impact fee is found below.

FORMULA FOR NON-STANDARD FIRE IMPACT FEES:

Residential: Estimate of Annual Call Volume per Unit x $2,695 = Impact Fee per Unit
Non-Residential: Estimate of Annual Call Volume per Unit x $7,559 = Impact Fee per Unit

[14] UC 11-36a-202(2)(a)(i)
[15] UC 11-36a-402(1)(c)

SECTION 6: POLICE IFFP AND IFA

The purpose of this section is to address the Police IFFP, with supporting IFA, and to help the City plan for the necessary capital improvements for future growth. This section will address the future police infrastructure needed to serve the City through the next ten years, as well as address the appropriate police impact fees the City may charge to new growth to maintain the existing LOS.

DEMAND ANALYSIS

This element focuses on the specific demand unit related to police services – calls for service. The demand analysis identifies the existing demand on public facilities and the future demand generated from new development. The demand analysis also provides projected annual growth in demand units over the planning horizon of the IFFP. Call data used to determine the average calls for residential and non-residential development is from 2017.

The annual average call volume for the City for 2017 was 9,707 calls for service. **TABLE 6.1** illustrates the call ratio per developed unit. The call ratio analysis establishes the existing LOS for residential and non-residential land-uses. A review of existing businesses in the City shows a mix of business types. This suggests the call data is based on a variety of businesses that reflect a cross-section of the types of business that will likely continue to develop in the City.

TABLE 6.1: HISTORIC AND PROJECTED POLICE CALL DATA BY LAND USE CATEGORY

	DEVELOPED UNITS	EXISTING CALLS FOR SERVICE	CALLS PER UNIT	UNDEVELOPED UNITS	NEW CALLS	TOTAL CALLS
Residential (per Dwelling)	8,698	5,596	0.64	3,009	1,926	7,522
Non-Residential (per 1K SF)	4,830	1,801	0.37	611	226	2,027
Subtotal		**7,397**			**2,152**	**9,549**
Public & Other Calls		2,310			672	2,983
Total		**9,707**			**2,824**	**12,532**
Percent of Total		**77%**			**23%**	**100%**

In order to determine the demand placed upon existing public facilities by new development, this analysis projects the additional call volume that undeveloped land-uses will generate. An in-depth analysis has been prepared to determine the number of developed units or acres of land in each zoning category, and the number of calls per unit or acre of land has been assigned to each land-use category. As shown in **Table 6.1,** the City anticipates an additional 2,824 annual calls through buildout. The total annual calls at buildout are expected to be approximately 12,532.

EXISTING FACILITY INVENTORY

In order to quantify the demands placed upon existing public facilities by new development activity, the IFFP provides an inventory of the City's existing facilities. The inventory of existing facilities is important to properly determine the excess capacity of existing facilities and the utilization of excess capacity by new development. As shown in **TABLE 6.2**, there is a total of 19,366 building square feet attributed to police with an original value of $6,759,082.

TABLE 6.2: EXISTING POLICE FACILITIES

	SQUARE FEET	LESS INVOLUNTARY INCARCERATION	% OF TOTAL	ORIGINAL COST	+ FINANCE COST FROM ORIGINAL DEB SERVICE	+ REMAINING FINANCING	= TOTAL	COST INCLUDED IN IFA
Existing Station	19,835	19,366	98%	$5,380,286	$502,347	$1,040,138	$6,922,772	$6,759,082

Source: Kaysville City, Depreciation Schedule, Finance Department

MANNER OF FINANCING EXISTING PUBLIC FACILITIES

The City issued the Series 2014 Lease Revenue Bonds to fund the construction of the existing police facilities. These bonds were refinanced in 2017. The associated interest from these bonds is included in this analysis, as shown in **TABLE 6.2**.

LEVEL OF SERVICE (LOS) ANALYSIS

The LOS for purposes of this analysis is calls per development type. **TABLE 6.1** illustrates the existing level of service expressed in calls per development type. Based on the historic LOS, the City anticipates an additional 11,478 annual calls through buildout.

EXCESS CAPACITY

The City has indicated that the existing facilities will be sufficient to serve all police calls through build-out and do not plan to construct additional facilities. Thus, the impact fees in this analysis are calculated based on an equitable distribution of the existing facilities that will serve development.

FUTURE CAPITAL FACILITIES ANALYSIS

The City has indicated that the existing facilities will be sufficient to serve all police calls through build-out and do not plan to construct additional facilities.

SYSTEM VS. PROJECT IMPROVEMENTS

System improvements are defined as existing and future public facilities that are intended to provide services to service areas within the community at large.[16] Project improvements are improvements and facilities that are planned and designed to provide service for a specific development (resulting from a development activity) and considered necessary for the use and convenience of the occupants or users of that development.[17] The Impact Fee Analysis may only include the costs of impacts on system improvements related to new growth within the proportionate share analysis. Since police services serve the entire community, the construction of police buildings is considered a system improvement.

FINANCING STRATEGY AND CONSIDERATION OF ALL REVENUE RESOURCES

The IFFP must also include a consideration of all revenue sources, including impact fees and the dedication (developer donated) of system improvements, which may be used to finance system improvements.[18] In conjunction with this revenue analysis, there must be a determination that impact fees are necessary to achieve an equitable allocation of the costs of the new facilities between the new and existing users.[19]

PROPERTY TAX REVENUES

A specific property tax is not specifically identified in this analysis as a funding source for police capital projects, but inter-fund loans can be made from the general fund, which will ultimately include some property tax revenues. Inter-fund loans may be repaid once sufficient impact fee revenues have been collected.

GRANTS AND DONATIONS

Should the City receive grant money to fund police facilities, the impact fees will need to be adjusted accordingly to reflect the grant monies received. A donor will be entitled to a reimbursement for the value of the improvements funded through impact fees if donations are made by new development.

IMPACT FEE REVENUES

Impact fees are a valid mechanism for funding growth-related infrastructure. Impact fees are charged to ensure that new growth pays its proportionate share of the costs for the development of public infrastructure. Impact fee revenues can also be attributed to the future expansion of public infrastructure if the revenues are used to maintain an existing LOS. Increases to an existing LOS cannot be funded with impact fee revenues. Analysis is required to accurately assess the true impact of a particular user upon the City infrastructure and to prevent existing users from subsidizing new growth.

DEBT FINANCING

The Impact Fees Act allows for the costs related to the financing of future capital projects to be legally included in the impact fee. This allows the City to finance and quickly construct infrastructure for new development and reimburse itself later from impact fee revenues for the costs of issuing debt. Debt financing for future facilities has not been considered in the calculation of the fire and impact fee.

PROPOSED POLICE IMPACT FEE

The police impact fee is based on the plan-based methodology. Using this approach, impact fees are calculated based on a defined set of capital costs specified for future development. The improvements are identified in a capital plan or impact fee facilities plan as growth-related system improvements. The City's existing and proposed future facilities are then proportionately allocated to the new development calls for service, providing an equitable distribution of the existing and proposed facilities that will serve

[16] UC 11-36a-102(20)
[17] UC 11-36a102(13)
[18] UC 11-36a-302(2)
[19] UC 11-36a-302(3)

development. The total cost is divided by the total demand units the improvements are designed to serve. Under this methodology, it is important to identify the existing level of service and determine any excess capacity in existing facilities that could serve new growth. Impact fees are then calculated based on many variables centered on proportionality and level of service.

The City does not anticipate any new facilities at this time, thus the impact fee analysis only considers a buy-in to existing facilities. The police impact fees proposed in this analysis will be assessed within all areas of the City.

