



ZIONS PUBLIC FINANCE, INC.

Transportation Impact Fee Analysis

Herriman City

February 2026



Transportation Impact Fee Analysis

Summary

This Impact Fee Analysis (IFA) is based on the information provided in the Herriman Transportation Impact Fee Facilities Plan (“IFFP”) dated February 2026 and prepared by Wall Consultant Group (WCG).

Projected Growth. The IFFP projects that new development in Herriman will grow by 140,827 average daily trips (ADTs) between 2025 and 2035 – from 234,799 trips in 2025 to 375,626 trips in 2035 (IFFP, p. 7). This growth will require the construction of new transportation improvements to maintain acceptable levels of service.

Service Levels. The IFFP states that the acceptable level of service (LOS) is LOS D (IFFP, p. 4).

Service Areas. Herriman (“City”) includes one roadway service area that corresponds to existing City boundaries.

Excess Capacity. The IFFP identifies 17 projects with existing excess capacity that can serve new development and identifies \$6,690,356 of the existing, excess capacity, based on actual costs, as attributable to new development over the next 10 years.

New Construction. The IFFP identifies a total of 38 projects at a total cost of \$94,101,833. However, new development is not responsible for the portion of these projects that are paid for through other sources, that will benefit existing development or that provide capacity for pass-through traffic. Therefore, the total cost attributable to new development between 2025 and 2035 is \$25,302,669. Intersection improvements add another \$10,032,097 to costs attributable to new development.¹

Other Costs. Other eligible costs include the cost of preparing the Transportation IFFP and IFA.

Credits for Existing Deficiencies. The IFFP identifies one new construction project, at a total cost of \$394,516, that will benefit existing development. Therefore, a credit must be made so that new development does not pay more than its fair share – once in the form of impact fees and then again through higher taxes over time to pay for the portion of the roads that benefit existing development.

Credits for Outstanding Bonds. Credits must be made for the portion of three outstanding bonds (Series 2015A, 2015B and 2025) that benefit existing development.

Proportionate Share Analysis. A summary of the proportionate share analysis before credits are made for outstanding bonds and existing deficiencies is as follows:

¹ Based on anticipated years of construction, a three percent inflationary cost has been added to the new projects bringing the roadway improvement costs to \$27,648,909 and the intersection improvements to \$10,962,344.

TABLE 1: PROPORTIONATE SHARE ANALYSIS - GROSS FEE CALCULATION

Summary	Amount
Existing Excess Capacity	\$47.51
Interest Cost on Outstanding Bonds	\$9.15
New Construction - Roadways	\$196.33
New Construction - Intersections	\$77.84
Consultant Cost	\$0.31
Gross Cost per Trip before Credits	\$331.14

Credits are made for the outstanding bonds and existing deficiencies, resulting in the following maximum cost per trip per year.

TABLE 2: CREDIT CALCULATION FOR EXISTING DEFICIENCIES

Year	Gross Cost per Trip	NPV - Bond Credit	NPV - Existing Deficiencies	Max Cost per Trip
2026	\$331.14	\$32.19	\$1.10	\$297.85
2027	\$331.14	\$30.82	\$0.98	\$299.33
2028	\$331.14	\$28.19	\$0.87	\$302.08
2029	\$331.14	\$25.62	\$0.76	\$304.76
2030	\$331.14	\$23.10	\$0.65	\$307.39
2031	\$331.14	\$20.64	\$0.54	\$309.96
2032	\$331.14	\$18.21	\$0.43	\$312.50
2033	\$331.14	\$15.83	\$0.32	\$314.99
2034	\$331.14	\$13.48	\$0.21	\$317.45
2035	\$331.14	\$11.16	\$0.11	\$319.87

The cost per trip is then applied to standards set by the Institute of Transportation Engineers (ITE) to evaluate the number trips per land use type as shown in Tables 17 and 18 of this report.

Utah Code Legal Requirements

Utah law requires that communities prepare an Impact Fee Analysis (IFA) before enacting an impact fee. Utah law also requires that communities give notice of their intent to prepare and adopt an IFA. This IFA follows all legal requirements as outlined below. The City has retained Zions Public Finance Inc., to prepare this Impact Fee Analysis in accordance with legal requirements.

Notice of Intent to Prepare Impact Fee Analysis

A local political subdivision must provide written notice of its intent to prepare an IFA before preparing the Plan (Utah Code §11-36a-503). This notice must be posted on the Utah Public Notice website. The City has complied with this noticing requirement for the IFA.

Preparation of Impact Fee Analysis

Utah Code requires that each local political subdivision, before imposing an impact fee, prepare an impact fee analysis. (Utah Code 11-36a-304).

