



AMENDED PUBLIC SAFETY
IMPACT FEE ANALYSIS



IMPACT FEE ANALYSIS SANTAQUIN CITY

Executive Summary

Background

The Impact Fee Analysis (IFA) was prepared to meet the requirements of Utah Code §11-36a. Public safety includes both police (law enforcement) and fire capital facilities. Impact fees are a one-time fee charged to new development to help offset the capital costs associated with new growth in a community. This Amended IFA updates inflationary costs of fire station construction and fire ladder truck acquisition. No changes have been made to the police analysis.

Santaquin has determined that there is one city-wide service area for police and fire protection services in the City. Therefore, all development in the City will be charged the same public safety impact fee regardless of where the new development takes place.

Impacts to public safety from residential and non-residential growth are manifest in increased demand on police and fire services. The increased demand results in the need for more public safety facilities.

New Development and Growth

Projected growth is shown in the following table:

TABLE 1: GROWTH PROJECTIONS, 2019-2030

| Year | Households | Non-Residential Square Feet |
|------|------------|-----------------------------|
| 2019 | 3,956 | 1,164,601 |
| 2020 | 4,190 | 1,233,428 |
| 2021 | 4,437 | 1,306,322 |
| 2022 | 4,700 | 1,383,524 |
| 2023 | 4,977 | 1,465,289 |
| 2024 | 5,272 | 1,551,886 |
| 2025 | 5,583 | 1,643,601 |
| 2026 | 5,913 | 1,740,736 |
| 2027 | 6,263 | 1,843,611 |
| 2028 | 6,633 | 1,952,566 |
| 2029 | 7,025 | 2,067,961 |
| 2030 | 7,440 | 2,190,175 |

Source: Santaquin City, Utah County Assessor’s Office, ZPFI

Police. This growth is anticipated to result in increased demand on police facilities, as evidenced by an increasing number of police calls for service, with police calls increasing from 9,545 calls in 2019 to an estimated 17,951 calls in 2030.

Fire. Residential and non-residential growth will result in the need for more fire facility space, as reflected by the growth in fire calls for service. Fire calls are projected to grow from 703 calls in 2019 to 1,322 calls in 2030.

Impact on Consumption of Existing Capacity

Utah Code 11-36a-304(1)(a)

Police. The existing police department has excess capacity sufficient to serve the needs of new development through 2030. Therefore, no new facilities are needed within the timeframe of this study in order to meet growth demands in the City. At the proposed service level of 0.23 building square feet per call and 17,951 calls projected for 2030, new residential and non-residential development will need a total of 4,124 square feet of space by 2030, thereby using up all of the excess capacity in the police station.

Fire. The existing fire department has excess capacity sufficient to serve the needs of new development through 2026, at which time the City plans to construct an additional fire station with approximately 15,000 square feet. At the proposed service level of 9.92 building square feet per call and 1,322 calls projected for 2030, new residential and non-residential development will need a total of 13,114 square feet of space by 2030. With 10,423 square feet in the existing building, the City will need to construct an additional 2,691 square feet by 2030.

Impact on System Improvements by Anticipated Development Activity

Utah Code 11-36a-304(1)(b)

Police. New development will consume the 4,124 square feet of excess capacity in the existing police station by 2030.

Fire. Excess capacity in the existing fire stations is sufficient to serve the City through 2026 when a new fire station with 15,000 square feet will be built. This assumes a proposed level of service of 9.92 square feet per call.

Proportionate Share Analysis

Utah Code 11-36a-304(1)(d)

Police. The cost per call for police is \$22.39 as shown below.

TABLE 2: POLICE COST PER CALL CALCULATION

| Summary - Cost per Call | |
|--------------------------------|----------------|
| Facilities | \$31.08 |
| Consultant Costs | \$0.51 |
| Fund Balance | (\$9.20) |
| TOTAL Cost per Call | \$22.39 |

The cost per call is then applied to the number of calls per unit.

TABLE 3: MAXIMUM POLICE IMPACT FEE

| | Calls per Unit/SF | Fee per Unit/SF |
|-----------------|-------------------|-----------------|
| Residential | 1.596 | \$35.72 |
| Non-Residential | 0.002088603 | \$0.05 |

Fire. The cost calculations for fire include construction costs associated with a new fire station.

