



PUBLIC
FINANCE
ADVISORS



WEST JORDAN CITY, UTAH

SEPTEMBER
2023

IMPACT FEE FACILITIES PLAN AND IMPACT FEE ANALYSIS

PARKS, FIRE, AND POLICE

PREPARED BY:



TABLE OF CONTENTS

IMPACT FEE CERTIFICATION	3
SECTION 1: EXECUTIVE SUMMARY	4
SECTION 2: GENERAL IMPACT FEE METHODOLOGY	8
SECTION 3: OVERVIEW OF SERVICE AREA AND GENERAL DEMAND FIGURES	10
SECTION 4: PARKS & TRAILS IFFP AND IFA	13
SECTION 5: FIRE IFFP AND IFA	16
SECTION 6: POLICE IFFP AND IFA	20
SECTION 7: IMPACT FEE CONSIDERATIONS	24
APPENDIX A: PARK EXISTING FACILITIES INVENTORY	26



IMPACT FEE CERTIFICATION

IFFP CERTIFICATION

LRB Public Finance Advisors (formerly Lewis Young Robertson & Burningham, Inc.) and West Jordan City jointly certify that the Impact Fee Facilities Plan (IFFP) prepared for parks, fire, and police services:

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 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 with every relevant respect with the Impact Fees Act.

LRB PUBLIC FINANCE ADVISORS & WEST JORDAN CITY

IFA CERTIFICATION

LRB Public Finance Advisors certifies that the Impact Fee Analysis (IFA) prepared for parks, fire, and police services:

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 with every relevant respect with the Impact Fees Act.

LRB Public Finance Advisors makes this certification with the following caveats:

1. All 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 LRB is assumed to be correct, complete, and accurate. This includes information provided by the City as well as outside sources.

LRB PUBLIC FINANCE ADVISORS



DEFINITIONS

The following acronyms or abbreviations are used in this document:

HH: Households

HU: Housing Unit

IFA: Impact Fee Analysis

IFFP: Impact Fee Facilities Plan

KSF: Thousand Square Feet

LOS: Level of Service

LRB: LRB Public Finance Advisors (Formerly Lewis Young Robertson & Burningham, Inc.)

MG: Million Gallons

SF: Square Feet



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 West Jordan City (the City) fund necessary capital improvements for future growth. This document will address the future parks, fire, and police infrastructure needed 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 level of service (LOS).

- **Impact Fee Service Area:** The Service Area for the parks, fire, and police impact fees 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, household growth, and public safety calls for service. 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 Service Area.
- **Level of Service:** The existing LOS is defined throughout each section 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:** The demand analysis, existing facility inventory and LOS analysis allow for the development of a list of capital facilities 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. The inclusion of excess capacity is known as a "buy-in." Any demand generated from new development that overburdens the existing system beyond the existing capacity justifies the construction of new facilities. This analysis calculates the buy-in component for each of the services evaluated.
- **Outstanding Debt/Prior Financing Mechanisms:** The City issued the Series 2013 Sales Tax Revenue Bond to construct Fire Station #54, with 60 percent allocated to the Fire Impact Fee Fund and the remaining 40 percent to the Police Impact Fee Fund. The associated interest from this bond is included in this analysis.
- **Capital Facilities Analysis:** Due to the projected new development and redevelopment within the City, additional capital improvements will be necessary as they relate to parks, fire, and police infrastructure.
- **Funding of Future Facilities:** This analysis assumes future growth-related facilities will be funded through a combination of General Fund revenues, utility rate revenues and impact fee revenues. The analysis does not include future debt-related expenses at this time.



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, fire, and police.

TABLE 1.1: RESIDENTIAL IMPACT FEE PER UNIT

	SINGLE FAMILY RESIDENTIAL (PER UNIT)		MULTI-FAMILY RESIDENTIAL (PER UNIT)	
	PROPOSED	EXISTING	PROPOSED	EXISTING
Parks	\$4,423	\$3,201	\$3,499	\$2,498
Fire/EMS	\$269.00	\$33.00	\$348.00	\$26.00
Police	\$371.00	\$192.00	\$434.00	\$150.00

TABLE 1.2: NON-RESIDENTIAL IMPACT FEE PER UNIT

	COMMERCIAL (PER 1,000 SF)		OFFICE (PER 1,000 SF)		INDUSTRIAL (PER 1,000 SF)		OTHER (PER 1,000 SF)	
	PROPOSED	EXISTING	PROPOSED	EXISTING	PROPOSED	EXISTING	PROPOSED	EXISTING
Parks	-	-	-	-	-	-	-	-
Fire/EMS	\$754.00	\$158.00	\$429.00	\$263.00	\$116.00	\$145.00	\$482.00	NA
Police	\$609.00	\$118.00	\$144.00	\$76.00	\$89.00	\$17.00	\$383.00	NA

NON-STANDARD IMPACT FEES

The Impact Fees Act¹ allows the City to assess an adjusted fee that more closely matches the true impact that a specific land use will have upon the City's infrastructure. This adjustment could result in a different impact fee if evidence suggests a particular user will create a different impact than what is standard for its category. The following formulas will help determine the non-standard impact fee.

The formula for a non-standard impact fee should be included in the impact fee enactment (by resolution or ordinance). In addition, the impact fee enactment should contain the following elements:

- A provision establishing one or more service areas within which the local political subdivision or private entity calculates and imposes impact fees for various land use categories.
- A schedule of impact fees for each type of development activity that specifies the amount of the impact fee to be imposed for each type of system improvement or the formula that the local political subdivision or private entity will use to calculate each impact fee.
- A provision authorizing the local political subdivision or private entity to adjust the standard impact fee at the time the fee is charged to:
 - Respond to unusual circumstances in specific cases or a request for a prompt and individualized impact fee review for the development activity of the state, a school district, or a charter school and an offset or credit for a public facility for which an impact fee has been or will be collected.
 - Ensure that the impact fees are imposed fairly.
- A provision governing calculation of the amount of the impact fee to be imposed on a particular development that permits adjustment of the amount of the impact fee based upon studies and data submitted by the developer.
- A provision that allows a developer, including a school district or a charter school, to receive a credit against or proportionate reimbursement of an impact fee if the developer:
 - Dedicates land for a system improvement.
 - Builds and dedicates some or all of a system improvement.

¹ 11-36a-402(1)(c)



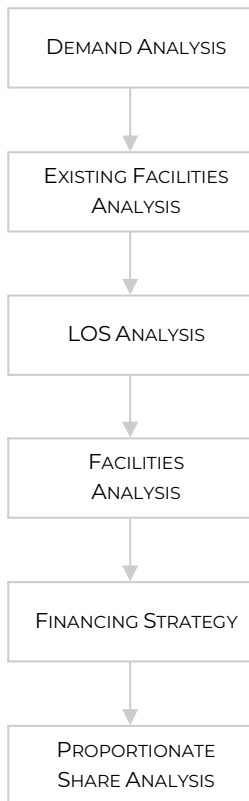
- Dedicates a public facility that the local political subdivision or private entity and the developer agree will reduce the need for a system improvement.
- A provision that requires a credit against impact fees for any dedication of land for, improvement to, or new construction of, any system improvements provided by the developer if the facilities:
 - Are system improvements; or,
 - Dedicated to the public and offset the need for an identified system improvement.

Other provisions of the impact fee enactment include exemption of fees for development activity attributable to low-income housing, the state, a school district, or a charter school. Exemptions may also include other development activities with a broad public purpose. If an exemption is provided, the entity should establish one or more sources of funds other than impact fees to pay for that development activity. The impact fee exemption for development activity attributable to a school district or charter school should be applied equally to either scenario.



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 financing are considered. The Impact Fee Act requires that the IFFP and IFA consider the historic level of service provided to existing development and ensure that the proposed impact fees maintain the existing level of service. The following elements are important considerations when completing an IFFP and IFA.

