



Prepared by
Zions Public Finance, Inc
for
Lehi City

**Public Safety
Impact Fee Analysis**

June 2026



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. Lehi City 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 calls for service for 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, 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 AOG 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).¹

Fire. The fire department projects 5,726 calls by 2035 – an increase of 614 over the number of calls projected for 2026 (5,112).²

¹ The existing police facilities are expected to be at capacity by 2034.

² The existing fire facilities are expected to be at capacity by 2035.

Impact on Consumption of Existing Capacity

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

Police. The City anticipates 44,351 police calls for service in 2026 and 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.

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. Future growth will utilize existing excess capacity in current facilities.

Fire. 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.³ This service level will decline to 10.22 sf per call in 2035 when the City anticipates 5,726 calls for service. 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 an additional vehicle and four replacement vehicles in this price range during the timeframe of this study.

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 four fire engines and one ladder truck by 2032 to serve increased calls for service resulting from new development as well as to replace older vehicles.

Impact on System Improvements by Anticipated Development Activity

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

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 3,932 sf of 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 2035, calculated by multiplying the proposed LOS of 10.22 sf per call by the projected growth of 614 calls by 2035. 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.

³ Calculated by dividing the 58,500 existing building sf by the 2026 calls (5,112).

Proportionate Share Analysis

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

Police. The cost per call for police is \$576.94 as shown in the following table.

TABLE 2: POLICE COST PER CALL CALCULATION BEFORE CREDITS

Description	Amount
Buy-in to Existing Facilities	\$389.22
Interest Cost on Bond	\$185.99
Consultant Costs	\$1.72
Gross Cost per Call	\$576.94

There is an outstanding bond for the police facility, and the City has a police impact fee fund balance of \$354,861. Credits are then made for the outstanding bond, as discussed in detail in the body of this report. The maximum cost per call is shown in the table below.

TABLE 3: POLICE COST PER CALL AFTER BOND CREDITS

Year	Payment (P+I)	P+I to Existing	Calls	Credit per Call	NPV* of Credits	Max Cost per Call
2026	\$1,483,200	\$1,325,301.88	44,351	\$29.88	\$286.16	\$290.77
2027	\$1,482,550	\$1,324,709.97	44,641	\$29.67	\$269.16	\$307.78
2028	\$1,483,550	\$1,325,620.60	44,931	\$29.50	\$251.60	\$325.34
2029	\$1,481,550	\$1,323,799.34	45,221	\$29.27	\$233.42	\$343.52
2030	\$1,484,950	\$1,326,895.49	45,512	\$29.16	\$214.65	\$362.29
2031	\$1,480,700	\$1,323,025.30	45,894	\$28.83	\$195.15	\$381.79
2032	\$1,484,200	\$1,326,212.51	46,812	\$28.33	\$175.10	\$401.83
2033	\$1,480,800	\$1,323,116.36	47,748	\$27.71	\$154.65	\$422.29
2034	\$1,480,800	\$1,323,116.36	48,703	\$27.17	\$133.90	\$443.04

*NPV = net present value discounted at 4.5 percent

The cost per call is then applied to the number of calls per unit to calculate a maximum police impact fee.

TABLE 4: MAXIMUM POLICE IMPACT FEE (2026)

Development Type	Calls per Unit	Maximum Fee per Unit/sf
Single-Family	0.84902	\$246.87
Multi-Family	0.79924	\$232.40
Non-Residential	0.00090	\$0.26

Fire. The gross cost per call for fire, before credits, is \$5,815.81 as shown below.

TABLE 5: FIRE COST PER CALL BEFORE CREDITS

Description	Amount
Buy-in to Existing Facilities	\$3,632.75
Interest Cost on Bonds	\$2,170.84
Consultant Costs	\$12.22
Impact Fee Fund Balance	\$0.00
Gross Cost per Call	\$5,815.81

Credits are then made for the outstanding bonds, as discussed in detail in the body of this report. The maximum cost per call is shown in the following table.

