

# PARKS AND RECREATION IMPACT FEE FACILITIES PLAN (IFFP) & IMPACT FEE ANALYSIS (IFA)

PURSUANT TO 11-36A, UTAH CODE



**AUGUST 2023**

**SUBMITTED BY:  
LEWIS YOUNG ROBERTSON & BURNINGHAM, INC.**

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## IFFP AND IFA CERTIFICATION

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### IFFP CERTIFICATION

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

### IFA CERTIFICATION

LYRB 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;
  - 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.

**LYRB makes this certification with the following caveats:**

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 If all or a portion of the IFFP or IFA are modified or amended, this certification is no longer valid.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

LEWIS YOUNG ROBERTSON & BURNINGHAM, INC.

## SECTION I: EXECUTIVE SUMMARY

The purpose of the Parks and Recreation 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 assist West Point City (the “City”) fund necessary capital improvements for future growth. This document will address the future parks and recreation infrastructure needed to serve the City through the next 10 years, as well as the appropriate impact fees the City may charge to new growth to maintain the level of service (“LOS”). This document is supported by the 2023 West Point City Parks, Trails, and Open Space Master Plan.

- ☞ **Impact Fee Service Areas:** The parks and recreation service area (“Service Area”) is defined as all areas within the City.
- ☞ **Demand Analysis:** The demand units utilized in this analysis include population and household growth. As new development and redevelopment occurs within the City, it generates increased demand on City infrastructure. The system improvements identified in this study are designed to maintain the existing LOS for any new or redeveloped property within the City.
- ☞ **Level of Service:** The existing LOS is defined in **SECTION 3** 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.
- ☞ **Excess Capacity:** A buy-in component is not considered in this analysis.
- ☞ **Capital Facilities Analysis:** **SECTION 6** illustrates the projects and total cost relative to maintain the Master Plan LOS, with a total estimated investment of nearly \$18.1M. The City’s provided level of investment would require an investment of \$14.8M to maintain the current LOS.
- ☞ **Financing of Future Facilities:** Impact fees will continue to be a significant source of funding for parks and recreation infrastructure as they are an appropriate and fair mechanism for funding growth-related infrastructure.

## PROPOSED PARKS AND RECREATION IMPACT FEE

The current standard of practice in Utah is to assess park and recreation impact fees only to residential development. The impact fees proposed in this analysis will be assessed within the Service Area. The tables below illustrate the calculated impact fee for parks and public lands.

### PARK IMPACT FEE

Impact fees are calculated to ensure new development provides sufficient investment to maintain the current LOS standards in the community. The fee per capita is \$1,759 as shown in **TABLE 1.1**. Based on the per capita fee, the proposed impact fee per household (“HH”) is illustrated in **TABLE 1.2**.

TABLE 1.1: LEVEL OF INVESTMENT IMPACT FEE VALUE PER CAPITA

| TYPE OF IMPROVEMENT                      | EXISTING LOS PER 1,000 | LAND COST PER CAPITA | IMPROVEMENT VALUE PER CAPITA | TOTAL VALUE PER CAPITA |
|--|------------------------|----------------------|------------------------------|------------------------|
| All Parks                                | 4.64                   | \$770                | \$1,008                      | \$1,778                |
| OTHER COMPONENTS OF FEE                  |                        | ADDITIONAL VALUE     | DEMAND SERVED                | TOTAL VALUE PER CAPITA |
| Impact Fee Credit                        |                        | (\$170,000)          | 8,306                        | (\$20)                 |
| Professional Expense                     |                        | \$8,775              | 8,306                        | \$1                    |
| <b>Estimate of Impact Fee Per Capita</b> |                        |                      |                              | <b>\$1,759</b>         |

TABLE 1.2: LEVEL OF INVESTMENT PARK IMPACT FEE SCHEDULE

|               | PERSONS PER HH* | PROPOSED FEE PER HH | EXISTING FEE PER HH | % CHANGE |
|---------------|-----------------|---------------------|---------------------|----------|
| Single Family | 3.47            | <b>\$6,098</b>      | \$2,381             | 156%     |
| Multi-Family  | 3.74            | <b>\$6,573</b>      | \$1,780             | 269%     |

\*See **Table 3.2**.

### NON-STANDARD 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 public facilities.<sup>1</sup> The adjustment for Non-Standard Park Impact Fees could result in a different impact

<sup>1</sup> UC 11-36a-402(1)(c)

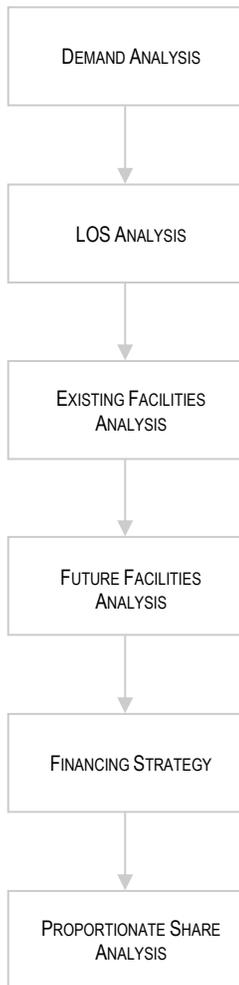
fee if the City determines that a particular user may create a different impact than what is standard for its land use. The non-standard impact fee is calculated based on the following formula:

FORMULA FOR NON-STANDARD PARKS AND RECREATION IMPACT FEES (GROWTH-DRIVEN):

**Estimate of Total Population Increase from Development x Estimate of Level of Investment Impact Fee Per Capita (\$1,759)  
= Impact Fee**

## SECTION II: 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 IFA<sup>2</sup>. The IFFP is designed to identify the demands placed upon the City’s existing facilities by future development and evaluate 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. Landmark Design recently assisted the City with updating the 2023 West Point City Parks, Recreation, Arts & Trails Master Plan (“Master Plan”). The IFA is designed to proportionately allocate the cost of the new facilities and any excess capacity to new development, while ensuring that all methods of financing are considered. Each component must consider the historic level of service (“LOS”) provided to existing development and ensure that impact fees are not used to raise that LOS. The following elements are important considerations when completing an IFFP and IFA:

### DEMAND ANALYSIS

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

### LEVEL OF SERVICE ANALYSIS

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

### 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.

### 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 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, debt issuance, alternative funding sources, and the dedication (aka donations) of system improvements, which may be used to finance system improvements.<sup>3</sup> 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.<sup>4</sup>

### 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 to the costs borne in the past and to be borne in the future (UCA 11-36a-302).

<sup>2</sup> UC 11-36a-301,302,303,304

<sup>3</sup> UC 11-36a-302(2)

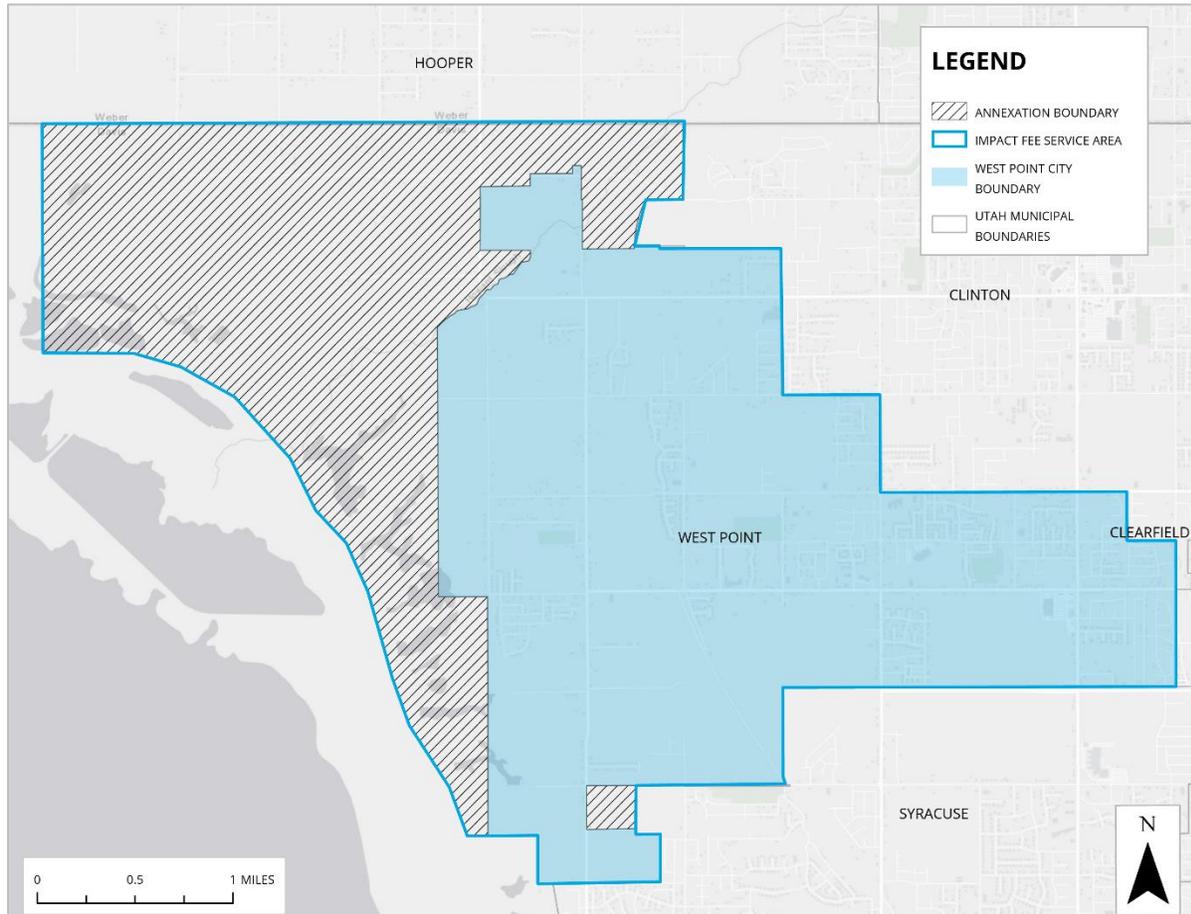
<sup>4</sup> UC 11-36a-302(3)

## SECTION III: OVERVIEW OF SERVICE AREA & DEMAND FIGURES

### SERVICE AREA

Utah Code requires the impact fee enactment to establish one or more service areas within which impact fees will be imposed.<sup>5</sup> The Service Area for the parks and public lands impact fees includes all areas within the current municipal boundaries of the City with annexation, 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: PROPOSED IMPACT FEE SERVICE AREA



### DEMAND ANALYSIS

The demand unit used in this analysis is population and household growth. The population projections are based on several sources including Census data, building permits, and planning projections provided by the City and Master Plan. According to these projections, the City’s current population is approximately **12,624**.

