

IMPACT FEE FACILITIES PLAN (IFFP)
AND IMPACT FEE ANALYSIS (IFA)

PARKS AND RECREATION

NEPHI CITY, UT

OCTOBER 2021

NOTICE
OF
PREPARED



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IMPACT FEE CERTIFICATION

IFFP CERTIFICATION

Lewis Young Robertson & Burningham, Inc. and Nephi City jointly certify that the Impact Fee Facilities Plan ("IFFP") prepared for parks and recreation:

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

LEWIS YOUNG ROBERTSON & BURNINGHAM, INC.
NEPHI CITY

IFA CERTIFICATION

Lewis Young Robertson & Burningham, Inc. certifies that the Impact Fee Analysis ("IFA") prepared for parks and recreation:

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;
 - d. offsets costs with grants or other alternate sources of payment; and
3. complies in each and every relevant respect with the Impact Fees Act.

Lewis Young Robertson & Burningham, Inc. makes this certification with the following caveats:

1. All of the recommendations for implementation of the IFFP made in the IFFP documents or in the IFA documents are followed by City Staff and elected officials.
2. If all or a portion of the IFFP or IFA are modified or amended, this certification is no longer valid.
3. All information provided to LYRB is assumed to be correct, complete, and accurate. This includes information provided by the City as well as outside sources.

LEWIS YOUNG ROBERTSON & BURNINGHAM, INC.

SECTION 1: EXECUTIVE SUMMARY

The purpose of this Impact Fee Facilities Plan (IFFP), with supporting Impact Fee Analysis (IFA), is to fulfill the requirements established in Utah Code Title 11 Chapter 36a, the “Impact Fees Act,” and help Nephi City (the “City”) fund necessary capital improvements for future growth. This document will address the anticipated future facilities necessary to serve the City through the next ten years, as well as the appropriate impact fees the City may charge to new growth to maintain the existing level of service (LOS).

- ☞ **Impact Fee Service Area:** The Service Area for the parks and recreation impact fee includes all areas within the City. **FIGURE 3.1** illustrates the proposed Service Area. This document identifies the necessary future system improvements for the Service Area that will maintain the existing LOS into the future.
- ☞ **Demand Analysis:** The demand units utilized in this analysis include population and households. As new development and redevelopment occurs within the City, it generates increased demand on City infrastructure. The system improvements identified in this study are designed to maintain the existing LOS for any new or redeveloped property within the City.
- ☞ **Level of Service:** The existing LOS is defined in **SECTION 5** of this document. Through the inventory of existing facilities, combined with the growth assumptions, this analysis identifies the LOS, which is provided to a community’s existing residents and ensures that future facilities maintain these standards. Any excess capacity identified within existing facilities can be apportioned to new development.
- ☞ **Excess Capacity:** This analysis does not include a buy-in component.
- ☞ **Outstanding Debt:** There is no outstanding debt related to parks and recreation facilities included in this analysis.
- ☞ **Capital Facilities Analysis:** Due to the projected new development within the City, additional capital improvements will be necessary as they relate to parks and recreation.
- ☞ **Funding of Future Facilities:** This analysis assumes future growth-related facilities will be funded through a combination of General Fund revenues, other governmental revenues, and impact fee revenues.

SUMMARY OF PROPOSED IMPACT FEES

The impact fees proposed in this analysis will be assessed within the Service Area. The table below illustrates the calculated impact fee for parks and recreation.

TABLE 1.1: ESTIMATE OF IMPACT FEE PER CAPITA

	PROPOSED FUTURE COST	TOTAL VALUE PER CAPITA
All Facilities	\$1,675,829	\$872
Other Components to Fee		
Interest Earnings Credit		(\$12)
Professional Services Expense	\$7,250	\$4
Estimate of Impact Fee per Capita		\$864

Based on the per capita fee, the proposed impact fee per household is summarized in **TABLE 1.2**.

TABLE 1.2: PARK IMPACT FEE SCHEDULE

IMPACT FEE PER HOUSEHOLD	PERSONS PER HH	FEE PER HH	EXISTING FEE PER HH	% CHANGE
Single Family	3.24	\$2,802	\$0	-
Multi-Family (Including Mobile Homes)	2.33	\$2,016	\$0	-

NON-STANDARD IMPACT FEES

The City reserves the right under the Impact Fees Act to assess an adjusted fee based on an independent assessment of the true impact that the land use will have upon police facilities.¹ In conducting an individualized assessment, the formula for determining an impact fee is as follows:

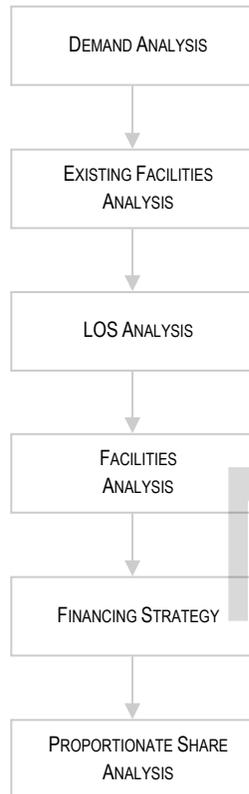
FORMULA FOR NON-STANDARD PARK IMPACT FEES:

Estimated Population per Unit x \$864 = Impact Fee per Unit

¹ UC 11-36a-402(1)(c)

SECTION 2: GENERAL IMPACT FEE METHODOLOGY

FIGURE 2.1: IMPACT FEE METHODOLOGY



The purpose of this study is to fulfill the requirements of the Impact Fees Act regarding the establishment of an IFFP and IFA. The IFFP identifies the demands placed upon the City's existing facilities by future development and evaluates how these demands will be met by the City. The IFFP is also intended to outline the improvements, which are intended to be funded by impact fees. The purpose of IFA is to allocate the cost of the new facilities and any excess capacity to new development, while ensuring that all methods of funding future facilities are considered (e.g. grants, donations, taxes, impact fees, etc.). The Impact Fees Act requires that the IFFP and IFA consider the historic LOS provided to existing development and ensure that the proposed impact fees maintain the existing LOS. The following elements are important considerations when completing an IFFP and IFA.

DEMAND ANALYSIS

The demand analysis serves as the foundation for the IFFP. This element focuses on a specific demand unit related to each public service – the existing demand on public facilities and the future demand as a result of new development that will affect system facilities.

EXISTING FACILITY INVENTORY

In order to quantify the demands placed upon existing public facilities by new development activity, to the extent possible the IFFP provides an inventory of the City's existing system facilities. The inventory valuation should include the original construction cost and estimated useful life of each facility. The inventory of existing facilities is important to determine the excess capacity of existing facilities and the utilization of excess capacity by new development.

LEVEL OF SERVICE ANALYSIS

"Level of service" means the defined performance standard or unit of demand for each capital component of a public facility within a service area. Through the inventory of existing facilities, combined with the growth assumptions, this analysis identifies the existing LOS that is provided to a community's existing residents and ensures that future facilities maintain these standards.

EXCESS CAPACITY AND FUTURE CAPITAL FACILITIES ANALYSIS

The demand analysis, existing facility inventory and LOS analysis allow for the development of a list of capital projects necessary to serve new growth and to maintain the existing system.

This list includes any excess capacity of existing facilities as well as future system improvements necessary to maintain the LOS. Any excess capacity identified within existing facilities can be apportioned to new development. Any demand generated from new development that overburdens the existing system beyond the existing capacity justifies the construction of new facilities.

FINANCING STRATEGY

This analysis must also include a consideration of all revenue sources, including impact fees, future debt costs, alternative funding sources and the dedication of system improvements, which may be used to finance system improvements.² In conjunction with this revenue analysis, there must be a determination that impact fees are necessary to achieve an equitable allocation of the costs of the new facilities between the new and existing users.³

PROPORTIONATE SHARE ANALYSIS

The written impact fee analysis is required under the Impact Fees Act and must identify the impacts placed on the facilities by development activity and how these impacts are reasonably related to the new development. The written impact fee analysis must include a proportionate share analysis, clearly detailing each cost component and the methodology used to calculate each impact fee. A local political subdivision or private entity may only impose impact fees on development activities when its plan for financing system improvements establishes that impact fees are necessary to achieve an equitable allocation of the costs borne in the past and to be borne in the future (UCA 11-36a-302).

² 11-36a-302(2)