TABLE 6: FIRE COST PER CALL (AFTER BOND CREDITS, BEFORE VEHICLE COSTS)

Year	Total Fire P+I Payment (Series 2018, 2022)	Fire Payment, Share to Existing	Fire Calls	Credit per Call	NPV of Credits*	Max Station Cost per Call
2026	\$2,228,238	\$918,004	5,112	\$179.58	\$2,371.37	\$3,444.44
2027	\$2,331,238	\$952,745	5,145	\$185.17	\$2,298.50	\$3,517.31
2028	\$2,387,738	\$969,703	5,179	\$187.24	\$2,216.77	\$3,599.04
2029	\$2,494,738	\$1,004,958	5,212	\$192.81	\$2,129.28	\$3,686.53
2030	\$2,593,875	\$1,036,978	5,246	\$197.68	\$2,032.29	\$3,783.52
2031	\$2,595,725	\$1,038,339	5,290	\$196.29	\$1,926.07	\$3,889.74
2032	\$2,598,225	\$1,038,533	5,396	\$192.48	\$1,816.45	\$3,999.36
2033	\$2,593,075	\$1,036,119	5,504	\$188.26	\$1,705.71	\$4,110.10
2034	\$2,598,238	\$1,039,585	5,614	\$185.19	\$1,594.20	\$4,221.60
2035	\$2,620,175	\$1,059,556	5,726	\$185.05	\$1,480.75	\$4,335.06

*NPV = net present value discounted at 4.5 percent

Vehicle fees are included for nonresidential development for fire vehicles costing in excess of \$500,000. The cost per call is then applied to the number of calls per unit to calculate maximum impact fees.

TABLE 7: MAXIMUM FIRE FEES 2026

Maximum Fees	Station Cost per Call	Calls per Unit	Maximum Station Fee per Unit	Vehicle Cost per Call	Maximum Fees for Vehicles	TOTAL per Unit/sf
Residential - Single-Family	\$3,444.44	0.08506	\$292.98	-	-	\$292.98
Residential - Multi-Family	\$3,444.44	0.08981	\$309.34	-	-	\$309.34
Nonresidential	\$3,444.44	0.00016	\$0.56	\$1,053.80	\$0.17	\$0.73

Summary of Police and Fire Costs

Maximum police and fire impact fees are summarized in the table below:

TABLE 8: MAXIMUM PUBLIC SAFETY FEES

Year	Development Type	Police	Fire	Total
2026	Single-Family Residential	\$246.87	\$292.98	\$539.85
	Multi-Family Residential	\$232.40	\$309.34	\$541.73
	Non-Residential per sf	\$0.26	\$0.73	\$0.99
2027	Single-Family Residential	\$261.31	\$299.17	\$560.48
	Multi-Family Residential	\$245.99	\$315.88	\$561.87
	Non-Residential per sf	\$0.28	\$0.74	\$1.01
2028	Single-Family Residential	\$276.22	\$306.13	\$582.34
	Multi-Family Residential	\$260.02	\$323.22	\$583.25
	Non-Residential per sf	\$0.29	\$0.75	\$1.04
2029	Single-Family Residential	\$291.66	\$313.57	\$605.22
	Multi-Family Residential	\$274.56	\$331.08	\$605.64
	Non-Residential per sf	\$0.31	\$0.77	\$1.07
2030	Single-Family Residential	\$307.59	\$321.82	\$629.41
	Multi-Family Residential	\$289.56	\$339.79	\$629.35
	Non-Residential per sf	\$0.32	\$0.78	\$1.11
2031	Single-Family Residential	\$324.14	\$330.85	\$655.00
	Multi-Family Residential	\$305.14	\$349.33	\$654.47
	Non-Residential per sf	\$0.34	\$0.80	\$1.14
2032	Single-Family Residential	\$341.16	\$340.18	\$681.34

Year	Development Type	Police	Fire	Total
	Multi-Family Residential	\$321.16	\$359.17	\$680.34
	Non-Residential per sf	\$0.36	\$0.82	\$1.18
2033	Single-Family Residential	\$358.53	\$349.59	\$708.12
	Multi-Family Residential	\$337.51	\$369.12	\$706.63
	Non-Residential per sf	\$0.38	\$0.83	\$1.21
2034	Single-Family Residential	\$376.15	\$359.08	\$735.22
	Multi-Family Residential	\$354.09	\$379.13	\$733.22
	Non-Residential per sf	\$0.40	\$0.85	\$1.25

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 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 public safety buildings, as well as fire vehicles with a cost of \$500,000 or more, in the calculation of impact fees. Fire vehicle costs can only be charged to nonresidential development. 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 9: 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 AOG RTP 2023; U.S. Census Bureau ACS 2024; Utah County Assessor; 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.