Section 11-36a-304 of the Utah Code outlines the requirements of an impact fee analysis as follows:

- (1) An impact fee analysis shall:
 - (a) identify the anticipated impact on or consumption of any existing capacity of a public facility by the anticipated development activity;
 - (b) identify the anticipated impact on system improvements required by the anticipated development activity to maintain the established level of service for each public facility;
 - (c) demonstrate how the anticipated impacts described in Subsections (1)(a) and (b) are reasonably related to the anticipated development activity;
 - (d) estimate the proportionate share of:
 - (i) the costs for existing capacity that will be recouped; and
 - (ii) the costs of impacts on system improvements that are reasonably related to the new development activity; and
 - (e) identify how the impact fee was calculated.
- (2) In analyzing whether or not the proportionate share of the costs of public facilities are reasonably related to the new development activity, the local political subdivision or private entity, as the case may be, shall identify, if applicable:
 - (a) the cost of each existing public facility that has excess capacity to serve the anticipated development resulting from the new development activity;
 - (b) the cost of system improvements for each public facility;
 - (c) other than impact fees, the manner of financing for each public facility, such as user charges, special assessments, bonded indebtedness, general taxes, or federal grants;
 - (d) the relative extent to which development activity will contribute to financing the excess capacity of and system improvements for each existing public facility, by such means as user charges, special assessments, or payment from the proceeds of general taxes;
 - (e) the relative extent to which development activity will contribute to the cost of existing public facilities and system improvements in the future;
 - (f) the extent to which the development activity is entitled to a credit against impact fees because the development activity will dedicate system improvements or public

facilities that will offset the demand for system improvements, inside or outside the proposed development;

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

Certification of Impact Fee Analysis

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

Growth Projections

Increased road trips will place increased demand on the City’s roadway system. Road trips are projected to grow from 234,799 trips in 2025 to 375,626 trips in 2035 – an increase of 140,827 trips.

TABLE 3: GROWTH PROJECTIONS – AVERAGE DAILY TRIPS (ADTs)

Year	ADTs (Trips)
2025	234,799
2026	246,095
2027	257,934
2028	270,342
2029	283,348
2030	296,979
2031	311,266
2032	326,240
2033	341,935
2034	358,385
2035	375,626

Source: WCG; ZPFI

Anticipated Impact on or Consumption of Any Existing Capacity of a Public Facility by the Anticipated Development Activity

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

Consumption of Existing Excess Capacity

Development activity in Herriman is based on both residential and nonresidential growth. Growth projections are then used by the City’s engineers as inputs in the WFRC Travel Demand Model to forecast trip generation and capacity consumed.

The engineers have identified excess capacity in the existing City-owned roads for which impact fees should be charged as a “buy-in” component. Note that the projects listed for the Series 2016 and 2021 bonds have been combined into the refunded Series 2025 bonds.

TABLE 4: PROJECTS WITH EXISTING EXCESS CAPACITY

Project Description	Actual Cost Remaining	% Pass-through	% Existing	% Impact Fee Eligible	Impact Fees Beyond 2030	Impact Fee Eligible Cost	Bond Costs Serving Existing Development ²
Autumn Crest Transportation	\$1,450,567	0%	40%	7%	53%	\$101,540	\$575,241
Silver Bowls Transportation	\$292,174	1%	5%	33%	61%	\$96,417	\$13,749
Bella Vea (Bruin View Dr)	\$222,279	0%	9%	9%	82%	\$20,005	\$20,920
Teton Ranch	\$2,719,888	19%	22%	28%	32%	\$761,569	\$589,449
Ridges at Rose Canyon	\$94,406	0%	5%	0%	95%	\$0	\$4,992
Pendley Subdivision	\$5,566	0%	47%	9%	44%	\$501	\$2,619
Brook and Maddy Heights Transportation	\$82,841	0%	5%	0%	95%	\$0	\$4,380
Rockwell Park	\$331,614	21%	5%	26%	48%	\$86,220	\$15,605
Reserves at Sky Ranch	\$45,365	30%	40%	28%	2%	\$12,702	\$17,990
Hidden Oaks	\$379,885	5%	26%	25%	43%	\$94,971	\$100,432
Sorenson	\$3,543,383	5%	59%	6%	30%	\$212,603	\$2,107,763
Sorenson	\$4,050,987	12%	31%	49%	8%	\$1,984,984	\$1,254,176
Sorenson	\$6,145,272	0%	19%	0%	81%	\$0	\$1,141,537
2015A Bonds	\$1,898,031	37%	22%	25%	16%	\$474,508	\$411,338
2015B Bonds	\$6,045,000	37%	22%	33%	8%	\$1,994,850	\$1,310,062
2016 Bonds	\$9,438,740	0%	19%	9%	72%	\$849,487	\$1,776,704
2021 Bonds	\$9,438,740	18%	40%	0%	43%	\$0	\$3,743,056
TOTAL	\$46,184,738					\$6,690,356	\$13,090,014