DEMAND ANALYSIS

The demand analysis serves as the foundation for the IFFP and IFA. 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" or LOS 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)

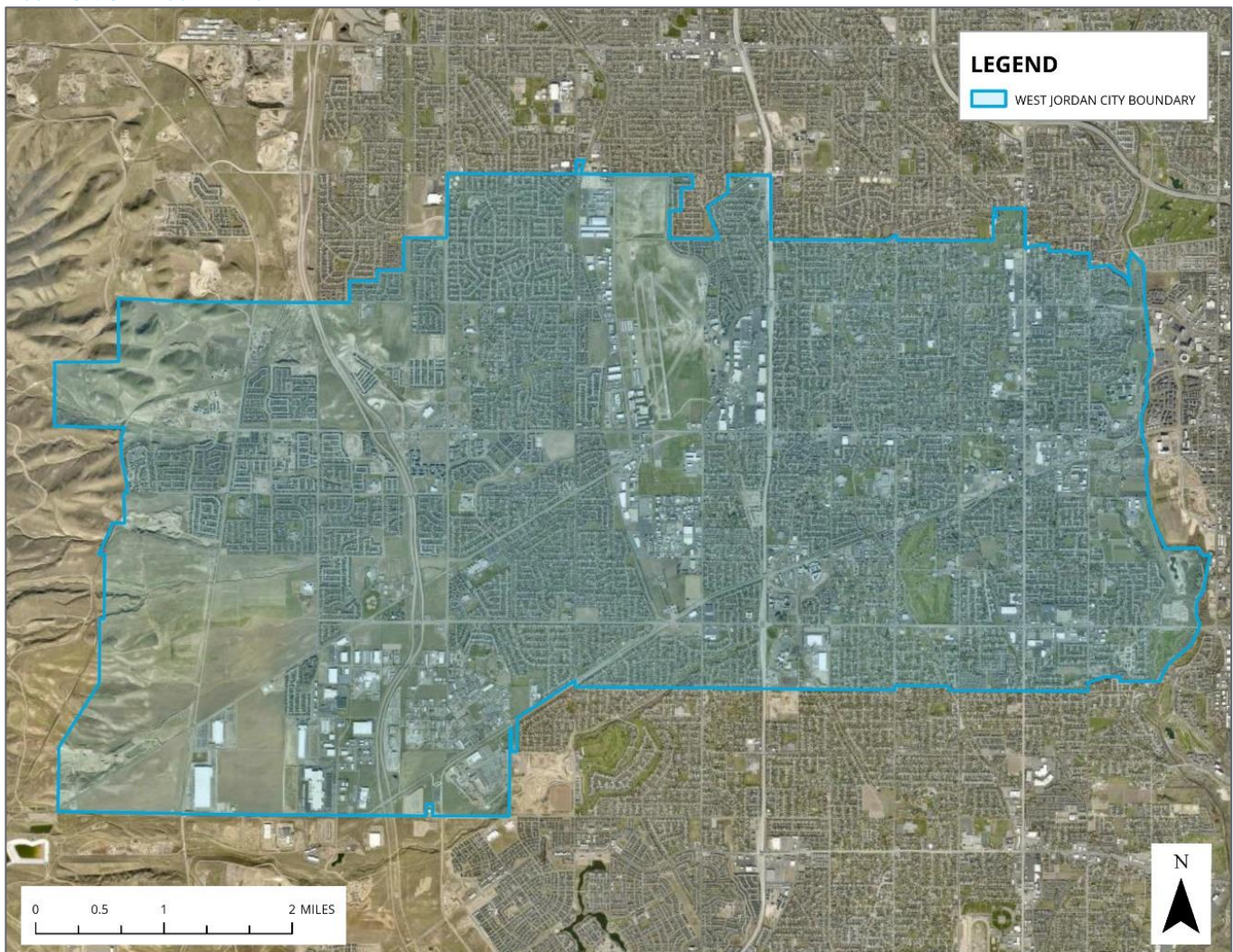


SECTION 3: OVERVIEW OF SERVICE AREA AND GENERAL DEMAND FIGURES

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 parks, fire, and police impact fees includes all areas within the current municipal boundary, 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: CITY BOUNDARIES



DEMAND ANALYSIS

The demand units utilized in this analysis include population and public safety calls. As new development occurs within the Service Area, it generates increased demand on City infrastructure. The system improvements

⁴ UC 11-36a-402(1)(a)



identified in this study are designed to maintain the existing LOS for any new property within the City. **TABLES 3.1 - 3.3** identify the existing development conditions within the City, as well as the anticipated new development forecasted to occur within the planning horizon along with the growth in demand units anticipated over a 10-year horizon.

POPULATION AND HOUSEHOLDS

According to US Census data from 2020, the estimated average household (HH) size for occupied residential units in the City is 3.43 persons per HH for single family units, and 2.71 persons for multifamily.⁵ This analysis also considers vacant households when determining total population and levels of service. Since vacant households would have paid a development impact fee, this analysis applies an estimated population to these households based on the average household size shown below.

TABLE 3.1: ESTIMATE OF AVERAGE HH SIZE

	TOTAL UNITS	OCCUPIED HH UNITS	POPULATION IN HH UNITS	ESTIMATE OF AVERAGE HH SIZE
Single Family Units	25,468	24,775	87,359	3.43
Multifamily Units	10,048	9,774	27,265	2.71
TOTAL	35,516	34,549	114,624	

Source: US Census Bureau, 2020 American Community Survey 5-Year Estimates, Table(s) DP04, B25033

For purposes of determining average HH size, five-year ACS data was used, as this establishes a more accurate average. Historic redistricting Census data, however, illustrates a more accurate estimate of current population figure. As such, the current population was estimated using the 2020 housing units (HU) as the base, as shown in **TABLE 3.2**. The average HH size information from **TABLES 3.1** was then multiplied by total HUs to determine the IFFP population, including vacant HH. Using data from the Ivory-Boyer Construction Report and Database, the City's building permit data was then added to this base to determine the current population base for this analysis.

TABLE 3.2: ESTIMATE OF CURRENT POPULATION AND HOUSEHOLDS

	EST SFR	EST MFR	TOTAL	EST SFR POPULATION	EST MFR POPULATION	TOTAL ESTIMATED POPULATION
2020	25,992	10,255	36,247	89,140	27,821	116,961
2021	26,268	10,626	36,894	90,087	28,836	118,923
2022	26,639	11,286	37,925	91,359	30,635	121,994

Source: U.S. Census Bureau, 2020 Census Redistricting Data, Table(s) P1, H1
Ivory-Boyer Construction Report and Database

⁵ Methodology separates single units that are detached and attached, as the former is considered single family and the latter multifamily in this analysis.



LAND USE

Existing land use information indicates developed commercial square footage (represented in 1,000 square feet or KSF) is 5,952 and 721 undeveloped commercial KSF. As calculated in **TABLE 3.2**, an estimate of 37,925 developed units is determined, with 5,948 undeveloped residential units.

TABLE 3.3: PROJECTED GROWTH IN DEMAND

	TYPE	DEVELOPED UNITS OR 1,000 SF	UNDEVELOPED UNITS OR 1,000 SF	TOTAL DEVELOPED AND UNDEVELOPED
RESIDENTIAL				
Single Family	Per Unit	26,639	2,787	29,426
Multifamily	Per Unit	11,286	3,161	14,447
NON-RESIDENTIAL				
Commercial	Per KSF	5,952	721	6,673
Office	Per KSF	2,638	156	2,794
Industrial	Per KSF	9,307	4,013	13,320
Other	Per KSF	5,539	327	5,866

GENERAL DEMAND PROJECTIONS

Utilizing the information above, the ten-year projections of population and public safety calls can be found in **TABLES 3.4**. Population is anticipated to reach 140,131 within the ten-year planning horizon, an increase of 18,137 people. Projections for public safety calls can also be found in the table below.

TABLE 3.4: PROJECTED DEMAND GROWTH

YEAR	POPULATION	FIRE CALLS	POLICE CALLS
2022	121,994	6,882	42,643
2023	123,674	6,984	43,259
2024	125,381	7,087	43,883
2025	127,118	7,192	44,517
2026	128,884	7,299	45,160
2027	130,679	7,407	45,812
2028	132,506	7,517	46,473
2029	134,364	7,628	47,144
2030	136,254	7,741	47,825
2031	138,176	7,855	48,516
2032	140,131	7,972	49,216
GROWTH RATE	1.4%	1.5%	1.4%



SECTION 4: PARKS & TRAILS IFFP AND IFA

Parks impact fees are generally calculated using the growth driven approach. This method calculates a level of service based on existing conditions within the service area, with the intent to perpetuate that level of service into the future. Impact fees are then calculated to provide the revenue necessary for the entity to provide sufficient facilities to future development as growth occurs within the community. This approach is often used for park facilities. This section is supported by the West Jordan Parks, Recreation, Trails and Open Space Master Plan (2018-2028) completed by Landmark Design.

TABLE 4.1: PROJECTED GROWTH IN DEMAND UNITS

YEAR	POPULATION
2022	121,994
2023	123,674
2024	125,381
2025	127,118
2026	128,884
2027	130,679
2028	132,506
2029	134,364
2030	136,254
2031	138,176
2032	140,131
IFFP DEMAND	18,137

DEMAND

The primary demand unit related to the park IFFP and IFA is population growth and households. It is anticipated that the City's population will increase by 18,137 people in the next ten years.

EXISTING FACILITY INVENTORY

The City's existing inventory for parks is shown in **TABLE 4.2** and the trails inventory is shown in **TABLE 4.3**. See **APPENDIX A** for a detailed list of facilities and amenities. The City-owned acreage and estimated City-funded improvement illustrated below will be the basis for the LOS analysis discussed later in this section.

