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## Syracuse City

### Parks, Trails & Recreation Impact Fee Analysis

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ZIONS BANK  PUBLIC FINANCE

October 2013

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## SUMMARY OF IMPACT FEE ANALYSIS

### Background

Demand for parks, trails and recreation facilities in Syracuse is attributable to residential development. Impact fees have therefore been calculated based on residential growth only and are not charged to non-residential development. Impact fees are charged only for system projects which serve the entire City; therefore, there is one geographic area for impact fees that includes the entire City boundaries,

### Impact on Consumption of Existing Capacity

*Utah Code 11-36a-304(1)(a)*

The City has both regional and community parks and recreation facilities. The regional facilities include Jensen Park, the Community Center, Skateboard Park and the Equestrian Park and were built with the intention to serve the entire City now and in the future. Therefore, these regional facilities have sufficient excess capacity to serve the needs of new growth and new development will be required to buy in to the excess capacity of these facilities.

The City also has community parks that are considered “system improvements” because they serve more than just one development or area of the City. The City has determined that its community parks and recreation facilities are nearing capacity and that they will be at capacity by 2015. Park capacity is difficult to measure but, based on growing demand for sport fields, the need for practice time as well as game time, use of playgrounds during peak hours, etc., the City feels a need, given its rapidly-growing population, to continue to expand its recreation facilities in the future. This impact fee analysis considers the existing excess capacity of the system, as well as the need for future facilities to be constructed within the next ten years. All impact fees collected will be expended within a six-year period from the time of collection.

The City currently has 126.3 acres of community parks, not including its regional park (Jensen Park). With a current (2013) population of 25,507 persons, this results in a current level of service for community parks of 4.95 acres per 1,000 persons. However, the City feels that there is a small amount of excess capacity in the existing system, and that the present park land and improvements are sufficient to serve the population through 2015 when the population is expected to reach 26,717 persons. This results in a level of service for park land and improvements of 4.73 acres per 1,000 persons.<sup>1</sup> However, if no new park improvements are made, this standard will decrease in the future. The City has determined that it desires to use the excess capacity in the system through 2015 and then maintain that level of service in the future.

### Impact on System Improvements by Anticipated New Development Required to Maintain Existing Service Levels

*Utah Code 11-36a-304(1)(b)*

The City will need to acquire additional park lands and improvements to maintain its established level of service. Service levels will decline, as a result of population growth, unless new facilities are constructed or acquired. The additional capacity can be used until 2015, after which additional park improvements will be required.

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<sup>1</sup> Calculated by dividing 126.3 acres by (26,717/1000).

In order to maintain 2015 service levels, the City will need to expend \$2,699,683.79 for park land and improvements.

TABLE 1 – PARK COMMUNITY IMPROVEMENTS TO MAINTAIN 2015 SERVICE LEVELS

| Amenity                 | Total Community Facilities<br>(not incl. Regional) | 2015 per Capita Std for<br>Improvements | Cost of Improvements<br>per Unit | Total Improvements<br>Needed (2013-2022) |
|-------------------------|--|---|----------------------------------|--|
| Land Acres              | 126.3  | 0.004727327                             | \$32,500.00                      | \$836,559.63                             |
| Turf sf                 | 3,155,486.40                                       | 118.107811506                           | \$0.65                           | \$418,013.07                             |
| Asphalt Parking Area sf | 517,928.40   | 19.385724445                            | \$4.34                           | \$458,109.87                             |
| Restrooms               | 8  | 0.000299435                             | \$54,280.92                      | \$88,500.83                              |
| Pavilion                | 8  | 0.000299435                             | \$43,424.73                      | \$70,800.67                              |
| Picnic Shelter          | 20   | 0.000748587                             | \$5,200.00                       | \$21,195.49                              |
| Drinking Fountain       | 11   | 0.000411723                             | \$879.35                         | \$1,971.36                               |
| Playground              | 7  | 0.000262005                             | \$25,099.50                      | \$35,807.44                              |
| Baseball                | 6  | 0.000224576                             | \$422,305.54                     | \$516,402.37                             |
| Multi-use Fields        | 10   | 0.000374294                             | \$83,592.61                      | \$170,364.11                             |
| Field Light             | 1  | 0.000037429                             | \$2,714.05                       | \$553.13                                 |
| Trees                   | 822  | 0.030766927                             | \$80.00                          | \$13,402.07                              |
| Pond/Water Feature      | 1  | 0.000037429                             | \$2,500.00                       | \$509.51                                 |
| Waterfall               | 1  | 0.000037429                             | \$900.00                         | \$183.42                                 |
| Tennis Court            | 2  | 0.000074859                             | \$23,883.60                      | \$9,735.09                               |
| Basketball Court        | 2  | 0.000074859                             | \$41,253.50                      | \$16,815.16                              |
| Volleyball Court        | 5  | 0.000187147                             | \$40,000.00                      | \$40,760.56                              |
|                         |  |   |                                  | <b>\$2,699,683.79</b>                    |

The City will also need to maintain service levels for trails. The City currently has 6.08 trail miles, which equates to a trails standard of 1.26 linear feet per capita. However, the City has indicated that there is a small amount of excess capacity in the existing trails system, and that it will reach capacity by 2015. This results in a trails standard of 1.20 linear feet per capita. In order to maintain this standard in the future, the City will need to construct additional trail miles. Over the next ten years, the City will need an additional 5,089 linear feet of trails, thereby increasing its overall trails system to 37,191 linear feet (7.04 miles).