Source: Herriman City Transportation Impact Fee Facilities Plan

Identify the Anticipated Impact on System Improvements Required by the Anticipated Development Activity to Maintain the Established Level of Service for Each Public Facility and Demonstrate How the Anticipated Impacts are Reasonably Related to the New Development Activity

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

To maintain a LOS D, Herriman’s IFFP identifies a total of 38 roadway projects and 28 intersection improvements necessitated by new development. Only the new roadway and intersection projects for which the City bears at least a portion of the costs are included in Table 5. One of the new projects will cure an existing deficiency and therefore benefit existing development. A credit must be made for this project and the amount of capacity and cost that benefits existing development.

² Bond costs serving existing development are identified because credits must be made so that new development does not pay more than its fair share

TABLE 5: ROADWAY NEW CONSTRUCTION COSTS

#	Project Description	Actual Cost	Other Funding Sources Including Olympia	% Existing Capacity	% Impact Fee Eligible thru 2030	Cost to New Development	Cost to Existing Development
1-2	11800 South widening from SR-111 to Outfitter Way	\$2,088,566			4%	\$83,543	
1-3	11800 South widening from Outfitter Way to Prosperity Road	\$2,823,646			0%		
1-4	6400 West new construction from 11800 South to Herriman Boulevard	\$14,660,495			68%	\$9,969,137	
1-6	11800 South widening from MVC to Oakmond Road	\$4,600,678	\$1,840,271		23%	\$634,894	
1-10	Herriman Boulevard widening from 6400 West to 6000 West	\$4,827,515			37%	\$1,809,423	
1-11	6000 West widening from Herriman Boulevard to Silver Sky Drive	\$6,585,905			0%		
1-21	Silver Sky Drive new construction from existing Silver Sky Drive to Starlite Hill Lane	\$3,457,037			26%	\$902,947	
1-22	6000 West widening from Silver Sky Drive to Herriman Main Street	\$4,218,001			0%		
1-24	Herriman Main Street widening from Herriman border to 7300 West	\$12,799,590			0%		
1-25	13400 South widening from Split Oak Drive to Rose Canyon Road	\$4,277,111			0%		
1-26	Rose Canyon Road widening from Herriman Main Street to 13400 South	\$3,734,299			30%	\$1,119,698	
1-27	13400 South widening from Rose Canyon Road to Rosecrest Road	\$11,203,831	\$3,000,000	4.8%	28%	\$2,267,334	\$394,516
1-28	Blayde Drive new construction from 13400 South to existing Blayde Drive	\$2,526,561			18%	\$451,367	
1-29	Rose Canyon Road widening from Maria Way to 6400 West	\$1,698,080			0%		
1-30	Real Vista Drive new construction from SLCC access to	\$2,807,410			88%	\$2,470,013	

#	Project Description	Actual Cost	Other Funding Sources Including Olympia	% Existing Capacity	% Impact Fee Eligible thru 2030	Cost to New Development	Cost to Existing Development
	14400 South (Bluffdale)						
1-37	Soleil Hills Drive new construction from Soleil Vista Drive to Porter Rockwell Boulevard	\$8,096,822			59%	\$4,816,351	
1-38	McDougall Road new construction from existing McDougall Road to Mortimer Way	\$3,696,286			21%	\$777,962	
TOTAL		\$94,101,833	\$4,840,271			\$25,302,669	\$394,516

Source: Herriman City Transportation Impact Fee Facilities Plan

When inflationary costs for the anticipated year of construction are applied to the roadway improvement costs, the amount for new development increases to \$27,648,909. Intersection improvements increase from \$10,032,097 to \$10,962,344.

TABLE 6: INTERSECTION NEW CONSTRUCTION PROJECTS

Project #	Intersection Description	Other Funding Sources	Impact Fee Eligible Costs through 2030
1-B	Bingham Rim Road / 11800 South	\$567,602	\$115,937
1-C	Silver Pond Drive / 11800 South	\$567,602	\$115,937
1-D	Flying Fish Drive / 11800 South	\$567,602	\$115,937
1-E	Prosperity Road / 11800 South	\$569,677	\$116,361
1-F	Willow Walk Drive / 11800 South	\$567,602	\$115,937
1-G	Miller Crossing Drive / 12560 South	\$541,095	\$541,095
1-H	SR-111 / New Roadway	\$567,602	\$283,801
1-J	6400 West / Herriman Boulevard	\$554,464	\$480,483
1-N	Auto Road / 12600 South	\$71,073	\$61,590
1-R	Hi Country Road / Herriman Main Street	\$1,730,471	\$653,401
1-S	7300 West / Herriman Main Street	\$416,869	\$371,263
1-T	13400 South / Herriman Main Street	\$497,385	\$442,970
1-U	Herriman Rose Boulevard / Herriman Main Street	\$602,000	\$38,903
1-V	Herriman Rose Boulevard / Fort Herriman Parkway	\$547,347	\$547,347
1-W	Rosecrest Road / 13400 South	\$1,756,479	\$1,667,025
1-X	5200 West / 13400 South & Fort Herriman Parkway / 13400 South	\$1,793,980	\$851,308
1-Y	Juniper Crest Road / Soleil Hills Drive	\$529,670	\$529,670

