HERRIMAN CITY

PUBLIC SAFETY IMPACT FEE ANALYSIS

Zions Public Finance, Inc.
September 2025

Executive Summary

Impact fees are evaluated herein to offset the impacts of new development on Herriman City ("the City"). The impact fees in this analysis (IFA) have been calculated according to Utah State Code (§11-36a) and utilize elements found in the City's Public Safety Impact Fee Facilities Plan (IFFP). Due to new development, total calls for public safety service will increase by 8,940 for police services and 679 for fire services over the study period (2025-2035).

TABLE 1: POLICE – PROJECTED GROWTH IN CALLS FOR SERVICE BY DEVELOPMENT TYPE

Year	Residential Calls*	Non-Residential Calls*	Exempt Calls*	Total Calls for Service	Residential Units	Non-Residential SF
2025	16,008	7,299	2,481	25,787	18,236	4,763,004
2035	21,557	9,830	3,340	34,727	24,557	6,414,170
Growth, 2025-2035	**5,549**	**2,530**	**860**	**8,940**	**6,321**	**1,651,166**

*Descriptions of these call categories and how they were projected are found in the body of the IFA.

TABLE 2: FIRE – PROJECTED GROWTH IN CALLS FOR SERVICE BY DEVELOPMENT TYPE

Year	Residential Calls*	Non-Residential Calls*	Exempt Calls*	Total Calls for Service	Residential Units	Non-Residential SF
2025	1,496	306	157	1,960	18,236	4,763,004
2035	2,015	412	212	2,639	24,557	6,414,170
Growth, 2025-2035	**519**	**106**	**55**	**679**	**6,321**	**1,651,166**

*Descriptions of these call categories and how they were projected are found in the body of the IFA.

Service levels are measured as qualifying public safety facility square feet (SF) per call. If more facility space isn't constructed, the proposed level of service (PLOS) will decrease as new development is created in the City.

TABLE 3: 10-YEAR IMPACTS TO PUBLIC SAFETY LEVELS OF SERVICE WITHOUT NEW CONSTRUCTION

Description	Existing Level of Service (ELOS, 2025)	Proposed Level of Service (PLOS, 2035)	Projected Level of Service with No New Facilities (2035)
Police			
Police Building Space	0.45 SF/call	0.41 SF/call	0.33 SF/call
Exterior Storage	0.32 SF/call	0.32 SF/call	0.23 SF/call
Fire			
Fire Facilities	11.69 SF/call	11.69 SF/call	8.68 SF/call

To maintain the proposed service levels into the future, both fire and police services will need to construct additional facility space. The City has plans for a new 33,000 square foot police building, with an anticipated cost of $23,000,000, including land. The City will also acquire additional exterior storage space. New development's share of that building, over the next 10 years, is 2,829 square feet or $1,971,976 of the total cost.

TABLE 4: SUMMARY OF FUTURE POLICE FACILITIES ATTRIBUTABLE TO NEW DEVELOPMENT BY 2035

New Construction	Square Feet	Cost
Building Space	2,829	$1,971,976
Exterior Storage	2,820	$469,962
TOTAL	**5,649**	**$2,441,938**

Fire growth demands will be met through the rebuild and expansion of Station 103, as well as the construction of two new stations (one near 7300 W Main Street and the other near SLCC campus). The costs for the stations are anticipated to be $7,200,000 and $8,700,000, respectively. The rebuild and expansion for Station 103 is expected to cost $8,258,932, but only the additional square feet over the current square feet can be included in impact fees (square footage over 4,091). A credit will be made in the Impact Fees Analysis for the costs associated with the rebuild. A summary of anticipated costs is in the table below:

TABLE 5: SUMMARY OF FUTURE FIRE FACILITIES

Description	Construction Year	Square Feet	Cost per Square Foot	Total Cost
Station 103 Rebuild	2026	10,000*	$825.89	$8,258,932
Station (W Main Street)	2029	10,000	$720.00	$7,200,000
Station (SLCC campus)	2032	12,000	$725.00	$8,700,000
Total				**$24,158,932**

*Includes 4,091 sf of rebuild space and 5,901 sf of expansion space; the total amount to new development for Station 103 is $4,880,203 and the rebuild amount is $3,378,279, thereby reducing the overall total amount eligible for impact fees to $20,780,203.

Using the cost of future facilities and other relevant costs (e.g. excess capacity, bond interest costs, consultant costs), a gross cost per call can be calculated for both police and fire.

TABLE 6: CALCULATION OF GROSS COST PER POLICE CALL

Summary	Amount
City Hall Buy-In	$23.40
Old City Hall Buy-In	$1.71
Interest Cost on Bond	$43.46
New City Hall Construction	$220.59
Exterior Storage Construction	$52.57
Consultant Cost	$0.95
Gross Cost per Call	**$342.68**

TABLE 7: CALCULATION OF GROSS COST PER FIRE CALL

Summary	Amount
New Construction	$8,826.33
Consultant Cost	$12.51
Total Gross Cost per Call	**$8,838.84**

The gross cost per call is used to calculate the maximum impact fees for public safety. This is done by calculating appropriate credits as discussed in the body of this report to apply to the gross cost per call and multiplying by the ratio of police or fire calls to the relevant category type (households for residential, square feet for non-residential). The ratios of calls to category type are summarized as follows.