TABLE 2 – TRAIL IMPROVEMENTS TO MAINTAIN SERVICE LEVELS

| Year         | Population | Projected<br>Annual Pop.<br>Growth | Trails<br>(miles) | Total Trail<br>Linear Feet | Trails Std<br>(Linear Feet per<br>Capita) with No<br>New Facilities | Additional Trail<br>Feet to Maintain<br>2015 Std | Total Linear Trail<br>Feet Necessary<br>to Maintain 2015<br>Std | Additional<br>Cost to<br>Maintain<br>2015 Std |
|--------------|------------|------------------------------------|-------------------|----------------------------|---|--|---|---|
| 2013         | 25,507     | -                                  | 6.08              | 32,102                     | 1.26  |  | 32,102  |   |
| 2014         | 26,112     | 605                                | 6.08              | 32,102                     | 1.23  |  | 32,102  |   |
| 2015         | 26,717     | 605                                | 6.08              | 32,102                     | 1.20  |  | 32,102  | \$0.00  |
| 2016         | 27,322     | 605                                | 6.08              | 32,102                     | 1.17  | 727  | 32,829  | \$28,496.48                                   |
| 2017         | 27,927     | 605                                | 6.08              | 32,102                     | 1.15  | 727  | 33,556  | \$28,496.48                                   |
| 2018         | 28,532     | 605                                | 6.08              | 32,102                     | 1.13  | 727  | 34,283  | \$28,496.48                                   |
| 2019         | 29,137     | 605                                | 6.08              | 32,102                     | 1.10  | 727  | 35,010  | \$28,496.48                                   |
| 2020         | 29,742     | 605                                | 6.08              | 32,102                     | 1.08  | 727  | 35,737  | \$28,496.48                                   |
| 2021         | 30,347     | 605                                | 6.08              | 32,102                     | 1.06  | 727  | 36,464  | \$28,496.48                                   |
| 2022         | 30,952     | 605                                | 6.08              | 32,102                     | 1.04  | 727  | 37,191  | \$28,496.48                                   |
| <b>TOTAL</b> |            | <b>5,445</b>                       |                   |                            |   | <b>5,089</b>                                     |   | <b>\$199,475.38</b>                           |

The City will also need to build an additional trailhead to serve the demands of new growth, which should be built within the next six years, and then allow future development to buy in to the excess capacity of that trailhead.

TABLE 3 – TRAIL IMPROVEMENTS TO MAINTAIN PROPOSED SERVICE LEVELS

| Year         | Population | Projected Annual Population Growth | Stand-Alone Trailheads | Trailhead Std with No New Facilities | Additional Trailheads to Maintain 2015 Std | Total Trailheads Necessary to Maintain 2015 Std | Additional Cost to Maintain 2015 Std |
|--------------|------------|------------------------------------|------------------------|--------------------------------------|--|---|--------------------------------------|
| 2013         | 25,507     | -                                  | 1                      | 0.039                                | 0  | 1   | \$0.00                               |
| 2014         | 26,112     | 605                                | 1                      | 0.038                                | 0  | 1   | \$0.00                               |
| 2015         | 26,717     | 605                                | 1                      | 0.037                                | 0  | 1   | \$0.00                               |
| 2016         | 27,322     | 605                                | 1                      | 0.037                                | 0.022644758                                | 1.022644758                                     | \$550.42                             |
| 2017         | 27,927     | 605                                | 1                      | 0.036                                | 0.045289516                                | 1.045289516                                     | \$1,100.85                           |
| 2018         | 28,532     | 605                                | 1                      | 0.035                                | 0.067934274                                | 1.067934274                                     | \$1,651.27                           |
| 2019         | 29,137     | 605                                | 1                      | 0.034                                | 0.090579032                                | 1.090579032                                     | \$2,201.69                           |
| 2020         | 29,742     | 605                                | 1                      | 0.034                                | 0.11322379                                 | 1.11322379                                      | \$2,752.12                           |
| 2021         | 30,347     | 605                                | 1                      | 0.033                                | 0.135868548                                | 1.135868548                                     | \$3,302.54                           |
| 2022         | 30,952     | 605                                | 1                      | 0.032                                | 0.158513306                                | 1.158513306                                     | \$3,852.96                           |
| <b>TOTAL</b> |            | 5,445                              |                        |                                      | <b>0.634053225</b>                         |   | <b>\$15,411.86</b>                   |

## Relation of Anticipated Development Activity to Impacts on Existing Capacity and System Improvements

*Utah Code 11-36a-304(1)(c)*

The demand placed on existing public park and trail facilities by new development activity is attributed to population growth. The City has a 2013 population of 25,507 persons and as a result of anticipated development activity will grow to a projected population of 30,952 by 2022 – an increase of 5,445 persons. As growth occurs as a result of increased development activity, more parks, recreation and trail facilities are needed.

## Proportionate Share Analysis and Impact Fee Calculation

*Utah Code 11-36a-304(1)(d)(e) and (2)(a)(b)*

### COSTS OF SYSTEM IMPROVEMENTS RELATED TO EXCESS CAPACITY

The City has provided four regional facilities that are intended to serve all residents – those now living in the City and those that will live there in the future. These regional facilities are Jensen Park, the Community Center, the Skateboard Park and Equestrian Park. The actual cost of these facilities (not including donations and grants) has been used to calculate the proportionate, fair share, buy-in component for each regional facility. Because the City does not have any data on the actual cost of the Skateboard Park and the Equestrian Park, these facilities have not been included in the analysis of buy-in costs for regional facilities.

TABLE 4 – REGIONAL FACILITIES

| <b>Regional Facilities</b>  |                 |
|---|-----------------|
| <b>Jensen Buy-In</b>  |                 |
| Cost of Jensen Park   | \$4,836,992     |
| Less: (Donations, Grants, etc.)   | (\$325,000.00)  |
| Actual Cost of Jensen Park  | \$4,511,992     |
| Capacity Population (2060)  | 53,389          |
| <b>Buy-In per Person (Jensen)</b>   | <b>\$84.51</b>  |
| <b>Community Center</b>   |                 |
| Community Center Actual Cost*   | \$3,634,222.55  |
| Capacity Population (2060)  | 53,389          |
| <b>Buy-In per Person (Community Center)</b>   | <b>\$68.07</b>  |
| <b>TOTAL Impact Fee per Capita for Buy-In to Regional Facilities</b>  | <b>\$152.58</b> |
| *The actual cost does not include the \$500,000 grant used to acquire the Community Center. With the grant amount included, the total Community Center cost is \$4,134,222.55 |                 |

### COSTS OF SYSTEM IMPROVEMENTS RELATED TO NEW DEVELOPMENT ACTIVITY

The cost of new system improvements required to maintain 2015 service levels is based on the actual cost of community park facilities and consultant fees for preparation of the Impact Fee Facilities Plan and Impact Fee Analysis. The impact fee per capita to maintain the community parks level of service is \$495.81 per capita, the level for trail facilities is \$39.47 per capita, and the consultant impact fee per capita is \$0.92.