Project #	Intersection Description		Other Funding Sources	Impact Fee Eligible Costs through 2030
1-Z	Real Vista Drive / MVC		\$2,453,463	\$2,453,463
1-AA	Academy Parkway / Soleil Hills Drive		\$529,670	\$529,670
TOTAL			\$15,431,651	\$3,162,077

Source: Herriman City Transportation Impact Fee Facilities Plan

The total cost of \$35,334,766 for roadway and intersection improvements attributable to new development between 2025 and 2035 (increased to \$38,611,253 for inflationary costs) for roadway and intersection improvements must be shared proportionately between the additional trips projected for that time period. Trips citywide are projected to grow from 234,799 trips in 2025 to 375,626 trips in 2035 – an increase of 140,827 trips over the 10-year period. While volume on some existing roads may actually decrease, volume will increase on new roads constructed. Therefore, the increased volume and capacity impacts need to be viewed as part of an overall system of roads.

Estimate the Proportionate Share of (i) the Costs for Existing Capacity That Will Be Recouped; and (ii) The Costs of Impacts on System Improvements That Are Reasonably Related to the New Development Activity; and Identify How the Impact Fee was Calculated

Utah Code 11-36a-304(1)(d)(e)

The proportionate share analysis can legally include buy-in costs associated with the excess capacity in the existing system that will be consumed as a result of new development activity, as well as the proportionate share of new construction costs necessitated by new development.

Excess Capacity Cost Calculation

Existing excess capacity is found in the projects shown in Table 4. Of the total existing, excess capacity, the IFFP identifies nearly \$6.7 million that will be utilized by the additional trips in Herriman between 2025 and 2035.

TABLE 7: EXCESS CAPACITY COST CALCULATION

Existing Excess Capacity	Amount
Impact-Fee Eligible 10 Years	\$6,690,356
Growth in Trips, 2025-2035	140,827
Cost per Trip	\$47.51

Interest Cost Calculation

Herriman has three outstanding road bonds, Series 2015A, 2015B and 2025 which are paying for a portion of the excess capacity shown in Table 7. Therefore, new development can pay for its fair share of the interest costs of these bonds. The following steps were used to calculate interest costs on the bonds:

- Allocate percent of each bond that was used for roadways
- Allocate the percent of each bond paying for capacity to serve new growth between 2025 and 2035

- Multiply the percent of bond to new growth by the total interest cost to transportation
- Divide the interest cost to new growth between 2025 and 2035 by the growth in trips between 2025 and 2035 (140,827 trips)

TABLE 8: INTEREST COST CALCULATION

Interest Cost on Bond	2025 Bond	2015A Bond	2015B Bond
Total Bond Amount	\$16,330,000	\$21,845,000	\$6,045,000
Total Interest Cost of Bond	\$10,008,776	\$9,410,214	\$2,940,209
Percent of Bond to Transportation	57.80%	8.69%	100.00%
Interest Cost to Transportation	\$5,785,073	\$817,618.54	\$2,940,209
Amount to Growth	\$849,487	\$474,508	\$1,994,850
% of Bond to Growth, 2025-2035	5.20%	2.17%	33.00%
Interest Cost to Growth, 2025-2035	\$300,939	\$17,760	\$970,269
Growth in Trips, 2025-2035	140,827	140,827	140,827
Cost per Trip	\$2.14	\$0.13	\$6.89

This results in a total interest cost of \$9.15 per trip.

New Construction Cost Calculation

To maintain a LOS D, Herriman will need to construct additional facilities, as identified previously in tables 5 and 6. New construction costs per trip are calculated as shown in Table 9 for roadways and in Table 10 for intersection improvements.

TABLE 9: PROPORTIONATE SHARE CALCULATION – NEW CONSTRUCTED COST FOR ROADWAYS

New Construction - Roadways	Amount
New Construction Cost, 2025-2035	\$27,648,909
Growth in Trips, 2025-2035	140,827
Cost per Trip - Roadways	\$196.33

TABLE 10: PROPORTIONATE SHARE CALCULATION – NEW CONSTRUCTED COST FOR INTERSECTIONS

New Construction - Intersections	Amount
New Construction Cost, 2025-2035	\$10,962,344
Growth in Trips, 2025-2035	140,827
Cost per Trip - Intersections	\$77.84

Other Cost Calculations

Utah law allows for the cost of developing the Impact Fee Facility Plan and Impact Fee Analysis to be included in the calculation of impact fees. These costs are then shared proportionately among the additional trips generated between 2025 and 2035.

