

Syracuse City



Public Safety Impact Fee Analysis



IMPACT FEE ANALYSIS SYRACUSE CITY

Executive Summary

Background

The Impact Fee Analysis (IFA) was prepared to meet the requirements of Utah Code §11-36a. Public safety includes both police (law enforcement) and fire capital facilities. Impact fees are a one-time fee charged to new development to help offset the capital costs associated with new growth in a community. Syracuse has determined that there is one city-wide service area for police and fire protection services in the City. Therefore, all development in the City will be charged the same public safety impact fee regardless of where the new development takes place.

Impacts to public safety from residential and non-residential growth are manifest in increased demand on police and fire services. The increased demand results in the need for more public safety facilities.

New Development and Growth

Projected growth is shown in the following table:

TABLE 1: GROWTH PROJECTIONS, 2020-2031

Year	Households	Non-Residential Square Feet
2020	8,672	3,261,440
2021	9,072	3,411,875
2022	9,722	3,656,333
2023	10,372	3,900,791
2024	10,862	4,085,074
2025	11,237	4,226,107
2026	11,637	4,376,543
2027	12,077	4,542,022
2028	12,402	4,664,250
2029	12,702	4,777,077
2030	13,102	4,927,512
2031	13,402	5,040,339

Source: Syracuse City; Davis County Assessor's Office

Police. This growth is anticipated to result in increased demand on police facilities, as evidenced by an increasing number of police calls for service.

TABLE 2: POLICE – PROJECTED GROWTH IN POLICE CALLS FOR SERVICE

Year	Residential Calls	Non-Residential Calls	Total Impact-Fee Eligible Calls	Pass-Thru Calls*	TOTAL CALLS
2020	6,587	3,280	9,867	348	10,215
2021	6,890	3,431	10,322	364	10,686
2022	7,384	3,677	11,061	391	11,452
2023	7,878	3,923	11,801	417	12,217
2024	8,250	4,108	12,358	436	12,795
2025	8,535	4,250	12,785	451	13,236
2026	8,839	4,402	13,240	468	13,708
2027	9,173	4,568	13,741	485	14,226
2028	9,420	4,691	14,110	498	14,609
2029	9,647	4,804	14,452	510	14,962
2030	9,951	4,956	14,907	526	15,433
2031	10,179	5,069	15,248	538	15,787
2032	10,506	5,232	15,737	556	16,293
2033	10,832	5,394	16,227	573	16,800
2034	11,159	5,557	16,716	590	17,306
2035	11,485	5,720	17,205	608	17,813
2036	11,812	5,882	17,694	625	18,319
2037	12,139	6,045	18,184	642	18,826
2038	12,465	6,208	18,673	659	19,332
2039	12,792	6,370	19,162	677	19,839
2040	13,118	6,533	19,651	694	20,345
2041	13,445	6,696	20,141	711	20,852

*Pass-thru calls are calls that do not originate or have a destination within Syracuse

Fire. Residential and non-residential growth will result in the need for more fire facility space, as reflected by the growth in fire calls for service.

TABLE 3: FIRE – PROJECTED GROWTH IN FIRE CALLS FOR SERVICE

Year	Residential Calls	Non-Residential Calls	Total Impact-Fee Eligible Calls	Pass-Thru Calls*	TOTAL Calls
2020	936	254	1,190	11	1,201
2021	979	266	1,245	11	1,256
2022	1,049	285	1,335	12	1,346
2023	1,120	304	1,424	13	1,436
2024	1,172	319	1,491	13	1,504
2025	1,213	330	1,542	14	1,556
2026	1,256	341	1,597	14	1,612

Year	Residential Calls	Non-Residential Calls	Total Impact-Fee Eligible Calls	Pass-Thru Calls*	TOTAL Calls
2027	1,304	354	1,658	15	1,673
2028	1,339	364	1,702	15	1,718
2029	1,371	373	1,744	16	1,759
2030	1,414	384	1,799	16	1,815
2031	1,447	393	1,840	16	1,856
2032	1,493	406	1,899	17	1,916
2033	1,539	418	1,958	17	1,975
2034	1,586	431	2,017	18	2,035
2035	1,632	443	2,076	18	2,094
2036	1,679	456	2,135	19	2,154
2037	1,725	469	2,194	20	2,213
2038	1,772	481	2,253	20	2,273
2039	1,818	494	2,312	21	2,332
2040	1,864	507	2,371	21	2,392
2041	1,911	519	2,430	22	2,452