TABLE 5 – PROPORTIONATE SHARE CALCULATION – COMMUNITY PARKS, TRAILS AND CONSULTANT FEES

| <b>Community Park Facilities</b>                             |                 |
|--|-----------------|
| 2015 Capacity Population                                     | 26,717          |
| Community Parks Cost to Maintain LOS                         | \$2,699,683.79  |
| Population Growth (2013-2022)                                | 5,445           |
| <b>Per Capita Impact Fee for Community Parks</b>             | <b>\$495.81</b> |
| <b>Trail Facilities</b>                                      |                 |
| Total Trail Miles  | 6.08            |
| Trail Linear Feet  | 32,102          |
| 2015 Population  | 26,717          |
| Population Growth (2013-2022)                                | 5,445           |
| Standard (2015 LOS) - Linear Feet per Capita                 | 1.20            |
| Cost per Linear Foot - Hard Surface                          | \$39.20         |
| Improvements Needed to Maintain LOS – Trail Miles            | \$199,475.38    |
| Improvements Needed to Maintain LOS – Stand-Alone Trailheads | \$15,411.47     |
| <b>Cost per Capita</b>                                       | <b>\$36.63</b>  |
| <b>Consultant Fees</b>                                       |                 |
| ZBPF   | \$5,000.00      |
| Population Growth (2013-2019)                                | 5,445           |
| <b>Per Capita Impact Fee for Consultant Fees</b>             | <b>\$0.92</b>   |

In addition, the Parks, Recreation and Trails Impact Fee account has a fund balance of (\$71,474.35). This must be credited based on the existing population of Syracuse. The City also has outstanding debt service of \$1,321,982 on

a Series 2005 Parks and Recreation Sales Tax Revenue Bond. This amount has been credited based on the net present value of yearly payments.

TABLE 6 – SUMMARY OF PARKS, RECREATION AND TRAILS IMPACT FEE

| Summary of Parks, Recreation and Trails Impact Fee   |                   |
|--|-------------------|
| Regional Facilities                                  | \$152.58          |
| Community Park Facilities                            | \$495.81          |
| Trails   | \$39.47           |
| Consultant Fees                                      | \$0.92            |
| Impact Fee Fund Balance                              | (\$2.80)          |
| Per Capita Cost - Total Parks and Recreation         | \$685.97          |
| Household Size                                       | 3.71              |
| <b>Per Capita, Gross Impact Fee (Before Credits)</b> | <b>\$2,544.96</b> |
| <b>Calculation of Credits on Bond</b>                |                   |
| Remaining Debt Service Park Bond, Series 2005        | (\$1,321,982)     |
| Net Present Value of per Capita Credit*              | (\$40.81)         |
| Net Present Value of per Household Credit            | (\$151.40)        |
| <b>IMPACT FEE PER HOUSEHOLD</b>                      | <b>\$2,393.56</b> |
| *Assumes a discount rate of four percent             |                   |

### SUMMARY OF IMPACT FEES

**The maximum parks, trails and recreation impact fee allowable for Syracuse City is \$2,393.56 per residential dwelling unit.**

### Manner of Financing for Public Facilities

*Utah Code 11-36a-304(2)(c)(d)(e)*

Impact fees will be used to repay the General Fund for the regional park facilities and to maintain the 2015 service levels for park improvements and trails. Impact fees from community parks and recreation facilities will be placed in the Parks, Recreation and Trails Impact Fee account and used for park facilities (either park land or improvements) as the City chooses in accordance with the IFFP. Impact fees from trails will also be placed in the Parks, Recreation and Trails Impact Fee account and will be used to maintain the trails level of service as identified in this Impact Fees Analysis.

### Credits Against Impact Fees

*Utah Code 11-36a-304(2)(f)*

The Impact Fees Act requires credits to be paid back to development for future fees that may be paid to fund system improvements found in the IFFP so that new development is not charged twice. Credits may also be paid back to developers who have constructed or directly funded items that are included in the IFFP or donated to the City in lieu of impact fees, including the dedication of land for system improvements. This situation does not apply to developer

exactions or improvements required to offset density or as a condition for development. Any item that a developer funds must be included in the IFFP if a credit is to be issued and must be agreed upon with the City before construction of the improvements.

In the situation that a developer chooses to construct facilities found in the IFFP in lieu of impact fees, the arrangement must be made through the developer and the City.

Syracuse City has one parks bond outstanding for which a credit must be issued. This is a 15-year sales tax revenue bond, Series 2005, which expires in 2020. The net present value of the annual payments per capita is \$40.81, which is credited against the impact fees.

TABLE 7 – NET PRESENT VALUE OF OUTSTANDING BOND PAYMENTS

|                 | NPV     | 2014      | 2015      | 2016      | 2017      | 2018      | 2019      | 2020             |
|-----------------|---------|-----------|-----------|-----------|-----------|-----------|-----------|------------------|
| Annual Payments |         | \$186,853 | \$191,253 | \$190,103 | \$188,748 | \$188,342 | \$188,342 | <b>\$188,342</b> |
| Population      |         | 26,112    | 26,717    | 27,322    | 27,927    | 28,532    | 29,137    | 29,742           |
| Per Capita      | \$40.81 | \$7.16    | \$7.16    | \$6.96    | \$6.76    | \$6.60    | \$6.46    | \$6.33           |

The standard impact fee can also be decreased to respond to unusual circumstances in specific cases in order to ensure that impact fees are imposed fairly. In certain cases, a developer may submit studies and data that clearly show a need for adjustment.

At the discretion of the City, impact fees may be modified for low-income housing, although alternate sources of funding must be identified.

### Extraordinary Costs and Time Price Differential

*Utah Code 11-36a-304(2)(g)(h)*

It is not anticipated that there will be any extraordinary costs in servicing newly developed park properties. To account for the time-price differential inherent in fair comparisons of amounts paid at different times, actual costs have been used to compute buy in costs to public facilities with excess capacity and current costs have been used to compute impacts on system improvements required by anticipated development activity to maintain the established level of service for each public facility.

## UTAH CODE LEGAL REQUIREMENTS

Utah law requires that communities<sup>2</sup> prepare an Impact Fee Analysis (IFA) based on the information presented in the Impact Fee Facilities Plan (IFFP) before enacting an impact fee. Utah law also requires that communities give notice of their intent to prepare and adopt an IFA. This IFA follows all legal requirements as outlined below. Syracuse City has retained Zions Bank Public Finance (ZBPF) to prepare this Impact Fee Analysis in accordance with legal requirements.

### Notice of Intent to Prepare Impact Fee Analysis

A local political subdivision must provide written notice of its intent to prepare an IFA before preparing the Analysis (Utah Code 11-36a-503(1)). This notice must be posted on the Utah Public Notice website. The City has complied with this noticing requirement for the IFA by posting notice on October 27, 2013. A copy of the notice is included in Appendix A.

### Preparation of Impact Fee Analysis

Utah Code requires that “each local political subdivision... intending to impose an impact fee shall prepare a written analysis of each impact fee” (Utah Code 11-36a-303).

