SPANISH FORK PUBLIC WORKS

POLICY 4.10

Impact Fee Analysis

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IMPACT FEE ANALYSIS

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Figure 1 Impact Fee Process

4.10.01 Impact Fee Analysis

4.10.01.010 Executive Summary

The impact fees calculated in this analysis have been developed in accordance with Section 11-36A-304 of the Impact Fees Act. The basic process for adoption of an impact fee is illustrated in Figure 1.

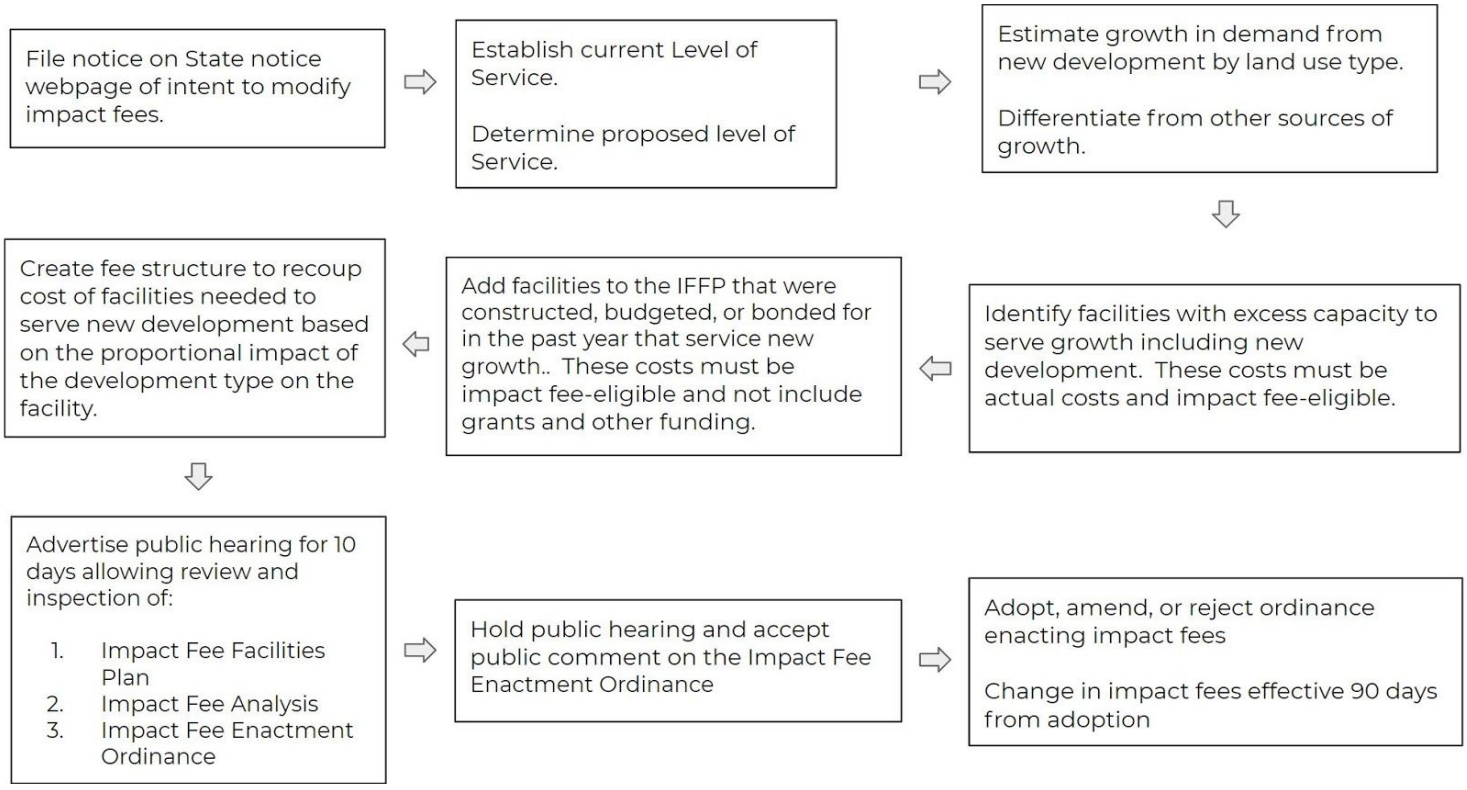

Figure 1
Impact Fee Process

The analysis in this document is based on the cost of projects or cost to maintain a level of service (LOS) identified in the Impact Fee Facilities Plan (IFFP). It quantifies the cost of providing system infrastructure facilities to anticipated new development at a proposed LOS comparable to the current LOS enjoyed by Spanish Fork City's property owners. These costs are actual construction costs, or costs that have actually been budgeted or bonded for.

The following infrastructure types are addressed in this analysis and the accompanying IFFP:

- Power
- Storm Water
- Drinking Water
- Transportation
- Pressurized Irrigation
- Waste Water
- Parks, Trails, and Recreation
- Public Safety
- Fire/EMS Facilities
- Police Facilities

The data used in this analysis was obtained from Spanish Fork City, the U.S. Census Bureau and the Utah State Governor's Office of Management and Budget, Demographics and Economic Analysis Division. Costs are actual construction costs paid to complete the projects, or at minimum budgeted or bonded for.

An impact fee is a one-time fee charged to new development to pay for the cost of infrastructure to serve that development. The fee is charged either at plat approval for storm water and pressurized irrigation or at the time the building permit is issued for other facility types. Impact fees are calculated based on strict guidelines laid out in the Utah Impact Fees Act. Following the guidelines in the Act ensures that there is a well-established and understood relationship between the impacts of new development and the need for new infrastructure and that the cost of that infrastructure is fairly apportioned to the different types of anticipated development.

This analysis and the accompanying IFFP show the impact of anticipated growth in Spanish Fork City in the 10-year study period. The addition of approximately 10,000 new residents and significant new non-residential development will require additional drinking water, wastewater, power, pressurized irrigation, parks/trails, transportation, storm water, fire/EMS, and police facilities capacity.

Tables 1 through 8 provide the maximum allowable impact fees for each infrastructure type. Where appropriate, the maximum allowable fee is adjusted to reflect the proportional infrastructure needs of different land use types. In case of excess capacity, new development contributions to existing infrastructure is included to calculate the final recommended impact fee.

Table 1
Maximum Allowable Power Impact Fee

Total Value of Excess Capacity	$ 5,614,759.79
Total Cost of IFFP	$ 1,332,434.21
# of new ERU	5,421
"Buy-in" Cost/ERU	$ 245.79
IFFP Cost/ERU	$ 1,035.74
Maximum Allowable Impact Fee/ERU	$ 1,281.53

Source: GSBS Richman

The power impact fee is charged with the issuance of a building permit. The power equivalent residential unit (ERU) is based on a residential single-phase 120/240 V service size of 100 amps/24 Kilowatts. The fee by service size and type is provided in the power section of this analysis.

Table 2
Maximum Allowable Storm Drainage Impact Fee

Total Value of Excess Capacity	$ 1,700,193
Total Cost of IFFP	$ 455,879
# of new acres developed	1,131
"Buy-in" Cost/Acre	$ 1,503.01
IFFP Cost/Acre	$ 403.01
Maximum Allowable Impact Fee/Acre	$ 1,906.02

Source: GSBS Richman

The storm water impact fee is charged with the filing of an approved plat. Storm water impact fees are charged on a per-acre basis for all land uses.

Table 3
Maximum Allowable Drinking Water Impact Fee/ERC

Total Value of Excess Capacity	$ 3,602,860
Total Cost of IFFP	$ 269,461
# of new ERC	$ 3,134
"Buy-in" Cost/ERC	$ 1,150
IFFP Cost/ERC	$ 86
Maximum Allowable Impact Fee/ERC	$ 1,235.77

Source: GSBS Richman

The drinking water impact fee is charged with the issuance of a building permit. The drinking water equivalent residential connection (ERC) is based on a 1-inch residential connection. The fee by connection size is provided in the drinking water section of this Analysis.

Table 4
PI Maximum Allowable Impact Fee/ERC

Total Value of Excess Capacity	$6,319,424.67
Total Cost of IFFP	$314,018.20
# of new ERC	2,767
"Buy-in" Cost/ERC	$2,283.45
IFFP Cost/ERC	$113.47
Maximum Allowable Impact Fee/ERC	$2,396.92

Source: GSBS Richman

The pressurized irrigation impact fee excluding water rights is charged with the issuance of a building permit. The ERC is based on landscaped area.

Table 5
Maximum Allowable Wastewater Impact Fee/ERC

	Planning & Collection	Treatment	Total
Total Cost of IFFP	$ 569,655.07	$ 92,146.21	$ 661,801.29
# of new ERC	3,524	3,524	$ 3,524
IFFP Cost/ERC	$ 161.63	$ 26.15	$ 187.78
Total Cost of Collection Existing Excess Capacity	$ 754,309.15	$ -	$ 754,309.15
Total Cost of Treatment Existing Excess Capacity	$ -	$ 2,161,605.71	$ 2,161,605.71
Total Cost of Other Assets Existing Excess Capacity	$ -	$ 466,046.00	$ 466,046.00
# of new ERC	3,524	3,524	3,524
"Buy-in" Cost/ERC	$ 214.03	$ 745.56	$ 959.59
Maximum Allowable Impact Fee/ERC	$ 375.66	$ 771.71	$ 1,147.37

Source: GSBS Richman

The wastewater impact fee is charged with issuance of a building permit. The wastewater ERC is based on domestic production of waste flows of 135 gpd by a single family residential unit with approximately 21.5 gallons per day (gpd) of infiltration per ERC, resulting in an ERC of 156.5 gpd.