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

TABLE 3.1: DEMAND PROJECTIONS

| YEAR | POPULATION (W/O ANNEXATION) | % CHANGE | POPULATION (W/ ANNEXATION) | % CHANGE |
|------|-----------------------------|----------|----------------------------|----------|
| 2022 | 12,607                      | -        | <b>12,624</b>              | -        |
| 2023 | 12,993                      | 3.1%     | 13,309                     | 5.4%     |

<sup>5</sup> UC 11-36a-402(1)(a)

| YEAR                      | POPULATION<br>(W/O ANNEXATION) | % CHANGE | POPULATION<br>(W/ ANNEXATION) | % CHANGE |
|---------------------------|--------------------------------|----------|-------------------------------|----------|
| 2024                      | 13,391                         | 3.1%     | 14,032                        | 5.4%     |
| 2025                      | 13,801                         | 3.1%     | 14,793                        | 5.4%     |
| 2026                      | 14,223                         | 3.1%     | 15,597                        | 5.4%     |
| 2027                      | 14,659                         | 3.1%     | 16,443                        | 5.4%     |
| 2028                      | 15,108                         | 3.1%     | 17,336                        | 5.4%     |
| 2029                      | 15,570                         | 3.1%     | 18,277                        | 5.4%     |
| 2030                      | 16,047                         | 3.1%     | 19,269                        | 5.4%     |
| 2031                      | 16,446                         | 2.5%     | 20,082                        | 4.2%     |
| 2032                      | 16,854                         | 2.5%     | <b>20,930</b>                 | 4.2%     |
| <b>10 Yr. IFFP Demand</b> | 4,247                          |          | <b>8,306</b>                  |          |

Source: 2023 West Point City Parks, Recreation, Trails, and Open Space Master Plan, Figure 2, p. 8

The persons per household calculation is based on the Census 2017-2021 American Community Survey (ACS) 5-Year Estimates for West Point City as shown below. This analysis includes vacant units when considering average household sizes.

TABLE 3.2: DEMAND ASSUMPTIONS

| TYPE                           | HOUSING UNITS |
|--------------------------------|---------------|
| <b>Total Housing Units</b>     | <b>3,153</b>  |
| Single Family Units            | 3,028         |
| Multi-Family Units             | 125           |
| <b>Total Population</b>        | <b>10,963</b> |
| Single Family Population       | 10,496        |
| Multi-Family Population        | 467           |
| Average HH Size: Single Family | 3.47          |
| Average HH Size: Multifamily   | 3.74          |

Source: U.S. Census, 2021 American Community Survey 5-Year Estimates, Data Profiles DP04 Selected Housing Characteristics – Housing Occupancy B25033 Total Population in Occupied Housing Units by Tenure by Units in Structure

## SECTION IV: EXISTING FACILITIES INVENTORY

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### EXISTING FACILITIES

The City's existing inventory for parks and public land is shown in **TABLE 4.1**. See **APPENDIX A** for a detailed list of facilities and amenities. The IFFP acreage illustrated below will be the basis for the LOS analysis discussed later in this section. The methodology utilized in this analysis is based on maintaining the existing LOS for parks and public lands facilities.

#### FACILITIES CATEGORY DEFINITIONS

The following definitions are taken from the 2023 West Point City Parks, Recreation, Trails, and Open Space Master Plan.

##### POCKET PARKS

With a typical size of three acres or less, pocket parks are the smallest type of park that might be considered in West Point. Due to the small size of these parks, they usually include only basic park amenities, such as open lawn areas, picnic tables, benches, and trees. They are designed to serve the immediate residential neighborhood and to provide access to parks that is equitable. These parks are often provided in locations to help fill distribution gaps, where access to larger parks may not be feasible, or where large tracts of land are not available.

##### NEIGHBORHOOD PARKS

Neighborhood parks typically range between three to ten acres in size, providing amenities to meet the needs of the surrounding neighborhoods. These parks include the same features as pocket parks, albeit larger. They also typically include a restroom, a playground, sports court or sports field, pavilions and other facilities that help meet neighborhood needs.

##### COMMUNITY PARKS

Community parks generally range in size from ten to 20 acres, though they may be larger, especially if they contain large undeveloped open lands that are accessed by trails, or smaller due to challenges with land availability. Community parks are sometimes located adjacent to unique facilities such as recreation, senior, or performing arts centers. They typically accommodate community events and gatherings and can provide a broad variety of activities and recreation opportunities.

##### REGIONAL PARKS

The largest type of park is the regional park, which serves the city and the region with special features and amenities. Regional Parks are generally 20 acres or greater but may be smaller depending on land availability or other factors or needs. They are also the most diverse park type, providing a large range of amenities and features.

##### SPECIAL USE FACILITIES

Special use parks and facilities are typically unique facilities that contribute to the open feel of a community, are focused on non-traditional park and recreation needs, or are "pay to play" facilities not accessible without payment of an entrance fee. The West Point City Cemetery is the only city-owned special use facility in West Point at 4.2 acres.