Police. The increased police calls for service are projected as follows for residential and non-residential development in Lehi. Additional calls are shown for pass-through traffic, public uses, undefined (i.e., indeterminable location), but these demand units are not included in the calculation of impact fees.

TABLE 10: 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. Both residential and nonresidential growth will create demand for fire facility space. This increased demand is evident through the increased fire calls for service. The increased fire/EMS calls for service are projected as shown in the following table. Additional calls are shown for pass-through traffic, public uses, undefined (i.e., indeterminable location), but these demand units are not included in the calculation of impact fees.

TABLE 11: 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
2036	1,781	830	2,950	216	63	5,840

Demand Placed on Facilities by New Development Activity.

Police. The City has planned improvements at the existing Police headquarters including expanded locker facilities; however, these improvements serve existing development and are therefore not impact fee eligible. Future growth will utilize existing excess capacity in current facilities.

The City anticipates 44,351 police calls for service in 2026 and 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. The City anticipates that current facilities will reach full capacity by 2034 when the City expects 48,703 calls, resulting in a proposed level of service of 0.90 sf per call.⁴ At 0.90 sf per call, the current facilities have 3,932 sf of existing excess capacity, projected to be consumed by 2034.

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

Year	Total Calls	Building sf Needed
2026	44,351	40,068
2027	44,641	40,330
2028	44,931	40,592
2029	45,221	40,855
2030	45,512	41,117
2031	45,894	41,462
2032	46,812	42,291
2033	47,748	43,137
2034	48,703	44,000
Growth, 2026-2034	4,353	3,932

Fire. New development will create demand for an additional 6,273 sf of space by 2035, calculated by multiplying the proposed LOS of 10.22 sf per call by the projected growth of 614 calls by 2035. This demand will be met solely through the 6,273 sf of existing excess capacity as no new facility 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 vehicles planned to be acquired (four of which are replacements for existing vehicles) within the timeframe of this study.

TABLE 13: FACILITIES NEEDED (FIRE STATION SQUARE FEET) TO MEET PROPOSED FIRE SERVICE LEVELS

Year	Total Calls	Building sf Needed
2026	5,112	52,227
2027	5,145	52,569
2028	5,179	52,911
2029	5,212	53,253
2030	5,246	53,595
2031	5,290	54,045
2032	5,396	55,126
2033	5,504	56,228
2034	5,614	57,353
2035	5,726	58,500
Growth, 2026-2035	614	6,273

⁴ Calculated by dividing the projected calls for service in the capacity year by existing facility square feet: 48,703 calls ÷ 44,000 sf.

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 police department projects 48,703 calls by 2034 – an increase of 4,353 calls over the number of calls projected in 2026 (44,351). At the proposed service level of 0.90 square feet per call, the police department will need an additional 3,932 square feet of space by 2034. This need will be met through the existing excess capacity of 3,932 square feet in the current police station.

Fire. The fire department projects 5,726 calls by 2035 – an increase of 614 calls over the number of calls projected in 2026 (5,112). At the proposed service level of 10.22 square feet per call, the police department will need an additional 6,273 square feet of space by 2035. This need will be met through the existing excess capacity of 6,273 square feet in current fire stations.

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
- 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 is responsible to buy-in to existing excess capacity that it will consume. Capacity will be reached at the existing building in 2034.

New development will consume all existing excess capacity and is therefore responsible for 3,932 square feet of the existing police building.

TABLE 14: POLICE BUY-IN TO EXISTING EXCESS CAPACITY

<i>Description</i>	<i>Amount</i>
2034 Calls	48,703
LOS - sf per Call in 2034	0.90
Existing sf 2026	44,000
sf of Excess Capacity, 2026-2034	3,932
Actual Cost of Facilities	\$18,956,360
Cost per sf	\$430.83
Excess Capacity Cost	\$1,694,095.64
Growth in Calls, 2026-2034	4,353
Cost per Call	\$389.22

In addition, consultant and interest costs have been added to total costs as shown below. Interest costs are based on new development's share of the interest costs of \$9,058,315.56. With total capacity of 48,703 calls in 2034, the cost per call is \$185.99.