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

- (a) identify the anticipated impact on or consumption of any existing capacity of a public facility by the anticipated development activity;
- (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
- (c) demonstrate how anticipated impacts are reasonably related to the anticipated development activity
- (d) estimate the proportionate share of:
  - (i) The costs for existing capacity that will be recouped; and
  - (ii) The costs of impacts on system improvement that are reasonably related to the new development activity; and
- (a) based on the requirements of this chapter, identify how the impact fee was calculated.

Further, in analyzing whether or not the proportionate share of the costs of public facilities are reasonably related to the new development activity, the local political subdivision or private entity, as the case may be, shall identify, if applicable:

- (a) the cost of each existing public facility that has excess capacity to serve the anticipated development resulting from the new development activity
- (b) the cost of system improvements for each public facility;
- (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;

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<sup>2</sup> Local political subdivisions with populations of less than 5,000 as of the last federal census need not prepare an impact fee facilities plan, but their impact fees must be based on a reasonable plan. This provision does not apply to Syracuse with a population of 24,331 as of the last federal census (2010) and which must prepare an impact fee facilities plan [Utah Code 11-36a-301(3)(a)].

- (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 means such 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
- (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;
- (g) extraordinary costs, if any in servicing the newly developed properties; and
- (h) the time-price differential inherent in fair comparisons of amounts paid at different times.

## Calculating Impact Fees

Utah Code states that for purposes of calculating an impact fee, a local political subdivision or private entity may include:

- (a) the construction contract price;
- (b) the cost of acquiring land, improvements, materials, and fixtures;
- (c) the cost for planning, surveying, and engineering fees for services provided for and directly related to the construction of the system improvements; and
- (d) for political subdivision, debt service charges, if the political subdivision might use impact fees as a revenue stream to pay the principal and interest on bonds, notes or other obligations issued to finance the costs of the system improvements.

Additionally, the Code states that each political subdivision or private entity shall base impact fee amounts on realistic estimates and the assumptions underlying those estimates shall be disclosed in the impact fee analysis.

## Certification of Impact Fee Analysis

Utah Code states that an impact fee analysis shall include a written certification from the person or entity that prepares the impact fee analysis. This certification is included at the conclusion of this analysis.

## Impact Fee Enactment

Utah Code states that a local political subdivision or private entity wishing to impose impact fees shall pass an impact fee enactment in accordance with Section 11-36a-402. Additionally, an impact fee imposed by an impact fee enactment may not exceed the highest fee justified by the impact fee analysts. An impact fee enactment may not take effect until 90 days after the day on which the impact fee enactment is approved.

## CONSUMPTION OF EXISTING CAPACITY, IMPACT ON SYSTEM IMPROVEMENTS AND HOW IMPACTS ARE RELATED TO ANTICIPATED DEVELOPMENT ACTIVITY

*Utah Code 11-36a-304(1)(a)(b)(c)*

### Growth in Demand

Based on the most recent Census, Syracuse (the “City”) had a 2010 population of 24,331 and as of 2013 has an estimated population of 25,507, increasing to a population of 30,952 by 2022. It is anticipated that future commercial growth will not place any additional demand on parks and recreation facilities. Therefore, this demand analysis considers only future residential growth.

TABLE 8 – PROJECTED POPULATION GROWTH

| Year | Building Permits | Population |
|------|------------------|------------|
| 2010 | 71*              | 24,331     |
| 2011 | 83*              | 24,594     |
| 2012 | 163*             | 24,902     |
| 2013 | 163**            | 25,507     |
| 2014 | 163**            | 26,112     |
| 2015 | 163**            | 26,717     |
| 2016 | 163**            | 27,322     |
| 2017 | 163**            | 27,927     |
| 2018 | 163**            | 28,532     |
| 2019 | 163**            | 29,137     |
| 2020 | 163**            | 29,742     |
| 2021 | 163**            | 30,347     |
| 2022 | 163**            | 30,952     |

Source: United States Census 2010; Syracuse City; ZBPF

\*Actual building permits

\*\*Projected building permits

Projections have been made from the 2010 Census population of 24,331. Building permits for the prior year have been multiplied by an average household size of 3.71 persons and added to the prior year population. For example, to calculate the population in 2011, 71 building permits (issued in the prior year, 2010) have been multiplied by 3.71 persons to increase the 2010 population of 24,331 by 263 persons for an estimated 2011 population of 24,594.

### Park and Recreation System Improvements

Utah Code allows cities to include only park *system* improvements for the purpose of calculating impact fees. Park *project* improvements cannot be used to establish levels of service eligible for impact fees. The City has determined that park *system* improvements are defined as parks that serve more than one local development area. The City has further separated its parks into two major categories of *system* improvements: regional parks and community parks. Regional parks have been built with the purpose of serving all of the residents of Syracuse – now and in the future. Community parks are a system of parks spread throughout the entire community. The City has determined that it is nearing capacity in its community park system and that it will be at capacity by 2015.

Regional Parks and Recreation Facilities. Regional parks and recreation improvements include the following:

Jensen Park  
Community Center  
Skateboard Park  
Equestrian Park

Because these regional facilities have been sized to meet the needs of the community – current and future population – new development will be required to buy in to their excess capacity.

Community Parks and Recreation Facilities. Community parks in Syracuse include 126.3 acres.

TABLE 9 – COMMUNITY PARKS AND ACREAGE

| Community Parks | Acreage      |
|-----------------|--------------|
| Bluff Ridge     | 5.5          |
| Canterbury      | 5.0          |
| Centennial      | 7.0          |
| Founders        | 16.2         |
| Fremont         | 44.0         |
| Legacy          | 8.8          |
| Linda Vista     | 6.0          |
| Tuscany         | 4.3          |
| Rock Creek      | 18.5         |
| Stoker          | 4.7          |
| Trailside       | 6.3          |
| <b>TOTAL</b>    | <b>126.3</b> |

#### CONSUMPTION OF EXISTING CAPACITY BY ANTICIPATED NEW DEVELOPMENT

Regional Parks and Recreation Improvements. There is sufficient excess capacity in the regional parks and recreation improvements to serve the needs of new development for many years. In fact, these facilities were sized with the intention of serving all of Syracuse residents, both now and in the future. For this reason, new development will be required to “buy in” to the excess capacity in the regional parks and recreation improvements.

Community Parks and Recreation Improvements. With a current (2013) population of 25,507 persons, this results in a current level of service for community parks of 4.95 acres per 1,000 persons. However, the City feels that there is a small amount of excess capacity in the existing system, and that the present park land and improvements are sufficient to serve the population through 2015 when the population is expected to reach 26,717 persons. This results in a level of service for park land and improvements of 4.73 acres per 1,000 persons.<sup>3</sup> However, if no new park improvements are made, this standard will decrease in the future. The City has determined that it desires to use the excess capacity in the system through 2015 and then maintain that level of service in the future.