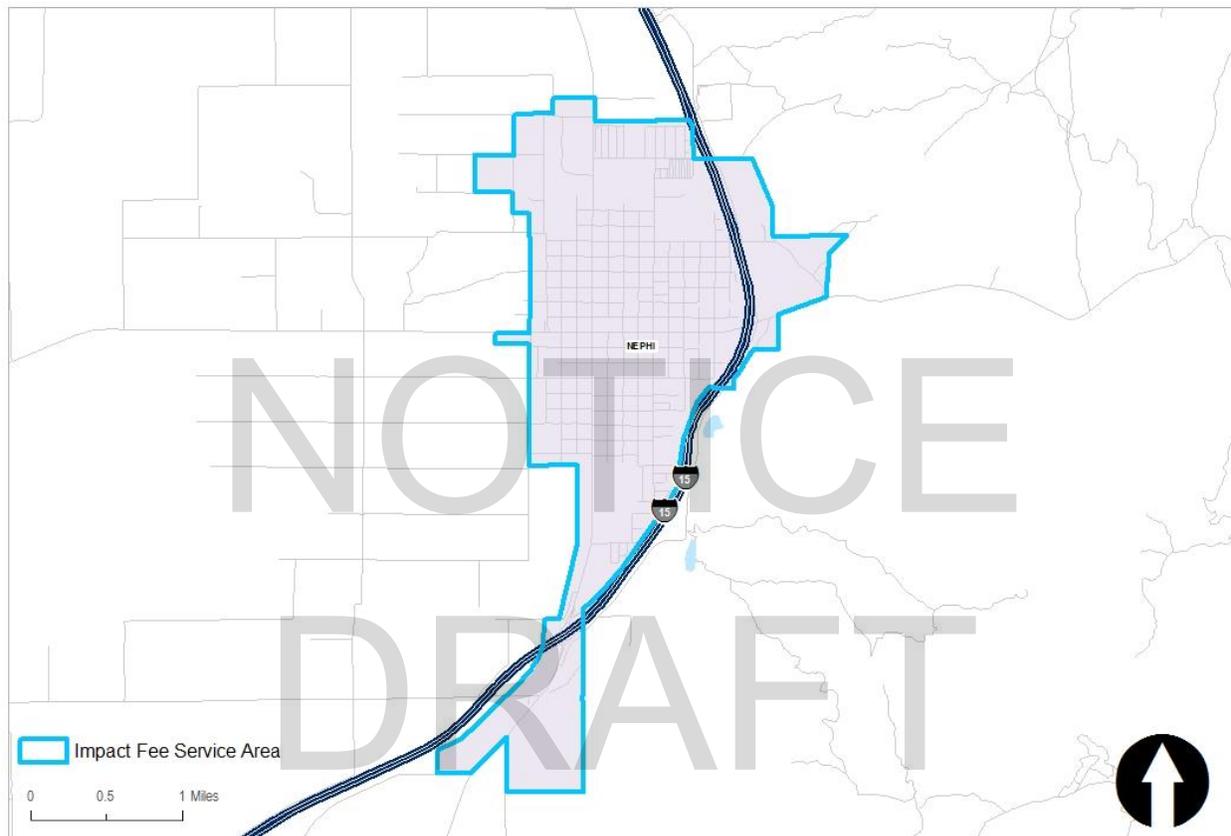
³ 11-36a-302(3)

SECTION 3: OVERVIEW OF SERVICE AREA AND GENERAL DEMAND FIGURES

SERVICE AREAS

Utah Code requires the impact fee enactment to establish one or more service areas within which impact fees will be imposed.⁴ The Service Area for the parks and recreation impact fees includes all areas within the current municipal boundaries of the City, as shown in **FIGURE 3.1**. This document identifies the necessary future system improvements for the Service Area that will maintain the existing LOS into the future.

FIGURE 3.1: SERVICE AREA



DEMAND ANALYSIS

The specific demand unit used for the Park and Recreation IFFP and IFA is population. The population projections are based on information presented in the January 2021 Nephi City Parks, Trails, and Recreation Master Plan. According to this document, the existing (2020) population is estimated at 6,378, with population by 2030 reaching 8,300, or an increase of 1,922. Because of this growth, the City will need to construct additional park and public land facilities to maintain the existing LOS.

The future population in the City is used to determine the additional park and recreation facility needs. The LOS standards for each type of improvement has been calculated, with a blended LOS determined for the future population, giving the City flexibility to provide future residents the types of improvements that are desired. If growth projections and land use change significantly in the future, the City will need to update the demand projections, the IFFP, and the impact fees.

⁴ UC 11-36a-402(1)(a)

SECTION 4: EXISTING FACILITIES INVENTORY

EXISTING FACILITY INVENTORY

A summary of the City's existing inventory for parks and recreation facilities is shown in **TABLE 4.1**. See **APPENDIX A** for a detailed list of facilities and amenities. The IFFP acreage illustrated below will be the basis for the LOS analysis discussed later in this section. The methodology utilized in this analysis is based on maintaining the existing LOS for parks and recreation facilities. The LOS is defined based on the estimated value of land and amenities owned or operated on behalf of residents in the City. The total value is then divided by existing residents to determine the current level of investment per capita. New development is required to maintain this level of investment into the future.