TABLE 15: POLICE COST PER CALL CALCULATION BEFORE CREDITS

<i>Description</i>	<i>Amount</i>
Buy-in to Existing Facilities	\$389.22
Interest Cost on Bond	\$185.99
Consultant Costs	\$1.72
Gross Cost per Call before Credits	\$576.94

As of 31 December 2025, there was a police impact fee fund balance of \$354,861. This balance has been credited to future bond payments over 14 years starting in 2026 and ending after 2039 in a yearly credit amount of \$25,347.21. This credit lessens the share of principal and interest (P+I) that must be credited.

TABLE 16: IMPACT FEE FUND BALANCE – CREDIT TO EXISTING DEVELOPMENT

<i>Description</i>	<i>Amount</i>
Impact Fee Fund Balance	\$354,861
Balance Credited Annually Over 14 years	\$25,347.21

There is one bond outstanding for police facilities, a Series 2019 Sales Tax Revenue Bond issued in the amount of \$16,450,000. Based on information received from the City, the police department is responsible for 100 percent of the bond costs. With projected growth of 4,353 calls by 2034 when the existing police station will reach capacity, existing development is responsible for 91.1 percent of total existing capacity.⁵

The only portion of the police cost that needs to be credited is the portion paying for existing developments' share of the police facility because the impact fees collected should be sufficient to pay for new development's buy-in to the existing excess capacity of the building and those related bond payments. The following table outlines the maximum cost per police call after making all credits for existing development including bond payments and the impact fee fund balance.

TABLE 17: POLICE COST PER CALL AFTER CREDITS

Year	Payment (P+I)	P+I to Existing	Calls	Credit per Call	NPV* of Credits	Max Cost per Call
2026	\$1,483,200	\$1,325,301.88	44,351	\$29.88	\$286.16	\$290.77
2027	\$1,482,550	\$1,324,709.97	44,641	\$29.67	\$269.16	\$307.78
2028	\$1,483,550	\$1,325,620.60	44,931	\$29.50	\$251.60	\$325.34
2029	\$1,481,550	\$1,323,799.34	45,221	\$29.27	\$233.42	\$343.52
2030	\$1,484,950	\$1,326,895.49	45,512	\$29.16	\$214.65	\$362.29
2031	\$1,480,700	\$1,323,025.30	45,894	\$28.83	\$195.15	\$381.79
2032	\$1,484,200	\$1,326,212.51	46,812	\$28.33	\$175.10	\$401.83
2033	\$1,480,800	\$1,323,116.36	47,748	\$27.71	\$154.65	\$422.29
2034	\$1,480,800	\$1,323,116.36	48,703	\$27.17	\$133.90	\$443.04

*NPV = net present value discounted at 4.5 percent

As discussed previously, the existing police building will be at capacity in 2034 when the City anticipates 48,703 calls. In 2026 the City anticipates 44,351 calls, representing 91.1 percent of existing building capacity (44,351 calls ÷ 48,703 calls) - the portion of facilities for which existing development is responsible.

The cost per call of \$576.94 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 and non-residential units.

TABLE 18: POLICE MAXIMUM IMPACT FEE PER RESIDENTIAL UNIT AND NONRESIDENTIAL SQUARE FOOT (2026)

Maximum Cost per Year	Calls per Unit	Maximum Fee per Unit/sf
Single-Family	0.84902	\$246.87
Multi-Family	0.79924	\$232.40
Non-Residential	0.00090	\$0.26

⁵ Calculated by dividing the 2026 calls for service (44,351) by the 2034 (capacity year) calls for service (48,703).

Fire.

The existing fire building will be at capacity in 2035. Therefore, there is excess capacity of 6,273 sf in the building which represents 10.7 percent of the total building space.⁶ The City anticipates the facility to reach capacity in 2035 and therefore new development is responsible for the existing excess capacity of 6,273 sf.

TABLE 19: BUY-IN TO EXCESS FIRE CAPACITY

<i>Description</i>	<i>Amount</i>
Existing sf 2025	58,500
Capacity in Calls (year 2035)	5,726
LOS - sf per Call in 2035	10.22
Remaining Capacity in Calls	614
sf of Excess Capacity, 2026-2035	6,273
Actual Cost of Facilities	\$20,800,618
Cost per sf	\$355.57
Excess Capacity Cost	\$2,230,618
Growth in Calls, 2026-2035	614
Cost per Call	\$3,632.75

Interest costs have been calculated on a per-call basis for the 2022 bond as shown below. The 2022 bond funded City Hall and Library projects in addition to the Fire Station; the cost per call shown only accounts for the estimated 34.8 percent of the bond that was allocated to fire facilities.