TABLE 10 – COMMUNITY PARKS DECLINING SERVICE LEVELS WITH GROWTH AND NO NEW FACILITIES

| Year | Population | Acres of Improved Community Parks | Acres per 1000 Persons |
|------|------------|-----------------------------------|------------------------|
| 2013 | 25,507     | 126.3                             | 4.95                   |
| 2014 | 26,112     | 126.3                             | 4.84                   |
| 2015 | 26,717     | 126.3                             | 4.73                   |
| 2016 | 27,322     | 126.3                             | 4.62                   |
| 2017 | 27,927     | 126.3                             | 4.52                   |
| 2018 | 28,532     | 126.3                             | 4.43                   |
| 2019 | 29,137     | 126.3                             | 4.33                   |
| 2020 | 29,742     | 126.3                             | 4.25                   |
| 2021 | 30,347     | 126.3                             | 4.16                   |
| 2022 | 30,952     | 126.3                             | 4.08                   |

<sup>3</sup> Calculated by dividing 126.3 acres by (26,717/1,000).

As the table above shows, if no new facilities are added (park land or improvements), the level of service will decrease to 4.08 acres per capita by 2022. However, it is the City's desire and intention to maintain the 2015 level of service.

The City also feels that its trail facilities are nearing capacity and that they will be at capacity by 2015. If no new trails are added, the level of service will decline from 1.26 linear trail feet per capita in 2013, to 1.20 linear feet in 2015, to 1.04 linear feet in 2022.

TABLE 11 – TRAILS LEVEL OF SERVICE AND IMPROVEMENTS NEEDED

| Year         | Population | Projected Annual Population Growth | Trail Miles | Total Trail Linear Feet with No Additional Trails | Trails Std (Linear Feet per Capita) with No New Facilities | Additional Trail Feet to Maintain 2015 Std | Total Linear Trail Feet Necessary to Maintain 2015 Std |
|--------------|------------|------------------------------------|-------------|---|--|--|--|
| 2013         | 25,507     | -                                  | 6.08        | 32,102  | 1.26   |  | 32,102   |
| 2014         | 26,112     | 605                                | 6.08        | 32,102  | 1.23   |  | 32,102   |
| 2015         | 26,717     | 605                                | 6.08        | 32,102  | 1.20   |  | 32,102   |
| 2016         | 27,322     | 605                                | 6.08        | 32,102  | 1.17   | 727  | 32,829   |
| 2017         | 27,927     | 605                                | 6.08        | 32,102  | 1.15   | 727  | 33,556   |
| 2018         | 28,532     | 605                                | 6.08        | 32,102  | 1.13   | 727  | 34,283   |
| 2019         | 29,137     | 605                                | 6.08        | 32,102  | 1.10   | 727  | 35,010   |
| 2020         | 29,742     | 605                                | 6.08        | 32,102  | 1.08   | 727  | 35,737   |
| 2021         | 30,347     | 605                                | 6.08        | 32,102  | 1.06   | 727  | 36,464   |
| 2022         | 30,952     | 605                                | 6.08        | 32,102  | 1.04   | 727  | 37,191   |
| <b>TOTAL</b> |            | 5,445                              |             |   |  | 5,089                                      |  |

The stand-alone trailhead facility is an integral part of the trails system. The 10-stall parking lot at the trailhead is frequently full, and the City feels that it will be at capacity by 2015. Therefore, the City will need to construct a new facility at that time, and new development will need to buy in to that facility.

TABLE 12 – TRAILS LEVEL OF SERVICE AND IMPROVEMENTS NEEDED FOR STAND-ALONE TRAILHEADS

| Year | Population | Projected Annual Population Growth | Stand-Alone Trailheads | Trailhead Std with No New Facilities | Additional Trailheads to Maintain 2015 Std | Total Trailheads Necessary to Maintain 2015 Std |
|------|------------|------------------------------------|------------------------|--------------------------------------|--|---|
| 2013 | 25,507     | -                                  | 1                      | 0.039                                | 0  | 1   |
| 2014 | 26,112     | 605                                | 1                      | 0.038                                | 0  | 1   |
| 2015 | 26,717     | 605                                | 1                      | 0.037                                | 0  | 1   |
| 2016 | 27,322     | 605                                | 1                      | 0.037                                | 0.022644758                                | 1.022644758                                     |
| 2017 | 27,927     | 605                                | 1                      | 0.036                                | 0.045289516                                | 1.045289516                                     |
| 2018 | 28,532     | 605                                | 1                      | 0.035                                | 0.067934274                                | 1.067934274                                     |
| 2019 | 29,137     | 605                                | 1                      | 0.034                                | 0.090579032                                | 1.090579032                                     |
| 2020 | 29,742     | 605                                | 1                      | 0.034                                | 0.11322379                                 | 1.11322379                                      |
| 2021 | 30,347     | 605                                | 1                      | 0.033                                | 0.135868548                                | 1.135868548                                     |

| Year         | Population | Projected Annual Population Growth | Stand-Alone Trailheads | Trailhead Std with No New Facilities | Additional Trailheads to Maintain 2015 Std | Total Trailheads Necessary to Maintain 2015 Std |
|--------------|------------|------------------------------------|------------------------|--------------------------------------|--|---|
| 2022         | 30,952     | 605                                | 1                      | 0.032                                | 0.158513306                                | 1.158513306                                     |
| <b>TOTAL</b> |            | 5,445                              |                        |                                      | <b>0.634053225</b>                         |   |

### IMPACT ON SYSTEM IMPROVEMENTS BY ANTICIPATED NEW DEVELOPMENT

The City will need to acquire additional park lands and improvements to maintain its established level of service. Service levels will decline, as a result of population growth, unless new facilities are constructed or acquired. The additional capacity can be used until 2015, after which additional park land and improvements will be required.

