

SANTAQUIN CITY



PUBLIC SAFETY IMPACT FEE FACILITIES PLAN



Zions Public Finance, Inc.
September 2020

IMPACT FEE FACILITIES PLAN SANTAQUIN CITY

Executive Summary

Background

This Impact Fee Facilities Plan (IFFP) was prepared to meet the requirements of Utah Code §11-36a. Public safety includes both police (law enforcement) and fire capital facilities. Impact fees are a one-time fee charged to new development to help offset the capital costs associated with new growth in a community. Santaquin has determined that there is one city-wide service area for police and fire protection services.

New Development and Growth

Santaquin is experiencing solid growth. Residential and non-residential growth creates the demand for new public safety capital facilities. Projected growth is shown in the following table:

TABLE 1: GROWTH PROJECTIONS, 2019-2030

Year	Households	Non-Residential Square Feet
2019	3,956	1,164,601
2020	4,190	1,233,428
2021	4,437	1,306,322
2022	4,700	1,383,524
2023	4,977	1,465,289
2024	5,272	1,551,886
2025	5,583	1,643,601
2026	5,913	1,740,736
2027	6,263	1,843,611
2028	6,633	1,952,566
2029	7,025	2,067,961
2030	7,440	2,190,175

Source: Santaquin City; Utah County Assessor's Office; ZPFI

Identify the Existing and Proposed Levels of Service and Excess Capacity

Utah Code 11-36a-302(1)(a)(i)(ii)(iii)

The IFFP considers only *system* facilities in the calculation of impact fees. For the City, this has been determined to mean public safety buildings, as well as fire vehicles that have been acquired previously or will be acquired within the next six years at a cost of \$500,000 or more.

Existing service levels for both police and fire are based on the current capital facilities (i.e., building square feet) as measured per demand unit. Demand units increase with development which generates

more calls for service and, therefore, the need for more public building space. In addition, existing service levels for fire include fire vehicles acquired at a cost of \$500,000 or more.

Police. The City had 9,545 calls for service that originated from development in Santaquin in 2019.¹ With the growth that the City is experiencing, these calls for service will only increase in the future. The City currently has excess capacity in its existing police facilities sufficient to serve the needs of the City through 2030 and therefore will not need to construct new facilities in the near term in order to meet the demands of new growth.

During 2019, the City averaged 1.596 police calls per residential dwelling unit and 0.00209 calls per square foot of nonresidential space. With 4,124 police building square feet and 9,545 calls for service, the existing service level is 0.43 square feet of police facility space for every police call. The City has no immediate plans to build additional police station space and assumes that the current space will serve the City through 2030. The proposed service level which will be reached in 2030 is for 0.23 square feet of space per call.

TABLE 2: EXISTING AND PROPOSED LEVEL OF SERVICE – POLICE

	TOTAL	Residential	Non-Residential
Police Calls 2019	9,545	6,312	2,432
Residential Dwelling Units or Non-Residential SF – 2019		3,956	1,164,601
Average Annual Calls per Residential Dwelling Unit or Nonresidential SF		1.596	0.00209
TOTAL Attributable Police Bldg SF	4,124	2,727	1,051
Existing LOS - SF per Call		0.43	0.43
2030 Calls	17,951	11,871	4,574
Proposed LOS - SF per Call		0.23	0.23

Fire. The City had 703 calls for service that originated from development in Santaquin in 2019.² With the growth that the City is experiencing, these calls for service will only increase in the future. Within the impact fee planning horizon, the City plans to construct an additional fire station (15,000 SF) at an estimated cost of \$6,000,000 to serve future growth.

¹ Santaquin had 9,545 police calls for service in 2019. These calls have been adjusted to account for the fact that 20 percent of all traffic-related police calls are attributed to pass-through traffic that does not originate in Santaquin and therefore cannot be included in the calculation of impact fees. Traffic calls represent 42 percent of all calls for service received by the police department.

² Santaquin had 703 fire calls for service in 2019. These calls have been adjusted to account for the fact that 10 percent of all fire-related traffic calls are attributed to pass-through traffic that does not originate in Santaquin and therefore cannot be included in the impact fee calculation. Traffic calls represent 15.5 percent of all calls for service received by the fire department.

