WEST VALLEY CITY

IMPACT FEE ANALYSIS

Transportation, Storm Drainage, Public Safety, and
Parks, Trails & Recreation

COMPLETED BY:
GSBS Consulting

SUBMITTED:
November 13th, 2014

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.

The analysis in this document is based on the cost of projects identified in the Impact Fee Facilities Plan and quantifies the cost of providing system infrastructure facilities to anticipated new development at a proposed level of service that is comparable to the current level of service enjoyed by West Valley City's current property owners.

The following infrastructure types are addressed in this analysis and the accompanying Impact Fee Facilities Plan:

- Transportation
- Storm Drainage
- Public Safety
    - Fire Facilities
    - Fire Eligible Apparatus
    - Police Facilities
- Parks/Trails

The data used in this analysis were obtained from West Valley City, Salt Lake County Assessor's Office, the U.S. Census Bureau and the Utah State Governor's Office of Management and Budget, Demographics and Economic Analysis Division. Cost estimates on which the 2013 cost of facilities is based were obtained from designers, planners, engineers and architects working in the field.

An impact fee is a one-time fee, not a tax, 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 drain or at the time that 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 that anticipated new growth in West Valley City (19,300 new residents and 9,500,000 square feet of new non-residential development) in the study period 2013-2023 will require additional parks/trails acreage, additional road capacity, additional storm drainage capacity, fire and police facilities and fire apparatus.

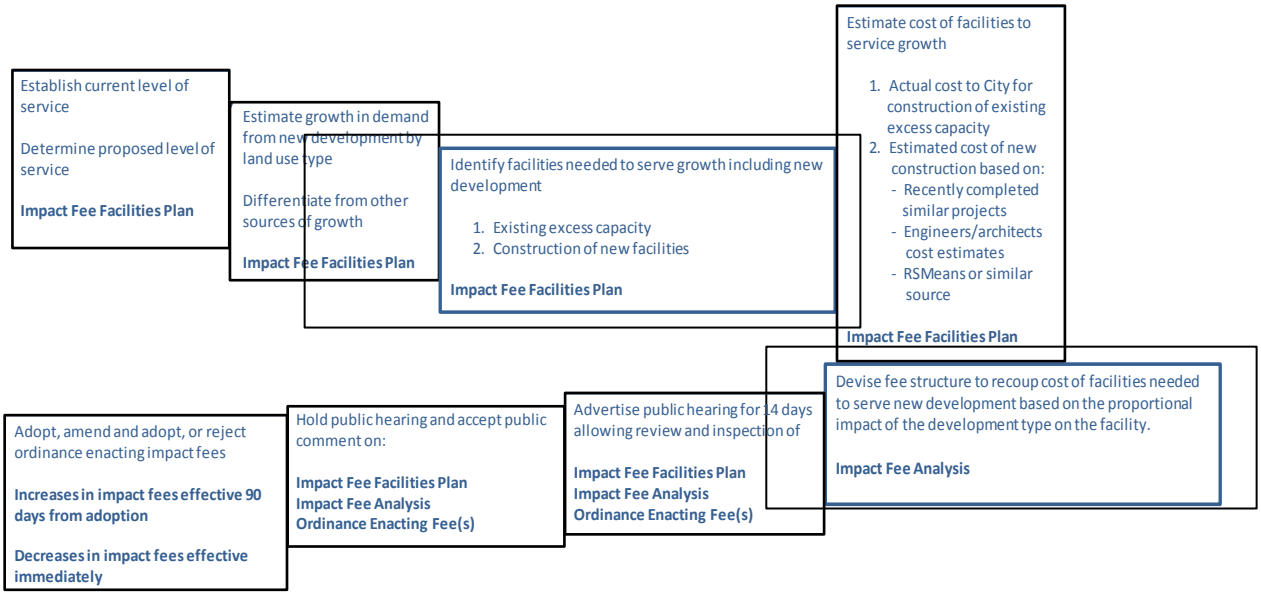

Figure 1 – Impact Fee Process

Tables ES-1 through ES-4 provide the maximum allowable impact fees for each infrastructure type. The maximum allowable fee is adjusted, where appropriate, to reflect the proportional impact of different land use types on facility infrastructure and for new development's contributions to existing infrastructure to calculate the final recommended impact fee identified in each infrastructure type section and Table ES-5.

Table ES-1: Transportation Maximum Allowable Impact Fee Calculation

	Roadway	Intersection
Total Cost of IFFP (2023)	$8,041,564	$2,195,563
# of New Peak Trips (2023) *	13,526	
Capacity Utilization Factor	0.92	
Cost/Peak Trip	$546.96	$149.34
Buy-in Cost	$777,684	
Buy-in Cost/Peak Trip	$57.50	
Maximum Allowable Impact Fee/Peak Trip	**$753.80**	

Source: InterPlan

** Based on the WFRC Traffic Demand Model*

Table ES-2: Stormwater Maximum Allowable Impact Fee Schedule by Drainage District

District	IFFP	Total Acres	Developable Acres	Impact fee/acre
Redwood	$0			No Fee
Decker	$0			No Fee
Jordan	$0			No Fee
Brighton	$0			No Fee
Taylorsville	$0			No Fee
Lee Creek	$0			No Fee
Riter	$1,457,391	7,232	1,233	$1,182
UT & SL Canal	$0			No Fee
Westridge *	$0			$1,182
Copper City	$0			No Fee
Oquirrh Shadows **	$21,084			$2,200
Coon Creek	$0			No Fee
Hercules	$0			No Fee
Lake Park **	$4,886			$1,400
Vistas **	$99,323			No Fee
Southridge	$0			No Fee

Source: West Valley City, SL Co. Assessor's Office, GSBS

** Westridge has been combined with the Riter District*

*** Existing reimbursement agreements, buy-in for previously installed system infrastructure*

Table ES-3: Public Safety Maximum Allowable Impact Fee

Facility Type	IFFP Cost	% Residential	Population Served	Fee Per Capita	% Non-Residential	New SF Served	Fee per 1,000 SF
Fire Facility	$1,572,636	27.5%	19,346	$22.35	72.5%	9,500,000	$120.02
Fire Apparatus	$800,850	0%	19,346	$0.00	72.5	9,500,000	$61.12
Police Facility	$3,698,143	27.5%	19,346	$52.57	72.5%	9,500,000	$282.23
Total	$6,071,629			$74.92			$463.37

