



Prepared by
Zions Public Finance, Inc
for
Lehi City

Public Safety
Impact Fee Facilities Plan

June 2026



Executive Summary

Background

This Impact Fee Facilities Plan (IFFP) was prepared to meet the requirements of Utah Code §11-36a. Public safety includes both police (law enforcement) and fire/emergency services 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. Lehi City (“City”) has determined that there is one city-wide service area for police and fire protection services.

New Development and Growth

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

TABLE 1: GROWTH PROJECTIONS, 2025-2035

Year	Single-Family Units	Multi-Family Units	Non-Residential Sf
2025	18,208	8,036	15,882,734
2026	18,328	8,089	15,987,368
2027	18,448	8,142	16,092,001
2028	18,568	8,195	16,196,635
2029	18,688	8,248	16,301,268
2030	18,808	8,301	16,405,902
2031	18,966	8,370	16,543,738
2032	19,345	8,538	16,874,613
2033	19,732	8,709	17,212,105
2034	20,127	8,883	17,556,347
2035	20,529	9,060	17,907,474

Source: Mountainland Association of Governments (MAG) RTP 2023; U.S. Census Bureau ACS 2024; Utah County Assessor; ZPFI

Police. The police department projects 48,703 calls by 2034 – an increase of 4,353 calls over the number of calls projected in 2026 (44,351). Current facilities are expected to be at capacity by 2034.

Fire. The fire department projects 5,726 calls by 2035 – an increase of 614 over the number of calls projected for 2026 (5,112). Current fire facilities are anticipated to be at capacity by 2035.

Identify the Existing and Proposed Levels of Service and Excess Capacity

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

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

Existing service levels for both police and fire are based on the current capital facilities (i.e., building square feet) per demand unit. Demand units increase with development which generates more calls for service and, therefore, the need for more public safety building space.

Police. The City received 43,770 calls for police service in 2024. Of these calls, an estimated 10 percent of the traffic calls (about 1,304 of 13,044 total traffic calls) are pass-through traffic. Pass-thru calls have not been included in the calculation of impact fees.

The City has planned for improvements at the existing Police headquarters including expanded locker facilities; however, these improvements serve existing development and are therefore not impact fee eligible. No new construction is planned at this time; future growth will utilize existing excess capacity in current facilities.

During 2024, the City averaged 0.85 police calls per single-family unit, 0.80 calls per multi-family unit and 0.90 calls per 1,000 square feet of non-residential space.¹

TABLE 2: POLICE CALLS 2024

<i>Single-Family Calls</i>	<i>Calls per Single-Family Unit</i>	<i>Multi-Family Calls</i>	<i>Calls per Multi-Family Unit</i>	<i>Non-Residential Calls</i>	<i>Calls per Non-Res Square Foot</i>
15,357	0.849	6,380	0.799	14,147	0.00897

The City anticipates 44,351 police calls for service in 2026 and has 44,000 square feet of police facility space. This results in an existing service level of 0.99 square feet of building space per call. This service level will decline to 0.90 sf per call in 2034 when the City anticipates 48,703 calls for service and when the existing police station will be at capacity.

Fire. The City received 5,045 calls for fire/EMS service in 2024. No new construction is planned at this time; future growth will utilize existing excess capacity at current fire stations. However, the City plans to purchase one additional vehicle to serve increased calls for service resulting from new development as well as four vehicles replacing older apparatuses.

During 2024, the City averaged 0.09 fire calls per single-family residential dwelling unit, 0.09 calls per multi-family unit and 0.16 calls per 1,000 sf of nonresidential space.

¹ In addition to calls originating from residents and businesses, traffic calls (less pass-through traffic calls) have been allocated to single-family, multi-family, and nonresidential proportionally based on their respective shares of total calls.