TABLE 4.2: PARK ASSETS SUMMARY

	EXISTING PARK TOTAL ACRES	IMPACT FEE ELIGIBLE PARK ACRES	TOTAL LAND VALUE PER ACRE	TOTAL CITY FUNDED IMPROVEMENTS
Active Parks	783.38	312.18	\$96,151,440	\$30,641,965
Undeveloped Properties	58.21	58.21	\$17,928,680	\$0
TOTAL	841.59	370.39	\$114,080,120	\$30,641,965

Source: West Jordan Parks, Recreation, Trails & Open Space Master Plan, p. 18-19

TABLE 4.3: EXISTING TRAILS INVENTORY

	TOTAL PAVED TRAILS (MILES)	BIKE LANES (MILES)	MANICURED TRAILHEADS (MILES)	TOTAL MILEAGE	LAND COST	IMPROVEMENT COST
TOTAL TRAILS	25.67	26.60	0.60	52.87	\$184,800	\$12,405,096

Source: West Jordan Parks, Recreation, Trails & Open Space Master Plan, p. 39

LAND VALUATION

This analysis assumes a cost per acre of \$308,000 per acre based on a comparison of property appraisals within the City. It should be noted that current costs are used strictly to determine the actual cost, in today's dollars, of duplicating the current LOS for future development in the City and does not reflect the value of the existing improvements within the City.



LEVEL OF SERVICE ANALYSIS

The LOS for this analysis is based on maintaining the existing level of investment in current parks and trails. The LOS consists of two components – the land value per capita and the improvement value per capita funded by the City (or the cost to purchase the land and make improvements in today's dollars), resulting in a total value per capita for parks and trails. This approach uses current construction costs to determine the current value and allows the City to maintain the current LOS standard through the collection and expenditure of impact fees.

TABLE 4.4: LEVEL OF SERVICE SUMMARY (PER CAPITA)

	LAND VALUE PER CAPITA	IMPROVEMENT VALUE PER CAPITA	TOTAL VALUE PER CAPITA
Developed Active Parks	\$788	\$251	\$1,039
Undeveloped Properties	\$147	\$0	\$147
Trails & Trailheads	\$2	\$102	\$103
TOTAL	\$937	\$353	\$1,290

The timing of construction for growth-related park facilities will depend on the rate of development and the availability of funding. For purposes of this analysis, a specific construction schedule is not required. The construction of park facilities can lag behind 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.

MANNER OF FINANCING EXISTING PUBLIC FACILITIES

The City's existing parks and public lands 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 donations have been excluded in the impact fee calculations. This ensures the impact fee establishes a level of service based on the cost born by existing residents and development.

FUTURE CAPITAL FACILITIES ANALYSIS

Future planning for parks and public lands is an ongoing process based on the changes in population and community preference. The City will purchase and improve parks and public lands 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 ten-year planning horizon, the City will need to invest approximately \$23.4 million in parks, including amenities, to maintain the existing LOS as shown in **TABLE 4.5**. The City may invest in parks and trails at a higher level; however, impact fees cannot be used to increase the existing LOS.

TABLE 4.5: ILLUSTRATION OF PARKS AND TRAILS INVESTMENT NEEDED TO MAINTAIN LOS

	LAND VALUE PER CAPITA	IMPROVEMENT VALUE PER CAPITA	TOTAL VALUE PER CAPITA	POPULATION INCREASE IFFP HORIZON	COST TO PARKS & PUBLIC LANDS OVER IFFP HORIZON
COMBINED PARKS & TRAILS	\$937	\$353	\$1,290	18,137	\$23,388,015



PROPOSED PARKS AND TRAILS IMPACT FEE

The calculation of the park impact fee is based on the growth-driven approach, which is based on the 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. This approach is often used for public facilities that are not governed by specific capacity limitations and do not need to be built before development occurs (i.e. park facilities).

Utilizing the estimated value per capita by park type and the value per capita to provide the same level of improvements, with the addition of the professional expense and the impact fee fund balance, the total fee per capita is shown in **TABLE 4.6** below.

TABLE 4.6: ESTIMATE OF IMPACT FEE VALUE PER CAPITA

	LAND VALUE PER CAPITA	VALUE OF IMPROVEMENTS PER CAPITA	TOTAL VALUE PER CAPITA
Developed Active Parks	\$788	\$251	\$1,039
Undeveloped Properties	\$147	\$0	\$147
Trails & Trailheads	\$2	\$0	\$103
		IMPACT FEE PER CAPITA	\$1,290

PARKS AND TRAILS IMPACT FEE CALCULATION

Based on the per capita fee, the proposed impact fee per household is summarized in **TABLE 4.7**.

TABLE 4.7: PARK IMPACT FEE SCHEDULE

IMPACT FEE PER UNIT	PERSONS PER UNIT*	PROPOSED FEE PER UNIT	EXISTING FEE PER UNIT
Single Family	3.43	\$4,423	\$3,201
Multi-Family (Including Mobile Homes)	2.71	\$3,499	\$2,498

*See Table 3.1 for HH calculations.

NON-STANDARD IMPACT FEE

The proposed fees are based upon population growth. The City reserves the right under the Impact Fees Act to assess an adjusted fee that more closely matches the true impact that the land use will have upon park facilities.⁶ This adjustment could result in a different impact fee if the City determines that a particular user may create a different impact than what is standard for its land use. The City may also decrease the impact fee if the developer can provide documentation, evidence, or other credible analysis that the proposed impact will be lower than what is proposed in this analysis. The formula for determining a non-standard impact fee is found below.

FORMULA FOR NON-STANDARD PARKS AND TRAILS IMPACT FEES:

Estimate Population per Unit x \$1,290 = Impact Fee per Unit

⁶ 11-36a-402(1)(c)



SECTION 5: FIRE IFFP AND IFA

This section will address the Fire IFFP and supporting IFA, to help the City plan for the necessary capital improvements for future growth. This will address the fire infrastructure and apparatus, both existing and future, needed to serve the City through the next ten years, as well as address the appropriate fire impact fees the City may charge to new growth to maintain the existing LOS.

DEMAND

The demand element focuses on the specific demand unit related to fire services – calls for service. The demand analysis identifies the existing demand on public facilities and the future demand generated from new development. The demand analysis also provides projected annual growth in demand units over the planning horizon of the IFFP. LRB evaluated call data from 2021, as this was the most recent call data available at the time this study was initiated. The demand analysis evaluates all areas in the City.

TABLE 5.1: FIRE CALL DATA BY LAND USE

	MEASUREMENT	DEVELOPED UNITS OR KSF	HISTORIC CALLS	EXISTING LOS (CALLS PER DEVELOPED UNIT)
RESIDENTIAL				
Single Family	per Unit	26,639	3,189	0.12
Multifamily	per Unit	11,286	1,747	0.16
RESIDENTIAL SUBTOTAL		37,925	4,935	
NON-RESIDENTIAL				
Commercial	per KSF	5,952	774	0.13
Office	per KSF	2,638	195	0.07
Industrial	per KSF	9,307	185	0.02
Other	per KSF	5,539	460	0.08
NON-RESIDENTIAL SUBTOTAL		23,437	1,614	
OTHER CALLS (TRAFFIC, NON-ATTRIBUTABLE)			333	
TOTAL			6,882	
TOTAL PRIVATE CALLS			6,549	

A total of 6,882 calls for services were identified, with 6,549 calls for service being attributed to residential and non-residential development. The level of service does not include calls outside City boundaries. This serves as the basis for the demand calculation in this analysis. Projections of call data (see **TABLE 5.2**) on a per capita basis into the future suggest the City will receive an increase of 1,090 total fire calls by the year 2032.

TABLE 5.2: FIRE CALL PROJECTIONS

	MEASUREMENT	UNDEVELOPED UNITS OR KSF	IFFP ADDITIONAL CALLS	TOTAL COMBINED CALLS*
RESIDENTIAL				
Single Family	per Unit	2,787	334	3,523
Multifamily	per Unit	3,161	490	2,237
RESIDENTIAL SUBTOTAL		5,948	824	5,759
NON-RESIDENTIAL				
Commercial	per KSF	721	94	868
Office	per KSF	156	12	207
Industrial	per KSF	4,013	80	265
Other	per KSF	327	27	487



	MEASUREMENT	UNDEVELOPED UNITS OR KSF	IFFP ADDITIONAL CALLS	TOTAL COMBINED CALLS*
NON-RESIDENTIAL SUBTOTAL		5,216	213	1,827
OTHER CALLS (TRAFFIC, NON-ATTRIBUTABLE)			53	386
TOTAL			1,090	7,972
TOTAL PRIVATE CALLS			1,037	7,586

*Based on sum of "Historic Calls" as shown in **Table 5.1** and the "IFFP Additional Calls" in **Table 5.2**. IFFP Additional Calls are calculated based on the Existing LOS as shown in **Table 5.1**, multiplied by the Undeveloped Units or KSF.

EXISTING FACILITIES

To quantify the demands placed upon existing public facilities by new development activity, the IFFP provides an inventory of the City's existing facilities. The inventory of existing facilities is important to properly determine the excess capacity of existing facilities and the utilization of excess capacity by new development. The Impact Fees Act also allows the City to recover the costs of buildings as well as fire suppression vehicles with an original cost of over \$500,000. A share of the cost of the fire apparatus, as determined by a proportionate share analysis, can be recovered by non-residential development. There is a total of 66,886 building square feet attributed to fire. The City's depreciation statements include a total original value of \$9,843,916 of existing fire facilities and an apparatus value of \$5,574,701, totaling an estimated value of over \$15M.

