

ORDINANCE 2015-17

AN ORDINANCE ADOPTING AN IMPACT FEE FACILITIES PLAN AND IMPACT FEE ANALYSIS FOR TOOELE COUNTY PARKS, RECREATION AND TRAILS; ENACTING IMPACT FEES FOR SAID FACILITIES; ESTABLISHING CERTAIN POLICIES RELATED TO IMPACT FEES; ESTABLISHING THE SERVICE AREA; AND OTHER RELATED MATTERS

WHEREAS, Tooele County (the “County”) is a political subdivision of the State of Utah, authorized and organized under the provisions of Utah law; and

WHEREAS, the County has legal authority, pursuant to Title 11, Chapter 36a Utah Code Annotated, as amended (“Impact Fees Act” or “Act”), to adopt and impose impact fees as a condition of development approval, which impact fees are used to defray capital infrastructure costs attributable to growth activity; and

WHEREAS, the County provided written notice of its intent to prepare the Impact Fee Facilities Plan (“Facilities Plan”) and Impact Fee Analysis for Parks, Recreation and Trails; and

WHEREAS, the County has prepared and certified a Facilities Plan under Utah Code Ann., § 11-36-306(1), a copy of which is attached hereto as **Exhibit A** and incorporated herein by reference; and

WHEREAS, the County provided notice and held a public hearing prior to adopting the Facilities Plan in satisfaction of Utah Code Ann. § 11-36a-502; and

WHEREAS, prior to preparing the Impact Fee Analysis, the County provided notice as set forth in Utah Code Ann. § 11-36a-503; and

WHEREAS, the County has prepared and certified an Impact Fee Analysis under Utah Code Ann. § 11-36-306(2), a copy of which is attached hereto as **Exhibit B** and incorporated herein by reference; and

WHEREAS, in accordance with Utah Code Ann. § 11-36a-504(1)(d)(i) and § 17-27a-205, the County made this Impact Fee Enactment Ordinance (the “**Ordinance**”) available to the public on or before October 10, 2015; and

WHEREAS, in accordance with Utah Code Ann. § 17-27a-205, the County posted notice of the public hearing with respect to the proposed Ordinance in at least three public places within the County on or before October 10, 2015; and

WHEREAS, in accordance with Utah Code Ann. § 17-27a-205, the County published notice of such public hearing in the Tooele Transcript Bulletin, a newspaper of general circulation in the County, on October 8, 2015; and

WHEREAS, in accordance with Utah Code Ann. § 17-27a-205, the County published notice of such public hearing on the Utah Public Notice Website on or before October 10, 2015; and

WHEREAS, the Tooele County Commission (the “**Commission**”), acting as the governing body of the County, held a public hearing on October 20, 2015 regarding the Impact Fee Analysis and Ordinance; and

WHEREAS, after careful consideration and review of the comments at the public hearing, the Commission has determined that it is in the best interest of the health, safety, and welfare of the inhabitants of the County to enact new impact fees.

NOW, THEREFORE, BE IT ORDAINED BY THE LEGISLATIVE BODY OF TOOELE COUNTY, UTAH AS FOLLOWS:

SECTION 1 – FINDINGS.

The Commission finds and determines as follows:

1.1. All required notices have been given and public hearings conducted as required by the Impact Fee Act with respect to the Facilities Plan, Impact Fee Analysis, and this Ordinance.

1.2. Growth and development activities in the County will create additional demands on its recreational facilities. The capital facility improvement requirements which are analyzed in the Facilities Plan and the Impact Fee Analysis are the direct result of additional facility needs caused by future development activities. The persons responsible for growth and development activities should pay a proportionate share of the costs of the recreational facilities needed to serve the growth and development activity.

1.3. Impact fees are necessary to achieve an equitable allocation of the costs borne in the past and to be borne in the future, in comparison with the benefits already received and yet to be received.

1.4. In enacting and approving the Impact Fee Analysis and this Ordinance, the County has taken into consideration, and in certain situations will consider on a case-by-case basis in the future, the future capital facilities and recreational needs of the County, the capital financial needs of the County which are the result of the County's future facility needs, the distribution of the burden of costs to different properties within the County based on the use of recreational facilities of the County by such properties, the financial contribution of those properties and other properties similarly situated in the County at the time of computation of the required fee and prior to the enactment of this Ordinance, all revenue sources available to the County, and the impact on future recreational facilities that will be required by growth and new development activities in the County.

1.5. The provisions of this Ordinance shall be liberally construed in order to carry out the purpose and intent of the County in establishing a program of impact fees in compliance with the Utah Impact Fees Act

1.6. This Ordinance, upon its effective date, shall replace all impact fees previously enacted by the County as well as any rules, regulations, procedures or policies relating to such previously-enacted impact fees.

SECTION 2 – DEFINITIONS.

2.1. Except as provided below, words and phrases that are defined in the Impact Fees Act shall have the same meaning in this Ordinance.

2.2. “Commission” means the Tooele County Commission.

2.3. “County” means Tooele County.

2.4. “Facilities Plan” means the plan prepared for the County as required by Utah Code Ann. § 11-36a-301.

2.5. “Impact Fee Analysis” means the analysis prepared for the County as required by Utah Code Ann. § 11-36a-303.

2.6. “Ordinance” means this Impact Fee Enactment Ordinance.

2.7. “Project Improvements” does not mean system improvements.

2.8. “Request for Information” means a written request submitted to the County for information regarding the impact fee.

2.9. “Service Area” means all unincorporated areas within the County. A map of the County boundaries is on Page 11 of the Facilities Plan, attached hereto as **Exhibit A**.

2.10. “Summary” means the summary of the Impact Fee Analysis.

SECTION 3 – ADOPTION OF IMPACT FEES.

3.1. Impact Fee Facilities Plan. The Commission hereby approves and adopts the Impact Fee Facilities Plan attached as **Exhibit A**.

3.2. Impact Fee Analysis. The Commission hereby approves and adopts the Impact Fee Analysis attached as **Exhibit B**.

3.3. Impact Fees. Impact fees are hereby imposed in the Service Area as a condition of any development activity that impacts public facilities in order to mitigate the impact of such development on public facilities. Impact fees shall be paid in cash or by check to the County at the time of the building permit application, and it is the policy of the County that no building permit shall be issued unless and until the impact fees required by this Ordinance have been paid in full.

3.4. Impact Fee Schedule. The impact fees imposed are as set forth on Page 5 of the Impact Fee Analysis, attached hereto as **Exhibit B** and incorporated herein by reference. Unless the County is otherwise bound by a contractual requirement or the impact fees have been prepaid according to a prior agreement with the County, the impact fee shall be determined from the impact fee schedule in effect at the time of payment.

3.5. Adjustments. The County may adjust the impact fee imposed on a particular project or development at the time the impact fee is charged as necessary:

- (a) to respond to unusual circumstances in specific cases;
- (b) to respond to a request for a prompt and individualized impact fee review for the development activity of an agency of the State of Utah, a school district, or charter school;

(c) to respond to a request for a prompt and individualized impact fee review for an offset or credit for a public facility for which an impact fee has been or will be collected;

(d) to ensure that impact fees are imposed fairly; or

(e) based upon studies and data submitted by a developer.

3.6. Credits and Reimbursements.

(a) A developer may be allowed a credit against or proportionate reimbursement of impact fees if a developer:

(i) dedicates land for a system improvement;

(ii) builds and dedicates some or all of a system improvement; or

(iii) dedicates a public facility that the County and the developer agree will reduce the need for a system improvement.

(b) A credit against impact fees shall be granted for any dedication of land for, improvement to, or new construction of, any system improvements provided by the developer if the facilities:

(i) are system improvements, or

(ii) are dedicated to the public and offset the need for an identified system improvement.

3.7. Waiver for Public Purpose. The County may, on a project-by-project basis, authorize exemptions or adjustments to the impact fee in effect for those projects the County determines to be of such benefit to the community as a whole to justify the exemption or adjustment. Such projects may include low income housing.

3.8. Additional Fees and Costs. The impact fees imposed hereby are separate from and in addition to user fees and other charges lawfully imposed by the County for new development, such as engineering and inspection fees, building permit fees, review fees, hookup fees, connection fees, fees for project improvements, and other fees and costs that may not be included as itemized component parts of any impact fee.

SECTION 4 – IMPACT FEE ACCOUNTING.

4.1. Impact Fee Accounts. The County shall establish a separate interest-bearing ledger account for each type of public facility for which an impact fee is collected and deposit impact fee receipts in the appropriate ledger account. Interest earned on each such account shall be retained in that account.

4.2. Reporting. At the end of each fiscal year, the County shall prepare a report on each impact fee ledger account established as required herein generally showing the source and amount of all monies collected, earned, and received by the account and each expenditure from the account. The report shall also identify impact fee funds by the year in which they were received, the project from which the funds were collected, the capital projects for which the funds were budgeted, and the projected schedule for expenditure. The report shall be in a format approved by the State Auditor, certified by the County's chief financial officer, and transmitted to the State Auditor annually.

4.3. Impact Fee Expenditures. The County may expend impact fees only for system improvements identified in the Facilities Plan and for the specific public facility type for which the fee was collected.

4.4. Time of Expenditure. Impact fees collected are to be expended, dedicated, or encumbered for a permissible use within six years of receipt by the County, unless the Board directs otherwise. For purposes of this calculation, first funds received shall be deemed to be the first funds expended.