TABLE 4: FIRE FACILITIES COST PER CALL

| | Amount |
|-----------------------------------|-------------------|
| Existing Fire Station | 10,423 |
| Future Fire Station | 15,000 |
| Capacity Calls for Service | 1,051 |
| Proposed LOS - SF per Call | 9.92 |
| Capacity Year | 2026 |
| Cost per SF of New Station | \$609 |
| Cost of New Station | \$9,135,000 |
| Cost per Call - Facilities | \$6,040.87 |

When consultant costs are included and fund balance is credited, the cost per call is \$5,629.38.

TABLE 5: FIRE COST PER CALL

| | Amount |
|----------------------------|-------------------|
| Facilities | \$6,040.87 |
| Consultant Costs | \$6.93 |
| Fund Balance | (\$418.41) |
| TOTAL Cost per Call | \$5,629.38 |

In addition, Santaquin plans on acquiring a new ladder truck in the next 6 years at a cost of \$1,720,000. At the present time, only nonresidential development can be assessed an impact fee for fire vehicles that cost in excess of \$500,000. After reducing the cost by the salvage value at the end of 15 years (useful life of the vehicle), the proportionate share to nonresidential development is \$1,809.95 per call.¹

TABLE 6: FIRE VEHICLE CALCULATIONS

| | Amount |
|---------------|-------------|
| Ladder truck | \$1,720,000 |
| Salvage value | \$200,000 |

¹ At the time of the preparation of this IFA, fire costs for vehicles that cost more than \$500,000 can only be charged to nonresidential development. However, the Utah Legislature is currently considering HB 175 which would allow vehicle costs for vehicles costing over \$500,000 to also be charged to residential development. If HB 175 passes, then the fire residential fees could legally include vehicle costs and increase to \$1,036.39 per unit.

| | Calls per Unit/SF | Facility Cost per Call | Vehicle Cost per Call | Cost per Unit/SF |
|-----------------|-------------------|------------------------|-----------------------|------------------|
| Residential | 0.1393 | \$5,629.38 | \$1,809.95 | \$1,036.39 |
| Non-Residential | 0.000121057 | \$5,629.38 | \$1,809.95 | \$0.90 |

| | Amount |
|---|-------------------|
| Life of vehicle in years | 15 |
| Capacity calls of vehicle | 1,683 |
| Non-residential calls as % of all calls | 20.05% |
| Cost attributable to nonresidential | \$304,829 |
| Nonresidential calls 2020-2036 | 168 |
| Cost per nonresidential call | \$1,809.95 |

The cost per call is then applied to the number of calls per unit.

TABLE 7: 2020 MAXIMUM FIRE FEES

| FIRE | Calls per Unit/SF | Fee per Unit/SF | Vehicle Cost/SF | Per SF |
|-----------------|-------------------|-----------------|-----------------|--------|
| Residential | 0.1393 | \$784.24 | | |
| Non-Residential | 0.000121057147 | \$0.68 | \$0.22 | \$0.90 |

Summary of Police and Fire Costs

Maximum police and fire costs are summarized in the table below:²

TABLE 8: MAXIMUM PUBLIC SAFETY FEES

| | Police | Fire | TOTAL |
|-----------------|---------|----------|----------|
| Residential | \$35.72 | \$784.24 | \$819.96 |
| Non-Residential | \$0.05 | \$0.9006 | \$0.95 |

Utah Code Legal Requirements

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

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

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

² If Utah Code changes during the 2024 legislative session and fire vehicle fees can be charged to residential development (as is currently being contemplated), then the police component of the fee will not change but the fire residential component will increase to \$1,036.39 for a total residential fee of \$1,072.11 for public safety.

| | Police | Fire | TOTAL |
|-----------------|---------|------------|------------|
| Residential | \$35.72 | \$1,036.39 | \$1,072.11 |
| Non-Residential | \$0.05 | \$0.90 | \$0.95 |

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

how anticipated impacts are reasonably related to the anticipated development activity

the proportionate share of:

costs for existing capacity that will be recouped; and

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

how the impact fee was calculated.

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

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

the cost of system improvements for each public facility;

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

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

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

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

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

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

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

construction contract price;

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

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

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

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

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

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

Notice of Intent to Prepare Impact Fee Analysis. A local political subdivision must provide written notice of its intent to prepare an IFA before preparing the Analysis (Utah Code 11-36a-503(1)). This notice must be posted on the Utah Public Notice website. The City has complied with this noticing requirement for the IFA by posting notice.

