WASATCH COUNTY FIRE DISTRICT

FIRE IMPACT FEE FACILITY PLAN (IFFP)
IMPACT FEE ANALYSIS (IFA)

JUNE 2019

LEWIS YOUNG
ROBERTSON & BURNINGHAM, INC.
GATEWAY PLAZA BUILDING - 41 N. RIO GRANDE, STE 101 - SALT LAKE CITY, UT 84101
(P) 801-596-0700 - (TF) 800-581-1100 - (F) 801-596-2800 - WWW.LEWISYOUNG.COM

TABLE OF CONTENTS

IMPACT FEE FACILITIES PLAN AND IMPACT FEE ANALYSIS CERTIFICATION

IFFP Certification

Lewis Young Robertson & Burningham, Inc. ("LYRB") 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;
    c. an expense for overhead, unless the expense is calculated pursuant to a methodology that is consistent with generally accepted cost accounting practices and the methodological standards set forth by the federal Office of Management and Budget for federal grant reimbursement; and, complies in each and every relevant respect with the Impact Fees Act.

IFA Certification

LYRB certifies that the Impact Fee Analysis ("IFA") prepared for fire services:

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

LYRB makes this certification with the following caveats:

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 If all or a portion of the IFA is modified or amended, this certification is no longer valid.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

LEWIS YOUNG ROBERTSON & BURNINGHAM, INC.

SECTION 1: EXECUTIVE SUMMARY

The purpose of the fire Impact Fee Facilities Plans ("IFFP"), with supporting Impact Fee Analyses ("IFA"), is to fulfill the requirements established in Utah Code Title 11 Chapter 36a, the "Impact Fees Act", and help the Wasatch County Fire District ("WCFD" or "District") plan necessary capital improvements for future growth. This document will address the future fire infrastructure needed to serve the District within the IFFP planning horizon, as well as the appropriate impact fees the District may charge to new growth to maintain the level of service.

- **Impact Fee Service Area:** The Service Area for fire impact fees includes the District boundary.
- **Demand Analysis:** The demand units utilized in this analysis are calls for service. It is anticipated that future growth will affect the District's existing services based on the increase in calls for fire and EMS service.
- **Level of Service ("LOS"):** There are several factors to define the existing LOS for public safety, including building square feet (SF) per call and calls per residential and non-residential unit. The current fire LOS is 14.26 SF per call, with 0.08 calls per residential unit and 0.08 call per 1,000 SF of non-residential building SF.
- **Excess Capacity**: The impact fee analysis does not contemplate a buy-in at this time. Only future facilities necessary to maintain the existing LOS are included in the proportionate share analysis.
- **Capital Facilities Analysis:** The District anticipates the need to add 10,000 SF to the Heber Station to address demand. Additionally, two Jordanelle stations and a training tower are needed to service demand projected in the area. A new platform truck will also be needed based on commercial development anticipated within the District.
- **Outstanding Debt:** The District does not have outstanding debt at this time.

PROPOSED FIRE IMPACT FEES

The IFFP must properly complete the legislative requirements found in the Impact Fee Act if it is to serve as a working document in the calculation of appropriate impact fees. This study utilizes a **plan-based methodology** in determining proportional impacts. Under this methodology, impact fees are calculated based on a defined set of costs, as identified in a capital plan and IFFP as growth-related system improvements, specified for future development. The total system costs are divided by the total demand units the improvements are designed to serve.

SUMMARY OF FIRE IMPACT FEES

Fire impact fees were calculated assuming no buy-in to the existing fire facilities. As shown in **Section 3**, it is anticipated that new development will result in an additional 2,221 annual private calls on average, comprising 63.9 percent of the total calls in 2050. Based on the costs attributable to new development discussed in **Section 5**, a total of 66 percent of the costs of new facilities and apparatus is attributable to new development, as shown in **Table 1.1**. Currently, there is no impact fee fund balance for the District. This analysis assumes new capital facilities will need to be financed and 66 percent of those costs are likewise attributable to new development. The cost related to fire apparatus can only be attributed to commercial calls, with 36 percent of the cost assigned to new development, based on the increase in commercial calls. The impact fee analysis also includes the cost for professional services, which is the actual cost to update the IFFP and IFA, for which the District can receive reimbursement. The cost per call for facilities and other expenses is $11,946, with a total cost per call of $19,022 including apparatus.