TABLE 8: POLICE AND FIRE CALLS PER RESIDENTIAL UNIT AND NONRESIDENTIAL SQUARE FEET

Description	Calls per Unit/SF
Police – Residential	0.87782
Police – Non-Residential	0.00153
Fire – Residential	0.08205
Fire – Non-Residential	0.00006

This results in the following final fee schedule.

TABLE 9: MAXIMUM PUBLIC SAFETY FEES BY YEAR

Summary	Police	Fire	TOTAL (per unit or per SF)
2025			
Residential	$201.13	$549.16	$750.29
Non-Residential	$0.35	$0.43	$0.78
2026			
Residential	$207.77	$564.12	$771.89
Non-Residential	$0.36	$0.44	$0.80
2027			
Residential	$214.43	$579.32	$793.75
Non-Residential	$0.37	$0.45	$0.83
2028			
Residential	$221.15	$594.35	$815.50
Non-Residential	$0.39	$0.47	$0.85
2029			
Residential	$227.93	$609.47	$837.40
Non-Residential	$0.40	$0.48	$0.88
2030			
Residential	$234.77	$624.77	$859.54
Non-Residential	$0.41	$0.49	$0.90
2031			
Residential	$241.68	$640.48	$882.16
Non-Residential	$0.42	$0.50	$0.92
2032			
Residential	$248.59	$656.64	$905.24
Non-Residential	$0.43	$0.51	$0.95
2033			
Residential	$255.53	$672.93	$928.46
Non-Residential	$0.45	$0.53	$0.97
2034			
Residential	$262.50	$689.27	$951.77
Non-Residential	$0.46	$0.54	$1.00
2035			
Residential	$269.51	$692.44	$961.94

Summary	Police	Fire	TOTAL (per unit or per SF)
Non-Residential	$0.47	$0.54	$1.01

Intermediate calculations and further analysis can be found in the body of the IFA.

Utah Code Legal Requirements

Preparation of Impact Fee Analysis

Utah Code requires that "each local political subdivision… intending to impose an impact fee shall prepare a written analysis (Impact Fee Analysis or IFA) of each impact fee" (Utah Code 11-36a-303). This IFA follows all legal requirements as outlined below.

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

> anticipated impact on or consumption of any existing capacity of a public facility by the anticipated development activity;
>
> anticipated impact on system improvements required by the anticipated development activity to maintain the established level of service for each public facility;
>
> how anticipated impacts are reasonably related to the anticipated development activity
>
> the proportionate share of:
>
> costs for existing capacity that will be recouped; and
>
> costs of impacts on system improvement that are reasonably related to the new development activity; and
>
> how the impact fee was calculated.

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

> the cost of each existing public facility that has excess capacity to serve the anticipated development resulting from the new development activity;
>
> the cost of system improvements for each public facility;
>
> other than impact fees, the manner of financing for each public facility such as user charges, special assessments, bonded indebtedness, general taxes, or federal grants;

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

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

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

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

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

Calculating Impact Fees

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

construction contract price;

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

cost for services provided for and directly related to the construction of the system improvements, 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 and

one or more expenses for overhead.

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.

Impact Fee Enactment

Utah Code 11-36a-401 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, Utah Code 11-36a-401 states that 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 for at least 10 days. The City has complied with this noticing requirement for the IFA by posting notice.

Impact Fee Analysis

Utah Code allows cities to include only (1) public safety facilities (exclusive of incarceration space) and (2) fire vehicles with a cost of $500,000 or more in the calculation of impact fees. This IFA is organized based on the legal requirements of Utah Code 11-36a-304.

Impact on Consumption of Existing Capacity

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

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

TABLE 10: GROWTH PROJECTIONS, 2025-2035

Year	Population	Residential Units	Non-Residential SF
2025	62,731	18,236	4,763,004
2026	64,369	18,712	4,887,392
2027	66,050	19,201	5,015,029
2028	67,775	19,702	5,145,999
2029	69,545	20,217	5,280,390
2030	71,361	20,744	5,418,290
2031	73,810	21,456	5,604,255
2032	76,344	22,193	5,796,603
2033	78,964	22,955	5,995,552
2034	81,674	23,742	6,201,330
2035	84,477	24,557	6,414,170
Growth 2025-2035	**21,746**	**6,321**	**1,651,166**

Source: Herriman City, U.S. Census Bureau, UGRC, Salt Lake County Assessor's Office, ZPFI

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

Call information (the number of calls and their respective classifications for a 12-month period ending in 2024) was provided by the City or the Unified Fire Authority. Using the actual data from 2024, calls were categorized as either residential or non-residential using GIS applications and

analysis.[1] Expected growth and historical proportions of call data were then applied to determine future call projections.

Additionally, pass-through calls and mutual aid calls have not been included in the calculation of impact fees. Impact fees are only calculated based on the increased growth coming from within Herriman and not for increased demand originating from development outside of Herriman, but for which Herriman must provide services (i.e., pass-through traffic stops and mutual aid).