Table 6
Public Safety Maximum Allowable Impact Fee

Facility Type	Total Cost	% Residential	Population Served	Fee Per Capita	% Non-Residential	SF Served (1000s)	Fee per 1,000 SF
Fire/EMS IFFP	$ 874,548	48.99%	10,012	$ 42.79	51.01%	1,866	$ 239.02
Police Facility Buy In	$ 10,402,304	51.39%	78,300	$ 68.27	48.61%	20,311	$ 248.96
Total Maximum Fee	$ 11,276,852			$ 111.07			$ 487.98

Source: GSBS

The public safety impact fee is charged with issuance of a building permit. The fee is established on a per-capita basis for residential uses and a per-square-foot basis for non-residential uses.

Table 7
Maximum Allowable Impact Fee Calculation

	Roadway
Total Value of Excess Capacity	$ 7,521,397.21
Total Cost of IFFP	$ 2,398,341.14
Average Increase of PM Peak Hour Trips per Year *	1,650.00
# of New PM Peak Hour Trips	16,500.00
"Buy-in" Cost/PM Peak Hour Trip	$ 455.84
Cost/PM Peak Hour Trip	$ 145.35
Maximum Allowable Impact Fee/PM Peak Hour Trip	$ 601.20

Source: Horrocks, GSBS Richman

The transportation impact fee is charged with issuance of a building permit. The fee is based on cost per peak trip on Spanish Fork's transportation system. The number of peak trips attributable to specific land uses is based on the Institute of Transportation Engineers manual. The table of uses in the transportation section of this analysis is provided as a guide to the most frequent uses in Spanish Fork. The

formula for calculating the fee for land uses not identified on the table uses ITE data for peak trips. Additional traffic studies on similar businesses may be needed.

Table 8
Maximum Allowable Parks/Trails Impact Fee

Item	Cost per Acre	Acres per 1,000 Population	Cost per 1,000 Population	Cost per Capita	Cost per Unit (3.75 ppl/house)
Park Acres*	$ 60,000	5.50	$ 330,108	$ 330.11	$1,237.91
Park Facilities **	$ 37,561	4.28	$ 160,761	$ 160.76	$602.85
Park Improvements **	$ 80,813	4.28	$ 345,880	$ 345.88	$1,297.05
Total	$ 178,374		$ 836,749	$ 836.75	$3,137.81

Source: GSBS Richman
* Includes both developed and undeveloped community park acreage
** Includes only developed community park acreage

Item	Cost per LF[1]	LF per 1,000 Population	Cost per 1,000 Population	Cost per Capita	Cost per Unit (3.75 ppl/house)
Trails *	$ 22.04	1,919	$ 42,292	$ 42.29	$158.59
Trail Improvements **	$ 100.00	1,818	$ 181,800	$ 181.80	$681.75
Total	$ 122.04		$ 224,092	$ 224.09	$840.34

Source: GSBS Richman
1 - Assumes 10 foot width
* Includes both developed and undeveloped trails
** Includes only developed trails

The parks, trails and recreation facilities impact fee is charged with issuance of a building permit. The fee is based on cost per capita to provide park and trail acreage, improvements and equipment and facilities at the established LOS.

The recommended impact fee for a single family residential unit for each facility type is identified in Table 9. The impact fee schedule for all land use types and the formula for calculating the impact fee are found in each individual section. A complete description of the basis and methodology for the calculation of each of these fees is included in this document and the companion IFFP document.

Table 9
Impact Fee Change

	Recommended	Current	% Change
Power	$ 1,281.53	$ 1,384.28	-7.40%
Storm Water	$ 437.56	$ 423.55	3.31%
Drinking Water	$ 1,235.77	$ 1,163.10	6.25%
Pressurized Irrigation	$ 2,396.92	$ 2,381.38	0.65%
Wastewater	$ 1,147.37	$ 621.99	84.47%
Public Safety	$ 416.50	$ 447.29	-6.88%
Transportation	$ 300.60	$ 272.25	10.41%
Park, Trail, & Recreation	$ 3,978.15	$ 3,999.41	-0.53%
Total	$ 11,194.40	$ 10,693.25	4.7%

Source: Spanish Fork City, GSBS

4.10.02 Statutory Summary

The Utah Impact Fees Act includes several requirements relating to the completion of an Impact Fee Analysis. This section is a summary, by section of the Impact Fee Act, of the analysis included in this document. The italicized sections are commentary to the State Code requirements.

11-36a-304. Impact fee analysis requirements.

1) An impact fee analysis shall:
    a) identify the anticipated impact on or consumption of any existing capacity of a public facility by the anticipated development activity;

The existing capacity of each facility type was established through an evaluation of existing facilities. In the case of the transportation network, we looked at the Mountainlands Association of Government's travel-demand model. For the storm water system, each of the ity-wide drains was evaluated. For drinking water, wastewater, and pressurized irrigation, models of the current system and demand were run to identify current function and capacity. The City's current fire/EMS and police facilities were identified and mapped using current land uses and development patterns to identify the existing capacity of public safety facilities. The City's park system includes neighborhood, community, and special purpose parks, trails, and improvements to each type of facility. For purposes of the impact fee analysis, community parks, neighborhood parks, and trails were evaluated. The capacity of each was established based on the current population of Spanish Fork City. For each facility type, a current LOS was established using current facilities and current population or level of development. The future LOS was then calculated using anticipated future development levels to estimate anticipated impact of anticipated development on the identified infrastructure. Table 10 provides a summary of the impact on or consumption of existing capacity by anticipated development activity.

Table 10
New Development Impact on Existing Facilities

Facility Type	Measure	Current Use	Future Use	Impact
Power	% of Base Load	72.0%	144.0%	100.0%
Storm Drainage[1]	Hydrologic Model Available Capacity	14.0%	0.0%	-100.0%
Drinking Water	Peak Day Use GPM	3,812	4,597	20.6%
Pressurized Irrigation	Peak Day Use GPM	10,468	12,959	23.8%
Wastewater	Dom. Wastewater Production MGD	1.83	2.36	29.0%
Public Safety	Households	11,221	13,890	23.8%
	Non Residential SF (10^3)	8,144	10,010	22.9%
Transportation	PM Peak Trips	10,000	26,500	165.0%
Parks	Population	42,077	52,089	23.8%

Source: GSBS
[1] Areas where Low Impact Development (LID) is feasible will contribute 0% to the future system for the design storm. However, areas where LID is infeasible will contribute according to the Storm Drain Master Plan

b) identify the anticipated impact on system improvements required by the anticipated development activity to maintain the established LOS for each public facility;

The LOS for both current and future residents and businesses will erode for each of the facility types if additional facilities are not built. Spanish Fork City has established the proposed LOS based on the current LOS, therefore facilities were identified for each infrastructure type to maintain the current LOS for current property owners and provide the same LOS for future property owners. The process to identify required facilities to provide the current and proposed LOS includes identification of existing excess capacity available to new development before identification of future, new facilities to be constructed. Table 11 identifies the value of existing excess capacity available to new development.

Table 11
Value of Existing Excess Capacity

Facility Type	Existing Excess Capacity	% of Total IFFP
Power	$ 5,614,759.79	80.80%
Storm Drainage	$ 1,700,193.07	78.90%
Drinking Water	$ 3,602,860.10	93.00%
Pressurized Irrigation	$ 6,319,424.67	95.30%
Wastewater	$ 3,381,960.86	83.60%
Public Safety	$ 10,402,303.95	92.20%
Transportation	$ 7,521,397.21	75.80%
Parks	$ -	0.00%

c) subject to Subsection (2), demonstrate how the anticipated impacts described in Subsections (1) (a) and (b) are reasonably related to the anticipated development activity;

The analysis included in the IFFP identified the proportion of existing facilities attributable to current land uses and development types. The IFFP also identified anticipated development by land use type for the 2018 to 2028 planning horizon. Based on an anticipated population increase of about 10,000 people and one million square feet of additional nonresidential buildings existing, excess capacity will be used and new facilities required to provide the proposed LOS. The City has used several funding sources in the past to pay for existing infrastructure, including general fund, user fees and rates, bond proceeds, grants, developer exactions, and impact fees. The analysis evaluates the availability of all funding sources in determining the appropriateness of impact fees to fund new facilities.

d) estimate the proportionate share of:
   i) the costs for existing capacity that will be recouped; and

Existing capacity is available for utilization by new development in several of the eight infrastructure types analyzed. Table 12 summarizes the value of the excess capacity available to new development in the period 2018 – 2028. In all cases where new development will "buy-in" to existing excess capacity, the actual cost of the infrastructure was used.

ii) the costs of impacts on system improvements that are reasonably related to the new development activity; and

In addition to the existing infrastructure capacity available to new development, there are new facilities required for each infrastructure type to achieve the proposed LOS. The projects are added to the IFFP only after tehy are constructed, budgeted, or bonded for.

e) based on the requirements of this chapter, identify how the impact fee was calculated.

Each section in this report identifies the steps taken to calculate the impact fee in accordance with the requirements of the Impact Fees Act. The analysis in this report is based on the analysis and information contained in the IFFP report.

2) 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:
   a) the cost of each existing public facility that has excess capacity to serve the anticipated development resulting from the new development activity;

The basis of the value of existing excess capacity available to serve new development is based on actual cost of the facility. In the event that actual cost information was not available or the facility was funded by an entity other than the City the value of the facility was not included in the analysis, although the capacity was taken into account in the evaluation of needed facilities.

   b) the cost of system improvements for each public facility;

Projects are only added to the IFFP once they are constructed, budgeted for, or bonded for.

c) 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;

For each facility type the source of funding for existing improvements was identified and reviewed. The applicability of available funding sources was reviewed and alternative sources of funding were identified.

d) the relative extent to which development activity will contribute to financing the excess capacity of and system improvements for each existing public facilities, by such means as user charges, special assessments, or payment from the proceeds of general taxes;
e) the relative extent to which development activity will contribute to the cost of existing public facilities and system improvements in the future;

A combination of impact fees and rates has been used to build the current power system. Rates will be used to maintain the current and future system, while impact fees will be used to fund the extension of the system for new development. For storm water infrastructure developer exactions and impact fees have been the primary source of funding for the existing system and will continue to be the primary source for construction of new facilities to serve new development. The storm drain utility fund is used to operate and maintain the current and future system. The drinking water, pressurized irrigation, and wastewater systems have been funded with a combination of rates and impact fees. Rates will continue to fund maintenance and operations, while impact fees will fund new facilities for new development.