TABLE 1.1: FIRE IMPACT FEE COST PER CALL

	Estimated Growth-related Cost	% to IFFP	Cost to Impact Fees	Total Calls	Cost per Call
Stations and Facilities					
Existing Stations and Facilities	$4,084,991	0%	$0	2,221	$0
Future Stations	$12,589,739	66%	$8,247,807	1,245	$6,626
Financing Costs	$10,077,061	66%	$6,609,257	1,245	$5,310
Engines and Ladders					
Existing Engines & Ladders	$892,084	36%	$321,154	135	$2,379
Future Engines & Ladders	$1,761,227	36%	$634,050	135	$4,697
Other					
Professional Expense	$12,960	100%	$12,960	1,245	$10
Impact Fee Fund Balance	-	100%	$0	2,221	$0
Impact Fee Cost	**$29,418,062**		**$15,825,227**		**$19,022**

The cost per call is then multiplied by the actual demand unit of measurement, or calls per unit, for each development type as shown in **Table 1.2.** The total cost per call includes the cost per call for facilities, financing, apparatus, and professional expense. The fire impact fees proposed in this analysis will be assessed within all areas of the District.

TABLE 1.2: PROPOSED FIRE IMPACT FEE SCHEDULE

	Cost per Call	Calls per Unit or 1,000 SF	Total Impact Fee per Unit or 1,000 SF
Residential			
Residential per Unit	$11,946	0.08	$920
Non-Residential			
Commercial per 1,000 SF	$19,022	0.08	$1,465

NON-STANDARD FIRE IMPACT FEES

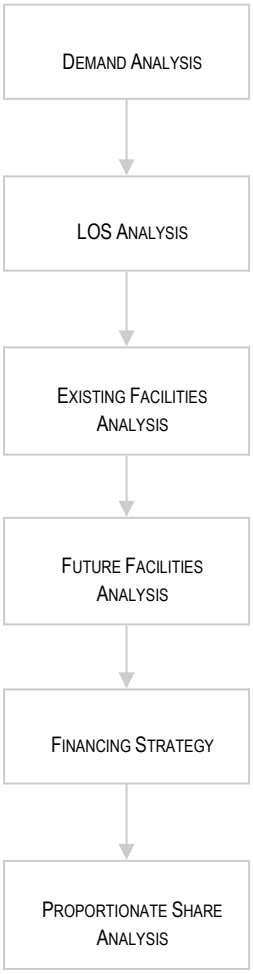
The District reserves the right under the Impact Fees Act to assess an adjusted fee that more closely matches the true impact that the land use will have upon public facilities.[1] This adjustment could result in a different impact fee if the District determines that a particular user may create a different impact than what is standard for its land use. The formula for determining a non-standard impact fee is as follows:

- **Residential: Estimate of Calls per Unit x $11,946 (Fire Cost per Call) = Fire Impact Fee**
- **Non-Residential: Estimate of Calls per 1,000 SF x $19,022 (Fire Cost per Call) = Fire Impact Fee**

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

SECTION 2: GENERAL IMPACT FEE METHODOLOGY

FIGURE 2.1: IMPACT FEE METHODOLOGY



The purpose of this study is to fulfill the requirements of the Impact Fees Act regarding the establishment of an IFFP and IFA. The IFFP is designed to identify the demands placed upon the District's existing facilities by future development and evaluate how these demands will be met by the District. The IFFP is also intended to outline the improvements which are intended to be funded by impact fees. The IFA is designed to proportionately allocate the cost of the new facilities and any excess capacity to new development, while ensuring that all methods of financing are considered. Each component must consider the historic LOS provided to existing development and ensure that impact fees are not used to raise that LOS. The following elements are important considerations when completing an IFFP and IFA.

