



**Zions Public Finance, Inc**

for

**Wasatch Fire District**

**October 2025**

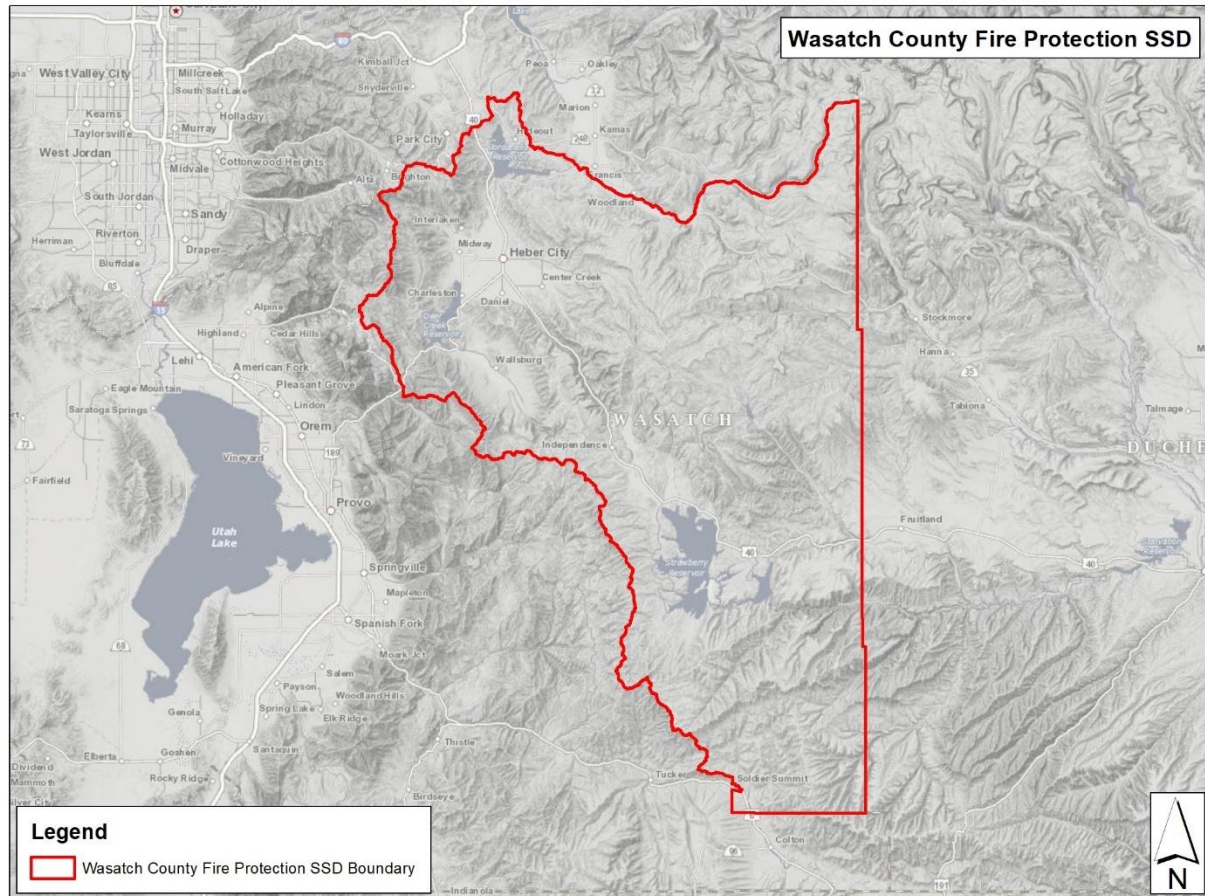
**Fire Impact Fee Facilities Plan**



## 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

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### *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

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### *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

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### *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

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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*

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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*

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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
<b>TOTAL</b>		<b>48,662</b>

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
<b>TOTAL</b>		<b>\$23,687,938</b>	<b>26,000</b>	

*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.<sup>1</sup>

## 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.

<sup>11</sup> 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 District*

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

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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.