



Zions Public Finance, Inc
for
Ogden Valley City



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Ogden Valley City
Trails Impact Fee
Analysis

April 2026



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Executive Summary

Background

Ogden Valley City (City) has retained Zions Public Finance, Inc. (ZPFI) to prepare this Impact Fee Analysis (IFA) for the calculation of appropriate trails impact fees. This IFA relies on information in the Trails Impact Fee Analysis (IFFP) produced by J-U-B Engineers, Inc. (JUB) dated March 2026.

The City was incorporated in December 2025, bringing together an unincorporated area of Weber County (County). To date, the City and County are finalizing details regarding assets and service provision.

An impact fee is a one-time fee imposed on new development activity to mitigate the impact of new development on capital facilities. The recommended impact fee structure presented in this analysis has been prepared to satisfy the Impact Fees Act, Utah Code Ann. § 11-36a-101 et. seq., and represents the maximum impact fees the City may assess. The City will be required to use revenue sources other than impact fees to fund any projects that constitute repair and replacement, cure any existing deficiencies, or increase the level of service for existing users.

Population Growth

Demand for trails facilities comes from residential development and the associated population growth. Population grown in the City is estimated as follows:

TABLE 1: OGDEN VALLEY CITY PROJECTED POPULATION GROWTH, 2026 – 2035

Year	Total Population
2026	7,977
2027	8,113
2028	8,251
2029	8,391
2030	8,534
2031	8,679
2032	8,827
2033	8,977
2034	9,130
2035	9,285
Population Growth, 2026 – 2035	1,308

Source: Ogden Valley City Trails IFFP 2026 (J-U-B- Engineers, Inc.)

Service Area

There is one service area which matches the boundaries of the City for the purpose of calculating trails impact fees.

Level of Service

Level of service (LOS) defines the trails capital facility demands that population growth will require and should pay for with impact fees. The existing and proposed service levels are detailed in **Table 2**.

TABLE 2: EXISTING LEVEL OF SERVICE

Description	Existing LOS	Proposed LOS
Dirt/Gravel Trails		
Feet per Capita	5.832	5.832
Investment per Capita	\$174.97	\$174.97
Paved/Asphalt Trails		
Feet per Capita	10.875	10.875
Investment per Capita	\$1,163.63	\$1,163.63
Trailheads		
Investment per Capita	\$134.51	\$134.51

Source: J-U-B Engineers, Inc., ZPFI

Excess Capacity

Existing facilities with excess capacity can be included in an IFA so that new development can buy into the existing, excess capacity. There is no existing excess capacity as the City desires to at least maintain existing service levels.

Other Costs

Other eligible costs include the cost of preparing the Trails IFA.

Credits for Outstanding Bonds

The City currently has no outstanding debt used to pay for trails improvements.

Trails Impact Fee Calculation

Utah Code 11-36a-304(1)(d) and (e) and (2)(a) and (b)

The maximum impact fee is \$3,101.97 per residential unit.

TABLE 3: MAXIMUM IMPACT FEE

Summary of Maximum Impact Fee	Amount
Trail Improvements - Dirt/Gravel	\$174.97
Trail Improvements - Paved/Asphalt	\$1,163.63
Trailheads	\$134.51
Consultant Cost	\$11.09
Total Cost per Capita	\$1,484.20
Average Household Size	2.09
Maximum Trails Impact Fee	\$3,101.97

Manner of Financing

Utah Code 11-36a-304(2)(c)(d)(e)(f)(g)(h)

An impact fee is a one-time fee that is implemented by a local government on new development to help fund and pay for all or a portion of the costs of public facilities that are needed to serve new development. Additionally, impact fees allow new growth to share in the cost of existing facilities that have excess capacity.

Impact Fee Credits

There are no bonds outstanding.

Extraordinary Costs and Time Price Differential

It is not anticipated that there will be any extraordinary costs in servicing newly developed trail facilities.

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Chapter 1: Utah Code Legal Requirements

Preparation of Impact Fee Analysis

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

The required Trails IFFP was prepared by JUB.