TABLE 6.3: ESTIMATE OF IMPACT FEE COST PER CALL

	COST	IMPACT FEE ELIGIBLE	COST TO IMPACT FEES	DEMAND SERVED	COST PER CALL
Buy-In to Existing Facility	$6,759,082	23%	$1,523,227	2,824	$539
Professional Expense	$8,000	100%	$8,000	471	$17
Total	**$6,767,082**		**$1,531,227**		**$556**

The cost per call is then multiplied by the calls per unit for each development type as shown in **TABLE 6.4**. The total cost per call includes the cost per call for facilities and professional expenses.

TABLE 6.4: RECOMMENDED POLICE IMPACT FEE SCHEDULE

	COST PER CALL	CALLS PER UNIT	PROPOSED IMPACT FEE PER UNIT	EXISTING IMPACT FEE
Residential (per Dwelling Unit)	$556	0.64	$356.07	-
Non-Residential (per 1K SF)	$556	0.37	$205.85	-

NON-STANDARD POLICE IMPACT FEES

The City reserves the right under the Impact Fees Act to assess an adjusted fee that more closely matches the true impact that the land use will have upon police facilities.[20] This adjustment could result in a different fee if the City determines that a particular user may create different impact than what is standard for its land use. The City may also decrease the impact fee if the developer can provide documentation, evidence, or other credible analysis that the proposed impact will be lower than what is proposed in this analysis. The formula for determining a non-standard impact fee, assuming the fair share approach, is found below.

FORMULA FOR NON-STANDARD POLICE IMPACT FEES:

Estimate of Annual Call Volume per Unit x $556 = Impact Fee per Unit

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

SECTION 7: TRANSPORTATION IFA

The purpose of this section is to address the transportation IFA to help the City plan for the necessary capital improvements for future growth. This section will address the future transportation infrastructure needed to serve the City through the next ten years, as well as address the appropriate transportation impact fees the City may charge to new growth to maintain the existing LOS. The Kaysville City Capital Facilities Plan ("Transportation CFP") and Impact Fee Facilities Plan ("Transportation IFFP") contains the necessary demand, LOS and capital improvement information to calculate a justifiable impact fee. The IFFP information is summarized below

DEMAND ANALYSIS

The demand units utilized in this analysis are based on undeveloped residential and commercial land and the new PM peak trips generated from these land-use types. As residential and commercial growth occurs within the City, additional trips will be generated within the transportation system. The transportation capital improvements identified in this study are based on maintaining the current LOS as defined by the City. The proposed impact fees are based upon the projected growth in demand units which are used as a means to quantify the impact that future users will have upon the City's system. The demand unit used in the calculation of the transportation impact fee is based upon each land use category's impact expressed in the number of trips generated. The existing and future trip statistics used in this analysis were prepared by the City and its engineers based on existing modeling software.

Based on the growth in PM trips, the City will need to expand its current facilities to accommodate new growth. New development will create an additional 1,806 trips in the next ten years, as show in **TABLE 10.1**. It is important to note that future trips will consist of auto, transit and non-motorized trips.

TABLE 7.1: IFFP TRIP PROJECTIONS

	PM TRIPS
2018	30,686
2019	30,862
2020	31,039
2021	31,217
2022	31,396
2023	31,576
2024	31,757
2025	31,939
2026	32,122
2027	32,307
2028	32,492
2029	32,663
2030	32,834
2040	34,601
IFFP Trips	1,806
BO Trips	43,214

Source: Transportation IFFP p.6, LYRB Buildout Trips calculated using the current trips per ERC of 2.97, multiplied by the Buildout ERCs as defined in Section 8.

EXISTING FACILITY INVENTORY

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

- Roadways
- Curb and Gutter
- Sidewalks
- Accessible Ramps
- Drive Approaches
- Traffic Signals
- Crosswalk Lights

The total value of these improvements, based on the City's existing depreciation statements, equals $58,934,338. Of this total, $35,911,482 is considered project improvements or developer contributions, with $23,022,856 remaining as impact fee eligible.

MANNER OF FINANCING EXISTING PUBLIC FACILITIES

The City's existing infrastructure has been funded through a combination of general fund revenues, impact fees, bonds, other governmental revenue, grants and donations. General fund revenues include a mix of property taxes, sales taxes, federal and state grants, and any other available general fund revenues. There are no General Obligation Bonds outstanding related to transportation system improvements. Therefore, a credit is not required for this component of the impact fee analysis.

LEVEL OF SERVICE (LOS) ANALYSIS

LOS assesses the level of congestion on a roadway segment or intersection. LOS is measured using a letter grade A through F, where A represents free flowing traffic with absolutely no congestion and F represents grid lock. The future roadway system was designed to achieve a LOS at a threshold equivalent to the performance of the existing road network. Existing and future roadway LOS was evaluated according to parameters set forth in Arterial Level of Service Standards published by the Utah Department of

Transportation (UDOT) to adequately service future trip generation and distribution patterns at a level of service C or better. The following LOS variables are used for this analysis.

TABLE 7.2: ILLUSTRATION OF ROADWAY LOS

	ARTERIAL		COLLECTOR	
LANES	LOS D	LOS E	LOS D	LOS E
2	10,000	11,500	9,000	10,500
3	11,500	13,000	10,000	11,500
5	26,500	30,500	NA	NA

Source: Transportation CFP p.9-10

TABLE 7.3: ILLUSTRATION OF INTERSECTION LOS

Intersection	Signalized Intersection (Delay in Seconds)	Stop-Controlled/ Roundabout (Delay in Seconds)
A	<=10	<=10
B	>10-20	>10-15
C	>20-35	>15-25
D	>35-55	>25-35
E	>55-80	>35-50
F	>=80	>=50

Source: Transportation CFP p.10-11

EXCESS CAPACITY

The determination of a buy-in component related to existing infrastructure is based on proportionate trips generated within the IFFP planning horizon. According to City records, the transportation system is valued at $23,022,856 (excluding developer contributions, project improvements, buildings and equipment), which is used to determine the appropriate buy-in fee. It is anticipated that new development will benefit from the existing transportation network constructed within the Service Area. Approximately four percent of the total demand on the system will occur within the IFFP planning horizon. As a result, $962,176 of the total original system cost is included in this analysis, based on the original cost of system improvements as identified in the City's financial records.

FUTURE CAPITAL FACILITIES ANALYSIS

The City has identified the growth-related projects needed within the next ten years. Capital projects related to curing existing deficiencies were not included in the calculation of the impact fees. Total future projects applicable to new development are shown below. **TABLE 7.4** illustrates the estimated cost of future capital improvements within the Service Area, as identified in the IFFP. The total cost attributable to growth as identified in the IFFP is $4,128,474. **Appendix B** details the proposed future transportation improvements.

TABLE 7.4: SUMMARY OF FUTURE SYSTEM IMPROVEMENTS WITHIN IFFP PLANNING HORIZON

Project	Total Cost	Kaysville City Cost	IFFP Cost
Total	**$59,799,732**	**$19,833,600**	**$4,128,474**

The proposed projects in the IFFP include Project 22 Angel/Sunset Combined Extension: End of Existing to 2350 South. This project is estimated to cost is $6,108,000. According to the IFFP, 65.7 percent of this project is impact fee eligible. However, the City has indicated that the funding for this project may come from alternative sources. As such, the City has opted to exclude the cost of this project from the calculation of the impact fee. Because the project is impact fee eligible, the City may elect to spend impact fee revenues on this project, however, for the purposes the impact fee calculation, this project cost is excluded. If alternative funding is not available, the impact fee analysis should be updated to include this cost.

