

A grayscale photograph of the Zions Bank building facade, featuring classical architecture with columns and ornate carvings. The word "ZIONS" is visible in large letters on the upper part of the building.

HIGHLAND, UTAH

**PARKS RECREATION AND TRAILS
IMPACT FEE FACILITIES PLANS**

PREPARED BY

ZIONS BANK PUBLIC FINANCE

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EXECUTIVE SUMMARY

HIGHLAND PARKS & RECREATION IMPACT FEE FACILITIES PLAN

Highland City ("City") shall calculate and impose impact fees for their service area, which is comprised of all the areas within the City's boundaries. Highland is a city in Utah County, Utah, United States. It is approximately 30 miles south of Salt Lake City and is part of the Provo–Orem Metropolitan Statistical Area.

SUMMARY OF IMPACT FEE FACILITIES PLAN

Section 11-36a-302 of the Utah Code outlines the requirements of an impact fee facilities plan which is required to identify the following:

- (a) Demands placed upon existing public facilities by new development activity; and
- (b) The proposed means by which the local political subdivision will meet those demands.

Demand Placed on Existing Facilities

The demand placed on existing public park facilities by new development activity is attributed to population growth. Highland City has a 2014 population of 17,093 persons and will grow to a projected 19,713 persons by 2024 – an increase of 2,620 persons. The population is expected to exceed approximately 27,000 persons and grow very slowly toward buildout.

Highland currently has invested \$14,584,357.27 in parks, recreation and trails. Therefore, assuming a 2014 population of 17,093, the current level of service is \$853.24 per capita. It is estimated the City will add future parks, recreation and trails and also add improvements to existing park land owned by the City. The City will perpetuate the level of service per capita over the next ten years.

Highland residents enjoy the benefits from parks that they have purchased; therefore, in order to achieve an equitable allocation of costs and benefits, new development needs only pay to maintain the level of service (LOS) that has been purchased by existing development. The City has incurred a historic cost per capita for parks, recreation and trails. The parks level of service is defined by dollars invested, or \$853.24 per capita. If the City does not construct future park facilities, the LOS would decline from \$853.24 to \$739.83 dollars invested by the year 2024.¹

Proposed Means by Which Local Subdivision Will Meet Demands

In order to maintain the current level of service of \$853.24 per capita for park and amenities purchased by Highland City, new residents will need to purchase an additional \$2,235,477 for parks and trails over the next ten years.

Impact fees are a fair and equitable means of requiring new development to pay its fair share of facilities and to achieve an "equitable allocation to the costs borne in the past and to be borne in the future, in comparison to the benefits already received and yet to be received." Therefore the future residents will receive the same level of service per capita as the existing residents of Highland. If the level of service is increased, other funding sources, outside of impact fees, would need to be used.

¹ \$14,584,357dollars invested divided by population

Evaluation of Other Funding Sources

If the City desired a higher level of service than what is being assessed per capita via the impact fee, as mentioned above, another funding source should be considered for that higher level of service. The City will need to evaluate other funding mechanisms, such as GO bonds, special assessments, etc., in order to maintain the higher level of park service.

UTAH CODE LEGAL REQUIREMENTS

Utah law requires that communities² prepare an Impact Fee Facilities Plan (IFFP) before preparing an impact fee analysis and enacting an impact fee. Utah law also requires that communities give notice of their intent to prepare an IFFP. This IFFP follows all legal requirements as outlined below. Highland City has retained Zions Bank Public Finance to prepare this Impact Fee Facilities Plan in accordance with legal requirements.

Notice of Intent to Prepare Impact Fee Facilities Plan. A local political subdivision must provide written notice of its intent to prepare an IFFP before preparing the Plan (Utah Code 11-36a-501(1)). The required notice must:

- (a) Indicate that the local political subdivision intends to prepare an impact fee facilities plan; and
- (b) Describe or provide a map of the geographic area where the proposed impact fee facilities will be located.

This notice must be posted on the Utah Public Notice website. Highland has complied with this noticing requirement for the IFFP by posting notice on May 20, 2013. A copy of the notice is included in Appendix A.

Preparation of Impact Fee Facilities Plan. Utah Code requires that “before imposing an impact fee, each local political subdivision or private entity shall . . . prepare an impact fee facilities plan to determine the public facilities required to serve development resulting from new development activity” (Utah Code 11-36a-301(1)).