4.5. Extension of Time. The County may hold previously dedicated or unencumbered fees for longer than six years if it identifies in writing, before the expiration of the six year period, (i) an extraordinary and compelling reason why the fees should be held longer than six years; and (ii) an absolute date by which the fees will be expended.

4.6. Refunds. The County shall refund any impact fees paid by a developer, plus interest actually earned, when (i) the developer does not proceed with the development activity and has filed a written request for a refund; (ii) the fees have not been spent or encumbered; and (iii) no impact has resulted.

SECTION 5 – APPEAL PROCEDURES.

5.1. Application. The appeal procedures set forth herein apply both to challenges to the legality of impact fees of the County and to the interpretation and/or application of those fees.

5.2. Request for Information Concerning the Fee. Any person or entity required to pay or who has paid an impact fee under this Ordinance may file a written request for information concerning the fee (the “**Request for Information**”) with the County. The County will provide the person or entity with the County's Impact Fee Analysis and other relevant information relating to the impact fee within fourteen (14) days after receipt of the written Request for Information.

5.3. Appeal to the County after Payment of the Impact Fee; Statute of Limitations for Failure to File.

(a) Any person or entity that has paid an impact fee under this Ordinance and wishes to challenge the impact fee shall file a notice of appeal with the County that contains

(i) the appellant's name, mailing address and daytime phone number;

(ii) a copy of the written Request for Information and a brief summary of the grounds for appeal; and

(iii) the relief sought.

(b) The notice of appeal shall be filed as provided below:

(i) if the appellant is challenging compliance with the notice requirements of Title 11, Chapter 36 of the Utah Code Annotated (the Impact Fee Act) with respect to the imposition of the impact fee, the notice of appeal must be filed within thirty (30) days after payment of the impact fee;

(ii) if the appellant is challenging compliance with other, non-notice, procedural requirements of Title 11, Chapter 36 of the Utah Code Annotated (the Impact Fee Act) with respect to the imposition of the impact fee, the notice of appeal must be filed within one hundred and eighty (180) days after payment of the impact fee; and

(iii) if the appellant is challenging the impact fee, the notice of appeal must be filed within one year after payment of the impact fee.

5.4. Appeals to the County. Any developer, landowner or affected party desiring to challenge the legality of any impact fee under this Ordinance shall appeal directly to the County by filing a notice of appeal with the County either prior to payment of the impact fee but within

thirty (30) days of the decision or action to which the appeal relates or after payment of the impact fee and within the applicable time period set forth in Section 5.3 herein. If a notice of appeal is not filed with the County within the applicable time period set forth above, the person or entity is barred from proceeding with an administrative appeal to the County.

5.5. Hearing. An informal hearing will be held not sooner than five (5) days nor more than twenty-five (25) days after the written notice of appeal is filed. The Board shall sit as the hearing officer.

5.6. Decision. After the conclusion of the informal hearing, the hearing officer shall affirm, reverse, or take action with respect to the challenge or appeal as appropriate. The decision of the hearing officer will be issued within thirty (30) days after the date the written notice of appeal was filed. In light of the statutorily mandated time restriction, the County shall not be required to provide more than three (3) working days' prior notice of the time, date, and location of the informal hearing and the inconvenience of the hearing to the challenging party shall not serve as a basis of appeal of the County's final determination.

5.7. Denial Due to Passage of Time. Should the County, for any reason, fail to issue a final decision on a written challenge to an impact fee, its calculation or application, within thirty (30) days after the filing of the notice of appeal, the challenge shall be deemed to have been denied and any affected party to the proceedings may seek appropriate judicial relief from such denial.

5.8. Judicial Review. Any party to the administrative action who is adversely affected by the County's final decision may petition the district court for a review of the decision within thirty (30) days of the hearing officer's final decision. After having been served with a

copy of the pleadings initiating the court review, the County shall submit to the court the record of the proceedings before the County, including minutes, and if available, a true and correct transcript of any proceedings.

SECTION 6 – SEVERABILITY.

If any section, subsection, paragraph, clause, or phrase of this Ordinance shall be declared invalid for any reason, such decision shall not affect the remaining provisions of this Ordinance, which shall remain in full force and effect, and for this purpose, the provisions of this Ordinance are declared to be severable. In the event any section, subsection, paragraph, clause, or phrase of this Ordinance conflicts with the Utah Impact Fees Act, the relevant provision of the Utah Impact Fees Act shall control.

SECTION 7 – EXHIBITS.

All exhibits to this Ordinance are hereby incorporated herein by reference and are made a part hereof as though fully set forth herein.

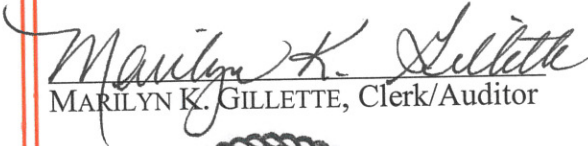
SECTION 8 – EFFECTIVE DATE.

This Ordinance shall take effect ninety (90) days after the day on which this Ordinance was approved.

IN WITNESS WHEREOF the Tooele County Commission, which is the legislative body of Tooele County, passed, approved and enacted this Ordinance this 20th day of October 2015.

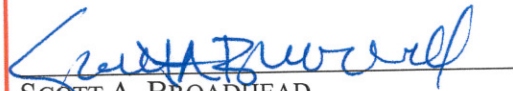
Ord. 2015-17

ATTEST:


Marilyn K. Gillette, Clerk/Auditor



APPROVED AS TO FORM:


SCOTT A. BROADHEAD
Tooele County Attorney

TOOELE COUNTY COMMISSION:


WADE B. BITNER, Chairman

Commissioner Bateman voted aye
Commissioner Bitner voted aye
Commissioner Milne voted no

EXHIBIT A

**TOOELE COUNTY PARKS, RECREATION AND TRAILS
IMPACT FEE FACILITIES PLAN**

2015

Tooele County Parks, Recreation and Trails Impact Fee Facilities Plan



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Parks, Recreation and Trails Impact Fee Facilities Plan

Executive Summary

LEVEL OF SERVICE (LOS)

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

Tooele County provides its residents with a level of service, in this case, dollars invested for parks, recreation and trails. The residents of Tooele County enjoy the benefits of the money that has been invested in the Deseret Peak Recreation Complex, Benson Grist Mill, trails and other parks throughout the community. The Census identified a county wide population of 58,218, 14,976 of that being in the unincorporated areas of the County. The Census estimated the 2014 population to be 61,598. The Governor's Office of Planning and Management (GOPM) provides population projections and from that an estimated 2015 population of 63,811 is calculated.

The County has invested money, in the forms of bonds and general fund revenue on these facilities. The total historic cost of the parks, recreation and trails provided is \$20,069,889. The historic dollar per capita invested is \$328.91, \$20,069,889 divided by the current population of 63,811. This is the defined parks, recreation and trails Level of Service (LOS).

PROPOSED LOS

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

The County would like to continue to perpetuate the existing level of service provided to current residents to future residents. There is no proposed increase in the LOS.

EXCESS CAPACITY

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

This parks, recreation and trails analysis considers the financial "capacity" in the level of service more so than a physical capacity. There is physical capacity in the existing infrastructure, but from a financial standpoint the LOS is determined by dollars invested into the system. Therefore, there is no excess capacity in Tooele County parks, recreation and trails.

DEMANDS PLACED UPON EXISTING PUBLIC FACILITIES BY NEW DEVELOPMENT ACTIVITY

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

The current LOS received by existing residents is 328.91 dollars invested per capita. As the population grows and no other dollars are invested in the parks, trails and recreation system, the level of service will continue to drop. The existing level of service will drop to \$280.30 in 2020 and \$240.49 in 2025 based on conservative population projections.

MEANS OF MEETING DEMANDS PLACED UPON EXISTING FACILITIES BY NEW DEVELOPMENT ACTIVITY

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

It is important that as growth continues, the County continue to provide the same level of service to new development that existing residents have enjoyed. The County has several outstanding bonds

related to Deseret Peak and recreation. Portions of the outstanding debt are impact fee eligible and will be the most likely use of impact fee revenues. This helps proportion the debt between existing residents and future development who will also benefit from the complex.

The County will continue to work on the trail system and expand trails to continue to promote healthy, active living and a more walkable, connected community. As far as other plans, it is anticipated that the County may obtain grant funding for trails in communities in the unincorporated county, replace and potentially expand the pool at Deseret Peak and many other improvements. The tables in the appendix of this document many projects to be completed in the next five to ten years. Some of these projects are repair and replacement projects and others are new projects. However, the purpose of the impact fees for parks, recreation and trails is maintain the LOS provided to existing residents.

CONSIDERATION OF ALL REVENUE SOURCES

Utah Code 11-36a-302(2)

The Impact Fees Act requires each political subdivision shall generally consider all revenue sources to finance the impacts on system improvements. It is required to consider grants, bonds, inter-fund loans, impact fees and anticipated or accepted dedications of system improvements.

(2) 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) Inter-fund loans;
- (d) impact fees; and
- (e) anticipated or accepted dedications of system improvements.

Grants: Tooele County has accessed grant funding historically, specifically for trails, and will continue to access grants where appropriate and available. Grant funded projects are not included in the level of service calculation.

Bonds: The County has used bonds – revenue bond specifically – to fund much of the DPC infrastructure and facilities. The information regarding the bonds is detailed in the impact fee analysis and are considered in the level of service (interest component).

Inter-fund Loans: Inter-fund loans are used to subsidize or supplement a fund from another fund with an intent to repay the loan. In Tooele County an inter-fund loan had been in place in the past and has been paid in full. It is currently not a desired practice in Tooele County. There is an allocation/subsidy to the DPC from the General Fund that is included in each budget cycle, but at this time, there is little appetite to create a loan situation.