TABLE 5.3 VALUE OF EXISTING FIRE FACILITIES

	SF	TOTAL VALUE OF EXISTING FACILITIES
Total Fire Facilities	66,886	\$9,843,916
Total Apparatus	-	\$5,574,701
TOTAL		\$15,418,617

Source: West Jordan City

LEVEL OF SERVICE ANALYSIS

The LOS for fire facilities is calculated based on the number of calls per developed unit as shown in **TABLE 5.1**. The City anticipates an additional 1,090 annual calls through the end of the IFFP horizon, of which 1,037 are expected to be calls to private development. The total calls for service represent approximately 14 percent of the total IFFP calls for service. This percentage will be used to determine the proportionate share of existing and new facilities to include in the impact fee calculation. The percentage of non-residential calls represents 12 percent of the total non-residential IFFP calls for service. As a result, this percentage will be applied to determine the proportionate share of the existing and new apparatus.

This analysis also evaluates a building square footage LOS, based on existing building square footage and total annual fire calls. With the current building square footage of 66,886 and annual calls of 6,882, this produces a square footage LOS of 9.72 SF/call.

TABLE 5.4: FIRE SF LOS COMPARISON

	FIRE FACILITY (SF)	APPARATUS (COUNT)
Facility Square Footage/Count	66,886	8
Total Calls	6,882	1,614
Square Footage/Count per Call	9.72	0.005
Additional IFFP Calls	1,090	213
ADDITIONAL SQUARE FEET/COUNT NEEDED	10,591	1.06

EXCESS CAPACITY

The fire impact fee will be calculated considering all existing and future facilities and calls from existing and future development. To equitably share the demands placed upon public facilities by existing and new development activity, the IFFP provides an inventory of the City's existing facilities and the future planned



facilities along with the development the City will be able to serve while maintaining the current LOS. As **TABLE 5.3** shows, the City currently maintains 66,886 square feet of fire facility space. The original cost of these facilities (including the apparatus) to be included in the impact fee calculations totals over \$15M. These facilities and costs will be spread across all development within the service area.

MANNER OF FINANCING EXISTING PUBLIC FACILITIES

The City issued the Series 2013 Sales Tax Revenue Bond to construct Fire Station #54. The facilities funded by these bonds are included in the calculation of LOS, with 60 percent allocated to the Fire Impact Fee Fund, and the remaining 40 percent to the Police Impact Fee Fund. A future impact fee credit is not necessary as the bonds have been paid and a buy-in for these facilities is included in this analysis. The interest associated with these bonds is shown below, which is included in the calculation of any original cost of excess capacity.

TABLE 5.5: HISTORIC DEBT FINANCING

	ORIGINAL INTEREST	% TO FIRE IMPACT FEE FUND	TOTAL ALLOCATED TO FIRE
2013 REVENUE BOND	\$420,395	60%	\$252,237

FUTURE CAPITAL FACILITIES ANALYSIS

TABLE 5.6 identifies the needed system improvements to maintain the stated LOS of 10,591 additional square feet identified in **TABLE 5.4**. This analysis assumes the proposed new facility is anticipated to be 15,000 SF, resulting in 71 percent attributed to growth-related costs. Additionally, the fee includes the future apparatus that will serve development occurring in the next ten years. It should be noted that fire trucks and apparatus can only be funded through impact fees assessed to non-residential development.

TABLE 5.6: FIRE FACILITIES CAPITAL IMPROVEMENTS AND EQUIPMENT

	YEAR	SF	COST	CONST. YEAR COST*	% TO FIRE	SF TO IFFP	% TO IFFP	COST TO IFFP
New Facilities	2026	15,000	\$9,000,000	\$10,528,727	100%	10,591	71%	\$7,434,032
Land	-	-	\$400,000	\$400,000	100%	-	71%	\$282,973
TOTAL			\$9,400,000	\$10,928,727		10,611		\$7,716,461

*Inflation at 4 percent

TABLE 5.7: FIRE APPARATUS CAPITAL IMPROVEMENTS AND EQUIPMENT

	YEAR	COUNT	COST	CONST. YEAR COST*	% TO FIRE	COUNT TO IFFP	% TO IFFP	COST TO IFFP
Future Apparatus	2026	1.06	\$792,058	\$926,596	100%	1.06	100%	\$926,596
TOTAL			\$792,058	\$926,596		1.07		\$926,596

*Inflation at 4 percent

PROPOSED FIRE IMPACT FEE

The City's existing and proposed future facilities are proportionately allocated to all calls for service, providing an equitable distribution of the existing and proposed facilities. It is anticipated that the combined existing and future facilities will be used to respond to calls for service from new development activity. It is important to note that a share of the cost of the fire apparatus, as determined by a proportionate share analysis, can be recovered by non-residential development.

TABLE 5.8: PROPOSED FIRE IMPACT FEE

	ESTIMATED COST	IF ELIGIBLE	COST TO IMPACT FEE	DEMAND SERVED	COST PER CALL
FACILITIES					
Existing Facilities	\$9,843,916	14%	\$1,345,658	1,090	\$1,235
Interest Paid	\$252,237	14%	\$34,481	1,090	\$32
Future Facilities	\$7,716,461	14%	\$1,054,836	1,090	\$968



	ESTIMATED COST	IF ELIGIBLE	COST TO IMPACT FEE	DEMAND SERVED	COST PER CALL
Professional Expense	\$9,720	100%	\$9,720	1,090	\$9
SUBTOTAL IMPACT FEE COST			\$2,444,694		\$2,244
APPARATUS					
Existing Apparatus	\$5,574,701	12%	\$650,095	213	\$3,052
Future Apparatus	\$926,596	12%	\$108,055	213	\$507
SUBTOTAL APPARATUS			\$758,151		\$3,559
				RESIDENTIAL	\$2,244
				NON-RESIDENTIAL	\$5,803

Note: Professional expense includes the cost to update the IFFP and IFA. This cost is spread over the calls for service anticipated within the next ten years.

FIRE IMPACT FEE CALCULATION

The cost per call is then multiplied by the actual demand unit of measurement or calls per unit for each development type.

TABLE 5.9: PROPOSED FIRE IMPACT FEE BY LAND-USE TYPE

	COST PER CALL	CALLS PER UNIT	PROPOSED IMPACT FEE PER UNIT	EXISTING IMPACT FEE
Single Family Residential (per dwelling unit)	\$2,244	0.120	\$269.00	\$33.00
Multifamily Residential (per dwelling unit)	\$2,244	0.155	\$348.00	\$26.00
Commercial (per 1000 square feet)	\$5,803	0.130	\$754.00	\$158.00
Office (per 1000 square feet)	\$5,803	0.074	\$429.00	\$263.00
Industrial (per 1000 square feet)	\$5,803	0.020	\$116.00	\$145.00
Other (per 1000 square feet)	\$5,803	0.083	\$482.00	NA

NON-STANDARD FIRE IMPACT FEES

The City reserves the right under the Impact Fees Act to assess an adjusted fee that more closely matches the true impact that the land use will have upon fire facilities.⁷ This adjustment could result in a different impact fee if the City determines that a particular user may create a different impact than what is standard for its land use. The City may also decrease the impact fee if the developer can provide documentation, evidence, or other credible analysis that the proposed impact will be lower than what is proposed in this analysis. The formula for determining a non-standard impact fee is found below.

FORMULA FOR NON-STANDARD FIRE IMPACT FEES:

Residential: Estimate of Annual Call Volume per Unit x \$2,244 = Impact Fee per Unit

Non-Residential: Estimate of Annual Call Volume per Unit x \$5,803 = Impact Fee per Unit

⁷ UC 11-36a-402(1)(c)



SECTION 6: POLICE IFFP AND IFA

The purpose of this section is to address the Police IFFP, with supporting IFA, and to help the City plan for the necessary capital improvements for future growth. This section will address the future police infrastructure needed to serve the City through the next ten years, as well as address the appropriate police impact fees the City may charge to new growth to maintain the existing LOS.

DEMAND

The demand element focuses on the specific demand unit related to police services – calls for service. The demand analysis identifies the existing demand on public facilities and the future demand generated from new development. The demand analysis also provides projected annual growth in demand units over the planning horizon of the IFFP. LRB evaluated call data from 2021, as this was the most recent call data available at the time this study was initiated. The demand analysis evaluates all areas in the City.