Section 11-36a-302 of the Utah Code outlines the requirements of an impact fee facilities plan which is required to identify the following:

- a) Demands placed upon existing public facilities by new development activity; and
- b) The proposed means by which the local political subdivision will meet those demands.

Further, in preparing an IFFP, the law requires that each local political subdivision shall “generally consider all revenue sources, including impact fees and anticipated dedication of system improvements, to finance the impacts on system improvements.”

This IFFP first evaluates projected population growth in Highland. Growth in parks and recreation demand will be driven by residential growth rather than commercial growth. Next, the IFFP identifies Highland City’s current system-wide³ parks & recreation public facilities. The analysis then evaluates the demands placed on these facilities by new development activity and considers how Highland City will meet those demands. Finally, this analysis includes a discussion of all potential revenue sources that could be used to finance the impacts from growth on recreation system improvements.

² 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 Highland with a population of 17,093 as of the last federal census (2010) and which must prepare an impact fee facilities plan [Utah Code 11-36a-301(3)(a)].

³ Project-wide parks cannot be used to establish the current level of service that the City desires to maintain through impact fees.

CHAPTER 1: DEMANDS PLACED UPON EXISTING PUBLIC FACILITIES BY NEW DEVELOPMENT ACTIVITY

UTAH CODE 11-36A-302(1)(A)

Growth in Demand

Based on the most recent Census, Highland City had a 2010 population of 15,523 and currently has an estimated population of 17,093. The City projects a population of 20,712 by 2030. This growth in residential population will generate demand for additional parks and improved recreation facilities. Figure 1 shows the projected growth in Highland City through 2024. It is anticipated that future commercial growth will not place any additional demand on parks facilities. Therefore, this demand analysis considers only future population growth.

FIGURE 1: PROJECTED POPULATION GROWTH

Year	Population	% Increase
2014	17,093	
2015	17,355	1.53%
2016	17,617	1.51%
2017	17,879	1.49%
2018	18,141	1.47%
2019	18,403	1.44%
2020	18,665	1.42%
2021	18,927	1.40%
2022	19,189	1.38%
2023	19,451	1.37%
2024	19,713	1.35%

Park Lands

Utah Code allows cities to include only system-wide parks for the purpose of calculating impact fees. Project-wide parks cannot be used to establish levels of service eligible to be maintained through impact fees.

Highland City's system-wide park lands consist of land that was purchased by the City and land that was donated to the City. Park lands that were donated to the City are assumed to have been donated to the City's system of parks through build-out. Donated land and improvements was not included in this analysis. In order to assure an equitable allocation of costs borne in the past to costs borne in the future,⁴ future residents will not be expected to pay for a level of park service that has been "gifted" to them, and that current residents have not purchased through impact fees or other means. Figure 2 lists the total acres for all parks in Highland City.

⁴ Utah Code 11-36a-302(3)

FIGURE 2: HIGHLAND CITY PARKS

Park Name	Acres
Canterbury North Park	4.12
Canterbury Park Circle	2.68
Dry Creek Bench West	3.5
Heritage Park	6.3
Highland Glen Park	76
Merlin B. Larson Park	1.89
Mitchell Hollow Park	11.6
Wimbledon Park	4.2
Windsor Meadows Park	5
Town Center Splash Pad	
Town Center Plaza	3.5
Dry Creek Hollow Park	44
Beacon Hills	10
Spring Creek	12
Mountain Ridge	17.6
Dry Creek North East	2.75
Apple Blossom	1.7
Totals	206.84

The City has determined that it desires to maintain its current level of park and trail services and does not wish to decrease its current level of service per capita. Therefore, there is no excess capacity in the City parks, trails and recreation system. The City will spend a total of \$997.34 (\$853.24, plus interest on 2007 Sales Tax Bond) per person as development occurs.

Parks, Trails and Recreation Facility Improvements

Highland City's system-wide parks and trails also include a wide variety of recreation facility improvements that were purchased by the City and recreation facility improvements that were donated, grant or City funded. However, in order to assure an equitable allocation of costs borne in the past to costs borne in the future,⁵ only parks, trails and recreation facility improvements that were purchased by the City will be used in determining impact fees. Recreation facility improvements that were donated to the City are assumed to have been donated to the City's system of parks through build-out. Future residents will not be expected to pay for a level of park service that current residents have not purchased through impact fees or other means.