Costs to be Included in the Impact Fee

The impact fees proposed in this analysis are calculated based upon:

- New capital infrastructure for trail systems required to maintain current service levels to serve new development; and
- Professional and planning expenses related to the construction of system improvements that will serve new development.

The costs that cannot be included in the impact fee are as follows:

- Costs for projects that cure system deficiencies;
- Costs for projects that increase the Level of Service (LOS) above that which is currently provided;
- Operations and maintenance costs;
- Costs of facilities funded by grants or other funds that the City does not have to repay; and
- Costs of reconstruction of facilities that do not have capacity to serve new growth.

Utah Code Legal Requirements

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

- i. Anticipated impact on or consumption of any existing capacity of a public facility by the anticipated development activity;
- ii. Anticipated impact on system improvements required by the anticipated development activity to maintain the established level of service for each public facility;
- iii. How anticipated impacts are reasonably related to the anticipated development activity;
- iv. The proportionate share of:
 - a. Costs for existing capacity that will be recouped; and
 - b. Costs of impacts on system improvement that are reasonably related to the new development activity; and
- v. How the impact fee was calculated.

Further, in analyzing whether or not the proportionate share of the costs of public facilities are reasonably related to the new development activity, the local political subdivision or private entity, as the case may be, shall identify, if applicable:

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

- ii. The cost of system improvements for each public facility;
- iii. 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;
- iv. The relative extent to which development activity will contribute to financing the excess capacity of and system improvements for each existing public facility, by means such as user charges, special assessments, or payment from the proceeds of general taxes;
- v. The relative extent to which development activity will contribute to the cost of existing public facilities and system improvements in the future;
- vi. 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;
- vii. Extraordinary costs, if any, in servicing the newly developed properties; and
- viii. The time-price differential inherent in fair comparisons of amounts paid at different times.

Calculating Impact Fees

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

- i. Construction contract price;
- ii. Cost of acquiring land, improvements, materials, and fixtures;
- iii. Cost for planning, surveying, and engineering fees for services provided for and directly related to the construction of the system improvements; and
- iv. For a political subdivision, debt service charges if the political subdivision might use impact fees as a revenue stream to pay the principal and interest on bonds, notes or other obligations issued to finance the costs of the system improvements; and
- v. One or more expenses for overhead.

Additionally, the Code states that each political subdivision or private entity shall base impact fee amounts on realistic estimates and the assumptions underlying those estimates shall be disclosed in the impact fee analysis.

Certification of Impact Fee Analysis

Utah Code 11-36a-306 states that an impact fee analysis shall include a written certification from the person or entity that prepares the impact fee analysis. This certification is included at the conclusion of this analysis.

Impact Fee Enactment

Utah Code 11-36a-202 states that a local political subdivision or private entity wishing to impose impact fees shall pass an impact fee enactment in accordance with Section 11-36a-402. Additionally, an impact fee imposed by an impact fee enactment may not exceed the highest fee justified by the impact fee analysts. An impact fee enactment may not take effect until 90 days after the day on which the impact fee enactment is approved.

Notice of Intent to Prepare Impact Fee Analysis

A local political subdivision must provide written notice of its intent to prepare an IFA before preparing the Analysis (Utah Code 11-36a-503(1)). This notice must be posted on the Utah Public Notice website. The City has complied with this noticing requirement for the IFA by posting notice.

Chapter 2: Impact Fee Analysis

Utah Code requires municipalities to include only system improvements for the purpose of calculating impact fees. Project improvements cannot be used to establish levels of service eligible to be maintained through impact fees.

This IFA is organized based on the legal requirements of Utah Code 11-36a-304.

Impact on Consumption of Existing Capacity

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

“An impact fee analysis shall identify the anticipated impact on or consumption of any existing capacity of a public facility by the anticipated development activity.”

The City has not identified any existing excess capacity in its trails system.

Impact on System Improvements by Anticipated Development Activity

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

“An impact fee analysis shall identify the anticipated impact on system improvements required by the anticipated development activity to maintain the established level of service for each public facility.”