During 2019, the City averaged 0.139 fire calls per residential dwelling unit and 0.12106 calls per 1,000 square feet of nonresidential space. With 10,423 square feet of fire building space, this results in an existing service level of 14.83 square feet of fire facility space for every fire call. The proposed service level is for 9.92 square feet per call calculated by dividing the total fire building square feet (10,423) by the projected calls in 2026 (1,051)³ at which time a new station will be required.

TABLE 3: EXISTING AND PROPOSED SERVICE LEVELS – FIRE

	TOTAL	Residential	Non-Residential
Fire Calls 2019	703	551	141
Residential Dwelling Units or Non-Residential SF – 2019		3,956	1,164,601
Average Annual Calls per Residential Dwelling Unit or 1000 Nonresidential SF		0.139	0.12106
Total Attributable Fire Building SF	10,423	8,171	2,090
Existing LOS - SF per Call	14.83	14.83	14.83
Calls 2026	1,051	824	211
Proposed LOS - SF per Call 2026		9.92	9.92

The City intends to acquire a \$1,300,000 ladder truck within the next 6 years that can be considered in the calculation of impact fees. The ladder truck is needed to serve the additional height and reach demands of future development.

Identify Demands Placed Upon Existing Public Facilities by New Development Activity at the Proposed Level of Service

Utah Code 11-36a-302(1)(a)(iv)

Police. The existing police department has excess capacity sufficient to serve the needs of new development through the next 10 years. Therefore, no new facilities are needed within the timeframe of this impact fee study in order to meet growth demands in the City. At the proposed service level of 0.23 building square feet per call,⁴ new residential and non-residential development will consume the 1,931 square feet of excess capacity in the existing building by 2030.

Fire. The existing fire department has excess capacity sufficient to serve the needs of new development through 2026, at which time it plans to construct a new fire station with 15,000 square feet of building space. At the proposed service level of 9.92 building square feet per call in 2026, new residential and non-residential development will need a total of 13,114 square feet of space by 2030. With 10,423 square feet of building space in the City's existing fire station, of which 3,450 is currently excess capacity, the City will need another 2,691 of building space by 2030.

³ Includes residential, non-residential and pass-thru traffic calls

⁴ Calculated by dividing the 4,124 building square feet by the 17,951 police calls anticipated in 2030.

Identify How the Growth Demands Will Be Met

Utah Code 11-36a-302(1)(a)(v)

Police. New growth will need to buy into the excess capacity of the existing police facilities. The actual cost of the existing building attributable to police facilities is \$2,300,000. The police department uses 4,124 square feet of the city center building (total of 17,000 square feet). No new construction of police facilities is planned until at least 2030.

Fire. The City plans to construct a future fire station by 2026 to serve the demand of new growth. The estimated cost of the future fire station, with an estimated 15,000 square feet, is \$6,000,000.

New non-residential growth will also need to pay for its fair share of the new aerial ladder truck anticipated to be purchased within the next 6 years at a cost of approximately \$1,300,000.

Consideration of Revenue Sources to Finance Impacts on System Improvements

Utah Code 11-36a-302(2)

This Impact Fee Facilities Plan includes a thorough discussion of all potential revenue sources for public safety improvements. Possible revenue sources include grants, bonds, interfund loans, transfers from the General Fund, impact fees and anticipated or accepted dedications of system improvements.

Utah Code Legal Requirements

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

Notice of Intent to Prepare Impact Fee Facilities Plan

A local political subdivision must provide written notice of its intent to prepare an IFFP before preparing the Plan (Utah Code §11-36a-501). This notice must be posted on the Utah Public Notice website. The City has complied with this noticing requirement for the IFFP.

Preparation of Impact Fee Facilities Plan

Utah Code requires that each local political subdivision, before imposing an impact fee, prepare an impact fee facilities plan. (Utah Code 11-36a-301).

Section 11-36a-302(a) of the Utah Code outlines the requirements of an IFFP which is required to identify the following:

- (i) identify the existing level of service
- (ii) establish a proposed level of service
- (iii) identify any excess capacity to accommodate future growth at the proposed level of service

- (iv) identify demands placed upon existing facilities by new development activity at the proposed level of service; and
- (v) identify the means by which the political subdivision or private entity will meet those growth demands.