Impact Fees: Impact fee are a fair and equitable means of funding infrastructure that is “impacted” by growth and new development. A proportionate share analysis is completed to divide the cost of infrastructure between existing and future development.

Anticipated or accepted dedications of system improvements: There are no anticipated dedications or exactions of system improvement at this time. If, in an unusual circumstance in the County, this situation were to arise, an update to this plan may need to occur to reflect this change.

APPROPRIATENESS OF IMPACT FEES

Utah Code 11-36a-302(3)

Tooele County continues to grow at a rapid pace. Growth projections from the Governor's Office of Management and Budget project a county wide population of 87,271 by 2025. The impact to the LOS is drastic. The current LOS of \$328.91 would drop to \$240.49 in ten years. If existing residents were to continue to maintain the LOS there would be an unfair burden placed upon the existing residents. Impact fees are an equitable means of paying for the facilities that county residents enjoy today and new residents will enjoy in the next six to ten years. The County will continue to seek grant funding where possible, but the future grant funded expense, nor the existing grant funded expenses have been considered. As discussed earlier bonding has been used and it is not an optimal, nor fiscally responsible method of funding parks, recreation and trails with additional bonds when there are several outstanding. Therefore impact fees are an appropriate revenue source for Tooele County.

Chapter 1 Level of Service

Level of Service (LOS)

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

Tooele County provides its residents with a level of service, in this case, dollars invested, for parks, recreation and trails.

PROPOSED LOS

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

The County would like to continue to perpetuate the existing level of service provided to current residents and to future residents. There is no proposed increase to the LOS. The level of service was calculated using historic cost of assets in the parks, recreation and trails system with a useful life of 10 years and a minimum cost of \$10,000. The County has invested approximately \$20,987,889, excluding grants and donations. The dollars invested to date, have been divided by the estimated 2015 population to determine the current LOS. The 2015 population is estimate based on Census data and the Governor's Office of Planning and Management projections. The following tables detail the population projections and level of service calculation. The assets detail is listed in the appendix.

Table 1: Population Projections

POPULATION PROJECTIONS					
YEAR	COUNTY WIDE GOMB	% GROWTH	GOMB UNINCORPORATED AREA ONLY	% OF COUNTY	
2010*	58,218		14,976	26%	
2011	59,063	1.45%	15,574	26%	
2012	59,908	1.43%	16,173	27%	
2013*	60,753	1.41%	16,771	28%	
2014*	61,598	1.39%	17,369	28%	
Impact Fee Years	2015	63,811	3.59%	17,968	28%
	2016	66,024	3.47%	18,566	28%
	2017	68,238	3.35%	19,164	28%
	2018	70,451	3.24%	19,762	28%
	2019	72,664	3.14%	20,361	28%
	2020	74,877	3.05%	20,959	28%
	2021	77,356	3.31%	21,837	28%
	2022	79,834	3.20%	22,716	28%
	2023	82,313	3.10%	23,594	28%
	2024	84,792	3.01%	24,472	29%
	2025	87,271	2.92%	25,351	29%
	2026	89,749	2.84%	26,229	29%
	2027	92,228	2.76%	27,107	29%
	2028	94,707	2.69%	27,985	30%
	2029	97,185	2.62%	28,864	30%
	2030	99,664	2.55%	29,742	30%

*Census

Governor's Office of Management and Budget

Table 2: Level of Service

2025 POPULATION	GROWTH IN TEN YEARS	LOS	PER CAPITA SPENDING FUTURE
87,271	23,459	328.91	7,715,920.26

EXCESS CAPACITY

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

All of the assets are included in the level of service, or dollars invested into the parks, recreation and trails system. The County Commission desires to maintain the existing level of service. While there is

physical capacity, this analysis does not base the LOS on physical capacity. From a financial stand point, there is not excess capacity and the current LOS will be perpetuated in the future.

DEMANDS PLACED UPON EXISTING PUBLIC FACILITIES BY NEW DEVELOPMENT ACTIVITY
Utah Code 11-36a-302(1)(a)(iV)

If the County does not continue to invest dollars into the system, the level or service would decrease dramatically. The current LOS (2015) of \$328.91 would decrease with growth to \$240.49. As a result of development and the decrease in the LOS, additional expenditures are necessary to provide existing residents the same level of service currently received and be able to provide the same to growth. In the next ten years, it is anticipated that the County will grow by 23,459 people. Perpetuating the current level of service of \$328.91 per capita, the County needs to spend \$7,715,920.26. Table 3 below details the demands and effects on the LOS by new development.

Table 3: Decrease in Level of Service

	YEAR	COUNTY WIDE	DOLLARS INVESTED (LOS)	% CHANGE
Impact Fee Years	2015	63,811	\$ 328.91	
	2016	66,024	\$ 317.88	-3.35%
	2017	68,238	\$ 307.57	-3.24%
	2018	70,451	\$ 297.91	-3.14%
	2019	72,664	\$ 288.84	-3.05%
	2020	74,877	\$ 280.30	-2.96%
	2021	77,356	\$ 271.32	-3.20%
	2022	79,834	\$ 262.89	-3.10%
	2023	82,313	\$ 254.98	-3.01%
	2024	84,792	\$ 247.52	-2.92%
	2025	87,271	\$ 240.49	-2.84%

MEANS OF MEETING DEMANDS PLACED UPONS EXISTING FACILITIES BY NEW DEVELOPMENT ACTIVITY
Utah Code 11-36a-302(1)(a)(v)

The Tooele County Facilities Maintenance department provided the following list of potential projects to be completed in the parks, recreation and trails systems over the next five years. The list of projects totals approximately \$1.8M as detailed in the tables below. Approximately 36% of the cost impact fee qualifying. The bulk of the impact fees will be dedicated to debt service.

Table 4: Potential Capital Projects

Deseret Peak Complex Capital Improvements	
Project	Cost
Concrete Northeast of Outdoor Arena	10,000
Slurry Seal Campus Roads	75,000
Pool / Slide repair	85,000
Grass inside of Horsetrack	50,000
Insulate Pavillion	100,000
2016 TOTAL	320,000
Project	
Concrete around Pool	40,000
Slurry Seal	75,000
Replace Outdoor Bucking Chutes	30,000
Derby Bleachers	150,000
2017 TOTAL	295,000
Project	
Replace Indoor Bucking Chutes	30,000
Asphalt Replacement / Slurry Seal	75,000
Horsetrack Fencing	65,000
Move Maintenance Shops	150,000
2018 TOTAL	320,000
Project	
Concrete Repairs Replacement	40,000
Asphalt Replacement / Slurry Seal	75,000
A/C Unit for Pavillion	75,000
2019 TOTAL	190,000
Project	
Concrete Repairs Replacement	40,000
Slurry Seal Campus Roads	75,000
Redesign of Northcentral area of DPC	85,000
Exterior Building Repairs	100,000
2020 TOTAL	300,000
5 YR TOTAL	1,425,000

Parks and Recreation Capital Improvements	
Project	Cost
Benson Mill Roof	30,000
Settlement RV Park	20,000
2016 TOTAL	50,000
Project	
Campground Expansion Grantsville Res.	30,000
Benson Grist Mill Barn Renovation	60,000
2017 TOTAL	90,000
Project	
Settlement Canyon Groupsite Pavillion	45,000
Mill Pavillion	30,000
2018 TOTAL	75,000
Project	
Middle Canyon Pavillion	45,000
Benson Mill	30,000
2019 TOTAL	75,000
Project	
Trailhead Renovation	30,000
Benson Mill Visitor Center	60,000
2020 TOTAL	90,000
5 YR TOTAL	380,000

5 YR COMBINED TOTAL	\$ 1,805,000
TOTAL IMPACT FEE COSTS	\$ 7,715,920
IMPACT FEE QUALIFYING	\$ 645,000
% IMPACT FEE QUALIFYING	36%

The County may adjust their plans, but will continue to perpetuate the same level of service per capita. The County will determine future capital projects

Chapter 2 Consideration of Revenue Sources

The Impact Fees Act requires each political subdivision shall generally consider all revenue sources to finance the impacts on system improvements. It is required to consider grants, bonds, inter-fund loans, impact fees and anticipated or accepted dedications of system improvements.

- (2) 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) Inter-fund loans;
 - (d) impact fees; and
 - (e) anticipated or accepted dedications of system improvements.

GRANTS

Grants are defined basically as a source of revenue that not intended to be repaid by the recipient. There is typically a lengthy application process to qualify and be approved for federal, state or other grants. Grants require money to be spent in certain ways and often there is period reporting required to maintain grant funding. Tooele County has accessed grant funding historically, specifically for trails, and will continue to access grants where appropriate and available. Grant funded projects are not included in the level of service calculation. There will be a level of service provided to Tooele County residents from grants and in discussing availability of grant funding in the future with the Facilities Department and other County staff, it is likely that grants will continue to be available and will provide the separate, grant related, level of service to the residents. Again, this level of service and grant funded improvements are not considered in the impact fee level of service, nor in the impact fee calculation.

BONDS

The County has used bonds – revenue bond specifically – to fund much of the DPC infrastructure and facilities. The information regarding the bonds is detailed in the impact fee analysis and are considered in the level of service (interest component). To summarize the County issued \$458,000 in a series 2003B Deseret Peak Complex bond, this was later refunded with other projects into the 2012 Sales Tax Revenue Refunding Bond. The 2003A Sales Tax Revenue Bond was also issued relating to Deseret Peak. A 2008 Sales Tax Revenue Bond was issued for \$2,275,000 for Deseret Peak Complex. Tooele County currently has issued \$3,433,000 in total principal for parks recreation and trails. The total debt service for all of the bonds equals \$4,394,845.91. See the appendix for the full debt service schedules.