TABLE 11: IMPACT FEE ELIGIBLE PUBLIC SAFETY CALLS IN 2025

Category	Residential Calls*	Calls per Residential Unit**	Non-Residential Calls*	Calls per Non-Residential Square Foot**
Police	16,008	0.87782	7,299	0.00153
Fire	1,496	0.0821	306	0.00006

*Only includes impact-fee eligible calls. More information can be found in the IFFP.

**Calculated by taking the number of impact-fee eligible calls and dividing it by the number of households or non-residential square feet in 2025.

For reference, a table of existing levels of service (ELOS) and proposed levels of service (PLOS) is provided in the table below. The calculation and additional background on these service levels can be found in the IFFP.

TABLE 12: PUBLIC SAFETY LEVELS OF SERVICE

Description	Existing Level of Service (ELOS)	Proposed Level of Service (PLOS)
Police		
Police Building	0.45 SF/call	0.41 SF/call
Exterior Storage	0.32 SF/call	0.32 SF/call
Fire		
Fire Facilities	11.69 SF/call	11.69 SF/call

Police

The projected calls for police are presented in the table below:

TABLE 13: POLICE – PROJECTED GROWTH IN CALLS FOR SERVICE BY DEVELOPMENT TYPE

Year	Residential Calls*	Non-Residential Calls*	Exempt Calls**	Total Calls for Service	Residential Units	Non-Residential SF
2024***	15,600	7,113	2,417	25,131	17,772	4,641,781
2025	16,008	7,299	2,481	25,787	18,236	4,763,004
2026	16,426	7,490	2,545	26,461	18,712	4,887,392
2027	16,855	7,685	2,612	27,152	19,201	5,015,029
2028	17,295	7,886	2,680	27,861	19,702	5,145,999
2029	17,746	8,092	2,750	28,588	20,217	5,280,390
2030	18,210	8,303	2,822	29,335	20,744	5,418,290
2031	18,835	8,588	2,919	30,342	21,456	5,604,255
2032	19,481	8,883	3,019	31,383	22,193	5,796,603
2033	20,150	9,188	3,122	32,460	22,955	5,995,552
2034	20,842	9,503	3,230	33,575	23,742	6,201,330

[1] GIS data sources: Utah Geospatial Resource Center (UGRC), Salt Lake County Assessor's Office

Year	Residential Calls*	Non-Residential Calls*	Exempt Calls**	Total Calls for Service	Residential Units	Non-Residential SF
2035	21,557	9,830	3,340	34,727	24,557	6,414,170
Growth, 2025-2035	**5,549**	**2,530**	**860**	**8,940**	**6,321**	**1,651,166**

*Adjusted total calls; includes traffic calls.

** Includes pass-through calls and mutual aid calls. Traffic calls net of pass-through calls were allocated proportionally based on the ratios of residential and non-residential calls to total calls.

***Actual recorded calls from 2024.

The projected police calls will impact existing facilities for police which consists of: 1) police space at City Hall and the old city hall (including detective areas and interior storage facilities); and (2) exterior storage facilities. The police space, detective space and interior storage facilities have excess capacity, and an increase in calls will consume this excess capacity and create demand for more square feet of facility space. The effect on service levels (without the addition of more facility space) and the amount of square feet needed to maintain service levels is outlined in the tables below:

TABLE 14: POLICE – POLICE BUILDING FACILITIES NEEDED TO MAINTAIN SERVICE LEVELS

Year	Total Calls for Service	Square Feet Needed at Existing Service Level	Excess Capacity (Deficit) in Square Feet	Projected Level of Service with No New Facility Space
2025	25,787	10,627	854	0.45
2026	26,461	10,904	577	0.43
2027	27,152	11,189	292	0.42
2028	27,861	11,481	-	0.41
2029	28,588	11,781	(300)	0.40
2030	29,335	12,088	(607)	0.39
2031	30,342	12,503	(1,022)	0.38
2032	31,383	12,933	(1,452)	0.37
2033	32,460	13,376	(1,895)	0.35
2034	33,575	13,835	(2,354)	0.34
2035	34,727	14,310	(2,829)	0.33

TABLE 15: POLICE – EXTERIOR STORAGE FACILITIES NEEDED TO MAINTAIN SERVICE LEVELS

Year	Total Calls for Service	Square Feet Needed at Existing Service Level	Excess Capacity (Deficit) in Square Feet	Projected Level of Service with No New Facility Space
2025	25,787	8,134	-	0.34
2026	26,461	8,346	(212)	0.33
2027	27,152	8,564	(430)	0.32
2028	27,861	8,788	(654)	0.32
2029	28,588	9,018	(884)	0.31
2030	29,335	9,253	(1,119)	0.30
2031	30,342	9,571	(1,437)	0.29
2032	31,383	9,899	(1,765)	0.28
2033	32,460	10,239	(2,105)	0.27
2034	33,575	10,590	(2,456)	0.26
2035	34,727	10,954	(2,820)	0.25

With no new facility space constructed, Herriman's police service levels will fall below the PLOS over the next ten years. Future facility space is required to support service levels.