*Pass-thru calls are calls that do not originate or have a destination within Syracuse

Impact on Consumption of Existing Capacity - *Utah Code 11-36a-304(1)(a)*

Police. The existing police department has excess capacity sufficient to serve the needs of new development through 2031. Therefore, no new facilities are needed in order to meet growth demands in the City. At the proposed service level of 1.32 building square feet per call, new residential and non-residential development will need a total of 20,800 square feet of space by 2031. At that time there will be no remaining capacity in the police facilities.

Fire. The existing fire department has no excess capacity. The City has plans to construct a new fire station in the next 10 years to address this need and add 12,000 square feet of additional fire station space to facilitate the increased demands created by growth. At the proposed service level of 18.54 building square feet per call, new residential and non-residential development will need a total of 34,408 square feet of space by 2031. However, new development will only be charged impact fees to maintain existing service levels which will require a total of 33,103 square feet by 2031 – an increase of 10,695 square feet.

Impact on System Improvements by Anticipated Development Activity - *Utah Code 11-36a-304(1)(b)*

Police. As stated above, the existing police station has excess capacity intended to serve the community through buildout. Therefore, new development will be required to buy into this existing, excess capacity.

Fire. The existing fire department has no excess capacity. The City has plans to construct a new fire station in the next 10 years to address this need and add 12,000 square feet of additional fire station space to facilitate the increased demands created by growth. It is anticipated that this station will cost \$5,970,261 to construct (\$498 per sf for land and buildings).

Proportionate Share Analysis - Utah Code 11-36a-304(1)(d)

Police. The cost per call for police is \$94.02 as shown below.

TABLE 4: POLICE COST PER CALL CALCULATION

Summary - Cost per Call	
Facilities	\$106.28
Consultant Costs	\$0.69
Fund Balance	(\$12.95)
TOTAL Cost per Call	\$94.02

Due to the outstanding Municipal Building Authority Lease Revenue Refunding Bonds, Series 2021, which is paying for police and fire facilities, a credit must be made against the gross cost per police call calculated above so that new development is not required to pay twice. These credits result in the following maximum costs per police call per year.

TABLE 5: POLICE BOND CREDIT CALCULATIONS

Bond Summary	Principal Payment	Amount to Police	Amount to Existing Development	Police Calls for Service	Payment per Call	NPV*	Maximum Cost per Call
2021/2022	\$855,000	\$47,939	\$32,451	11,452	\$2.83	\$16.53	\$77.49
2023	\$880,000	\$49,341	\$33,400	12,217	\$2.73	\$14.19	\$79.83
2024	\$890,000	\$49,902	\$33,779	12,795	\$2.64	\$11.89	\$82.14
2025	\$910,000	\$51,023	\$34,538	13,236	\$2.61	\$9.60	\$84.42
2026	\$930,000	\$52,145	\$35,297	13,708	\$2.58	\$7.28	\$86.74
2027	\$965,000	\$54,107	\$36,626	14,226	\$2.57	\$4.92	\$89.10
2028	\$990,000	\$55,509	\$37,575	14,609	\$2.57	\$2.50	\$91.52

*NPV = net present value discounted at a rate of 3.0 percent.

The cost per call is then applied to the number of calls per unit.

TABLE 6: 2021 MAXIMUM POLICE IMPACT FEE

	Calls per Unit/SF	2021 Maximum Fee per Unit/SF
Residential	0.76	\$58.85
Non-Residential	0.00101	\$0.08

Fire. The cost per call for fire is \$8,769.08 as shown below.

TABLE 7: FIRE COST PER CALL

	Amount
Facilities	\$8,873.37
Consultant Costs	\$5.84
Fund Balance	(\$110.12)
TOTAL Cost per Call	\$8,769.08

Due to the outstanding Municipal Building Authority Lease Revenue Refunding Bonds, Series 2021, which is paying for police and fire facilities, a credit must be made against the gross cost per fire call calculated above so that new development is not required to pay twice. These credits result in the following maximum costs per fire call per year.