Further, the proposed level of service may:

- (i) exceed the existing level of service if, independent of the use of impact fees, the political subdivision or private entity provides, implements, and maintains the means to increase the existing level of service for existing demand within six years of the date on which new growth is charged for the proposed level of service; or
- (ii) establish a new public facility if, independent of the use of impact fees, the political subdivision or private entity provides, implements, and maintains the means to increase the existing level of service for existing demand within six years of the date on which new growth is charged for the proposed level of service.

In preparing an impact fee facilities plan, each local political subdivision shall generally consider all revenue sources to finance the impacts on system improvements, including:

- (a) grants
- (b) bonds
- (c) interfund loans
- (d) transfers from the General Fund
- (e) impact fees; and
- (f) anticipated or accepted dedications of system improvements.

Certification of Impact Fee Facilities Plan

Utah Code states that an impact fee facilities plan shall include a written certification from the person or entity that prepares the impact fee facilities plan. This certification is included at the conclusion of this analysis.

Existing Service Levels

Utah Code 11-36a-302(1)(a)(i)

Growth in Demand

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

TABLE 4: GROWTH PROJECTIONS, 2019-2030

Year	Households	Non-Residential Square Feet
2019	3,956	1,164,601
2020	4,190	1,233,428
2021	4,437	1,306,322
2022	4,700	1,383,524

Year	Households	Non-Residential Square Feet
2023	4,977	1,465,289
2024	5,272	1,551,886
2025	5,583	1,643,601
2026	5,913	1,740,736
2027	6,263	1,843,611
2028	6,633	1,952,566
2029	7,025	2,067,961
2030	7,440	2,190,175

Source: Santaquin City; Utah County Assessor's Office; ZPFI

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

Police: The increased police calls for service are projected as follows for residential and non-residential development in Santaquin. Additional calls may be received for pass-through traffic, but these demand units are not included in the calculation of impact fees.

TABLE 5: POLICE – PROJECTED GROWTH IN POLICE CALLS FOR SERVICE BY DEVELOPMENT IN SANTAQUIN

Year	Households	Residential Calls	Residential Ratio	Non-Residential Calls	Non-Residential Call Ratio per SF	Total Impact-Fee Eligible Calls	TOTAL CALLS
2019	3,956	6,312	1.596	2,432	0.002089	8,745	9,545
2020	4,190	6,685	1.596	2,576	0.002089	9,261	10,109
2021	4,437	7,080	1.596	2,728	0.002089	9,809	10,707
2022	4,700	7,499	1.596	2,890	0.002089	10,388	11,339
2023	4,977	7,942	1.596	3,060	0.002089	11,002	12,009
2024	5,272	8,411	1.596	3,241	0.002089	11,653	12,719
2025	5,583	8,908	1.596	3,433	0.002089	12,341	13,471
2026	5,913	9,435	1.596	3,636	0.002089	13,071	14,267
2027	6,263	9,992	1.596	3,851	0.002089	13,843	15,110
2028	6,633	10,583	1.596	4,078	0.002089	14,661	16,003
2029	7,025	11,208	1.596	4,319	0.002089	15,528	16,949
2030	7,440	11,871	1.596	4,574	0.002089	16,445	17,951
2031	7,668	12,234	1.596	4,714	0.002089	16,949	18,500
2032	7,902	12,609	1.596	4,859	0.002089	17,468	19,067
2033	8,144	12,995	1.596	5,008	0.002089	18,003	19,651
2034	8,394	13,393	1.596	5,161	0.002089	18,554	20,252
2035	8,651	13,803	1.596	5,319	0.002089	19,122	20,872
2036	8,916	14,226	1.596	5,482	0.002089	19,708	21,512
2037	9,189	14,661	1.596	5,650	0.002089	20,311	22,170

Year	Households	Residential Calls	Residential Ratio	Non-Residential Calls	Non-Residential Call Ratio per SF	Total Impact-Fee Eligible Calls	TOTAL CALLS
2038	9,470	15,110	1.596	5,823	0.002089	20,933	22,849
2039	9,760	15,573	1.596	6,001	0.002089	21,574	23,549
2040	10,059	16,050	1.596	6,185	0.002089	22,235	24,270

Fire: The increased fire calls for service originating in Santaquin are projected as shown in the following table. Additional calls may be received for pass-through traffic, but these calls are not included in the calculation of impact fees.