TABLE 11: PROPORTIONATE SHARE CALCULATION – CONSULTING COSTS

Description	Amount
Total Consultant Costs	\$43,000
Growth in Trips, 2025-2035	140,827
Cost per Trip	\$0.31

Summary of Gross Fee before Credits

TABLE 12: PROPORTIONATE SHARE SUMMARY OF GROSS COST PER TRIP BEFORE CREDITS

Summary	Amount
Existing Excess Capacity	\$47.51
Interest Cost on Outstanding Bonds	\$9.15
New Construction - Roadways	\$196.33
New Construction - Intersections	\$77.84
Consultant Cost	\$0.31
Gross Cost per Trip before Credits	\$331.14

Calculation of Credits

Credits need to be made for: 1) outstanding bonds that the City has issued to pay for roadway costs; and the portion of new projects that will benefit existing development (i.e., “deficiencies”).

Principal and interest payments from the 2015A, 2015B and 2025 sales tax revenue bonds were obtained from Herriman City and combined in Table 13 below. Credits must be made only for the portion of the bond that benefits existing development. As shown previously in Table 4, existing development accounts for \$13,090,014 of total bond costs.

TABLE 13: PROPORTIONATE SHARE SUMMARY OF GROSS FEE BEFORE CREDITS

	Total Principal	Amount to Transportation	Transportation as % of Bonds
Series 2015A Principal	\$21,845,000	\$1,898,031	8.69%
Series 2015 B Principal	\$6,045,000	\$6,045,000	100.00%
Series 2025 Principal	\$16,330,000	\$9,438,740	57.80%
TOTAL Cost	\$44,220,000	\$17,381,771	39.31%
Bond Amount (Transportation Portion) to Existing		\$13,090,014	
% of Transportation Portion of Bond to Existing		75.3%	

In Table 14, 75.3 percent of bond payments are allocated to existing development.

TABLE 14: CREDIT FOR OUTSTANDING BONDS

Year	Payment	Trips	Payment per Trip	NPV* - Bond
2026	\$971,994	246,095	\$2.97	\$32.19
2027	\$1,429,939	257,934	\$4.17	\$30.82
2028	\$1,428,601	270,342	\$3.98	\$28.19
2029	\$1,428,559	283,348	\$3.80	\$25.62
2030	\$1,425,052	296,979	\$3.61	\$23.10
2031	\$1,432,590	311,266	\$3.47	\$20.64
2032	\$1,425,316	326,240	\$3.29	\$18.21
2033	\$1,427,518	341,935	\$3.14	\$15.83
2034	\$1,424,355	358,385	\$2.99	\$13.48
2035	\$881,461	375,626	\$1.77	\$11.16

*NPV = net present value discounted at 5 percent

The IFFP identifies one of the new improvement projects as partially benefitting new development. Therefore, a credit must be made for this project so that new development does not pay twice – once through the collection of an impact fee and then again later through increased taxes to offset the portion benefitting existing development. The total cost benefitting existing development is \$394,516 as shown in Table 5.³ These costs are spread across 10 years in the following analysis so that credits can be made.

TABLE 15: CREDIT CALCULATION FOR EXISTING DEFICIENCIES

Year	Trips	Payment per Yr	Cost per Trip	NPV*
2026	246,095	\$42,168.64	\$0.17	\$1.10
2027	257,934	\$42,168.64	\$0.16	\$0.98
2028	270,342	\$42,168.64	\$0.16	\$0.87
2029	283,348	\$42,168.64	\$0.15	\$0.76
2030	296,979	\$42,168.64	\$0.14	\$0.65
2031	311,266	\$42,168.64	\$0.14	\$0.54
2032	326,240	\$42,168.64	\$0.13	\$0.43
2033	341,935	\$42,168.64	\$0.12	\$0.32
2034	358,385	\$42,168.64	\$0.12	\$0.21
2035	375,626	\$42,168.64	\$0.11	\$0.11

*NPV = net present value discounted at 5 percent

³ The total amount of \$394,516 that will benefit existing development is adjusted to \$431,098.44 for inflationary costs anticipated in the year of construction and then reduced by the roadway impact fee fund balance of \$9,412.