TABLE 20: INTEREST COST PER CALL, SERIES 2022 FIRE/MULTI-USE BOND

<i>Interest Cost on Series 2022 Lease Revenue Bond</i>	
Total Interest Cost	\$26,979,529
Percent to Fire	34.77%
Interest Cost to Fire	\$9,381,371
Calls in 2035	5,726
Cost per Call	\$1,638.42

The 2018 bond funded fire facilities only.

TABLE 21: INTEREST COST PER CALL, SERIES 2018 FIRE BOND

<i>Interest Cost on Series 2018 STR</i>	
Total Interest Cost	\$3,048,573.09
Calls in 2035	5,726
Cost per Call	\$532.42

⁶ Calculated as the ratio of growth in calls between 2026 (5,112) and 2035 (5,726) to the calls in 2035. Total building space is 58,500 sf.

The interest costs from each bond⁷ and consultant costs have been added to arrive at a total cost of \$5,815.81 per fire call.

TABLE 22: FIRE COST PER CALL BEFORE CREDITS

Description	Amount
Buy-in to Existing Facilities	\$3,632.75
Interest Cost on Bond	\$2,170.84
Consultant Costs	\$12.22
Impact Fee Fund Balance	\$0.00
Gross Cost per Call	\$5,815.81

Credits are then made for the outstanding bonds. Only the amount of the bond payment(s) for existing development must be credited as impact fees should cover the capacity consumed by new development and the proportionate bond share. Existing development is responsible for 89.3 percent of total capacity, calculated as the ratio of 2026 calls (5,112) to 2035 calls (5,726). The maximum cost per call for fire stations is shown in the table below.

TABLE 23: FIRE COST PER CALL (AFTER BOND CREDITS, BEFORE VEHICLE COSTS)

Year	Total Fire P+I Payment (Series 2018, 2022)	Fire Payment Share to Existing	Fire Calls	Credit per Call	NPV of Credits*	Max Station Cost per Call
2026	\$2,228,238	\$918,004	5,112	\$179.58	\$2,371.37	\$3,444.44
2027	\$2,331,238	\$952,745	5,145	\$185.17	\$2,298.50	\$3,517.31
2028	\$2,387,738	\$969,703	5,179	\$187.24	\$2,216.77	\$3,599.04
2029	\$2,494,738	\$1,004,958	5,212	\$192.81	\$2,129.28	\$3,686.53
2030	\$2,593,875	\$1,036,978	5,246	\$197.68	\$2,032.29	\$3,783.52
2031	\$2,595,725	\$1,038,339	5,290	\$196.29	\$1,926.07	\$3,889.74
2032	\$2,598,225	\$1,038,533	5,396	\$192.48	\$1,816.45	\$3,999.36
2033	\$2,593,075	\$1,036,119	5,504	\$188.26	\$1,705.71	\$4,110.10
2034	\$2,598,238	\$1,039,585	5,614	\$185.19	\$1,594.20	\$4,221.60
2035	\$2,620,175	\$1,059,556	5,726	\$185.05	\$1,480.75	\$4,335.06
*NPV = net present value discounted at 4.5 percent						

Vehicle fees can be included for nonresidential development for fire vehicles that cost in excess of \$500,000. Cost calculations begin by multiplying the purchase cost less salvage value by the proportion of useful life remaining (assuming a 20-year life span and 20 percent of value remaining at the end of the assets' useful life). This cost is then divided by the projected calls during each asset's capacity year (the end of useful life, or the time at which the vehicle has fully depreciated to salvage

⁷ For the Series 2022 bond, only 34.77 percent of the interest costs have been included — the portion of proceeds to fire facilities.

value) to arrive at the cost per call. For vehicles with planned replacements, the capacity year of the existing vehicle is assumed to be the same as the year of acquisition of the replacement vehicle.