##### OTHER PUBLIC LAND MAINTAINED BY THE CITY

In addition to parks, open space, and trails, West Point also maintains a range of public landscapes located in the vicinity of public buildings, such as City Hall and the public works yard, totaling approximately 5.8 acres. While such uses often enhance the community's aesthetics or fulfill key functions, they place additional demands on the city's maintenance staff and do not fulfill a park function.

##### PRIVATE PARKS

Private parks are typically designed to meet the needs of residents who live in private subdivisions. Such parks are generally not open to public access and use, and often focus on providing open lawn areas, playgrounds, sports courts and small pavilions. In contrast, public parks usually include "big-ticket" features and elements expressly to meet public needs and demands, such as active sports fields and other major recreation facilities. Since private parks and recreation facilities are generally not open for public use, they are not included in the assessment of service levels and distribution that follow.

For the purposes of the impact fee calculations, this analysis isolates the "City Funded" facilities. This represents the land and improvements funded with general fund dollars and excludes land and improvement costs that were donated or gifted to the City. The City funded acreage and estimated improvement value illustrated below will be the basis for the LOS analysis discussed in **SECTION 5**.

TABLE 4.1: EXISTING PARK FACILITIES

| AREA                            | TYPE         | TOTAL ACRES  | LESS DETENTION | LESS GIFTED | % IFA ELIGIBLE | IMPACT FEE ELIGIBLE | LAND VALUE         | TOTAL IMPROVEMENT VALUE |
|---------------------------------|--------------|--------------|----------------|-------------|----------------|---------------------|--------------------|-------------------------|
| Loy F. Blake Park               | Regional     | 26.30        | 0.00           | 0.00        | 100.00%        | 26.30               | \$5,260,000        | \$7,242,700             |
| Arnold T. Bingham Memorial Park | Neighborhood | 8.80         | 0.00           | 0.00        | 100.00%        | 8.80                | \$1,760,000        | \$2,115,425             |
| East Park                       | Community    | 14.20        | 5.00           | 0.00        | 100.00%        | 9.20                | \$1,840,000        | \$3,372,375             |
| East Pocket Park                | Pocket       | 0.20         | 0.00           | 0.00        | 0.00%          | 0.00                | \$0                | \$0                     |
| West Point City Cemetery        | Special Use  | 4.20         | 0.00           | 0.00        | 0.00%          | 0.00                | \$0                | \$0                     |
| Arnold T. Bingham Memorial Park | Undeveloped  | 4.30         | 0.00           | 0.00        | 100.00%        | 4.30                | \$258,000          | \$0                     |
| Detention Basin Park            | Undeveloped  | 3.50         | 3.50           | 0.00        | 0.00%          | 0.00                | \$0                | \$0                     |
| Public Works Park               | Undeveloped  | 10.00        | 0.00           | 0.00        | 100.00%        | 10.00               | \$600,000          | \$0                     |
| <b>Totals</b>                   |              | <b>71.50</b> | <b>8.50</b>    | <b>0.00</b> |                | <b>58.60</b>        | <b>\$9,718,000</b> | <b>\$12,730,500</b>     |

Note: The City intends on acquiring ten acres adjacent to the new junior high school on 700 South (Junior High Park) and 19.8 acres on the north end of Loy Blake Park. The Junior High Park and expansion of Loy Blake Park are not included in **Table 4.1** as they are not yet acquired; however, impact fees can be a source to fund the acquisition and expansion of these facilities to maintain the existing level of service. The City also owns Blair Dahl Park, which has been excluded due to alternative use and grant funding. Pheasant Creek subdivision is also removed as a detention basin.

### LAND VALUES

The Master Plan assumes a value per acre of \$350,000. A comparison of property transactions and appraisals within the City suggests a value per acre between \$200,000 and \$350,000. This analysis assumes a cost per acre of \$200,000 per acre. A lower cost of \$60,000 per acre was assumed for undeveloped. 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.

### BUY-IN COMPONENT

In addition to the park acreage and amenities mentioned above, the City also supports several recreation facilities that are utilized by existing residents. It is anticipated these the facilities will serve the Service Area into the future. Generally, these facilities are unique and are designed to serve both existing and new development. A buy-in to these facilities has not been contemplated at this time. The master plan states:

Recreation facilities are major investments and commitments that require more detail than can be addressed in a comprehensive planning study of this nature. The city is currently acquiring land from the school district to build additional fields and provide indoor recreation facilities. Since this process is already underway, opinions of probable cost are not included in this plan. (Master Plan p. 100).

### MANNER OF FINANCING EXISTING PUBLIC FACILITIES

The City's existing parks and recreation infrastructure has been funded through a combination of general fund revenues, donations, and impact fees. All park land and improvements funded through donations have been excluded from the impact fee calculations unless the developer received a density credit in return for their donation.

## SECTION V: LEVEL OF SERVICE ANALYSIS

### LEVEL OF SERVICE ANALYSIS

The LOS for this analysis is based on maintaining the existing level of investment in current parks and public lands per 1,000 population. This approach uses the current LOS to determine future investment needed in parks and public lands infrastructure based on new growth. This allows the City to maintain the current LOS standard through the collection and expenditure of impact fees. TABLE 5.1 below shows the LOS for parks and public lands within the Service Area.