TABLE 6.1: POLICE CALL DATA BY LAND USE

CALL ANALYSIS	MEASUREMENT	DEVELOPED UNITS OR KSF	HISTORIC CALLS	EXISTING LOS (CALLS PER DEVELOPED UNIT)
RESIDENTIAL				
Single Family	Per Unit	26,639	18,215	0.68
Multifamily	Per Unit	11,286	9,037	0.80
RESIDENTIAL SUBTOTAL		37,925	27,252	
NON-RESIDENTIAL				
Commercial	Per KSF	5,952	6,691	1.12
Office	Per KSF	2,638	702	0.27
Industrial	Per KSF	9,307	1,539	0.17
Other	Per KSF	5,539	3,918	0.71
NON-RESIDENTIAL SUBTOTAL		23,437	12,850	
NON-ATTRIBUTED CALLS			2,538	
TOTAL CALLS			42,643	
TOTAL CALLS ATTRIBUTED			40,105	

A total of 42,643 calls for services were identified, with 40,105 calls for service being attributed to residential and non-residential development. The level of service does not include calls outside City boundaries. This serves as the basis for the demand calculation in this analysis. Projections of call data (see **TABLE 6.2**) on a per capita basis into the future suggest the City will receive an increase of 6,573 total police calls by the year 2032.

TABLE 6.2: POLICE CALL PROJECTIONS

	MEASUREMENT	UNDEVELOPED UNITS OR KSF	IFFP ADDITIONAL CALLS	TOTAL COMBINED CALLS*
RESIDENTIAL				
Single Family	per Unit	2,787	1,906	20,121
Multifamily	per Unit	3,161	2,532	11,569
RESIDENTIAL SUBTOTAL		5,948	4,438	31,690
NON-RESIDENTIAL				
Commercial	per KSF	721	810	7,501
Office	per KSF	156	41	743
Industrial	per KSF	4,013	662	2,201
Other	per KSF	327	231	4,149



	MEASUREMENT	UNDEVELOPED UNITS OR KSF	IFFP ADDITIONAL CALLS	TOTAL COMBINED CALLS*
NON-RESIDENTIAL SUBTOTAL		5,216	1,744	14,594
OTHER CALLS (TRAFFIC, NON-ATTRIBUTABLE)			391	2,930
TOTAL			6,573	49,216
TOTAL PRIVATE CALLS			6,182	46,287

*Based on sum of "Historic Calls" as shown in **Table 6.1** and the "IFFP Additional Calls" in **Table 6.2**. IFFP Additional Calls are calculated based on the Existing LOS as shown in **Table 6.1**, multiplied by the Undeveloped Units or KSF.

EXISTING FACILITIES

In order to quantify the demands placed upon existing public facilities by new development activity, the IFFP provides an inventory of the City's existing facilities. The inventory of existing facilities is important to properly determine the excess capacity of existing facilities and the utilization of excess capacity by new development. As shown in **TABLE 6.3**, there is a total of 44,333 building square feet attributed to police, with an estimated value of \$12.2M.

TABLE 6.3: EXISTING POLICE FACILITIES

	SF	% TO POLICE	SF TO POLICE	TOTAL VALUE OF EXISTING FACILITIES
TOTAL	82,184	54%	44,333	\$12,257,465

Source: West Jordan City

LEVEL OF SERVICE ANALYSIS

The LOS for purposes of this analysis is calls per development type. **TABLE 6.1** illustrates the existing level of service expressed in calls per development type. This analysis also evaluates building square footage LOS, based on existing building square footage and total annual police calls. With the current building square footage 44,333 and annual calls of 42,643, this produces a square footage LOS of 1.04 SF/call. The City intends to maintain this established LOS through build-out, which is explored further in the following sections.

TABLE 6.4: POLICE SF LOS COMPARISON

	POLICE FACILITY LOS
Facility Square Footage	44,333
Total Calls	42,643
Square Footage per Call	1.04
Additional IFFP Calls	6,573
ADDITIONAL SQUARE FEET NEEDED	6,834

EXCESS CAPACITY

Existing police facilities are considered at capacity and future facilities are needed to maintain the SF LOS needed for new development. Therefore, no excess capacity is included in this analysis.

MANNER OF FINANCING EXISTING PUBLIC FACILITIES

The City issued the Series 2013 Sales Tax Revenue Bond to construct Fire Station #54, with 60 percent allocated to the Fire Impact Fee Fund and the remaining 40 percent to the Police Impact Fee Fund. A future impact fee credit is not necessary as the bonds for these facilities is not included in the analysis.

TABLE 6.5: HISTORIC DEBT FINANCING

	ORIGINAL INTEREST	% TO POLICE	TOTAL ALLOCATED TO POLICE
2013 REVENUE BOND	\$420,395	40%	\$168,158



FUTURE CAPITAL FACILITIES ANALYSIS

The following table identifies the needed system improvements to maintain the stated LOS of 6,834 additional square feet identified in **TABLE 6.4**. This analysis assumes the proposed new facility is anticipated to be 8,900 SF at \$500 per SF, resulting in 77 percent attributed to growth-related costs.

TABLE 6.6: POLICE FACILITIES CAPITAL IMPROVEMENTS AND EQUIPMENT

	YEAR	SF	COST	CONST. YEAR COST *	% TO POLICE	SF TO IFFP	% TO IFFP	COST TO IFFP
TOTAL NEW FACILITIES	2023	8,900	\$4,450,000	\$4,628,000	100%	6,834	77%	\$3,553,580

*Inflation at 4 percent

PROPOSED POLICE IMPACT FEE

The police impact fee is based on the plan-based methodology. Using this approach, impact fees are calculated based on a defined set of capital costs specified for future development. The improvements are identified in a capital plan or impact fee facilities plan as growth-related system improvements. The City's existing and proposed future facilities are then proportionately allocated to the new development calls for service, providing an equitable distribution of the existing and proposed facilities that will serve development. The total cost is divided by the total demand units the improvements are designed to serve. Under this methodology, it is important to identify the existing level of service and determine any excess capacity in existing facilities that could serve new growth. Impact fees are then calculated based on many variables centered on proportionality and level of service.

TABLE 6.7: ESTIMATE OF IMPACT FEE COST PER CALL

	ESTIMATED COST	GROWTH RELATED	COST TO GROWTH	DEMAND SERVED	COST PER CALL
Future Facilities	\$4,628,000	77%	\$3,553,580	6,573	\$541
Professional Expense	\$9,720	100%	\$9,720	6,573	\$1
SUBTOTAL IMPACT FEE COST	\$17,063,343		\$3,563,300		\$542

Note: Professional expense includes the cost to update the IFFP and IFA. This cost is spread over the calls for service anticipated within the next ten years.

POLICE IMPACT FEE CALCULATION

The cost per call is then multiplied by the actual demand unit of measurement or calls per unit for each development type as shown in **TABLE 6.8**.

TABLE 6.8: RECOMMENDED POLICE IMPACT FEE SCHEDULE

	COST PER CALL	CALLS PER UNIT	PROPOSED IMPACT FEE PER UNIT	EXISTING IMPACT FEE
Single Family Residential (per dwelling unit)	\$542	0.684	\$371.00	\$192.00
Multifamily Residential (per dwelling unit)	\$542	0.801	\$434.00	\$150.00
Commercial (per 1000 square feet)	\$542	1.124	\$609.00	\$118.00
Office (per 1000 square feet)	\$542	0.266	\$144.00	\$76.00
Industrial (per 1000 square feet)	\$542	0.165	\$89.00	\$17.00
Other (per 1000 square feet)	\$542	0.707	\$383.00	NA

NON-STANDARD POLICE IMPACT FEES

The City reserves the right under the Impact Fees Act to assess an adjusted fee that more closely matches the true impact that the land use will have upon police facilities.⁸ This adjustment could result in a different fee if the City determines that a particular user may create different impact than what is standard for its land use.

⁸ UC 11-36a-402(1)(c)



The City may also decrease the impact fee if the developer can provide documentation, evidence, or other credible analysis that the proposed impact will be lower than what is proposed in this analysis. The formula for determining a non-standard impact fee, assuming the fair share approach, is found below.

FORMULA FOR NON-STANDARD POLICE IMPACT FEES:

Estimate of Annual Call Volume per Unit x \$542= Impact Fee per Unit



SECTION 7: IMPACT FEE CONSIDERATIONS

SYSTEM VS. PROJECT IMPROVEMENTS

System improvements are defined as existing and future public facilities designed to provide services to service areas within the community at large.⁹ 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.¹⁰ To the extent possible, this analysis only includes the costs of system improvements related to new growth within the proportionate share analysis.

FUNDING OF FUTURE FACILITIES

The IFFP must include a consideration of all revenue sources, including impact fees and the dedication of system improvements, which may be used to finance system improvements.¹¹ 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.¹²

In considering the funding of future facilities, the City has determined the portion of future projects that will be funded by impact fees as growth-related, system improvements. No other revenues from other government agencies, grants or developer contributions have been identified within the IFFP to help offset future capital costs. If these revenues become available in the future, the impact fee analysis should be revised. It is anticipated that future project improvements will be funded by the developer. These costs have not been included in the calculation of the impact fee.

A brief description of alternative financing options is included below.