For public safety facilities, a combination of general fund and bonding revenue sources has been used to construct current infrastructure. For some future facilities, bonding may be appropriate. If bonds funded with property tax revenues are issued in the future, a credit may be appropriate. For transportation infrastructure a combination of federal and state funds as well as other local sources including developer exactions and impact fees has funded the current network. Spanish Fork City will continue to fund transportation needs from a variety of sources including the share of road capacity costs associated with new development. For parks and trails infrastructure grants, developer exactions, general fund and impact fee

sources have been used to fund current infrastructure. Grants, developer exactions and impact fees will continue to be sources of funding for future infrastructure.

f) 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;

This evaluation will occur as development proposals are reviewed by the City and at the request of the developer. The process and basis for establishing the impact fees in this analysis will be the basis for evaluating the extent to which new development activity should receive a credit.

g) extraordinary costs, if any, in servicing the newly developed properties; and

No extraordinary costs are anticipated.

h) the time-price differential inherent in fair comparisons of amounts paid at different times.

The time horizon for the improvements anticipated in this analysis is ten years. The time price differential is anticipated to be minimal given current inflation and interest rates. The current inflation rate on construction materials and activities is approximately 3 percent. The current interest generated on impact fee funds held in the impact fee accounts is the PTIF rate. Interest generated on impact fee accounts is held in the account and used to fund impact fee projects included on the IFFP.

The following sections of the Impact Fee Analysis report provide the methodology and basis for the recommended impact fee for each facility type.

4.10.03 Power Impact Fee Analysis

4.10.03.010 Service Area

The Spanish Fork power system is served by seven substations combined into three groups to serve residents and businesses. Although capacity and utilization is measured according to the three substation groups, the system is interconnected and treated as a single system. Spanish Fork City's boundary is defined as the electric power impact fee service area.

4.10.03.020 Impact Fee Facilities Plan (IFFP)

The IFFP identifies the existing infrastructure facilities with existing excess capacity and projects that are constructed, budgeted, or bonded for that will serve anticipated new development at the current and proposed level of service (LOS). Table 13 shows the projects included in the Power IFFP.

Table 13
Power Impact Fee Facility Plan

Project	Approx. Time Frame	Construction Cost	Cost to Development For the Next 10 Years	% Capacity Used by Existing Users	% Capacity for Development For the Next 10 Years
Ivory Development, LLC	2018	$ 63,417	$ 63,417	0.00%	100.00%
Vincent Ridge	2018	$ 16,693	$ 16,693	0.00%	100.00%
Masterplan & Impact Fee Studies	2018	$ 2,360	$ 2,360	0.00%	100.00%
SUVPS Line Rebuild & Upgrade Projects	2018	$ 536,357	$ 91,073	83.02%	16.98%
46 kV 2700 N. Dry Creek to Whitehead Tran. Line	2018	$ 600,000	$ 485,280	19.12%	80.88%
Bonner Sub.	2018	$ 300,000	$ 242,640	19.12%	80.88%
Leland Area Rebuild	2018	$ 20,000	$ 3,396	83.02%	16.98%
US-6 600A Powerhouse Rd to Canyon Rd SR198	2018	$ 250,000	$ 109,200	56.32%	43.68%
Upgrade Bonner to Canyon Rd Sub Tran Line	2018	$ 1,100,000	$ 186,780	83.02%	16.98%
46 kV Reconductor Argyle to Bonner	2018	$ 675,000	$ 114,615	83.02%	16.98%
600 amp Circuit Tie 100 S.	2018	$ 100,000	$ 16,980	83.02%	16.98%
Total		$ 3,663,827	$ 1,332,434		36.37%

Source: Intermountain Consumer Professional Engineers, Inc., GSBS Richman

The IFFP distinguishes between infrastructure needed to serve growth in demand from existing power customers and infrastructure needed to serve new development.

Maximum Allowable Impact Fee

The projects included in the IFFP are required to serve the approximate 5,000 new equivalent residential units (ERU) anticipated as a result of the City's projected growth by 10,232 new residents and one million square feet of nonresidential development. The maximum allowable impact fee per ERU is shown in Table 14.

Table 14
Maximum Allowable Power Impact Fee

Total Value of Excess Capacity	$ 5,614,759.79
Total Cost of IFFP	$ 1,332,434.21
# of new ERU	5,421
"Buy-in" Cost/ERU	$ 245.79
IFFP Cost/ERU	$ 1,035.74
Maximum Allowable Impact Fee/ERU	$ 1,281.53

Source: GSBS Richman

4.10.03.030 Impact Fee Credits

Existing Facilities

The Impact Fees Act requires that the impact fee achieve an equitable allocation of costs borne in the past and to be borne in the future in comparison to the benefits already received and yet to be received. Current Spanish Fork City residents have paid for the existing power infrastructure through impact fees and taxes. Property owners of vacant, undeveloped land have paid property taxes at a level necessary to fund ongoing operations. Spanish Fork City does not allocate property tax revenues to fund capital infrastructure. Accordingly, a credit for past property tax payments on vacant undeveloped property is not appropriate.

The act also requires the City to distribute credits to developers if improvements included in the IFFP will eventually be funded by future fees, so that new development is not required to pay twice for the same improvement. The City does not intend to fund IFFP projects with other fees from new development. Therefore, a credit is not applicable.

System Improvements Related to New Development/Impact Fee Calculation

The City intends to achieve the proposed LOS calculated for power facilities. The actual demand and impact on the power system from each new connection depends on the type and size of service used to supply power to the new structure. Table 15 provides the relationship of each type and size of service connection to the ERU type and size which is defined as Single Phase, 24 (100 A 120/240V) and is equal to ERU = 1. Basing the impact fee on the type and size of service connection ensures that the impact fee is roughly proportional to the impact of the new development on system facility infrastructure.

Table 15
ERU Schedule

Type	Size	ERU Multiple
Single Phase	24 (100 A 120/240V)	1
	30 (125 A 120/240V)	1.23
	36 (150 A 120/240V)	1.47
	48 (200 A 120/240V)	1.94
	54 (225 A 120/240V)	2.17
	96 (400 A 120/240V)	3.82
Three Phase	45	1.82
	75	2.99
	112.5	4.46
	150	5.93
	225	8.86
	300	11.79
	500	19.61
	750	29.39
	1000	39.17
	1500	58.72

Source: GSBS Richman

The standard impact can be reduced in case of specific project conditions and unusual circumstances. A developer may submit studies and data that show a need for fee adjustment based on the impact of new development on service levels. In the event that a developer demonstrates that actual impact will differ from the impact identified based on service size, the calculation will establish the anticipated

impact in relation to the value of the ERU (i.e. demand relative to a single phase 24 (100 A 120/240V) connection) multiplied by the impact fee after the credit.

4.10.03.040 Impact Fee Schedule

The power impact fee is charged with the issuance of a building permit in accordance with the type and size of the service. Table 16 is the proposed impact fee schedule. Because only impact fee eligible project costs are included in the IFFP, there are no credits.

Table 16
Power Impact Fee Schedule

Type	Size	Maximum Fee	Credit	Total Fee
Single Phase	24 (100 A 120/240V)	$ 1,281.53	$ -	$ 1,281.53
	30 (125 A 120/240V)	$ 1,576.28	$ -	$ 1,576.28
	36 (150 A 120/240V)	$ 1,883.85	$ -	$ 1,883.85
	48 (200 A 120/240V)	$ 2,486.17	$ -	$ 2,486.17
	54 (225 A 120/240V)	$ 2,780.92	$ -	$ 2,780.92
	96 (400 A 120/240V)	$ 4,895.45	$ -	$ 4,895.45
Three Phase	45	$ 2,332.39	$ -	$ 2,332.39
	75	$ 3,831.78	$ -	$ 3,831.78
	112.5	$ 5,715.63	$ -	$ 5,715.63
	150	$ 7,599.48	$ -	$ 7,599.48
	225	$ 11,354.37	$ -	$ 11,354.37
	300	$ 15,109.25	$ -	$ 15,109.25
	500	$ 25,130.83	$ -	$ 25,130.83
	750	$ 37,664.20	$ -	$ 37,664.20
	1000	$ 50,197.58	$ -	$ 50,197.58
	1500	$ 75,251.51	$ -	$ 75,251.51

Proportionality

The impact fees as proposed are roughly proportional to the impact from new development based on current utilization patterns and the size of connections to serve different types of development.

Manner of Financing

Impact fees will be used to achieve the proposed impact-fee eligible power LOS. Power rate payments are used to maintain the current and future system. To the extent that City residents wish to improve the current LOS, system-wide

improvements beyond those funded through impact fees will be paid for through other funding mechanisms such as general funds, bonds, grants and donations.

Spanish Fork City has not, nor does it intend, to bond for the construction of the power system.

Credit Against Impact Fees

Credits may also be attributed to developers constructing, directly funding, or donating IFFP improvements in lieu of impact fees, including the dedication of land for improvements. To be eligible for a credit, a developer-funded project must be included in the IFFP, and the City must approve the project prior to construction of the improvements. This situation does not apply to development exactions intended to offset density or as a condition for development.

At the discretion of the City, impact fees may be adjusted for low-income housing, subject to the identification of alternative sources of funding.

Extraordinary Costs and Time/Price Differential

Extraordinary costs to service new power facilities are not anticipated. Current costs are used to calculate the cost of new system infrastructure required to serve new development.

4.10.04 Storm Water Impact Fee

4.10.04.010 Service Area

Spanish Fork City provides storm water facilities on a city-wide basis. The service area for the storm water impact fee is the entire city.

4.10.04.020 Impact Fee Facilities Plan (IFFP)

The IFFP identifies the existing infrastructure facilities with existing excess capacity and the new IFFP projects that have been constructed, budgeted, or bonded to serve anticipated new development at the current and proposed level of service (LOS). Table 17 shows the new projects included in the storm water IFFP.