TABLE 5.1: EXISTING LEVEL OF SERVICE (PER CAPITA)

| PARK TYPE             | IMPACT FEE ELIGIBLE PARK ACRES | PER 1,000 CAPITA | EST. LAND VALUE    | PER CAPITA   | EST. IMPROV. VALUE  | PER CAPITA     | TOTAL PER CAPITA |
|-----------------------|--------------------------------|------------------|--------------------|--------------|---------------------|----------------|------------------|
| <b>All Facilities</b> | <b>58.60</b>                   | <b>4.64</b>      | <b>\$9,718,000</b> | <b>\$770</b> | <b>\$12,730,500</b> | <b>\$1,008</b> | <b>\$1,778</b>   |
| Developed             | 44.30                          | 3.51             | \$8,860,000        | \$702        | \$12,730,500        | \$1,008        | \$1,710          |
| Undeveloped           | 14.30                          | 1.13             | \$858,000          | \$68         | \$0                 | \$0            | \$68             |
| Special Use           | 0.00                           | 0.00             | \$0                | \$0          | \$0                 | \$0            | \$0              |

TABLE 5.2: EXISTING LEVEL OF SERVICE (PER ACRE)

|                       | TOTAL ELIGIBLE PARK ACRES | EST. LAND VALUE    | LAND VALUE PER ACRE | EST. IMPROV. VALUE  | IMP. VALUE PER ACRE | TOTAL VALUE PER ACRE |
|-----------------------|---------------------------|--------------------|---------------------|---------------------|---------------------|----------------------|
| <b>All Facilities</b> | <b>58.60</b>              | <b>\$9,718,000</b> | <b>\$165,836</b>    | <b>\$12,730,500</b> | <b>\$217,244</b>    | <b>\$383,080</b>     |

The calculation of impact fees relies upon the information contained in this analysis. The timing of construction for growth-related park facilities will depend on the rate of development and the availability of funding. For 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.

## SECTION VI: 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.

Using the Growth-Driven approach based on the expected changes in population over the planning horizon, the City will need to invest approximately \$14.7 million in parks and public lands, including amenities, to maintain the existing LOS as shown in **TABLE 6.1**. This assumes the City will grow by 8,306 persons through 2032. The City may invest in parks and public lands at a higher level; however, impact fees cannot be used to increase the existing LOS.

**TABLE 6.1: LEVEL OF INVESTMENT NEEDED BY TYPE OF FACILITY TO MAINTAIN LEVEL OF SERVICE**

| PARK TYPE             | PER 1,000 CAPITA | ACRES/MILES NEEDED | EST. LAND PER ACRE | EST. IMPROV. PER ACRE | TOTAL VALUE PER ACRE/MILE | NEW VALUE           | PER CAPITA     |
|-----------------------|------------------|--------------------|--------------------|-----------------------|---------------------------|---------------------|----------------|
| <b>All Facilities</b> | <b>4.64</b>      | <b>38.56</b>       | <b>\$165,836</b>   | <b>\$217,244</b>      | <b>\$383,080</b>          | <b>\$14,770,060</b> | <b>\$1,778</b> |
| Developed             | 3.51             | 29.15              | \$200,000          | \$287,370             | \$487,370                 | \$14,205,537        | \$1,710        |
| Undeveloped           | 1.13             | 9.41               | \$60,000           | \$0                   | \$60,000                  | \$564,524           | \$68           |
| Special Use/Other     | -                | -                  | \$0                | \$0                   | \$0                       | \$0                 | \$0            |

The Master Plan has identified estimated capital costs by 2032 and through buildout. **TABLE 6.2** illustrates the proposed costs relative to maintaining the Master Plan LOS, with a total estimated investment of \$18.1 million. The City's provided level of investment would require a \$14.8 million investment to maintain the current LOS.

**TABLE 6.2: MASTER PLAN PROBABLE COSTS TO MEET AMENITY LOS NEEDS**

| ITEM  | PROBABLE COST       |
|---|---------------------|
| <b>Meeting Amenity LOS Needs</b>  |                     |
| Develop amenities required to meet current and future needs through 2032      | \$5,030,000         |
| <b>Meeting Park Needs by 2032</b>   |                     |
| Develop 32.1 acres of planned parks by 2032 to meet LOS requirements          | \$11,235,000        |
| Acquire and develop 16.00* acres of proposed parks to meet distribution needs | \$1,881,746         |
| <b>Total Park 2032 Needs</b>  | <b>\$18,146,746</b> |

\* The 2023 Master Plan identifies 16.00 acres needed to meet distribution needs at a cost of \$550,000. This analysis applies the new acres needed in **Table 6.2** of 9.41 acres at a cost of \$200,000 to result in \$1,881,746.