TABLE 4.1: EXISTING FACILITY INVENTORY

AREA	FINAL ACRES	IMPACT FEE ELIGIBLE	LAND VALUE	IMPROVEMENT VALUE	TOTAL VALUE
All Facilities	106.51	20.17	\$664,400	\$4,896,700	\$5,561,100

MANNER OF FINANCING EXISTING PUBLIC FACILITIES

The City's existing parks and recreation infrastructure has been funded through a combination of General Fund revenues, grants, other governmental funds, and donations. General Fund revenues include a mix of property taxes, sales taxes, federal and state grants, and any other available General Fund revenues. While the City has received some donations to fund parks and trails facilities, all park land and improvements funded through grants and donations have been excluded in the impact fee calculations. See **APPENDIX A** for a detailed list of the land and improvements that have been included in the calculation of the impact fee.

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SECTION 5: LEVEL OF SERVICE ANALYSIS

LEVEL OF SERVICE ANALYSIS (LOS)

The LOS for this analysis is based on current parks and recreation per 1,000 population. This approach uses the current LOS to determine future investment needed in parks and recreation infrastructure based on new growth. This allows the City to maintain the current LOS standard through the collection and expenditure of impact fees. **TABLE 5.1** below shows the LOS for parks and recreation within the Service Area. The LOS is defined based on the estimated value of land and amenities owned or operated on behalf of residents in the City. The total value is then divided by existing residents to determine the current level of investment per capita. New development is required to maintain this level of investment into the future.

TABLE 5.1: EXISTING PARK ACREAGE LOS

PARK TYPE	TOTAL ACRES	PER 1,000 CAPITA	EST. LAND VALUE	PER CAPITA	EST. IMPROV. VALUE	PER CAPITA	TOTAL PER CAPITA
All Parks	20.17	3.16	\$664,400	\$104	\$4,896,700	\$768	\$872

The calculation of impact fees relies upon the information contained in this analysis. The timing of construction for growth-related park facilities will depend on the rate of development and the availability of funding. For the purposes of this analysis, a specific construction schedule is not required. The construction of park facilities can follow development without impeding continued development activity. This analysis assumes that construction of needed park facilities will proceed on a pay-as-you-go basis.

EXCESS CAPACITY

Based on the methodology used in this analysis, there is no excess capacity available for new growth.

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SECTION 6: CAPITAL FACILITIES ANALYSIS

Future planning for parks and recreation is an ongoing process based on the changes in population and community preference. The City will purchase and improve parks and recreation to maintain the LOS defined in this document. Actual future improvements will be determined as development occurs and the opportunity to acquire and improve park land arises. Impact fees will only be assessed to maintain the existing LOS.

Based on the expected changes in population over the planning horizon, the City will need to invest approximately \$1.7 million in parks and recreation, including amenities, to maintain the existing LOS as shown in **TABLE 6.1. This assumes the City will grow by 1,922 persons through 2030.** The City may invest in parks and recreation at a higher level; however, impact fees cannot be used to increase the existing LOS.

TABLE 6.1: ILLUSTRATION OF PARKS AND RECREATION INVESTMENT NEEDED TO MAINTAIN LOS

	POPULATION INCREASE	LOS PER CAPITA	NEW INVESTMENT NEEDED
Population	1,922	\$872	\$1,675,829

SYSTEM VS. PROJECT IMPROVEMENTS

System improvements are defined as existing and future public facilities designed to provide services to the community at large.⁵ Project improvements are improvements and facilities that are planned and designed to provide service for a specific development (resulting from a development activity) and considered necessary for the use and convenience of the occupants or users of that development.⁶ The Impact Fee Analysis may only include the costs of impacts on system improvements related to new growth within the proportionate share analysis. Only facilities that serve the entire community are included in the LOS. Future investment will be used to acquire additional parks and recreation land and fund new park improvements and amenities or make improvements to existing park facilities to add capacity to the system. The following types of improvements may be considered:

- ☞ Land Acquisition
- ☞ Sod and Irrigation Improvements
- ☞ Pavilions
- ☞ Restrooms and other Parks and Recreation Buildings
- ☞ Picnic Tables
- ☞ Playgrounds
- ☞ Trailways/Walkways
- ☞ Volleyball Courts
- ☞ Tennis Courts
- ☞ Basketball Courts
- ☞ Other Recreational Courts and Facilities
- ☞ Baseball/Softball Field Facilities
- ☞ Multi-Purpose Fields
- ☞ Field Lighting
- ☞ Concession/ Buildings
- ☞ Parking
- ☞ Skate Parks
- ☞ Water features and amenities
- ☞ Recreation facilities and expansion
- ☞ Other Park and Recreation Amenities

In addition, the City has identified the following system improvements as part of the Master Plan and capital facility plan of the City.

