

PUBLIC NOTICE Wasatch County Fire Protection Special Service District is proposing to adopt impact fees to be applied to development activity occurring within the boundaries of the Service Area. Revenues derived from the Impact Fees will be used to pay for the construction of fire facilities and acquisition of fire suppression equipment identified in the impact fee analysis. A public hearing on the proposed impact fees is scheduled for Wednesday November 5, 2025, at 6:00 p.m. at the Wasatch County Council Chambers located at 25 N Main Street Heber City Utah. Copies of the Impact Fee Resolution, the Impact Fee Facilities Plan, and Impact Fee Analysis are available for public review at the Heber City Fire Station located at 251 E 1200 S, Heber City UT, on our website wasatchcountyfire.com or at the Wasatch County Library located at 465 E 1200 S Heber City UT 84032. In accordance with the Americans with Disabilities Act, the District will make reasonable accommodations to participate in the meeting. Requests for assistance can be made by calling 435-940-9636 at least 48 hours in advance of the meeting to be attended.

**WASATCH COUNTY FIRE PROTECTION SPECIAL SERVICE DISTRICT
IMPACT FEE AMENDMENT
RESOLUTION NO. 25-03**

RECITALS

WHEREAS, the Wasatch County Fire Protection Special Service District (the “District”) is a special service district established by the County Council of Wasatch County, Utah, pursuant to the provisions of Utah law, for the purpose of providing fire and life safety services within the boundaries of the District;

WHEREAS, the District is authorized by Utah law to impose impact fees in order to mitigate the impact of new development on the District’s public safety facilities;

WHEREAS, in 2022, the District enacted Resolution No. 22-01, which adopted and imposed impact fees based on an Impact Fee Facilities Plan (the “2022 IFFP”) and Impact Fee Analysis (the “2022 IFA”), based on data available at the time;

WHEREAS, the District determined that it was advisable to retain a consultant to review the District’s impact fees based on more recent data;

WHEREAS, consultants retained by the District have prepared a Public Safety Impact Fee Facilities Plan (the “2025 IFFP”) and Public Safety Impact Fee Analysis (“2025 IFA”);

WHEREAS, the District has given all notices required by law, and has held a public hearing as required by law; and

WHEREAS, after careful review of the 2025 IFFP and the 2025 IFA, and after consideration of the comments received from the public regarding the 2025 IFFP and the 2025 IFA, the Wasatch County Council, acting as the Governing Board of the District, has determined that it is in the best interest of the health, safety and welfare of the residents of the District to adopt the findings and recommendations set forth in the 2025 IFFP and the 2025 IFA, and to adopt the impact fees set forth therein.

NOW, THEREFORE, the Wasatch County Council, acting as the governing body of the District (the “Board”) hereby resolves that:

1. Findings. The Board makes the following findings:

(a) All required notices have been given and made and public hearings conducted as requested by the Utah Code Ann. 11-36a-101 *et seq* (the “Impact Fees Act”) with respect to the 2025 IFFP, the 2025 IFA, and this impact fee enactment (this “Resolution”);

(b) Growth and development activities within the service area of the District will create additional demands on its fire protection services. The public safety facilities demands that are analyzed in the 2025 IFFP and 2025 IFA are the direct result of the additional facility needs caused by future development activities. The persons responsible for growth and development activities should pay a proportionate share of the costs of the public safety facilities needed to serve the growth and development activity;

(c) Impact fees are necessary to achieve an equitable allocation to the costs borne in the past and to be borne in the future, in comparison with the benefits already received and yet to be received;

(d) In enacting and approving the 2025 IFFP, the 2025 IFA, and this Resolution, the Board has taken into consideration the future public safety facility needs of the District, the distribution of the burden of costs to different properties within the District, other revenue sources available to the District, the impact on existing and future public safety facilities from new development activities in the District, and other factors pertaining to the equitable allocation of costs associated with providing public safety facilities; and

(e) The provisions of this Resolution shall be liberally construed in order to carry out the purpose and intent of the Board in establishing the impact fee program.

2. Purpose and Applicability. This Resolution adopts the 2025 IFFP and the 2025 IFA, which supersede and replace the 2022 IFFP and 2022 IFA, respectively. The impact fees adopted by this Resolution are for the purpose of funding the public safety facilities set forth in the 2025 IFFP and 2025 IFA.

3. Adoption of 2025 IFFP and 2025 IFA.

(a) The Board finds and determines (i) that there is a need to construct new fire protection facilities and acquire new fire suppression vehicles to provide fire protection services within the District, (ii) that it is necessary to impose impact fees in order to fund those public safety facilities, and (iii) that the impact fees approved by this Resolution equitably allocate the cost of the public safety facilities among new developments that create the demand for the facilities.

(b) The Board hereby approves and adopts the 2025 IFFP, attached hereto as Exhibit A, and the 2025 IFA, attached hereto as Exhibit B. Further, the Board hereby approves and adopts the schedule of public safety impact fees set forth in the 2025 IFA (the "Public Safety Impact Fees"), set forth below:

Maximum impact fees are shown for single-family, multi-family and non-residential development.

10-YEAR SUMMARY	Maximum Single-Family Residential Fee		Maximum Multi-Family Residential Fee	Maximum Non-Residential Fee/1000 Building SF
	2025	\$1,058.34	\$1,067.88	\$1,946.40
	2026	\$1,058.88	\$1,068.42	\$1,947.29
	2027	\$1,059.41	\$1,068.96	\$1,948.17
	2028	\$1,059.93	\$1,069.49	\$1,949.04
	2029	\$1,060.45	\$1,070.01	\$1,949.90
	2030	\$1,060.97	\$1,070.54	\$1,950.76
	2031	\$1,061.48	\$1,071.05	\$1,951.60
	2032	\$1,061.99	\$1,071.56	\$1,952.45
	2033	\$1,062.49	\$1,072.07	\$1,953.28
	2034	\$1,063.00	\$1,072.58	\$1,954.12

*Single-family residential impact fee includes townhomes, condos and duplexes. Fee is calculated per unit.