Summary of Impact Fees

TABLE 16: SUMMARY OF MAXIMUM COST PER TRIP BY YEAR

Year	Gross Cost per Trip	NPV - Bond Credit	NPV - Existing Deficiencies	Max Cost per Trip
2026	\$331.14	\$32.19	\$1.10	\$297.85
2027	\$331.14	\$30.82	\$0.98	\$299.33
2028	\$331.14	\$28.19	\$0.87	\$302.08
2029	\$331.14	\$25.62	\$0.76	\$304.76
2030	\$331.14	\$23.10	\$0.65	\$307.39
2031	\$331.14	\$20.64	\$0.54	\$309.96
2032	\$331.14	\$18.21	\$0.43	\$312.50
2033	\$331.14	\$15.83	\$0.32	\$314.99
2034	\$331.14	\$13.48	\$0.21	\$317.45
2035	\$331.14	\$11.16	\$0.11	\$319.87

The cost per trip is then applied to standards set by the Institute of Transportation Engineers (ITE) to evaluate the number of trips per development type. Table 17 below shows basic categories from the ITE manual, 12th edition for which the City can charge impact fees and illustrates how fees are calculated based on the number of trips generated by land use type and trips per unit. For a land use type that does not fit easily into the categories in Table 17, the City may choose, at its discretion, to refer to additional land use categories as found in the ITE manual, 12th edition.⁴

TABLE 17: SUMMARY OF MAXIMUM ALLOWABLE IMPACT FEES. 2026

ITE Code	Land Use Type	Units	ADTs	Pass-By Trips	Adjusted Trip Rate	Max Fee 2026
130	Industrial Park 130	1000 Sq. Feet Gross Floor Area	2.68		2.68	\$798.24
140	Manufacturing	1000 Sq. Feet Gross Floor Area	4.27		4.27	\$1,271.83
150	Warehousing	1000 Sq. Feet Gross Floor Area	1.38		1.38	\$411.04
151	Mini-Warehouse	1000 Sq. Feet Gross Floor Area	1.29		1.29	\$384.23
151	Mini-Warehouse	Storage Units (100s)	17.96		17.96	\$5,349.42
210	Single-Family Detached Housing	Dwelling Unit	9.09		9.09	\$2,707.47
215	Single-Family Attached Housing (shared wall with adjoining unit)	Dwelling Unit	6.57		6.57	\$1,956.89
220	Multifamily Housing (Low-Rise) - Not Close to Rail Transit	Dwelling Unit	6.21		6.21	\$1,849.66
221	Multifamily Housing (Mid-Rise) - Not Close to Rail Transit 4-10 stories	Dwelling Unit	4.46		4.46	\$1,328.42
240	Mobile Home Park	Occupied Dwelling Unit	7.87		7.87	\$2,344.09
254	Assisted Living	Bed	4.14		4.14	\$1,233.11
310	Hotel	Room	5.84		5.84	\$1,739.45
445	Movie Theater	Movie Screens	78.09		78.09	\$23,259.25

⁴ For several land use categories, 12th edition data was not available, in which case 11th edition data was used.