- ☞ **Grants, Donations and Other Contributions:** Grants and donations are not expected as a future funding source. The impact fees should be adjusted if grant monies are received. New development may be entitled to a reimbursement for any grants or donations received for growth related projects, or for developer funded IFFP projects.
- ☞ **Debt Financing:** The City does not anticipate the need to utilize debt financing to fund future capital facility projects. Should the City desire to fund future projects through debt financing, the Impact Fees Act allows for the costs related to the financing of future capital projects to be included in the impact fee. However, the impact fee analysis should be updated to reflect this inclusion.

EQUITY OF IMPACT FEES

Impact fees are intended to recover the costs of capital infrastructure that relate to 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 of each impact fee calculation as presented in the impact fee analysis. Even so, there may be years that impact fee revenues cannot cover the annual growth-related expenses. In those

⁹ 11-36a-102(21)

¹⁰ 11-36a-102(14)

¹¹ 11-36a-302(2)

¹² 11-36a-302(3)



years, other revenues, such as General Fund revenues, will be used to make up any annual deficits. 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 offset the costs of capital improvements related to new growth. In addition, alternative funding mechanisms have been identified to help offset the cost of future capital improvements.

PROPOSED CREDITS OWED TO DEVELOPMENT

The Impact Fees Act requires a local political subdivision or private entity to ensure that the impact fee enactment allows a developer, including a school district or a charter school, to receive a credit against or proportionate reimbursement of an impact fee if the developer: (a) dedicates land for a system improvement; (b) builds and dedicates some or all of a system improvement; or (c) dedicates a public facility that the local political subdivision or private entity and the developer agree will reduce the need for a system improvement.¹³ The facilities must be considered system improvements or be dedicated to the public, and offset the need for an improvement identified in the IFFP.

CONSIDERATION OF ALL REVENUE SOURCES

The Impact Fees Act requires the proportionate share analysis to demonstrate that impact fees paid by new development are the most equitable method of funding growth-related infrastructure.

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 six years should be spent on those projects outlined in the IFFP as growth related costs to maintain the LOS. Impact fees collected as a buy-in to existing facilities can be allocated to the General Fund to repay the City for historic investment.

GROWTH-DRIVEN EXTRAORDINARY COSTS

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

SUMMARY OF TIME PRICE DIFFERENTIAL

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

¹³ 11-36a-402(2)

APPENDIX A: PARK EXISTING FACILITIES INVENTORY

TABLE A.1: EXISTING PARKS INVENTORY

PROPERTY/FACILITY	TOTAL ACREAGE/MILES	% CITY OWNED	% CITY FUNDED	% IF ELIGIBLE	IF ACRES/MILES	LAND VALUE (PER ACRE/MILE)	RESERVABLE PAVILION	PAVILION	PICNIC TABLES	RESTROOMS	BENCHES	WATER FOUNTAIN OR HOOK-UP	PLAYGROUNDS	BASKETBALL COURTS
2022 UNIT COST							\$56,243	\$70,000	\$2,250	\$196,851	\$2,250	\$2,500	\$84,365	\$50,000
DEVELOPED ACTIVE PARKS (ACRES)														
Bicentennial Park	1.70	100%	100%	100%	1.70	\$523,600	-	1.00	2.00	-	1.00	-	1.00	-
Beargrass Park	0.45	100%	100%	100%	0.45	\$138,600	-	1.00	1.00	-	2.00	-	1.00	-
Brigadoon Park	2.42	100%	100%	100%	2.42	\$745,360	-	1.00	1.00	-	1.00	1.00	1.00	-
Browns Meadow Park	6.04	100%	100%	100%	6.04	\$1,860,320	-	1.00	6.00	1.00	3.00	1.00	1.00	1.00
Camelot Park	2.40	100%	100%	100%	2.40	\$739,200	-	1.00	2.00	-	2.00	-	1.00	-
Colonial Estates Park	2.82	100%	100%	100%	2.82	\$868,560	-	1.00	2.00	-	1.00	-	1.00	1.00
Constitution Park	14.10	100%	100%	100%	14.10	\$4,342,800	2.00	2.00	8.00	1.00	4.00	2.00	1.00	-
Country Squire Park	0.69	100%	100%	100%	0.69	\$212,520	-	-	-	-	1.00	-	1.00	-
Cruz Corvi Park	0.41	100%	100%	100%	0.41	\$126,280	-	-	3.00	-	2.00	-	1.00	-
Dixie Valley Park	3.77	100%	100%	100%	3.77	\$1,161,160	-	1.00	2.00	-	-	-	1.00	-
Dorilee Park	3.06	100%	100%	100%	3.06	\$942,480	-	1.00	2.00	-	1.00	-	1.00	-
Eagle Park	1.68	100%	100%	100%	1.68	\$517,440	-	1.00	2.00	-	4.00	-	1.00	-
Grizzly Park	4.47	100%	100%	100%	4.47	\$1,376,760	-	1.00	2.00	-	4.00	1.00	1.00	-
Handcart Park	1.52	100%	100%	100%	1.52	\$468,160	-	1.00	1.00	-	-	-	1.00	-
Harvest Estates Park	2.95	100%	100%	100%	2.95	\$908,600	-	1.00	2.00	-	2.00	1.00	1.00	-
Jordan Meadows Park	4.21	100%	100%	100%	4.21	\$1,296,680	-	1.00	2.00	-	2.00	-	1.00	1.00
Henderson Memorial Park	1.68	100%	100%	100%	1.68	\$517,440	-	1.00	2.00	-	-	-	1.00	1.00
Lobelia Park	0.48	100%	100%	100%	0.48	\$147,840	-	-	-	-	3.00	-	1.00	-
Maples Park	2.14	100%	100%	100%	2.14	\$659,120	-	1.00	2.00	-	2.00	-	1.00	-
Maple Hills Park	8.91	100%	100%	100%	8.91	\$2,744,280	-	1.00	8.00	-	5.00	-	1.00	1.00
McHeather Park	1.68	100%	100%	100%	1.68	\$517,440	-	1.00	2.00	-	1.00	-	2.00	1.00
Meadow Green Farms Park	1.56	100%	100%	100%	1.56	\$480,480	-	1.00	1.00	-	1.00	-	1.00	-
Noble Heights Park	0.33	100%	100%	100%	0.33	\$101,640	-	1.00	3.00	-	-	-	1.00	-
Oaks Park East	2.44	100%	100%	100%	2.44	\$751,520	-	1.00	2.00	-	6.00	1.00	1.00	-
Oaks Park West	4.37	100%	100%	100%	4.37	\$1,345,960	-	2.00	4.00	-	5.00	1.00	1.00	1.00
Orchard Heights	3.83	100%	100%	100%	3.83	\$1,179,640	-	1.00	2.00	-	1.00	-	1.00	-
Park Village Park	5.20	100%	100%	100%	5.20	\$1,601,600	-	1.00	1.00	-	-	-	1.00	-
Plum Creek Park	3.93	100%	100%	100%	3.93	\$1,210,440	-	1.00	4.00	-	4.00	1.00	1.00	-
Railroad Park	7.30	100%	100%	100%	7.30	\$2,248,400	-	1.00	1.00	-	2.00	1.00	1.00	-
Ranches Park	1.80	100%	100%	100%	1.80	\$554,400	-	1.00	2.00	-	2.00	-	1.00	1.00
Ron Wood Memorial Park	30.40	100%	100%	100%	30.40	\$9,363,200	-	6.00	17.00	2.00	15.00	6.00	2.00	2.00
Senior Housing Park	1.78	100%	100%	100%	1.78	\$548,240	-	-	2.00	-	5.00	-	1.00	-
Shadow Mountain Park	7.01	100%	100%	100%	7.01	\$2,159,080	-	1.00	2.00	-	-	-	1.00	2.00
Sienna Vista Park	1.07	100%	100%	100%	1.07	\$329,560	-	1.00	2.00	-	3.00	-	1.00	1.00
Barney's Creek Park	2.43	100%	100%	100%	2.43	\$748,440	-	1.00	2.00	-	2.00	-	1.00	1.00
Stone Creek Park	2.60	100%	100%	100%	2.60	\$800,800	-	1.00	4.00	-	6.00	-	1.00	1.00
Sunset Cove Park	3.31	100%	100%	100%	3.31	\$1,019,480	-	1.00	2.00	-	-	-	1.00	-
Sycamore Ridge Park	1.29	100%	100%	100%	1.29	\$397,320	-	1.00	2.00	-	3.00	-	1.00	-
Sycamore Trail Park	0.60	100%	100%	100%	0.60	\$184,800	-	-	-	-	2.00	-	1.00	-
Teton Estates Park	12.00	100%	100%	100%	12.00	\$3,696,000	-	1.00	3.00	-	3.00	-	1.00	-
Veterans Memorial Park	79.90	100%	100%	100%	79.90	\$24,609,200	2.00	4.00	26.00	3.00	16.00	5.00	5.00	2.00
Vista West	2.24	100%	100%	100%	2.24	\$689,920	-	1.00	2.00	-	-	-	1.00	-
Wildflower Park	5.74	100%	100%	100%	5.74	\$1,767,920	-	1.00	1.00	-	-	-	1.00	-
Fox Hollow Park	2.60	100%	100%	100%	2.60	\$800,800	-	1.00	2.00	-	1.00	-	2.00	1.00
Utah Youth Soccer Complex Phase I	14.71	100%	100%	100%	14.71	\$4,530,680	-	3.00	11.00	1.00	-	2.00	1.00	-