Source: GSBS Richman

Table ES-4: Parks/Trails/Recreation Maximum Allowable Impact Fee

Classification	IFFP Cost	Population Served	Fee Per Capita
Neighborhood	$2,000,275	19,346	$103.39
Community	$4,931,548	19,346	$254.91
Undeveloped Land	$230,400	19,346	$11.91
Trails	$1,267,200	19,346	$65.50
Undeveloped Trails	$30,000	19,346	$1.55
Recreation Center Buy-In	$33,797,545	160,000	$211.23
Total Maximum Fee			$648.49

Source: GSBS Richman

The recommended impact fees for each facility type are identified in Table ES-5. 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 ES-5: Recommended Impact Fee Schedule

Facility Type	Service Area	Single-Family Residential	Multifamily Residential	General Commercial/ Industrial
Transportation (per unit residential/ per 1,000 SF nonresidential)	City-wide	$377	$234	Varies
Storm Water (per acre)	Riter/ Westridge	$1,182	$1,182	$1,182
	Oquirrh Shadows	$2,200	$2,200	$2,200
	Lake Park	$1,400	$1,400	$1,400
Fire Facility (per unit residential/ per 1,000 SF nonresidential)	City-wide	$80.68	$68.61	$120.02
Fire Apparatus (per unit residential/ per 1,000 SF nonresidential)	City-wide	$0.00	$0.00	$61.12
Police Facility (per unit residential/ per 1,000 SF nonresidential)	City-wide	$188.44	$160.25	$282.05
Parks/Trails/Recreation Center (per unit)	City-wide	$2,300.33	$1,956.23	$0

Source: GSBS

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 Fees Act, of the analysis included in this document.

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, the Wasatch Front Regional Council travel demand model was run using the current road network and 2013 traffic information. For the storm drain system each of the City's 16 drainage areas was evaluated separately. The City's current fire and police facilities were identified and mapped in relation to 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 a recreation center. The capacity of each was established based on the current population of West Valley City. For each facility type, a current level of service was established using current facilities and current population or level of development. The level of service was then calculated using anticipated future development levels to estimate the expected impact on the identified infrastructure. Table ES-6 provides a summary of the impact on or consumption of existing capacity by anticipated development activity.

Table ES-6: Summary of Impact of Development on Existing Facilities

	Current Residential LOS	Future LOS - No new facilities	% Difference
Transportation	D	E	N/A
Storm Drain - Riter/Westridge Basin	Limited System	No Available System	N/A
Fire Facilities	147.985	129.150	-13%
Fire Apparatus	$15.71	$13.71	-13%
Police Facilities	257.292	224.545	-13%
Parks/Trails	1.532	1.337	-13%
Recreation Center	0.603	0.603	0%

Source: WVC; GSBS

(b) Identify the anticipated impact on system improvements required by the anticipated development activity to maintain the established level of service for each public facility;

As seen in Table ES-6, the level of service for both current and future residents and businesses will erode for most facility types if additional facilities are not built. West Valley City has established the proposed LOS based on the current LOS, therefore facilities were identified for each infrastructure type to maintain the current level of service for current property owners and provide the same level of service 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 ES-7 identifies the value of existing excess capacity available to new development and required improvements needed to achieve the proposed level of service for each facility type.

Table ES-7: Summary of Cost of Facilities to Achieve LOS

	Existing Excess Capacity	New Facilities
Transportation	$777,684	$10,237,127
Storm Drain - All Basins	$25,970	$1,457,391
Fire Facilities	$0	$1,572,636
Fire Apparatus	$0	$800,850
Police Facilities	$0	$3,698,143
Parks/Trails	$0	$8,459,423
Recreation Center	$5,776,423	$0

Source: WVC; GSBS

(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 Impact Fee Facilities Plan 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 2013 to 2023 planning horizon. Based on anticipated new population of 19,346 people in 7,939 new households and 9,500,000 square feet of new 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 future facilities. Several existing facilities providing services to existing property owners are funded with bonds. To the extent that future development will contribute property taxes to the repayment of existing bonds, a credit has been calculated. Table ES-8 identifies the credits calculated for the infrastructure types with outstanding debt service.

Table ES-8: Impact Fee Credits

	Residential Credit/per capita	% of Recommended Impact Fee	Non-Residential Credit/1,000 SF	% of Recommended Impact Fee
Police Facilities	(0.37)	0.70%	($0.18)	0.06%
Recreation Facility	($11.28)	1.77%	NA	NA

Source: GSBS

(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 three of the four infrastructure types analyzed. Table ES-9 summarizes the total value of the facilities with existing excess capacity, the value of existing excess capacity and the value of the excess capacity available to new development in the period 2013 – 2023. In the case of the Oquirrh Shadows and Lake Park storm drain service areas, existing excess capacity and the value of the capacity per acre was established at construction and included in the applicable reimbursement agreements. An additional consideration relating to storm drainage infrastructure is the creation of drainage systems specific to each drainage basin. This means that there is no "flow through" storm water that isn't accounted for as a part of the development process. By definition, development of the hardscapes and buildings necessary for development creates the need for the infrastructure.

Table ES-9: Summary of Existing Excess Capacity

	Total Cost of Facilities	Value of Existing Excess Capacity	Value of Impact Fee Eligible Capacity
Transportation	$8,196,514	$909,883	$777,684
Storm Drainage	$25,970		$25,970
Public Safety	$0	$0	$0
Parks/Trails	$0	$0	$0
Recreation Center	$33,797,545	$5,776,423	$4,086,546
Total	$42,020,029	$6,686,306	$4,890,200

Source: WVC, GSBS

(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 transportation, storm drainage, public safety, parks and trails facilities required to achieve the proposed LOS. The projects were identified from larger lists of projects needed to maintain current infrastructure or address existing deficiencies. The IFFP for each facility type includes only the projects needed to serve new development at the proposed LOS. The cost for each of the system improvements were determined based on recently completed projects, current engineering or architectural estimates or based on values identified in RSMeans.