Source: 2023 West Point City Parks, Recreation, Trails, and Open Space Master Plan, Table 15, p. 100

**TABLE 6.3: MASTER PLAN CAPITAL COST COMPARED TO CURRENT LEVEL OF INVESTMENT**

| TYPE OF IMPROVEMENT                         | POPULATION INCREASE IFFP HORIZON | PER CAPITA COST | ESTIMATED FUTURE INVESTMENT |
|---|----------------------------------|-----------------|-----------------------------|
| Level of Investment: City-Wide Service Area | 8,306                            | \$1,778         | <b>\$14,770,060</b>         |
| Master Plan Estimated Capital Cost          | 8,306                            | \$2,185         | <b>\$18,146,746</b>         |

The City may need to acquire additional parks and recreation land, fund new park improvements and amenities, or make improvements to existing park facilities to add capacity to the system not identified above. In addition, in order to achieve the Master Plan LOS, alternative funding mechanisms will need to be identified. Future investment will be used to acquire additional parks and recreation land and fund new park improvements and amenities or make improvements to existing park facilities to add capacity to the system. Future improvements may include, but are not limited to:

- ☞ Land Acquisition
- ☞ Sod and Irrigation Improvements
- ☞ Pavilions
- ☞ Restrooms and Other Park Buildings
- ☞ Concession Buildings
- ☞ Parking
- ☞ Barbecues (Built-In)
- ☞ Drinking Fountains
- ☞ Playgrounds
- ☞ Trailways/Trailheads
- ☞ Volleyball Courts
- ☞ Tennis Courts
- ☞ Basketball Courts
- ☞ Pickleball Courts
- ☞ Baseball/Softball Fields
- ☞ Multi-Purpose Fields
- ☞ Field Lighting
- ☞ Skate Parks
- ☞ Urban Fishing
- ☞ Dog Parks
- ☞ Benches
- ☞ Ponds
- ☞ Amphitheaters
- ☞ Splash Pads
- ☞ Bike Parks
- ☞ Other Park and Recreation Amenities

## SYSTEM VS. PROJECT IMPROVEMENTS

System improvements are defined as existing and future public facilities designed to provide services to the community at large.<sup>6</sup> 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.<sup>7</sup> The Impact Fee Analysis may only include the costs of impacts on system improvements related to new growth within the proportionate share analysis. Only facilities that serve the entire community are included in the LOS.

## FINANCING STRATEGY & CONSIDERATION OF ALL REVENUE RESOURCES

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

The IFFP must also include a consideration of all revenue sources, including impact fees and developer dedications of system improvements, which may be used to finance system improvements.<sup>8</sup> 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.<sup>9</sup>

### PROPERTY TAX REVENUES

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

### GRANTS AND DONATIONS

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

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

### IMPACT FEE REVENUES

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

### DEBT FINANCING

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

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<sup>6</sup> 11-36a-102(20)

<sup>7</sup> 11-36a102(13)

<sup>8</sup> 11-36a-302(2)

<sup>9</sup> 11-36a-302(3)

### IMPACT FEE CREDIT

A credit is applied in this analysis to account for future interest earnings. The credit assumes investment earnings on any positive impact fee fund balance carry-over, assuming an interest rate of 1.95 percent, based on the Utah Public Treasurer's Investment Fund historic average. The interest credit is rounded up to \$170K.

TABLE 6.4: IMPACT FEE INTEREST CREDIT CALCULATION

| IMPACT FEE REVENUES             | REVENUES    | ESTIMATED ERUs | IFFP EXPENSE  | BUY-IN EXPENSE | CUMULATIVE FUND BALANCE | INTEREST EARNED  |
|---------------------------------|-------------|----------------|---------------|----------------|-------------------------|------------------|
| 2022                            | \$1,507,905 | 247            | -             | -              | \$1,507,905             | \$29,404         |
| 2023                            | \$1,201,875 | 197            | (\$2,709,781) | -              | \$29,404                | \$573            |
| 2024                            | \$1,267,119 | 208            | -             | -              | \$1,297,096             | \$25,293         |
| 2025                            | \$1,335,903 | 219            | (\$2,603,022) | -              | \$55,271                | \$1,078          |
| 2026                            | \$1,408,422 | 231            | -             | -              | \$1,464,771             | \$28,563         |
| 2027                            | \$1,484,877 | 243            | (\$2,893,299) | -              | \$84,912                | \$1,656          |
| 2028                            | \$1,565,483 | 257            | -             | -              | \$1,652,050             | \$32,215         |
| 2029                            | \$1,650,464 | 271            | (\$3,215,947) | -              | \$118,782               | \$2,316          |
| 2030                            | \$1,740,059 | 285            | -             | -              | \$1,861,157             | \$36,293         |
| 2031                            | \$1,426,451 | 234            | (\$3,166,510) | -              | \$157,391               | \$3,069          |
| <b>Total Estimated Earnings</b> |             |                |               |                |                         | <b>\$160,460</b> |

## SECTION VII: PARKS AND RECREATION IMPACT FEE CALCULATION

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

### PROPOSED PARKS AND RECREATION IMPACT FEE

The current standard of practice in Utah is to assess park and recreation impact fees only to residential development. The impact fees proposed in this analysis will be assessed within the Service Area. The tables below illustrate the calculated impact fee for parks and public lands.

#### PARK IMPACT FEE

The fee per capita is \$1,759. Based on the per capita fee, the proposed impact fee per household is illustrated in **TABLE 7.2**.