TABLE 8: FIRE BOND CREDIT CALCULATIONS

Bond Summary	Principal Payment	Amount to Fire	Amount to Existing Development	Fire Calls for Service	Payment per Call	NPV*	Maximum Cost per Call
2021/2022	\$855,000	\$415,023	\$280,935	1,346	\$208.65	\$1,217.25	\$7,551.83
2023	\$880,000	\$427,158	\$289,149	1,436	\$201.30	\$1,045.11	\$7,723.97
2024	\$890,000	\$432,013	\$292,435	1,504	\$194.40	\$875.17	\$7,893.91
2025	\$910,000	\$441,721	\$299,007	1,556	\$192.14	\$707.02	\$8,062.06
2026	\$930,000	\$451,429	\$305,578	1,612	\$189.61	\$536.10	\$8,232.98
2027	\$965,000	\$468,418	\$317,079	1,673	\$189.58	\$362.57	\$8,406.51
2028	\$990,000	\$480,553	\$325,293	1,718	\$189.39	\$183.87	\$8,585.21

*NPV = net present value discounted at a rate of 3.0 percent.

The City has one existing fire vehicle with an actual cost of over \$500,000 with excess capacity. The 2018 Pierce Transport Engine has the ability to serve new growth. Only commercial development can be assessed an impact fee for fire vehicles that cost in excess of \$500,000. The cost of the vehicle has been reduced by the salvage value at the end of 20 years (useful life of the vehicle). The following table shows the proportionate share analysis.

TABLE 9: CURRENT FIRE VEHICLE CALCULATIONS

	2018 Pierce Transport Engine
Cost	\$745,713
Salvage Value	\$149,143
Percent Non-Residential	21%
Cost Allocation Non-Residential	\$126,328
Total Call Capacity to Growth, 2021-2031	26%
Amount Allocated to Growth	\$33,329
Cost per Commercial Call	\$262.47
Life of Vehicle in Years	20

In addition, Syracuse plans on acquiring a new ladder truck and two new engines in the next 10 years at an estimated total cost of \$2,750,000. The cost of the vehicles has been reduced by the salvage value at the end of 20 years (useful life of the vehicle). The following table shows the proportionate share analysis.

TABLE 10: FUTURE FIRE VEHICLE CALCULATIONS

	2022 Ladder Truck	2026 Engine	2028 Engine
Cost	\$1,250,000	\$750,000	\$750,000
Salvage Value	\$250,000	\$150,000	\$150,000
Non-Residential as % of All Calls	21%	21%	21%
Cost Allocation Non-Residential	\$211,756	\$127,054	\$127,054
Total Call Capacity to Growth, 2021-2031	24%	22%	21%
Amount Allocated to Nonresidential Growth, 2021-2031	\$50,568	\$27,712	\$26,562
Cost per Commercial Call	\$398.23	\$218.23	\$209.17
Life of Vehicle in Years	20	20	20

The following table shows the combined cost of all vehicles included in the impact fee calculations as well as the total cost per commercial call.

TABLE 11: SUMMARY OF FIRE VEHICLE CALCULATIONS

	Cost per Commercial Call
2018 Pierce Transport Engine	\$262.47
2022 Ladder Truck	\$398.23
2026 Engine	\$218.23
2028 Engine	\$209.17
Total	\$1,088.10

The cost per call is then applied to the number of calls per unit.

TABLE 12: 2021 MAXIMUM FIRE FEES

	Calls per Residential Unit /Non-Residential SF	Fire Cost per Call	Fee per Residential Unit /Non-Residential SF	Vehicle Cost	Maximum Fee per Residential Unit/Non-Residential SF
Residential	0.11	\$7,551.83	\$815.17		\$815.17
Non-Residential	0.00007798	\$7,551.83	\$0.59	\$0.08	\$0.67

Summary of Police and Fire Costs by Year

Maximum police and fire costs, by year, are summarized in the table below:

TABLE 13: MAXIMUM PUBLIC SAFETY FEES BY YEAR

SUMMARY	Police	Fire	TOTAL (per unit or per sf)
2021			
Residential	\$58.85	\$815.17	\$874.02
Non-Residential	\$0.08	\$0.67	\$0.75
2022			
Residential	\$58.85	\$815.17	\$874.02
Non-Residential	\$0.08	\$0.67	\$0.75
2023			
Residential	\$60.63	\$833.75	\$894.38
Non-Residential	\$0.08	\$0.69	\$0.77
2024			
Residential	\$62.38	\$852.09	\$914.47
Non-Residential	\$0.08	\$0.70	\$0.78
2025			
Residential	\$64.12	\$870.24	\$934.36
Non-Residential	\$0.08	\$0.71	\$0.80
2026			
Residential	\$65.88	\$888.69	\$954.57
Non-Residential	\$0.09	\$0.73	\$0.81
2027			
Residential	\$67.67	\$907.42	\$975.09
Non-Residential	\$0.09	\$0.74	\$0.83
2028			
Residential	\$69.51	\$926.71	\$996.23
Non-Residential	\$0.09	\$0.75	\$0.85
2029			
Residential	\$71.41	\$946.56	\$1,017.97
Non-Residential	\$0.09	\$0.77	\$0.86
2030			
Residential	\$71.41	\$946.56	\$1,017.97
Non-Residential	\$0.09	\$0.77	\$0.86
2031			
Residential	\$71.41	\$946.56	\$1,017.97
Non-Residential	\$0.09	\$0.77	\$0.86

Utah Code Legal Requirements

Preparation of Impact Fee Analysis. Utah Code requires that “each local political subdivision... intending to impose an impact fee shall prepare a written analysis (Impact Fee Analysis or IFA) of each impact fee” (Utah Code 11-36a-303). This IFA follows all legal requirements as outlined below. Syracuse has retained Zions Public Finance, Inc. (ZPFI) to prepare this Impact Fee Analysis in accordance with legal requirements.

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

- anticipated impact on or consumption of any existing capacity of a public facility by the anticipated development activity;

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

- how anticipated impacts are reasonably related to the anticipated development activity

- the proportionate share of:

 - costs for existing capacity that will be recouped; and

 - costs of impacts on system improvement that are reasonably related to the new development activity; and

 - 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:

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

- the cost of system improvements for each public facility;

- 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;

- 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;

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

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;

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

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

Calculating Impact Fees. Utah Code 11-36a-305 states that for purposes of calculating an impact fee, a local political subdivision or private entity may include the following:

construction contract price;

cost of acquiring land, improvements, materials, and fixtures;

cost for planning, surveying, and engineering fees for services provided for and directly related to the construction of the system improvements; and

for a 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 11-36a-306 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 11-36a-202 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.

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.

Impact Fee Analysis

Utah Code allows cities to include only public safety buildings and fire vehicles with a cost of \$500,000 or more in the calculation of impact fees. This IFA is organized based on the legal requirements of Utah Code 11-36a-304.

Impact on Consumption of Existing Capacity – Utah Code 11-36a-304((1)(a))

Demand Placed on Facilities by New Development Activity

Impacts on public safety facilities will come from both residential and non-residential growth. This growth is projected as follows:

TABLE 14: GROWTH PROJECTIONS, 2020-2031

Year	Households	Non-Residential Square Feet
2020	8,672	3,261,440
2021	9,072	3,411,875
2022	9,722	3,656,333
2023	10,372	3,900,791
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2025	11,237	4,226,107
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2029	12,702	4,777,077
2030	13,102	4,927,512
2031	13,402	5,040,339

Source: Syracuse City; Davis County Assessor's Office

Residential and nonresidential growth will create increased demand for public safety services as demonstrated by the increased calls for service that are projected to occur.

Police: Both residential and nonresidential growth will create the need for more police facilities. This increased demand is evident through the increased calls for service.

TABLE 15: POLICE – PROJECTED GROWTH IN CALLS FOR SERVICE

Year	Residential Calls	Residential Ratio	Non-Residential Calls	Non-Residential Call Ratio	Total Impact-Fee Eligible Calls	TOTAL CALLS
2020	6,587	0.760	3,280	0.00101	9,867	10,215
2021	6,890	0.760	3,431	0.00101	10,322	10,686
2022	7,384	0.760	3,677	0.00101	11,061	11,452