Fire

The projected calls for fire are presented in the table below:

TABLE 16: FIRE – PROJECTED GROWTH IN CALLS FOR SERVICE BY DEVELOPMENT TYPE

Year	Residential Calls*	Non-Residential Calls*	Exempt Calls**	Total Calls for Service	Residential Units	Non-Residential SF
2024***	1,458	298	153	1,910	17,772	4,641,781
2025	1,496	306	157	1,960	18,236	4,763,004
2026	1,535	314	161	2,011	18,712	4,887,392
2027	1,575	322	166	2,064	19,201	5,015,029
2028	1,617	331	170	2,117	19,702	5,145,999
2029	1,659	340	174	2,173	20,217	5,280,390
2030	1,702	348	179	2,230	20,744	5,418,290
2031	1,761	360	185	2,306	21,456	5,604,255
2032	1,821	373	191	2,385	22,193	5,796,603
2033	1,883	386	198	2,467	22,955	5,995,552
2034	1,948	399	205	2,552	23,742	6,201,330
2035	2,015	412	212	2,639	24,557	6,414,170
Growth, 2025-2035	**519**	**106**	**55**	**679**	**6,321**	**1,651,166**

*Adjusted total calls; includes traffic calls.

** Includes pass-through calls and mutual aid calls. Traffic calls net of pass-through calls were allocated proportionally based on the ratios of residential and non-residential calls to total calls.

***Actual recorded calls from 2024.

The projected fire calls will impact existing facilities, which consists of two fire stations (Station 103 and Station 123). These stations have limited excess capacity, and therefore an increase in calls results in the need for more square feet of facility space to maintain service levels once capacity is reached. The effect on service levels (without the addition of more facility space) and the amount of square feet needed to maintain service levels is outlined in the tables below:

TABLE 17: FIRE – FACILITIES NEEDED TO MAINTAIN SERVICE LEVELS

Year	Total Calls for Service	Square Feet Needed at Existing Service Level	Projected Level of Service with No New Facility Space	Excess Capacity (Deficit in SF)
2025	1,960	22,913	11.69	-
2026	2,011	23,511	11.39	(598)
2027	2,064	24,125	11.10	(1,212)
2028	2,117	24,755	10.82	(1,842)
2029	2,173	25,402	10.55	(2,489)
2030	2,230	26,065	10.28	(3,152)
2031	2,306	26,960	9.94	(4,047)
2032	2,385	27,885	9.61	(4,972)
2033	2,467	28,842	9.29	(5,929)
2034	2,552	29,832	8.98	(6,919)

Year	Total Calls for Service	Square Feet Needed at Existing Service Level	Projected Level of Service with No New Facility Space	Excess Capacity (Deficit in SF)
2035	2,639	30,856	8.68	(7,943)

With no new facility space constructed, Herriman's fire service levels will fall over the next ten years. Future facility space is required to support service levels.

Identify the Means to Maintain the Established Level of Service

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

Herriman City is planning to construct additional public safety facilities to maintain the proposed levels of service.

Police

The City currently has 11,481 sf of facility space at either City Hall or the Old City Hall. In addition, the City leases 8,000 sf at Rockwell. The leased space has not been included in service levels for the purpose of impact fee calculations. The City also has 8,134 sf of exterior storage space.

TABLE 18: EXISTING POLICE FACILITIES

Description	Amount
City Hall (including detective area and interior storage)	9,806
Old City Hall	1,675
TOTAL	**11,481**

The current space will be at capacity by 2028, resulting in a proposed service level of 0.41sf per call.[2]

The City will need to construct at least 2,829 square feet of building space and 2,820 square feet of exterior storage by 2035 in order to maintain the proposed level of service.

The City will meet the estimated growth demands by constructing a new police station. The City has plans for a new 33,000 square foot police building, with an anticipated cost of $23,000,000, including land. The City also plans to acquire additional exterior storage space.

TABLE 19: COSTS OF FUTURE POLICE FACILITIES – NEW DEVELOPMENT PROPORTIONATE SHARE

New Construction	Square Feet	Proportionate Cost to New Development
Building Space	2,829	$1,971,976
Exterior Storage	2,820	$469,962
TOTAL	**5,649**	**$2,441,938**

The construction of this facility space will maintain proposed service levels. How these costs factor into impact fees is outlined under the proportionate share analysis portion of this IFA.

[2] Calculated by dividing the 11,481 building sf at City Hall and the old city hall by the projected 27,861 calls in 2028.