The City has determined there is no excess capacity in the City's system-wide park and recreation facilities.

Figure 3 shows the historic investment in park, recreation and trails per capita, or \$853.24. The detail supporting the total investment is found in the appendix of this document.

⁵ Utah Code 11-36a-302(3)

FIGURE 3: HISTORIC INVESTMENT IN PARK IMPROVEMENTS⁶

Parks, Recreation and Trails		
Year	Improvements	Original Cost
Total Improvements		\$ 14,584,357
LOS Improvements per Capita		\$ 853.24

Figure 3 shows the *historic costs*⁷ for system-wide recreation facility improvements for Highland City parks without excess capacity. A detailed listing of the current costs for each of the City's system-wide parks is included in the Appendix of the document.

The City will need to purchase additional recreational facility improvements to meet the increased demands on the existing level of park services as a result of increased development activity. Figure 4 shows the parks, trails and recreation facility improvement cost per capita required to maintain the existing level of recreation facility improvements.

FIGURE 4: PARKS, TRAILS AND RECREATIONAL FACILITIES EXISTING LEVEL OF SERVICE PER CAPITA COST – PARKS WITH NO EXCESS CAPACITY

Per Capita Cost for Future Land and Improvements	Growth In Population	Total Cost of Future Park System Improvements
\$ 853.24	2,620	\$ 2,235,477

Figure 5 shows the annual spending on the parks system by the City through 2024 to maintain the existing LOS for parks, recreation and trails facility improvements. The cost for the recreation facility improvements that will need to be spent over the next ten years to maintain the existing level of service is \$2,235,477.45.

FIGURE 5: ANNUAL SPENDING REQUIRED TO MEET DEMAND BY NEW DEVELOPMENT ACTIVITY

Year	Population	Spending Per Year
2014	17,093	
2015	17,355	223,547.74
2016	17,617	223,547.74
2017	17,879	223,547.74
2018	18,141	223,547.74
2019	18,403	223,547.74
2020	18,665	223,547.74
2021	18,927	223,547.74
2022	19,189	223,547.74
2023	19,451	223,547.74
2024	19,713	223,547.74
Total		\$ 2,235,477.45

⁶ See Appendix C for the complete list of improvements and historic costs

⁷ Sources of information for current recreation facilities' costs include: Highland City

PROPOSED MEANS FOR MEETING THE DEMANDS PLACED UPON EXISTING PUBLIC FACILITIES BY NEW DEVELOPMENT

UTAH CODE 11-36A-302(1)(B)

The City intends to at least maintain its existing level of service through spending the same amount going forward per capita on the parks system as it has for existing residents. For the purpose of quantifying the need for *additional* park land and recreational facilities or per capita spending, this study uses the City's existing park land and recreational facilities cost per capita for parks. The City would like to maintain its current per capita spending level of service.

The City has plans to make potential improvements to several parks. The City may adjust their plans, but will continue to perpetuate the same level of service (spending \$853.24 in parks and trails land and improvements per capita). The City will develop its parks to best serve development and is not tied to a specific plan at this time, but will perpetuate a high level of service to future development.

In order to achieve “an equitable allocation to the costs borne in the past and to be borne in the future, in comparison to the benefits already received and yet to be received,”⁸ impact fees will be used to maintain the current level of park services paid for by Highland City. However, additional system-wide park land and recreation facility improvements beyond those funded through impact fees that are desired to maintain a “higher” level of service than what has been provided historically will be paid for by the community through other revenue sources.

⁸ Utah Code 11-36a-302 (3)

CHAPTER 2: CONSIDERATION OF ALL REVENUE SOURCES

UTAH CODE 11-36A-302(2)

As required by Utah law, the Impact Fee Facilities Plan “shall generally consider all revenue sources, including impact fees and anticipated dedication of system improvements, to finance the impacts on system improvements.” This section discusses the variety of revenue sources that may be used to finance park system improvements.

General Fund Revenues

While general fund revenues could be used to develop parks, trails and recreation capital facilities, general funds are usually used for the operating and maintenance costs associated with parks. Most cities do not have sufficient revenues to cover the capital costs of parks and recreation development through their general funds. Highland has examined its general fund and does not believe it will have excess revenues in the next six to ten years to fund park capital improvements in this manner.