Table 17
Storm Water Impact Fee Facilities Plan, 10-Year Growth

Project	Approx. Time Frame	Construction Cost	Cost to Development For the Next 10 Years	% Capacity Used by Existing Users	% Capacity for Development For the Next 10 Years
Eagle Cove LID	2018	$ 247,524	$ 247,524	0.00%	100.0%
Newport Village LID	2018	$ 102,458	$ 102,458	0.00%	100.0%
Vincent Ridge LID	2018	$ 62,897	$ 62,897	0.00%	100.0%
Storm Master Plan & IF Studies	2018	$ 4,000	$ 4,000	0.00%	100.0%
CIP-R262 Cemetery LID	2018	$ 39,000	$ 39,000	0.00%	100.0%
Total		$ 455,879	$ 455,879		100.0%

The IFFP distinguishes between infrastructure needed to correct existing deficiencies in the storm water system and infrastructure needed to serve new development.

Maximum Allowable Impact Fee

The projects included in the IFFP are required to serve the City's anticipated growth. The maximum allowable impact fee per acre is shown in Table 18.

Table 18
Maximum Allowable Storm Drainage Impact Fee

Total Value of Excess Capacity	$ 1,700,193
Total Cost of IFFP	$ 455,879
# of new acres developed	1,131
"Buy-in" Cost/Acre	$ 1,503.01
IFFP Cost/Acre	$ 403.01
Maximum Allowable Impact Fee/Acre	$ 1,906.02

Source: GSBS Richman

4.10.04.030 Impact fee Credits

Existing Facilities

The Impact Fees Act requires that the impact fee achieve an equitable allocation of costs borne in the past and to be borne in the future in comparison to the benefits already received and yet to be received. Current Spanish Fork City residents have paid for the existing storm drainage infrastructure through impact fees and rates. Property owners of vacant, undeveloped land have not paid rates. Spanish Fork City does not allocate property taxes revenues to fund capital infrastructure. Accordingly, a credit for past payments on vacant undeveloped property is not appropriate.

The act also requires the City to distribute credits to developers if improvements included in the IFFP will eventually be funded by future fees, so that new development is not required to pay twice for the same improvement. The City does not intend to fund IFFP projects with other fees from new development. Therefore, a credit is not applicable.

System improvements related to new development/impact fee calculation

The total recommended storm water impact fee per acre is $1,906.02 per acre. For an average single family lot of 10,000 SF, the fee is equal to $437.56. The formula to calculate the storm drainage impact fee is:

STORM DRAINAGE IMPACT FEE = PARCEL SIZE IN ACRES * $1,906.02

4.10.04.040 Impact Fee Schedule

The storm water impact fee is charged at the time the final plat is filed. Table 19 is the proposed impact fee schedule.

Table 19
Storm Drainage Impact Fee Schedule

Size of Lot (acres)	Maximum Fee	Credit	Total Fee
1.00	$1,906.02	$0.00	$1,906.02

Source: GSBS Richman

Proportionality

The impact fee per acre is based on the discharge from an average 10,000 SF single family lot with approximately 8,400 SF of impervious surface (the same standard used in the City's storm drainage utility fee). Multi-family and non-residential development is required to detain on site and discharge to the system at the same rate as the standard single family lot. For this reason, the per-acre fee as proposed achieves rough proportionality for all forms of development. The total fee will be multiplied by the lot acreage to determine the impact fee.

Manner of Financing

Impact fees will be used to achieve the proposed impact fee eligible storm drainage LOS. Storm drainage utility payments are used to maintain the current and future system. To the extent that City residents wish to improve the current LOS, system-wide improvements beyond those funded through impact fees will be paid for through other funding mechanisms such as general funds, bonds, grants and donations.

Credits Against Impact Fees

Credits may also be attributed to developers constructing, directly funding, or donating IFFP improvements in lieu of impact fees, including the dedication of land for improvements. To be eligible for a credit, a developer-funded project must be included in the IFFP, and the City must approve the project prior to construction of the improvements. This situation does not apply to development exactions intended to offset density or as a condition for development.

At the discretion of the City, impact fees may be adjusted for low-income housing, subject to the identification of alternative sources of funding.

Extraordinary Costs and Time/Price Differential

Extraordinary costs to service new storm drainage facilities are not anticipated. Current costs are used to calculate the cost of new system infrastructure required to serve new development.

4.10.05 Drinking Water Impact Fee

4.10.05.010 Service area

Spanish Fork City's drinking water system includes source, storage and distribution facilities. The entire drinking water system functions as a single service area.

4.10.05.020 Impact Fee Facilities Plan (IFFP)

The IFFP identifies the existing infrastructure facilities with existing excess capacity and new facilities that have been constructed, budgeted, or bonded to serve anticipated new development at the current and proposed level of service (LOS). Table 20 shows the projects included in the drinking water IFFP.

Table 20
Drinking Water IFFP

Project	Approx. Time Frame	Construction Cost	Cost to Development For the Next 10 Years	Total Capacity (gpm/ERCs)	% Capacity Used by Existing Users	% Capacity for Development For the Next 10 Years
Ivory Development, LLC Waterline	2018	$ 11,095	$ 4,899	22,300	0.00%	44.16%
2700 N Trunkline Connection	2018	$ 25,000	$ 11,039	22,300	0.00%	44.16%
Model, Master Plan, & Impact Fee Updates	2018	$ 8,500	$ 8,500	-	0.00%	100.00%
DW Cold Springs/Butler Springs	2018	$ 590,000	$ 245,023	4,567	58.47%	41.53%
Total		$ 634,595	$ 269,461			42.5%

Source: Spanish Fork Drinking Water System Master Plan, 2012, Hansen, Allen & Luce; GSBS

Maximum Allowable Impact Fee

The projects included in the IFFP are required to serve growth. The maximum allowable impact fee per ERC is shown in Table 21.

Table 21
Drinking Water Maximum Allowable Impact Fee/ERC

Total Value of Excess Capacity	$ 3,602,860
Total Cost of IFFP	$ 269,461
# of new ERC	$ 3,134
"Buy-in" Cost/ERC	$ 1,150
IFFP Cost/ERC	$ 86
Maximum Allowable Impact Fee/ERC	$ 1,235.77

Source: GSBS Richman

4.10.05.030 Impact Fee Credits

Existing Facilities

The Impact Fees Act requires that the impact fee achieve an equitable allocation of costs borne in the past and to be borne in the future in comparison to the benefits already received and yet to be received. Current Spanish Fork City residents have paid for the existing drinking water infrastructure through impact fees and rates. Property owners of vacant, undeveloped land have not paid rates. Spanish Fork City does not allocate property tax revenues to fund capital infrastructure. A credit for past payments on vacant undeveloped property is not appropriate.

The act also requires the City to distribute credits to developers if improvements included in the IFFP will eventually be funded by future fees, so that new development is not required to pay twice for the same improvement. The City does not intend to fund IFFP projects with other fees from new development, therefore a credit is not applicable.

System Improvements Related to New Development/Impact Fee Calculation

The total recommended drinking water impact fee per ERC is $1,235.77, with no credit. This applies to services with meters up to and including one inch in size and for all single family residential connections with meters up to 2 inches in size. For non-residential and multifamily meter sizes larger than 1 inch, the impact fee is based on estimated number of ERCs calculated by actual anticipated usage in acre-feet. An ERC is equal to 0.32 acre feet per year.

Table 22
ERC Schedule

Meter Size (in.)	ERC Multiple
3/4, 1	1

Source: GSBS Richman

Non-residential user accounts will be audited annually. If drinking water usage is increased without a building permit by more than 10% of that at the time of building permit, an impact fee for the increase is due and payable to continue receiving City services. No credit will be given for decreases in drinking water usage.

The impact fee calculation for non-residential and multifamily meter sizes larger than 1 inch is based on the following formula:

IMPACT FEE = (Anticipated water use in Acre-Feet / 0.32 Acre-Feet) * $1,235.77

Manner of Financing

Impact fees will be used to achieve the proposed impact fee eligible drinking water LOS. Drinking water utility rate payments are used to maintain the current and future system. To the extent that City residents wish to improve the current LOS, system-wide improvements beyond those funded through impact fees will be paid for through other funding mechanisms such as general funds, bonds, grants and donations.

Credits Against Impact Fees

Credits may also be attributed to developers constructing, directly funding, or donating IFFP improvements in lieu of impact fees, including the dedication of land for improvements. To be eligible for a credit, a developer-funded project must be included in the IFFP, and the City must approve the project prior to construction of the improvements. This situation does not apply to development exactions intended to offset density or as a condition for development.

At the discretion of the City, impact fees may be adjusted for low-income housing, subject to the identification of alternative sources of funding.

Extraordinary Costs and Time/Price Differential

Extraordinary costs to service new drinking water facilities are not anticipated. Current costs are used to calculate the cost of new system infrastructure required to serve new development.

4.10.06 Pressurized Irrigation Impact Fee

4.10.06.010 Service Area

Spanish Fork City's pressurized irrigation system includes source, storage, and distribution facilities. The entire pressurized irrigation system functions as a single service area.

4.10.06.020 Impact fee facilities plan (IFFP)

The IFFP identifies the existing infrastructure facilities with existing excess capacity and new facilities that have been constructed, budgeted, or bonded to serve anticipated new development at the current and proposed level of service (LOS). Table 23 shows the projects included in the pressurized irrigation IFFP.