TABLE 13 – PARK LAND AND IMPROVEMENTS

| Amenity                                | Bluff Ridge | Canterbury | Centennial | Founders | Fremont | Legacy | Linda Vista | Tuscany | Rock Creek | Stoker | Trailside |
|--|-------------|------------|------------|----------|---------|--------|-------------|---------|------------|--------|-----------|
| Acres                                  | 5.5         | 5.0        | 7.0        | 16.2     | 44.0    | 8.8    | 6.0         | 4.3     | 18.5       | 4.7    | 6.3       |
| Turf Acres                             | 4.8         | 4.25       | 4.84       | 12       | 8.14    | 2.7    | 5.6         | 4.29    | 16.82      | 4      | 5         |
| Asphalt (parking area on facilities 2) | 0.63        | 0.75       | 2.35       | 2.8      | 1.86    | 0.78   | 0.4         | 0       | 1.64       | 0.35   | 0.33      |
| Restrooms                              | 1           | 1          | 0          | 1        | 1       | 1      | 1           | 0       | 0          | 1      | 1         |
| Pavilion                               | 0           | 1          | 0          | 2        | 1       | 1      | 1           | 0       | 1          | 1      | 0         |
| Picnic Shelter                         | 0           | 0          | 3          | 0        | 0       | 5      | 6           | 1       | 0          | 1      | 4         |
| Drinking Fountain                      | 1           | 1          | 1          | 2        | 1       | 1      | 1           | 0       | 1          | 1      | 1         |
| Playground                             | 0           | 1          | 1          | 1        | 1       | 1      | 1           | 0       | 1          | 0      | 0         |
| Baseball                               | 0           | 0          | 0          | 6        | 0       | 0      | 0           | 0       | 0          | 0      | 0         |
| Multi-use Fields                       | 1           | 3          | 0          | 0        | 1       | 0      | 2           | 0       | 3          | 0      | 0         |
| Field Light                            | 0           | 0          | 0          | 1        | 0       | 0      | 0           | 0       | 0          | 0      | 0         |
| Trees                                  | 13          | 38         | 141        | 99       | 72      | 109    | 41          | 3       | 168        | 26     | 112       |
| Fishing Pond                           | 0           | 0          | 0          | 0        | 0       | 0      | 0           | 0       | 0          | 0      | 0         |
| Pond/Water Feature                     | 0           | 0          | 0          | 0        | 0       | 1      | 0           | 0       | 0          | 0      | 0         |
| Waterfall                              | 0           | 0          | 0          | 0        | 0       | 1      | 0           | 0       | 0          | 0      | 0         |
| Tennis Court                           | 0           | 0          | 0          | 0        | 0       | 0      | 0           | 0       | 0          | 2      | 0         |
| Basketball Court                       | 0           | 2          | 0          | 0        | 0       | 0      | 0           | 0       | 0          | 0      | 0         |
| Volleyball Court                       | 0           | 1          | 1          | 0        | 1       | 0      | 0           | 1       | 0          | 1      | 0         |

The improvements needed, due to new growth and the desire to maintain 2015 service levels, is based on the per capita standard as shown in the table below, multiplied by the projected population growth of 5,445 persons between 2013 and 2022.

TABLE 14 – PARK LAND AND IMPROVEMENTS SERVICE LEVELS

| Amenity                 | TOTAL        | Per Capita Std for Improvements | Cost of Improvements per Unit | Improvements Needed   |
|-------------------------|--------------|---------------------------------|-------------------------------|-----------------------|
| Land Acres              | 126.3        | 0.004727327                     | \$32,500.00                   | \$836,559.63          |
| Turf sf                 | 3,155,486.40 | 118.107811506                   | \$0.65                        | \$418,013.07          |
| Asphalt Parking Area sf | 517,928.40   | 19.385724445                    | \$4.34                        | \$458,109.87          |
| Restrooms               | 8            | 0.000299435                     | \$54,280.92                   | \$88,500.83           |
| Pavilion                | 8            | 0.000299435                     | \$43,424.73                   | \$70,800.67           |
| Picnic Shelter          | 20           | 0.000748587                     | \$5,200.00                    | \$21,195.49           |
| Drinking Fountain       | 11           | 0.000411723                     | \$879.35                      | \$1,971.36            |
| Playground              | 7            | 0.000262005                     | \$25,099.50                   | \$35,807.44           |
| Baseball                | 6            | 0.000224576                     | \$422,305.54                  | \$516,402.37          |
| Multi-use Fields        | 10           | 0.000374294                     | \$83,592.61                   | \$170,364.11          |
| Field Light             | 1            | 0.000037429                     | \$2,714.05                    | \$553.13              |
| Trees                   | 822          | 0.030766927                     | \$80.00                       | \$13,402.07           |
| Pond/Water Feature      | 1            | 0.000037429                     | \$2,500.00                    | \$509.51              |
| Waterfall               | 1            | 0.000037429                     | \$900.00                      | \$183.42              |
| Tennis Court            | 2            | 0.000074859                     | \$23,883.60                   | \$9,735.09            |
| Basketball Court        | 2            | 0.000074859                     | \$41,253.50                   | \$16,815.16           |
| Volleyball Court        | 5            | 0.000187147                     | \$40,000.00                   | \$40,760.56           |
|                         |              |                                 |                               | <b>\$2,699,683.79</b> |

The City will also need an additional 5,089 trail feet, at a current cost of \$39.20 per linear foot, for a total cost of \$199,475.38 over the next ten years.

The trail cost is detailed as follows:

TABLE 15 – TRAIL IMPROVEMENTS TO MAINTAIN SERVICE LEVELS

| Trail Costs                            |                |
|--|----------------|
| Cost per Foot for Standard Paved Trail |                |
| Excavation                             | \$7.40         |
| 8" Thick Roadbase                      | \$9.00         |
| 3" Thick Asphalt (10' wide)            | \$20.00        |
| Shoulder Gravel                        | \$1.80         |
| Slurry Seal                            | \$1.00         |
| <b>TOTAL</b>                           | <b>\$39.20</b> |

TABLE 16 – TRAIL IMPROVEMENTS

| Year         | Population | Projected Annual Population Growth | Trails (miles) | Total Trail Linear Feet | Trails Std (Linear Feet per Capita) with No New Facilities | Additional Trail Feet to Maintain 2015 Std | Total Linear Trail Feet Necessary to Maintain 2015 Std | Additional Cost to Maintain 2015 Std |
|--------------|------------|------------------------------------|----------------|-------------------------|--|--|--|--------------------------------------|
| 2013         | 25,507     | -                                  | 6.08           | 32,102                  | 1.26   |  | 32,102   |                                      |
| 2014         | 26,112     | 605                                | 6.08           | 32,102                  | 1.23   |  | 32,102   |                                      |
| 2015         | 26,717     | 605                                | 6.08           | 32,102                  | 1.20   |  | 32,102   | \$0.00                               |
| 2016         | 27,322     | 605                                | 6.08           | 32,102                  | 1.17   | 727  | 32,829   | \$28,496.48                          |
| 2017         | 27,927     | 605                                | 6.08           | 32,102                  | 1.15   | 727  | 33,556   | \$28,496.48                          |
| 2018         | 28,532     | 605                                | 6.08           | 32,102                  | 1.13   | 727  | 34,283   | \$28,496.48                          |
| 2019         | 29,137     | 605                                | 6.08           | 32,102                  | 1.10   | 727  | 35,010   | \$28,496.48                          |
| 2020         | 29,742     | 605                                | 6.08           | 32,102                  | 1.08   | 727  | 35,737   | \$28,496.48                          |
| 2021         | 30,347     | 605                                | 6.08           | 32,102                  | 1.06   | 727  | 36,464   | \$28,496.48                          |
| 2022         | 30,952     | 605                                | 6.08           | 32,102                  | 1.04   | 727  | 37,191   | \$28,496.48                          |
| <b>TOTAL</b> |            | 5,445                              |                |                         |  | 5,088.66                                   |  | \$199,475.38                         |

Trailhead improvements will cost \$15,411.86.