The City will need to acquire additional trails facilities to maintain its existing service levels. Service levels will decline because of population growth unless new facilities are constructed or acquired. Impact fees will be used to maintain the existing service levels for trails facilities.

Demand Placed on Facilities by New Development Activity

Dirt/Gravel Trail Service Levels

The following two tables show the declining service levels that will occur to dirt/gravel trails due to the projected population growth in the next ten years if no new facilities are added. The level of service of dirt trails will decrease from 5.832 linear feet per capita in 2026 to 5.011 linear feet per capita in 2035 if no new improvements are made.

TABLE 4: IMPACTS TO DIRT/GRAVEL TRAIL SERVICE LEVELS IF NO IMPROVEMENTS ARE MADE

Year	Population	Population Growth	Linear Feet per Capita if No New Facilities	Additional Linear Feet Needed
2026	7,977		5.832	
2027	8,113	136	5.735	793
2028	8,251	138	5.639	805
2029	8,391	140	5.545	817
2030	8,534	143	5.452	834
2031	8,679	145	5.361	846
2032	8,827	148	5.271	863
2033	8,977	150	5.183	875
2034	9,130	153	5.096	892

Year	Population	Population Growth	Linear Feet per Capita if No New Facilities	Additional Linear Feet Needed
2035	9,285	155	5.011	904
Total		1,308		7,629

Dirt/gravel trail improvement service levels will decline from \$174.97 per capita in 2026 to \$150.32 in 2035 if no new improvements are made. To maintain existing service levels, additional investment of \$228,863 will be necessary by 2035.

TABLE 5: IMPACTS TO DIRT/GRAVEL TRAIL INVESTMENT IF NO IMPROVEMENTS ARE MADE

Year	Population	Population Growth	Cost Service Levels per Capita If No New Facilities	Additional Investment Needed
2026	7,977		\$174.97	
2027	8,113	136	\$172.04	\$23,796
2028	8,251	138	\$169.16	\$24,146
2029	8,391	140	\$166.34	\$24,496
2030	8,534	143	\$163.55	\$25,021
2031	8,679	145	\$160.82	\$25,371
2032	8,827	148	\$158.12	\$25,896
2033	8,977	150	\$155.48	\$26,246
2034	9,130	153	\$152.88	\$26,771
2035	9,285	155	\$150.32	\$27,121
Total		1,308		\$228,863

Paved/Asphalt Trail Service Levels

The following two tables show the declining service levels that will occur to paved/asphalt trails due to the projected population growth in the next ten years if no new facilities are added. The level of service of asphalt trails will decrease from 10.875 linear feet per capita in 2026 to 9.343 linear feet per capita in 2035 if no new improvements are made.

TABLE 6: IMPACTS TO PAVED/ASPHALT TRAIL SERVICE LEVELS IF NO IMPROVEMENTS ARE MADE

Year	Population	Population Growth	Linear Feet per Capita if No New Facilities	Additional Linear Feet Needed
2026	7,977		10.875	
2027	8,113	136	10.693	1,479
2028	8,251	138	10.514	1,501
2029	8,391	140	10.338	1,523
2030	8,534	143	10.165	1,555
2031	8,679	145	9.995	1,577
2032	8,827	148	9.828	1,610
2033	8,977	150	9.664	1,631

Year	Population	Population Growth	Linear Feet per Capita if No New Facilities	Additional Linear Feet Needed
2034	9,130	153	9.502	1,664
2035	9,285	155	9.343	1,686
Total		1,308		14,225

Paved/asphalt trail improvement service levels will decline from \$1,163.63 per capita in 2026 to \$999.70 in 2035 if no new improvements are made. To maintain existing service levels, additional investment of \$1,522,024 will be necessary by 2035.