ITE Code	Land Use Type	Units	ADTs	Pass-By Trips	Adjusted Trip Rate	Max Fee 2026
520	Elementary School	Students	2.27		2.27	\$676.12
522	Middle School / Junior High School	Students	2.09		2.09	\$622.51
525	High School	Students	1.94		1.94	\$577.83
530	Private School (K-8)	Students	4.11		4.11	\$1,224.17
560	Church	1000 Sq. Feet Gross Floor Area	7.60		7.60	\$2,263.67
565	Day Care Center	1000 Sq. Feet Gross Floor Area	39.30	44%	22.01	\$6,555.12
590	Library	1000 Sq. Feet Gross Floor Area	72.05		72.05	\$21,460.23
610	Hospital	1000 Sq. Feet Gross Floor Area	23.87		23.87	\$7,109.72
710	General Office Building	1000 Sq. Feet Gross Floor Area	7.83		7.83	\$2,332.18
720	Medical-Dental Office Building - Stand-Alone	1000 Sq. Feet Gross Floor Area	34.03		34.03	\$10,135.90
770	Business Park	1000 Sq. Feet Gross Floor Area	9.97		9.97	\$2,969.58
812	Building Material and Lumber Store	1000 Sq. Feet Gross Floor Area	11.70		11.70	\$3,484.87
817	Nursery (Garden Center)	1000 Sq. Feet Gross Floor Area	68.10		68.10	\$20,283.71
820	Shopping Center (>300k)	1000 Sq. Feet Gross Leasable Area	36.39	19%	29.48	\$8,779.45
820	Shopping Center (150-300k)	1000 Sq. Feet Gross Leasable Area	36.39	29%	25.84	\$7,695.57
821	Shopping Plaza (40-150k) - Supermarket - Yes	1000 Sq. Feet Gross Leasable Area	101.43	40%	60.86	\$18,126.67
821	Shopping Plaza (40-150k) - Supermarket - No	1000 Sq. Feet Gross Leasable Area	65.38	40%	39.23	\$11,684.13
822	Strip Retail Plaza (<40k)	1000 Sq. Feet Gross Leasable Area	54.45	40%	32.67	\$9,730.82
840	Automobile Sales (New)	1000 Sq. Feet Gross Floor Area	27.84		27.84	\$8,292.20
841	Automobile Sales (Used)	1000 Sq. Feet Gross Floor Area	27.06		27.06	\$8,059.87
848	Tire Store	1000 Sq. Feet Gross Floor Area	28.54	25%	21.41	\$6,375.52
850	Supermarket	1000 Sq. Feet Gross Floor Area	92.29	24%	70.14	\$20,891.45
851	Convenience Market	1000 Sq. Feet Gross Floor Area	651.94	51%	319.45	\$95,148.95
912	Drive-in Bank	1000 Sq. Feet Gross Floor Area	98.85	35%	64.25	\$19,137.73
932	High-Turnover (Sit-Down) Restaurant	1000 Sq. Feet Gross Floor Area	103.75	43%	59.14	\$17,614.21
933	Fast Food without Drive-Through Window	1000 Sq. Feet Gross Floor Area	413.41	55%	186.03	\$55,410.72
934	Fast-Food Restaurant with Drive-Through Window	1000 Sq. Feet Gross Floor Area	448.12	55%	201.65	\$60,063.02
942	Automobile Care Center ***	1000 Sq. Feet Gross Floor Area	41.61		41.61	\$12,393.62
944	Gasoline/Service Station	Vehicle Fueling Position	172.01	57%	73.96	\$22,030.40
945	Convenience Store/Gas Station - GFA (2-4k)	Vehicle Fueling Position	211.05	56%	92.86	\$27,659.12
945	Convenience Store/Gas Station - GFA (4-5.5k)	Vehicle Fueling Position	203.49	56%	89.54	\$26,668.34
945	Convenience Store/Gas Station - GFA (5.5-10k)	Vehicle Fueling Position	203.35	56%	89.47	\$26,650.00
947	Self Service Car Wash	Wash Stall	108.00		108.00	\$32,168.00