SYSTEM VS. PROJECT IMPROVEMENTS

System improvements are defined as existing and future public facilities designed to provide services to service areas within the community at large.[21] Project improvements are improvements and facilities that are planned and designed to provide service for a specific development (resulting from a development activity) and considered necessary for the use and convenience of the occupants or users of that development.[22] To the extent possible, this analysis only includes the costs of system improvements related to new growth within the proportionate share analysis.

For the purposes of this analysis, system improvements are defined as arterial and collector streets, new and upgrades to traffic signalization, alternative modes of transportation including transit, bicycle, and pedestrian facilities, and related appurtenances. Each of these facilities are designed to manage new trips (auto, transit and non-motorized trips) within the Service Area and to maintain the existing level of service.

[21] 11-36a-102(21)
[22] 11-36a-102(14)

FINANCING STRATEGY AND CONSIDERATION OF ALL REVENUE SOURCES

The IFFP must also include a consideration of all revenue sources, including impact fees and the dedication of system improvements, which may be used to finance system improvements.[23] In conjunction with this revenue analysis, there must be a determination that impact fees are necessary to achieve an equitable allocation of the costs of the new facilities between the new and existing users.[24] In considering the funding of future facilities, the IFFP has identified the portion of each project that is intended to be funded by the City, as well as funding sources from other government agencies. The cost applied to the City includes growth and non-growth-related projects. The capital projects that will be constructed to cure the existing system deficiencies will be funded through general fund revenues. All other capital projects within the next ten years, which are intended to serve new growth, will be funded through impact fees or on a pay-as-you-go approach.

Other revenues such as grants can be used to fund these types of expenditures. The impact fees should be adjusted if grant monies are received. New development may be entitled to a reimbursement for any grants or donations received by the City for growth related projects or for developer funded IFFP projects. It is anticipated that future project improvements will be funded by the developer. These costs have been excluded from the calculation of the impact fee.

PROPOSED TRANSPORTATION IMPACT FEE

The transportation impact fee utilizes a plan-based approach. Impact fees can be calculated based on a defined set of capital costs specified for future development. The improvements are identified in a capital plan or impact fee facilities plan as growth-related system improvements. The total cost is divided by the total demand units the improvements are designed to serve. Under this methodology, it is important to identify the existing level of service and determine any excess capacity in existing facilities that could serve new growth. Impact fees are then calculated based on many variables centered on proportionality and level of service. Based on the Transportation CFP and IFFP, the total cost attributed to new development in the IFFP planning horizon is $4,128,474. An estimate of buy-in, professional expense, and current impact fee funds are added to the proportionate share analysis shown below. The proposed impact fee per land-use type is shown in **TABLE 7.6**.

TABLE 7.5: MAXIMUM IMPACT FEE COST PER TRIP

	COST	% TO GROWTH	IMPACT FEE ELIGIBLE	PERCENT TO IFFP GROWTH	COST TO IFFP GROWTH	NEW TRIPS	COST PER TRIP
Existing Facility	$23,022,856	4%	$962,176	100%	$962,176	1,806	$533
New Facilities	$19,833,600	21%	$4,128,474	100%	$4,128,474	1,806	$2,286
Professional Expense	$8,000	100%	$8,000	100%	$8,000	1,071	$7
Impact Fee Fund Balance	($298,950)	100%	($298,950)	100%	($298,950)	1,806	($166)
Facilities Total	**$42,565,506**		**$4,799,699**		**$4,799,699**		**$2,661**

TABLE 7.6: PROPOSED IMPACT FEE BY LAND USE TYPE

	COST PER TRIP	TRIPS PER UNIT	FEE PER UNIT	EXISTING FEE	CHANGE
Single-Family (per Dwelling Unit)	$2,661	0.50	$1,330	$558	138%
Multi-Family (per Dwelling Unit)	$2,661	0.34	$891	$558	60%
Institutional/Church (per 1K SF)	$2,661	0.43	$1,152	$751	53%
General Commercial (per 1K SF)	$2,661	1.39	$3,696	$1,652	124%
General Office (per 1K SF)	$2,661	0.67	$1,783	$693	157%
Industrial (per 1K SF)	$2,661	0.42	$1,104	$406	172%

NON-STANDARD IMPACT FEES

The City reserves the right under the Impact Fees Act[25] to assess an adjusted fee that more closely matches the true impact that a specific land use will have upon the City's transportation system. This adjustment could result in a different impact fee if evidence suggests a particular user will create a different impact than what is standard for its category. The City may also decrease the impact fee if the developer can provide documentation, evidence, or other credible analysis that the proposed impact will be lower than what is proposed in this analysis.

FORMULA FOR NON-STANDARD TRANSPORTATION IMPACT FEES:

Estimate of PM Trips per Unit x $2,661 = Impact Fee per Unit

[23] 11-36a-302(2)
[24] 11-36a-302(3)
[25] 11-36a-402(1)(c)

SECTION 8: WATER IFA

This section will address the future water infrastructure needed to serve the City through the next ten years, as well as address the appropriate water impact fees the City may charge to new growth to maintain the existing LOS. The Kaysville City Water System Impact Fee Facilities Plan ("Water IFFP") contains the necessary demand, LOS and capital improvement information to calculate a justifiable impact fee. The IFFP information is summarized below.

DEMAND UNITS

TABLE 8.1: WATER DEMAND UNITS

YEAR	TOTAL ERCS
2018	10,317
2019	10,424
2020	10,531
2021	10,640
2022	10,750
2023	10,861
2024	10,973
2025	11,087
2026	11,201
2027	11,317
2028	11,434
2029	11,522
2030	11,611
2040	12,826
2050	14,168
Buildout	14,529

Source: Water IFFP p.2, LYRB

The demand unit utilized in this analysis is ERCs. The primary impact on the system will be growth in residential and commercial ERCs through development. As development occurs within the City, it generates increased demand on the system, above the current demand. The system improvements identified in this study are designed to maintain the existing LOS for any new or redeveloped property within the City. If growth assumptions change substantially, the impact fee analysis should be updated to reflect these changes. According to the Water IFFP, there are 10,317 existing ERCs. It is anticipated that there will be an additional 1,117 ERCs added to the system within the next ten years.

LEVEL OF SERVICE STANDARDS

Impact fees cannot be used to finance an increase in the LOS to current or future users of capital improvements. Therefore, it is important to identify the existing LOS to ensure that the new capacities of projects financed through impact fees do not exceed the established standard. The existing LOS for source is based on factors identified in Water IFFP and summarized in TABLE 8.2.

TABLE 8.2: SUMMARY OF WATER LOS

SOURCE	AC FT	
Existing Source	2,285	Acre Feet from Weber Basin Contract
Existing ERCs	10,317	
Existing LOS	0.22	Acre Feet
Existing LOS	0.14	Gallons per Minute
STORAGE		
Equalization Storage	400	Gallon per ERC
Emergency	300	Gallon per ERC
Equalization + Emergency	700	Gallon per ERC
Fire Suppression	3000	Gallon per Minute per ERC
DISTRIBUTION (PRESSURE REQUIRED)		
40 psi	Peak Day	
30 psi	Peak Hour	
20 psi	Peak Day + Fire flow	

Source: Water IFFP pp.4-7

EXISTING FACILITY INVENTORY

TABLE 8.3: SUMMARY OF EXISTING SYSTEM VALUE

ASSET NO	ORIGINAL COST	COST TO IFFP
Source	$540,000	$540,000
Storage	$3,158,652	$3,158,652
Distribution	$19,982,370	$9,805,770
Other	$899,329	-

Source: Kaysville City, LYRB

The valuation of the existing water system is based on the City's current depreciation schedule and is divided into the water system functional components: source, storage and distribution. Existing assets are valued, with project improvements and developer contributions removed.