Table 23
Pressure Irrigation IFFP

Project	Approx. Time Frame	Construction Cost	Cost to Development For the Next 10 Years	% Capacity for Development For the Next 10 Years	% Remaining Capacity for Build-out Development
Newport Village Distribution	2018	$ 8,529	$ 5,759	67.52%	32.48%
Crab Creek Trans Line Bond	2018	$ 123,144	$ 83,149	67.52%	32.48%
PI Masterplan & Impact Fee Studies	2018	$ 8,500	$ 8,500	100.00%	0.00%
Cooling Golf course Booster Pumps	2018	$ 22,486	$ 22,486	100.00%	0.00%
1400 East Tree line road 12" PI Line	2018	$ 100,000	$ 67,522	67.52%	32.48%
Power Corridor Transmission Line	2018	$ 150,000	$ 101,282	67.52%	32.48%
2700 N Trunkline Connection	2018	$ 37,500	$ 25,321	67.52%	32.48%
Total		$ 450,159	$ 314,018		

Source: Spanish Fork Pressurized Irrigation System Master Plan, 2012, Hansen, Allen & Luce; GSBS

The IFFP identifies the total equivalent residential connection (ERC) capacity of each of the projects included either currently available to new development or planned to serve new development. The IFFP calculates the cost of existing or

planned infrastructure to serve new ERCs. Only the constructed, budgeted for, or bonded for projects are included.

Maximum Allowable Impact Fee

The maximum allowable impact fee per ERC is shown in Table 24.

Table 24
PI Maximum Allowable Impact Fee/ERC

Total Value of Excess Capacity	$6,319,424.67
Total Cost of IFFP	$314,018.20
# of new ERC	2,767
"Buy-in" Cost/ERC	$2,283.45
IFFP Cost/ERC	$113.47
Maximum Allowable Impact Fee/ERC	$2,396.92

Source: GSBS Richman

4.10.06.030 Impact Fee Credits

Existing Facilities

The Impact Fees Act requires that the impact fee achieve an equitable allocation of costs borne in the past and to be borne in the future in comparison to the benefits already received and yet to be received. Current Spanish Fork City residents have paid for the existing pressurized irrigation infrastructure through impact fees and rates. Property owners of vacant, undeveloped land have not paid rates. Spanish Fork City does not allocate property tax revenues to fund capital infrastructure. A credit for past payments on vacant undeveloped property is not appropriate.

The act also requires the City to distribute credits to developers if improvements included in the IFFP will eventually be funded by future fees, so that new development is not required to pay twice for the same improvement. The City does not intend to fund IFFP projects with other fees from new development, therefore a credit is not applicable.

System Improvements Related to New Development/Impact Fee Calculation

The total recommended pressurized irrigation impact fee per ERC is $2,396.92 for pressurized irrigation excluding water rights. The actual demand and impact on the pressurized irrigation system from each new development is related to the percent

of the development parcel landscaped and requiring irrigation. The level of service assumes a landscaped area of 60% of the overall lot size.

Table 25
Irrigated Acres by Residential Lot Size

Lot Size	Irrigated Acres	ERC
.25 Acre Single Family Residential Lot *	0.150	1
1 Acre Single Family Residential Lot *	0.60	4
1 Acre of Landscaped Area	1.00	6.67

* Irrigated acres = (lot size) x 0.6
Source: Hansen, Allen & Luce; GSBS

4.10.06.040 Impact Fee Schedule

The pressurized irrigation impact fee is charged at the time a building permit is issued. The amount of impact fee for pressurized irrigation excluding water rights is based on the following formulas.

Table 26
PI Impact Fee Schedule Excluding Water Rights

Lot Size	ERC	Impact Fee	Maximum Fee	Credit
.25 Acre Single Family Residential Lot *	1	$2,396.92	$ 2,396.92	$0
1 Acre Single Family Residential Lot *	4	$9,587.69	$ 9,587.69	$0
1 Acre of Landscaped Area	6.67	$15,979.49	$ 15,979.49	$0

* Irrigated acres = (lot size) x 0.6
Source: GSBS Richman

Proportionality
The impact fees as proposed are roughly proportional to the impact of new development based on current utilization patterns and typical irrigated area to serve different types of development.

Manner of Financing

Impact fees will be used to achieve the proposed impact fee eligible pressurized irrigation LOS. Pressurized irrigation utility rate payments are used to maintain the current and future system. To the extent that City residents wish to improve the current LOS, system-wide improvements beyond those funded through impact fees will be paid for through other funding mechanisms such as general funds, bonds, grants and donations.

Credits against impact feed

Credits may also be attributed to developers constructing, directly funding, or donating IFFP improvements in lieu of impact fees, including the dedication of land for improvements. To be eligible for a credit, a developer-funded project must be included in the IFFP, and the City must approve the project prior to construction of the improvements. This situation does not apply to development exactions intended to offset density or as a condition for development.

At the discretion of the City, impact fees may be adjusted for low-income housing, subject to the identification of alternative sources of funding.

Extraordinary Costs and Time/Price Differential

Extraordinary costs to service new pressurized irrigation facilities are not anticipated. Current costs are used to calculate the cost of new system infrastructure required to serve new development.

4.10.07 Wastewater Impact Fee

4.10.07.010 Service Area

Spanish Fork City's wastewater system includes trunklines and treatment facilities. The entire City is modeled and functions as a single service area.

4.10.07.020 Impact Fee Facilities Plan (IFFP)

The IFFP identifies the existing infrastructure facilities with existing excess capacity and required future facilities to serve anticipated new development at the current and proposed level of service (LOS). Table 27 shows the projects included in the wastewater IFFP.

Table 27
Wastewater System IFFP

Project	Approx. Time Frame	Construction Cost	Cost to Development For the Next 10 Years	% Capacity for Development For the Next 10 Years	% Capacity Used by Existing Users
Model, Master Plan & Impact Fee Update	2018	$ 42,000	$ 42,000	100.00%	0.00%
WWTP Masterplan & Impact Fee Studies	2018	$ 92,000	$ 92,000	100.00%	0.00%
SW Lift Station	2018	$ 1,954,000	$ 527,655	27.00%	2.30%
Phosphorus Removal	2018	$ 2,300	$ 146	6.36%	2.30%
Total		$ 2,090,300	$ 661,801		

Source: Bowen, Collins & Associates; GSBS Richman

The IFFP identifies the percentage of each project intended to address the needs of new development in the next 10 years and at buildout. The IFFP identifies the cost of constructed, budgeted, or bonded infrastructure to serve these new ERCs.

Maximum Allowable Impact Fee

The maximum allowable impact fee per ERC shown in Table 28.

Table 28
Maximum Allowable Wastewater Impact Fee/ERC

	Planning & Collection	Treatment	Total
Total Cost of IFFP	$ 569,655.07	$ 92,146.21	$ 661,801.29
# of new ERC	3,524	3,524	$ 3,524
IFFP Cost/ERC	$ 161.63	$ 26.15	$ 187.78
Total Cost of Collection Existing Excess Capacity	$ 754,309.15	$ -	$ 754,309.15
Total Cost of Treatment Existing Excess Capacity	$ -	$ 2,161,605.71	$ 2,161,605.71
Total Cost of Other Assets Existing Excess Capacity	$ -	$ 466,046.00	$ 466,046.00
# of new ERC	3,524	3,524	3,524
"Buy-in" Cost/ERC	$ 214.03	$ 745.56	$ 959.59
Maximum Allowable Impact Fee/ERC	$ 375.66	$ 771.71	$ 1,147.37

Source: GSBS Richman

4.10.07.030 Impact Fee Credits

Existing Facilities

The Impact Fees Act requires the impact fee achieve an equitable allocation of costs borne in the past and to be borne in the future in comparison to the benefits already received and yet to be received. Current Spanish Fork City residents have paid for the existing wastewater infrastructure through impact fees and rates. Property owners of vacant, undeveloped land have not paid rates. Spanish Fork City does not allocate property tax revenues to fund capital infrastructure. Accordingly, a credit for past payments on vacant undeveloped property is not appropriate.

The act also requires the City to distribute credits to developers if improvements included in the IFFP will eventually be funded by future fees, so that new development is not required to pay twice for the same improvement. There are no credits for wastewater in this impact fee analysis.

System Improvements Related to New Development/Impact Fee Calculation

The total recommended wastewater impact fee per ERU is $1,147.37, with no impact fee credit. The actual demand and impact on the wastewater system from each

new development is correlated with the volume of wastewater conveyed, via trunk lines, to the treatment plant. The ERU is based on a standard single-family residential connection. Table 29 identifies the ERU, by water meter size, assuming that 10 percent of water provided through the meter is "consumed" and not conveyed through the wastewater system. The ERU also assumes a 21.5 gpd increase in flows because of I&I in the trunk lines.

Table 29
Wastewater ERU Schedule

Meter Size	ERC
3/4, 1 & 1 1/2	1

Source: GSBS Richman

Unless estimated wastewater production can be estimated, the impact fee calculation will be based on the following formula that utilizes estimates of average indoor water use.

IMPACT FEE = (Average Daily Indoor Water Use / 156 gpd) * $1,147.37

If wastewater production can be estimated for non-residential users, the impact fee may be calculated based on the following formula

IMPACT FEE = (Average wastewater production / 156 gpd) * $1,147.37

In some cases, some non-residential users may impact the treatment plant disproportionately to flow because of high concentrations of biological oxygen demand or total suspended solids. For these limited cases, the ERU may be calculated based on the following formula:

IMPACT FEE = (Average Daily BOD or TSS Concentration / 0.6375 lb) * $1,147.37

The standard impact can be reduced in response to specific project conditions and unusual circumstances. A developer may submit studies and data that show a need for fee adjustment based on the impact of new development on service levels. In the event that a developer demonstrates that actual impact will differ from the impact identified based on projected flows, the calculation will establish the anticipated impact in relation to the value of the ERU.

4.10.07.040 Impact Fee Schedule

The wastewater impact fee is charged at the time a building permit is issued. Table 19 shows the proposed wastewater impact fee schedule

Table 30
Wastewater Impact Fee Schedule

Meter Size	ERC	Planning & Collection	Treatment	Total Impact Fee
3/4, 1 & 1 1/2	1	$375.66	$ 771.71	$1,147.37

Source: GSBS Richman

Proportionality

The impact fees as proposed are roughly proportional to the impact from new development based on current utilization patterns and meter size to serve different types of development.