(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 Impact Fee Facilities Plan 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;

Using actual cost of construction, where available or estimates based on engineering or architectural estimates or RSMeans as appropriate, the cost of system improvements was identified.

(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 facility, by such means as user charges, special assessments, or payment from the proceeds of general taxes;

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. West Valley City will continue to fund transportation needs from a variety of sources including the share of road capacity costs associated with new development. For storm drain 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 existing system.

For public safety facilities a combination of general fund and bonding revenue sources have been used to construct current infrastructure. For some future facilities, bonding may be appropriate. A credit to the impact fee for future facilities has been calculated for current bonds, if bonds are issued in the future an additional credit may be appropriate. 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. A bond was issued to fund construction of the Family Fitness Center. The Center is intended to serve the community through "build-out" and therefore new residential development will "buy-in" to the fitness center. A credit for the property tax paid on existing undeveloped property that will be developed has been calculated and deducted from the recommended impact fee.

(e) the relative extent to which development activity will contribute to the cost of existing public facilities and system improvements in the future;

An evaluation of each project on the capital facilities plan for each infrastructure type was completed. For transportation only projects that increased capacity of the road segment or intersection were included on the IFFP. The remaining projects will be funded with Class C road and other similar sources. New development does not directly contribute to these funds (although drivers of vehicles do). For storm drainage, the proportion of the new system not included on the current IFFP (17 percent of the cost) the funding sources include current impact fee balances and future impact fee collections beyond 2013 as well as some storm drain utility rates.

For public safety, future construction of a new public safety building and main police station may require the issuance of bonds. For that portion of the new building that will replace existing square footage, a credit to the impact fee, calculated at the time that the bonds are issued, will be required if property taxes are used to repay the bond. For parks and trails, property tax bonds are not one of the likely funding sources for future facilities. If bonds or property tax are used in the future, a credit should be calculated.

(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 six 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.

Certification

"I certify that the attached impact fee facilities plan:

1. includes only the costs of public facilities that are:
    a. allowed under the Impact Fees Act; and
    b. actually incurred; or
    c. projected to be incurred or encumbered within six years after the day on which each impact fee is paid;

2. does not include:
    a. costs of operation and maintenance of public facilities;
    b. costs for qualifying public facilities that will raise the level of service for the facilities, through impact fees, above the level of service that is supported by existing residents; or
    c. an expense for overhead, unless the expense is calculated pursuant to a methodology that is consistent with generally accepted cost accounting practices and the methodological standards set forth by the federal Office of Management and Budget for federal grant reimbursement; and

3. complies in each and every relevant respect with the Impact Fees Act."

_____

(Christine C. Richman, GSBS Richman Consulting)

Transportation Impact Fee

Service Area

The transportation network in West Valley 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 West Valley City Transportation Impact Fee.

Impact Fee Facilities Plan

The Transportation IFFP identified a total of approximately$777,500 in existing excess capacity and $10.2 million in new impact fee funded projects to achieve the proposed level of service for new development. The Transportation IFFP has three parts. Table 1 is the Transportation IFFP for increased road capacity to accommodate projected new development in West Valley City.

Table 1: Roadway IFFP

Street	Limits		Total Cost	Cost of Existing Capacity Deficiencies	Cost of Through Traffic	IFFP Cost
	From	To				
4000 W	4100 S	4180 S	$90,488	$59,930	$22,622	$7,936
4000 W	4180 S	4340 S	$338,513	$224,196	$84,628	$29,689
4000 W	4340 S	4360 S	$63,700	$42,188	$15,925	$5,587
4000 W	4360 S	4400 S	$47,250	$31,294	$11,813	$4,143
4800 W	2400 S	Lake Park Blvd	$1,219,050	$0	$304,763	$914,287
4800 W	3200 S	3300 S	$192,488	$0	$48,122	$144,366
Parkway Blvd	5630 W	7200 W	$2,629,663	$0	$657,416	$1,972,247
2400 S	2700 W	3200 W	$1,451,520	$0	$362,880	$1,088,640
2400 S	5600 W	6400 W	$2,160,900	$0	$540,225	$1,620,675
2400 S	6800 W	7200 W	$2,250,000	$0	$562,500	$1,687,500
6200 S	MVC	SR-111	$755,325	$0	$188,831	$566,494
		Total Roads	*$11,198,897*	*$357,608*	*$2,799,725*	*$8,041,564*

Source: InterPlan

Table 2 is the intersection IFFP for increased capacity at major intersections to accommodate projected new development in West Valley City.

Table 2: Intersections IFFP

East/West	North/South	Total Cost	Cost of Through Traffic	IFFP Cost
3100 S	3450 W	$180,077	$59,353	$120,724
3100 S	4800 W	$405,077	$133,513	$271,564
3100 S	6400 W	$53,077	$17,494	$35,583
3650 S	3200 W	$53,077	$17,494	$35,583
4100 S	2200 W	$38,077	$12,550	$25,527
4100 S	3200 W	$180,077	$59,353	$120,724
4100 S	4800 W	$307,077	$101,213	$205,864
4100 S	5400 W	$325,077	$107,145	$217,932
4100 S	6000 W	$786,077	$259,091	$526,986
4700 S	3200 W	$165,077	$54,409	$110,668
4715 S	4520 W (Dartmouth Dr.)	$165,077	$54,409	$110,668
4700 S	4800 W	$165,077	$54,409	$110,668
4700 S	6400 W	$452,077	$149,005	$303,072
	Total Intersections	*$3,275,001*	*$1,079,438*	*$2,195,563*

Source: InterPlan

In addition to projects on the IFFP to be built or encumbered in the next six years, West Valley City has several roadways that have existing excess capacity to accommodate increased utilization attributable to new development. Table 3 identifies the impact fee eligible costs associated with existing system-level infrastructure with available excess capacity.