The City's existing system capacity is summarized as follows:

TABLE 8.4: EXISTING SOURCE CAPACITY

LOCATION	CAPACITY AF
Weber Basin Contract	2,786
Water IFFP p.4	

TABLE 8.5: EXISTING STORAGE CAPACITY

LOCATION	CAPACITY (GALLONS)
Pasture Tank	1,000,000
Crestwood Road Tanks	1,000,000
	1,500,000
Lower Pasture Tank	2,000,000
Ward Road Tanks	1,000,000
	2,000,000
Total	**8,500,000**
Less Fire Storage	540,000
Available Capacity	**7,960,000**
Source: Water IFFP p.5	

MANNER OF FINANCING EXISTING PUBLIC FACILITIES

The City's existing infrastructure has been funded through a combination of utility rate revenues, impact fees, other governmental revenue, grants and donations. No historic debt financing costs are included in this analysis related to water infrastructure.

The Water IFFP indicates the following with regard to the Distribution System:

> Existing residential areas have a minimum fire flow of 1,000 gpm for homes and 2,000 gpm for other structures found within these areas such as schools and churches. Due to the uncertainty of the location of future schools, churches and other structures commonly found in residential areas, all new residential areas are required to provide a minimum 2,000 gpm fire flow above anticipated peak day demand.[26]

EXCESS CAPACITY

Based on the proposed LOS, new development in the next ten years will utilize approximately 9.5 percent of the excess capacity within existing sources and 19.8 percent of the excess capacity within storage. **TABLES 8.6** and **8.7** illustrate the calculation of excess capacity and the proportional value included in the calculation of the impact fee.

TABLE 8.6: ILLUSTRATION OF SOURCE EXCESS CAPACITY

SOURCE	2018
ERCs	10,317
Total AF Required	2,285
Existing Source Capacity AF	2,786
Source Surplus/Deficit	501
Source Surplus/Deficit. as % of Total Capacity	**18.0%**
ERCs Served by Excess Capacity	2,263
ERCs in IFFP Planning Horizon	1,117
Percent of Excess Capacity	**49%**
Remaining ERCs to Serve	-
Additional Source AF Needed in IFFP	**-**
Source: Water IFFP pp.4-7	

TABLE 8.7: ILLUSTRATION OF STORAGE EXCESS CAPACITY

STORAGE	2018	BUILDOUT
Equivalent Residential Connections	10,317	14,529
Equalization Storage Volume gal.	4,126,800	5,811,600
Emergency Storage Volume gal.	3,095,100	4,358,700
Total Storage Required gal.	7,221,900	10,170,300
Existing Storage Capacity gal. (less fire Suppression)	7,960,000	7,960,000
Storage Surplus/Deficit gal.	738,100	(2,210,300)
Storage Surplus/Deficit gal. as % of Total Capacity	**9.3%**	**-27.8%**
ERCs Served by Excess Capacity	1,054	(3,158)
ERCs in IFFP Planning Horizon	1,117	-
Remaining ERCs to Serve	63	3,158
Additional Storage Gallons Needed in IFFP	**44,100**	**2,210,600**
Source: Water IFFP pp.4-7		

The above tables illustrate available excess source capacity to serve another 2,263 ERCs. The available storage capacity can serve another 63 ERCs. It is anticipated that there will be an additional 1,117 ERCs added to the system within the next ten years. Therefore, additional storage will be required.

[26] Water IFFP p.7

TABLE 8.8: ILLUSTRATION OF TRANSMISSION EXCESS CAPACITY

	ERCs	% OF BUILDOUT	% OF NEW DEVELOPMENT
Existing ERCs	10,317	71.0%	
10 Year IFFP ERCs	11,434	78.7%	
Buildout ERCs	14,529	100.0%	
New ERCs in IFFP	1,117	7.7%	27%
New ERCs to Buildout	4,212	29.0%	100%

Source: LYRB

For the purposes of this analysis, excess capacity for transmission has been defined based on the proportion of ERCs within the IFFP relative to the ERCs at buildout. It is anticipated that the existing transmission system will serve new development through buildout. There will be an estimated 1,117 new ERCs in the next ten years, with 4,212 new ERCs through buildout. The ERCs in the IFFP planning horizon represent approximately 7.7 percent of the buildout system ERCs (See **TABLE 8.8**).

FUTURE CAPITAL FACILITIES ANALYSIS

The estimated costs attributed to new growth were analyzed based on existing development versus future development patterns. From this analysis, a portion of future development costs were attributed to new growth and included in the impact fee analysis as shown in **TABLE 8.9**. Capital projects related to curing existing deficiencies were not included in the calculation of the impact fees. The costs of projects related to curing existing deficiencies cannot be funded through impact fees. Based on the projected growth in ERCs, the following system improvements will be needed in the next ten years.

TABLE 8.9: ILLUSTRATION OF TRANSMISSION CAPITAL IMPROVEMENTS SCHEDULED TO BE COMPLETED IN THE NEXT 10 YEARS

ITEM	DESCRIPTION	COST	FY	FY YEAR COST	ERCs SERVED	ERCs REMAINING	% TO IFFP	COST TO IFFP
Source								
1	987 Ac Ft Additional Water Contract with Weber Basin	$267,115	2025	$328,518	4,457	-	0.00%	-
Storage								
7	New 2 MG Green Road Tank	$3,667,200	2027	$4,784,864	2,857	63	2.21%	$105,506
Distribution								
2	Lower Pasture Pump Station	$969,700	2020	$1,028,755	4,212	1,117	26.52%	$272,820
3	New 8 pipe connecting Olde Orchard "Subdivision with Coventry Place. (Will likely be done with the development.)	$0.00	2026	$0.00	4,212	1,117	26.52%	-
4	Complete loop with PRV through Coventry Place. (Will likely be done with the development. 50% PRV cost)	$37,500	2026	$47,504	4,212	1,117	26.52%	$12,598
5	Additional 2 PRVs for future development. (50% PRV cost)	$37,500	2027	$48,929	4,212	1,117	26.52%	$12,976
6	Replace 8 Line w/10" for Annexed Mutton "Hollow Area (Will likely be done with the development.)	$0.00	2028	$0.00	4,212	1,117	26.52%	-

According to **TABLE 8.9**, there is a small number of future ERCs within the IFFP planning horizon that will exceed existing storage capacity. The future storage and distribution costs are included in the impact fee calculation.

SYSTEM VS. PROJECT IMPROVEMENTS

System improvements are defined as existing and future public facilities designed to provide services to service areas within the community at large.[27] Project improvements are improvements and facilities that are planned and designed to provide service for a specific development (resulting from a development activity) and considered necessary for the use and convenience of the occupants or users of that development.[28] To the extent possible, this analysis only includes the costs of system improvements related to new growth within the proportionate share analysis.

FUNDING OF FUTURE FACILITIES

The IFFP must also include a consideration of all revenue sources, including impact fees and the dedication of system improvements, which may be used to finance system improvements.[29] In conjunction with this revenue analysis, there must be a

[27] 11-36a-102(21)
[28] 11-36a-102(14)
[29] 11-36a-302(2)

determination that impact fees are necessary to achieve an equitable allocation of the costs of the new facilities between the new and existing users.[30] In considering the funding of future facilities, the City has determined the portion of future projects that will be funded by impact fees as growth-related, system improvements. No other revenues from other government agencies, grants or developer contributions have been identified within the IFFP to help offset future capital costs. If these revenues become available in the future, the impact fee analysis should be revised. It is anticipated that future project improvements will be funded by the developer. These costs have not been included in the calculation of the impact fee. Other revenues such as utility rate revenues will be necessary to fund non-growth-related projects and to fund growth related projects when sufficient impact fee revenues are not available. In the latter case, impact fee revenues will be used to repay utility rate revenues for growth related projects.