INTER-FUND LOANS

Inter-fund loans are used to subsidize or supplement a fund from another fund. The intent of inter-fund loans are to be repaid, at times with interest. In Tooele County an inter-fund loan had been in place in the recent past and repaid in full. It is currently not a desired practice in Tooele County. The revenues sources available in Tooele County are limited and therefore the inter-fund loans place the burden, once again, on existing taxpayers. There is an allocation/subsidy to the DPC from the General Fund that is included in each budget cycle, but at this time, there is little appetite to create a loan situation. Inter-fund loans do not create an equity in funding sources. Undue burden falls on existing residents in the inter-fund loan situation.

IMPACT FEES

The Utah Office of the Property Rights Ombudsman defines impact fees as the following:

“An impact fee is a one-time charge imposed by local governments to mitigate the impact on local infrastructure caused by new development. Growth in the form of new homes and businesses requires expansion or enlargement of public facilities to maintain the same level and quality of public services for all residents of a community. Impact fees help fund expansion of public facilities necessary to accommodate new growth.”¹ Impact fee does not mean a tax, a special assessment, a building permit fee, a hookup fee, a fee for project improvements, or other reasonable permit or application fee. Impact Fees may not be used to increase the level of service received by existing residents. Should the level of service increase, the incremental increase must be funded by another revenue source outside of impact fees.

Anticipated or accepted dedications of system improvements: Tooele County provides trails, recreation and some limited parks. A lot of the development of trails come through grant funding and a local “Live Fit” program. It is not anticipated or expected that we would have any dedication of system improvements at this time. A lot of the unincorporated county growth is in the community of Stansbury Park and there is a Service Agency that manages the parks and open there and they see a lot of this activity, but not any at the County level. If the County were to benefit from a developer exaction or dedication it may be considered in the inventory of parks, recreation and trails and the plan might need to be updated. Also in the instance where a system improvement were to be constructed by developers and it meets the needs of this plan, the developer would receive a credit against the impact fees owed to Tooele County for parks, recreation and trails.

¹ <http://propertyrights.utah.gov/impact-fees/>

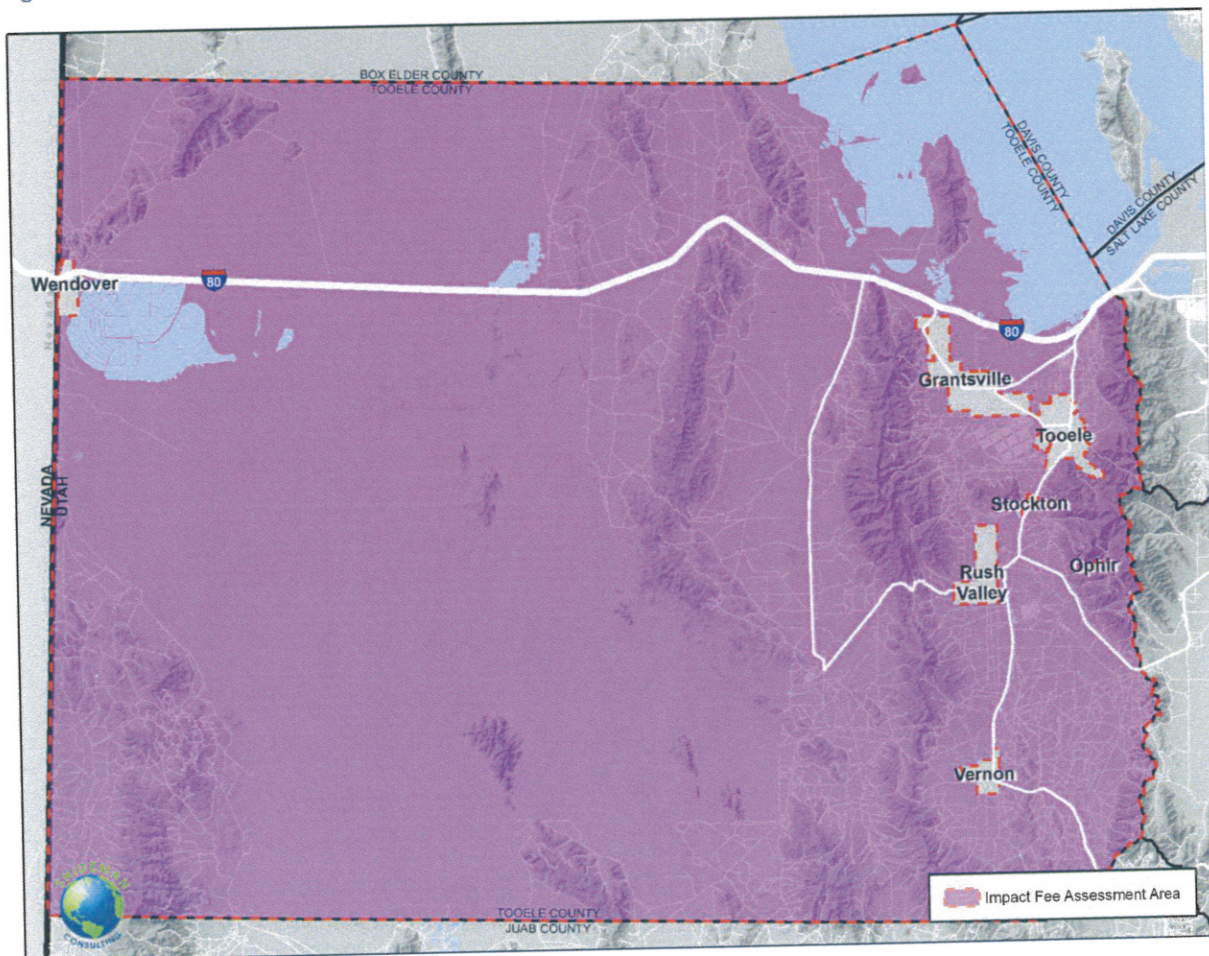
Chapter 3 Appropriateness of Impact Fees

IMPACT FEES AND EQUALITY

Impact fees are intended to be an equitable means of recovering the cost of parks, recreation and trail facilities. In Tooele County the existing residents through tax dollars, have in the past and will continue to do so fund the construction of at the Deseret Peak Complex for recreation. As new growth continues in Tooele County, impact fees will fairly allocate the costs between new and existing users. These fees for parks, recreation and trails will be assessed to residential units only. Other land uses, such as commercial or industrial users are not anticipated to generate additional impact on the park, recreation and trail utility like they do on other utilities and systems.

As demonstrated previously in the chapter discussing the LOS, without impact fees, existing residents will continue to see the LOS reduce as growth continues. Impact Fees would be charged to a single service area – all unincorporated areas of the County. The service area is defined in the map below:

Figure 1: Service Area Map



At the discretion of the County the standard impact fee can be decreased to meet specific or unusual cases, should it be determined the standard impact fee is not equal to the demand created. However, it is the duty of the developer to define and defend the anticipated demand created from the development.

Impact Fee Facilities Plan Certification

Tooele County in order to comply with Utah State Code 11-36a-306(2) states the following:

I certify 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; or
 - c. an expense for overhead, unless the expense is calculated pursuant to a methodology that is consistent with generally accepted cost accounting practices and the methodological standards set forth by the federal Office of Management and Budget for federal grant reimbursement; and

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

Dated: October 14, 2015

APPENDIX 1 - POPULATION PROJECTIONS

POPULATION PROJECTIONS

YEAR	COUNTY WIDE GOMB	% GROWTH	GOMB UNINCORPORATED AREA ONLY	% OF COUNTY
2010*	58,218		14,976	26%
2011	59,063	1.45%	15,574	26%
2012	59,908	1.43%	16,173	27%
2013*	60,753	1.41%	16,771	28%
2014*	61,598	1.39%	17,369	28%
2015	63,811	3.59%	17,968	28%
2016	66,024	3.47%	18,566	28%
2017	68,238	3.35%	19,164	28%
2018	70,451	3.24%	19,762	28%
2019	72,664	3.14%	20,361	28%
2020	74,877	3.05%	20,959	28%
2021	77,356	3.31%	21,837	28%
2022	79,834	3.20%	22,716	28%
2023	82,313	3.10%	23,594	28%
2024	84,792	3.01%	24,472	29%
2025	87,271	2.92%	25,351	29%
2026	89,749	2.84%	26,229	29%
2027	92,228	2.76%	27,107	29%
2028	94,707	2.69%	27,985	30%
2029	97,185	2.62%	28,864	30%
2030	99,664	2.55%	29,742	30%