Manner of Financing

Impact fees will be used to achieve the proposed impact fee eligible wastewater LOS. Wastewater utility rate payments are used to maintain the current and future system. To the extent that City residents wish to improve the current LOS, system-wide improvements beyond those funded through impact fees will be paid for through other funding mechanisms such as general funds, bonds, grants and donations.

Credits Against Impact Fees

Credits may also be attributed to developers constructing, directly funding, or donating IFFP improvements in lieu of impact fees, including the dedication of land for improvements. To be eligible for a credit, a developer-funded project must be included in the IFFP, and the City must approve the project prior to construction of the improvements. This situation does not apply to development exactions intended to offset density or as a condition for development.

At the discretion of the City impact fees may be adjusted for low-income housing, subject to the identification of alternative sources of funding.

Extraordinary Costs and Time/Price Differential

Extraordinary costs to service new wastewater facilities are not anticipated. Current costs are used to calculate the cost of new system infrastructure required to serve new development

4.10.08 Public Safety Impact Fee Analysis

4.10.08.010 Service Area

The public safety network in Spanish Fork City works city-wide. A single, city-wide service area is used to calculate the Spanish Fork City Public Safety Impact Fee. System-level improvements are focused on capacity to respond on a timely basis throughout the City. The City recently proposed standards for proximity to fire/EMS services. According to these standards, all developed areas should be within a five mile radius of a fire/EMS station. Current fire/EMS facilities are centrally located, which represents an existing deficiency for the currently developing eastern areas of the City. The proposed proximity standard is to locate fire/EMS facilities within five miles off all developments to allow response in emergency situations throughout the City.

4.10.08.020 Impact Fee Facilities Plan (IFFP)

The IFFP identifies the required future facilities to serve anticipated new development at the established level of service (LOS). Table 31 shows the projects included in the public safety IFFP.

Table 31
Public Safety Impact Fee Facilities Plan

Future Facility	Area (sf)	Cost/SF	Impact Fee Funded SF	Impact Fee Funded Cost
East Side Fire/EMS Station	15,000	$ 215.30	2031	$ 437,274
West Side Fire/EMS Station	15,000	$ 215.30	2,031	$ 437,274
Police Facility Buy-In	28,060	$ 370.72	3,095	$ 1,147,367
Total				$ 2,021,916

Source: GSBS

The IFFP identifies the facilities needed by 2028. It will supplement the existing centrally located fire/EMS station with two fire/EMS stations one on the east side and one on the west side.

Maximum Allowable Impact Fee

The maximum allowable impact fee for residential development shown in Table 32.

Table 32
Public Safety Maximum Allowable Impact Fee

Facility Type	Total Cost	% Residential	Population Served	Fee Per Capita	% Non-Residential	SF Served (1000s)	Fee per 1,000 SF
Fire/EMS IFFP	$ 874,548	48.99%	10,012	$ 42.79	51.01%	1,866	$ 239.02
Police Facility Buy In	$ 10,402,304	51.39%	78,300	$ 68.27	48.61%	20,311	$ 248.96
Total Maximum Fee	$ 11,276,852			$ 111.07			$ 487.98

Source: GSBS

4.10.08.030 Impact Fee Credits

Existing Facilities

The Impact Fees Act requires that the impact fee achieve an equitable allocation of costs borne in the past and to be borne in the future in comparison to the benefits already received and yet to be received. Current Spanish Fork City residents have paid for the existing public safety infrastructure through impact fees, sales tax bonds and the general fund. Property owners of vacant, undeveloped land have not paid impact fees and sales tax payments are not attributable to vacant undeveloped land. Spanish Fork City does not allocate property tax revenues to fund capital infrastructure. A credit for past payments on vacant undeveloped property is not appropriate.

The act also requires the City to distribute credits to developers if improvements included in the IFFP will eventually be funded by future fees, so that new development is not required to pay twice for the same improvement.

System Improvements Related To New Development/Impact Fee Calculation

The total recommended public safety impact fee per capita is $111.07. The average single family household size in Spanish Fork is 3.75, resulting in a single-family residential unit impact fee of $416.50. The actual demand and impact on the public safety system from each new development is correlated with floor area in square feet or number of units protected. The fee is based on average household size by type of dwelling unit and 1,000 SF of non-residential building.

The impact fee calculation is based on the following formulas:

SINGLE FAMILY/TOWNHOME RESIDENTIAL IMPACT FEE = (# OF UNITS * 3.75) * $111.07

DUPLEX/MULTI FAMILY RESIDENTIAL IMPACT FEE = (# OF UNITS * 2.26) * $111.07
NON-RESIDENTIAL IMPACT FEE = (# OF SF/1,000) * $487.98

The standard impact can be reduced in response to specific project conditions and unusual circumstances. A developer may submit studies and data that show a need for fee adjustment based on the impact of new development on service levels. In the event that a developer demonstrates that actual impact will differ from the impact identified based on occupancy, the calculation will establish the anticipated impact in relation to the value per capita or per square foot.

4.10.08.040 Impact Fee Schedule

The public safety impact fee is charged at the time a building permit is issued. Table 33 is the proposed public safety impact fee schedule.

Table 33
Public Safety Impact Fee Schedule

Land Use	Average Occupation	Unit	Fee
Single-Family/Townhome	3.75	DU	$ 416.50
Duplex/Multi-Family	2.26	DU	$ 251.01
Non-Residential		1,000 SF	$ 487.98

Source: GSBS Richman

Proportionality

The impact fees as proposed are roughly proportional to the impact from new development based on current utilization patterns and occupancy to serve different types of development.

Manner of Financing

Impact fees will be used to achieve the established impact fee eligible public safety LOS. To the extent that City residents wish to improve the current LOS, system-wide improvements beyond those funded through impact fees will be paid for through other funding mechanisms such as general funds, bonds, grants and donations.

Credits Against Impact Fees

Credits may also be attributed to developers constructing, directly funding, or donating IFFP improvements in lieu of impact fees, including the dedication of land for improvements. To be eligible for a credit, a developer-funded project must be included in the IFFP, and the City must approve the project prior to construction of the improvements. This situation does not apply to development exactions intended to offset density or as a condition for development.

At the discretion of the City impact fees may be adjusted for low-income housing, subject to the identification of alternative sources of funding.

Extraordinary Costs and Time/Price Differential

Extraordinary costs to service new public safety facilities are not anticipated. Current costs are used to calculate the cost of new system infrastructure required to serve new development.

4.10.09 Transportation Impact Fee

4.10.09.010 Service Area

The transportation network in Spanish Fork City is interconnected. System level improvements are focused on capacity on arterials and collectors and intersection improvements. For this reason a single, city-wide service area is used to calculate the Spanish Fork City Transportation Impact Fee.

4.10.09.020 Impact Fee Facilities Plan (IFFP)

The IFFP identifies facilities with existing excess capacity and the required future facilities to serve anticipated new development that have been completed, budgeted for, or bonded for to meet the level of service (LOS). Table 34 shows the projects included in the transportation IFFP.

Table 34
Impact Fee Facilities Plan

Project Location	Approx. Time Frame	Construction Cost	Cost to Development For the Next 10 Years	% Capacity Used by Existing Users	% Capacity for Development For the Next 10 Years
Eagle Cove Widening	2018	$ 246,236	$ 246,236	0.00%	100.00%
Newport Village Widening	2018	$ 704,341	$ 704,341	0.00%	100.00%
Canyon Vista Widening	2018	$ 24,824	$ 24,824	0.00%	100.00%
Vincent Ridge - 1700 East	2018	$ 448,541	$ 448,541	0.00%	100.00%
Master Plan and Impact Fee Studies	2018	$ 89,400	$ 89,400	0.00%	100.00%
1000 N 400 E Signal	2018	$ 25,000	$ 25,000	0.00%	100.00%
920 S Wall & Landscape	2018	$ 200,000	$ 200,000	0.00%	100.00%
Volunteer Dr Widening	2018	$ 525,000	$ 525,000	0.00%	100.00%
Canyon Creek Guardrail	2018	$ 135,000	$ 135,000	0.00%	100.00%
Total		$ 2,398,341	$ 2,398,341		

Source: Spanish Fork City

The list includes projects required to meet increased trips in and through Spanish Fork City and maintain LOS C as modeled by the Mountainland Association of Governments Travel Demand Model.

Maximum allowable impact fee

The projects included in the IFFP are required to accommodate approximately 16,500 new PM peak hour trips from new development resulting from projected growth. The maximum allowable impact fee per PM peak hour trip is shown in Table 35.

Table 35
Maximum Allowable Impact Fee Calculation

	Roadway
Total Value of Excess Capacity	$ 7,521,397.21
Total Cost of IFFP	$ 2,398,341.14
Average Increase of PM Peak Hour Trips per Year *	1,650.00
# of New PM Peak Hour Trips	16,500.00
"Buy-in" Cost/PM Peak Hour Trip	$ 455.84
Cost/PM Peak Hour Trip	$ 145.35
Maximum Allowable Impact Fee/PM Peak Hour Trip	$ 601.20

Source: Horrocks, GSBS Richman
*Based on the MAG Traffic Demand Model

4.10.09.030 Impact Fee Credits

Existing Facilities

The Impact Fees Act requires that the impact fee achieve an equitable allocation of costs borne in the past and to be borne in the future in comparison to the benefits already received and yet to be received. Current Spanish Fork City residents have paid for the existing transportation infrastructure through grants, general fund and Class B road funds. Spanish Fork City does not allocate property tax revenues to fund capital infrastructure. A credit for past payments on vacant undeveloped property is not appropriate.

The act also requires the City to distribute credits to developers if improvements included in the IFFP will eventually be funded by future fees, so that new development is not required to pay twice for the same improvement. A credit to the impact fee for future funds may be required at the time that the source of funds is identified.