*Multi-family residential impact fee is for 3+ units. Fee is calculated per unit.

*Non-residential impact fee is calculated per 1,000 square footages. The Non-Residential Impact Fee will not be applied to square footage occupied by surface parking or parking structures.

4. Service Areas. The service area subject to the Public Safety Impact Fees is the entire District.

5. Adjustments.

(a) The District is authorized to adjust impact fees at the time the impact fee is charged to ensure that the impact fees are imposed fairly, and to respond to: (i) unusual circumstances in specific cases; or (ii) a request by the State, a school district, or a charter school for a prompt and individualized review of the impact fee, and an offset or credit for a public facility for which an impact fee has been or will be collected.

(b) The District is permitted to adjust the calculation of the amount of impact fees to be imposed on a particular Development, based upon studies and data submitted by a developer. Any such adjustment must be approved by the Fire Chief in the exercise of his or her reasonable discretion.

6. Credits and Reimbursements.

(a) The District shall allow a developer, including a school district or a charter school, to receive a credit against an impact fee if the developer: (i) dedicates land for a system improvement, (ii) builds and dedicates some or all of a system improvement, or (iii) dedicates a public facility that the District and the developer agree will reduce the need for a system improvement.

(b) The District shall allow a credit against impact fees for any dedication of land for, improvement to, or new construction of, any system improvements dedicated to the District by the developer if the facilities are system improvements or are dedicated to the public and offset the need for an identified system improvement.

(c) If the amount of a credit due under sections 5(a) or 5(b) exceeds the amount of impact fees to be charged to a project, the District may enter into an agreement with the developer providing for reimbursement over time as impact fees are collected on subsequent projects.

7. **Accounting, Expenditure, and Refund.** The District shall account for, expend, and refund impact fees in accordance with the Impact Fees Act, Utah Code Ann. § 11-36a-101 (the “Act”).

8. **Challenges.** Any challenge to an impact fee imposed by the District must comply with the Act. Administrative appeals shall be governed by the following procedure: Within thirty (30) days after paying an impact fee, any person or entity who has paid the fee and wishes to challenge the fee must file a written appeal with the Board by delivering a copy of such appeal to the District’s Fire Chief, setting forth in detail all grounds for the appeal and all facts relied upon by the appealing party with respect to the fees appealed. Upon receipt of the appeal the Board shall thereafter schedule a public hearing on the appeal at which time all interested persons will be given an opportunity to be heard. The Board shall schedule the appeal hearing and thereafter render its decision on the appeal no later than thirty (30) days after the challenge to the impact fee is filed. The District and the person or entity challenging a fee hereunder may agree to a different procedures and deadlines than those provided for hereunder.

9. **Timing.** This Resolution takes effect 90 days after it is approved by the Board. Until the Public Safety Impact Fees take effect, 90 days after this approval, the District shall charge impact fees as set forth in the 2022 IFFP and 2022 IFA. Fees will be assessed as of the date that the District is requested to approve the issuance of a building permit by the applicable land use authority.

Resolution 2025-03 Approved and adopted this 5th day of November, 2025

APPROVED and PASSED this _____ day of _____, 2025.

By: _____

Spencer Park
District Board Chair

Attest:

By: _____

Stacy Carpenter
Deputy Chief Financial Officer

EXHIBIT A

DRAFT



Zions Public Finance, Inc

for

Wasatch Fire District

October 2025

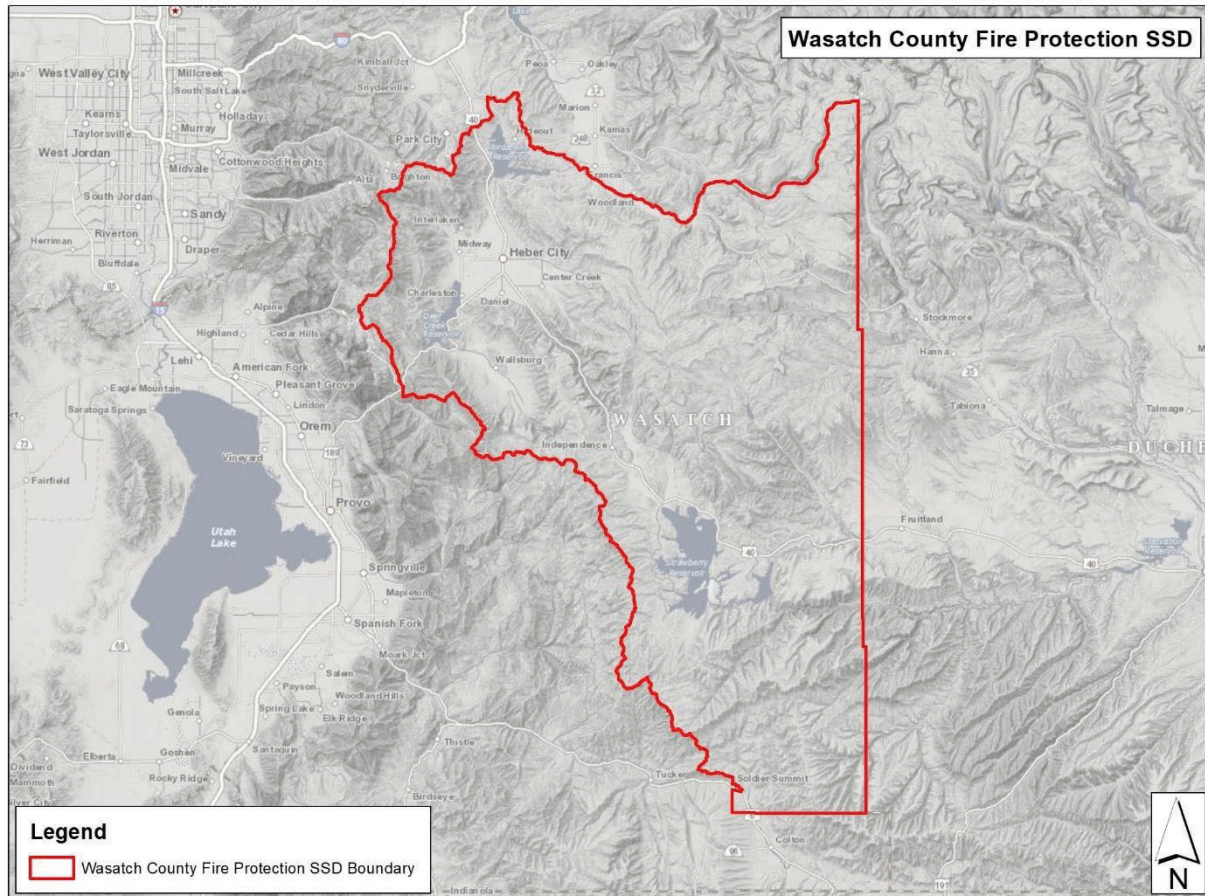
DRAFT Fire Impact Fee Facilities Plan



Executive Summary

This Impact Fee Facilities Plan (IFFP) was prepared to meet the requirements of Utah Code §11-36a. Impact fees are a one-time fee charged to new development to help offset the capital costs associated with new growth in a community or special district. Wasatch Fire District is one service area that covers all of Wasatch County.

FIGURE 1: WASATCH FIRE DISTRICT BOUNDARIES



New Development and Growth

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

TABLE 1: GROWTH PROJECTIONS

Year	Single-Family	Multi-Family	Non-Residential
2024	14,926	1,749	11,225,903
2025	15,285	1,792	11,496,962
2026	15,657	1,836	11,776,895
2027	16,044	1,882	12,068,562

Year	Single-Family	Multi-Family	Non-Residential
2028	16,447	1,930	12,372,252
2029	16,865	1,980	12,687,390
2030	17,297	2,032	13,012,833
2031	17,738	2,084	13,344,859
2032	18,182	2,137	13,679,175
2033	18,633	2,191	14,019,215
2034	19,089	2,245	14,362,977
2035	19,552	2,300	14,711,604

Source: Kem C. Gardner Policy Institute; ACS 2023 5-Year Estimates; ZPFI

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 District, this has been determined to mean fire buildings, as well as fire vehicles that were or will be acquired within the next six years at a cost of \$500,000 or more. Existing service levels are based on the current capital facilities (i.e., building square feet) as measured per demand unit. Demand units increase with development which generates more calls for service and, therefore, the need for more public building space.

The District currently has 48,662 square feet of building space at the following stations: Jordanelle, Heber City, Midway, Wallsburg and Timber Lakes.

The District had a total of 4,101 calls for service in 2024 with 4,200 calls anticipated in 2025. On average, there are 0.1032 calls per single-family residential dwelling unit, 0.1041 calls per multi-family dwelling unit and 0.1710 calls annually per 1,000 square feet of nonresidential space.

TABLE 2: EXISTING LEVEL OF SERVICE

2025 Data	Calls for Service	Units	Calls per Unit/1000 SF
Single-Family	1,578	15,285	0.1032
Multi-Family	187	1,792	0.1041
Non-Residential	1,966	11,496,962	0.1710
Pass-Thru Traffic	46		

Calls for service in 2025 have been projected to reach a total of 4,200 calls. With 48,662 square feet of building space, the existing level of service is 11.59 square feet per call.

The District currently has one fire vehicle that cost in excess of \$500,000. However, it anticipates adding several new fire vehicles (two aerial trucks and five pumper trucks) between 2026 and 2032

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)

With a service level of 11.59 square feet per call and 1,174 additional calls projected between 2025 and 2035, the District will need an additional 13,606 square feet of building space.

Identify How the Growth Demands Will Be Met

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

The District recently constructed a new fire station (Station 51 in Heber) to meet the immediate demands of new growth. A portion of this building (8,000 sf) is replacing space originally used by existing development, leaving 17,000 square feet of space for new development. In order to maintain existing service levels, new growth will need 13,606 square feet of this space. Three other new fire stations are also planned within the next six years in order to at least maintain existing service levels.

New nonresidential development will also be responsible pay for its fair share of future fire vehicles costing in excess of \$500,000.

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, impact fees and any 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 District 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 District 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.

Existing Service Levels

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

Growth in Demand

Impacts on fire safety facilities will come from both residential and non-residential growth. Residential growth projections were based on Wasatch County population projections from the Kem C. Gardner Policy Institute. The number of household units, single-family and multi-family, was taken from the American Community Survey (ACS) 2023 5-year estimates. Non-residential square feet were obtained from the

Wasatch County Assessor's database. Future projections for single-family and multi-family households maintain the same ratio of household size, and proportion of single-family v. multi-family units, as at present. Future projections of non-residential square feet also maintain the same proportion of square footage per capita as at present.