Impact Fee Years

*Census

Governor's Office of Management and Budget

APPENDIX 2 - ASSETS AND HISTORIC COST

PARKS RECREATION AND TRAILS ASSETS		YEAR CONSTRUCTED	HISTORIC COST	FUNDING SOURCE
SETTLEMENT CANYON	LEGION PARK RESTROOM	1996	52,500	COUNTY FUNDING
SETTLEMENT CANYON	PAVILION	1982	25,900	COUNTY FUNDING
SETTLEMENT CANYON	RESTROOM BUILDING	2002	15,000	PARTIAL GRANT 50/50 MATCH
JACOB'S CITY LOOP	RESTROOM BUILDING	2011	28,000	GRANT
MIDDLE CANYON PARK	RESTROOM BUILDING	2011	24,000	GRANT
GRANTSVILLE RESERVOIR	GAZEBO 4	2001	17,000	COUNTY FUNDING
GRANTSVILLE RESERVOIR	RESTROOM BUILDING	2002	30,000	COUNTY FUNDING
MORMON TRAILHEAD	RESTROOM BUILDING	2013	35,383	COUNTY FUNDING
DESERET PEAK COMPLEX	PARKING LOT - EAST SIDE	1998	469,329	COUNTY FUNDING
DESERET PEAK COMPLEX	MAINTENANCE SHOP		60,000	COUNTY FUNDING
DESERET PEAK COMPLEX	LIGHTS - LESS 25,000 IN GRANTS	2002	331,127	COUNTY FUNDING
DESERET PEAK COMPLEX	PAVILION - POOL	2000	50,000	COUNTY FUNDING
DESERET PEAK COMPLEX	SWIMMING POOL	1998	2,820,063	COUNTY FUNDING
DESERET PEAK COMPLEX	INDOOR ARENA	2002	1,592,875	COUNTY FUNDING
DESERET PEAK COMPLEX	BMX CONCESSION STAND	2002	210,842	COUNTY FUNDING
DESERET PEAK COMPLEX	DPC PACKAGE 1 WATER LINES, GAS LINES, ASPHALT CURB AND GUTTER		3,572,751	COUNTY FUNDING
DESERET PEAK COMPLEX	DPC PACKAGE 2 OFF SITE WATER LINES		243,089	COUNTY FUNDING
DESERET PEAK COMPLEX	DPC PACKAGE 3 MOTOCROSS, SOFTBALL AND CONCESSION BLDGS	2002	660,852	COUNTY FUNDING
DESERET PEAK COMPLEX	DPC PACKAGE 5 IRRIGATION SYSTEM, SPRINKLERS AND FENCE		335,842	COUNTY FUNDING
DESERET PEAK COMPLEX	GRANDSTAND 1 - RODEO	1998	1,288,000	COUNTY FUNDING
DESERET PEAK COMPLEX	GRANDSTAND 3 - HORSE TRACK	1998		COUNTY FUNDING
DESERET PEAK COMPLEX	ADMISSIONS/CONCESSION/RESTROOM - OUTDOOR ARENA	1999	28,000	COUNTY FUNDING
DESERET PEAK COMPLEX	PAVILLIONS	2001	2,443,492	COUNTY FUNDING
DESERET PEAK COMPLEX	OUTDOOR STAGE	2009	94,150	COUNTY FUNDING
DESERET PEAK COMPLEX	FENCE (DERBY ARENA, MX, & BMX)		20,000	GRANT
DESERET PEAK COMPLEX	ARCHERY PARK	2004	10,000	COUNTY FUNDING
DESERET PEAK COMPLEX	FIRE TOWER		190,000	COUNTY FUNDING
DESERET PEAK COMPLEX	LIVESTOCK PAVILLION	1997		
DESERET PEAK COMPLEX	HORSE STABLE A	1997		
DESERET PEAK COMPLEX	HORSE STABLE B	1997		
DESERET PEAK COMPLEX	HORSE STABLE C	1997		
DESERET PEAK COMPLEX	HORSE STABLE D	1997		
DESERET PEAK COMPLEX	HORSE STABLE E	1997		
DESERET PEAK COMPLEX	HORSE STABLE F	1997		
DESERET PEAK COMPLEX	HORSE STABLE G	1997		
DESERET PEAK COMPLEX	HORSE STABLE H	1997		
DESERET PEAK COMPLEX	HORSE STABLE I	1997		
DESERET PEAK COMPLEX	HORSE STABLE J	1997		
DESERET PEAK COMPLEX	PITO - SCOREBOARDS	2000	10,000	COUNTY FUNDING
DESERET PEAK COMPLEX	PITO - PLAYGROUND EQUIPMENT	2011	51,766	COUNTY FUNDING
DESERET PEAK COMPLEX	MOTOCROSS TRACK		95,000	COUNTY FUNDING
DESERET PEAK COMPLEX	DP WELLHOUSE		1,031,243	COUNTY FUNDING
DESERET PEAK COMPLEX	LIFT STATION		84,200	COUNTY FUNDING
DESERET PEAK COMPLEX	ELECTRIC WORK		1,651,636	COUNTY FUNDING
DESERET PEAK COMPLEX	IMPROVEMENTS THROUGH 2002 - ARENA DEVELOPMENT		2,051,524	COUNTY FUNDING
DESERET PEAK COMPLEX	POOL LINER		933,325	COUNTY FUNDING
DESERET PEAK COMPLEX	BRIDGE		25,000	COUNTY FUNDING
OPHIR CANYON PARK	RESTROOM BUILDING	2008	18,000	COUNTY FUNDING
BENSON GRIST MILL	STORAGE AND MAINTENANCE BUILDING		25,000	PARTIAL GRANT 50/50 MATCH
	GRANTSVILLE RESERVOIR GAZEBOS	1996	100,000	
TOTAL ASSETS	EXCLUDING GRANTS		\$ 21,069,889	
IMPACT FEE QUALIFYING			\$ 20,987,889	

APPENDIX 3 - LEVEL OF SERVICE DEFINITION
 LEVEL OF SERVICE (LOS)

ASSETS TOTAL	POPULATION	PER CAPITA HISTORIC SPENDING (LOS)
\$ 20,987,888.57	63,811	328.91

2025 POPULATION	GROWTH IN TEN YEARS	LOS	PER CAPITA SPENDING FUTURE
87,271	23,459	328.91	7,715,920.26

APPENDIX 4 - IMPACT OF GROWTH ON LOS

	YEAR	COUNTY WIDE	DOLLARS INVESTED (LOS)	% CHANGE
Impact Fee Years	2015	63,811	\$ 328.91	
	2016	66,024	\$ 317.88	-3.35%
	2017	68,238	\$ 307.57	-3.24%
	2018	70,451	\$ 297.91	-3.14%
	2019	72,664	\$ 288.84	-3.05%
	2020	74,877	\$ 280.30	-2.96%
	2021	77,356	\$ 271.32	-3.20%
	2022	79,834	\$ 262.89	-3.10%
	2023	82,313	\$ 254.98	-3.01%
	2024	84,792	\$ 247.52	-2.92%
	2025	87,271	\$ 240.49	-2.84%

APPENDIX 5 - IMPACT FEE CALCULATION

Impact Fee Cost Component	Cost	Population	Fee per Capita
Parks Recreation and Trails Assets	\$ 7,715,920.26	23,459	\$ 328.91
Debt Service (Principal and Interest)	5,103,806.63	99,664	\$ 51.21
Debt Service (Principal)	(3,869,000.00)	99,664	(38.82)
Related Professional Expenses	-	23,459	-
Total Cost	\$ 8,950,726.89		\$ 341.30
Average Single Family Household Size - Owner Occupied*			3.3
Impact Fee per Single Family Household			\$ 1,126.28
Average Household Size - Multi Family			2.93
Impact Fee per Multi Family Household Unit*			\$ 1,000.00

* Census

Non-Standard Impact Fee Calculation			
Fee per Capita	Multiplied	Approved Persons Per Household	Fee
\$ 341.30	X	=	

APPENDIX 6 - DEBT SERVICE DETAILS - PROVIDED BY ZIONS BANK PUBLIC FINANCE

Tooele County, Utah

\$700,000 Sales Tax Revenue Bond

Series 2003A

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
04/03/2003	-	-	-	-	-
02/01/2004	38,000.00	1.700%	9,850.56	47,850.56	47,850.56
02/01/2005	36,000.00	1.700%	11,254.00	47,254.00	47,254.00
02/01/2006	37,000.00	1.700%	10,642.00	47,642.00	47,642.00
02/01/2007	38,000.00	1.700%	10,013.00	48,013.00	48,013.00
02/01/2008	38,000.00	1.700%	9,367.00	47,367.00	47,367.00
02/01/2009	39,000.00	1.700%	8,721.00	47,721.00	47,721.00
02/01/2010	40,000.00	1.700%	8,058.00	48,058.00	48,058.00
02/01/2011	40,000.00	1.700%	7,378.00	47,378.00	47,378.00
02/01/2012	41,000.00	1.700%	6,698.00	47,698.00	47,698.00
02/01/2013	42,000.00	1.700%	6,001.00	48,001.00	48,001.00
02/01/2014	42,000.00	1.700%	5,287.00	47,287.00	47,287.00
02/01/2015	43,000.00	1.700%	4,573.00	47,573.00	47,573.00
02/01/2016	44,000.00	1.700%	3,842.00	47,842.00	47,842.00
02/01/2017	44,000.00	1.700%	3,094.00	47,094.00	47,094.00
02/01/2018	45,000.00	1.700%	2,346.00	47,346.00	47,346.00
02/01/2019	46,000.00	1.700%	1,581.00	47,581.00	47,581.00
02/01/2020	47,000.00	1.700%	799.00	47,799.00	47,799.00
Total	\$700,000.00	-	\$109,504.56	\$809,504.56	-

Yield Statistics

Bond Year Dollars	\$6,441.44
Average Life	9.202 Years
Average Coupon	1.7000001%
Net Interest Cost (NIC)	1.7000001%
True Interest Cost (TIC)	1.7002439%
Bond Yield for Arbitrage Purposes	1.7002439%
All Inclusive Cost (AIC)	1.7002439%