DEMAND ANALYSIS

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

LOS ANALYSIS

The demand placed upon existing public facilities by existing development is known as the existing "Level of Service" ("LOS"). Through the inventory of existing facilities, combined with the growth assumptions, this analysis identifies the LOS which is provided to a community's existing residents and ensures that future facilities maintain these standards. Any excess capacity identified within existing facilities can be apportioned to new development. Any demand generated from new development that overburdens the existing system beyond the existing capacity justifies the construction of new facilities.

EXISTING FACILITY INVENTORY

In order to quantify the demands placed upon existing public facilities by new development activity, the analysis provides an inventory of the District's existing **system** facilities. The inventory of existing facilities is important to properly determine the excess capacity of existing facilities and the utilization of excess capacity by new development.

FUTURE CAPITAL FACILITIES ANALYSIS

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

FINANCING STRATEGY – CONSIDERATION OF ALL REVENUE SOURCES

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

PROPORTIONATE SHARE ANALYSIS

The written impact fee analysis is required under the Impact Fees Act and must identify the impacts placed on the facilities by development activity and how these impacts are reasonably related to the new development. The written impact fee analysis must include a proportionate share analysis, clearly detailing each cost component and the methodology used to calculate each impact fee. A local political subdivision or private entity may only impose impact fees on development activities when its plan for financing system improvements establishes that impact fees are necessary to maintain the proposed LOS (UCA 11-36a-302).

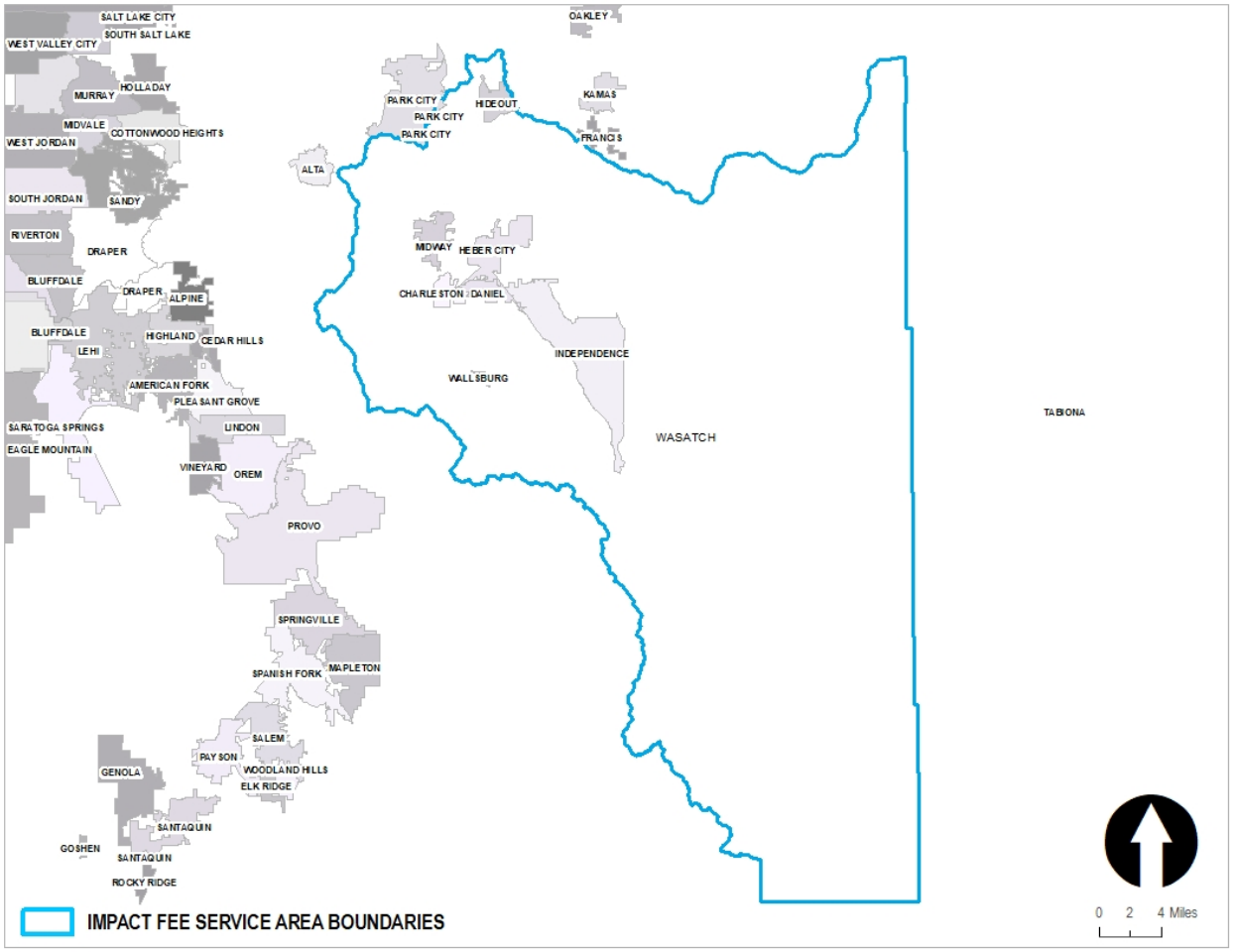
[2] 11-36a-302(2)
[3] 11-36a-302(3)