System Improvements Related To New Development/Impact Fee Calculation

The total recommended transportation impact fee per PM peak hour trip is $601.20. According to ITE, the average single family household generates 0.5 single way PM peak hour trips for a single-family residential unit impact fee of $300.60. The actual demand and impact on the transportation system from each new development is related to the land use and number of trips generated by the specific use. The ITE Trip Generation Manual provides an estimate of trips generated by land use type based on surveys and studies across the country. The ITE PM peak hour trip rates count the number of times a car crosses a driveway, essentially "double counting" the trip by counting arrival and departure. For this reason, the PM peak hour trips are adjusted by 50 percent. An additional adjustment to PM peak hour trips by land use is an ITE provided adjustment for primary versus "pass-by" trips. This adjustment accounts for trips with multiple stops. Table 36 provides the ITE codes and adjusted PM peak hour trip rates by land use. The single family residential rate is the ERU on which the impact fee by land use will be based.

Table 36
Spanish Fork City Trip Rates Per Land Use

Land Use	ITE Code	Unit	Adjusted PM Peak Trips	Primary Trip Factor	Peak ERU
Residential					
Single Family	210	Dwelling Unit	0.500	1.00	1.0000
Multi Family	220	Dwelling Unit	0.335	1.00	0.6700
Mobile Home	240	Dwelling Unit	0.300	1.00	0.6000
Assisted Living	254	Bed	0.145	1.00	0.2900
Lodging					
Hotel	310	Room	0.300	1.00	0.6000
Motel	320	Room	0.290	1.00	0.5800
Industrial					
Light Industrial	110	1000 sq ft	0.485	1.00	0.9700
Manufacturing	140	1000 sq ft	0.365	1.00	0.7300
Warehousing	150	1000 sq ft	0.225	1.00	0.4500
Mini-Warehouse	151	1000 sq ft	0.145	1.00	0.2900
Recreational					
Golf Course	430	Hole	1.460	1.00	2.9200
Multiplex Movie Theater	445	Seat	2.455	1.00	4.9100
Health/Fitness Club	492	1000 sq ft	1.765	1.00	3.5300

Institutional					
Elementary School	520	1000 sq ft	0.605	1.00	1.2100
Middle School/Junior High School	522	1000 sq ft	0.595	1.00	1.1900
High School	530	1000 sq ft	0.485	1.00	0.9700
Church	560	1000 sq ft	0.275	1.00	0.5500
Day Care Center	565	1000 sq ft	6.170	1.00	12.3400
Medical					
Hospital	610	1000 sq ft	0.465	1.00	0.9300
Nursing Home	620	1000 sq ft	0.370	1.00	0.7400
Animal Hospital/Veterinary Clinic	640	1000 sq ft	2.360	1.00	4.7200
Office					
General Office Building	710	1000 sq ft	0.745	1.00	1.4900
Medical/Dental Office Building	720	1000 sq ft	1.785	1.00	3.5700
Retail					
Building Materials and Lumber	812	1000 sq ft	2.245	0.74	3.3226
Free-standing Discount Superstore	813	1000 sq ft	2.175	0.72	3.1320
Specialty Retail	814	1000 sq ft	3.410	0.66	4.5012
Free-standing Discount Store	815	1000 sq ft	2.490	0.83	4.1334
Hardware/Paint Store	816	1000 sq ft	2.420	0.74	3.5816
Garden Center/Nursery	817	1000 sq ft	3.470	0.74	5.1356
Shopping Center	820	1000 sq ft	1.855	0.66	2.4486
New Car Sales	841	1000 sq ft	1.310	0.72	1.8864
Automobile Parts Sales	843	1000 sq ft	2.990	0.57	3.4086
Tire Store	848	1000 sq ft	2.075	0.72	2.9880
Supermarket (Free Standing)	850	1000 sq ft	4.740	0.64	6.0672
Convenience Market (24hrs)	851	1000 sq ft	26.205	0.39	20.4399
Discount Club	857	1000 sq ft	2.090	0.77	3.2186
Home Improvement Superstore	862	1000 sq ft	1.165	0.52	1.2116
Department Store	875	1000 sq ft	0.935	0.66	1.2342
Apparel Store	876	1000 sq ft	1.915	0.66	2.5278
Pharmacy/Drug Store (No Drive-Thru)	880	1000 sq ft	4.200	0.47	3.9480

Pharmacy/Drug Store (Drive-Thru)	881	1000 sq ft	4.955	0.51	5.0541
Furniture Store	890	1000 sq ft	0.225	0.47	0.2115
Video Rental Store	896	1000 sq ft	6.800	0.66	8.9760
Services					
Bank, Drive-Thru	912	1000 sq ft	12.150	0.53	12.8790
Restaurant - Quality	931	1000 sq ft	3.745	0.56	4.1944
Restaurant - High Turnover	932	1000 sq ft	4.925	0.57	5.6145
Restaurant - Fast Food w/ Drive-Thru Window	934	1000 sq ft	16.325	0.50	16.3250
Quick Lubrication (Servicing Positions)	941	Bay	2.595	0.58	3.0102
Automobile Care Center	942	1000 sq ft	1.555	0.72	2.2392
Automobile Parts and Service Center	943	1000 sq ft	2.230	0.57	2.5422
Gas Station (Fueling Positions)	944	Fuel Pump	6.935	0.58	8.0446
Gas Station with Conv Mrkt (Fueling Positions)	945	Fuel Pump	6.755	0.44	5.9444
Self-Service Car Wash (Stall)	947	Bay	2.770	0.58	3.2132

Source: ITE

The impact fee schedule should be used with caution. The ITE Trip Generation Manual provides detailed PM peak hour and primary trip factors for a wide variety of land uses. The list included here is not comprehensive. The ITE Trip Generation Manual should be consulted as necessary. The impact fee calculation is based on the following formulas:

IMPACT FEE = (ITE PM PEAK HOUR TRIPS/2) / SINGLE FAMILY RESIDENTIAL ITE PM PEAK HOUR TRIPS * PRIMARY TRIP FACTOR * $601.20

The standard impact can be reduced in response to specific project conditions and unusual circumstances. A developer may submit studies and data that show a need for fee adjustment based on the impact of new development on service levels. In the event that a developer demonstrates (at their cost) that actual impact will differ from the impact identified based on occupancy (most commonly done through traffic counts at similar business locations), the calculation will establish the anticipated impact in relation to the value per capita or per square foot. If the

particular use cannot be sufficiently found in the ITE manual, the City will perform a traffic study.

4.10.09.040 Impact Fee Schedule

The transportation impact fee is charged at the time that building permit is issued. Table 37 is the proposed transportation impact fee schedule.

Table 37
Spanish Fork City Trip Rates per Land Use

Land Use	ITE Code	Unit	Peak ERU	Impact Fee/Unit
Residential				
Single Family	210	Dwelling Unit	1	$300.60
Multi Family	220	Dwelling Unit	0.67	$201.40
Mobile Home	240	Dwelling Unit	0.6	$180.36
Assisted Living	254	Bed	0.29	$87.17
Lodging				
Hotel	310	Room	0.6	$180.36
Motel	320	Room	0.58	$174.35
Industrial				
Light Industrial	110	1000 sq ft	0.97	$291.58
Manufacturing	140	1000 sq ft	0.73	$219.44
Warehousing	150	1000 sq ft	0.45	$135.27
Mini-Warehouse	151	1000 sq ft	0.29	$87.17
Recreational				
Golf Course	430	Hole	2.92	$877.75
Multiplex Movie Theater	445	1000 sq ft	4.91	$1,475.95
Health/Fitness Club	492	1000 sq ft	3.53	$1,061.12
Institutional				
Elementary School	520	1000 sq ft	1.21	$363.73
Middle School/Junior High School	522	1000 sq ft	1.19	$357.71
High School	530	1000 sq ft	0.97	$291.58
Church	560	1000 sq ft	0.55	$165.33
Day Care Center	565	1000 sq ft	12.34	$3,709.40
Medical				
Hospital	610	1000 sq ft	0.93	$279.56
Nursing Home	620	1000 sq ft	0.74	$222.44

Animal Hospital/Veterinary Clinic	640	1000 sq ft	4.72	$1,418.83
Office				
General Office Building	710	1000 sq ft	1.49	$447.89
Medical/Dental Office Building	720	1000 sq ft	3.57	$1,073.14
Retail				
Building Materials and Lumber	812	1000 sq ft	3.3226	$998.77
Free-standing Discount Superstore	813	1000 sq ft	3.132	$941.48
Specialty Retail	814	1000 sq ft	4.5012	$1,353.06
Free-standing Discount Store	815	1000 sq ft	4.1334	$1,242.50
Hardware/Paint Store	816	1000 sq ft	3.5816	$1,076.63
Garden Center/Nursery	817	1000 sq ft	5.1356	$1,543.76
Shopping Center	820	1000 sq ft	2.4486	$736.05
New Car Sales	841	1000 sq ft	1.8864	$567.05
Automobile Parts Sales	843	1000 sq ft	3.4086	$1,024.63
Tire Store	848	1000 sq ft	2.988	$898.19
Supermarket (Free Standing)	850	1000 sq ft	6.0672	$1,823.80
Convenience Market (24hrs)	851	1000 sq ft	20.4399	$6,144.23
Discount Club	857	1000 sq ft	3.2186	$967.51
Home Improvement Superstore	862	1000 sq ft	1.2116	$364.21
Department Store	875	1000 sq ft	1.2342	$371.00
Apparel Store	876	1000 sq ft	2.5278	$759.86
Pharmacy/Drug Store (No Drive-Thru)	880	1000 sq ft	3.948	$1,186.77
Pharmacy/Drug Store (Drive-Thru)	881	1000 sq ft	5.0541	$1,519.26
Furniture Store	890	1000 sq ft	0.2115	$63.58
Video Rental Store	896	1000 sq ft	8.976	$2,698.19
Services				
Bank, Drive-Thru	912	1000 sq ft	12.879	$3,871.43
Restaurant - Quality	931	1000 sq ft	4.1944	$1,260.84
Restaurant - High Turnover	932	1000 sq ft	5.6145	$1,687.72
Restaurant - Fast Food w/ Drive-Thru Window	934	1000 sq ft	16.325	$4,907.30
Quick Lubrication (Servicing Positions)	941	Bay	3.0102	$904.87
Automobile Care Center	942	1000 sq ft	2.2392	$673.10

Automobile Parts and Service Center	943	1000 sq ft	2.5422	$764.19
Gas Station (Fueling Positions)	944	Fuel Pump	8.0446	$2,418.21
Gas Station with Conv Mrkt (Fueling Positions)	945	Fuel Pump	5.9444	$1,786.89
Self-Service Car Wash (Stall)	947	Bay	3.2132	$965.89

Source: ITE; GSBS

Proportionality

The impact fees as proposed are roughly proportional to the impact from new development based on current utilization patterns and ITE code by land use to serve different types of development.