IRS Form 8038

Net Interest Cost	1.7000001%
Weighted Average Maturity	9.202 Years

APPENDIX 6 .A - DEBT SERVICE DETAILS - PROVIDED BY ZIONS BANK PUBLIC FINANCE

Tooele County, Utah

\$2,275,000 Sales Tax Revenue Bonds

Series 2008

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I
04/15/2009	140,000.00	4.290%	65,878.31	205,878.31
04/15/2010	114,000.00	4.290%	91,591.50	205,591.50
04/15/2011	119,000.00	4.290%	86,700.90	205,700.90
04/15/2012	125,000.00	4.290%	81,595.80	206,595.80
04/15/2013	130,000.00	4.290%	76,233.30	206,233.30
04/15/2014	135,000.00	4.290%	70,656.30	205,656.30
04/15/2015	141,000.00	4.290%	64,864.80	205,864.80
04/15/2016	147,000.00	4.290%	58,815.90	205,815.90
04/15/2017	154,000.00	4.290%	52,509.60	206,509.60
04/15/2018	160,000.00	4.290%	45,903.00	205,903.00
04/15/2019	167,000.00	4.290%	39,039.00	206,039.00
04/15/2020	174,000.00	4.290%	31,874.70	205,874.70
04/15/2021	182,000.00	4.290%	24,410.10	206,410.10
04/15/2022	189,000.00	4.290%	16,602.30	205,602.30
04/15/2023	198,000.00	4.290%	8,494.20	206,494.20
Total	\$2,275,000.00	-	\$815,169.71	\$3,090,169.71

Yield Statistics

Bond Year Dollars	\$19,001.63
Average Life	8.352 Years
Average Coupon	4.2900000%
Net Interest Cost (NIC)	4.2900000%
True Interest Cost (TIC)	4.2907693%
Bond Yield for Arbitrage Purposes	4.2907693%
All Inclusive Cost (AIC)	4.5915607%

IRS Form 8038

Net Interest Cost	4.2900000%
Weighted Average Maturity	8.352 Years

APPENDIX 6 .B - DEBT SERVICE DETAILS - PROVIDED BY ZIONS BANK PUBLIC FINANCE

Tooele County, Utah

\$2,974,000 Sales Tax Revenue Refunding Bonds

Series 2012

(\$458,000 Refunding Series 2003B Portion: Desert Peak)

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
11/20/2012	-	-	-	-	-
02/01/2013	56,000.00	2.147%	1,939.34	57,939.34	-
08/01/2013	-	-	4,315.47	4,315.47	-
12/31/2013	-	-	-	-	62,254.81
02/01/2014	54,000.00	2.147%	4,315.47	58,315.47	-
08/01/2014	-	-	3,735.78	3,735.78	-
12/31/2014	-	-	-	-	62,051.25
02/01/2015	55,000.00	2.147%	3,735.78	58,735.78	-
08/01/2015	-	-	3,145.36	3,145.36	-
12/31/2015	-	-	-	-	61,881.14
02/01/2016	57,000.00	2.147%	3,145.36	60,145.36	-
08/01/2016	-	-	2,533.46	2,533.46	-
12/31/2016	-	-	-	-	62,678.82
02/01/2017	57,000.00	2.147%	2,533.46	59,533.46	-
08/01/2017	-	-	1,921.57	1,921.57	-
12/31/2017	-	-	-	-	61,455.03
02/01/2018	59,000.00	2.147%	1,921.57	60,921.57	-
08/01/2018	-	-	1,288.20	1,288.20	-
12/31/2018	-	-	-	-	62,209.77
02/01/2019	57,000.00	2.147%	1,288.20	58,288.20	-
08/01/2019	-	-	676.31	676.31	-
12/31/2019	-	-	-	-	58,964.51
02/01/2020	63,000.00	2.147%	676.31	63,676.31	-
12/31/2020	-	-	-	-	63,676.31
Total	\$458,000.00	-	\$37,171.64	\$495,171.64	-

Yield Statistics

Bond Year Dollars	\$1,731.33
Average Life	3.780 Years
Average Coupon	2.1470019%
Net Interest Cost (NIC)	2.1470019%
True Interest Cost (TIC)	2.1473847%
Bond Yield for Arbitrage Purposes	2.1472818%
All Inclusive Cost (AIC)	2.5968635%

IRS Form 8038

Net Interest Cost	2.1470019%
Weighted Average Maturity	3.780 Years

APPENDIX 7 - TOTAL DEBT SERVICE

Total Debt Service

Series 2003B Original Debt Service	\$	708,960.72
Series 2003B Original Principal	\$	436,000.00
Series 2008 DPC Debt Service	\$	3,090,169.71
Series 2008 DPC Principal	\$	2,275,000.00
Series 2003 A DPC Debt Service	\$	809,504.56
Series 2003 A DPC Principal	\$	700,000.00
Series 2003 B Debt Service (In 2012 Refunding)	\$	495,171.64
Series 2003 B Principal (In 2012 Refunding)	\$	458,000.00
Total Debt Service	\$	5,103,806.63
Total Principal	\$	3,869,000.00

APPENDIX 8 - CAPITAL IMPROVEMENTS

Deseret Peak Complex Capital Improvements	
Project	Cost
Concrete Northeast of Outdoor Arena	10,000
Slurry Seal Campus Roads	75,000
Pool / Slide repair	85,000
Grass inside of Horsetrack	50,000
Insulate Pavillion	100,000
2016 TOTAL	320,000
Project	
Concrete around Pool	40,000
Slurry Seal	75,000
Replace Outdoor Bucking Chutes	30,000
Derby Bleachers	150,000
2017 TOTAL	295,000
Project	
Replace Indoor Bucking Chutes	30,000
Asphalt Replacement / Slurry Seal	75,000
Horsetrack Fencing	65,000
Move Maintenance Shops	150,000
2018 TOTAL	320,000
Project	
Concrete Repairs Replacement	40,000
Asphalt Replacement / Slurry Seal	75,000
A/C Unit for Pavillion	75,000
2019 TOTAL	190,000
Project	
Concrete Repairs Replacement	40,000
Slurry Seal Campus Roads	75,000
Redesign of Northcentral area of DPC	85,000
Exterior Building Repairs	100,000
2020 TOTAL	300,000
5 YR TOTAL	1,425,000

Parks and Recreation Capital Improvements	
Project	Cost
Benson Mill Roof	30,000
Settlement RV Park	20,000
2016 TOTAL	50,000
Project	
Campground Expansion Grantsville Res.	30,000
Benson Grist Mill Barn Renovation	60,000
2017 TOTAL	90,000
Project	
Settlement Canyon Groupsite Pavillion	45,000
Mill Pavillion	30,000
2018 TOTAL	75,000
Project	
Middle Canyon Pavillion	45,000
Benson Mill	30,000
2019 TOTAL	75,000
Project	
Trailhead Renovation	30,000
Benson Mill Visitor Center	60,000
2020 TOTAL	90,000
5 YR TOTAL	380,000

5 YR COMBINED TOTAL	\$ 1,805,000
TOTAL IMPACT FEE COSTS	\$ 7,715,920
IMPACT FEE QUALIFYING	\$ 645,000
% IMPACT FEE QUALIFYING	36%

EXHIBIT B

**TOOELE COUNTY PARKS, RECREATION AND TRAILS
IMPACT FEE ANALYSIS**

2015

Tooele County Parks, Recreation and Trails Impact Fee Analysis



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Facilities Management and the Parks and Recreation Director report the following as potential capital projects that could be completed within a ten year horizon. However, as the impact fee are based on a dollars invested level of service and the County has outstanding debt, it is likely that much of the impact fees will go toward bond payments and act as a buy in component to the impact fees.	4
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Parks, Recreation and Trails Impact Fee Analysis

Executive Summary

OVERVIEW

Impact fees are a onetime charged paid by new development for the purpose of recovering the cost of a utility, in this case, parks recreation and trails with capacity from which new growth will benefit. Parks Recreation and Trail impact fees are assessed by single family and multi-family residential land uses only.

As of 2010, the Census population of the County was 58,218. Growth continues in the County and by 2030 is anticipated to hit 99,664¹ residents, county-wide. Based on the Census data and projections from Governor's Office of Management and Budget, the estimated current (2015) population is 63,811 and 17,968 of those resident living in the unincorporated areas of the County. Over the next 10 years, the impact fee horizon, growth is estimated to reach 87,271 county-wide. The average annual growth percentage over that 10 year period is 3.22%.

ANTICIPATED IMPACT ON OR CONSUMPTION ON EXISTING/SYSTEM IMPROVEMENTS CAPACITY AND LEVEL OF SERVICE (LOS)

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

Tooele County provides its residents with a level of service, in this case, dollars invested, for parks, recreation and trails. The residents of Tooele County enjoy the benefits of the money that has been invested in the Deseret Peak Recreation Complex, Benson Grist Mill, trails and other parks throughout the community.

The County has invested money, in the forms of bonds and general fund revenue on these facilities. The total historic cost of the parks, recreation and trails provided is \$20,987,889. The historic dollar per capita invested is \$328.91, \$20,987,889 divided by the current population of 63,811. As development continues it is critical to continue to invest money into the system, otherwise the level of service will significantly reduce. By 2020 the LOS would decline to \$280.30 and by 2025 the LOS would decrease to \$240.49.

PROPORTIONATE SHARE ANALYSIS

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

The County has contributed \$20,987,889 in the parks, recreation and trails system. The LOS as discussed above is \$328.91. The County has also issued bonds that increase the LOS through finance expense, adding 12.39 to the impact fee calculation. Professional expenses incurred by the County are negligible and not included at this time. The impact fee is based on the final investment per capita of \$341.30. This is the most equitable means of assessing a park, recreation and trails impact fee. The cost borne by future residents is the same as that funded by existing residents.