TABLE 6: FIRE – PROJECTED GROWTH IN FIRE CALLS FOR SERVICE

Year	Households	Residential Calls	Adjusted Residential Ratio	Non-Residential Calls	Adjusted Non-Residential Call Ratio per SF	Total Impact-Fee Eligible Calls	TOTAL Calls
2019	3,956	551	0.1393	141	0.000121	692	703
2020	4,190	584	0.1393	149	0.000121	733	745
2021	4,437	618	0.1393	158	0.000121	776	789
2022	4,700	655	0.1393	167	0.000121	822	835
2023	4,977	693	0.1393	177	0.000121	871	885
2024	5,272	734	0.1393	188	0.000121	922	937
2025	5,583	778	0.1393	199	0.000121	977	992
2026	5,913	824	0.1393	211	0.000121	1,034	1,051
2027	6,263	872	0.1393	223	0.000121	1,096	1,113
2028	6,633	924	0.1393	236	0.000121	1,160	1,179
2029	7,025	979	0.1393	250	0.000121	1,229	1,248
2030	7,440	1,036	0.1393	265	0.000121	1,302	1,322
2031	7,668	1,068	0.1393	273	0.000121	1,341	1,363
2032	7,902	1,101	0.1393	282	0.000121	1,383	1,404
2033	8,144	1,135	0.1393	290	0.000121	1,425	1,447
2034	8,394	1,169	0.1393	299	0.000121	1,468	1,492
2035	8,651	1,205	0.1393	308	0.000121	1,513	1,537
2036	8,916	1,242	0.1393	318	0.000121	1,560	1,584
2037	9,189	1,280	0.1393	327	0.000121	1,608	1,633
2038	9,470	1,319	0.1393	337	0.000121	1,657	1,683
2039	9,760	1,360	0.1393	348	0.000121	1,707	1,734
2040	10,059	1,401	0.1393	358	0.000121	1,760	1,787

Existing Service Levels

Police. The existing police department has excess capacity sufficient to serve the needs of new development through 2030. Therefore, no new facilities are needed at this time in order to meet growth demands in the City at this time. At the proposed service level of 0.23 building square feet per call,⁵ new residential and non-residential development will consume the 1,931 square feet of excess capacity in the existing building by 2030.

During 2019, the City averaged 1.596 police calls per residential dwelling unit and 0.00209 calls per square foot of nonresidential space. With 4,124 police building square feet, this results in an existing service level of 0.43 square feet of police facility space for every police call. The proposed service level is for 0.23 square feet per call calculated by dividing the total police building square feet (4,124) by the projected calls in 2030 (17,951).⁶

TABLE 7: EXISTING AND PROPOSED LEVEL OF SERVICE – POLICE

	TOTAL	Residential	Non-Residential
Police Calls 2019	9,545	6,312	2,432
Residential Dwelling Units or Non-Residential SF – 2019		3,956	1,164,601
Average Annual Calls per Residential Dwelling Unit or Nonresidential SF		1.596	0.00209
TOTAL Attributable Police Bldg SF	4,124	2,727	1,051
Existing LOS - SF per Call		0.43	0.43

Fire. The City intends to build a new fire station to meet the needs of new growth. At the proposed service level of 9.92 building square feet per call, and 10,423 square feet of existing fire building space, new residential and non-residential development will need a total of 13,114 square feet of space by 2030. The City currently has 3,450 square feet of excess capacity in its existing building. Therefore, it will need an additional 2,691 square feet of building space by 2030.

During 2019, the City averaged 0.139 fire calls per residential dwelling unit and 0.000121 calls per square feet of nonresidential space. With 10,423 square feet of fire building space, this results in an existing service level of 14.83 square feet of fire facility space for every fire call. The proposed service level is for 9.92 square feet per call calculated by dividing the total fire building square feet (10,423) by the projected calls in 2026 (1,051)⁷ at which time a new station will be required.