TABLE 7.1: LEVEL OF INVESTMENT PARK IMPACT FEE SCHEDULE

| TYPE OF IMPROVEMENT                      | EXISTING LOS PER 1,000 | LAND COST PER CAPITA | IMPROVEMENT VALUE PER CAPITA | TOTAL VALUE PER CAPITA |
|--|------------------------|----------------------|------------------------------|------------------------|
| All Parks                                | 4.64                   | \$770                | \$1,008                      | \$1,778                |
| OTHER COMPONENTS OF FEE                  |                        | ADDITIONAL VALUE     | DEMAND SERVED                | TOTAL VALUE PER CAPITA |
| Impact Fee Credit                        |                        | (\$170,000)          | 8,306                        | (\$20)                 |
| Professional Expense                     |                        | \$8,775              | 8,306                        | \$1                    |
| <b>Estimate of Impact Fee Per Capita</b> |                        |                      |                              | <b>\$1,759</b>         |

TABLE 7.2: LEVEL OF INVESTMENT PARK IMPACT FEE SCHEDULE

|               | PERSONS PER HH* | PROPOSED FEE PER HH | EXISTING FEE PER HH | % CHANGE |
|---------------|-----------------|---------------------|---------------------|----------|
| Single Family | 3.47            | \$6,098             | \$2,381             | 156%     |
| Multi-Family  | 3.74            | \$6,573             | \$1,780             | 269%     |

\*See **Table 3.2**.

#### NON-STANDARD IMPACT FEES

The Impact Fees Act<sup>10</sup> 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 transportation system. 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.

FORMULA FOR NON-STANDARD PARKS AND RECREATION IMPACT FEES (GROWTH-DRIVEN):

$$\text{Estimate of Total Population Increase from Development} \times \text{Estimate of Level of Investment Impact Fee Per Capita (\$1,759)} = \text{Impact Fee}$$

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.

<sup>10</sup> 11-36a-402(1)(c)

- ☞ 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.
  - 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.

## EQUITY OF IMPACT FEES

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

## NECESSITY OF IMPACT FEES

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

## CONSIDERATION OF ALL REVENUE SOURCES

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

## EXPENDITURE OF IMPACT FEES

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

## PROPOSED CREDITS OWED TO DEVELOPMENT

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

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

## GROWTH-DRIVEN EXTRAORDINARY COSTS

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

## SUMMARY OF TIME PRICE DIFFERENTIAL

Although the Impact Fees Act allows for the inclusion of a time price differential to ensure that the future value of costs incurred at a later date are accurately calculated to include the costs of construction inflation, an inflation component was considered in the cost estimates in this study. When determining the level of investment all costs are represented in today's dollars.

## APPENDIX A: INVENTORY OF EXISTING PARK FACILITIES

| AREA                            | TYPE         | PARKING STALLS     | RESTROOMS          | LARGE RESERVABLE PAVILIONS | SMALL PAVILIONS  | MULTIPURPOSE FIELDS | BASEBALL/SOFTBALL FIELDS | TENNIS COURTS   | PICKLEBALL COURTS | SAND VOLLEYBALL COURTS |
|---------------------------------|--------------|--------------------|--------------------|----------------------------|------------------|---------------------|--------------------------|-----------------|-------------------|------------------------|
|                                 |              | <i>EACH</i>        | <i>EACH</i>        | <i>EACH</i>                | <i>EACH</i>      | <i>EACH</i>         | <i>EACH</i>              | <i>EACH</i>     | <i>EACH</i>       | <i>EACH</i>            |
| <b>Unit Values</b>              |              | <b>\$7,500</b>     | <b>\$350,000</b>   | <b>\$100,000</b>           | <b>\$40,000</b>  | <b>\$100,000</b>    | <b>\$350,000</b>         | <b>\$34,500</b> | <b>\$80,000</b>   | <b>\$10,000</b>        |
| Loy F. Blake Park               | Regional     | 298.00             | 3.00               | 1.00                       | 4.00             | 4.00                | 3.00                     | 2.00            | 0.00              | 1.00                   |
| Arnold T. Bingham Memorial Park | Neighborhood | 57.00              | 1.00               | 0.00                       | 3.00             | 1.00                | 1.00                     | 0.00            | 0.00              | 2.00                   |
| East Park                       | Community    | 153.00             | 1.00               | 1.00                       | 3.00             | 0.00                | 2.00                     | 0.00            | 0.00              | 1.00                   |
| East Pocket Park                | Pocket       | 0.00               | 0.00               | 0.00                       | 0.00             | 0.00                | 0.00                     | 0.00            | 0.00              | 0.00                   |
| West Point City Cemetery        | Special Use  | 0.00               | 0.00               | 0.00                       | 0.00             | 0.00                | 0.00                     | 0.00            | 0.00              | 0.00                   |
| Arnold T. Bingham Memorial Park | Undeveloped  | 0.00               | 0.00               | 0.00                       | 0.00             | 0.00                | 0.00                     | 0.00            | 0.00              | 0.00                   |
| Detention Basin Park            | Undeveloped  | 0.00               | 0.00               | 0.00                       | 0.00             | 0.00                | 0.00                     | 0.00            | 0.00              | 0.00                   |
| Public Works Park               | Undeveloped  | 0.00               | 0.00               | 0.00                       | 0.00             | 0.00                | 0.00                     | 0.00            | 0.00              | 0.00                   |
| <b>Totals</b>                   |              | <b>508.00</b>      | <b>5.00</b>        | <b>2.00</b>                | <b>10.00</b>     | <b>5.00</b>         | <b>6.00</b>              | <b>2.00</b>     | <b>-</b>          | <b>4.00</b>            |
| <b>Estimated Value</b>          |              | <b>\$3,810,000</b> | <b>\$1,750,000</b> | <b>\$200,000</b>           | <b>\$400,000</b> | <b>\$500,000</b>    | <b>\$2,100,000</b>       | <b>\$69,000</b> | <b>\$0</b>        | <b>\$40,000</b>        |