SECTION 3: SERVICE AREA AND DEMAND ANALYSIS

SERVICE AREA

Utah Code requires the impact fee enactment to establish one or more Service Areas within which impact fees will be imposed.[4] The Service Area for the District is coterminous with the Wasatch County boundary as shown in Figure 3.1.

FIGURE 3.1: SERVICE AREA



DEVELOPMENT BY PROPERTY TYPE

Table 3.1 summarizes the District's existing and projected residential dwelling units, and the developed and undeveloped non-residential land uses. The estimate of undeveloped units through 2050 is based on traffic area zone ("TAZ") data provided by Wasatch Front Regional Council, compiled for Wasatch County.

TABLE 3.1: DEVELOPMENT BY PROPERTY TYPE

	UNIT	DEVELOPED UNITS OR 1,000 SF	UNDEVELOPED UNITS OR 1,000 SF	TOTAL
Residential				
Residential	per Unit	11,601	15,491	27,092
Subtotal Residential:		**11,601**	**15,491**	**27,092**
Non-Residential				
Commercial	per 1,000 SF	3,120	1,747	4,867
Subtotal Non Residential:		**3,120**		**4,867**

The IFFP, in conjunction with the IFA, is designed to reasonably assess the impact of a particular user upon the District's infrastructure and prevent existing users from subsidizing new growth or for new growth to pay for existing system deficiencies.

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

Impact fees should be used to fund the costs of growth-related capital infrastructure based upon the historic funding of the existing infrastructure and the intent of the District to equitably allocate the costs of growth-related infrastructure in accordance with the true impact that a user will place on the system.

DEMAND UNITS

The demand units for this analysis are calls for service. The demand analysis identifies the existing demand within the Service Area, as well as the future demand that will affect public facilities over the planning horizon of the IFFP. Call data for calendar year 2017 was analyzed in relation to the current land-use within the District to determine the current LOS by land-use type.

Based on metrics reported to the State of Utah, 469 fire calls and 1,593 EMS calls were made in 2017, for a total of 2,062 calls. A total of 1,045 calls were extrapolated from the dispatch system and geocoded to determine the ratio of calls by land use type. The call ratios were applied to the total calls reported to the State of Utah. In 2017, residential calls represented 44 percent of the total calls or 899 calls. Commercial calls accounted for 12 percent of the calls or 240 calls. These calls are considered private as they were mapped to parcels classified as either a residential or commercial property type. In contrast, exempt properties, properties classified as other, or agriculture, forest and mining properties represent 45 percent of the calls and are considered public. This ratio includes calls from the Intermountain Healthcare Heber Valley Clinic.