TABLE 7: IMPACTS TO DIRT/GRAVEL TRAIL INVESTMENT IF NO IMPROVEMENTS ARE MADE

Year	Population	Population Growth	Cost Service Levels per Capita If No New Facilities	Additional Investment Needed
2026	7,977		\$1,163.63	
2027	8,113	136	\$1,144.12	\$158,253
2028	8,251	138	\$1,124.98	\$160,580
2029	8,391	140	\$1,106.21	\$162,908
2030	8,534	143	\$1,087.68	\$166,399
2031	8,679	145	\$1,069.51	\$168,726
2032	8,827	148	\$1,051.57	\$172,217
2033	8,977	150	\$1,034.00	\$174,544
2034	9,130	153	\$1,016.68	\$178,035
2035	9,285	155	\$999.70	\$180,362
Total		1,308		\$1,522,024

Trailhead Service Levels

The following table shows the declining service levels that will occur to trailheads due to the projected population growth in the next ten years if no new facilities are added. The improvement level of service for trailheads will decrease from \$134.51 per capita in 2026 to \$115.56 per capita in 2035 if no new improvements are made.

TABLE 8: IMPACTS TO TRAILHEAD INVESTMENT IF NO IMPROVEMENTS ARE MADE

Year	Population	Population Growth	Cost Service Levels per Capita If No New Facilities
2026	7,977		\$134.51
2027	8,113	136	\$132.26
2028	8,251	138	\$130.04
2029	8,391	140	\$127.88
2030	8,534	143	\$125.73
2031	8,679	145	\$123.63

Year	Population	Population Growth	Cost Service Levels per Capita If No New Facilities
2032	8,827	148	\$121.56
2033	8,977	150	\$119.53
2034	9,130	153	\$117.52
2035	9,285	155	\$115.56
Total		1,308	

Relationship of Anticipated Impacts to Anticipated Development Activity

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

“An impact fee analysis shall subject to Subsection (2), demonstrate how the anticipated impacts described in Subsections (1)(a) and (b) are reasonably related to the anticipated development activity.”

The demand placed on existing public trails facilities by new development activity is attributable to population growth. The City has a 2026 population of 7,977 and because of anticipated development activity will grow to a projected population of 9,285 by 2035 – an increase of 1,308 persons. As growth occurs because of increased development activity, more trails facilities are needed to maintain existing service levels.



Chapter 3: Proportionate Share Analysis

Utah Code 11-36a-304(1)(d)(i)(ii)

“An impact fee analysis shall estimate the proportionate share of costs for existing capacity that will be recouped; and the costs of impacts on system improvements that are reasonably related to the new development activity.”

Costs Reasonably Related to Development Activity

The cost of new system improvements required to maintain the service levels related to new development activity are based on the costs of system facilities, credits for projects benefiting existing development, and the consultant fees for the preparation of the Impact Fee Analysis.

Trail Improvements – Dirt/Gravel Trails

To maintain dirt/gravel trail service levels, additional improvements are required. These have been identified to total \$228,863. The total cost per capita is \$174.97.

TABLE 9: DIRT/GRAVEL TRAIL IMPROVEMENT COST PER CAPITA

Description	Amount
Impact-Fee Eligible Trail Linear Feet	46,525
Population 2026	7,977
ELOS - Linear Feet per Capita	5.832
Cost per Linear Foot	\$30.00
LF Needed 2026-2035	7,629
Impact-Fee Eligible Cost, 2026-2035	\$228,863
Population Growth, 2026-2035	1,308
Cost per Capita	\$174.97

Trail Improvements – Paved/Asphalt Trails

To maintain service paved/asphalt service levels, additional improvements are required. These have been identified to total \$1,522,024. The total cost per capita is \$1,163.63.

TABLE 10: PAVED/ASPHALT TRAIL IMPROVEMENT COST PER CAPITA

Description	Amount
Impact-Fee Eligible Trail Linear Feet	86,750
Population 2026	7,977
ELOS - Linear Feet per Capita	10.875
Cost per Linear Foot	\$107.00
LF Needed 2026-2035	14,225
Impact-Fee Eligible Cost, 2026-2035	\$1,522,024
Population Growth, 2026-2035	1,308
Cost per Capita	\$1,163.63

Trailhead Improvements

To maintain trailhead service levels, additional improvements are required. The total cost per capita is \$134.51.