PROPOSED WATER IMPACT FEE

The water impact fee is based on the plan-based methodology. Using this approach, impact fees are calculated based on a defined set of capital costs specified for future development. The improvements are identified in a capital plan or impact fee facilities plan as growth-related system improvements. The City's existing and proposed future facilities are then proportionately allocated to the new development, providing an equitable distribution of the existing and proposed facilities that will serve development. The total cost is divided by the total demand units the improvements are designed to serve. The water impact fees proposed in this analysis will be assessed within the Service Area. The table below illustrates the appropriate impact fee to maintain the existing LOS, based on the assumptions within this document. The maximum allowable impact fee assignable to new development. The total fee per ERC is **$769**. The City may allocate the proposed impact fee based on meter size, according to **TABLE 8.11**.

TABLE 8.10: IMPACT FEE PER ERC

	ESTIMATE OF PROBABLE COST	% TO IF ELIGIBLE	IF ELIGIBLE COST	% IN IFA HORIZON	COST IN IFA HORIZON	ERCS SERVED	COST PER ERC
Buy In							
Source Buy-In	540,000	18%	97,155	49%	47,955	1,117	43
Distribution Buy-in	9,805,770	29%	2,842,722	27%	753,875	1,117	675
Storage Buy-In	3,158,652	9%	292,890	100%	292,890	1,117	262
New Facilities							
Source	328,518	0%	-	0%	-	1,117	-
Storage	4,784,864	100%	4,784,864	2%	105,506	1,117	94
Distribution	1,125,188	100%	1,125,188	27%	298,394	1,117	267
Other							
Professional Expense	8,000	100%	8,000	100%	8,000	544	15
Impact Fee Fund Balance	(656,098)	100%	(656,098)	100%	(656,098)	1,117	(587)
Total	**$19,094,894**		**$8,494,720**		**$850,521**		**$769**

TABLE 8.11: IMPACT FEE BY METER SIZE

METER SIZE (IN)	AWWA FLOW RATE (GPM)	ERU MULTIPLIER	IMPACT FEE PER METER SIZE	EXISTING FEE	% CHANGE
3/4	30	1.00	$769	$889	-14%
1	50	1.67	$1,282	$1,484	-14%
1 1/2	100	3.33	$2,563	$2,960	-13%
2	160	5.33	$4,101	$4,737	-13%
3	350	11.67	$8,971	$10,372	-14%
4	600	20.00	$15,379	$17,775	-13%
6	1,250	41.67	$32,041	$37,034	-13%

NON-STANDARD IMPACT FEES

The City reserves the right under the Impact Fees Act[31] to assess an adjusted fee that more closely matches the true impact that the land use will have upon the water system. This adjustment could result in a lower impact fee if evidence suggests a particular user will create a different impact than what is standard for its category.

FORMULA FOR NON-STANDARD WATER IMPACT FEES:
Number of ERCs x $769 = Impact Fee

[30] 11-36a-302(3)
[31] 11-36a-402(1)(c)

SECTION 9: POWER IFFP AND IFA

The purpose of this section is to address the power IFFP, with supporting IFA, and to help the City plan for the necessary capital improvements for future growth. This section will address the future power infrastructure needed to serve the City through the next ten years, as well as address the appropriate water impact fees the City may charge to new growth to maintain the existing LOS.

DEMAND ANALYSIS

The specific demand unit used for the power IFFP and IFA is kilowatts (kW). The annual peak demand in kW is projected based on historic kW demand from 2004 through 2018 and assumed a growth rate of two percent (historic growth in kW has been three percent from 2004-2018). The growth estimates used for this IFFP assume an addition of 10,513 kW through the 10-year planning horizon.

EXISTING FACILITY INVENTORY

The City's existing inventory for power generation is shown in **TABLE 9.2-9.3.** The existing system is valued at $15,427,204 for transmission and $6,604,022 for generation/substations, excluding project improvements and non-qualifying equipment.

TABLE 9.2: EXISTING FACILITIES

	ORIGINAL COST	COST INCLUDED IN IFFP
Transmission	$23,837,302	$15,427,204
Substations	$6,604,022	$6,604,022

Source: Kaysville City Depreciation Schedule

TABLE 9.3: 2016 POWER SUPPLY

CURRENT SOURCES	CAPACITY MW (PEAK)
Main Substation (60 E 200 N)	30
West Substation (650 E 200 N)	10
Burton Substation (80 W Burton Ln)	10
Schick Substation (2175 W 200 N)	10
Total Resources	60

Source: Kaysville City

TABLE 9.1: KW PEAK DEMAND PROJECTIONS

YEAR	HISTORIC ANNUAL PEAK DEMAND IN KW	YEAR	PROJECTED ANNUAL PEAK DEMAND IN KW
2004	29,290	2019	48,967
2005	32,682	2020	49,946
2006	35,581	2021	50,945
2007	38,648	2022	51,964
2008	38,401	2023	53,004
2009	37,906	2024	54,064
2010	39,332	2025	55,145
2011	42,211	2026	56,248
2012	41,886	2027	57,373
2013	43,400	2028	58,520
2014	43,577	2029	59,691
2015	46,000	2030	60,884
2016	45,836		
2017	46,358		
2018	48,007		
		New IFFP Demand	10,513

LEVEL OF SERVICE ANALYSIS

Impact fees cannot be used to finance an increase in the level of service to current or future users of capital improvements. Therefore, it is important to identify the power level of service within the service area to ensure that the new capacities of projects financed through impact fees do not exceed the established standard. The City's existing level of service is to provide for sufficient redundancy within the system to ensure system availability in the event of component failure. This is referred to as N-1 or N+1 redundancy. Components (N) have at least one independent backup component (+1). The added redundancy serves as a backup and does not actively participate within the system during normal operation. The City's N-1 capacity is 50,000 kW (50 MW), compared to an existing kW demand of 48,007. Existing demand data show a total of 8,768 residential accounts, with a total usage of 3.5MW. This produces a LOS of 3.50 kW per ERC. Based on this LOS, the estimated existing ERCs is summarized as follows:

TABLE 9.4: CALCULATION OF POWER LOS

CUSTOMER CLASS	ACCOUNTS	KWH SALES	% OF TOTAL	ALLOCATION OF MW	USAGE (KW/ACCOUNT)	ESTIMATED ERCS
Residential	8,768	95,621,631	64%	30.13	3.50	8,768
City Owned	62	996,043	1%	-	-	-
Commercial	759	51,091,512	34%	15.76	20.16	4,586
Industrial	1	1,872,000	1%	0.46	460.00	135
Total	**9,590**	**149,581,186**	**100%**	**46.35**		**13,489**

Source: Kaysville City, LYRB

EXCESS CAPACITY

The determination of a buy-in component related to existing power infrastructure is based on proportionate kilowatts generated within the IFFP planning horizon. It is anticipated that new development will benefit from the existing power network constructed within the Service Area. Based on the above level of service and the existing demand, there is latent generation capacity of approximately 1,993 kW. This represents four percent of the total existing capacity. The growth estimates used for this IFFP assume an addition of 10,513 kW through the 10-year planning horizon, which exceeds the excess capacity in the system. Thus, new facilities will be needed. New facilities will need to serve an additional 8,520 kW of capacity.