The call ratio analysis establishes the existing LOS for residential and commercial land uses. A review of existing businesses in the District shows a mix of business types. This suggests the call data is based on a variety of businesses that reflect a cross-section of the types of business that will likely continue to develop in the District. The calls per unit are derived by dividing the total historic calls by the developed units as shown in **Table 3.2.**

TABLE 3.2: HISTORIC AND PROJECTED FIRE CALLS PER UNIT

	UNIT	HISTORIC CALLS	CALLS PER UNIT	ADDITIONAL CALLS TO 2050	CALLS IN 2050
Residential					
Residential	per Unit	899	0.077	2,086	2,985
Subtotal Residential:		899		2,086	2,985
Non-Residential					
Commercial	per 1,000 SF	240	0.077	135	375
Subtotal Commercial:		240		135	375
Total Private Calls		**1,139**		**2,221**	**3,360**
Other					
Subtotal Other:		923		1,801	2,724
Subtotal Other		**923**		**1,801**	**2,724**
Total Calls		**2,062**		**4,022**	**6,084**

In order to determine the demand placed upon existing facilities, this analysis projects the additional call volume that undeveloped land uses will generate. The additional calls to 2050 are derived from the product of the calls per unit and the undeveloped units or 1,000 SF. The District anticipates an additional 4,022 calls in 2050, for a total of 6,084 calls for service. It is anticipated that new development will result in an additional 2,221 private annual calls on average, comprising 63.9 percent of the total calls in 2050.

SECTION 4: EXISTING FACILITIES INVENTORY AND LOS

EXISTING FIRE INFRASTRUCTURE VALUE

FIRE FACILITIES

Based on information provided by the Wasatch County Fire District, the following stations and facilities are in operation:

- Jordanelle Station
- Heber City Station
- Midway Station
- Wallsburg Station
- Timber Lakes Station
- Equipment Garage

In order to quantify the demands placed upon the existing fire facilities by new development, the IFFP provides an inventory of the District's existing facilities. To the extent possible, the inventory includes the original construction amount, as well as improvements, which increase the useful life of the station. The fire infrastructure includes buildings and improvements, as well as apparatus greater than $500,000. The District has one ladder truck with a purchase price of $892,084. **Table 4.1** illustrates the cost of existing facilities and apparatus.

TABLE 4.1: FIRE FACILITY COSTS

FACILITY	YEAR BUILT	SF	% TO FIRE	TOTAL SF	ORIGINAL COST	COST TO FIRE
Jordanelle Station	1999	6,553	100%	6,553	$2,158,315	$2,158,315
Heber City Station	1990	7,200	100%	7,200	$405,233	$405,233
Midway Station	2016	8,128	100%	8,128	$1,026,253	$1,026,253
Wallsburg Station	1974	4,120	100%	4,120	$174,591	$174,591
Timber Lakes Station	2015	3,410	100%	3,410	$260,000	$260,000
Equipment Garage	-		100%		$60,598	$60,598
Total		**29,411**		**29,411**	**$4,084,991**	**$4,084,991**
Ladder Truck					$892,084	$892,084
Total Existing Facilities and Apparatus					**$4,977,074**	**$4,977,074**

MANNER OF FINANCING EXISTING PUBLIC FACILITIES

The District has no outstanding debt.

LOS STANDARD

There are several factors to define the existing LOS for fire, including building square feet ("SF") per call and calls per residential and non-residential unit. Based on the historic call data, there are approximately 2,062 calls for service annually. This equates to an existing LOS of 14.26 SF of existing facilities per call with 0.08 calls per residential unit and 0.08 call per 1,000 SF of non-residential building SF. as shown in **Table 4.2** and **Table 4.3**. Impact fees cannot be used to finance an increase in the LOS to current or future users of the infrastructure.

TABLE 4.2: FIRE FACILITIES LOS

	EXISTING LOS
Total Current SF	29,411
Average Annual Calls	2,062
SF Per Call	14.26
SF Needed to Maintain Current LOS	31,679

TABLE 4.3: CALLS FOR SERVICE RATIO

	UNIT	HISTORIC CALLS	CALLS PER UNIT	ADDITIONAL CALLS TO 2050
Residential	per Unit	899	0.08	2,086
Non-residential	per 1,000 SF	240	0.08	135
Total		899		2,221

Based on the existing LOS, a total of 31,679 SF would be necessary to service new development and maintain the same proportionality of SF in 2050.

SECTION 5: CAPITAL FACILITY ANALYSIS

FIRE CIP

The demand analysis anticipates an additional 2,221 calls for service in 2050. The District anticipates the need to add 10,000 SF to the Heber Station to address demand. Additionally, two Jordanelle stations and a training tower are needed to service demand projected in the area. A new platform truck will also be needed based on commercial development anticipated within the District.