⁵ Calculated by dividing the 4,124 building square feet by the 17,951 police calls anticipated in 2030.

⁶ Includes residential, non-residential and pass-thru traffic calls.

⁷ Includes residential, non-residential and pass-thru traffic calls

TABLE 8: EXISTING LEVEL OF SERVICE – FIRE

	TOTAL	Residential	Non-Residential
Fire Calls 2019	703	551	141
Residential Dwelling Units or Non-Residential SF – 2019		3,956	1,164,601
Average Annual Calls per Residential Dwelling Unit or Nonresidential SF		0.139	0.000121
Total Attributable Fire Building SF	10,423	8,171	2,090
Existing LOS - SF per Call	14.83	14.83	14.83
Calls 2026	1,051	824	211
Proposed LOS - SF per Call 2026		9.92	9.92

Proposed Level of Service

Utah Code 11-36a-302(1)(a)(ii)

Police. The police facilities are located in a shared building of 17,000 SF with 4,124 SF utilized by the police department. The actual cost of the existing city center is \$2,300,000 of which \$557,953 is attributable to police based on its proportionate use of the building space. New growth will need to buy into the excess capacity of the existing police facilities. The proposed level of service is 0.23 police building square feet per call based on the existing station reaching capacity in 2030.

TABLE 9: PROPOSED LEVEL OF SERVICE – POLICE

	TOTAL	Residential	Non-Residential
Police Calls 2019	9,545	6,312	2,432
Residential Dwelling Units or Non-Residential SF – 2019		3,956	1,164,601
Average Annual Calls per Residential Dwelling Unit or Nonresidential SF		1.596	0.00209
TOTAL Attributable Police Bldg SF	4,124	2,727	1,051
Existing LOS - SF per Call		0.43	0.43
2030 Calls	17,951	11,871	4,574
Proposed LOS - SF per Call		0.23	0.23

Fire. A new fire facility will be constructed to serve new growth. The cost of a new fire station is estimated at \$6,000,000. The anticipated cost of the new fire station is \$400 per square foot (including land and building).

The proposed level of service is 9.92 building square feet per call.

TABLE 10: PROPOSED LEVEL OF SERVICE – FIRE

	TOTAL	Residential	Non-Residential
Fire Calls 2019	703	551	141
Residential Dwelling Units or Non-Residential SF – 2019		3,956	1,164,601
Average Annual Calls per Residential Dwelling Unit or Nonresidential SF		0.139	0.000121
Total Attributable Fire Building SF	10,423	8,171	2,090
Existing LOS - SF per Call	14.83	14.83	14.83
Calls 2026	1,051	824	211
Proposed LOS - SF per Call 2026		9.92	9.92

The City plans to acquire a new fire truck within the next 6 years at an estimated cost of \$1,300,000. The truck will have a 15-year life through 2038, which will serve 1,683 fire calls at that time.

Excess Capacity

Utah Code 11-36a-302(1)(a)(iii)

Police. The existing police department has excess capacity sufficient to serve the needs of new development through 2030. Therefore, no new facilities are needed within the timeframe of this study in order to meet growth demands in the City. At the proposed service level of 0.23 building square feet per call (reached in 2030), new residential and non-residential development will need a total of 4,124 square feet of space by 2030, thereby using up all of the excess capacity in the existing building.

Fire. The existing fire department has excess capacity sufficient to serve the needs of new development through 2026, at which time the City plans to construct an additional fire station with approximately 15,000 square feet. At the proposed service level of 9.92 building square feet per call (reached in 2026), new residential and non-residential development will need a total of 13,114 square feet of space by 2030. With 10,423 square feet in the existing building, the City will need an additional 2,691 square feet by 2030.

Identify Demands Placed upon Existing Facilities by New Development Activity at the Proposed Level of Service

Utah Code 11-36a-302(1)(a)(iv)

Police. New development will consume the 4,124 square feet of excess capacity in the existing police station by 2030.