TABLE 9.5: DETERMINATION OF EXCESS CAPACITY

N-1 Capacity (MW	50.00
Total kW Capacity	50,000
Existing Demand	48,007
Latent kW Capacity	1,993
Needed kW in IFFP	10,513
Remaining kW to Be Served	**8,520**

Source: LYRB

For the purposes of this analysis, excess capacity for power transmission has been defined based on the proportion of demand within the IFFP relative to the demand at buildout. It is anticipated that the existing system will serve new development through buildout. There will be an estimated 10,513 new kWs added to the system in the next ten years, with a total buildout kW of nearly 100,000 kW. The IFFP demand represents 11% of the buildout system.

MANNER OF FINANCING EXISTING PUBLIC FACILITIES

The City's existing infrastructure has been funded through a combination of utility rate revenues, impact fees, other governmental revenue, grants and donations. No historic debt financing costs are included in this analysis related to power infrastructure.

FUTURE CAPITAL FACILITIES ANALYSIS

The City has identified the growth-related projects needed within the next ten years. Capital projects related to curing existing deficiencies were not included in the calculation of the impact fees. Total future projects applicable to new development are shown below.

TABLE 9.6 illustrate the estimated cost of future capital improvements within the Service Area.

TABLE 9.6: FUTURE POWER SYSTEM IMPROVEMENTS

	COST	FY	CONST. YEAR COST	% TO IFFP	COST TO IFFP
Main St. upsize wire for capacity	$121,000	2019	$124,630	100%	$124,630
Mutton Hollow upsize wire for capacity	$212,960	2020	$225,929	100%	$225,929
Fairfield Rd. upsize wire for capacity	$188,760	2021	$206,263	100%	$206,263
Sunset Dr. upsize wire for capacity	$527,560	2022	$593,773	100%	$593,773
Fairfield to 400E. upsize wire for capacity	$183,920	2023	$213,214	100%	$213,214
Flint St. upsize wire for capacity	$193,600	2024	$231,169	100%	$231,169
Old Mill Lane upsize wire for capacity	$174,240	2025	$214,293	100%	$214,293
600W. upsize wire for capacity	$62,920	2026	$79,705	100%	$79,705
East Sub. To fire station upsize wire for capacity	$208,120	2027	$271,549	100%	$271,549
Angel St. upsize wire for capacity	$62,920	2028	$84,559	100%	$84,559
Advanced Metering	$1,600,000	2019	$1,648,000	0%	$0
Subtotal: Distribution	**$3,536,000**		**$3,893,085**		**$2,245,085**
Substation 1 (Additional Capacity) 10MW	$1,500,000	2020	$1,591,350	85%*	$1,355,872
Upgrade Substation Recloser	$500,000	2019	$515,000	85%*	$438,794
Substation 2 (Additional Capacity) 10MW	$1,500,000	2028	$2,015,875	0%	$0
Re-Build East Substation (West Bay)	$1,300,000	2023	$1,507,056	0%	$0
Re-Build West Substation	$1,300,000	2023	$1,507,056	0%	$0
Subtotal: Generation	**$6,100,000**		**$7,136,337**		**$1,794,666**

Source: Kaysville City
*% to IFFP for the Substation 1 project is calculated based on the need to serve an additional 8,520 kW of capacity, which represents 85% of the total 10,000 kW capacity.

SYSTEM VS. PROJECT IMPROVEMENTS

System improvements are defined as existing and future public facilities designed to provide services to the community at large.[32] Project improvements are improvements and facilities that are planned and designed to provide service for a specific development (resulting from a development activity) and considered necessary for the use and convenience of the occupants or users of that development.[33] The Impact Fee Analysis may only include the costs of impacts on system improvements related to new growth within the proportionate share analysis.

FINANCING STRATEGY & CONSIDERATION OF ALL REVENUE RESOURCES

The IFFP must also include a consideration of all revenue sources, including impact fees and the dedication of system improvements, which may be used to finance system improvements.[34] In conjunction with this revenue analysis, there must be a determination that impact fees are necessary to achieve an equitable allocation of the costs of the new facilities between the new and existing users.[35]

In considering the funding of future facilities, the IFFP has identified the portion of each project that is intended to be funded by the City, as well as funding sources from other government agencies. The cost applied to the City includes growth and non-growth-related projects. The capital projects that will be constructed to cure the existing system deficiencies will be funded through utility rate revenues. All other capital projects within the next ten years, which are intended to serve new growth, will be funded through impact fees or on a pay-as-you-go approach. Where these revenues are not sufficient, the City may need to issue bonds or issue inter-fund loans to construct the proposed projects. Future debt financing has not been considered in the calculation of the power impact fee.

Other revenues such as grants can be used to fund these types of expenditures. The impact fees should be adjusted if grant monies are received. New development may be entitled to a reimbursement for any grants or donations received by the City for growth related projects or for developer funded IFFP projects. It is anticipated that future project improvements will be funded by the developer. These costs have been excluded from the calculation of the impact fee.

PROPOSED POWER IMPACT FEE

Based on the total cost and demand the impact fee per kW is $318 as shown in **TABLE 9.7. TABLE 9.8** includes a schedule of impact fees by panel size.

TABLE 9.7: POWER IMPACT FEE SCHEDULE

PROPORTIONATE SHARE	VALUE	% TO GROWTH	IMPACT FEE ELIGIBLE	PERCENT TO IFFP GROWTH	COST TO IFFP GROWTH	KW SERVED	COST PER KW
Existing Substations	$6,604,022	4%	$263,236	100%	$263,236	10,513	$25
Existing Distribution	$23,837,302	65%	$15,427,204	11%	$1,656,205	97,929	$17
New Substations	$7,136,337	25%	$1,794,666	85%	$1,529,103	10,513	$145
New Distribution	$3,893,085	58%	$2,245,085	100%	$2,245,085	10,513	$214
Professional Expense	$8,000	100%	$8,000	100%	$8,000	5,097	$2
Impact Fee Fund Balance	($887,876)	100%	($887,876)	100%	($887,876)	10,513	($84)
Facilities Total	**$40,590,870**		**$18,850,315**		**$4,813,753**		**$318**

TABLE 9.8: IMPACT FEE BY PANEL SERVICE SIZES

AMPS	KVA	PEAK DEMAND (KW)	PROPOSED FEE	CURRENT FEE	INCREASE
Residential Single-Phase					
100	24	3	$954	$421	127%
125	30	4	$1,272	$561	127%
150	36	5	$1,590	$701	127%
200	48	6	$1,908	$841	127%
225	54	8	$2,544	$1,122	127%
400	96	12	$3,817	$1,682	127%

[32] 11-36a-102(20)
[33] 11-36a102(13)
[34] 11-36a-302(2)
[35] 11-36a-302(3)