Year	Residential Calls	Residential Ratio	Non-Residential Calls	Non-Residential Call Ratio	Total Impact-Fee Eligible Calls	TOTAL CALLS
2023	7,878	0.760	3,923	0.00101	11,801	12,217
2024	8,250	0.760	4,108	0.00101	12,358	12,795
2025	8,535	0.760	4,250	0.00101	12,785	13,236
2026	8,839	0.760	4,402	0.00101	13,240	13,708
2027	9,173	0.760	4,568	0.00101	13,741	14,226
2028	9,420	0.760	4,691	0.00101	14,110	14,609
2029	9,647	0.760	4,804	0.00101	14,452	14,962
2030	9,951	0.760	4,956	0.00101	14,907	15,433
2031	10,179	0.760	5,069	0.00101	15,248	15,787
2032	10,506	0.760	5,232	0.00101	15,737	16,293
2033	10,832	0.760	5,394	0.00101	16,227	16,800
2034	11,159	0.760	5,557	0.00101	16,716	17,306
2035	11,485	0.760	5,720	0.00101	17,205	17,813
2036	11,812	0.760	5,882	0.00101	17,694	18,319
2037	12,139	0.760	6,045	0.00101	18,184	18,826
2038	12,465	0.760	6,208	0.00101	18,673	19,332
2039	12,792	0.760	6,370	0.00101	19,162	19,839
2040	13,118	0.760	6,533	0.00101	19,651	20,345
2041	13,445	0.760	6,696	0.00101	20,141	20,852

Fire: Both residential and nonresidential growth will create the need for more fire facilities. This increased demand is evident through the increased calls for service.

TABLE 16: FIRE – PROJECTED GROWTH IN CALLS FOR SERVICE

Year	Residential Calls	Residential Ratio	Non-Residential Calls	Non-Residential Call Ratio	Total Impact-Fee Eligible Calls	TOTAL Calls
2020	936	0.11	254	0.000078	1,190	1,201
2021	979	0.11	266	0.000078	1,245	1,256
2022	1,049	0.11	285	0.000078	1,335	1,346
2023	1,120	0.11	304	0.000078	1,424	1,436
2024	1,172	0.11	319	0.000078	1,491	1,504
2025	1,213	0.11	330	0.000078	1,542	1,556
2026	1,256	0.11	341	0.000078	1,597	1,612
2027	1,304	0.11	354	0.000078	1,658	1,673
2028	1,339	0.11	364	0.000078	1,702	1,718
2029	1,371	0.11	373	0.000078	1,744	1,759
2030	1,414	0.11	384	0.000078	1,799	1,815
2031	1,447	0.11	393	0.000078	1,840	1,856

Year	Residential Calls	Residential Ratio	Non-Residential Calls	Non-Residential Call Ratio	Total Impact-Fee Eligible Calls	TOTAL Calls
2032	1,493	0.11	406	0.000078	1,899	1,916
2033	1,539	0.11	418	0.000078	1,958	1,975
2034	1,586	0.11	431	0.000078	2,017	2,035
2035	1,632	0.11	443	0.000078	2,076	2,094
2036	1,679	0.11	456	0.000078	2,135	2,154
2037	1,725	0.11	469	0.000078	2,194	2,213
2038	1,772	0.11	481	0.000078	2,253	2,273
2039	1,818	0.11	494	0.000078	2,312	2,332
2040	1,864	0.11	507	0.000078	2,371	2,392
2041	1,911	0.11	519	0.000078	2,430	2,452

Police. New development will consume 6,720 additional square feet of the excess capacity in the existing police station by 2031. The police station has 28,000 square feet and is intended to serve the needs of the community through 2031.

TABLE 17: FACILITIES NEEDED (POLICE BUILDING SQUARE FEET) FOR PROPOSED POLICE SERVICE LEVEL

Year	Residential Calls	Non-Residential Calls	Total Police SF* Needed	Excess Capacity SF* Remaining
2021	6,890	3,431	14,080	6,720
2022	7,384	3,677	15,089	5,711
2023	7,878	3,923	16,097	4,703
2024	8,250	4,108	16,858	3,942
2025	8,535	4,250	17,440	3,360
2026	8,839	4,402	18,061	2,739
2027	9,173	4,568	18,744	2,056
2028	9,420	4,691	19,248	1,552
2029	9,647	4,804	19,714	1,086
2030	9,951	4,956	20,334	466
2031	10,179	5,069	20,800	-
Growth, 2021-2031	3,289	1,638	6,720	

*SF = square feet

Fire. The existing fire department has no excess capacity. The City has plans to construct a new fire station in the next 10 years to address this need and add 12,000 square feet of additional fire station space to facilitate the increased demands created by growth. However, new development will only be charged to maintain existing service levels, resulting in the need for an additional 10,695 square feet of space by 2031.