TABLE 11: FACILITIES NEEDED (POLICE BUILDING SQUARE FEET) TO MAINTAIN PROPOSED POLICE SERVICE LEVELS

Year	Total Calls for Service	Total Police SF Needed
2019	9,545	2,193
2020	10,109	2,322
2021	10,707	2,460
2022	11,339	2,605
2023	12,009	2,759
2024	12,719	2,922
2025	13,471	3,095
2026	14,267	3,278
2027	15,110	3,471
2028	16,003	3,677
2029	16,949	3,894
2030	17,951	4,124

Fire. Excess capacity in the existing fire stations is sufficient to serve the City through 2026 when a new fire station with 15,000 square feet will be built. This assumes a proposed level of service of 9.92 square feet per call.

TABLE 12: FACILITIES NEEDED (FIRE BUILDING SQUARE FEET) TO MAINTAIN PROPOSED FIRE SERVICE LEVELS

Year	Total Calls	Building SF Needed
2019	703	6,973
2020	745	7,385
2021	789	7,822
2022	835	8,284
2023	885	8,774
2024	937	9,292
2025	992	9,841
2026	1,051	10,423
2027	1,113	11,039
2028	1,179	11,691
2029	1,248	12,382
2030	1,322	13,114

Identify the Means by Which the Political Subdivision or Private Entity Will Meet Those Growth Demands

Utah Code 11-36a-302(1)(a)(v)

Police. The City will meet the proposed growth demands by allowing new development to buy into the existing excess capacity of the police station. The existing station has 1,931 square feet of excess capacity with a total of 4,124 existing building square feet. By 2030, growth in Santaquin will consume the excess capacity of the existing police station. Total actual cost of the existing police station at the

time it was acquired was \$2,300,000. The police department is allocated \$557,953⁸ of the total cost of the building based on its fair share ratio of building space.

Fire. The City will meet the proposed growth demands by building a new fire station. The existing station has 10,423 square feet of space, with 3,450 square feet of excess capacity. By 2026, Santaquin will have consumed this excess capacity. By 2030, the City will need 2,691 square feet of additional space.

Manner of Financing for Public Facilities

Utah Code 11-36a-302(2)

Impact fees will be used to fund the established growth-driven public safety services for police and fire services.

Credits Against Impact Fees

The Impact Fees Act requires credits to be paid back to development for future fees that may be paid to fund system improvements found in the IFFP so that new development is not charged twice. Credits may also be paid back to developers who have constructed or directly funded items that are included in the IFFP or donated to the City in lieu of impact fees, including the dedication of land for system improvements. This situation does not apply to developer exactions or improvements required to offset density or as a condition for development. Any item that a developer funds must be included in the IFFP if a credit is to be issued and must be agreed upon with the City before construction of the improvements.

In the situation that a developer chooses to construct facilities found in the IFFP in lieu of impact fees, the arrangement must be made through the developer and the City.

The standard impact fee can also be decreased to respond to unusual circumstances in specific cases in order to ensure that impact fees are imposed fairly. In certain cases, a developer may submit studies and data that clearly show a need for adjustment.

At the discretion of the City, impact fees may be modified for low-income housing, although alternate sources of funding must be identified.

Grants

The City is unaware of any potential grant sources for future public safety facilities. However, should it be the recipient of any such grants, it will then look at the potential to reduce impact fees.

Bonds

The City does not have any bonds outstanding for public safety and no bond credits are necessary at this time.

Transfer from General Fund

To the extent that the City is able to generate net revenues in its General Fund, it may choose to transfer all or a portion of the net revenues to the City's capital fund. It is most likely that, if net revenues should

⁸ Calculated as follows: (4,124/17,951) * \$2,300,000

be generated, they will be used to raise the existing service levels city-wide and not to offset the demands generated by new development, which is anticipated to be offset with impact fees.

Impact Fees

Because of the growth anticipated to occur in the City, impact fees are a viable means of allowing new development to pay for the impacts that it places on the existing system. This IFFP is developed in accordance with legal guidelines so that an Impact Fee Analysis may be prepared and the City may charge impact fees for public safety.

Anticipated or Accepted Dedications of System Improvements

Any item that a developer funds must be included in the IFFP if a credit against impact fees is to be issued and must be agreed upon with the City before construction of the improvements.

Certification

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

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