TABLE 5.1: FIRE FACILITY COSTS

FACILITY	YEAR BUILT	Total SF	Construction Cost Total	Construction Year Cost	% to Fire IFA	Impact Fee Eligible Cost	% to IFFP	Cost to Impact Fees
Facilities								
Heber Station	2023	10,000	$3,600,000	$4,051,832	100%	$4,051,832	28%	$1,134,513
Jordanelle 2	2025	7,500	$2,700,000	$3,223,941	100%	$3,223,941	100%	$3,223,941
Jordanelle 3	2028	7,500	$2,700,000	$3,522,888	100%	$3,522,888	100%	$3,522,888
Training Tower	2025	-	$1,500,000	$1,791,078	100%	$1,791,078	20%	$366,465
Facilities Subtotal		25,000	$10,500,000	$12,589,739		$12,589,739		$8,247,807
Engines								
Platform Truck	2025		$1,475,000	$1,761,227	100%	$1,761,227	36%	$634,050
Engines Subtotal			$1,475,000	$1,761,227		$1,761,227		$634,050

The cost to impact fees represents the proportionate share of new facility costs that are attributed to new growth. Twenty-eight percent of the Heber addition is attributed to new growth and represents the percent increase in size. Jordanelle Stations 2 and 3 are 100 percent attributable to new growth. The training tower will serve both new and existing development with 20 percent attributed to new growth based on an additional 1,245 calls to be serviced in the IFFP.

SYSTEM VS. PROJECT IMPROVEMENTS:

System improvements are defined as existing and future public facilities designed to provide services to Service Areas within the community at large.[5] Project improvements are improvements and facilities that are planned and designed to provide service for a specific development (resulting from a development activity) and considered necessary for the use and convenience of the occupants or users of that development.[6] To the extent possible, this analysis only includes the costs of system improvements related to new growth within the proportionate share analysis.

FUNDING OF FUTURE FACILITIES

The IFA must also include a consideration of all revenue sources, including impact fees and the dedication of system improvements, which may be used to finance system improvements.[7] In conjunction with this revenue analysis, there must be a determination that impact fees are necessary to achieve an equitable allocation of the costs of the new facilities between the new and existing users.[8] Since no new facilities are included in this analysis, future funding mechanisms are not analyzed.

PROPERTY TAX REVENUE

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

GRANTS AND DONATIONS

Should the District receive grant money to fund police facilities, the impact fees will need to be adjusted accordingly to reflect the grant monies received. A donor will be entitled to a reimbursement for the value of the improvements funded through impact fees if donations are made by new development. Section 6 further addresses developer donations.

PROPOSED CREDITS OWED TO DEVELOPMENT

The Impact Fees Act requires a local political subdivision or private entity to ensure that the impact fee enactment allows a developer, including a school district or a charter school, to receive a credit against or proportionate reimbursement of an impact fee if the developer: (a) dedicates land for a system improvement; (b) builds and dedicates some or all of a system improvement;

[5] UC 11-36a-102(20)
[6] UC 11-36a102(13)
[7] 11-36a-304(2)(c)
[8] 11-36a-302(3)

or (c) dedicates a public facility that the local political subdivision or private entity and the developer agree will reduce the need for a system improvement.[9] The facilities must be considered system improvements or be dedicated to the public, and offset the need for an improvement identified in the IFA.

IMPACT FEE REVENUE

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

DEBT FINANCING

The Impact Fees Act allows for the costs related to the financing of future capital projects to be legally included in the impact fee. This allows the District to finance and quickly construct infrastructure for new development and reimburse itself later from impact fee revenues for the costs of issuing debt.

EQUITY OF IMPACT FEES

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

NECESSITY OF IMPACT FEES

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

[9] 11-36a-402

SECTION 6: FIRE IMPACT FEE CALCULATION

The calculation of impact fees relies upon the information contained in this analysis. The following briefly discusses the methodology for calculating the fire impact fees. The impact fees proposed in this analysis will be assessed within all areas of the District. The cost per call for the existing facilities is the basis for the maximum impact fees per land use category.