Table 3: Existing Excess Capacity Buy-in Calculation

Street	Limits		2013 Vol	2023 Vol	2023 Vol from WVC	Project Cost	2023 Buy-In Eligible Cost
	From	To					
3100 S	Redwood Rd	2700 W	12,553	13,985	1,074	$870,165	$66,826
3100 S	2700 W	3200 W	8,890	10,275	1,038	$435,083	$43,953
3100 S	3200 W	3600 W	9,376	10,919	1,311	$435,083	$52,239
5200 W	3500 S	4100 S	3,529	4,164	540	$1,835,030	$237,972
6000 W	4100 S	4400 S	2,903	3,082	170	$395,279	$21,803
6000 W	4400 S	4700 S	1,684	1,857	165	$379,777	$33,744
6400 W	4300 S	4700 S	3,201	4,091	846	$325,500	$67,312
6400 W	4700 S	5400 S	3,179	3,777	568	$556,652	$83,712
4700 S	5600 W	6400 W	62,140	35,370	1,615	$471,739	$21,540
7200 W	Parkway Blvd	3100 S	18,568	18,637	59	$489,542	$1,550
7200 W	3100 S	3500 S	13,926	14,256	281	$717,995	$14,152
Decker Lake Dr.	Parkway Blvd	2770 S	2,808	3,299	417	$213,352	$26,968
Decker Lake Dr.	2770 S	3100 S	2,564	3,130	481	$574,408	$88,272
Decker Lake Dr.	3100 S	3500 S	20,487	21,380	759	$496,909	$17,641
			Total Buy-In			*$8,196,514*	*$777,684*

Source: InterPlan

The approximately $10.2 million in new transportation facilities will achieve the proposed LOS defined as functional LOS D for peak PM volumes. Peak PM volumes were modeled for the current and future situations using the Wasatch Front Regional Council traffic model.

West Valley City is expected to continue to grow as regional population increases. West Valley City is expected to grow by approximately 19,300 people and 9,500,000 SF in non-residential space in the period 2013 to 2023.

Proportionality

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 West Valley City residents have paid for the existing transportation infrastructure through impact fees and taxes. Property owners of vacant, undeveloped land have paid property taxes at a level necessary to fund ongoing operations. West Valley City does not allocate property tax revenues to fund capital infrastructure. A credit for past property tax payments on vacant undeveloped property is not appropriate for transportation infrastructure.

System Improvements Related to New Development/Impact Fee Calculation

The City intends to achieve the proposed LOS calculated for transportation facilities. Based on the Peak PM traffic impacts modeled using ITE guidelines, Table 4 shows the total facilities costs required to maintain the current and achieve the proposed LOS through 2023, and the fee schedule to recoup the costs from anticipated development.

The impact of new development is driven by trip generation of various land use types. Table 4 identifies the relative impacts of various development types. Impact is expressed relative to the impact of a single-family residential unit. For example, single family residential is 1.0 per unit and multi-family is 0.6 per unit indicating that each multi-family unit generates only 60 percent as many peak trips as a single-family unit. Table 4 is offered as a guide based on nationally accepted trip rate averages. This table aids in administrative efficiency for West Valley City and predictability for new development. However, there may be cases where national averages are insufficient to address the relative share of trips of a proposed development. The City should exercise discretion in the use of Table 4.

The formula to calculate the impact fee is:

Number of peak PM trips generated by land use type according to ITE

÷

2

*

Primary trip generation factor by land use type according to ITE

÷

Single Family Residential Adjusted PM Peak Trips (0.50)

*

$753.80

=

Impact Fee

This formula should be used when the ITE schedule land use type for the proposed use is not included on Table 4. The use of Institute of Transportation Engineers (ITE) trip rates allows for consistency of analysis across different areas and market segments but has also been the source of confusion due to the definition of a "trip." Impact fees in West Valley are based on a trip defined by a count on a road during a pre-defined period (the peak hour). ITE trips are defined by extensive national studies of driveway counts. Therefore, a typical trip from a home to a job is counted as a single trip in the West Valley impact fee calculation. However, ITE trip rates count a "trip" crossing the residential driveway and a second "trip" crossing the workplace driveway. To correct for this semantic inconsistency, ITE trip rates have been divided by two in all cases, and have been reduced further in various non-residential cases by a primary trip factor, which accounts for opportunistic driveway counts of people already on the road. ITE trip rates in Table 4 are based on the ITE Trip Generation Manual, 9th Edition, 2012.

Table 4 Maximum Allowable Impact Fee by Land Use

Land Use	ITE Code	Unit	Adjusted PM Peak Trips	Primary Trip Factor	Peak REU	Total Transportation Impact Fee (per Unit)
Residential						
Single-Family	210	Dwelling Unit	0.5	100%	**1.00**	**$376.90**
Multi-Family	220	Dwelling Unit	0.31	100%	**0.62**	**$233.68**
Mobile Home	240	Dwelling Unit	0.3	100%	**0.60**	**$226.14**
Retail / Commercial						
Shopping Center	820	1000 sq	4.62	43%	**3.97**	**$1,497.50**
Discount Superstore	813	1000 sq	2.18	48%	**2.09**	**$788.78**
Home Improvement Superstore	862	1000 sq	1.17	52%	**1.22**	**$458.61**
Convenience Store	851	1000 sq	26.21	24%	**12.58**	**$4,741.70**
Convenience Store w/ Gas Pumps	853	1000 sq	25.46	16%	**8.15**	**$3,070.68**
Discount Club	857	1000 sq	2.09	75%	**3.14**	**$1,181.58**
Drive-In Bank	912	1000 sq	12.15	27%	**6.56**	**$2,472.84**
Fast Food Restaurant w/ Drive-Thru	934	1000 sq	16.33	30%	**9.80**	**$3,692.87**
Sit-Down Restaurant	932	1000 sq	4.93	37%	**3.65**	**$1,375.01**
Multiplex Movie Theater	445	1000 sq	2.46	75%	**3.69**	**$1,390.76**
New Car Sales	841	1000 sq	1.31	75%	**1.97**	**$740.61**
Hotel / Motel	603	Rooms	0.3	100%	**0.60**	**$226.14**
Office / Institutional						
General Office	710	1000 sq	0.75	100%	**1.50**	**$565.35**
Medical Office	720	1000 sq	1.79	100%	**3.58**	**$1,349.30**
Hospital	610	1000 sq	0.47	100%	**0.94**	**$354.29**
Nursing Home	620	1000 sq	0.37	100%	**0.74**	**$278.91**
Church / Synagogue	560	1000 sq	0.28	100%	**0.56**	**$211.06**
Day Care Center	565	1000 sq	6.17	10%	**1.23**	**$465.09**
Elementary School	520	1000 sq	0.61	50%	**0.61**	**$229.91**
High School	530	1000 sq	0.49	50%	**0.49**	**$184.68**
Industrial						
General Light Industrial	110	1000 sq	0.49	100%	**0.98**	**$369.36**
Warehouse	150	1000 sq	0.16	100%	**0.32**	**$120.61**
Mini-Warehouse	151	1000 sq	0.13	100%	**0.26**	**$97.99**

Source: InterPlan

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.