Fire

The City has two stations currently as follows:

TABLE 20: EXISTING FIRE FACILITIES

Facilities 2024	Amount
Fire Station 103 (will be rebuilt)	4,091
Fire Station 123	18,822
TOTAL Existing Station sf	**22,913**

The City will need to construct at least 7,943 square feet of new facility space by 2035 in order to maintain the proposed level of service.[3]

Growth demands will be met through the rebuild and expansion of Station 103, as well as the construction of two new stations. The costs for each station (one near 7300 W Main Street and the other near SLCC campus) are anticipated to be $7,200,000 and $8,700,000, respectively. The rebuild for Station 103 is expected to cost $8,258,932 but only the additional square feet over the current square feet can be included in impact fees (square footage over 4,091). A summary of anticipated costs is in the table below:

TABLE 21: COSTS OF FUTURE FIRE FACILITIES

Description	Construction Year	Square Feet	Cost per Square Foot	Total Cost
Station 103 Rebuild	2026	5,909*	$720	$4,880,203
Station (W Main Street)	2029	10,000	$720	$7,200,000
Station (SLCC campus)	2032	12,000	$725	$8,700,000
Total				**$20,780,203**

*Station 103 will include 10,000 sf but 4,091 sf are a rebuild of existing space. Therefore, only the cost of the expanded space is included.

The construction of this facility space will maintain proposed service levels. How these costs factor into impact fees is outlined under the proportionate share analysis portion of this IFA.

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.

[3] Calculated by multiplying the growth in calls by 2035 (679) by the proposed level of service (11.69 sf per call)

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.[4]
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.[5]
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

The proportionate share of relevant costs (facilities, consultant costs) and respective calculations for cost per call are outlined in the tables below. The costs are based upon the anticipated increase of 8,940 calls from 2025 to 2035.

New development will buy into existing, excess capacity in police facilities. The police department is operating out of City Hall, which was financed with a series 2015 bond for $14,246,000. The projected growth in calls from 2025-2035 will consume the remaining excess capacity in that building by 2028, representing 7.4% of the police space in City Hall. Therefore, new development should be required to pay for the excess capacity in this facility.

The cost per call of the existing police space at City Hall for new development is $23.40.

TABLE 22: COST PER CALL FOR BUY-IN AT CITY HALL FACILITIES

City Hall - Buy-In	Amount
City Hall - police sf	7,206
Interior Storage - police sf	2,600
Total Police SF City Hall	9,806
Total Building SF	49,700
City Hall Cost	$14,246,000
Police Percent of Cost	19.7%
Police Cost	$2,810,790.26
Capacity Calls Year	2028
Capacity Calls, 2028	27,861
Calls 2025	25,787

[4] Can only be calculated using impact-fee eligible calls (total calls net of mutual aid and pass-through traffic calls).

[5] Note that steps 1-3 have already been completed in the analysis preceding this section, and that steps 4 and 5 are outlined under the subsections *Proportionate Share Analysis* and *Impact Fee Calculation*, respectively.

City Hall - Buy-In	Amount
Capacity Consumed, 2025-2028	7.44%
SF Consumed	730
New Development Cost	$209,195.55
Growth in Calls, 2025-2035	8,940
City Hall Cost per Call	**$23.40**

The cost per call of the existing excess capacity at the old city hall is $1.71.

TABLE 23: COST PER CALL FOR BUY-IN AT OLD CITY HALL FACILITIES

Old City Hall - Buy-In	
Old City Hall Cost	$1,841,217
Total Building SF	15,000
Police Portion SF	1,675
Police Percent of Cost	11.2%
Police Cost	$205,603
Capacity Calls Year	2028
Capacity Calls, 2028	27,861
Calls 2025	25,787
Capacity Consumed, 2025-2028	7.44%
SF Consumed	125
New Development Cost	$15,302
Growth in Calls, 2025-2035	8,940
Old City Hall Cost per Call	**$1.71**

In addition, new development can pay for its fair share of the interest costs associated with the Series 2015A Sales and Franchise Tax Revenue Bond issued to pay for City Hall. While the bond was issued for $21,845,000, only $14,246,000 is attributable to City Hall. The interest cost associated with the City Hall portion is $6,136,343. City Hall has a total of 49,700 square feet, with 9,806 square feet (19.7%) allocated to police. The interest cost per call is therefore $43.46.

TABLE 24: CALCULATION OF INTEREST COST PER CALL

Interest Cost on Bond	Amount
Total Interest	$6,136,343
Portion to Police	19.7%
Police Interest Cost	$1,210,724
Total Call Capacity 2028	27,861
Cost per Call	**$43.46**

Aside from existing excess capacity, new development will also pay for its fair share of new police facilities. New development's proportionate share of the new police station is $1,971,976 when considering new growth that will occur between 2025 and 2035.

TABLE 25: CALCULATION OF POLICE BUILDING COST PER CALL

New Police Building	Amount
Cost of New Building	$23,000,000
SF of New Building	33,000
Cost per SF	$696.97
SF per Call - PLOS	0.41
SF for New Development	3,684
Reduced by Excess Capacity	854
Cost to New Development	$1,971,976
Growth in Calls, 2025-2035	8,940
Cost per Call	**$220.59**

The cost of new exterior storage will reach $469,962 by 2035, at a cost of $52.57 per call.

TABLE 26: CALCULATION OF POLICE EXTERIOR STORAGE COST PER CALL

Exterior Storage	Amount
Total SF	8,134
PLOS - SF per Call	0.32
Growth in Calls, 2025-2035	8,940
SF Demand, 2025-2035	2,820
Cost per SF	$166.67
Cost to New Development	$469,962
Cost per Call	**$52.57**

Consultant costs are also included in the calculation of impact fees.