AMPS	KVA	PEAK DEMAND (KW)	PROPOSED FEE	CURRENT FEE	INCREASE
Commercial Single-Phase Service Sizes					
100	24	3	$954	$421	127%
125	30	5	$1,590	$701	127%
150	36	7	$2,226	$981	127%
200	48	12	$3,817	$1,682	127%
400	96	19	$6,043	$2,664	127%
Commercial 3 Phase (120/208V) or (120/240 V) Service Sizes					
125	52	9	$2,863	$1,262	127%
150	62	14	$4,453	$1,963	127%
200	83	18	$5,725	$2,524	127%
400	166	36	$11,450	$5,047	127%
600	249	54	$17,175	$7,571	127%
800	332	72	$22,900	$10,094	127%
1000	415	90	$28,625	$12,618	127%
1200	498	108	$34,351	$15,141	127%
1600	664	144	$45,801	$20,189	127%
2000	830	180	$57,251	$25,236	127%
Commercial 3 Phase (277/480V) Service Sizes					
125	45	9	$2,863	$1,262	127%
150	54	14	$4,453	$1,963	127%
200	72	18	$5,725	$2,524	127%
400	144	36	$11,450	$5,047	127%
600	216	54	$17,175	$7,571	127%
800	288	72	$22,900	$10,094	127%
1000	360	90	$28,625	$12,618	127%
1200	432	108	$34,351	$15,141	127%
1600	576	144	$45,801	$20,189	127%
2000	720	180	$57,251	$25,236	127%
Commercial 3 Phase (120/240V) Service Sizes					
125	104	20	$6,361	$2,804	127%
150	125	30	$9,542	$4,206	127%
200	166	42	$13,359	$5,888	127%
400	332	83	$26,399	$11,636	127%
600	498	125	$39,758	$17,525	127%
800	664	166	$52,798	$23,273	127%
1000	830	208	$66,157	$29,161	127%
1200	996	249	$79,197	$34,909	127%
1600	1329	333	$105,914	$46,686	127%
2000	1661	416	$132,313	$58,322	127%

NON-STANDARD IMPACT FEE

The proposed fees are based upon population growth. The City reserves the right under the Impact Fees Act to assess an adjusted fee that more closely matches the true impact that the land use will have upon park facilities.[36] This adjustment could result in a different impact fee if the City determines that a particular user may create a different impact than what is standard for its land use. The City may also decrease the impact fee if the developer can provide documentation, evidence, or other credible analysis that the proposed impact will be lower than what is proposed in this analysis. The formula for determining a non-standard impact fee is found below.

FORMULA FOR NON-STANDARD POWER IMPACT FEES:

Estimate of kW per Unit x $318 = Impact Fee per Unit

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

SECTION 10: IMPACT FEE CONSIDERATIONS

PROPOSED CREDITS OWED TO DEVELOPMENT

The Impact Fees Act requires a local political subdivision or private entity to ensure that the impact fee enactment allows a developer, including a school district or a charter school, to receive a credit against or proportionate reimbursement of an impact fee if the developer: (a) dedicates land for a system improvement; (b) builds and dedicates some or all of a system improvement; or (c) dedicates a public facility that the local political subdivision or private entity and the developer agree will reduce the need for a system improvement.[37] The facilities must be considered system improvements or be dedicated to the public, and offset the need for an improvement identified in the IFFP.

EQUITY OF IMPACT FEES

Impact fees are intended to recover the costs of capital infrastructure that relate to future growth. The impact fee calculations are structured for impact fees to fund 100 percent of the growth-related facilities identified in the proportionate share analysis as presented in the impact fee analysis. Even so, there may be years that impact fee revenues cannot cover the annual growth-related expenses. In those years, other revenues, such as general fund revenues, will be used to make up any annual deficits. Any borrowed funds are to be repaid in their entirety through impact fees.

NECESSITY OF IMPACT FEES

An entity may only impose impact fees on development activity if the entity's plan for financing system improvements establishes that impact fees are necessary to achieve parity between existing and new development. This analysis has identified the improvements to public facilities and the funding mechanisms to complete the suggested improvements. Impact fees are identified as a necessary funding mechanism to help offset the costs of new capital improvements related to new growth. In addition, alternative funding mechanisms are identified to help offset the cost of future capital improvements.

CONSIDERATION OF ALL REVENUE SOURCES

The Impact Fees Act requires the proportionate share analysis to demonstrate that impact fees paid by new development are the most equitable method of funding growth-related infrastructure.

EXPENDITURE OF IMPACT FEES

Legislation requires that impact fees should be spent or encumbered within six years after each impact fee is paid. Impact fees collected in the next six years should be spent on those projects outlined in the IFFP as growth related costs to maintain the LOS. **Impact fees collected as a buy-in to existing facilities can be allocated to the general fund to repay the City for historic investment.**

GROWTH-DRIVEN EXTRAORDINARY COSTS

The City does not anticipate any extraordinary costs necessary to provide services to future development.

SUMMARY OF TIME PRICE DIFFERENTIAL

The Impact Fees Act allows for the inclusion of a time price differential to ensure that the future value of costs incurred at a later date are accurately calculated to include the costs of construction inflation. This analysis includes an inflation component to reflect the future cost of facilities. The impact fee analysis should be updated regularly to account for changes in costs estimates over time.

[37] 11-36a-402(2)

APPENDIX A: PARK EXISTING FACILITIES INVENTORY

Existing Parks Inventory

Park Type	Total Acreage	% City Owned	% City Funded	Impact Fee Eligible	City Owned Acreage	Land Value	Improved Turf	Pavilion - Large	Pavilion - Small	Restrooms/ Buildings	Playground	Trails & Loop Walk	Sand Volleyball Court	Pickleball Court	Tennis Court	Basketball Court	Baseball/ Softball Field	Multi-Purpose Field	Field Lighting	Concession/ Building	Parking	Total Improvement Value
Angel Street Park	16.93	100%	100%	100%	16.93	$2,539,500	14.50	1.00	6.00	1.00	2.00	4,000.00	-	-	-	-	1.00	13.00	-	1.00	90,200.00	4,345,800.00
Barnes Sportsplex	45.92	100%	100%	100%	45.92	$6,888,000	37.00	2.00	10.00	3.00	2.00	11,267.00	4.00	8.00	-	1.00	5.00	20.00	6.00	1.00	162,645.00	10,649,585.00
DATC Park	7.5	0%	100%	0%	0.00	-	7.30	-	-	-	-	1,729.00	-	-	-	-	1.00	6.00	-	-	-	1,605,935.00
Gailey Park	5.7	100%	100%	100%	5.70	$855,000	5.00	-	2.00	1.00	1.00	-	1.00	-	2.00	-	2.00	4.00	-	-	14,933.00	1,859,732.00
Heritage Park	5.68	100%	100%	100%	5.68	$852,000	4.00	1.00	-	1.00	1.00	2,400.00	-	-	-	-	-	2.00	-	-	38,986.00	1,156,944.00
Hess Farm Park	2.19	100%	100%	100%	2.19	$328,500	2.00	-	1.00	-	2.00	208.00	-	-	-	-	-	0.50	-	-	-	488,120.00
Openshaw Park	10.7	100%	100%	100%	10.70	$1,605,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ponds Park	5.2	0%	100%	0%	0.00	-	4.50	1.00	-	1.00	1.00	831.00	-	-	-	-	2.00	4.00	-	-	10,600.00	1,769,865.00
Ponds Park South	7.4	0%	100%	0%	0.00	-	7.00	-	-	-	-	570.00	-	-	-	-	2.00	6.00	-	-	14,250.00	1,870,050.00
Quail Crossing Park	6.62	100%	100%	100%	6.62	$993,000	2.00	-	1.00	-	1.00	1,325.00	-	-	-	-	-	1.50	-	-	-	504,875.00
Rail Trail (Trailhead)	0.6	100%	100%	100%	0.60	$90,000	-	-	-	-	-	17,320.89	-	-	-	-	-	-	-	-	-	259,813.28
Wilderness Park	7.6	100%	100%	100%	7.60	$1,140,000	-	-	-	1.00	-	7,920.00	-	-	-	-	-	-	-	-	13,500.00	287,800.00
Total	**122.04**				**101.94**	**$15,291,000**	**$8,330,000**	**$750,000**	**$700,000**	**$920,000**	**$1,000,000**	**$718,963**	**$25,000**	**$260,000**	**$110,000**	**$75,000**	**$3,250,000**	**$5,700,000**	**$1,080,000**	**$500,000**	**$1,380,456**	**$24,798,519**