General Obligation Bonds

Generally, this revenue approach is used for facilities that are widely desired across the community and that benefit all property owners. GO bonds are backed by a City’s taxing power. If GO bonds were issued to pay for the demands placed on purchased parks and recreation facilities by new growth, existing property owners would be paying for the impacts of growth. Therefore, GO bonds are not viewed as an equitable means of financing the future parks and recreation facilities related to new growth.

Special Assessment Areas (“SAA”) Bonds

SAA bonds place an assessment on real property. Generally these assessments are levied for specific infrastructure improvements in specific geographic areas and are tied to demand – i.e., lot size, frontage, etc. Because new development will take place throughout Highland, special assessment areas are not seen as a preferred means of financing new park facilities.

RAP Tax

A RAP Tax fund is a collection of money accrued through sales taxes on purchases made within the limits of the city or county that has voted to adopt the program. Since this type of tax is subject to an election, it is not always a stable plan for future revenues.

Grants

Grant monies are an ideal means for the City to fund future parks and recreation growth. However, the availability of grant funds has been greatly reduced over the past few years and it is not likely that the City would be able to fund its future demand based on this revenue source.

Impact Fees

Impact fees are a reasonable means of funding growth-related infrastructure. An Impact Fee Analysis is required to accurately assess the true impact of a particular user upon the City’s infrastructure and to preclude existing users from subsidizing new growth.

Impact fees are calculated based upon the portion of the cost of capital infrastructure that relates to growth. This method also takes into account current deficiencies and does not place a burden on future development to solve those deficiencies.

IMPACT FEE FACILITIES PLAN CERTIFICATION

In accordance with Utah Code Annotated, 11-36a-306(2), Zions Bank Public Finance, makes the following certification:

I certify that the attached impact fee facilities plan ("IFFP"):

1. includes only the cost 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; and
3. complies in each and every relevant respect with the Impact Fees Act.

Zions Bank Public Finance makes this certification with the following caveats:

1. All of the recommendations for implementations of the Impact Fee Facilities Plan made in the IFFP documents or in the impact fee analysis documents are followed in their entirety by Highland City staff and elected officials.
2. If all or a portion of the IFFP or impact fee analysis is modified or amended, this certification is no longer valid.
3. All information provided to Zions Bank Public Finance its contractors or suppliers is assumed to be correct, complete and accurate. This includes information provided by Highland City and outside sources. Copies of letters requesting data are included as appendices to the IFFP and the impact fee analysis.

Dated: April 21, 2015

ZIONS BANK PUBLIC FINANCE

Notice Date & Time: September 11, 2014 | 7:00 AM - 11:59 PM

Description/Agenda:

Notice Title: Notice of Intent to Create Impact Fee Facilities Plans and Amended Impact Fee Written Analyses

NOTICE OF INTENT TO CREATE IMPACT FEE FACILITIES PLANS AND AMENDED IMPACT FEE WRITTEN ANALYSES

Highland City, a municipality of the State of Utah, located in Utah County, Utah intends to commence the preparation of independent and comprehensive Impact Fee Facilities Plans and Written Impact Fee Analyses for the services of secondary water, sanitary sewer, parks, recreation and trails, roads and public safety. Therefore, pursuant to the provisions of 11-36a-501 and 503 of the Utah Code, as amended 2011, notice is hereby provided to you of the intent of Highland City to create an Impact Fee Facilities Plans and amend Highland City's Impact Fee Written Analyses. The location(s) that will be included in the Impact Fee Facilities Plans and Impact Fee Analyses are all areas within the legal Highland City limits and the declared annexation areas of Highland City.