TABLE 27: CALCULATION OF CONSULTANT COST PER POLICE CALL

Description	Amount
Consultant Fee (Police portion)	$8,500
Growth in Eligible Police Calls, 2025-2035	8,940
Cost per Call, 2025-2035	**$0.95**

Based on all the costs per call, a gross cost per police call can be calculated.

TABLE 28: SUMMARY OF GROSS COST PER POLICE CALL

Summary	Amount
City Hall Buy-In	$23.40
Old City Hall Buy-In	$1.71
Interest Cost on Bond	$43.46
New City Hall Construction	$220.59
Exterior Storage Construction	$52.57

Summary	Amount
Consultant Cost	$0.95
Gross Cost per Call	**$342.68**

Adjustments must be made against the gross cost per police call for the following factors:

- Transfer of existing police space in City Hall and the old city hall to another City-related use, thereby saving City funds
- Impact fee fund balance of $1,509,158
- Portion of new police facility that will benefit existing development
- Series 2015A remaining bond payments for City Hall

The value of the existing assets at City Hall and the old city hall, based on actual cost, is $2,791,895. This amount can be credited against the new construction costs allocated to existing development.

TABLE 29: EXISTING ASSET REPLACEMENT

Existing Asset Replacement	Amount
City Hall	
City Hall Cost	$14,246,000
City Hall - Police Portion of Cost (19.7% of building space)	$2,810,790
Existing Development Share	**$2,601,595***
Old City Hall	
Old City Hall Cost	$1,841,217
Police Portion of Cost (11.2% of building space)	$205,603
Existing Development Share	**$190,300**
TOTAL	**$2,791,895****

*Calculated on the ratio of existing calls for service (25,787) to calls in 2028 (27,861) multiplied by the police portion of City Hall
** Calculated on the ratio of existing calls for service (25,787) to calls in 2028 (27,861) multiplied by the police portion of Old City Hall

The total credit for existing development can also include the City's fund balance.

TABLE 30: CREDIT FOR EXISTING ASSETS AND FUND BALANCE

Credit to Offset Cost of Rebuild - Existing Development Share	Amount
New City Hall	$2,601,595
Old City Hall	$190,300
Total Credit in Existing Value	**$2,791,895**
Plus Impact Fee Fund Balance	$1,509,158
TOTAL CREDIT	**$4,301,053**

Existing development will need 10,627 square feet of floor space in the new facility to replace its current usage of 9,076 sf at City Hall and 1,550 sf at the old city hall. This amounts to a cost of $7,406,360 less credits of $4,301,053.

TABLE 31: CALCULATION OF CREDIT AMOUNT FOR EXISTING DEVELOPMENT

Existing Development Benefits	Amount
Calls 2025	25,787
SF per Call PLOS	0.41
SF Needed	10,627
Cost per SF	$696.97
Existing Development Rebuild Cost	**$7,406,360**
Less Credit:	$4,301,053
Existing Development Remaining Cost	**$3,105,307**

The credit is calculated by spreading the total credit amount of $3,105,307 over 20 years for an average credit of $155,265 per year. Yearly amounts are divided by annual calls to derive a cost per call. The net present value (NPV) is then calculated for each year based on the remaining years of cost per call.

TABLE 32: CALCULATION OF CREDIT AMOUNT FOR EXISTING DEVELOPMENT

Year	Payment per Yr	Calls	Cost per Call	NPV*
2025	$155,265	25,787	$6.02	$60.45
2026	$155,265	26,461	$5.87	$57.45
2027	$155,265	27,152	$5.72	$54.46
2028	$155,265	27,861	$5.57	$51.46
2029	$155,265	28,588	$5.43	$48.46
2030	$155,265	29,335	$5.29	$45.45
2031	$155,265	30,342	$5.12	$42.43
2032	$155,265	31,383	$4.95	$39.44
2033	$155,265	32,460	$4.78	$36.46
2034	$155,265	33,575	$4.62	$33.50
2035	$155,265	34,727	$4.47	$30.55

*NPV = net present value discounted at 5 percent

Credits must also be made for outstanding bond payments and are shown in the table below.

TABLE 33: CALCULATION OF CREDIT AMOUNT FOR OUTSTANDING BOND

Bond Summary	Total Payment	Police Portion	Amount to Existing Development	Police Calls for Service	Payment per Call	NPV*
2025	$1,019,288	$201,109	$186,142	25,787	$7.22	$53.10
2026	$1,017,638	$200,784	$185,840	26,461	$7.02	$48.54
2027	$1,019,488	$201,149	$186,178	27,152	$6.86	$43.94
2028	$1,020,283	$201,306	$186,323	27,861	$6.69	$39.29
2029	$1,018,453	$200,945	$185,989	28,588	$6.51	$34.56
2030	$1,019,263	$201,104	$186,137	29,335	$6.35	$29.78
2031	$1,018,273	$200,909	$185,956	30,342	$6.13	$24.93
2032	$1,019,120	$201,076	$186,111	31,383	$5.93	$20.05
2033	$1,019,244	$201,101	$186,134	32,460	$5.73	$15.12
2034	$1,018,243	$200,903	$185,951	33,575	$5.54	$10.14
2035	$1,019,975	$201,245	$186,267	34,727	$5.36	$5.11

Bond Summary	Total Payment	Police Portion	Amount to Existing Development	Police Calls for Service	Payment per Call	NPV*

*NPV = net present value discounted at 5 percent to reflect bond rates

The credits calculated above are then subtracted from the gross cost per call of $342.68 to arrive at the cost per call per year.