Impact Fee Analysis

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

Impact on Consumption of Existing Capacity

Utah Code 11-36a-304((1)(a))

Demand Placed on Facilities by New Development Activity

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

TABLE 9: GROWTH PROJECTIONS, 2019-2030

| Year | Households | Non-Residential Square Feet |
|------|------------|-----------------------------|
| 2019 | 3,956 | 1,164,601 |
| 2020 | 4,190 | 1,233,428 |
| 2021 | 4,437 | 1,306,322 |
| 2022 | 4,700 | 1,383,524 |
| 2023 | 4,977 | 1,465,289 |
| 2024 | 5,272 | 1,551,886 |
| 2025 | 5,583 | 1,643,601 |
| 2026 | 5,913 | 1,740,736 |
| 2027 | 6,263 | 1,843,611 |
| 2028 | 6,633 | 1,952,566 |
| 2029 | 7,025 | 2,067,961 |
| 2030 | 7,440 | 2,190,175 |

Source: Santaquin City; Utah County Assessor’s Office, ZPFI

Police: Both residential and nonresidential growth will create the need for more police facilities. This increased demand is evident through the increased calls for service.

TABLE 10: POLICE – PROJECTED GROWTH IN CALLS FOR SERVICE

| Year | Households | Residential Calls | Residential Ratio | Non-Residential Calls | Non-Residential Call Ratio per SF | Total Impact-Fee Eligible Calls | TOTAL CALLS |
|------|------------|-------------------|-------------------|-----------------------|-----------------------------------|---------------------------------|-------------|
| 2019 | 3,956 | 6,312 | 1.596 | 2,432 | 0.002089 | 8,745 | 9,545 |
| 2020 | 4,190 | 6,685 | 1.596 | 2,576 | 0.002089 | 9,261 | 10,109 |
| 2021 | 4,437 | 7,080 | 1.596 | 2,728 | 0.002089 | 9,809 | 10,707 |
| 2022 | 4,700 | 7,499 | 1.596 | 2,890 | 0.002089 | 10,388 | 11,339 |
| 2023 | 4,977 | 7,942 | 1.596 | 3,060 | 0.002089 | 11,002 | 12,009 |
| 2024 | 5,272 | 8,411 | 1.596 | 3,241 | 0.002089 | 11,653 | 12,719 |
| 2025 | 5,583 | 8,908 | 1.596 | 3,433 | 0.002089 | 12,341 | 13,471 |
| 2026 | 5,913 | 9,435 | 1.596 | 3,636 | 0.002089 | 13,071 | 14,267 |
| 2027 | 6,263 | 9,992 | 1.596 | 3,851 | 0.002089 | 13,843 | 15,110 |
| 2028 | 6,633 | 10,583 | 1.596 | 4,078 | 0.002089 | 14,661 | 16,003 |
| 2029 | 7,025 | 11,208 | 1.596 | 4,319 | 0.002089 | 15,528 | 16,949 |
| 2030 | 7,440 | 11,871 | 1.596 | 4,574 | 0.002089 | 16,445 | 17,951 |
| 2031 | 7,668 | 12,234 | 1.596 | 4,714 | 0.002089 | 16,949 | 18,500 |
| 2032 | 7,902 | 12,609 | 1.596 | 4,859 | 0.002089 | 17,468 | 19,067 |
| 2033 | 8,144 | 12,995 | 1.596 | 5,008 | 0.002089 | 18,003 | 19,651 |
| 2034 | 8,394 | 13,393 | 1.596 | 5,161 | 0.002089 | 18,554 | 20,252 |
| 2035 | 8,651 | 13,803 | 1.596 | 5,319 | 0.002089 | 19,122 | 20,872 |

| Year | Households | Residential Calls | Residential Ratio | Non-Residential Calls | Non-Residential Call Ratio per SF | Total Impact-Fee Eligible Calls | TOTAL CALLS |
|------|------------|-------------------|-------------------|-----------------------|-----------------------------------|---------------------------------|-------------|
| 2036 | 8,916 | 14,226 | 1.596 | 5,482 | 0.002089 | 19,708 | 21,512 |
| 2037 | 9,189 | 14,661 | 1.596 | 5,650 | 0.002089 | 20,311 | 22,170 |
| 2038 | 9,470 | 15,110 | 1.596 | 5,823 | 0.002089 | 20,933 | 22,849 |
| 2039 | 9,760 | 15,573 | 1.596 | 6,001 | 0.002089 | 21,574 | 23,549 |
| 2040 | 10,059 | 16,050 | 1.596 | 6,185 | 0.002089 | 22,235 | 24,270 |

Fire: Both residential and nonresidential growth will create the need for more fire facilities. This increased demand is evident through the increased calls for service.