TABLE 6.2: NEPHI CAPITAL FACILITIES PLAN IMPROVEMENTS

CAPITAL FACILITIES PLAN AS OF AUGUST 2021	COST
Juab Fieldhouse (The Hive)	\$4,500,000
Red Cliffs Ball Fields Park	\$520,100
Quad Plex Ball Fields South City	\$2,009,220
Canyon View Curb & Gutter	\$54,000
Town Square Bowery	\$22,000
Orgill Lighting	\$100,000
Old Mill to Orgill Trail Land Acquisition	\$300,000
Total:	\$7,505,320

As shown, the City's parks and recreation capital facilities plan exceeds the estimated revenues collected from impact fees, which are intended to maintain the existing LOS. As a result, the City will need to identify alternative funding mechanisms to complete the master plan and capital facilities planned projects.

⁵ 11-36a-102(20)

⁶ 11-36a102(13)

FINANCING STRATEGY & CONSIDERATION OF ALL REVENUE RESOURCES

This analysis assumes that construction of needed park facilities will proceed on a pay-as-you-go basis, and assumes a standard annual dollar amount the City should anticipate collecting and plan to expend on park improvements.

The IFFP must also include a consideration of all revenue sources, including impact fees and developer dedications of system improvements, which may be used to finance system improvements.⁷ In conjunction with this revenue analysis, there must be a determination that impact fees are necessary to achieve an equitable allocation of the costs of the new facilities between the new and existing users.⁸

PROPERTY TAX REVENUES

It is anticipated that the City will continue to utilize property tax revenues, as part of the total General Fund revenues, to maintain existing park facilities and help fund parks and recreation capital improvements. Impact fee revenues will be an ongoing source of revenue to fund property acquisition and related improvement needs attributable to growth.

GRANTS AND DONATIONS

The City does anticipate donations from new development for future system-wide capital improvements related to park facilities. A donor will be entitled to a credit for the negotiated value of system improvements funded through impact fees if donations are made by new development in lieu of impact fees.

The City may receive grant monies to assist with park construction and improvements. This analysis has removed all funding that has come from federal grants and donations to ensure that none of those infrastructure items are included in the LOS. Therefore, the City's existing LOS standards have been funded by the City's existing residents. Funding the future improvements through impact fees places a similar burden upon future users as that which has been placed upon existing users through impact fees, property taxes, user fees, and other revenue sources.

IMPACT FEE REVENUES

Impact fees are an ideal mechanism for funding growth-related infrastructure. Impact fees are currently charged to ensure that new growth pays its proportionate share of the costs for the development of public infrastructure. Impact fee revenues can also be attributed to the future expansion of public infrastructure if the revenues are used to maintain an existing LOS. Increases to an existing LOS cannot be funded with impact fee revenues. An impact fee analysis is required to accurately assess the true impact of a particular user upon the City infrastructure and to prevent existing users from subsidizing new growth.

DEBT FINANCING

In the event the City has not amassed sufficient impact fees in the future to pay for the construction of time sensitive or urgent capital projects needed to accommodate new growth, the City must look to revenue sources other than impact fees for funding. The Impact Fees Act allows for the costs related to the financing of future capital projects to be legally included in the impact fee. This allows the City to finance and quickly construct infrastructure for new development and reimburse itself later from impact fee revenues for the costs of issuing debt (i.e. interest costs). Debt financing has not been considered in the calculation of the parks and recreation impact fee at this time.

⁷ 11-36a-302(2)

⁸ 11-36a-302(3)

SECTION 7: PARKS & RECREATION IMPACT FEE CALCULATION

PROPOSED PARKS AND RECREATION IMPACT FEE

The calculation of impact fees is governed by Utah Code 11-36a-305 and relies upon the information contained in this analysis. Impact fees are calculated based on many variables centered on proportionality and LOS. The following describes the methodology used for calculating impact fees in this analysis.

The calculation of the park impact fee is based on the increase, or **growth**, in residential demand. The growth-driven methodology utilizes the existing LOS and perpetuates that LOS into the future. Impact fees are then calculated to provide sufficient funds for the entity to expand or provide additional facilities, as growth occurs within the community. Under this methodology, impact fees are calculated to ensure new development provides sufficient investment to maintain the current LOS standards in the community. As impact fees are collected and placed in a separate interest-bearing account, the City will collect interest on those revenues as they are held in reserve. A credit has been calculated based on projected population growth and estimated impact fee revenues, shown in **TABLE 7.1**.