TABLE 34: POLICE MAXIMUM COST PER CALL

Year	Gross Cost per Call	Credit for New Construction Costs Benefitting Existing Development - NPV	Outstanding Bond Credit - NPV	Cost per Call
2025	$342.68	$60.45	$53.10	$229.13
2026	342.68	$57.45	$48.54	$236.69
2027	342.68	$54.46	$43.94	$244.28
2028	342.68	$51.46	$39.29	$251.93
2029	342.68	$48.46	$34.56	$259.66
2030	342.68	$45.45	$29.78	$267.44
2031	342.68	$42.43	$24.93	$275.32
2032	342.68	$39.44	$20.05	$283.20
2033	342.68	$36.46	$15.12	$291.10
2034	342.68	$33.50	$10.14	$299.04
2035	342.68	$30.55	$5.11	$307.02

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

TABLE 35: POLICE CALLS PER RESIDENTIAL UNIT AND NONRESIDENTIAL SQUARE FOOT CALCULATION

Category	Calls per Unit/SF
Residential	0.87782
Non-Residential	0.00153

This information allows us to calculate a maximum impact fee for each year in the study period.

TABLE 36: MAXIMUM POLICE IMPACT FEE 2025-2035

Year	Max Cost per Call	Max Residential Fee	Max Non-Residential Fee
2025	$229.13	$201.13	$0.35
2026	$236.69	$207.77	$0.36
2027	$244.28	$214.43	$0.37
2028	$251.93	$221.15	$0.39
2029	$259.66	$227.93	$0.40
2030	$267.44	$234.77	$0.41
2031	$275.32	$241.68	$0.42
2032	$283.20	$248.59	$0.43

Year	Max Cost per Call	Max Residential Fee	Max Non-Residential Fee
2033	$291.10	$255.53	$0.45
2034	$299.04	$262.50	$0.46
2035	$307.02	$269.51	$0.47

Fire

The proportionate share of relevant costs and respective calculations for cost per call are outlined in the tables below. The costs are based upon the anticipated increase of 679 calls from 2025 to 2035.

The City has determined that there is no existing excess capacity in its fire facilities and that new facilities will be needed by 2026. New development will therefore need to pay for its fair share of new fire facilities. New development's proportionate share of the new fire stations is $5,996,800.86 when considering new growth that will occur between 2025 and 2035.

TABLE 37: CALCULATION OF NEW FIRE FACILITIES COST PER CALL

Description	Amount
New Construction Cost per SF*	$754.97
Total SF Needed by New Development, 2025-2035	7,943.13
Cost of New Capacity	$5,996,800.86
Growth in Eligible Fire Calls, 2025-2035	679
Cost per Call, 2025-2035	**$8,826.33**
*Average cost per SF of new construction.	

Consultant costs are also included in the calculation of impact fees.

TABLE 38: CALCULATION OF CONSULTANT COST PER FIRE CALL

Description	Amount
Consultant Fee (Fire portion)	$8,500.00
Growth in Eligible Fire Calls, 2025-2035	679
Cost per Call, 2025-2035	**$12.51**

Based on all the costs per call, a gross cost per fire call can be calculated.

TABLE 39: CALCULATION OF GROSS COST PER FIRE CALL

Summary	Amount
New Construction	$8,826.33
Consultant Cost	$12.51
Impact Fee Fund Balance	$0.00
Total Gross Cost per Call	**$8,838.84**

Adjustments must be made against the gross cost per fire call for the following factors:

- Rebuild of portion of Station 103 that benefits existing development

- Impact fee fund balance of $1,255,098
- Series 2016 lease revenue bond payments for existing development

TABLE 40: STATION 103 REBUILD BENEFITTING EXISTING DEVELOPMENT

Description	Amount
SF Benefitting Existing Development	4,091
Cost per SF of New Construction	$754.97
Cost of New Construction Benefitting Existing	$3,088,568.46

The credit is calculated by spreading the total cost of $3,088,568 over 20 years at an average cost of $154,428 per year. Yearly amounts are divided by annual calls to derive a cost per call. The net present value (NPV) is then calculated for each year based on the remaining years of cost per call.