EXISTING INFRASTRUCTURE

Utah Code 11-36a-304(2)(a)

The County provides a vast array of parks, recreation and trail services. Tooele County offers a historic landmark, Benson Grist Mill, with a lot of great activities and opportunities, Deseret Peak Recreation Complex, Settlement Canyon Recreation Area and 155 miles of trails.

¹ Governor's Office of Management and Budget

FUTURE CAPITAL PROJECTS

Utah Code 11-36a-304(2)(b) and 11-36a-304(2)(c)

Facilities Management and the Parks and Recreation Director report the following as potential capital projects that could be completed within a ten year horizon. However, as the impact fee are based on a dollars invested level of service and the County has outstanding debt, it is likely that much of the impact fees will go toward bond payments and act as a buy in component to the impact fees.

Table 1: Potential Capital Projects

Deseret Peak Complex Capital Improvements	
Project	Cost
Concrete Northeast of Outdoor Arena	10,000
Slurry Seal Campus Roads	75,000
Pool / Slide repair	85,000
Grass inside of Horsetrack	50,000
Insulate Pavillion	100,000
2016 TOTAL	320,000
Project	
Concrete around Pool	40,000
Slurry Seal	75,000
Replace Outdoor Bucking Chutes	30,000
Derby Bleachers	150,000
2017 TOTAL	295,000
Project	
Replace Indoor Bucking Chutes	30,000
Asphalt Replacement / Slurry Seal	75,000
Horsetrack Fencing	65,000
Move Maintenance Shops	150,000
2018 TOTAL	320,000
Project	
Concrete Repairs Replacement	40,000
Asphalt Replacement / Slurry Seal	75,000
A/C Unit for Pavillion	75,000
2019 TOTAL	190,000
Project	
Concrete Repairs Replacement	40,000
Slurry Seal Campus Roads	75,000
Redesign of Northcentral area of DPC	85,000
Exterior Building Repairs	100,000
2020 TOTAL	300,000
5 YR TOTAL	1,425,000

Parks and Recreation Capital Improvements	
Project	Cost
Benson Mill Roof	30,000
Settlement RV Park	20,000
2016 TOTAL	50,000
Project	
Campground Expansion Grantsville Res.	30,000
Benson Grist Mill Barn Renovation	60,000
2017 TOTAL	90,000
Project	
Settlement Canyon Groupsite Pavillion	45,000
Mill Pavillion	30,000
2018 TOTAL	75,000
Project	
Middle Canyon Pavillion	45,000
Benson Mill	30,000
2019 TOTAL	75,000
Project	
Trailhead Renovation	30,000
Benson Mill Visitor Center	60,000
2020 TOTAL	90,000
5 YR TOTAL	380,000

5 YR COMBINED TOTAL	\$ 1,805,000
TOTAL IMPACT FEE COSTS	\$ 7,715,920
IMPACT FEE QUALIFYING	\$ 645,000
% IMPACT FEE QUALIFYING	36%

IMPACT FEE CALCULATION

Utah Code 11-36a-304(2)(d) through 11-36a-304(2)(f)

The recommended impact fees are as follows:

Single Family Residential - \$1,126.28

Multi Family Residential - \$1,000.00

Parks, recreations and trails impact fees are only assessed to residential land uses.

OTHER CONSIDERATIONS

Utah Code 11-36a-304(2)(g) through 11-36a-304(2)(h)

There are no extraordinary costs to be considered nor a time price differential as the County will only perpetuate the current LOS provided to existing residents.

Chapter 1 Overview and Parks Recreations and Trails System

OVERVIEW

Located about 30 minutes from Salt Lake City, Tooele County affords a unique and desirable quality of life that is unsurpassed in the Rocky Mountain region. Tooele County offers an inviting rural setting that speaks volumes of the American West along with its share of year-round recreational opportunities to enjoy. Tooele County residents are offered an extensive trail system of approximately 155 miles. We offer residents a recreation complex with a vast array of venues. The complex is home to an aquatic center, archery park, baseball/softball fields, soccer, motocross track and many other great recreation amenities.

As of 2010, the Census population of the County was 58,218. Growth continues in the County and by 2030 is anticipated to hit 99,664² residents, county-wide. Based on the Census data and projections from Governor’s Office of Management and Budget, the estimated current (2015) population is 63,811 and 17,968 of those resident living in the unincorporated areas of the County. Over the next 10 years, the impact fee horizon, growth is estimated to reach 87,271 county-wide. The average annual growth percentage over that 10 year period is 3.22%.

Table 1: Growth Projections

	YEAR	COUNTY WIDE GOMB	% GROWTH	GOMB UNINCORPORATED AREA ONLY	% OF COUNTY
	2010*	58,218		14,976	26%
	2011	59,063	1.45%	15,574	26%
	2012	59,908	1.43%	16,173	27%
	2013*	60,753	1.41%	16,771	28%
	2014*	61,598	1.39%	17,369	28%
Impact Fee Years	2015	63,811	3.59%	17,968	28%
	2016	66,024	3.47%	18,566	28%
	2017	68,238	3.35%	19,164	28%
	2018	70,451	3.24%	19,762	28%
	2019	72,664	3.14%	20,361	28%
	2020	74,877	3.05%	20,959	28%
	2021	77,356	3.31%	21,837	28%
	2022	79,834	3.20%	22,716	28%
	2023	82,313	3.10%	23,594	28%
	2024	84,792	3.01%	24,472	29%
	2025	87,271	2.92%	25,351	29%
	2026	89,749	2.84%	26,229	29%
	2027	92,228	2.76%	27,107	29%
	2028	94,707	2.69%	27,985	30%
2029	97,185	2.62%	28,864	30%	

² Governor's Office of Management and Budget

2030	99,664	2.55%	29,742	30%
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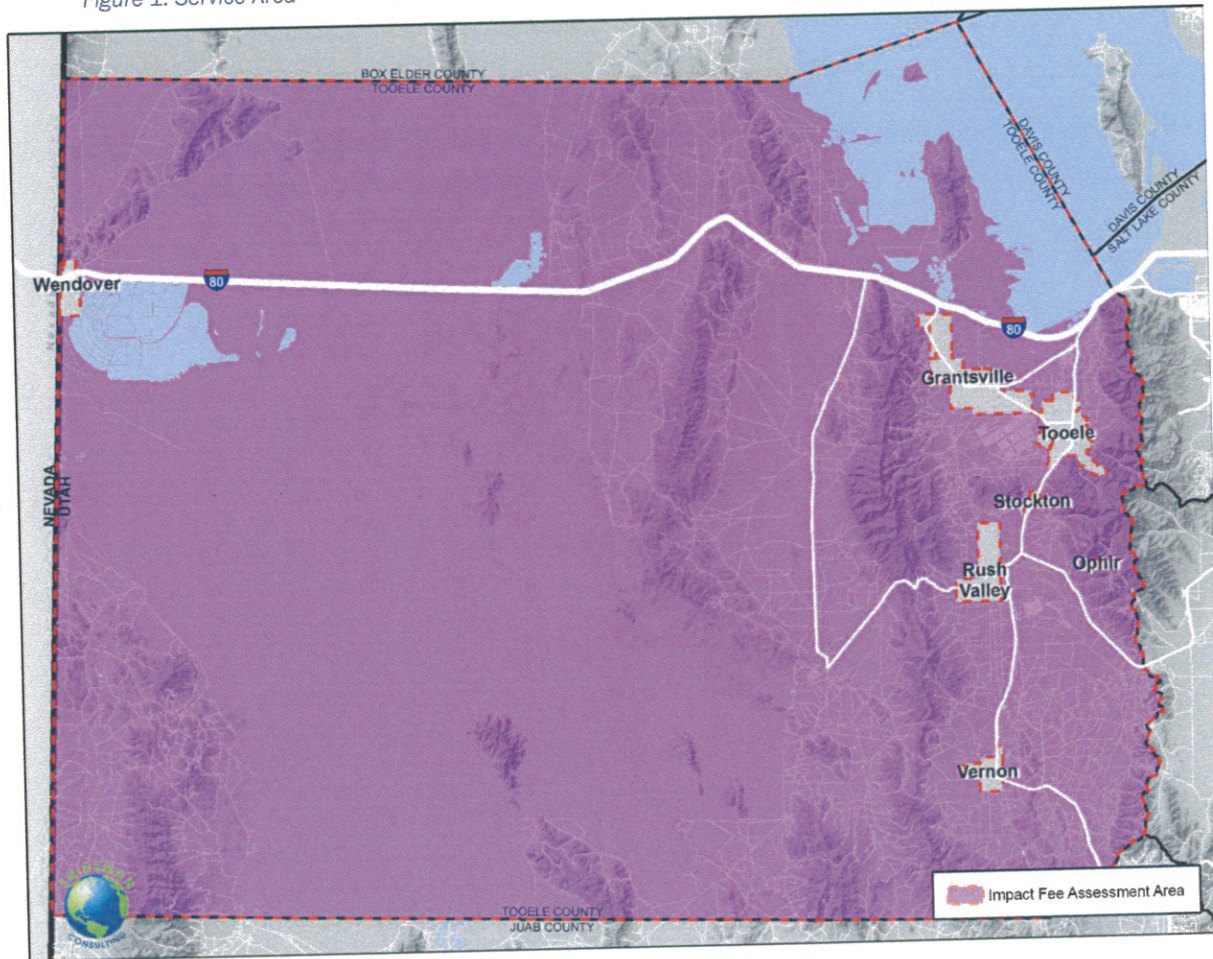
*Census

Governor's Office of Management and Budget

It is anticipated that there is growth that comes from commercial development. However this growth does not impact this particular utility. The growth will generate additional usage and existing infrastructure and continue to need for additional financial spending on parks, recreation and trails.