TABLE 18: FACILITIES NEEDED (FIRE BUILDING SQUARE FEET) FOR PROPOSED AND EXISTING FIRE SERVICE LEVELS

Year	Residential Calls	Non-Residential Calls	Building SF Needed for Proposed Service Level	Building SF Needed to Maintain Current Service Level
2021	979	266	22,408	22,408
2022	1,049	285	24,960	24,014
2023	1,120	304	26,629	25,619
2024	1,172	319	27,887	26,829
2025	1,213	330	28,850	27,756
2026	1,256	341	29,877	28,744
2027	1,304	354	31,006	29,830
2028	1,339	364	31,841	30,633
2029	1,371	373	32,611	31,374
2030	1,414	384	33,638	32,362
2031	1,447	393	34,408	33,103
Growth, 2021-2031	468	127	12,000	10,695

Identify the Means by Which the Political Subdivision or Private Entity Will Meet Those Growth Demands – *Utah Code 11-36a-304((1)(b))*

Police. The City will meet the estimated growth demands by requiring new development to buy into the existing, excess capacity in the police station.

Fire. The City will meet the demands created by new growth by constructing a new fire station. The cost of the new fire station is anticipated to be \$5,970,261.¹

Relationship of Anticipated Impacts to Anticipated Development Activity – *Utah Code 11-36a-304((1)(c))*

Additional public safety facilities are needed due to new development and growth. One way of measuring the increased demand for services is through the number of calls for service. As calls for service increase, public safety departments are forced to expand and need more space to house their activities.

Proportionate Share Analysis – *Utah Code 11-36a-304((1)(d))*

The proportionate share analysis for police and fire includes the following steps:

- 1) Project increased population and nonresidential growth
- 2) Project increased calls for service, keeping the ratio of calls for service for residential units and nonresidential square feet constant with existing ratios

¹ The City estimates the cost of the new stations will be \$5,000,000. It is anticipated the new facility will be built in 2027; therefore, the cost has been inflated to \$5,970,261 to account for rising construction costs

- 3) Project the need for increased building floor space or consumption of existing, excess capacity
- 4) Calculate the cost per call by dividing the cost of the public safety building square feet needed by the growth in calls
- 5) Allocate the cost per call to residential and nonresidential units based on the number of calls per residential unit and nonresidential square feet, respectively

Police. New development will buy into the existing, excess capacity in the police station. The police station was acquired at a cost of \$1,677,835. The projected growth in calls between 2021 and 2031 represents 32 percent of the capacity of the police facility. Therefore, new development should be required to pay for 32 percent of the actual cost of the station (\$542,085). Divided by the anticipated growth in calls (5,100) between 2021 and 2031, this results in an average cost per call of \$106.28.

TABLE 19: POLICE – BUY-IN TO EXCESS CAPACITY IN EXISTING STATION

	Amount
Existing Police Facility SF	20,800
Capacity Calls for Service	15,787
Growth in Calls, 2021-2031	5,100
Actual Cost of Existing Police Facility	\$1,677,835
% of Cost to New Development, 2021-2031	32%
Cost to New Development, 2021-2031	\$542,085
Cost per Call – Facilities	\$106.28

In addition, consultant costs² have been added to total costs and credits have been made for the impact fee fund balance.³ The total gross cost per call (police portion), before outstanding bond credits, is \$94.02.

TABLE 20: POLICE – GROSS COST PER CALL

	Amount
Facilities	\$106.28
Consultant Costs	\$0.69
Fund Balance	(\$12.95)
TOTAL Cost per Call	\$94.02

Due to the outstanding Municipal Building Authority Lease Revenue Refunding Bonds, Series 2021, which is paying for police and fire facilities, a credit must be made against the gross cost per police call calculated above so that new development is not required to pay twice.

Another adjustment needs to be made to the credits being calculated on the bond. Impact fees collected should be sufficient to offset new development's proportionate share of bond costs. However, new development must be credited for the portion of the bond costs that will pay for existing

² Consultant costs are estimated at \$7,000 for the Public Safety Impact Fee Facilities Plan and Public Safety Impact Fee Analysis, divided equally between the police fees and the fire fees.