TABLE 18: SUMMARY OF MAXIMUM ALLOWABLE IMPACT FEES. 2027-2032

Cost per Trip	\$274.34	\$275.98	\$277.59	\$279.16	\$280.69	\$282.21
ITE Land Use, 12th Edition	2027	2028	2029	2030	2031	2032
Industrial Park 130	\$802.21	\$809.58	\$816.77	\$823.81	\$830.69	\$837.50
Manufacturing	\$1,278.15	\$1,289.89	\$1,301.34	\$1,312.56	\$1,323.52	\$1,334.38
Warehousing	\$413.08	\$416.87	\$420.57	\$424.20	\$427.74	\$431.25
Mini-Warehouse	\$386.14	\$389.68	\$393.15	\$396.53	\$399.85	\$403.13
Mini-Warehouse	\$5,376.02	\$5,425.38	\$5,473.56	\$5,520.74	\$5,566.86	\$5,612.52
Single-Family Detached Housing	\$2,720.94	\$2,745.92	\$2,770.30	\$2,794.18	\$2,817.53	\$2,840.64
Single-Family Attached Housing (shared wall with adjoining unit)	\$1,966.62	\$1,984.67	\$2,002.30	\$2,019.56	\$2,036.43	\$2,053.13
Multifamily Housing (Low-Rise) - Not Close to Rail Transit	\$1,858.86	\$1,875.92	\$1,892.58	\$1,908.90	\$1,924.84	\$1,940.63
Multifamily Housing (Mid-Rise) - Not Close to Rail Transit 4-10 stories	\$1,335.03	\$1,347.28	\$1,359.25	\$1,370.96	\$1,382.42	\$1,393.76
Mobile Home Park	\$2,355.75	\$2,377.38	\$2,398.49	\$2,419.17	\$2,439.38	\$2,459.39
Assisted Living	\$1,239.24	\$1,250.62	\$1,261.72	\$1,272.60	\$1,283.23	\$1,293.76
Hotel	\$1,748.11	\$1,764.15	\$1,779.82	\$1,795.16	\$1,810.16	\$1,825.01
Movie Theater	\$23,374.93	\$23,589.53	\$23,799.01	\$24,004.14	\$24,204.69	\$24,403.23
Elementary School	\$679.49	\$685.72	\$691.81	\$697.78	\$703.61	\$709.38
Middle School / Junior High School	\$625.61	\$631.35	\$636.96	\$642.45	\$647.81	\$653.13
High School	\$580.71	\$586.04	\$591.24	\$596.34	\$601.32	\$606.25
Private School (K-8)	\$1,230.26	\$1,241.55	\$1,252.58	\$1,263.38	\$1,273.93	\$1,284.38
Church	\$2,274.93	\$2,295.82	\$2,316.21	\$2,336.17	\$2,355.69	\$2,375.01
Day Care Center	\$6,587.72	\$6,648.20	\$6,707.24	\$6,765.06	\$6,821.58	\$6,877.53
Library	\$21,566.96	\$21,764.96	\$21,958.24	\$22,147.50	\$22,332.54	\$22,515.72
Hospital	\$7,145.08	\$7,210.68	\$7,274.71	\$7,337.42	\$7,398.72	\$7,459.41
General Office Building	\$2,343.78	\$2,365.30	\$2,386.30	\$2,406.87	\$2,426.98	\$2,446.89
Medical-Dental Office Building - Stand-Alone	\$10,186.31	\$10,279.83	\$10,371.12	\$10,460.51	\$10,547.90	\$10,634.42
Business Park	\$2,984.35	\$3,011.75	\$3,038.50	\$3,064.69	\$3,090.29	\$3,115.64
Building Material and Lumber Store	\$3,502.20	\$3,534.35	\$3,565.74	\$3,596.47	\$3,626.52	\$3,656.27
Nursery (Garden Center)	\$20,384.59	\$20,571.74	\$20,754.42	\$20,933.31	\$21,108.20	\$21,281.34
Shopping Center (>300k)	\$8,823.12	\$8,904.12	\$8,983.19	\$9,060.62	\$9,136.32	\$9,211.26
Shopping Center (150-300k)	\$7,733.84	\$7,804.84	\$7,874.15	\$7,942.02	\$8,008.38	\$8,074.07
Shopping Plaza (40-150k) - Supermarket - Yes	\$18,216.82	\$18,384.06	\$18,547.32	\$18,707.19	\$18,863.48	\$19,018.21
Shopping Plaza (40-150k) - Supermarket - No	\$11,742.24	\$11,850.04	\$11,955.28	\$12,058.32	\$12,159.07	\$12,258.80
Strip Retail Plaza (<40k)	\$9,779.22	\$9,869.00	\$9,956.64	\$10,042.46	\$10,126.36	\$10,209.42
Automobile Sales (New)	\$8,333.44	\$8,409.94	\$8,484.63	\$8,557.76	\$8,629.26	\$8,700.04
Automobile Sales (Used)	\$8,099.96	\$8,174.32	\$8,246.91	\$8,317.99	\$8,387.49	\$8,456.29
Tire Store	\$6,407.23	\$6,466.05	\$6,523.47	\$6,579.70	\$6,634.67	\$6,689.09
Supermarket	\$20,995.35	\$21,188.10	\$21,376.26	\$21,560.51	\$21,740.64	\$21,918.97

Cost per Trip	\$274.34	\$275.98	\$277.59	\$279.16	\$280.69	\$282.21
ITE Land Use, 12th Edition	2027	2028	2029	2030	2031	2032
Convenience Market	\$95,622.17	\$96,500.05	\$97,357.02	\$98,196.16	\$99,016.57	\$99,828.75
Drive-in Bank	\$19,232.91	\$19,409.48	\$19,581.84	\$19,750.62	\$19,915.64	\$20,078.99
High-Turnover (Sit-Down) Restaurant	\$17,701.82	\$17,864.33	\$18,022.98	\$18,178.32	\$18,330.20	\$18,480.55
Fast Food without Drive-Through Window	\$55,686.30	\$56,197.54	\$56,696.60	\$57,185.29	\$57,663.05	\$58,136.04
Fast-Food Restaurant with Drive-Through Window	\$60,361.74	\$60,915.90	\$61,456.86	\$61,986.58	\$62,504.46	\$63,017.15
Automobile Care Center ***	\$12,455.25	\$12,569.60	\$12,681.23	\$12,790.53	\$12,897.39	\$13,003.18
Gasoline/Service Station	\$22,139.97	\$22,343.23	\$22,541.65	\$22,735.94	\$22,925.90	\$23,113.94
Convenience Store/Gas Station - GFA (2-4k)	\$27,796.68	\$28,051.87	\$28,300.99	\$28,544.92	\$28,783.41	\$29,019.50
Convenience Store/Gas Station - GFA (4-5.5k)	\$26,800.98	\$27,047.03	\$27,287.22	\$27,522.42	\$27,752.36	\$27,980.00
Convenience Store/Gas Station - GFA (5.5-10k)	\$26,782.54	\$27,028.42	\$27,268.45	\$27,503.48	\$27,733.27	\$27,960.75
Self Service Car Wash	\$32,327.99	\$32,624.78	\$32,914.50	\$33,198.20	\$33,475.56	\$33,750.15

Certification

Zions Public Finance, Inc. certifies that the attached impact fee analysis:

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