TABLE 3: GROWTH PROJECTIONS, 2025-2035

Year	Population	Single-Family	Multi-Family	Non-Residential
2025	39,608	15,285	1,792	11,496,962
2026	40,586	15,657	1,836	11,776,895
2027	41,605	16,044	1,882	12,068,562
2028	42,666	16,447	1,930	12,372,252
2029	43,767	16,865	1,980	12,687,390
2030	44,904	17,297	2,032	13,012,833
2031	46,064	17,738	2,084	13,344,859
2032	47,232	18,182	2,137	13,679,175
2033	48,420	18,633	2,191	14,019,215
2034	49,621	19,089	2,245	14,362,977
2035	50,839	19,552	2,300	14,711,604

Source: Kem C Gardner Policy Institute; ACS 2023 5-year Estimates; Wasatch County Assessor database; ZPFI

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

The increased calls for service, originating within the District, are projected as shown in the following table. While calls are received for pass-through traffic, these calls are not included in the calculation of impact fees.

TABLE 4: PROJECTED GROWTH IN CALLS FOR SERVICE

Year	Single-Family Calls	Multi-Family Calls	Non-Residential Calls	Pass-Thru Traffic Calls	TOTAL Calls
2025	1,578	187	1,966	46	4,200
2026	1,616	191	2,014	47	4,303
2027	1,656	196	2,064	48	4,409
2028	1,698	201	2,116	49	4,520
2029	1,741	206	2,169	51	4,635
2030	1,785	212	2,225	52	4,754
2031	1,831	217	2,282	53	4,875
2032	1,877	222	2,339	55	4,998
2033	1,923	228	2,397	56	5,122
2034	1,970	234	2,456	57	5,247
2035	2,018	239	2,516	59	5,375

Source: Wasatch Fire District; ZPFI

Existing Service Levels

The District currently has 48,662 square feet of building space.

TABLE 5: EXISTING FACILITIES

Station	Year	SF
Jordanelle Station	1999	6,553
Heber City Station - Station 51	2025	25,000
Midway Station	2016	9,634
Wallsburg Station	1974	4,120
Timber Lakes Station	2015	3,355
TOTAL		48,662

Source: Wasatch Fire District

The District had 4,101 calls for service in 2024 and anticipates 4,200 calls in 2025. Pass-thru traffic accounted for 45 and 46 of these total calls in 2024 and 2025 respectively. New development is not responsible for paying for the growth-related costs of pass-thru traffic but only the calls directly attributable to the new development itself.

On average, there are 0.1032 calls per single-family dwelling unit, 0.1042 calls per multi-family unit and 0.1710 calls annually per 1,000 square feet of nonresidential space.

TABLE 6: EXISTING LEVEL OF SERVICE

2024 Data	Calls for Service	Units	Calls per Unit/1000 SF
Single-Family	1,541	14,926	0.1032
Multi-Family	182	1,749	0.1042
Non-Residential	1,919	11,225,903	0.1710
Pass-Thru Traffic	45		

With 4,200 calls for service in 2025 and 48,662 building square feet, the existing level of service is 11.59 building square feet per call.

The District has one ladder truck that cost in excess of \$500,000.

Proposed Level of Service

In order to maintain acceptable response times and service delivery amidst rapid growth, the District plans to build several new stations. However, for purposes of impact fee calculations the existing level of service will be used.

The District plans on building or expanding the following facilities within the next 10 years.

TABLE 7: PROPOSED FUTURE FACILITIES

	Construction Year	Cost	SF	Cost per SF
Jordanelle 2 - Station 56	2026	\$6,825,000	8,000	\$853.13
Jordanelle 3 - Station 57	2027	\$7,250,000	8,000	\$906.25
Heber 2 - Station 58	2031	\$9,612,938	10,000	\$961.29
TOTAL		\$23,687,938	26,000	

Source: Wasatch Fire District

The District plans to acquire two aerial apparatus and five pumper trucks within the timeframe of this study.

TABLE 8: PROPOSED NEW VEHICLES IN EXCESS OF \$500,000

Vehicle Costs	Year Acquired	Year End	Acquisition Year Cost
Ladder 52 (154)	2017	2037	\$892,084
Aerial Apparatus (155)	2026	2046	\$1,800,000
Pumper 1 (110)	2026	2046	\$785,000
Pumper 2 (111)	2027	2047	\$835,000
Pumper 3 (112)	2029	2049	\$1,200,000
Pumper 4 (113)	2031	2051	\$950,000
Aerial Apparatus	2032	2052	\$2,500,000
Pumper	2033	2053	\$1,000,000

Source: Wasatch Fire District

Excess Capacity

New development will buy into the excess capacity of the recently completed Heber Station 51. The building has 25,000 square feet of which 8,000 are replacement space for existing development, with the remaining 17,000 available for new development. New development between 2025 and 2035 will require 13,606 square feet of space.¹

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

In order to maintain existing service levels, the District will need to provide 13,606 square feet of space for new development which is the equivalent of 11.59 square feet per call. The District anticipates growth of 1,174 calls between 2025 and 2035.

¹¹ Calculated by multiplying the growth in calls (1,174) by the existing level of service (11.59 sf per call)

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

The District will meet the immediate growth demands through the excess capacity at Station 51. The District will also raise its existing service level through the construction of several new stations over the timeframe of this study. However, impact fees will only be calculated to reflect existing service levels.

TABLE 9: PROPOSED NEW FACILITIES

	Construction Yr	Construction Cost	SF	Cost per SF
Jordanelle 2 - Station 56	2026	\$6,825,000	8,000	\$853.13
Jordanelle 3 - Station 57	2027	\$7,250,000	8,000	\$906.25
Heber 2 - Station 58	2031	\$9,612,938	10,000	\$961.29

Source: Wasatch Fire Districtg

As stated previously in Table 8, the District plans on acquiring an two aerial apparatus and five pumper trucks within the timeframe of this study.