³ Based on information provided in the Syracuse City 2021 Approved Budget, the total impact fee fund balance is \$132,075, divided equally between the police and fire portions of the total public safety fee.

development's share of the facilities. This is to ensure that new development does not pay more than its fair share.

TABLE 21: NEW DEVELOPMENT PERCENT OF COSTS

	Amount
POLICE	
2021 Calls for Service	10,686
2031 Calls for Service	15,787
% to Existing Development	68%
FIRE	
2021 Calls for Service	1,256
2031 Calls for Service	1,856
% to Existing Development	68%

These credits result in the following maximum costs per police call per year.

TABLE 22: MAXIMUM POLICE COSTS PER CALL PER YEAR

Bond Summary	Principal Payment	Amount to Police	Amount to Existing Development	Police Calls for Service	Payment per Call	NPV*	Maximum Cost per Call
2021/2022	\$855,000	\$47,939	\$32,451	11,452	\$2.83	\$16.53	\$77.49
2023	\$880,000	\$49,341	\$33,400	12,217	\$2.73	\$14.19	\$79.83
2024	\$890,000	\$49,902	\$33,779	12,795	\$2.64	\$11.89	\$82.14
2025	\$910,000	\$51,023	\$34,538	13,236	\$2.61	\$9.60	\$84.42
2026	\$930,000	\$52,145	\$35,297	13,708	\$2.58	\$7.28	\$86.74
2027	\$965,000	\$54,107	\$36,626	14,226	\$2.57	\$4.92	\$89.10
2028	\$990,000	\$55,509	\$37,575	14,609	\$2.57	\$2.50	\$91.52

*NPV = net present value discounted at 3.0 percent

The cost per call is then multiplied by the number of calls per residential unit or per non-residential square foot to arrive at the total cost per residential unit and non-residential square foot for police facilities.

TABLE 23: POLICE COST PER RESIDENTIAL UNIT AND NONRESIDENTIAL SQUARE FOOT CALCULATION

	Calls per Unit/SF	2021 Maximum Fee per Unit/SF
Residential	0.76	\$58.85
Non-Residential	0.00101	\$0.08

Fire. New growth will need to fund the new facilities needed to meet the demands of growth by constructing additional fire station space.

TABLE 24: FIRE FACILITY COSTS PER CALL

SF of Station 32	12,000
Construction Cost per SF	\$498
Cost of Station 32	\$5,970,261
SF Required by New Development, 2021-2031	10,695
Growth in Calls, 2021-2031	600
Cost per Call	\$8,873.37

In addition, consultant costs and the impact fee fund balance, as discussed previously, have been added to total costs per call. The gross cost per call, before bond credits is \$8,769.08

TABLE 25: FIRE GROSS COSTS PER CALL BEFORE BOND CREDITS

	Amount
Facilities	\$8,873.37
Consultant Costs	\$5.84
Fund Balance	(\$110.12)
TOTAL Cost per Call	\$8,769.08

Due to the outstanding Municipal Building Authority Lease Revenue Refunding Bonds, Series 2021, which is paying for police and fire facilities, a credit must be made against the gross cost per fire call calculated above so that new development is not required to pay twice. These credits result in the following maximum costs per fire call per year.

TABLE 26: FIRE BOND CREDIT CALCULATIONS

Bond Summary	Principal Payment	Amount to Fire	Amount to Existing Development	Fire Calls for Service	Payment per Call	NPV*	Maximum Cost per Call
2021/2022	\$855,000	\$415,023	\$280,935	1,346	\$208.65	\$1,217.25	\$7,551.83
2023	\$880,000	\$427,158	\$289,149	1,436	\$201.30	\$1,045.11	\$7,723.97
2024	\$890,000	\$432,013	\$292,435	1,504	\$194.40	\$875.17	\$7,893.91
2025	\$910,000	\$441,721	\$299,007	1,556	\$192.14	\$707.02	\$8,062.06
2026	\$930,000	\$451,429	\$305,578	1,612	\$189.61	\$536.10	\$8,232.98
2027	\$965,000	\$468,418	\$317,079	1,673	\$189.58	\$362.57	\$8,406.51
2028	\$990,000	\$480,553	\$325,293	1,718	\$189.39	\$183.87	\$8,585.21

*NPV = net present value discounted at a rate of 3.0 percent

The City has one existing vehicle with excess capacity. The 2018 Pierce Transport Engine has the capacity to serve new growth through 2038. Only commercial development can be assessed an impact fee for fire vehicles that cost in excess of \$500,000. The cost of the vehicles has been reduced by the salvage

value at the end of 20 years (useful life of the vehicle). The following table shows the proportionate share analysis.