TABLE 24: FIRE VEHICLE COST CALCULATIONS

Asset	Purchase Year	Capacity Year	Calls in Capacity Year	Apparatus Purchase Cost	Cost, less Salvage Value	% of Useful Life Remaining	Cost per Call
Existing Fire Vehicles Costing in Excess of \$500,000							
Ladder Truck	2009	2029	5,212	\$960,000	\$768,000	15%	\$22.10
Fire Engine	2017	2032	5,396	\$679,000	\$543,200	30%	\$30.20
Fire Engine	2019	2032	5,396	\$826,072	\$660,858	30%	\$36.74
Ladder Truck	2019	2032	5,396	\$1,252,363	\$1,001,890	30%	\$55.71
Fire Engine	2024	2044	5,784	\$868,401	\$694,721	90%	\$108.10
Future Additional and Replacement Vehicles to be Acquired in Timeframe of Study							
Fire Engine	2030	2050	5,966	\$1,500,000	\$1,200,000	100%	\$201.13
Fire Engine	2032	2052	6,002	\$1,000,000	\$800,000	100%	\$133.29
Fire Engine	2032	2052	6,002	\$1,000,000	\$800,000	100%	\$133.29
Fire Engine	2032	2052	6,002	\$1,000,000	\$800,000	100%	\$133.29
Ladder Truck	2032	2052	6,002	\$1,500,000	\$1,200,000	100%	\$199.94
Total Cost per Call:							\$1,053.80

The total cost per call is then applied to the number of calls per unit (projected for 2026) to calculate maximum impact fees.

TABLE 25: MAXIMUM FIRE FEES 2026

Maximum Fees	Station Cost per Call	Calls per Unit	Maximum Station Fee per Unit	Vehicle Cost per Call	Maximum Fees for Vehicles	TOTAL per Unit/sf
Residential - Single-Family	\$3,444.44	0.08506	\$292.98			\$292.98
Residential - Multi-Family	\$3,444.44	0.08981	\$309.34			\$309.34
Nonresidential	\$3,444.44	0.00016	\$0.56	\$1,053.80	\$0.17	\$0.73

Summary of Police and Fire Costs

Maximum police and fire impact fees are summarized in the table below:

TABLE 26: MAXIMUM PUBLIC SAFETY FEES

<i>Year</i>	<i>Development Type</i>	<i>Police</i>	<i>Fire</i>	<i>Total</i>
2026	Single-Family Residential	\$246.87	\$292.98	\$539.85
	Multi-Family Residential	\$232.40	\$309.34	\$541.73
	Non-Residential per sf	\$0.26	\$0.73	\$0.99
2027	Single-Family Residential	\$261.31	\$299.17	\$560.48
	Multi-Family Residential	\$245.99	\$315.88	\$561.87
	Non-Residential per sf	\$0.28	\$0.74	\$1.01
2028	Single-Family Residential	\$276.22	\$306.13	\$582.34
	Multi-Family Residential	\$260.02	\$323.22	\$583.25
	Non-Residential per sf	\$0.29	\$0.75	\$1.04
2029	Single-Family Residential	\$291.66	\$313.57	\$605.22
	Multi-Family Residential	\$274.56	\$331.08	\$605.64
	Non-Residential per sf	\$0.31	\$0.77	\$1.07
2030	Single-Family Residential	\$307.59	\$321.82	\$629.41
	Multi-Family Residential	\$289.56	\$339.79	\$629.35
	Non-Residential per sf	\$0.32	\$0.78	\$1.11
2031	Single-Family Residential	\$324.14	\$330.85	\$655.00
	Multi-Family Residential	\$305.14	\$349.33	\$654.47
	Non-Residential per sf	\$0.34	\$0.80	\$1.14
2032	Single-Family Residential	\$341.16	\$340.18	\$681.34
	Multi-Family Residential	\$321.16	\$359.17	\$680.34
	Non-Residential per sf	\$0.36	\$0.82	\$1.18
2033	Single-Family Residential	\$358.53	\$349.59	\$708.12
	Multi-Family Residential	\$337.51	\$369.12	\$706.63
	Non-Residential per sf	\$0.38	\$0.83	\$1.21
2034	Single-Family Residential	\$376.15	\$359.08	\$735.22
	Multi-Family Residential	\$354.09	\$379.13	\$733.22
	Non-Residential per sf	\$0.40	\$0.85	\$1.25

Certification

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

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