PROPERTY/FACILITY	TOTAL ACREAGE/MILES	% CITY OWNED	% CITY FUNDED	% IF ELIGIBLE	IF ACRES/MILES	LAND VALUE (PER ACRE/MILE)	RESERVABLE PAVILION	PAVILION	PICNIC TABLES	RESTROOMS	BENCHES	WATER FOUNTAIN OR HOOK-UP	PLAYGROUNDS	BASKETBALL COURTS
2022 UNIT COST							\$56,243	\$70,000	\$2,250	\$196,851	\$2,250	\$2,500	\$84,365	\$50,000
Fairway Estates Park	1.25	100%	100%	100%	1.25	\$385,000	-	-	-	-	-	-	-	1.00
Highlands Park	1.00	100%	100%	100%	1.00	\$308,000	-	1.00	2.00	-	-	-	-	-
6400 West Mini Park	0.40	100%	100%	100%	0.40	\$123,200	-	-	-	-	1.00	-	1.00	-
Sycamores S. Basin (Manicured)	2.91	100%	100%	100%	2.91	\$896,280	-	-	-	-	-	-	-	-
Sycamores N. Basin (Manicured)	2.17	100%	100%	100%	2.17	\$668,360	-	-	-	-	-	-	-	-
NBH Detention Basin (Manicured)	7.44	100%	100%	100%	7.44	\$2,291,520	-	-	-	-	-	-	-	-
West Jordan Meadows B & C (Manicured)	1.96	100%	100%	100%	1.96	\$603,680	-	-	-	-	-	-	-	-
Bateman Pond Park (Manicured)	5.22	100%	100%	100%	5.22	\$1,607,760	-	-	-	-	-	-	-	-
Facet Way (Manicured)	0.64	100%	100%	100%	0.64	\$197,120	-	-	-	-	-	-	-	-
Pocket Park (Manicured)	0.55	100%	100%	100%	0.55	\$169,400	-	-	-	-	-	-	-	-
Siena Vista Park (Manicured)	1.72	100%	100%	100%	1.72	\$529,760	-	-	-	-	-	-	-	-
Utah Youth Soccer Complex Phase II	75.40	0%	0%	0%	-	\$0	-	1.00	9.00	1.00	-	2.00	1.00	-
Salt Lake County Dog Park	3.80	0%	0%	0%	-	\$0	-	-	-	-	-	-	-	-
Cougar Lane	30.10	0%	0%	0%	-	\$0	-	-	-	-	-	-	-	-
Cemeteries (Main City Cemetery and Wight's Fort Cem.)	12.10	100%	100%	100%	12.10	\$3,726,800	-	-	-	-	-	-	-	-
Detention Basins (outside of city parks and open space)	40.30	0%	0%	0%	-	\$0	-	-	-	-	-	-	-	-
Mountain View Golf Course	153.30	0%	0%	0%	-	\$0	-	-	-	-	-	-	-	-
River Oaks Golf Course	162.80	0%	0%	0%	-	\$0	-	-	-	-	-	-	-	-
Rodeo Arena	8.80	100%	100%	100%	8.80	\$2,710,400	-	-	-	-	-	-	-	-
Other Manicured Properties (Includes Facet Way, Pocket Park, Meadows B & C)	5.50	0%	0%	0%	-	\$0	-	-	-	-	-	-	-	-
AMENITY TOTAL							4.00	54.00	161.00	9.00	119.00	25.00	54.00	19.00
DEVELOPED ACTIVE PARKS SUBTOTAL	783.38				312.18	\$96,151,440	\$224,973	\$3,780,000	\$362,206	\$1,771,661	\$267,718	\$62,500	\$4,555,699	\$950,000
UNDEVELOPED PROPERTIES (ACRES)														
Ron Wood Park Phase III	23.30	100%	100%	100%	23.3	\$7,176,400	-	-	-	-	-	-	-	-
Ron Wood Park East Phase	21.71	100%	100%	100%	21.71	\$6,686,680	-	-	-	-	-	-	-	-
Acquired and Develop Land to Fill Existing Gaps	13.20	100%	100%	100%	13.2	\$4,065,600	-	-	-	-	-	-	-	-
AMENITY TOTAL							-	-	-	-	-	-	-	-
UNDEVELOPED PROPERTIES SUBTOTAL	58.2				58.2	\$17,928,680	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TRAILS & TRAILHEADS (MILES)														
Multi-Use/Urban Trails (Paved)	25.67	100%	100%	100%	25.67	\$0	-	-	-	-	-	-	-	-
Bike Lanes	26.60	100%	100%	100%	26.6	\$0	-	-	-	-	-	-	-	-
Manicured Trailheads	0.60	100%	100%	100%	0.6	\$184,800	-	-	-	-	-	-	-	-
AMENITY TOTAL							-	-	-	-	-	-	-	-
TRAILS AND TRAILHEADS SUBTOTAL	52.87				52.87	\$184,800	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

A.1: CONT.

PROPERTY/FACILITY	TENNIS COURTS	PICKLEBALL COURTS	SOFTBALL FIELDS	SOCCER FIELDS	BASEBALL FIELDS	SAND VOLLEYBALL COURTS	DISC GOLF	PARKING LOTS	STAKE OR BIKE PARKS	SPLASH PAD OR WATER FEATURES	TRAIL FEATURES (MILES)	IMPROVEMENT VALUE IFA ELIGIBILITY	BASE ELIGIBLE IMPROVEMENT VALUE AMENITIES	DESIGN & ENGINEERING	TOTAL IMPROVEMENT VALUE
2022 UNIT COST	\$40,000	\$44,995	\$224,973	\$224,973	\$224,973	\$35,000	\$30,000	\$500,000	\$224,973	\$562,432	\$0			15%	
DEVELOPED ACTIVE PARKS (ACRES)															
Bicentennial Park	-	-	-	-	-	-	-	-	-	-	-	100%	\$161,114	\$24,167	\$185,281
Beargrass Park	-	-	-	-	-	-	-	-	-	-	-	100%	\$161,114	\$24,167	\$185,281
Brigadoon Park	-	-	-	-	-	-	-	-	-	-	-	100%	\$161,364	\$24,205	\$185,569
Browns Meadow Park	1.00	-	-	-	-	-	-	1.00	-	-	-	100%	\$963,964	\$144,595	\$1,108,558
Camelot Park	-	-	-	-	-	-	-	-	-	-	-	100%	\$163,364	\$24,505	\$187,868
Colonial Estates Park	-	-	-	-	-	-	-	1.00	-	-	-	100%	\$711,114	\$106,667	\$817,781
Constitution Park	2.00	8.00	2.00	-	-	-	-	2.00	-	-	-	100%	\$2,455,601	\$368,340	\$2,823,941
Country Squire Park	-	-	-	-	-	-	-	-	-	-	-	100%	\$86,615	\$12,992	\$99,607