TABLE 27: CURRENT FIRE VEHICLE CALCULATIONS

	2018 Pierce Transport Engine
Cost	\$745,713
Salvage Value	\$149,143
Non-Residential as % of All Calls	21%
Cost Allocation Non-Residential	\$126,328
Total Call Capacity to Growth, 2021-2031	26%
Amount Allocated to Nonresidential Growth, 2021-2031	\$33,329
Cost per Commercial Call	\$262.47
Life of Vehicle in Years	20

In addition, Syracuse plans on acquiring a new ladder truck and two new engines in the next 10 years at an estimated total cost of \$2,750,000. The cost of the vehicles has been reduced by the salvage value at the end of 20 years (useful life of the vehicle). The following table shows the proportionate share analysis.

TABLE 28: FUTURE FIRE VEHICLE CALCULATIONS

	2022 Ladder Truck	2026 Engine	2028 Engine
Cost	\$1,250,000	\$750,000	\$750,000
Salvage Value	\$250,000	\$150,000	\$150,000
Percent Non-Residential	21%	21%	21%
Cost Allocation Non-Residential	\$211,756	\$127,054	\$127,054
Total Call Capacity to Growth, 2021-2031	24%	22%	21%
Amount Allocated to Growth	\$50,568	\$27,712	\$26,562
Cost per Commercial Call	\$398.23	\$218.23	\$209.17
Life of Vehicle in Years	20	20	20

The following table shows the combined cost of all vehicles included in the impact fee calculations as well as the total cost per commercial call.

TABLE 10: SUMMARY OF FIRE VEHICLE CALCULATIONS

	Cost per Commercial Call
2018 Pierce Transport Engine	\$262.47
2022 Ladder Truck	\$398.23
2026 Engine	\$218.23
2028 Engine	\$209.17
Total	\$1,088.10

The cost per call is then applied to the number of calls per unit.

TABLE 29: 2021 MAXIMUM FIRE FEES

	Calls per Residential Unit /Non-Residential SF	Fire Cost per Call	Fee per Residential Unit /Non-Residential SF	Vehicle Cost	Maximum Fee per Residential Unit/Non-Residential SF
Residential	0.11	\$7,551.83	\$815.17		\$815.17
Non-Residential	0.00007798	\$7,551.83	\$0.59	\$0.08	\$0.67

Summary of Police and Fire Costs by Year

Maximum police and fire costs, by year, are summarized in the table below:

TABLE 30: MAXIMUM PUBLIC SAFETY FEES BY YEAR

SUMMARY	Police	Fire	TOTAL (per unit or per sf)
2021			
Residential	\$58.85	\$815.17	\$874.02
Non-Residential	\$0.08	\$0.67	\$0.75
2022			
Residential	\$58.85	\$815.17	\$874.02
Non-Residential	\$0.08	\$0.67	\$0.75
2023			
Residential	\$60.63	\$833.75	\$894.38
Non-Residential	\$0.08	\$0.69	\$0.77
2024			
Residential	\$62.38	\$852.09	\$914.47
Non-Residential	\$0.08	\$0.70	\$0.78
2025			
Residential	\$64.12	\$870.24	\$934.36
Non-Residential	\$0.08	\$0.71	\$0.80
2026			
Residential	\$65.88	\$888.69	\$954.57
Non-Residential	\$0.09	\$0.73	\$0.81
2027			
Residential	\$67.67	\$907.42	\$975.09
Non-Residential	\$0.09	\$0.74	\$0.83
2028			
Residential	\$69.51	\$926.71	\$996.23
Non-Residential	\$0.09	\$0.75	\$0.85
2029			
Residential	\$71.41	\$946.56	\$1,017.97
Non-Residential	\$0.09	\$0.77	\$0.86
2030			
Residential	\$71.41	\$946.56	\$1,017.97
Non-Residential	\$0.09	\$0.77	\$0.86
2031			
Residential	\$71.41	\$946.56	\$1,017.97
Non-Residential	\$0.09	\$0.77	\$0.86

Certification

Zions Public Finance, Inc. 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;
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.