BY ORDER OF THE CITY COUNCIL OF HIGHLAND CITY

Public Notice Website <http://www.utah.gov/pmn/sitemap/notice/231435.html>

APPENDIX A: POPULATION PROJECTIONS

	A	B	C	
1	Year	Population	% Increase	1
2	2014	17,093		2
3	2015	17,355	1.53%	3
4	2016	17,617	1.51%	4
5	2017	17,879	1.49%	5
6	2018	18,141	1.47%	6
7	2019	18,403	1.44%	7
8	2020	18,665	1.42%	8
9	2021	18,927	1.40%	9
10	2022	19,189	1.38%	10
11	2023	19,451	1.37%	11
12	2024	19,713	1.35%	12
	A	B	C	

APPENDIX B: PARK ACRES

	A	B	
1	Park Name	Acres	1
2	Canterbury North Park	4.12	2
3	Canterbury Park Circle	2.68	3
4	Dry Creek Bench West	3.5	4
5	Heritage Park	6.3	5
6	Highland Glen Park	76	6
7	Merlin B. Larson Park	1.89	7
8	Mitchell Hollow Park	11.6	8
9	Wimbledon Park	4.2	9
10	Windsor Meadows Park	5	10
11	Town Center Splash Pad		11
12	Town Center Plaza	3.5	12
13	Dry Creek Hollow Park	44	13
14	Beacon Hills	10	14
15	Spring Creek	12	15
16	Mountain Ridge	17.6	16
18	Dry Creek North East	2.75	18
19	Apple Blossom	1.7	19
20	Totals	206.84	20
21			21

A B

APPENDIX C: PARK INVENTORY AND LEVEL OF SERVICE

Year	4800 W Soccer Fields/Park Road	Asset and Land Purchase	Beacon Hills Park	Canterbury Park	Highland Glen Park Imp	Highland Hills Open Space	Highland Wter Bldg & El Park	Hillside Land Purchase	Park Construction	Professional & Tech. Services	Spring Creek Park Construction	Town Center Park	Trails	View Point Hillside Replanting	Grand Total
FY 1992	10,615.07							32,336.03	6,039.54		9,100.00				58,090.64
FY 1993								473.75							473.75
FY 1994								3,150.02	11,705.44		50,992.00				65,847.46
FY 1995								11,000.00	5,844.21		5,000.00				21,844.21
FY 1996								1,455.76	11,306.01		(0.00)				12,761.77
FY 1997									21,384.63						21,384.63
FY 1998									30,075.00						30,075.00
FY 1999		200,280.00											2,829.23		203,109.23
FY 2000		200,000.00			1,119.69								10,047.50		211,167.19
FY 2001		200,000.00			20,718.85								52,908.92		273,627.77
FY 2002		60,000.00			4,983.41				131,239.02	12,817.53	8,350.00		128,433.79		345,825.75
FY 2003	16,677.73	57,500.00			5,270.44				260,002.47	9,106.97			31,764.13		380,321.74
FY 2004		57,500.00			14,666.11				556,770.25	8,779.17			69,907.40		707,622.93
FY 2005	1,970.00	80,000.00			32,983.59				133,489.07	65,839.67			94,586.90		408,869.23
FY 2006		514,111.62		67,300.35	32,208.99				204,442.58	51,335.33			80,177.58		949,576.45
FY 2007	59,335.36	88,857.14	15,600.76	43,917.98	7,498.02	34,821.76	8,438.39	426,636.00	91,409.92	88,935.13			204,266.58		1,069,717.04
FY 2008	140,144.82	3,007,655.20	1,800.00	11,695.78	5,782.00	6,800.00			146,950.83	23,479.59		1,000.00	58,631.54		3,403,939.76
FY 2009	104,590.43	2,563,500.00		204.22		179,679.93			127,448.97	102,753.58	104,591.20	1,221,306.08	36,983.39		4,441,057.80
FY 2010	12,877.50		3,079.66			12,280.00	5,208.93		47,472.56		887.50	716,810.26	37,602.00		836,218.41
FY 2011	331.50		69,657.50			29,740.00			14,850.00				17,609.33	15,766.04	147,954.37
FY 2012					34,009.50				2,661.00					8,352.71	45,023.21
FY 2013			731,463.50												731,463.50
FY 2014			174,691.49										(17,609.33)		157,082.16
FY 2015													61,303.27		61,303.27
Grand Total	346,542.41	7,029,403.96	996,292.91	123,118.33	159,242.60	263,321.69	13,647.32	475,051.56	1,803,091.50	363,046.97	178,920.70	1,939,116.34	869,442.23	24,118.75	14,584,357.27

APPENDIX D: ASSETS

A		B		C	
Parks, Recreation and Trails					
Year	Improvements			Original Cost	
Total Improvements				\$	14,584,357
LOS Improvements per Capita				\$	853.24