PROPOSED FIRE IMPACT FEE

Fire impact fees were calculated assuming no buy-in to the existing fire facilities. As shown in **Section 3**, it is anticipated that new development will result in an additional 2,221 annual private calls on average, comprising 63.9 percent of the total calls in 2050. Based on the costs attributable to new development discussed in **Section 5**, a total of 66 percent of the costs of new facilities and apparatus is attributable to new development, as shown in **Table 6.1**. Currently, there is no impact fee fund balance for the District. This analysis assumes new capital facilities will need to be financed and 66 percent of those costs are likewise attributable to new development. The cost related to fire apparatus can only be attributed to commercial calls, with 36 percent of the cost assigned to new development based on the increase in commercial calls. The impact fee analysis also includes the cost for professional services, which is the actual cost to update the IFFP and IFA, for which the District can receive reimbursement. The cost per call for facilities and other expenses is $11,946, with a total cost per call of $19,022 including apparatus.

TABLE 6.1: FIRE IMPACT FEE COST PER CALL

	Estimated Growth-related Cost	% to IFFP	Cost to Impact Fees	Total Calls	Cost per Call
Stations and Facilities					
Existing Stations and Facilities	$4,084,991	0%	$0	2,221	$0
Future Stations	$12,589,739	66%	$8,247,807	1,245	$6,626
Financing Costs	$10,077,061	66%	$6,609,257	1,245	$5,310
Engines and Ladders					
Existing Engines & Ladders	$892,084	36%	$321,154	135	$2,379
Future Engines & Ladders	$1,761,227	36%	$634,050	135	$4,697
Other					
Professional Expense	$12,960	100%	$12,960	1,245	$10
Impact Fee Fund Balance	-	100%	$0	2,221	$0
Impact Fee Cost	**$29,418,062**		**$15,825,227**		**$19,022**

The cost per call is then multiplied by the actual demand unit of measurement, or calls per unit, for each development type as shown in **Table 6.2.** The total cost per call includes the cost per call for facilities, financing, apparatus, and professional expense. The fire impact fees proposed in this analysis will be assessed within all areas of the District.

TABLE 6.2: RECOMMENDED FIRE IMPACT FEE SCHEDULE

	Cost per Call	Calls per Unit or 1,000 SF	Total Impact Fee per Unit or 1,000 SF
Residential			
Residential per Unit	$11,946	0.08	$920
Non-Residential			
Commercial per 1,000 SF	$19,022	0.08	$1,465

NON-STANDARD FIRE IMPACT FEES

The District reserves the right under the Impact Fees Act to assess an adjusted fee that more closely matches the true impact that the land use will have upon public facilities.[10] This adjustment could result in a different impact fee if the District determines that a particular user may create a different impact than what is standard for its land use.

The formula for determining a non-standard impact fee is as follows:

- **Residential: Estimate of Calls per Unit x $11,946 (Fire Cost per Call) = Fire Impact Fee**
- **Non-Residential: Estimate of Calls per 1,000 SF x $19,022 (Fire Cost per Call) = Fire Impact Fee**

[10] 11-36a-402(1)(c)

ADDITIONAL CONSIDERATIONS

CONSIDERATION OF ALL REVENUE SOURCES

The Impact Fees Act requires the proportionate share analysis to demonstrate that impact fees paid by new development are the most equitable method of funding growth-related infrastructure. See **Section 5** for further discussion regarding the consideration of revenue sources.

EXPENDITURE OF IMPACT FEES

Legislation requires that impact fees should be spent or encumbered within six years after each impact fee is paid. Impact fees collected in the next five to six years should be spent only on those projects outlined in the IFFP or IFA as growth-related costs to maintain the LOS.

GROWTH-DRIVEN EXTRAORDINARY COSTS

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

SUMMARY OF TIME PRICE DIFFERENTIAL

The Impact Fee Act allows for the inclusion of a time price differential to ensure that the future value of costs incurred at a later date are accurately calculated to include the costs of construction inflation. An inflation component of three percent per year is applied to each project based on its construction year.