PROPERTY/FACILITY	TENNIS COURTS	PICKLEBALL COURTS	SOFTBALL FIELDS	SOCCER FIELDS	BASEBALL FIELDS	SAND VOLLEYBALL COURTS	DISC GOLF	PARKING LOTS	STAKE OR BIKE PARKS	SPLASH PAD OR WATER FEATURES	TRAIL FEATURES (MILES)	IMPROVEMENT VALUE IFA ELIGIBILITY	BASE ELIGIBLE IMPROVEMENT VALUE AMENITIES	DESIGN & ENGINEERING	TOTAL IMPROVEMENT VALUE
2022 UNIT COST	\$40,000	\$44,995	\$224,973	\$224,973	\$224,973	\$35,000	\$30,000	\$500,000	\$224,973	\$562,432	\$0			15%	
Cruz Corvi Park	-	-	-	-	-	-	-	-	-	-	-	100%	\$95,613	\$14,342	\$109,955
Dixie Valley Park	-	-	-	-	-	-	-	1.00	-	-	-	100%	\$658,864	\$98,830	\$757,694
Dorilee Park	-	-	-	-	-	-	-	-	-	-	-	100%	\$161,114	\$24,167	\$185,281
Eagle Park	-	-	-	-	-	-	-	-	-	-	-	100%	\$167,863	\$25,179	\$193,043
Grizzly Park	-	-	-	-	-	-	-	-	-	-	-	100%	\$170,363	\$25,554	\$195,918
Handcart Park	-	-	-	-	-	1.00	-	-	-	-	-	100%	\$191,615	\$28,742	\$220,357
Harvest Estates Park	-	-	-	-	-	-	-	-	-	-	-	100%	\$165,864	\$24,880	\$190,743
Jordan Meadows Park	1.00	-	-	-	-	-	-	1.00	-	-	-	100%	\$753,364	\$113,005	\$866,368
Henderson Memorial Park	-	-	-	-	-	-	-	-	-	-	-	100%	\$208,864	\$31,330	\$240,194
Lobelia Park	-	-	-	-	-	-	-	-	-	-	-	100%	\$91,114	\$13,667	\$104,781
Maples Park	-	-	-	-	-	-	-	-	-	-	-	100%	\$163,364	\$24,505	\$187,868
Maple Hills Park	-	-	-	-	-	-	-	1.00	1.00	-	-	100%	\$958,584	\$143,788	\$1,102,372
McHeather Park	-	-	-	-	-	-	-	-	-	-	-	100%	\$295,479	\$44,322	\$339,801
Meadow Green Farms Park	-	-	-	-	-	-	-	1.00	-	-	-	100%	\$658,864	\$98,830	\$757,694
Noble Heights Park	-	-	-	-	-	-	-	-	-	-	-	100%	\$161,114	\$24,167	\$185,281
Oaks Park East	-	-	-	-	-	-	-	-	-	-	-	100%	\$174,863	\$26,229	\$201,092
Oaks Park West	-	-	-	-	-	1.00	-	-	-	-	-	100%	\$332,112	\$49,817	\$381,929
Orchard Heights	-	-	-	-	-	-	-	-	-	-	-	100%	\$161,114	\$24,167	\$185,281
Park Village Park	-	-	-	-	-	-	-	-	-	-	-	100%	\$156,615	\$23,492	\$180,107
Plum Creek Park	-	-	-	-	-	-	-	-	-	-	-	100%	\$174,863	\$26,229	\$201,092
Railroad Park	-	-	-	-	-	-	-	1.00	-	-	-	100%	\$663,614	\$99,542	\$763,156
Ranches Park	-	-	-	-	-	-	-	-	-	-	-	100%	\$213,364	\$32,005	\$245,368
Ron Wood Memorial Park	2.00	6.00	-	-	5.00	-	-	3.00	-	1.00	-	100%	\$4,706,687	\$706,003	\$5,412,690
Senior Housing Park	-	-	-	-	-	-	-	-	-	-	-	100%	\$100,113	\$15,017	\$115,130
Shadow Mountain Park	-	-	-	-	-	-	-	-	-	-	-	100%	\$258,864	\$38,830	\$297,694
Sienna Vista Park	-	-	-	-	-	-	-	-	-	-	-	100%	\$215,613	\$32,342	\$247,955
Barney's Creek Park	-	-	-	-	-	-	-	1.00	-	-	-	100%	\$713,364	\$107,005	\$820,368
Stone Creek Park	-	-	-	-	-	1.00	-	1.00	-	-	-	100%	\$761,862	\$114,279	\$876,141
Sunset Cove Park	-	-	-	-	-	-	-	-	-	-	-	100%	\$158,864	\$23,830	\$182,694
Sycamore Ridge Park	-	-	-	-	-	-	-	1.00	-	-	-	100%	\$665,613	\$99,842	\$765,455
Sycamore Trail Park	-	-	-	-	-	-	-	1.00	-	-	-	100%	\$588,864	\$88,330	\$677,194
Teton Estates Park	1.00	-	-	-	-	-	1.00	1.00	-	-	-	100%	\$737,863	\$110,679	\$848,543
Veterans Memorial Park	2.00	-	1.00	-	5.00	1.00	-	1.00	-	-	-	100%	\$3,576,689	\$536,503	\$4,113,193
Vista West	-	-	-	-	-	-	-	-	-	-	-	100%	\$158,864	\$23,830	\$182,694
Wildflower Park	-	-	-	-	-	-	-	-	-	-	-	100%	\$156,615	\$23,492	\$180,107
Fox Hollow Park	-	-	-	-	-	-	-	-	-	-	-	100%	\$295,479	\$44,322	\$339,801
Utah Youth Soccer Complex Phase I	-	-	-	3.00	-	-	-	1.00	-	-	-	100%	\$1,695,881	\$254,382	\$1,950,264
Fairway Estates Park	-	-	-	-	-	-	-	-	-	-	-	100%	\$50,000	\$7,500	\$57,500
Highlands Park	-	-	-	-	-	-	-	-	-	-	-	100%	\$74,499	\$11,175	\$85,674
6400 West Mini Park	-	-	-	-	-	-	-	-	-	-	-	100%	\$86,615	\$12,992	\$99,607
Sycamores S. Basin (Manicured)	-	-	-	-	-	-	-	-	-	-	-	100%	\$0	\$0	\$0
Sycamores N. Basin (Manicured)	-	-	-	-	-	-	-	-	-	-	-	100%	\$0	\$0	\$0
NBH Detention Basin (Manicured)	-	-	-	-	-	-	-	-	-	-	-	100%	\$0	\$0	\$0
West Jordan Meadows B & C (Manicured)	-	-	-	-	-	-	-	-	-	-	-	100%	\$0	\$0	\$0
Bateman Pond Park (Manicured)	-	-	-	-	-	-	-	-	-	-	-	100%	\$0	\$0	\$0
Facet Way (Manicured)	-	-	-	-	-	-	-	-	-	-	-	100%	\$0	\$0	\$0
Pocket Park (Manicured)	-	-	-	-	-	-	-	-	-	-	-	100%	\$0	\$0	\$0
Siena Vista Park (Manicured)	-	-	-	-	-	-	-	-	-	-	-	100%	\$0	\$0	\$0
Utah Youth Soccer Complex Phase II	-	-	-	16.00	-	-	-	2.00	-	-	-	0%	\$0	\$0	\$0



PROPERTY/FACILITY	TENNIS COURTS	PICKLEBALL COURTS	SOFTBALL FIELDS	SOCCER FIELDS	BASEBALL FIELDS	SAND VOLLEYBALL COURTS	DISC GOLF	PARKING LOTS	STAKE OR BIKE PARKS	SPLASH PAD OR WATER FEATURES	TRAIL FEATURES (MILES)	IMPROVEMENT VALUE IFA ELIGIBILITY	BASE ELIGIBLE IMPROVEMENT VALUE AMENITIES	DESIGN & ENGINEERING	TOTAL IMPROVEMENT VALUE
2022 UNIT COST	\$40,000	\$44,995	\$224,973	\$224,973	\$224,973	\$35,000	\$30,000	\$500,000	\$224,973	\$562,432	\$0			15%	
Salt Lake County Dog Park	-	-	-	-	-	-	-	-	-	-	-	0%	\$0	\$0	\$0
Cougar Lane	-	-	-	-	-	-	-	-	-	-	-	0%	\$0	\$0	\$0
Cemeteries (Main City Cemetery and Wight's Fort Cem.)	-	-	-	-	-	-	-	-	-	-	-	100%	\$0	\$0	\$0
Detention Basins (outside of city parks and open space)	-	-	-	-	-	-	-	-	-	-	-	0%	\$0	\$0	\$0
Mountain View Golf Course	-	-	-	-	-	-	-	-	-	-	-	0%	\$0	\$0	\$0
River Oaks Golf Course	-	-	-	-	-	-	-	-	-	-	-	0%	\$0	\$0	\$0
Rodeo Arena	-	-	-	-	-	-	-	-	-	-	-	100%	\$0	\$0	\$0
Other Manicured Properties (Includes Facet Way, Pocket Park, Meadows B & C)	-	-	-	-	-	-	-	-	-	-	-	0%	\$0	\$0	\$0
AMENITY TOTAL	9.00	14.00	3.00	19.00	10.00	4.00	1.00	21.00	1.00	1.00	-				
DEVELOPED ACTIVE PARKS SUBTOTAL	\$360,000	\$629,924	\$674,918	\$4,274,483	\$2,249,728	\$140,000	\$30,000	\$10,500,000	\$224,973	\$562,432	\$0		\$26,645,187	\$3,996,778	\$30,641,965
UNDEVELOPED PROPERTIES (ACRES)															
Ron Wood Park Phase III	-	-	-	-	-	-	-	-	-	-	-	100%	\$0	\$0	\$0
Ron Wood Park East Phase	-	-	-	-	-	-	-	-	-	-	-	100%	\$0	\$0	\$0
Acquired and Develop Land to Fill Existing Gaps	-	-	-	-	-	-	-	-	-	-	-	100%	\$0	\$0	\$0
AMENITY TOTAL	-	-	-	-	-	-	-	-	-	-	-				
UNDEVELOPED PROPERTIES SUBTOTAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00
TRAILS & TRAILHEADS (MILES)															
Multi-Use/Urban Trails (Paved)	-	-	-	-	-	-	-	-	-	-	14.90	100%	\$2,360,160	\$354,024	\$2,714,184
Bike Lanes	-	-	-	-	-	-	-	-	-	-	26.60	100%	\$8,426,880	\$1,264,032	\$9,690,912
Manicured Trailheads	-	-	-	-	-	-	-	-	-	-	-	100%	\$0	\$0	\$0
AMENITY TOTAL	-	-	-	-	-	-	-	-	-	-	41.50				
TRAILS AND TRAILHEADS SUBTOTAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$10,787,040.00	\$1,618,056.00	\$12,405,096.00