TABLE 11: FIRE – PROJECTED GROWTH IN CALLS FOR SERVICE

| Year | Households | Residential Calls | Adjusted Residential Ratio | Non-Residential Calls | Adjusted Non-Residential Call Ratio per SF | Total Impact-Fee Eligible Calls | TOTAL Calls |
|------|------------|-------------------|----------------------------|-----------------------|--|---------------------------------|-------------|
| 2019 | 3,956 | 551 | 0.1393 | 141 | 0.000121 | 692 | 703 |
| 2020 | 4,190 | 584 | 0.1393 | 149 | 0.000121 | 733 | 745 |
| 2021 | 4,437 | 618 | 0.1393 | 158 | 0.000121 | 776 | 789 |
| 2022 | 4,700 | 655 | 0.1393 | 167 | 0.000121 | 822 | 835 |
| 2023 | 4,977 | 693 | 0.1393 | 177 | 0.000121 | 871 | 885 |
| 2024 | 5,272 | 734 | 0.1393 | 188 | 0.000121 | 922 | 937 |
| 2025 | 5,583 | 778 | 0.1393 | 199 | 0.000121 | 977 | 992 |
| 2026 | 5,913 | 824 | 0.1393 | 211 | 0.000121 | 1,034 | 1,051 |
| 2027 | 6,263 | 872 | 0.1393 | 223 | 0.000121 | 1,096 | 1,113 |
| 2028 | 6,633 | 924 | 0.1393 | 236 | 0.000121 | 1,160 | 1,179 |
| 2029 | 7,025 | 979 | 0.1393 | 250 | 0.000121 | 1,229 | 1,248 |
| 2030 | 7,440 | 1,036 | 0.1393 | 265 | 0.000121 | 1,302 | 1,322 |
| 2031 | 7,668 | 1,068 | 0.1393 | 273 | 0.000121 | 1,341 | 1,363 |
| 2032 | 7,902 | 1,101 | 0.1393 | 282 | 0.000121 | 1,383 | 1,404 |
| 2033 | 8,144 | 1,135 | 0.1393 | 290 | 0.000121 | 1,425 | 1,447 |
| 2034 | 8,394 | 1,169 | 0.1393 | 299 | 0.000121 | 1,468 | 1,492 |
| 2035 | 8,651 | 1,205 | 0.1393 | 308 | 0.000121 | 1,513 | 1,537 |
| 2036 | 8,916 | 1,242 | 0.1393 | 318 | 0.000121 | 1,560 | 1,584 |
| 2037 | 9,189 | 1,280 | 0.1393 | 327 | 0.000121 | 1,608 | 1,633 |
| 2038 | 9,470 | 1,319 | 0.1393 | 337 | 0.000121 | 1,657 | 1,683 |
| 2039 | 9,760 | 1,360 | 0.1393 | 348 | 0.000121 | 1,707 | 1,734 |
| 2040 | 10,059 | 1,401 | 0.1393 | 358 | 0.000121 | 1,760 | 1,787 |

Police. New development will consume all 4,124 square feet of the excess capacity in the existing police station by 2030.

TABLE 12: FACILITIES NEEDED (POLICE BUILDING SQUARE FEET) TO MAINTAIN PROPOSED POLICE SERVICE LEVELS

| Year | Total Calls for Service | Total Police SF Needed |
|------|-------------------------|------------------------|
| 2019 | 9,545 | 2,193 |
| 2020 | 10,109 | 2,322 |
| 2021 | 10,707 | 2,460 |
| 2022 | 11,339 | 2,605 |
| 2023 | 12,009 | 2,759 |
| 2024 | 12,719 | 2,922 |
| 2025 | 13,471 | 3,095 |
| 2026 | 14,267 | 3,278 |
| 2027 | 15,110 | 3,471 |
| 2028 | 16,003 | 3,677 |
| 2029 | 16,949 | 3,894 |
| 2030 | 17,951 | 4,124 |

Fire. Excess capacity in the existing fire station (10,423 sf) is sufficient to serve the City through 2026 when a new fire station with 15,000 square feet will be built. This assumes a proposed level of service of 9.92 square feet per call.