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 fire safety facilities.

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 District 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 District before construction of the improvements.

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 District, impact fees may be modified for low-income housing, although alternate sources of funding must be identified.

Grants

The District 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 District has one outstanding bond - a \$15 million Lease Revenue Bond, Series 2023.

Impact Fees

Because of the growth anticipated to occur in the District, 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 District 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 District 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; or
 - 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.

EXHIBIT B

DRAFT



Zions Public Finance, Inc

For

Wasatch Fire District

October 2025

DRAFT IMPACT FEE ANALYSIS



IMPACT FEE ANALYSIS WASATCH FIRE DISTRICT

Executive Summary

Background

This Impact Fee Analysis (IFA) was prepared to meet the requirements of Utah Code §11-36a. Impact fees are a one-time fee charged to new development to help offset the capital costs associated with new growth in a community. The District includes one service area and all new development will be charged the same public safety impact fee regardless of where the development takes place.

Impacts to public safety from residential and non-residential growth are manifest in increased demand on fire services as evidenced by increased calls for service. The increased demand results in the need for more fire safety facilities. The total impacts are shown in the table below, with the following sections analyzing how the increased growth results in more calls for service and the need for more facility space.

Maximum fire impact fees, on a residential unit and nonresidential square foot basis, are summarized in the table below:

TABLE 1: SUMMARY OF RESIDENTIAL PER UNIT AND NONRESIDENTIAL SQUARE FOOT COSTS

Year	Max Cost per Call by Year	Max Single-Family Fee	Max MF fee	Max Non-Res Fee/1000 SF	Max Non-Res Fee per SF
2025	\$10,253.70	\$1,058.34	\$1,067.88	\$1,946.40	\$1.95
2026	\$10,258.89	\$1,058.88	\$1,068.42	\$1,947.29	\$1.95
2027	\$10,264.03	\$1,059.41	\$1,068.96	\$1,948.17	\$1.95
2028	\$10,269.12	\$1,059.93	\$1,069.49	\$1,949.04	\$1.95
2029	\$10,274.16	\$1,060.45	\$1,070.01	\$1,949.90	\$1.95
2030	\$10,279.16	\$1,060.97	\$1,070.54	\$1,950.76	\$1.95
2031	\$10,284.11	\$1,061.48	\$1,071.05	\$1,951.60	\$1.95
2032	\$10,289.04	\$1,061.99	\$1,071.56	\$1,952.45	\$1.95
2033	\$10,293.93	\$1,062.49	\$1,072.07	\$1,953.28	\$1.95
2034	\$10,298.82	\$1,063.00	\$1,072.58	\$1,954.12	\$1.95

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 2: GROWTH PROJECTIONS

Year	Single-Family Units	Multi-Family Units	Non-Residential SF
2025	15,285	1,792	11,496,962
2035	19,552	2,300	14,711,604

Source: Kem C. Gardner Policy Institute; ACS 5-Year Estimates; ZPFI

Residential and non-residential growth will result in the need for more fire facility space, as reflected by the growth in calls for service. Between 2025 and 2035 the District anticipates an increase of 1,174 calls for service.

TABLE 3: PROJECTED GROWTH IN CALLS FOR SERVICE

Year	Single-Family Calls	Multi-Family Calls	Non-Residential Calls	Pass-Thru Traffic Calls	TOTAL Calls
2025	1,578	187	1,966	46	4,200
2035	2,018	239	2,516	59	5,375

Impact on Consumption of Existing Capacity - *Utah Code 11-36a-304(1)(a)*

Recognizing the need to meet the demands of new development, the District recently constructed Station 51 in Heber. Therefore, new development will buy into the capacity of Heber Station 51. The building has 25,000 square feet of which 8,000 are replacement space for existing development, with the remaining 17,000 available for new development. New development between 2025 and 2035 will require 13,606 square feet of space¹ in order to maintain existing service levels.

Impact on System Improvements by Anticipated Development Activity - *Utah Code 11-36a-304(1)(b)*

The District will need to provide 13,606 square feet of space for new development which is the equivalent of 11.59 square feet per call – the existing service level. The District anticipates growth of 1,174 calls between 2025 and 2035.²

Relationship of Anticipated Impacts to Anticipated Development Activity - *Utah Code 11-36a-304(1)(c)*

The District will meet the proposed growth demands through the capacity planned for new development at Station 51. The District will also raise its existing service level through the construction of several new stations over the timeframe of this study. Only the existing service level has been used in the calculation of impact fees.

Proportionate Share Analysis - *Utah Code 11-36a-304(1)(d)*

A summary of the cost calculations, explained in more detail in the body of this report, is as follows:

TABLE 4: FIRE FEE CALCULATIONS

Summary of Cost per Call	
Buy-In Cost	\$7,878.57
Buy-In to Training Tower	\$162.42
Interest Cost on Training Tower	\$2,360.00
Consultant Cost	\$6.81
Fund Balance Credit	\$0.00
GROSS FEE	\$10,407.80

¹¹ Calculated by multiplying the growth in calls (1,174) by the existing level of service (11.59 sf per call). The existing level of service is calculated by dividing the existing station sf (48,662 sf) by the 2025 calls (4,200 calls).

² 1,174 calls multiplied by 11.59 sf per call results in demand for 13,606 sf of building space.

In addition, non-residential development can be charged for its proportionate share of the costs associated with fire vehicles that cost in excess of \$500,000. Based on the capacity calls for each vehicle, the total cost per call, attributable only to non-residential development, is \$1,129.60.