West Valley City has not, nor does it intend to bond for the construction of the transportation system.

Credits Against Impact Fees

The impact fee act requires credits to be paid back to development for future fees that may be paid to fund improvements found in the IFFP 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.

Credits may also be paid to developers constructing, directly funding or donating IFFP improvements in lieu of impact fees, including the dedication of land for improvements. This situation does not apply to development exactions intended 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 the City must agree prior to construction of the improvements.

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.

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.

Stormwater Impact Fee Analysis

Service Area

West Valley City's stormwater system is divided into 16 drainage districts. Twelve of the districts have complete stormwater systems and have limited, if any, available developable area within the drainage district. Two of the drainage districts have complete drainage systems that were installed by developers and are subject to reimbursement agreements that have established the cost of "buying-in" to the existing system based on the actual cost incurred and remaining developable area. The two remaining drainage districts have been combined into one area for purposes of planning and constructing the remaining system-level improvements to serve the bulk of the remaining developable acreage in the City.

The 16 drainage districts are served by 15 service areas, three of which will be subject to a stormwater impact fee. Figure 1 identifies the 16 drainage districts in the City. Riter and Westridge have been combined into one service area and a new impact fee calculated below. Oquirrh Shadows and Lake Park are subject to impact fees based on existing system-level infrastructure and "buy-in" based on actual costs.

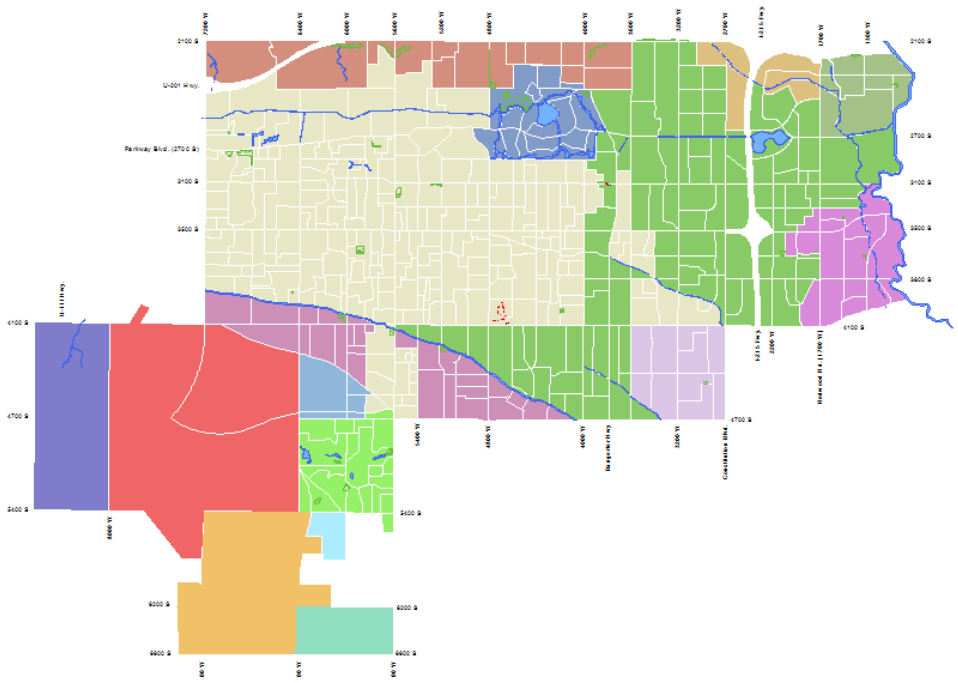

Figure 1 – West Valley City Stormwater System Districts

Impact Fee Facilities Plan

The Riter/Westridge service area is the only drainage district in the City with remaining system level improvements required to complete the system. Table 5 is the IFFP to complete the elements of the system required to serve new development through 2023.

Table 5 - Riter/Westridge Service Area Impact Fee Facilities Plan

Basin Name:	**R5**							
Sub-Basin	**Run Name**	**From**	**To**	**Pipe Size**	**Pipe Length**	**Unit Price**	**Total**	
OHB4	7200 West	3615 S	3563 S	24 inch	550	$115	$63,250	
								$63,250
Basin Name:	**R6**							
Sub-Basin	**Run Name**	**From**	**To**	**Pipe Size**	**Pipe Length**	**Unit Price**	**Total**	
BA12	7000 West	3500 S	3390 S	36 inch	770	$170	$130,900	
OHB5	6800 West	3720 S	3500 S	24 inch	1980	$115	$227,700	
								$358,600
Basin Name:	**R7**							**.**
Sub-Basin	**Run Name**	**From**	**To**	**Pipe Size**	**Pipe Length**	**Unit Price**	**Total**	
BC6	6400 West	Parkway Blvd.	Riter Canal	60 inch	1830	$280	$512,400	
BA11	6400 West	3500 S	3270 S	36 inch	1150	$170	$195,500	
OHB2	6400 West	3888 S	3800 S	24 inch	659	$115	$75,785	
BB5	Parkway Blvd	5800 W	6400 W	24 inch	3500	$115	$402,500	
BA5	Parkway Blvd	6600 W	6400 W	18 inch	1400	$95	$133,000	
								$1,319,185
Basin Name:	**R8**							
Sub-Basin	**Run Name**	**From**	**To**	**Pipe Size**	**Pipe Length**	**Unit Price**	**Total**	
WHB6	6400 West	3750 S	3643 S	24 inch	672	$115	$77,280	
WHB10	6400 West	3887 S	3771 S	18 inch	1118	$95	$106,210	
BB9	6000 West	3500 S	3400 S	36 inch	635	$170	$107,950	
BB8	Walmart	3500 S	Walmart	36 inch	1985	$170	$337,450	
BB13	Walmart to Mdwlnds	Walmart	Meadowlands	42 inch	3135	$195	$611,325	
								$1,240,215