TABLE 13: FACILITIES NEEDED (FIRE BUILDING SQUARE FEET) TO MAINTAIN PROPOSED FIRE SERVICE LEVELS

| Year | Total Calls | Building SF Needed |
|------|-------------|--------------------|
| 2019 | 703 | 6,973 |
| 2020 | 745 | 7,385 |
| 2021 | 789 | 7,822 |
| 2022 | 835 | 8,284 |
| 2023 | 885 | 8,774 |
| 2024 | 937 | 9,292 |
| 2025 | 992 | 9,841 |
| 2026 | 1,051 | 10,423 |
| 2027 | 1,113 | 11,039 |
| 2028 | 1,179 | 11,691 |
| 2029 | 1,248 | 12,382 |
| 2030 | 1,322 | 13,114 |

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

Utah Code 11-36a-304((1)(b))

Police. The City will meet the proposed growth demands by allowing new development to buy into the existing excess capacity of the police station. The existing station has 1,931 square feet of excess capacity with a total of 4,124 existing building square feet. By 2030, growth in Santaquin will consume the excess capacity of the existing police station. Total actual cost of the existing police station at the time it was

acquired was \$2,300,000. The police department is allocated \$557,953³ of the total cost of the building based on its fair share ratio of building space.

Fire. The City will meet the proposed growth demands by building a new fire station. The existing station has 10,423 square feet of space, with 3,450 square feet of excess capacity. By 2026, Santaquin will have consumed this excess capacity. And, by 2030, the City will need 2,691 square feet of additional space.

Relationship of Anticipated Impacts to Anticipated Development Activity

Utah Code 11-36a-304((1)(c))

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

Proportionate Share Analysis

Utah Code 11-36a-304((1)(d))

The proportionate share analysis for police and fire includes the following steps:

- 1) Project increased population and nonresidential growth
- 2) Project increased calls for service, keeping the ratio of calls for service for residential units and nonresidential square feet constant with existing ratios
- 3) Project the need for increased building floor space or consumption of existing, excess capacity
- 4) Calculate the cost per call by dividing the cost of the public safety building square feet needed by the growth in calls
- 5) Allocate the cost per call to residential and nonresidential units based on the number of calls per residential unit and nonresidential square feet, respectively

Police. New development will buy into the existing, excess capacity in the police station. The total building cost was \$2,300,000 and \$557,953 is attributable to the police station square footage. Dividing by the total capacity calls in 2030 (17,951 calls) results in an average cost per call of \$31.08.

TABLE 14: POLICE – BUY-IN TO EXCESS CAPACITY IN EXISTING STATION

| | Amount |
|---|----------------|
| Existing Police Facility SF (portion of building) | 4,124 |
| Total SF of Civic Bldg | 17,000 |
| % of Building Space | 0.24 |
| Actual Cost of Existing Building | \$2,300,000 |
| Capacity Calls for Service 2030 | 17,951 |
| Bldg Cost to Police Department | \$557,952.94 |
| Cost per SF of Existing Bldg | \$135.29 |
| Cost per Call – Facilities | \$31.08 |

³ Calculated as follows: $(4,124/17,951) * \$2,300,000$

In addition, consultant costs⁴ have been added to total costs and credits have been made for the impact fee fund balance.⁵ The total cost per call is \$22.39.

TABLE 15: POLICE – GROSS COST PER CALL

| | Amount |
|----------------------------|----------------|
| Facilities | \$31.08 |
| Consultant Costs | \$0.51 |
| Fund Balance | (\$9.20) |
| TOTAL Cost per Call | \$22.39 |

The cost per call is then multiplied by the number of calls per residential unit or per non-residential square foot to arrive at the total cost per residential unit and non-residential square foot for police facilities.