APPENDIX B: TRANSPORTATION FUTURE SYSTEM IMPROVEMENTS

Transportation Future System Improvements

Project	Location	Total Price	Funding Source	Range	Kaysville City %	Kaysville City Total	IFFP Eligible	Impact Fee Funding	Cost to IFFP
1	Widen Existing Burton Lane: Main Street to Via La Costa Way	$280,501	Kaysville	6-10 Years	100.00%	$280,600	53.70%	100.00%	$150,682
2	Widen Existing Flint Street: Northern City Border to Old Mill Lane	$625,948	Kaysville	1-5 Years	100.00%	$626,000	0.00%	0.00%	$0
3	Widen Existing Sunset Drive: Old Mill Lane to Western Drive	$897,221	Kaysville	1-5 Years	100.00%	$897,300	0.00%	0.00%	$0
4	Widen Existing Crestwood Road: 500 East to US]89	$1,811,699	Kaysville	6-10 Years	100.00%	$1,811,700	0.00%	0.00%	$0
5	Widen Existing Burton Lane: Sunset Drive to 50 West	$775,580	Kaysville	10+ Years	100.00%	$775,600	46.60%	100.00%	$361,430
6	Widen Existing Smith Lane: Sunset Drive to Angel Street	$403,975	Kaysville	1-5 Years	100.00%	$404,000	0.00%	0.00%	$0
7	Widen Existing Webb Lane: Flint Street to Angel Street	$766,639	Kaysville	10+ Years	100.00%	$766,700	0.00%	0.00%	$0
8	Widen Existing Angel Street: Northern City Border to End of Existing	$1,130,000	Kaysville	1-5 Years	100.00%	$1,130,000	72.00%	100.00%	$813,600
9	Widen Existing Sunset Drive: Western Drive to Shepard Lane	$1,694,303	Kaysville	1-5 Years	100.00%	$1,694,400	0.00%	0.00%	$0
10	Laurelwood Drive Realignment: 300 S to 500 E	$1,080,856	Kaysville	10+ Years	100.00%	$1,080,900	0.00%	0.00%	$0
11	Widen Existing Shepard Lane: Sunset Drive to Eastern Border	$600,422	Kaysville	1-5 Years	100.00%	$600,500	45.60%	100.00%	$273,828
12	West Davis Corridor	$28,798,667	UDOT	WDC	0.00%	$0	0.00%	0.00%	$0
13	New Traffic Signal: Mutton Hollow Road and Main Street	$387,500	Kaysville	1-5 Years	100.00%	$387,500	100.00%	100.00%	$387,500
14	New Traffic Signal: Mutton Hollow Road and Fairfield Road	$387,500	Kaysville	6-10 Years	100.00%	$387,500	100.00%	100.00%	$387,500
15	New Traffic Signal: 600 North and Fairfield Road	$387,500	Kaysville	6-10 Years	100.00%	$387,500	100.00%	100.00%	$387,500
16	New Traffic Signal: 200 North and 500 East	$387,500	Kaysville	10+ Years	100.00%	$387,500	100.00%	100.00%	$387,500
17	New Traffic Signal: Main Street and Burton Lane	$387,500	UDOT	6-10 Years	0.00%	$0	100.00%	0.00%	$0
18	New Traffic Signal: Burton Lane and 50 West	$387,500	Kaysville	6-10 Years	100.00%	$387,500	100.00%	100.00%	$387,500
19	New Traffic Signal: Fairfield Road and Crestwood Road	$387,500	Kaysville	1-5 Years	100.00%	$387,500	100.00%	100.00%	$387,500
20	2350 South from West Davis Corridor to East Kaysville Border	$1,332,876	Kaysville	1-5 Years	100.00%	$1,332,900	15.30%	100.00%	$203,934
21	Burton Lane Bridge Renovation	$10,780,960	UDOT	10+ Years	0.00%	$0	46.60%	0.00%	$0
22	Angel/Sunset Combined Extension: End of Existing to 2350 South*	$6,107,965	Kaysville	1-5 Years	100.00%	$6,108,000	65.70%	0.00%	$0
Total		**$59,798,732**				**$19,833,600**			**$4,128,474**

*The proposed projects in the IFFP include Project 22 Angel/Sunset Combined Extension: End of Existing to 2350 South. This project is estimated to cost is $6,108,000. According to the IFFP, 65.7 percent of this project is impact fee eligible. However, the City has indicated that the funding for this project may come from alternative sources. As such, the City has opted to exclude the cost of this project from the calculation of the impact fee. Because the project is impact fee eligible, the City may elect to spend impact fee revenues on this project, however, for the purposes the impact fee calculation, this project cost is excluded. If alternative funding is not available, the impact fee analysis should be updated to include this cost.

Kaysville City - Impact Fees Effective July, 1, 2019

EXHIBIT C

Parks, Recreation, Open Space and Trails

	Impact Fee
Single Family Detached Dwelling Unit	$4,480.00
Mulit-Family Attached Residential	$2,742.00

Police

	Impact Fee
Residential Dwelling Unit	$356.00
Non-Residential (per thousand square feet)	$205.00

Fire

	Impact Fee
Residential Dwelling Unit	$296.00
Non-Residential (per thosand square feet)	$529.00

Streets

	Impact Fee
Single Family Detached Dwelling Unit	$1,330.00
Mulit-Family Attached Residential	$891.00
Instituional / Church (per thousand square feet)	$1,152.00
General Commercial (per thousand square feet)	$3,696.00
General Office (per thousand square feet)	$1,783.00
Industrial (per thousand square feet)	$1,104.00

Water

Meter Size	Impact Fee
3/4 Inch	$769.00
1 inch	$1,282.00
1 1/2 inch	$2,563.00
2 inch	$4,101.00
3 inch	$8,971.00
4 inch	$15,379.00
6 inch	$32,041.00

Non Standard Water Impact Fee = ERC * $769

Power

	AMPS	KVA	Peak Demand	Impact Fee
Residential Single Phase Service	100	24	3	$954.00
	125	30	4	$1,272.00
	150	36	5	$1,590.00
	200	48	6	$1,908.00
	225	54	8	$2,544.00
	400	96	12	$3,817.00
Commerical Single Phase Service	100	24	3	$954.00
	125	30	5	$1,590.00
	150	36	7	$2,226.00
	200	48	12	$3,817.00
	400	96	19	$6,043.00
Commercial Three Phase (120/208v) or 120/240v) Service Sizes	125	52	9	$2,863.00
	150	62	14	$4,453.00

	200	83	18	$5,725.00
	400	166	36	$11,450.00
	600	249	54	$17,175.00
	800	332	72	$22,900.00
	1000	415	90	$28,625.00
	1200	498	108	$34,354.00
	1600	664	144	$48,801.00
	2000	830	180	$57,251.00
Commercial Three Phase (277/480v) Service Sizes	125	45	9	$2,863.00
	150	54	14	$4,453.00
	200	72	18	$5,725.00
	400	144	36	$11,450.00
	600	216	54	$17,175.00
	800	288	72	$22,900.00
	1000	360	90	$28,625.00
	1200	432	108	$34,354.00
	1600	576	144	$48,801.00
	2000	720	180	$57,251.00
Commercial Three Phase (120/240v) Service Sizes	125	104	20	$6,361.00
	150	125	30	$9,542.00
	200	166	42	$13,359.00
	400	332	83	$26,399.00
	600	498	125	$29,758.00
	800	664	166	$52,798.00
	1000	830	208	$66,157.00
	1200	996	249	$79,197.00
	1600	1329	333	$105,914.00
	2000	1661	416	$132,313.00