TABLE 17 – STAND-ALONE TRAILHEAD IMPROVEMENTS

| Year         | Population | Projected Annual Population Growth | Stand-Alone Trailheads | Trailhead Std with No New Facilities | Additional Trailheads to Maintain 2015 Std | Total Trailheads Necessary to Maintain 2015 Std | Additional Cost to Maintain 2015 Std |
|--------------|------------|------------------------------------|------------------------|--------------------------------------|--|---|--------------------------------------|
| 2013         | 25,507     | -                                  | 1                      | 0.039                                | 0  | 1   | \$0.00                               |
| 2014         | 26,112     | 605                                | 1                      | 0.038                                | 0  | 1   | \$0.00                               |
| 2015         | 26,717     | 605                                | 1                      | 0.037                                | 0  | 1   | \$0.00                               |
| 2016         | 27,322     | 605                                | 1                      | 0.037                                | 0.022644758                                | 1.022644758                                     | \$550.42                             |
| 2017         | 27,927     | 605                                | 1                      | 0.036                                | 0.045289516                                | 1.045289516                                     | \$1,100.85                           |
| 2018         | 28,532     | 605                                | 1                      | 0.035                                | 0.067934274                                | 1.067934274                                     | \$1,651.27                           |
| 2019         | 29,137     | 605                                | 1                      | 0.034                                | 0.090579032                                | 1.090579032                                     | \$2,201.69                           |
| 2020         | 29,742     | 605                                | 1                      | 0.034                                | 0.11322379                                 | 1.11322379                                      | \$2,752.12                           |
| 2021         | 30,347     | 605                                | 1                      | 0.033                                | 0.135868548                                | 1.135868548                                     | \$3,302.54                           |
| 2022         | 30,952     | 605                                | 1                      | 0.032                                | 0.158513306                                | 1.158513306                                     | \$3,852.96                           |
| <b>TOTAL</b> |            | 5,445                              |                        |                                      | <b>0.634053225</b>                         |   | <b>\$15,411.86</b>                   |

#### RELATION OF ANTICIPATED DEVELOPMENT ACTIVITY TO IMPACTS ON EXISTING CAPACITY AND SYSTEM IMPROVEMENTS

The demand placed on existing park capacity and park system improvements by new development activity is attributed to population growth. The City has a 2013 population of 25,507 persons and as a result of anticipated development activity will grow to a projected 30,952 persons by 2022 – an increase of 5,445 persons. As population growth occurs as a result of increased development activity, more parks, recreation and trails facilities are needed to maintain established and identified service levels.

## PROPORTIONATE SHARE ANALYSIS

*Utah Code 11-36a-304(1)(d)(i)(ii)*

### COSTS OF SYSTEM IMPROVEMENTS RELATED TO EXCESS CAPACITY

The City has provided four regional facilities that are intended to serve all residents – those now living in the City and those that will live there in the future. These regional facilities are Jensen Park, the Community Center, the Skateboard Park and the Equestrian Park. The actual cost of these facilities (not including donations and grants) has been used to calculate the proportionate, fair share, buy in component for each regional facility.

TABLE 18 – PROPORTIONATE SHARE CALCULATIONS – REGIONAL FACILITIES

| <b>Regional Facilities</b>   |                 |
|--|-----------------|
| <b>Jensen Buy In</b>   |                 |
| Cost Jensen  | \$4,836,992.24  |
| Less: (Donations, Grants, etc.)                                      | (\$325,000.00)  |
| Jensen Actual Cost   | \$4,511,992     |
| Capacity Population (2060)   | 53,389          |
| <b>Buy In per Person (Jensen)</b>                                    | <b>\$84.51</b>  |
| <b>Community Center</b>  |                 |
| Community Center Actual Cost   | \$3,634,222.55  |
| Capacity Population (2060)   | 53,389          |
| <b>Buy In per Person (Community Center)</b>                          | <b>\$68.07</b>  |
| <b>TOTAL Impact Fee per Capita for Buy-In to Regional Facilities</b> | <b>\$152.58</b> |

### COSTS OF SYSTEM IMPROVEMENTS RELATED TO NEW DEVELOPMENT ACTIVITY

The cost of new system improvements required to maintain 2015 service levels is based on the actual cost of community park facilities and consultant fees for preparation of the Impact Fee Facilities Plan and Impact Fee Analysis. The impact fee per capita to maintain the community parks level of service is \$495.81 per capita, the level for trails facilities is \$36.63 per capita, and the consultant impact fee per capita is \$0.92.

TABLE 19 – PROPORTIONATE SHARE CALCULATION – COMMUNITY PARKS, TRAILS AND CONSULTANT FEES

| <b>Community Park Facilities</b>                 |                 |
|--|-----------------|
| 2015 Capacity Population                         | 26,717          |
| Community Parks Cost to Maintain LOS             | \$2,699,683.79  |
| Population Growth (2013-2022)                    | 5,445           |
| <b>Per Capita Impact Fee for Community Parks</b> | <b>\$495.81</b> |
| <b>Trail Facilities</b>                          |                 |
| Total Trail Miles                                | 6.08            |
| Trail Linear Feet                                | 32,102          |
| 2015 Population                                  | 26,717          |
| Population Growth (2013-2022)                    | 5,445           |
| Standard (2015 LOS) - Linear Feet per Capita     | 1.20            |
| Cost per Linear Foot - Hard Surface              | \$39.20         |

| <b>Community Park Facilities</b>                 |                |
|--|----------------|
| Improvements Needed to Maintain LOS              | \$199,475.38   |
| Stand-Alone Trailhead Cost                       | \$15,411.86    |
| <b>Cost per Capita</b>                           | <b>\$39.47</b> |
| <b>Consultant Fees</b>                           |                |
| ZBPF   | \$5,000.00     |
| Population Growth (2013-2019)                    | 5,445          |
| <b>Per Capita Impact Fee for Consultant Fees</b> | <b>\$0.92</b>  |

In addition, the Parks, Recreation and Trails Impact Fee account has a fund balance of (\$71,474.35). This must be credited based on the existing population of Syracuse. The City also has outstanding debt service of \$1,321,982 on a Series 2005 Parks and Recreation Sales Tax Revenue Bond. This amount has been credited based on the net present value of yearly payments.