\* City still needs to acquire.

| AREA                            | TYPE         | MULTISPORT COURTS | PLAYGROUNDS        | SKATE/BIKE PARK  | SPLASH PADS      | PICNIC TABLES    | FIRE PIT        | BENCHES         | BIKE RACKS  | DRINKING FOUNTAIN/BOTTLE FILLER |
|---------------------------------|--------------|-------------------|--------------------|------------------|------------------|------------------|-----------------|-----------------|-------------|---------------------------------|
|                                 |              | <i>EACH</i>       | <i>EACH</i>        | <i>EACH</i>      | <i>EACH</i>      | <i>EACH</i>      | <i>EACH</i>     | <i>EACH</i>     | <i>EACH</i> | <i>EACH</i>                     |
| <b>Unit Values</b>              |              | <b>\$80,000</b>   | <b>\$250,000</b>   | <b>\$300,000</b> | <b>\$500,000</b> | <b>\$2,000</b>   | <b>\$10,000</b> | <b>\$2,000</b>  | <b>\$0</b>  | <b>\$8,000</b>                  |
| Loy F. Blake Park               | Regional     | 1.00              | 2.00               | 0.00             | 1.00             | 29.00            | 1.00            | 10.00           | 0.00        | 7.00                            |
| Arnold T. Bingham Memorial Park | Neighborhood | 0.00              | 1.00               | 0.00             | 0.00             | 15.00            | 1.00            | 6.00            | 0.00        | 1.00                            |
| East Park                       | Community    | 0.00              | 1.00               | 0.00             | 0.00             | 22.00            | 1.00            | 5.00            | 0.00        | 1.00                            |
| East Pocket Park                | Pocket       | 1.00              | 0.00               | 0.00             | 0.00             | 0.00             | 0.00            | 0.00            | 0.00        | 0.00                            |
| West Point City Cemetery        | Special Use  | 0.00              | 0.00               | 0.00             | 0.00             | 0.00             | 0.00            | 0.00            | 0.00        | 0.00                            |
| Arnold T. Bingham Memorial Park | Undeveloped  | 0.00              | 0.00               | 0.00             | 0.00             | 0.00             | 0.00            | 0.00            | 0.00        | 0.00                            |
| Detention Basin Park            | Undeveloped  | 0.00              | 0.00               | 0.00             | 0.00             | 0.00             | 0.00            | 0.00            | 0.00        | 0.00                            |
| Public Works Park               | Undeveloped  | 0.00              | 0.00               | 0.00             | 0.00             | 0.00             | 0.00            | 0.00            | 0.00        | 0.00                            |
| <b>Totals</b>                   |              | <b>2.00</b>       | <b>4.00</b>        | <b>-</b>         | <b>1.00</b>      | <b>66.00</b>     | <b>3.00</b>     | <b>21.00</b>    | <b>-</b>    | <b>9.00</b>                     |
| <b>Estimated Value</b>          |              | <b>\$160,000</b>  | <b>\$1,000,000</b> | <b>\$0</b>       | <b>\$500,000</b> | <b>\$132,000</b> | <b>\$30,000</b> | <b>\$42,000</b> | <b>\$0</b>  | <b>\$72,000</b>                 |

\* City still needs to acquire.

| AREA                            | TYPE         | PERIMETER<br>PATHWAY<br>(PER MILE) | OPEN LAWN<br>AREAS | TRAILHEAD   | WATER<br>ACCESS  |
|---------------------------------|--------------|------------------------------------|--------------------|-------------|------------------|
|                                 |              | <i>EACH</i>                        | <i>EACH</i>        | <i>EACH</i> | <i>EACH</i>      |
| <b>Unit Values</b>              |              | <b>\$300,000</b>                   | <b>\$100,000</b>   | <b>\$0</b>  | <b>\$200,000</b> |
| Loy F. Blake Park               | Regional     | -                                  | Y                  | N           | Y                |
| Arnold T. Bingham Memorial Park | Neighborhood | 0.54                               | Y                  | N           | N                |
| East Park                       | Community    | 0.61                               | Y                  | N           | N                |
| East Pocket Park                | Pocket       | 0.00                               | Y                  | N           | N                |
| West Point City Cemetery        | Special Use  | -                                  | -                  | -           | -                |
| Arnold T. Bingham Memorial Park | Undeveloped  | -                                  | -                  | -           | -                |
| Detention Basin Park            | Undeveloped  | -                                  | -                  | -           | -                |
| Public Works Park               | Undeveloped  | -                                  | -                  | -           | -                |
| <b>Totals</b>                   |              | <b>1.15</b>                        | -                  | -           | -                |
| <b>Estimated Value</b>          |              | <b>\$345,000</b>                   | -                  | -           | -                |

\* City still needs to acquire.