TABLE 7.1: ESTIMATE OF IMPACT FEE INTEREST CREDIT

POPULATION	NEW POPULATION	IMPACT FEE REVENUE	INTEREST INCOME	CREDIT PER CAPITA
6,378				
6,548	170	\$147,064	\$2,206	\$12.96
6,723	175	\$150,989	\$2,265	\$12.96
6,902	179	\$155,019	\$2,325	\$12.96
7,087	184	\$159,157	\$2,387	\$12.96
7,276	189	\$163,405	\$2,451	\$12.96
7,470	194	\$167,766	\$2,516	\$12.96
7,669	199	\$172,244	\$2,584	\$12.96
7,874	205	\$176,841	\$2,653	\$12.96
8,084	210	\$181,561	\$2,723	\$12.96
8,300	216	\$186,407	\$2,796	\$12.96

Assumes funds are invested in the Utah Public Treasurers' Investment Fund (PTIF) at 1.5 percent interest earnings based on historic 365-day average rates from May 2016 to May 2021.

PARKS AND RECREATION IMPACT FEE CALCULATION

Utilizing the actual cost per capita by park type and the value per capita to provide the same level of improvements, with the addition of the debt service credit, interest earning credit, and professional expense, the total fee per capita is shown in **TABLE 7.2** below.

TABLE 7.2: ESTIMATE OF IMPACT FEE VALUE PER CAPITA

	PROPOSED FUTURE COST	TOTAL VALUE PER CAPITA
All Facilities	\$1,675,829	\$872
Other Components to Fee		
Interest Earnings Credit		(\$12)
Professional Services Expense	\$7,250	\$4
Estimate of Impact Fee per Capita		\$864

Based on the per capita fee, the proposed impact fee per household is summarized in **TABLE 7.3**.

TABLE 7.3: PARK IMPACT FEE SCHEDULE

IMPACT FEE PER HOUSEHOLD	PERSONS PER HH	FEE PER HH	EXISTING FEE PER HH	% CHANGE
Single Family	3.24	\$2,802	\$0	-
Multi-Family (Including Mobile Homes)	2.33	\$2,016	\$0	-

NON-STANDARD IMPACT FEE

The City reserves the right under the Impact Fees Act to assess an adjusted fee based on an independent assessment of the true impact that the land use will have upon police facilities.⁹ In conducting an individualized assessment, the formula for determining an impact fee is as follows:

FORMULA FOR NON-STANDARD PARK IMPACT FEES:

Estimated Population per Unit x \$864 = Impact Fee per Unit

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⁹ UC 11-36a-402(1)(c)

SECTION 8: IMPACT FEE CONSIDERATIONS

EQUITY OF IMPACT FEES

Impact fees are intended to recover the costs of additional capital infrastructure necessary to maintain the existing LOS caused by future growth. The impact fee calculations are structured for impact fees to fund 100 percent of the growth-related facilities identified in the proportionate share analysis as presented in the impact fee analysis. However, there may be years in which the annual impact fee revenues cannot cover the annual growth-related expenses. In this case, any borrowed funds are to be repaid in their entirety through impact fees.

NECESSITY OF IMPACT FEES

An entity may only impose impact fees on development activity if the entity's plan for financing system improvements establishes that impact fees are necessary to achieve parity between existing and new development. This analysis has identified the improvements to public facilities and the funding mechanisms to complete the suggested improvements. Impact fees are identified as a necessary funding mechanism to help ensure that new growth pays the cost of the additional capital improvements necessary to maintain the existing LOS. In addition, alternative funding mechanisms are identified to help offset the cost of future capital improvements.

CONSIDERATION OF ALL REVENUE SOURCES

See SECTION 6 for further discussion regarding the consideration of revenue sources.

EXPENDITURE OF IMPACT FEES

Legislation requires that impact fees should be spent or encumbered within six years after each impact fee is paid. Impact fees collected in the next five to six years should be spent only on impact fee eligible projects to maintain the LOS.

PROPOSED CREDITS OWED TO DEVELOPMENT

Credits may be applied to developers who have constructed and donated system facilities to the City that are included in the IFFP in-lieu of impact fees. Credits for system improvements may be available to developers up to, but not exceeding, the amount commensurate with the LOS identified within this IFA. Credits will not be given for the amount by which system improvements exceed the LOS identified within this IFA. This situation does not apply to developer exactions or improvements required to offset density or as a condition of development. Any project that a developer funds must be included in the IFFP if a credit is to be issued.

In the situation that a developer chooses to construct system facilities found in the IFFP in-lieu of impact fees, the decision must be made through negotiation with the developer and the City on a case-by-case basis.