TABLE 3: FIRE CALLS 2024

Single-Family Residential Calls	Single-Family Residential Ratio	Multi-Family Residential Calls	Multi-Family Residential Ratio	Non-Residential Calls	Calls per Non-Res Square Foot
1,539	0.085	717	0.089	2,548	0.00016

The City anticipates 5,112 fire/EMS calls for service in 2026 and has 58,500 square feet of fire facility space. This results in a service level of 11.44 square feet of building space per call.² This service level will decline to 10.22 sf per call in 2035 when the City anticipates 5,726 calls for service and reaches capacity of its existing fire stations. In addition, the City has five fire vehicles in operation that were acquired at a cost in excess of \$500,000 and intends to acquire five additional and replacement vehicles in this price range during the timeframe of this study.

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

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

Police. The police department projects 48,703 calls by 2034 – an increase of 4,353 calls over the number of calls estimated in 2026 (44,351). The current service level is 0.99 sf of police facility space per call. However, this service level will decline to 0.90 square feet per call by 2034 when the current Police headquarters is anticipated to reach full capacity.

Fire. The fire department projects 5,726 calls by 2035 – an increase of 614 over the number of calls projected in 2026 (5,112). The current service level is 11.44 sf of fire facility space per call calculated by dividing the current fire space (58,500 sf) by the 2026 calls for service (5,112). However, this service level will decline to 10.22 square feet per call by 2035 when the current Fire stations are anticipated to reach full capacity, calculated dividing the current fire space (58,500 sf) by the 2035 calls for service (5,726).

Identify How the Growth Demands Will Be Met

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

Police. Existing police facilities are sufficient to meet current needs and rising demand as a result of new development through 2034; new development will utilize existing excess capacity and no new construction is planned throughout the timeframe of this study.

Fire. Existing fire stations are sufficient to meet current needs and rising demand as a result of new development; new development will utilize existing excess capacity and no new construction is planned through 2035. However, non-residential growth will need to pay for its fair share of five existing fire vehicles and the five additional and replacement fire vehicles to be acquired within the timeframe of this study.

² Calculated by dividing the 58,500 existing building sf by the 2025 calls (5,112).

Consideration of Revenue Sources to Finance Impacts on System Improvements

Utah Code 11-36a-302(2)

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

Utah Code Legal Requirements

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

Notice of Intent to Prepare Impact Fee Facilities Plan

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

Preparation of Impact Fee Facilities Plan

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

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

- (i) identify the existing level of service
- (ii) establish a proposed level of service
- (iii) identify any excess capacity to accommodate future growth at the proposed level of service
- (iv) identify demands placed upon existing facilities by new development activity at the proposed level of service; and
- (v) identify the means by which the political subdivision or private entity will meet those growth demands.

Further, the proposed level of service may:

- (i) exceed the existing level of service if, independent of the use of impact fees, the political subdivision or private entity provides, implements, and maintains the means

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

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

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

Certification of Impact Fee Facilities Plan

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

Impact Fee Facilities Plan

Growth in Demand

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. This growth is projected as follows:

TABLE 4: GROWTH PROJECTIONS, 2025-2035

Year	Single-Family Units	Multi-Family Units	Non-Residential Sf
2025	18,208	8,036	15,882,734
2026	18,328	8,089	15,987,368
2027	18,448	8,142	16,092,001
2028	18,568	8,195	16,196,635
2029	18,688	8,248	16,301,268
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2031	18,966	8,370	16,543,738
2032	19,345	8,538	16,874,613
2033	19,732	8,709	17,212,105
2034	20,127	8,883	17,556,347
2035	20,529	9,060	17,907,474

Source: MAG RTP 2023; U.S. Census Bureau ACS 2024; Utah County Assessor; ZPFI

Police. The increased police calls for service are projected as follows for residential and non-residential development in the City. Additional calls are shown for pass-through traffic, public uses, and undefined (i.e., indeterminate land use or location not available) but these demand units are not included in the calculation of impact fees. Traffic calls other than pass-through traffic have been allocated to single-family, multi-family, and nonresidential uses proportionally based on their respective shares of total service calls.