TABLE 5: SUMMARY OF NON-RESIDENTIAL VEHICLE COSTS PER CALL

Vehicle Costs	Acquisition Year Cost	Cost per Call
Ladder 52 (154)	\$892,084	\$126.67
Aerial Apparatus (155)	\$1,800,000	\$211.22
Pumper 1 (110)	\$785,000	\$92.11
Pumper 2 (111)	\$835,000	\$96.16
Pumper 3 (112)	\$1,200,000	\$133.33
Pumper 4 (113)	\$950,000	\$102.04
Aerial Apparatus	\$2,500,000	\$264.12
Pumper	\$1,000,000	\$103.95
TOTAL		\$1,129.60

The total cost per call is then multiplied by the average number of calls per unit in order to arrive at the maximum impact fees as shown in Table 1.

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. The District has retained Zions Public Finance, Inc. (ZPFI) to prepare this Impact Fee Analysis in accordance with legal requirements.

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

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

- 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 District has complied with this noticing requirement for the IFA by posting notice.**

Impact Fee Analysis

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

Impact on Consumption of Existing Capacity – Utah Code 11-36a-304((1)(a))

Demand Placed on Facilities by New Development Activity

Impacts on fire safety facilities will come from both residential and non-residential growth. Residential growth projections are based on Wasatch County population projections from the Kem C. Gardner Policy Institute. The number of household units, single-family and multi-family, was taken from the American Community Survey (ACS) 2023, 5-year estimates. Non-residential square feet were obtained from the Wasatch County Assessor's database. Future projections for single-family and multi-family households maintain the same ratio of household size, and proportion of single-family v. multi-family units, as at present. Future projections of non-residential square feet also maintain the same proportion of square feet per capita as at present.

TABLE 6: GROWTH PROJECTIONS, 2020-2045

Year	Single-Family	Multi-Family	Non-Residential
2025	15,285	1,792	11,496,962
2026	15,657	1,836	11,776,895
2027	16,044	1,882	12,068,562
2028	16,447	1,930	12,372,252
2029	16,865	1,980	12,687,390
2030	17,297	2,032	13,012,833
2031	17,738	2,084	13,344,859
2032	18,182	2,137	13,679,175
2033	18,633	2,191	14,019,215
2034	19,089	2,245	14,362,977

Year	Single-Family	Multi-Family	Non-Residential
2035	19,552	2,300	14,711,604

Source: Kem C. Gardner Policy Institute; ACS 2023 5-Year Estimates; ZPFI

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

TABLE 7: PROJECTED GROWTH IN CALLS FOR SERVICE

Year	Single-Family Calls	Multi-Family Calls	Non-Residential Calls	Pass-Thru Traffic Calls	TOTAL Calls
2025	1,578	187	1,966	46	4,200
2026	1,616	191	2,014	47	4,303
2027	1,656	196	2,064	48	4,409
2028	1,698	201	2,116	49	4,520
2029	1,741	206	2,169	51	4,635
2030	1,785	212	2,225	52	4,754
2031	1,831	217	2,282	53	4,875
2032	1,877	222	2,339	55	4,998
2033	1,923	228	2,397	56	5,122
2034	1,970	234	2,456	57	5,247
2035	2,018	239	2,516	59	5,375

Source: Wasatch Fire District; ZPFI

If no new facilities are built, the existing LOS will decline from 11.59 square feet to capita in 2025 to 9.05 square feet per call in 2035.

TABLE 8: DECLINING SERVICE LEVELS WITH NO NEW FACILITIES

Year	Calls	Bldg SF	Bldg SF per Call
2025	4,200	48,662	11.59
2026	4,302	48,662	11.31
2027	4,409	48,662	11.04
2028	4,520	48,662	10.77
2029	4,635	48,662	10.50
2030	4,754	48,662	10.24
2031	4,875	48,662	9.98
2032	4,997	48,662	9.74
2033	5,121	48,662	9.50
2034	5,247	48,662	9.27
2035	5,374	48,662	9.05

However, the District plans on building three new facilities with a total of 26,000 square feet, over the next six years. The new facilities, as shown in Table 9, will ensure that service levels remain at least 11.59 square feet per call.

Excess Capacity

New development will buy into the excess capacity of the recently completed Heber Station 51. The building has 25,000 square feet of which 8,000 are replacement space for existing development, with the remaining 17,000 available for new development. New development between 2025 and 2035 will require 13,606 square feet of space.³

Identify the Means by Which the Political Subdivision or Private Entity Will Meet Those Growth Demands – *Utah Code 11-36a-304((1)(b))*

The District recently constructed Station 51 in Heber to meet growth demands and plans on building or expanding the following facilities within the next 10 years.

TABLE 9: PROPOSED FUTURE FACILITIES

	Construction Yr	Construction Cost	SF	Cost per SF
Jordanelle 2 - Station 56	2026	\$6,825,000	8,000	\$853.13
Jordanelle 3 - Station 57	2027	\$7,250,000	8,000	\$906.25
Heber 2 - Station 58	2031	\$9,612,938	10,000	\$961.29
TOTAL		\$23,687,938	26,000	

Non-residential development is responsible for its fair share of vehicles that cost in excess of \$500,000. The District currently has a ladder truck and intends to purchase several new vehicles, as shown in Table 10 below, over the next few years. Only non-residential development can be charged for its proportionate share of the costs associated with fire vehicles that cost in excess of \$500,000.