TABLE 41: STATION 103 REBUILD BENEFITTING EXISTING DEVELOPMENT CREDITS

Year	Payment	Calls	Payment per Call	NPV*
2025	$154,428.42	1,960	$78.79	$791.10
2026	$154,428.42	2,011	$76.79	$751.86
2027	$154,428.42	2,064	$74.84	$712.67
2028	$154,428.42	2,117	$72.93	$673.46
2029	$154,428.42	2,173	$71.07	$634.21
2030	$154,428.42	2,230	$69.27	$594.84
2031	$154,428.42	2,306	$66.97	$555.32
2032	$154,428.42	2,385	$64.74	$516.12
2033	$154,428.42	2,467	$62.60	$477.18
2034	$154,428.42	2,552	$60.52	$438.44
2035	$154,428.42	2,639	$58.51	$399.85

*NPV = net present value discounted at 5 percent

New development must also be credited for the portion of the outstanding bond costs that will pay for existing development's share of the facilities since new development is already paying its fair share through impact fees.

Credits per fire call per year are calculated in the following table.

TABLE 42: CALCULATION OF FIRE BOND CREDITS

Year	Total Payment	Fire Calls for Service	Payment	NPV*
2025	$413,325	1,960	$210.89	$1,354.93
2026	$415,385	2,011	$206.55	$1,211.78
2027	$407,125	2,064	$197.29	$1,065.82
2028	$404,760	2,117	$191.15	$921.82
2029	$404,035	2,173	$185.95	$776.76
2030	$408,830	2,230	$183.37	$629.65
2031	$418,965	2,306	$181.68	$477.76
2032	$418,825	2,385	$175.59	$319.97

Year	Total Payment	Fire Calls for Service	Payment	NPV*
2033	$415,425	2,467	$168.39	$160.37

*NPV = net present value discounted at 5 percent

Credits will be applied to the gross cost per call and then multiplied by the average number of calls per unit of development type.

TABLE 43: FIRE CALLS PER UNIT

Description	Calls per Unit/SF	Fee per Unit/SF
Residential	0.08205	$549.16
Non-Residential	0.00006	$0.57

The average number of calls per development type are then multiplied by the cost per call to arrive at maximum fees.

TABLE 44: MAXIMUM FEES PER UNIT

Impact Fee Net of Outstanding Bond Credits	Gross Cost per Call	Outstanding Bond Credits	Credits for Rebuild Benefitting Existing Development	Fire Cost per Call	Max Fire Fee per Residential Unit	Max Fire Fee per Non-Residential per SF
2025	$8,838.84	$1,354.93	$791.10	$6,692.81	$549.16	$0.43
2026	$8,838.84	$1,211.78	$751.86	$6,875.19	$564.12	$0.44
2027	$8,838.84	$1,065.82	$712.67	$7,060.35	$579.32	$0.45
2028	$8,838.84	$921.82	$673.46	$7,243.55	$594.35	$0.47
2029	$8,838.84	$776.76	$634.21	$7,427.87	$609.47	$0.48
2030	$8,838.84	$629.65	$594.84	$7,614.35	$624.77	$0.49
2031	$8,838.84	$477.76	$555.32	$7,805.76	$640.48	$0.50
2032	$8,838.84	$319.97	$516.12	$8,002.75	$656.64	$0.51
2033	$8,838.84	$160.37	$477.18	$8,201.29	$672.93	$0.53
2034	$8,838.84	$0.00	$438.44	$8,400.40	$689.27	$0.54
2035	$8,838.84	$0.00	$399.85	$8,438.99	$692.44	$0.54

Impact Fee Calculation

Utah Code 11-36a-304(1)(c), 11-36a-304(2), 11-36a-305

Maximum impact fees for public safety have been calculated and summarized in under the proportionate share analysis section of this document. A table summarizing total public safety impact fees are summarized in the table below:

TABLE 45: MAXIMUM PUBLIC SAFETY FEES BY YEAR

Summary	Police	Fire	TOTAL (per unit or per SF)
2025			
Residential	$201.13	$549.16	$750.29
Non-Residential	$0.35	$0.43	$0.78
2026			
Residential	$207.77	$564.12	$771.89
Non-Residential	$0.36	$0.44	$0.80
2027			
Residential	$214.43	$579.32	$793.75
Non-Residential	$0.37	$0.45	$0.83
2028			
Residential	$221.15	$594.35	$815.50
Non-Residential	$0.39	$0.47	$0.85
2029			
Residential	$227.93	$609.47	$837.40
Non-Residential	$0.40	$0.48	$0.88
2030			
Residential	$234.77	$624.77	$859.54
Non-Residential	$0.41	$0.49	$0.90
2031			
Residential	$241.68	$640.48	$882.16
Non-Residential	$0.42	$0.50	$0.92
2032			
Residential	$248.59	$656.64	$905.24
Non-Residential	$0.43	$0.51	$0.95
2033			
Residential	$255.53	$672.93	$928.46
Non-Residential	$0.45	$0.53	$0.97
2034			
Residential	$262.50	$689.27	$951.77
Non-Residential	$0.46	$0.54	$1.00
2035			
Residential	$269.51	$692.44	$961.94
Non-Residential	$0.47	$0.54	$1.01

Certification

Utah Code 11-36a-306(2)

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

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

2. does not include:

a. costs of operation and maintenance of public facilities;
b. costs for qualifying public facilities that will raise the level of service for the facilities, through impact fees, above the level of service that is supported by existing residents;

3. offsets costs with grants or other alternate sources of payment; and

4. complies in each and every relevant respect with the Impact Fees Act.