TABLE 5: POLICE – PROJECTED GROWTH IN POLICE CALLS FOR SERVICE

Year	Single-Family Calls	Multi-Family Calls	Non-Residential Calls	Public + Undefined	Pass-Thru Traffic	Total Calls
2025	15,459	6,423	14,241	6,625	1,313	44,060
2026	15,561	6,465	14,335	6,668	1,322	44,351
2027	15,663	6,507	14,429	6,712	1,330	44,641
2028	15,764	6,550	14,523	6,756	1,339	44,931
2029	15,866	6,592	14,616	6,799	1,348	45,221
2030	15,968	6,634	14,710	6,843	1,356	45,512
2031	16,102	6,690	14,834	6,900	1,368	45,894
2032	16,424	6,824	15,130	7,038	1,395	46,812
2033	16,753	6,960	15,433	7,179	1,423	47,748
2034	17,088	7,099	15,742	7,323	1,451	48,703

Fire: The increased fire/EMS calls for service are projected as shown in the following table. The pass-thru traffic, public and undefined calls are not included in the calculation of impact fees.

TABLE 6: FIRE – PROJECTED GROWTH IN FIRE CALLS FOR SERVICE

Year	Single-Family Calls	Multi-Family Calls	Non-Residential Calls	Public + Undefined	Pass-Thru Traffic	Total Calls
2025	1,549	722	2,565	188	55	5,078
2026	1,559	726	2,582	189	55	5,112
2027	1,569	731	2,599	191	55	5,145
2028	1,579	736	2,616	192	56	5,179
2029	1,590	741	2,633	193	56	5,212
2030	1,600	745	2,650	194	56	5,246
2031	1,613	752	2,672	196	57	5,290
2032	1,645	767	2,725	200	58	5,396
2033	1,678	782	2,780	204	59	5,504
2034	1,712	798	2,835	208	60	5,614
2035	1,746	814	2,892	212	62	5,726

Existing Service Levels

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

Police. In 2024, the City averaged 0.85 police calls per single-family unit, 0.80 calls per multi-family unit, and 0.000897 calls per non-residential square foot. In 2026, about 44,351 police calls for service are anticipated across 44,000 square feet of police facility space. This results in a service level of 0.99 square feet of building space per call.

Fire. During 2024, the City averaged 0.085 fire calls per single-family residential dwelling unit, 0.090 calls per multi-family unit and 0.000161 calls per non-residential square foot. In 2026, about 5,112 fire calls for service are anticipated across 58,500 square feet of fire facility space. This results in a service level of 11.44 square feet of building space per call.

Proposed Level of Service

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

Police. The police department projects 48,703 calls by 2034 – an increase of 4,353 calls over the number of calls anticipated in 2026 (44,351). Capacity will be reached in 2034 and the proposed level of service in 2034 is 0.90 sf per call, calculated by dividing the 44,000 existing sf by the calls for service (48,703) in 2034.

Fire. The fire department projects 5,726 calls by 2035 – an increase of 614 calls over the number of calls anticipated in 2026 (5,112). Capacity will be reached in 2035 and the proposed level of service in 2035 is 10.22 sf per call, calculated by dividing the 58,500 existing sf by the calls for service (5,726) in 2035.

Excess Capacity

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

Police. The existing police station (44,000 square feet) has excess capacity of 3,932 sf which will serve new growth until 2034. No new facilities are planned at this time. The existing police facility has an existing (2026) service level of 0.99 sf per call.³ This service level will decline to 0.90 sf per call in 2034, calculated by dividing the 44,000 building sf by the anticipated 48,703 calls in 2034.

Fire. The existing fire station (58,500 square feet) has excess capacity of 6,273 sf which will serve new growth until 2035. No new facilities are planned at this time. The existing facility has an existing (2026) service level of 11.44 sf per call.⁴ This service level will decline to 10.22 sf per call in 2035, calculated by dividing the 58,500 building sf by the anticipated 5,726 calls in 2035.