Manner of Financing

Impact fees will be used to achieve the proposed impact fee eligible transportation LOS. To the extent that City residents wish to improve the current LOS, system-wide improvements beyond those funded through impact fees will be paid for through other funding mechanisms such as general funds, bonds, grants and donations.

Credits Against Impact Fees

Credits may also be attributed to developers constructing, directly funding, or donating IFFP improvements in lieu of impact fees, including the dedication of land for improvements. To be eligible for a credit, a developer-funded project must be included in the IFFP, and the City must approve the project prior to construction of the improvements. This situation does not apply to development exactions intended to offset density or as a condition for development.

At the discretion of the City impact fees may be adjusted for low-income housing, subject to the identification of alternative sources of funding.

Extraordinary Costs and Time/Price Differential

Extraordinary costs to service new transportation facilities are not anticipated. Current costs are used to calculate the cost of new system infrastructure required to serve new development.

4.10.10 Parks/Trails/Recreation Impact Fee Analysis

4.10.10.010 Service Area

The community parks, trails, and recreation network in Spanish Fork City is available to all residents regardless of the neighborhood they live in. System-level improvements are focused on capacity to provide open space alternatives throughout the City. For this reason a single, city-wide service area is used to calculate the Spanish Fork City Parks Impact Fee.

4.10.10.020 Impact Fee Facilities Plan (IFFP)

The City established the park LOS in 2011 at 4.75 developed park acres per 1,000 people. The City established the trails LOS in 2018 at 1,818 feet per 1,000 people. The impact fee will be set to help the City maintain this LOS. The IFFP identifies facilities that are on the City's radar to complete to serve anticipated new residential development at the established level of service (LOS).

The City has utilized impact fees to keep the current LOS as close as possible to the established LOS given the high variability of development, available land, and feasibility. The City has plans to use impact fees within the required timeframe to acquire and develop additional parks to maintain its established level of service.

Table 38 shows the projects included in the parks, trails, and recreation IFFP.

Table 38
Parks and Trails IFFP
https://drive.google.com/open?id=1WvM-G2IwphpnABmlvU0CXwKokXk7_0k_

The Spanish Fork Parks and Trails IFFP's purpose is to maintain the LOS by planning for and constructing community parks and expanding existing parks as impact fee funds are available and development occurs within the City. Due to the varying nature of development, the exact number, location, size, contents, and value of each park and trail will differ, but the cost to each resident to maintain the level of service will be the same. These funds will be expended in accordance with the timing rules of the impact fee act.

4.10.10.030 Impact Fee Credits

Existing Facilities

The Impact Fees Act requires that the impact fee achieve an equitable allocation of costs borne in the past and to be borne in the future in comparison to the benefits already received and yet to be received. Current Spanish Fork City residents have paid for the existing parks, trails and recreation infrastructure through grants, impact fees and general fund. Spanish Fork City does not allocate property tax revenues to fund capital infrastructure. A credit for past payments on vacant undeveloped property is not appropriate. The City will continue to seek grants and other funds to supplement park and trail development activities.

Owners of developable property who contributed to the cost of the existing parks, trails, and recreation system through property taxes are entitled to a credit against impact fees to the roughly equal to their contribution.

The act also requires the City to distribute credits to developers if improvements included in the IFFP will eventually be funded by future fees, so that new development is not required to pay twice for the same improvement. A credit to the impact fee for future funds is not required.

System Improvements Related To New Development/Impact Fee Calculation

The total recommended park, trail and recreation impact fee per capita is $1,066.51. The average single family household size in Spanish Fork is 3.75, resulting in a single-family residential unit impact fee of $3,999.41. The actual demand and impact on the park, trail, and recreation system from each new development is correlated with the type of unit.

The impact fee calculation is based on the following formulas:

*SINGLE FAMILY/TOWNHOME RESIDENTIAL IMPACT FEE = (# OF UNITS * 3.75) * $1,060.84*
*DUPLEX/MULTI FAMILY RESIDENTIAL IMPACT FEE = (# OF UNITS * 2.26) * $1,060.84*

The standard impact can be reduced in response to specific project conditions and unusual circumstances. A developer may submit studies and data that show a need for fee adjustment based on the impact of new development on service levels. In the event that a developer demonstrates that actual impact will differ from the

impact identified based on occupancy, the calculation will establish the anticipated impact in relation to the value per capita.

4.10.10.040 Impact Fee Schedule

The park, trail, and recreation impact fee is charged at the time a building permit is issued. Table 39 shows the proposed park, trail, and recreation impact fee schedule.

Table 39
Park, Trail, & Recreation Impact Fee Schedule

Land Use	Average Occupation	Unit	Fee
Single-Family/Townhome	3.75	DU	$3,978.15
Duplex/Multi-Family	2.26	DU	$2,415.80
Non-Residential		1,000 SF	$0.00

Source: GSBS Richman

Proportionality

The impact fees as proposed are roughly proportional to the impact from new development based on current utilization patterns and household size to serve residential development. Park impact fees are charged only to residential development as parks are, generally, located and designed to serve the City's residential population. Although non-residential uses benefit from the presence of parks in the City, the nexus of benefit has not been established.

Manner of Financing

Impact fees will be used to achieve the established impact-fee eligible park, trail and recreation LOS. To the extent City residents wish to improve the current LOS, system-wide improvements beyond those funded through impact fees will be paid for through other funding mechanisms such as general funds, bonds, grants and donations.

Credits Against Impact Fees

Credits may also be attributed to developers constructing, directly funding, or donating IFFP improvements in lieu of impact fees, including the dedication of land for improvements. To be eligible for a credit, a developer-funded project must be included in the IFFP, and the City must approve the project prior to construction of

the improvements. This situation does not apply to development exactions intended to offset density or as a condition for development.

At the discretion of the City impact fees may be adjusted for low-income housing, subject to the identification of alternative sources of funding. The standard impact can also be reduced in response to specific project conditions and unusual circumstances. A developer may submit studies and data that show a need for fee adjustment based on the impact of new development on service levels.

Extraordinary Costs and Time/Price Differential

Extraordinary costs to service new park, trail and recreation facilities are not anticipated. Current costs are used to calculate the cost of new system infrastructure required to serve new development.

4.10.10.050 Adoption, Accounting, Expenditure, and Refunds

Adoption

The Utah Impact Fees Act requires the preparation of an IFFP, impact fee analysis and impact fee enactment prior to adoption of an ordinance adopting or amending impact fees.

The IFFP for power, storm water, drinking water, pressurized irrigation, wastewater, public safety transportation, and parks/trails/recreation facilities were prepared to identify existing excess capacity, existing deficiencies, current and proposed LOS and newly constructed, budgeted, or bonded facilities that were required to serve new development in Spanish Fork City.

The written impact fee analysis, using the analysis from the IFFP, identifies the impacts placed on facilities by development activity and how the impacts are related to new development. The analysis also calculates the roughly proportional share of costs of each facility identified in the IFFP attributable to new development and establishes the relative benefit each group will receive from the improvement. The analysis also includes an executive summary of the impact fee analysis providing a brief overview of the impact fee structure, methodology and cost basis used.

The impact fee enactment must be adopted by the City Council to enact the proposed fees. The ordinance may not impose a fee higher than the maximum legal fee defined in the written analysis, but may adopt a fee that is lower than the maximum fee. In addition, the ordinance must:

- establish one or more service areas
- include a schedule of the impact fees or the formula by which the fee is derived
- include provisions allowing the City to adjust or modify the fee to take into account any changes or unusual circumstances to ensure that the fee is administered fairly
- include provisions to adjust the fee if independent research or studies determine that it should be different
- include a provision allowing charter and public schools to request the inclusion of facilities on the IFFP and in the calculation of the impact fee

The Ordinance may be adopted following a fourteen (14) day notice period and public hearing. Copies of the proposed Ordinance, written IFFP and Impact Fee Analysis must be made available to the public during the 14-day notice period for public review and inspection in designated public places including the City offices and any public libraries within the jurisdiction. A public hearing shall be held at the end of the 14-day notice period, at which point the Council may adopt, amend and adopt, or reject the Impact Fee Ordinance and proposed fee schedule.

Accounting

The Impact Fees Act requires that any entity imposing impact fees establish an interest bearing ledger account for each type of public facility for which an impact fee is collected. All impact fee receipts must be deposited into the appropriate account. Any interest earned in each account must remain in the corresponding account. At the end of each fiscal year, the City must prepare a report on each fund or account showing the source and amount of all monies collected, earned, and received by each account and each expenditure made from each account.

Expenditure

The City may only expend impact fees for system improvements identified in the IFFP. All funds collected must be spent or encumbered within six years of collection or the City must provide an extraordinary or compelling reason why the fees must

be held longer and provide an ultimate date by which the impact fees collected will be expended. Any fees retained beyond the six years without an extraordinary or compelling reason must be refunded. For the purposes of this analysis, it is assumed that the ultimate date by which impact fees will be spent is 2025. The improvements financed by impact fees must be owned and operated by the City or another local public entity with which the City has contracted or will contract for services and improvements that will be operated on the City's behalf.

Refunds

The City is required to refund any impact fees collected, plus interest earned since collection if:

1. A developer who has paid impact fees does not proceed with the development and has filed a written request for a refund,
2. The fees have not been spent or encumbered within six years, or
3. The new development which has paid impact fees has not created an impact upon the system.