#### SUMMARY OF IMPACT FEES

**The maximum parks, trails and recreation impact fee allowable for Syracuse City is \$2,393.56 per residential dwelling unit.**

TABLE 20 – SUMMARY OF PARKS, RECREATION AND TRAILS IMPACT FEE

| <b>Summary of Parks, Recreation and Trails Impact Fee</b> |                   |
|---|-------------------|
| Regional Facilities                                       | \$152.58          |
| Community Park Facilities                                 | \$495.81          |
| Trails  | \$39.47           |
| Consultant Fees   | \$0.92            |
| Impact Fee Fund Balance                                   | (\$2.80)          |
| Per Capita Cost - Total Parks and Recreation              | \$685.97          |
| Household Size  | 3.71              |
| <b>Per Capita, Gross Impact Fee (Before Credits)</b>      | <b>\$2,544.96</b> |
| <b>Calculation of Credits on Bond</b>                     |                   |
| Remaining Debt Service Park Bond, Series 2005             | (\$1,321,982)     |
| Net Present Value of per Capita Credit*                   | (\$40.81)         |
| Net Present Value of per Household Credit                 | (\$151.40)        |
| <b>IMPACT FEE PER HOUSEHOLD</b>                           | <b>\$2,393.56</b> |

\*Assumes a discount rate of four percent

## MANNER OF FINANCING, CREDITS, ETC.

*Utah Code 11-36a-304(2)(c)(d)(e)(f)(g)(h)*

### Manner of Financing

An impact fee is a one-time fee that is implemented by a local government on new development to help fund and pay for all or a portion of the costs of public facilities that are needed to serve new development. These fees are usually implemented to help reduce the economic burden on local jurisdictions that are trying to deal with population growth within the area. As a matter of policy and legislative discretion, a City may choose to have new development pay the full cost of its share of new public facilities if the facilities would not be needed except to service new development. However, local governments may use other sources of revenue to pay for the new facilities required to service new development and use impact fees to recover the cost difference between the total cost and the other sources of revenue. Additionally, impact fees allow new growth to share in the cost of existing facilities that have excess capacity.

### Impact Fee Credits

The Impact Fees Act requires credits to be paid back to development for future fees that may be paid to fund system improvements found in the IFFP so that new development is not charged twice. Credits may also be paid back to developers who have constructed or directly funded items that are included in the IFFP or donated to the City in lieu of impact fees, including the dedication of land for system improvements. This situation does not apply to developer exactions or improvements required to offset density or as a condition for development. Any item that a developer funds must be included in the IFFP if a credit is to be issued and must be agreed upon with the City before construction of the improvements.

In the situation that a developer chooses to construct facilities found in the IFFP in lieu of impact fees, the arrangement must be made through the developer and the City.

Syracuse City has one parks bond outstanding for which a credit must be issued. This is a 15-year sales tax revenue bond, Series 2005, which expires in 2020. The net present value of the annual payments per capita is \$40.81, which is credited against the impact fees.

TABLE 21 – NET PRESENT VALUE OF OUTSTANDING BOND PAYMENTS

|             | NPV     | 2014      | 2015      | 2016      | 2017      | 2018      | 2019      | 2020             |
|-------------|---------|-----------|-----------|-----------|-----------|-----------|-----------|------------------|
| Annual Pmts |         | \$186,853 | \$191,253 | \$190,103 | \$188,748 | \$188,342 | \$188,342 | <b>\$188,342</b> |
| Population  |         | 26,112    | 26,717    | 27,322    | 27,927    | 28,532    | 29,137    | 29,742           |
| Per Capita  | \$40.81 | \$7.16    | \$7.16    | \$6.96    | \$6.76    | \$6.60    | \$6.46    | \$6.33           |

The standard impact fee can also be decreased to respond to unusual circumstances in specific cases in order to ensure that impact fees are imposed fairly. In certain cases, a developer may submit studies and data that clearly show a need for adjustment.

At the discretion of the City, impact fees may be modified for low-income housing, although alternate sources of funding must be identified.

## Extraordinary Costs and Time Price Differential

It is not anticipated that there will be any extraordinary costs in servicing newly-developed park properties. To account for the time-price differential inherent in fair comparisons of amounts paid at different times, actual costs have been used to compute buy in costs to public facilities with excess capacity and current costs have been used to compute impacts on system improvements required by anticipated development activity to maintain the established level of service for each public facility.<sup>4</sup>

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<sup>4</sup> Since the time span covered by this analysis is only six years and inflation rates are low, current costs have been used to calculate impact fees for park system improvements.

## CERTIFICATION

Zions Bank Public Finance certifies that the attached impact fee analysis:

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

**APPENDIX A - NOTICE OF INTENT TO PREPARE A COMPREHENSIVE AMENDMENT TO THE PARKS, RECREATION,  
OPEN SPACE, AND TRAILS IMPACT FEE ANALYSIS**

**PUBLIC HEARING**

The Syracuse City Council will hold a public hearing to receive input on, and consider approval and adoption of (1) the proposed 2013 Parks, Trails, and Recreation Impact Fee Facilities Plan, (2) the proposed 2013 Parks, Trails, and Recreation Impact Fee Analysis, (3) a proposed Ordinance containing proposed revisions to Syracuse City Code regarding impact fees, and (4) a proposed Resolution amending the Syracuse City Fee Schedule. The hearing will be held during the City Council's regularly scheduled meeting of November 12, 2013, which begins at 7:00 p.m., at Syracuse City Hall, 1979 W. 1900 S., Syracuse. All interested persons will be given reasonable opportunity to be heard; written comments are welcome. Copies of the referenced documents are available for public view in the office of the Syracuse City Finance Director. In compliance with the American Disabilities Act, persons needing auxiliary communicative aids and services for this meeting should contact the City offices at 825-1477 at least 48 hours in advance of the meeting.

CASSIE Z. BROWN, CMC  
SYRACUSE CITY RECORDER

DATED: WEDNESDAY OCTOBER 23, 2013

PUBLISH ONCE: SUNDAY, OCTOBER 27, 2013

**SYRACUSE CITY**