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

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

Police. New development will create demand for an additional 3,932 sf of police facility space by 2034, calculated by multiplying the proposed LOS of 0.90 sf per call by the projected growth of 4,353 calls by 2034. This demand will be met solely through existing excess capacity as no new facilities construction is planned at this time.

Fire. New development will create demand for an additional 6,273 sf of space by 2034, calculated by multiplying the proposed LOS of 10.22 sf per call by the projected growth of 614 calls by 2034. This demand will be met solely through existing excess capacity as no new facilities construction is planned at this time. Non-residential growth will also need to pay for its fair share of the five existing fire vehicles that cost in excess of \$500,000 as well as five additional and replacement vehicles planned to be acquired within the timeframe of this study.

TABLE 7: FIRE VEHICLES

Asset Description	Purchase Year	Apparatus Cost
Ladder Truck	2009	\$960,000
Fire Engine	2017	\$679,000
Fire Engine	2019	\$826,072
Ladder Truck	2019	\$1,252,363
Fire Engine	2024	\$868,401
Fire Engine	2030	\$1,500,000
Fire Engine	2032	\$1,000,000
Fire Engine	2032	\$1,000,000
Fire Engine	2032	\$1,000,000
Ladder Truck	2032	\$1,500,000

³ Calculated by dividing the existing sf (44,000) by the 2026 calls (44,351).

⁴ Calculated by dividing the existing sf (58,500) by the 2026 calls (5,112).

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

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

Police. Growth demands from new development, within the timeframe of this study, will utilize existing excess capacity of current facilities.

Fire. Growth demands from new development, within the timeframe of this study, will utilize existing excess capacity of current facilities. However, the City plans to purchase additional and replacement fire vehicles as described above.

Manner of Financing for Public Facilities

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

Impact fees will be used to fund the established growth-driven public safety services for law enforcement and fire.

Credits Against Impact Fees

Utah Code 11-36a-304(2)(f)

The Impact Fees Act requires credits to be paid back to development for future fees that may be paid to fund system improvements found in the IFFP so that new development is not charged twice. Credits may also be paid back to developers who have constructed or directly funded items that are included in the IFFP or donated to the City in lieu of impact fees, including the dedication of land for system improvements. This situation does not apply to developer exactions or improvements required to offset density or as a condition for development. Any item that a developer funds must be included in the IFFP if a credit is to be issued and must be agreed upon with the City before construction of the improvements.

In the situation that a developer chooses to construct facilities found in the IFFP in lieu of impact fees, the arrangement must be made through the developer and the City.

The standard impact fee can also be decreased to respond to unusual circumstances in specific cases in order to ensure that impact fees are imposed fairly. In certain cases, a developer may submit studies and data that clearly show a need for adjustment.

At the discretion of the City, impact fees may be modified for affordable housing, although alternate sources of funding must be identified.

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

Bonds. The City has one bond outstanding for police facilities issued in 2019. Based on the usage of the building, the police department is responsible for the entirety of the Series 2019 bond. The City also has two bonds outstanding for fire facilities, one issued in 2022 and one issued in 2018. Based on the usage of the facilities, the fire department is responsible for approximately 34.77 percent of the Series 2022 bond and the entirety of the Series 2018 bond.

Transfer from General Fund. To the extent that the City is able to generate net revenues in its General Fund, it may choose to transfer all or a portion of the net revenues to the City's capital fund. It is most likely that, if net revenues should be generated, they will be used to reach higher service levels and not to offset the demands generated by new development, which is anticipated to be offset with impact fees.

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

Anticipated or Accepted Dedications of System Improvements. Any item that a developer funds must be included in the IFFP if a credit against impact fees is to be issued and must be agreed upon with the City before construction of the improvements.

Certification

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

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