Basin Name:	R9							
Sub-Basin	Run Name	From	To	Pipe Size	Pipe Length	Unit Price	Total	
REC6	Brud Drive	Cent. Park	Meadowlands	36 inch	2975	$170	$505,750	
								$505,750
Basin Name:	**R10**							
Sub-Basin	**Run Name**	**From**	**To**	**Pipe Size**	**Pipe Length**	**Unit Price**	**Total**	
SA6	5400 West	3600 S	3400 S	30 inch	1340	$150	$201,000	
								$201,000
Basin Name:	**R12**							
Sub-Basin	**Run Name**	**From**	**To**	**Pipe Size**	**Pipe Length**	**Unit Price**	**Total**	
SB5	5100 West	3635 S	3500 S	36 inch	1175	$170	$199,750	
								$199,750
Riter Canal Detention Basin								
Land Acquisition		32 acres	$90,000/ac				$2,880,000	
Excavation		160,000 CY	$8.00/CY				$1,280,000	
Control Structure		1 Lump	$150,000				$150,000	
Landscaping		35 acres	$10,000/ac				$350,000	
								$4,660,000
Total Cost of Improvements								**$8,547,750**
Total Acres in Basin							7232	
Undeveloped/Developable Acres in Basin							1233	
Percent new development							17.05%	
Total IFFP								**$1,457,391**

Source: West Valley City

Proportionality

Existing Deficiencies

There are existing deficiencies in the Riter basin. The projects identified in Table 5 will address both the existing deficiencies and provide adequate capacity for new development. Eight-three percent of the current area is developed. The remaining 17 percent of the area is undeveloped and developable. The 1,233 acres of remaining area will be subject to the impact fee.

Existing Excess Capacity

The Oquirrh Shadows and Lake Park basins have existing excess capacity installed by developers. The remaining developable area in these basins will be charged a "buy-in" amount based on the actual cost of installation and existing reimbursement agreements.

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 West Valley City residents have paid for the existing stormwater infrastructure through impact fees, taxes and stormwater rates. Undeveloped properties do not pay the stormwater utility rate. West Valley City does not allocate property tax revenues to fund capital infrastructure. A credit for past property tax payments on vacant undeveloped property is not appropriate.

System Improvements Related to New Development/Impact Fee Calculation

The City intends to achieve the proposed LOS calculated for stormwater facilities in the Riter/Westridge service area.

The impact of new development is driven by the construction of impermeable services of various land use types. Stormwater impact fees are charged on a per acre basis. To the extent that a proposed use creates more or less impact on the stormwater system than an average residential lot (2,830 SF of impermeable surface for a 10,000 SF lot) the impact fee should be adjusted proportional to the impact of the development. The impact fee schedule in Table 6 establishes the baseline impact fee for each of the service areas in which a fee applies.

Because the West Valley City storm drain system design standard requires detention of storm water for all multi-family, commercial, and industrial development types and allows discharge into the system at a rate and level comparable to a single-family lot, each land use impacts system-level infrastructure at roughly the same rate. There is no adjustment in the impact fee calculation for the proportional impact by land use because all non-single family residential uses impact the system at approximately 0.2 cfs, which is comparable to a single-family home.

Table 6: Stormwater Impact Fee by Service Area

Service Area	Fee/Acre
Riter/Westridge	$1,182
Oquirrh Shadows	$2,200
Lake Park	$1,400

Source: GSBS Richman

Manner of Financing

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

West Valley City has not, nor does it intend to bond for the construction of the stormwater system.

Credits Against Impact Fees

The impact fee act requires credits to be paid back to development for future fees that may be paid to fund improvements found in the IFFP 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.

Credits may also be paid to developers constructing, directly funding or donating IFFP improvements in lieu of impact fees, including the dedication of land for improvements. This situation does not apply to development exactions intended 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 the City must agree prior to construction of the improvements.

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.

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 stormwater are not anticipated. The impact fee analysis does not include a buy-in to existing infrastructure therefore past costs have not been included in the calculation. Current costs are used to calculate the cost of new system infrastructure required to serve new development.

Public Safety Impact Fee Analysis

Service Area

The public safety network in West Valley City is interconnected. System level improvements are focused on capacity to respond on a timely basis throughout the City. Current facilities are located to allow response in emergency situations throughout the City. For this reason a single, city-wide service area is used to calculate the West Valley City Public Safety Impact Fee.

Impact Fee Facilities Plan

The Public Safety IFFP identified a total of approximately $6.0 million in impact fee funded projects and eligible apparatus to achieve the proposed level of service for new development. Table 7 is the Public Safety Facilities IFFP.

Table 7: Public Safety Facility Conceptual Impact Fee Facilities Plan

Future Facility	Area (sf)	Total Cost (2013$)	Impact Fee Cost (2013$)	Funding Source
Fire Station	7,000	$1,058,505	$1,058,505	IF
Fire Training	3,400	$514,131	$514,131	IF
Fire Eligible Apparatus	Ladder Truck	$1,104,776	$800,850	IF/Other
Police Substation	5,000	$756,075	$756,075	IF
Police Main Station	29,768	$8,653,040	$2,034,778	IF/Other
Police Support	6,000	$907,290	$907,290	IF
Total		$12,993,817	$6,071,629	

Source: GSBS Richman

The approximately 10,300 SF in new fire facilities, $805,806 in new fire apparatus, and 18,000 SF in new police facilities will achieve the proposed LOS reflected in Table 8.