TABLE 10: SUMMARY OF NON-RESIDENTIAL VEHICLE COSTS

Vehicle Costs	Acquisition Year Cost
Ladder 52 (154)	\$892,084
Aerial Apparatus (155)	\$1,800,000
Pumper 1 (110)	\$785,000
Pumper 2 (111)	\$835,000
Pumper 3 (112)	\$1,200,000
Pumper 4 (113)	\$950,000
Aerial Apparatus	\$2,500,000
Pumper	\$1,000,000
TOTAL	
<i>Source: Wasatch Fire District</i>	

³³ Calculated by multiplying the growth in calls (1,174) by the existing level of service (11.59 sf per call)

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 which increases calls for service and demand for fire response. 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 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 based on the current ratio of building square feet per call
- 4) Calculate the cost per call by dividing the cost of the increased 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
- 6) Calculate the fair share of fire vehicle costs in excess of \$500,000 that are attributable to new development.

The first step is to take the projected growth and calculate the additional calls for service that will result due to new development.

TABLE 11: PROJECTED RESIDENTIAL AND NONRESIDENTIAL CALLS PER UNIT

Year	Single-Family Calls	SF Calls per Unit	Multi-Family Calls	MF Calls per Unit	Nonresidential Calls	NonRes Calls per 1000 SF
2025	1,578	0.1032	187	0.1041	1,966	0.1710
2026	1,616	0.1032	191	0.1041	2,014	0.1710
2027	1,656	0.1032	196	0.1041	2,064	0.1710
2028	1,698	0.1032	201	0.1041	2,116	0.1710
2029	1,741	0.1032	206	0.1041	2,169	0.1710
2030	1,785	0.1032	212	0.1041	2,225	0.1710
2031	1,831	0.1032	217	0.1041	2,282	0.1710
2032	1,877	0.1032	222	0.1041	2,339	0.1710
2033	1,923	0.1032	228	0.1041	2,397	0.1710
2034	1,970	0.1032	234	0.1041	2,456	0.1710
2035	2,018	0.1032	239	0.1041	2,516	0.1710

The growth in development will result in the need for additional fire facility square footage, based on a constant ratio of 0.1032 calls per single-family residential unit, 0.1041 calls per multi-family unit and 0.1710 calls per 1,000 nonresidential square feet annually. The cost per call for the recent station is \$7,878.57 for construction costs only, plus \$2,360.00 for interest costs.

TABLE 12: COST PER CALL FOR BUY-IN TO EXCESS CAPACITY

Excess Capacity	Amount
Station 51 SF	25,000
SF of Existing Replacement	8,000
Excess Capacity SF	17,000
SF Required by New Development, 2025-2035	13,606
Cost of Existing Station	\$17,000,000
Amt to New Development, 2025-2035	54%
Cost to New Development, 2025-2035	\$9,252,318
Growth in Calls, 2025-2035	1,174
Cost per Call	\$7,878.57

Total interest on the Series 2023 bond issued for \$15 million is \$5,092,300. With a total building size of 25,000 square feet, the interest cost per square foot is \$203.69. With a service level of 11.59 square feet per call, the cost per call is \$2,360.

TABLE 13: FINANCING COST PER CALL

Interest Cost on Bond	Amount
Total Interest Cost	\$5,092,300
Total SF Financed by Bond	25,000
Total Calls Served by Bond	2,158
Interest Cost per Call	\$2,360.00

In addition, impact fees can include consultant costs.

TABLE 14: CONSULTANT COSTS

Description	Amount
Consultant Cost	\$8,000
Growth in Calls, 2025-2035	1,174
Cost per Call	\$6.81

The District has indicated that there is a balance of \$4,804,891 in its impact fees account which can be used to pay down some of the bond.

The cost per call for fire is \$10,407.80 before bond credits.

TABLE 15: SUMMARY OF COST PER CALL

Summary of Cost per Call	Amount
Buy-In Cost	\$7,878.57
Buy-In to Training Tower	\$162.42

Summary of Cost per Call	Amount
Interest Cost on Bond	\$2,360.00
Consultant Cost	\$6.81
GROSS FEE	\$10,407.80

The portion of the bond that benefits existing development must be credited so that new development doesn't pay for its fair share of capacity through an impact fee and then, over time, pay increased taxes to cover the cost of existing development's 8,000 replacement square feet in Station 51. The Series 2023 bond proceeds were used to pay for Station 51. Existing development is responsible for 8,000 square feet of the 25,000 square foot facility, or 32 percent of the total space. The cost of \$6,429,536 (32%) attributable to existing development can be reduced by the District's fund balance of \$4,804,891,⁴ resulting in a total cost of \$1,624,645 remaining for existing development's fair share.

TABLE 16: BOND CREDIT

CREDIT ON BOND	
% of Bond to Stations	100.0%
Total P+I for Stations	\$20,092,300
Total P+I to Existing	32%
Amount to Existing	\$6,429,536
Fund Balance Credit	(\$4,804,891)
Remaining Amount to Existing	\$1,624,645
% of Total Bond to Existing	8.1%

Total bond payments each year that must be credited are calculated based on the 8.1 percent of total bond costs that will benefit existing development. These costs are then divided by the number of anticipated calls per year to arrive at a cost per call. Finally, the net present value gives the credit which must be made each year.