TABLE 11: TRAILHEAD IMPROVEMENT COST PER CAPITA

Description	Amount
Population 2026	7,977
Improvement Cost	\$1,073,000
Cost per Capita	\$134.51

Consultant Costs

The Impact Fees Act allows for fees charged to include the reimbursement of consultant costs incurred in the preparation of the impact fee. Costs for both ZPFI and JUB are included in the preparation of the IFA and IFFP.

TABLE 12: CONSULTANT COST PER ESU

Description	Amount
ZPFI	\$6,500
JUB	\$8,000
Population Growth, 2026-2035	1,308
Cost per Capita	\$11.09

Total Cost per Capita

The total gross cost per capita is calculated by summing all the component costs, with a total cost per capita of \$1,484.20.

TABLE 13: TOTAL COST PER CAPITA

Description	Amount
Trail Improvements - Dirt/Gravel	\$174.97
Trail Improvements - Paved/Asphalt	\$1,163.63
Trailheads	\$134.51
Consultant Cost	\$11.09
Total Cost per Capita	\$1,484.20

Impact Fee Credits

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

“An impact fee analysis shall, based on the requirements of this chapter, identify how the impact fee was calculated.”

To ensure that new development does not pay more than its fair share, credits must be made for any outstanding debt, current impact fee fund balance, or for projects that will benefit existing development. According to the City, there is no outstanding debt nor, an impact fee fund balance and a credit does not need to be made for future projects that may benefit existing development.

Maximum Impact Fees

To calculate the maximum impact fee, the cost per capita is multiplied by the City’s average household size of 2.09 to determine the maximum fee per residential unit. Trails impact fees are only charged to residential development.

The calculated maximum impact fee per residential unit that can be charged is \$3,101.97.

TABLE 14: MAXIMUM IMPACT FEE PER RESIDENTIAL UNIT

Summary of Maximum Impact Fee	Amount
Total Cost per Capita Before Credits	\$1,484.20
Total Credits	\$0.00
Gross Cost per Capita After Credits	\$1,484.20
Average Household Size	2.09
Maximum Fee per Residential Unit	\$3,101.97

Manner of Financing

Utah Code 11-36a-304(2)(c)(d)(e)(f)(g)(h)

“An impact fee analysis shall identify, if applicable: other than impact fees, the manner of financing for each public facility such as user charges, special assessments, bonded indebtedness, federal taxes, or federal grants.”

An impact fee is a one-time fee that is implemented by a local government on new development to help fund and pay for all or a portion of the costs of public facilities that are needed to serve new development. These fees are usually implemented to help reduce the economic burden on local jurisdictions that are trying to deal with population and commercial growth within the area. As a matter of policy and legislative discretion, a local government may choose to have new development pay the full cost of its share of new public facilities if the facilities would not be needed except to service new development. However, local governments may use other sources of revenue to pay for the new facilities required to service new development and use impact fees to recover the cost difference between the total cost and the other sources of revenue. Additionally, impact fees allow new growth to share in the cost of existing facilities that have excess capacity.

At the current time, no other sources of funding other than impact fees have been identified, but to the extent that any are identified and received in the future, then impact fees will be reduced accordingly.

Additional system-wide trail improvements beyond those funded through impact fees that are desired to maintain a higher proposed level of service will be paid for by the community through other revenue sources such as user charges, special assessments, GO bonds, general taxes, etc.

Extraordinary Costs and Time Price Differential

Credits may 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 for which a developer receives credit should be included in the IFFP and must be agreed upon with the City before construction begins.

It is not anticipated that there will be any extraordinary costs in servicing newly developed trail improvements.

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; or
 - b. costs for qualifying public facilities that will raise the level of service for the facilities, through impact fees, above the level of service that is supported by existing residents;
3. Offsets costs with grants or other alternate sources of payment; and
4. Complies in each and every relevant respect with the Impact Fees Act.

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