Table 8: Public Safety Impact Fee Calculation

Facility Type	IFFP Cost	% Residential	Population Served	Fee Per Capita	% NonResidential	New SF Served (Thousands)	Fee per 1,000 SF
Fire Facility	$1,572,636	27.5%	19,346	$22.35	72.5%	9,500,000	$120.02
Fire Apparatus	$800,850	0%	19,346	$0.00	72.5%	9,500,000	$61.12
Police Facility	$3,698,143	27.5%	19,346	$52.57	72.5%	9,500,000	$282.23
Bonded Facility Credit				(0.37)			($0.18)
Total	$6,071,629			$74.55			$463.19
			Avg. Single Family Household Size	3.61			
			Impact Fee/Dwelling Unit for Single Family	**$269.13**			
			Avg. Multi-Family Household Size	3.07			
Impact Fee/Dwelling Unit for Multi-Family Residential (Duplex +)				**$228.87**			
Impact Fee/1000 Square Foot for Non-residential Uses				**$463.19**			

Source: Household Size estimates from American Community Survey, U.S. Census, 5-year Average 2012.

Proportionality

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 West Valley City residents have paid for the existing public safety infrastructure through impact fees and taxes. The existing facilities identified in Table 9 were funded with bonds payable by sales taxes, lease revenue and one bond that was paid with property taxes for the period 1999-2008.

Table 9: Public Safety Facility Bonding

Facility	Bond	Pledged Funding Source	Capital Amt.	Financing Cost	Total
Fire Station 74	1997	Franchise Fee	$2,920,000	$1,003,203	$3,923,203
	2006B	Franchise Fee		$2,092,033	$2,092,033
Fire Station 75	2001	Lease Rev	$1,027,650	$568,977	$1,596,627
	2010	Lease Rev	$894,056	$133,595	$1,027,651
Public Safety Bldg.	2006	Sales Tax	$4,866,750	$2,200,167	$7,066,917
Public Safety Storage Facility	2008	Sales Tax	$7,900,000	$3,348,852	$11,248,852
	2013	Sales Tax	$5,880,000	$1,055,129	$6,935,129
Police Substation	1998	Property Tax	$550,000	$287,704	$837,704
	2009	Franchise Fee	$332,201	$78,651	$410,852
Total			**$24,370,657**	**$10,768,311**	**$35,138,968**

Source: West Valley City

Property owners of vacant, undeveloped land have paid property taxes at a level necessary to fund ongoing operations. West Valley City does not allocate property tax revenues to fund capital infrastructure, including bond payments, except when specifically designated. A credit for past property tax payments on vacant undeveloped property has been calculated based on West Valley City's 2013 property tax rate for the police substation bond payment between 1999 and 2008. Table 10 provides the calculated credit.

Table 10: Public Safety Bond Payment Credit

Item	Residential	NonResidential
Developable Acreage	870	2,131
Estimated value/acre	$120,000	$150,000
Property Tax Levy	0.004633	0.004633
Total Annual Property Tax Amount	$483,685	$1,480,938
Estimated Build-out population/Non-Residential Acres	160,000	7,775
Per Capita/Non Residential Acre Annual Amount	$3.02	$190,47
Total Bond Amount	$837,704	$837,704
1998-2008 Estimated Collections (2014$)	$6,816,842	$20,861,901
Bond as % of Collections	12.29%	4.02%
Discounted Total Credit/Capita or 1,000 Nonresidential SF	$0.37	$0.18

Source: GSBS

System Improvements Related to New Development

The City intends to maintain the current LOS calculated for fire facilities, fire eligible apparatus and police facilities. Based on the residential and non-residential buildings requiring service, Table 8 shows the total facilities and apparatus costs required to achieve the proposed LOS through 2023.

Impact Fee Calculation

Based on the per capita cost for development of required new facilities and eligible apparatus to serve new residential development and the per 1,000 SF cost to serve new non-residential development, Table 11 shows the impact fee per household and per 1,000 SF including credits for payments towards existing infrastructure. For accounting purposes GSBS recommends that West Valley City establish a separate fee and impact fee fund for each type of public safety facility or apparatus.

Table 11: Public Safety Impact Fee Schedule

	Fire Facility Fee	Fire Apparatus Fee	Police Facility	Police Facility Credit	Police Facility Fee	Unit
Single Family	$80.68	$0.00	$189.78	-$1.34	$188.44	Dwelling Unit
Multi-Family (Duplex +)	$68.61	$0.00	$161.39	-$1.14	$160.25	Dwelling Unit
Commercial/Industrial	$120.02	$61.12	$282.23	-$0.18	$282.05	1,000 SF

Source: GSBS

Manner of Financing

Impact fees will be used to provide the proposed LOS. To the extent that City residents wish to improve the current level of service, 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

The impact fee act requires credits to be paid back to development for future fees that may be paid to fund improvements found in the IFFP 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 for this purpose is not applicable.

Credits may also be paid to developers constructing, directly funding or donating IFFP improvements in lieu of impact fees, including the dedication of land for improvements. This situation does not apply to development exactions intended 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 the City must agree prior to construction of the improvements.

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.

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. The impact fee analysis does not include a buy-in to existing infrastructure therefore past costs have not been included in the calculation. Current costs are used to calculate the cost of new system infrastructure required to serve new development.

Parks/Trails/Recreation Impact Fee Analysis

Service Area

The parks, trails, and recreation network in West Valley City is available to all residents regardless of their neighborhood. 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 West Valley City Parks Impact Fee.

Impact Fee Facilities Plan

The Parks IFFP anticipates a total of $8,052,291 of impact fee funded projects from the following plan. Table 12 is the Parks/Trails IFFP.

Table 12: Parks/Trails Impact Fee Facilities Plan

Project	Classification	Area (acres)	Total Cost (2013$)	IF Eligible Cost (2013$)
Develop existing park acreage	Neighborhood	6	$984,780	$984,780
Acquire and develop new parks	Neighborhood	20	$5,682,600	$5,682,600
Acquire and develop district park	Community	10	$2,916,350	$2,916,350
Develop existing regional park acreage	Community	3	$514,905	$514,905
Develop new community park	Community	10	$2,916,350	$2,916,350
Develop Wetland Park Area	Community	20	$500,000	$500,000
New skate park	Community	1	$300,000	$300,000
Complete City Center Plaza	Community	4	$50,000	$50,000
Acquire new park property	All	5	$600,000	$600,000
Develop existing trail property	Trails	10	$2,400,000	$2,400,000
Acquire & develop new trails	Trails	20	$7,200,000	$7,200,000
Acquire new trail property	Trails	5	$600,000	$600,000
Total		**114**	**$24,664,985**	**$24,664,985**
Estimated Impact fee collections				$8,459,423
Parks/Trail funding (all other sources)				$16,205,562

Source: WVC Parks Department, GSBS Richman

The IFFP has identified a total of 114 acres in new parks and trails to serve new residential development. According to the current and proposed parks LOS a total of 29.65 acres are needed. The IFFP has identified facilities in different areas of the City; specific facilities will be built based on location and pattern of growth. The standards reflected in Table 13 will achieve the proposed parks LOS and is the basis for calculation of the impact fee.