TABLE 16: POLICE COST PER RESIDENTIAL UNIT AND NONRESIDENTIAL SQUARE FOOT CALCULATION

| | Calls per Unit/SF | Fee per Unit/SF |
|-----------------|--------------------------|------------------------|
| Residential | 1.596 | \$35.72 |
| Non-Residential | 0.002088603 | \$0.05 |

Fire. In order to maintain the current level of service for all users, new development will need to pay for its fair share of the construction of a new fire station.

TABLE 17: FIRE FACILITY COSTS PER CALL

| | Amount |
|-----------------------------------|-------------------|
| Existing Fire Station | 10,423 |
| Future Fire Station | 15,000 |
| Capacity Calls for Service | 1,051 |
| Proposed LOS - SF per Call | 9.92 |
| Capacity Year | 2026 |
| Cost per SF of New Station | \$609 |
| Cost of New Station | \$9,135,000 |
| Cost per Call - Facilities | \$6,040.87 |

In addition, consultant costs and the impact fee fund balance, as discussed previously, have been added to total costs per call. The gross cost per call, before bond credits is \$5,629.38.

TABLE 18: FIRE GROSS COSTS PER CALL

| | Amount |
|----------------------------|-------------------|
| Facilities | \$6,040.87 |
| Consultant Costs | \$6.93 |
| Fund Balance | (\$418.41) |
| TOTAL Cost per Call | \$5,629.38 |

⁴ Consultant costs are \$8,000 for the Public Safety Impact Fee Facilities Plan and Public Safety Impact Fee Analysis, divided equally between the police fees and the fire fees.

⁵ Based on information provided by Santaquin City, the total impact fee fund balance is \$241,647.18 for fire and \$72,180.33 for police.

Santaquin plans on acquiring a new ladder truck in the next 6 years at a cost of \$1,720,000. Only nonresidential development can be assessed an impact fee for fire vehicles that cost in excess of \$500,000. After reducing the cost by the salvage value at the end of 15 years (useful life of the vehicle), the proportionate share to nonresidential development is \$1,809.95 per call.⁶

TABLE 19: FIRE VEHICLE CALCULATIONS

| | Amount |
|--|-------------------|
| Ladder truck | \$1,720,000 |
| Salvage value | \$200,000 |
| Life of vehicle in years | 15 |
| Capacity calls of vehicle | 1,683 |
| Nonresidential calls as % of all calls | 20.05% |
| Cost attributable to non-residential | \$304,829 |
| Non-residential calls 2020-2036 | 168 |
| Cost per non-residential call | \$1,809.95 |

The cost per call is then applied to the number of calls per unit.

TABLE 20: 2020 MAXIMUM FIRE FEES

| FIRE - 2020 | Calls per Unit/SF | Fee per Unit/SF | Vehicle Cost | Per SF |
|--------------------|--------------------------|------------------------|---------------------|---------------|
| Residential | 0.1393 | \$784.24 | | |
| Non-Residential | 0.000121057 | \$0.68 | \$0.22 | \$0.90 |

Certification

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

1. includes only the costs of public facilities that are:
 - a. allowed under the Impact Fees Act; and
 - b. actually incurred; or
 - c. projected to be incurred or encumbered within six years after the day on which each impact fee is paid;

2. does not include:

⁶ At the time of the preparation of this IFA, fire costs for vehicles that cost more than \$500,000 can only be charged to nonresidential development. However, the Utah Legislature is currently considering HB 175 which would allow vehicle costs to also be charged to residential development. If HB 175 passes, then the fire residential fees could increase to \$1,036.39 per unit.

| | Calls per Unit/SF | Facility Cost per Call | Vehicle Cost per Call | Cost per Unit/SF |
|-----------------|--------------------------|-------------------------------|------------------------------|-------------------------|
| Residential | 0.1393 | \$5,629.38 | \$1,809.95 | \$1,036.39 |
| Non-Residential | 0.000121057 | \$5,629.38 | \$1,809.95 | \$0.90 |

- a. costs of operation and maintenance of public facilities;
 - b. costs for qualifying public facilities that will raise the level of service for the facilities, through impact fees, above the level of service that is supported by existing residents;
 - c. an expense for overhead, unless the expense is calculated pursuant to a methodology that is consistent with generally accepted cost accounting practices and the methodological standards set forth by the federal Office of Management and Budget for federal grant reimbursement;
3. offsets costs with grants or other alternate sources of payment; and
 4. complies in each and every relevant respect with the Impact Fees Act.