TABLE 17: CREDITS ON OUTSTANDING SERIES 2023 BOND

Year	P+I	Amt to Existing	Calls for Service	Cost per Call	NPV*
2025	\$669,600	\$54,143.24	4,200	\$12.89	\$154.10
2026	\$670,060	\$54,180.44	4,303	\$12.59	\$148.92
2027	\$669,360	\$54,123.84	4,409	\$12.28	\$143.77
2028	\$669,520	\$54,136.77	4,520	\$11.98	\$138.68
2029	\$669,520	\$54,136.77	4,635	\$11.68	\$133.64
2030	\$669,360	\$54,123.84	4,754	\$11.38	\$128.64
2031	\$670,040	\$54,178.82	4,875	\$11.11	\$123.69
2032	\$669,540	\$54,138.39	4,998	\$10.83	\$118.76
2033	\$669,880	\$54,165.88	5,122	\$10.58	\$113.87
2034	\$670,040	\$54,178.82	5,247	\$10.32	\$108.99
2035	\$670,020	\$54,177.20	5,375	\$10.08	\$104.11

*NPV = net present value discounted at 5 percent

⁴⁴ Source: Wasatch Fire District

The credits calculated in Table 17 are then subtracted from the gross cost per call each year to arrive at the maximum cost per call.

TABLE 18: MAXIMUM COST PER CALL PER YEAR AFTER CREDITS

10-YEAR SUMMARY	Gross Cost per Call	Credit for Bond to Station 51	Maximum Cost per Call by Year
2025	\$10,407.80	(\$154.10)	\$10,253.70
2026	\$10,407.80	(\$148.92)	\$10,258.89
2027	\$10,407.80	(\$143.77)	\$10,264.03
2028	\$10,407.80	(\$138.68)	\$10,269.12
2029	\$10,407.80	(\$133.64)	\$10,274.16
2030	\$10,407.80	(\$128.64)	\$10,279.16
2031	\$10,407.80	(\$123.69)	\$10,284.11
2032	\$10,407.80	(\$118.76)	\$10,289.04
2033	\$10,407.80	(\$113.87)	\$10,293.93
2034	\$10,407.80	(\$108.99)	\$10,298.82

In addition, non-residential development can be charged for its proportionate share of the costs associated with fire vehicles that cost in excess of \$500,000. Based on the capacity calls for each vehicle, the total cost per call, attributable only to non-residential development, is \$1,129.60. This assumes a useful life of 20 years for each vehicle, and a residual value (which is credited against the acquisition year cost) of 20 percent.

TABLE 19: SUMMARY OF NON-RESIDENTIAL COST PER CALL FOR VEHICLES

Vehicle Costs	Year Acquired	Acquisition Year Cost	Impact-Fee Eligible Cost	Capacity Calls for Service	Cost per Call
Ladder 52 (154)	2017	\$892,084	\$713,667	5,634	\$126.67
Aerial Apparatus (155)	2026	\$1,800,000	\$1,440,000	6,818	\$211.22
Pumper 1 (110)	2026	\$785,000	\$628,000	6,818	\$92.11
Pumper 2 (111)	2027	\$835,000	\$668,000	6,947	\$96.16
Pumper 3 (112)	2029	\$1,200,000	\$960,000	7,200	\$133.33
Pumper 4 (113)	2031	\$950,000	\$760,000	7,448	\$102.04
Aerial Apparatus	2032	\$2,500,000	\$2,000,000	7,572	\$264.12
Pumper	2033	\$1,000,000	\$800,000	7,696	\$103.95
TOTAL					\$1,129.60

The maximum cost per call per year as shown in Table 18 is multiplied by the average calls per single-family and multi-family unit, as shown in Table 20 below, to arrive at the maximum impact fee per year. For nonresidential development, the maximum cost per call per year as shown in Table 18 above, plus the vehicle cost of \$1,129.60 as shown in Table 19, is multiplied by the average calls per 1000 sf as shown in Table 20 below to arrive at the maximum impact fee. Maximum impact fees are shown in Table 21.

TABLE 20: CALLS PER UNIT

2025 Data	Calls for Service	Units	Calls per Unit/1000 SF
Single-Family	1,578	15,285	0.1032
Multi-Family	187	1,792	0.1041
Non-Residential	1,966	11,496,962	0.1710
Pass-Thru Traffic	46		

Maximum impact fees are shown for single-family, multi-family and non-residential development.

TABLE 21: SUMMARY OF MAXIMUM IMPACT FEES 2025

Year	Gross Cost per Call	Credit for Bond to Station 51	Max Cost per Call by Year	Max Single-Family Fee	Max MF fee	Max Non-Res Fee/1000 SF	Max Non-Res Fee per sf
2025	\$10,407.80	(\$154.10)	\$10,253.70	\$1,058.34	\$1,067.88	\$1,946.40	\$1.95
2026	\$10,407.80	(\$148.92)	\$10,258.89	\$1,058.88	\$1,068.42	\$1,947.29	\$1.95
2027	\$10,407.80	(\$143.77)	\$10,264.03	\$1,059.41	\$1,068.96	\$1,948.17	\$1.95
2028	\$10,407.80	(\$138.68)	\$10,269.12	\$1,059.93	\$1,069.49	\$1,949.04	\$1.95
2029	\$10,407.80	(\$133.64)	\$10,274.16	\$1,060.45	\$1,070.01	\$1,949.90	\$1.95
2030	\$10,407.80	(\$128.64)	\$10,279.16	\$1,060.97	\$1,070.54	\$1,950.76	\$1.95
2031	\$10,407.80	(\$123.69)	\$10,284.11	\$1,061.48	\$1,071.05	\$1,951.60	\$1.95
2032	\$10,407.80	(\$118.76)	\$10,289.04	\$1,061.99	\$1,071.56	\$1,952.45	\$1.95
2033	\$10,407.80	(\$113.87)	\$10,293.93	\$1,062.49	\$1,072.07	\$1,953.28	\$1.95
2034	\$10,407.80	(\$108.99)	\$10,298.82	\$1,063.00	\$1,072.58	\$1,954.12	\$1.95

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; or
 - 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.