GROWTH-DRIVEN EXTRAORDINARY COSTS

The City does not anticipate any extraordinary costs necessary to provide services to future development.

SUMMARY OF TIME PRICE DIFFERENTIAL

Although the Impact Fees Act allows for the inclusion of a time price differential to ensure that the future value of costs incurred later are accurately calculated to include the costs of construction inflation. The impact fee analysis should be updated regularly to account for changes in costs estimates over time.

APPENDIX A: PARK AND RECREATION INVENTORY

TABLE A.1: EXISTING FACILITIES INVENTORY

AREA	TYPE	TOTAL ACRES	LESS DETENTION	LESS GIFTED	FINAL ACRES	% CITY OWNED	% IFA ELIGIBLE	IMPACT FEE ELIGIBLE	LAND VALUE	RESTROOMS (PERM.)	PAVILIONS AND BOWERY'S	FLAGPOLES	DRINKING FOUNTAINS	BLEACHERS	SCORE BOARDS	HORSESHOE PITS	SWING SETS	SWIMMING POOL FACILITY	SPLASH PAD*	VOLLEYBALL STANDARDS
Unit Values										\$250,000	\$35,000	\$700	\$3,500	\$2,500	\$5,000	\$1,000	\$17,000	\$1,000,000	\$0	\$10,000
Rose Garden/Veteran's Memorial	Mini	0.37	0.00	0.00	0.37	100.00%	100.00%	0.37	\$14,060	-	-	3.00	-	-	-	-	-	-	-	-
Old Mill Park	Mini	0.45	0.00	0.00	0.45	100.00%	100.00%	0.45	\$17,100	-	-	-	-	-	-	-	-	-	-	-
Nebo Heights Park	Mini	0.66	0.00	0.00	0.66	100.00%	100.00%	0.66	\$25,080	-	-	1.00	-	-	-	-	2.00	-	-	-
Canyon View Park	Neighborhood	4.22	0.00	0.00	4.22	100.00%	100.00%	4.22	\$160,360	1.00	1.00	-	2.00	3.00	-	-	-	-	-	-
Town Square Park	Neighborhood	4.57	0.00	0.00	4.57	100.00%	100.00%	4.57	\$173,660	-	-	-	-	3.00	2.00	10.00	-	-	-	-
Nephi Pioneer Park	Neighborhood	4.23	0.00	0.00	4.23	100.00%	100.00%	4.23	\$160,740	1.00	2.00	-	-	-	-	-	2.00	-	-	-
Orgill Park	Neighborhood	6.64	0.00	0.00	6.64	0.00%	0.00%	0.00	\$0	1.00	2.00	-	1.00	4.00	-	1.00	-	-	-	2.00
Gun Range	Neighborhood	4.40	0.00	0.00	4.40	100.00%	0.00%	0.00	\$0	-	-	-	-	-	-	-	-	-	-	-
Nebo View Baseball Park/Complex	Community	10.06	0.00	0.00	10.06	0.00%	0.00%	0.00	\$0	2.00	-	-	2.00	8.00	-	-	-	-	-	-
Canyon Hills Golf Course	Special Use	48.50	0.00	0.00	48.50	100.00%	0.00%	0.00	\$0	-	-	-	-	-	-	-	-	-	-	-
Nephi City Swimming Pool	Special Use	0.00	0.00	0.00	0.00	100.00%	0.00%	0.00	\$0	-	-	-	-	-	-	-	-	1.00	1.00	-
Neighborhood Park A	Undeveloped	5.67	0.00	0.00	5.67	100.00%	100.00%	5.67	\$113,400	-	-	-	-	-	-	-	-	-	-	-
Mini Park A/UDOT Property	Undeveloped	0.74	0.00	0.00	0.74	100.00%	0.00%	0.00	\$0	-	-	-	-	-	-	-	-	-	-	-
Community Park A	Undeveloped	16.00	0.00	0.00	16.00	100.00%	0.00%	0.00	\$0	-	-	-	-	-	-	-	-	-	-	-
800 E & Center Street	Trails	0.00	0.00	0.00	0.00	100.00%	100.00%	0.00	\$0	-	-	-	-	-	-	-	-	-	-	-
Old Mill Park Trail	Trails	0.00	0.00	0.00	0.00	100.00%	100.00%	0.00	\$0	-	-	-	-	-	-	-	-	-	-	-
Trail Along Hwy 132	Trails	0.00	0.00	0.00	0.00	100.00%	100.00%	0.00	\$0	-	-	-	-	-	-	-	-	-	-	-
Totals		106.51	0.00	0.00	106.51			20.17		5.00	5.00	4.00	5.00	18.00	2.00	11.00	4.00	1.00	1.00	2.00
Estimated Value									\$664,400	\$1,250,000	\$175,000	\$2,800	\$17,500	\$45,000	\$10,000	\$11,000	\$68,000	\$1,000,000	\$0	\$20,000

TABLE A.2: EXISTING FACILITIES INVENTORY CONT.