Table 13: Cost of Development per Acre by Classification

Classification	Acreage	Improvement	Facilities	Total/ Acre	Acres	Total
Neighborhood	$120,000	$102,354	$61,776	$284,130	7.04	$2,000,275
Community	$120,000	$113,870	$57,765	$291,635	16.91	$4,931,548
Undeveloped Park Land	$120,000	$0	$0	$120,000	1.92	$230,400
Trails	$120,000	$240,000	$0	$360,000	3.52	$1,267,200
Undeveloped Trails	$120,000	$0	$0	$120,000	0.25	$30,000
		Total			**29.64**	**$8,459,423**

Source: GSBS Richman

In addition to the cost of new parks and trails facilities, there is existing excess capacity in the Family Fitness Center – the City-wide recreation center. Table 14 is the calculation of the "buy-in" amount for the Family Fitness Center.

Table 14: Recreation Center Buy-in Analysis

Build-out Population	SF	SF/ person	Cost of Construction (Millions$)	Financing Cost (Millions$)	Cost/SF	LOS/ person
160,000	96,474	0.603	$22,190,000	$11,607,545	$350.33	**$211.23**

Source: West Valley City

Proportionality

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 West Valley City residents have paid for the existing parks infrastructure through impact fees and taxes. Parks have also been funded with CDBG grant funds and other donations. 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 roughly equal to their contribution.

The only facility included in this analysis funded with bonds is the Family Fitness Center. A property tax levy was applied at the time that the original Family Fitness Center bonds were issued. A credit equal to the property tax levy on vacant developable property for the period 1998 through 2014 is applied to the maximum impact fee amount.

System Improvements Related to New Development

The City intends to achieve the proposed LOS calculated for neighborhood and community parks, trails and undeveloped park land. Based on the per capita park/trail acre and improvement costs, Table 15 shows a total cost of $ 8.5 million for parks and trails land, improvements and facilities to maintain the current LOS through 2023. The per capita cost for system improvements through 2023 is $437.27.

Table 15: Per Capita Cost for Park/Trail System Improvements

IFFP Cost	New Population	Per Capita Cost
$8,459,423	19,346	$437.27

Source: GSBS

Impact Fee Calculation

Based on the per capita cost for development of required new parks and trails acres to serve new residential development, the impact fee per household has been calculated. In addition to the cost of constructing new parks and trails to maintain the current LOS and achieve the proposed LOS, a buy-in for the Family Fitness Center has been calculated. Because the Family Fitness Center was funded with a bond that was paid for with property taxes for the period 1999 through 2008 when a bond refinancing designated franchise fees to repay the bond, a credit for the estimated share of property taxes allocated to repayment of the bonds from levies on undeveloped property between 1999 and 2008 has been calculated. Table 16 calculates the credit.

Table 16: Recreation Center Buy-In Credit - Bond 1998 - 2009

Item	Value
Developable vacant Residential Acreage	870
Estimated value/acre	$120,000
Property Tax Levy	0.004633
Vacant Property Annual Property Tax Amount	$483,863
Estimated New Population through Build-out	27,346
Per Capita Annual Property Tax Amount for Future Population	$17.69
Total Bond Amount (Less 2009 Refinanced Amount)	$17,648,402
1999-2008 Year Total Estimated Tax Collections (2014$)	$27,678,743
Credit/Capita as percentage of total Debt Service share of Total Tax Collections	$11.28

Source: GSBS

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. Table 17 is the final recommended parks impact fee including property tax credit amount.

Table 17: Parks Impact Fee Calculation

Classification	IFFP Cost	Population Served	Fee Per Capita
Neighborhood	$2,000,275	19,346	$103.39
Community	$4,931,548	19,346	$254.91
Trails	$230,400	19,346	$11.91
Undeveloped Land	$1,267,200	19,346	$65.50
Undeveloped Trails	$30,000	19,346	$1.55
Recreation Center Buy-In	$33,797,545	160,000	$211.23
Recreation Center Credit			($11.28)
Total	$42,256,968		$637.21
		Avg, Single Family Household Size	3.61
		Impact Fee/Dwelling Unit for Single Family	**$2300.33**
		Avg. Multi-Family Household Size	3.07
		Impact Fee/Dwelling Unit for Multi-Family Residential (Duplex +)	**$1,956.23**

Source: Household Size estimates from American Community Survey, U.S. Census, 5-year Average 2012.

Manner of Financing

Impact fees will be used to maintain the current impact fee eligible parks level of service. To the extent that City residents wish to improve the current level of service, 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

The impact fee act requires credits to be paid back to development for future fees that may be paid to fund improvements found in the IFFP 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.

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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.

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 park acres are not anticipated. Current costs are used to calculate the cost of new system infrastructure required to serve new development.

Adoption, Accounting, Expenditure, and Refunds

Adoption

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

The IFFP for transportation, storm drainage, public safety and parks/trails/recreation facilities were prepared to identify existing excess capacity, existing deficiencies, current and proposed level of service and the facilities required to serve new development in West Valley City through 2023.

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. 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 and 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. The ordinance must also include provisions to adjust the fee if independent studies or research determine that it should be different. A provision allowing charter and public schools to request the inclusion of facilities on the IFFP and in the calculation of the impact fee must also be included.

The Ordinance may be adopted following a ten (10) day noticing period and public hearing. Copies of the proposed Ordinance, written impact fee facilities plan and impact fee analysis must be made available to the public during the 10-day noticing 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 10-day noticing period, at which point the Council may adopt, amend and adopt, and 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 2023. The improvement 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.