A B C

APPENDIX E: DEBT SUMMARY

A B C D E
2007 Sales Tax Revenue Bond

1	Date	Principal	Interest Rate	Interest Payment	FY Payment	1
2	3/1/2008	\$ -	-	\$ 220,531	\$ 220,531	2
3	3/1/2009	225,000	4.50%	309,981	534,981	3
4	3/1/2010	230,000	4.50%	299,744	529,744	4
5	3/1/2011	240,000	4.50%	289,169	529,169	5
6	3/1/2012	250,000	4.50%	278,144	528,144	6
7	3/1/2013	260,000	4.50%	266,669	526,669	7
8	3/1/2014	275,000	4.50%	254,631	529,631	8
9	3/1/2015	285,000	4.50%	242,031	527,031	9
10	3/1/2016	300,000	4.50%	228,869	528,869	10
11	3/1/2017	320,000	4.50%	214,919	534,919	11
12	3/1/2018	330,000	5.25%	199,056	529,056	12
13	3/1/2019	350,000	4.00%	183,394	533,394	13
14	3/1/2020	360,000	4.00%	169,194	529,194	14
15	3/1/2021	375,000	4.05%	154,400	529,400	15
16	3/1/2022	385,000	4.05%	139,010	524,010	16
17	3/1/2023	395,000	4.13%	123,067	518,067	17
18	3/1/2024	425,000	4.15%	106,101	531,101	18
19	3/1/2025	430,000	4.15%	88,360	518,360	19
20	3/1/2026	445,000	4.20%	70,093	515,093	20
21	3/1/2027	480,000	4.20%	50,668	530,668	21
22	3/1/2028	955,000	4.25%	20,294	975,294	22
23		\$ 7,315,000		\$ 3,908,323	\$ 11,223,323	23
24	A	B	C	D	E	24

APPENDIX F: PER CAPITA COST PER CAPITAL EXPENSE

	A	B	C	
	<i>Parks, Recreation and Trails Historic Investment Per Capita</i>			
	Total Cost per Capita			
1	Per Capita Cost	Growth In Population	Total Cost of Future Park System Spending Requirements	1
2	\$ 853.24	2,620	\$ 2,235,477	2
3				3
	A	B	C	

APPENDIX G: IMPACT FEE CALCULATION

	A	B	C	D	
1	Facility	Cost	Population Served	Fee Per Capita	1
	Proportionate Share				
2	Park Land and Improvement Expense	\$ 2,235,477	2,620	\$ 853	2
4	2007 Sales Tax Debt Service	11,223,323	27,849	403	4
5	2007 Sales Tax Debt Proceeds	(7,315,000)	27,849	(263)	5
6	Professional Expenses	9,869	2,620	4	6
7	Total Fee Per Capita			\$ 997	7
	Single Family Impact fee				
8	Average Household Size/Owner Occupied*			4.39	8
9	Impact Fee per Household Unit			\$ 4,378	9
10	Multi Family Impact Fee				10
11	Average Household Size/Multi Family*			4.25	11
12	Impact Fee per Household/Multi Family			\$ 4,239	12
13	<i>*Source: 2010 Census</i>				13
14					14
15	Parks & Recreation Impact Fee Assessment				15
16	Impact Fee per Single Family Residential Unit	\$ 4,378			16
17	Impact Fee per Multi-Family Residential Unit	4,239			17
18					18
19					19
20	Parks & Recreation Non-Standard Impact Fee Formula				20
21	Multiply Number of Persons per Household by Impact Fee per Capita of \$997.34				21
22	<i>*Parks & Recreation fee is assessed to residential land uses only</i>				22
	A	B	C	D	

APPENDIX H: PROJECTED ANNUAL EXPENSES

	A	B	C	
1	Year	Population	Spending Per Year	1
	2014	17,093		
2	2015	17,355	223,547.74	2
3	2016	17,617	223,547.74	3
4	2017	17,879	223,547.74	4
5	2018	18,141	223,547.74	5
6	2019	18,403	223,547.74	6
7	2020	18,665	223,547.74	7
8	2021	18,927	223,547.74	8
9	2022	19,189	223,547.74	9
10	2023	19,451	223,547.74	10
11	2024	19,713	223,547.74	11
	Total		\$ 2,235,477.45	
	A	B	C	