AREA	TYPE	CONCESSION STAND	TOWER BOX MEETING ROOM**	MULTI PURPOSE FIELD***	BASEBALL/SOFTBALL FIELD	TENNIS COURT	BASKETBALL COURT	PLAYGROUND	PICNIC TABLES	BARBECUE'S	FIREPITS	BENCHES	PAVED TRAIL/PATH (MILES)	UNPAVED TRAIL (MILES)	INFORMATION KIOSK	SHOOTING TABLES	PARK SIGN	IMPROVEMENT VALUE IFA ELIGIBILITY	BASE ELIGIBLE IMPROVEMENT VALUE	DESIGN & ENGINEERING	TOTAL IMPROVEMENT VALUE
Unit Values		\$350,000	\$0	\$0	\$200,000	\$40,000	\$60,000	\$65,000	\$1,000	\$500	\$500	\$2,000	\$250,000	\$15,000	\$500	\$500	\$500				
Rose Garden/Veteran's Memorial	Mini	-	-	-	-	-	-	-	-	-	-	2.00	-	-	-	-	1.00	100%	\$6,600	\$990	\$7,590
Old Mill Park	Mini	-	-	-	-	-	-	-	3.00	-	-	4.00	-	-	-	-	1.00	100%	\$11,500	\$1,725	\$13,225
Nebo Heights Park	Mini	-	-	-	-	-	0.50	1.00	5.00	3.00	-	3.00	-	-	-	-	-	100%	\$142,200	\$21,330	\$163,530
Canyon View Park	Neighborhood	-	-	-	1.00	-	-	1.00	-	-	-	-	-	-	-	-	-	100%	\$564,500	\$84,675	\$649,175
Town Square Park	Neighborhood	-	-	2.00	-	-	-	1.00	5.00	-	-	4.00	-	-	1.00	-	-	100%	\$106,000	\$15,900	\$121,900
Nephi Pioneer Park	Neighborhood	-	-	-	-	-	-	1.00	10.00	-	2.00	5.00	-	-	-	-	-	100%	\$440,000	\$66,000	\$506,000
Orgill Park	Neighborhood	1.00	-	-	2.00	-	-	-	-	-	1.00	-	-	-	-	-	1.00	50%	\$552,750	\$82,913	\$635,663
Gun Range	Neighborhood	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8.00	1.00	0%	\$0	\$0	\$0
Nebo View Baseball Park/Complex	Community	1.00	1.00	-	4.00	4.00	-	-	3.00	-	-	-	-	-	-	-	-	100%	\$1,840,000	\$276,000	\$2,116,000
Canyon Hills Golf Course	Special Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100%	\$0	\$0	\$0
Nephi City Swimming Pool	Special Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50%	\$500,000	\$75,000	\$575,000
Neighborhood Park A	Undeveloped	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100%	\$0	\$0	\$0
Mini Park A/UDOT Property	Undeveloped	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	\$0	\$0	\$0
Community Park A	Undeveloped	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	\$0	\$0	\$0
800 E & Center Street	Trails	-	-	-	-	-	-	-	-	-	-	-	-	0.13	-	-	-	100%	\$1,950	\$293	\$2,243
Old Mill Park Trail	Trails	-	-	-	-	-	-	-	-	-	-	-	0.12	-	-	-	-	100%	\$30,000	\$4,500	\$34,500
Trail Along Hwy 132	Trails	-	-	-	-	-	-	-	-	-	-	-	0.25	-	-	-	-	100%	\$62,500	\$9,375	\$71,875
Totals		2.00	1.00	2.00	7.00	4.00	0.50	4.00	26.00	3.00	3.00	18.00	0.37	0.13	1.00	8.00	4.00				\$4,896,700
Estimated Value		\$700,000	\$0	\$0	\$1,400,000	\$160,000	\$30,000	\$260,000	\$26,000	\$1,500	\$1,500	\$36,000	\$92,500	\$1,950	\$500	\$4,000	\$2,000				\$4,896,700

* Splash pad value included in swimming pool facility

** Tower Box Meeting Room value included in Concession Stand

*** Multipurpose Field value included in Sod and Irrigation