Impact fees will consider growth in the County as a whole as far as dollars invested per capita, however the fee is only charged to development that occurs in the unincorporated County. The picture below details the service area.

Figure 1: Service Area



ANTICIPATED IMPACT ON OR CONSUMPTION ON EXISTING CAPACITY/SYSTEM
 IMPROVEMENTS AND LEVEL OF SERVICE (LOS)
 Utah Code 11-36a-304(1)(a) - 11-36a-304(1)(c)

The level of service for Parks, Recreation and Trails is based upon the historic dollars invested into the parks, recreation and trails system. The historic dollars considered include only investment in park, trail and recreation land, improvements and financing costs for existing land, facilities and improvements. The level of service, and the subsequent impact fee, cannot include operation and maintenance expenses.

The current level of service based on the historic dollars invested divided by the current population equals \$328.91 (not including debt service) per capita. It is anticipated that as growth continues and if no future dollars are invested into the system, the LOS would be significantly decreased. By 2020 the LOS would decline to \$280.30 and by 2025 the LOS would decrease to \$240.49. The table below details the total cost improvements, population per year and decreasing LOS per year.

Table 2: LOS and Anticipated Impact from Growth

	YEAR	COUNTY WIDE	DOLLARS INVESTED (LOS)	% CHANGE
Impact Fee Years	2015	63,811	\$ 328.91	
	2016	66,024	\$ 317.88	-3.35%
	2017	68,238	\$ 307.57	-3.24%
	2018	70,451	\$ 297.91	-3.14%
	2019	72,664	\$ 288.84	-3.05%
	2020	74,877	\$ 280.30	-2.96%
	2021	77,356	\$ 271.32	-3.20%
	2022	79,834	\$ 262.89	-3.10%
	2023	82,313	\$ 254.98	-3.01%
	2024	84,792	\$ 247.52	-2.92%
	2025	87,271	\$ 240.49	-2.84%

IMPACT ON SYSTEM IMPROVEMENTS REQUIRED BY ANTICIPATED DEVELOPMENT

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

At this point in time it is not anticipated to add much more in the parks and recreation component of the County. Trails, however will continue to expand with growth. As growth continues the LOS for trails will need to expand to maintain the same level of service that is received by existing residents. However, trails have, for the most part, been funded by grants. It is anticipated that the future trails the County constructs will also be funded through grants. So this is not considered in the impact fee analysis. However, as mentioned previously if dollars are not invested the investment per capita decreases and the level of service provided has been funded by existing residents only.

Chapter 2 Proportionate Share Analysis and Other Funding Sources

PROPORTIONATE SHARE ANALYSIS

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

The County has provided the existing residents of Tooele County with a level of service (historic dollars invested). The level service currently enjoyed is \$328.91 per capita. The dollar invested are primarily related to the Deseret Peak Complex, Settlement Canyon and a few other recreation or trail investments and improvements. The analysis of the level of service only considers money expended by the County, and excludes grant funding and donations. Benson Grist Mill, for example has receive many donations and grant funds. This is not considered in the impact fee level of service, but is still a benefit for the residents of the County. In order for growth to pay the cost borne by existing users for the parks, recreation and trail facilities, the level of service provided shall be perpetuated into the future.

Bond funding has been used for Deseret Peak Complex. Two bonds were issued 2003 (the 2003A \$700,000 and 2003B \$978,000) for the waterline to Deseret Peak. The 2003B was refunded in the 2012 Bond. Of the \$978,000, \$436,000 was paid prior to refunding and \$458,000 remains due in the 2012 bond. In 2008 the Complex was constructed and the total debt issued totals \$2,275,000 in principal. The total debt for the recreation facility is found in the table below.

Table 3: Debt Service Owed

Total Debt Service	
Series 2003B Original Debt Service	\$ 708,960.72
Series 2003B Original Principal	\$ 436,000.00
Series 2008 DPC Debt Service	\$ 3,090,169.71
Series 2008 DPC Principal	\$ 2,275,000.00
Series 2003 A DPC Debt Service	\$ 809,504.56
Series 2003 A DPC Principal	\$ 700,000.00
Series 2003 B Debt Service (In 2012 Refunding)	\$ 495,171.64
Series 2003 B Principal (In 2012 Refunding)	\$ 458,000.00
Total Debt Service	\$ 5,103,806.63
Total Principal	\$ 3,869,000.00

This bond funded amount increases the per capita spending by 12.39.

The full debt service schedules, provided by Zions Bank Public Finance, can be found in the appendix of this document.

EXISTING INFRASTRUCTURE

Utah Code 11-36a-304(2)(a)

As discussed Deseret Peak Complex is the main source of recreation in Tooele County. It was constructed large enough to serve growth and is expected to hit capacity at approximately 20XX or XX population. Therefore the dollars invested in this recreation facility are included in the impact fee and will be until the time comes capacity is reached and either a new facility is constructed or Deseret Peak is replaced.

The County has small parks located in Terra and Ibapah as well as an extensive trail system with 155 miles. The County has been fortunate that much of the trail system has been funded through grants. Grant funding will continue to be sought out for any additional trails that are to come. Benson Grist Mill is a historical, structural landmark that offers events, farmers, markets, a playground, pavilions and much more. The County again has received the benefit of generous donors as well as historic preservation grants. There has been some investment into the bridge at Benson Grist Mill by the County and this is considered in the LOS. The County has invested \$20,987,889 into the parks, recreation and trails system. The full list of assets and funding sources, provided by Facilities Management and Parks and Recreation, can be found in the appendix of this document.

FUTURE CAPITAL PROJECTS

Utah Code 11-36a-304(2)(b) and 11-36a-304(2)(c)

The County will perpetuate the LOS. Based on the growth projections the County will spend \$7.715 in impact fee revenues to maintain the LOS that existing residents have enjoyed. Bond payments are impact fee eligible or the County will continue to perpetuate the level of service with future capital projects. The benefit of maintaining the park LOS is to ensure equal spending per capita. This allows for flexibility. Tables 4 and 5 detail the per capita future spending required to maintain the LOS and possible projects that impact fees could be used for, but is not necessarily required to construct.

Table 4: Future per Capita Spending

2025 POPULATION	GROWTH IN TEN YEARS	LOS	PER CAPITA SPENDING FUTURE
87,271	23,459	328.91	7,715,920.26

Table 5: Potential Future Capital Plans

Deseret Peak Complex Capital Improvements	
Project	Cost
Concrete Northeast of Outdoor Arena	10,000
Slurry Seal Campus Roads	75,000
Pool / Slide repair	85,000
Grass inside of Horsetrack	50,000
Insulate Pavillion	100,000
2016 TOTAL	320,000
Project	
Concrete around Pool	40,000
Slurry Seal	75,000
Replace Outdoor Bucking Chutes	30,000
Derby Bleachers	150,000
2017 TOTAL	295,000
Project	
Replace Indoor Bucking Chutes	30,000
Asphalt Replacement / Slurry Seal	75,000
Horsetrack Fencing	65,000
Move Maintenance Shops	150,000
2018 TOTAL	320,000
Project	
Concrete Repairs Replacement	40,000
Asphalt Replacement / Slurry Seal	75,000
A/C Unit for Pavillion	75,000
2019 TOTAL	190,000
Project	
Concrete Repairs Replacement	40,000
Slurry Seal Campus Roads	75,000
Redesign of Northcentral area of DPC	85,000
Exterior Building Repairs	100,000
2020 TOTAL	300,000
5 YR TOTAL	1,425,000

Parks and Recreation Capital Improvements	
Project	Cost
Benson Mill Roof	30,000
Settlement RV Park	20,000
2016 TOTAL	50,000
Project	
Campground Expansion Grantsville Res.	30,000
Benson Grist Mill Barn Renovation	60,000
2017 TOTAL	90,000
Project	
Settlement Canyon Groupsite Pavillion	45,000
Mill Pavillion	30,000
2018 TOTAL	75,000
Project	
Middle Canyon Pavillion	45,000
Benson Mill	30,000
2019 TOTAL	75,000
Project	
Trailhead Renovation	30,000
Benson Mill Visitor Center	60,000
2020 TOTAL	90,000
5 YR TOTAL	380,000

5 YR COMBINED TOTAL	\$ 1,805,000
TOTAL IMPACT FEE COSTS	\$ 7,715,920
IMPACT FEE QUALIFYING	\$ 645,000
% IMPACT FEE QUALIFYING	36%

FUNDING SOURCES

GRANTS

Grants are defined basically as a source of revenue that not intended to be repaid by the recipient. There is typically a lengthy application process to qualify and be approved for federal, state or other grants. Grants require money to be spent in certain ways and often there is period reporting required to maintain grant funding. Tooele County has accessed grant funding historically, specifically for trails, and will continue to access grants where appropriate and available. Grant funded projects are not included in the level of service calculation. There will be a level of service provided to Tooele County residents from grants and in discussing availability of grant funding in the future with the Facilities Department and other County staff, it is likely that grants will continue to be available and will provide the separate, grant related, level of service to the residents. Again, this level of service and grant

funded improvements are not considered in the impact fee level of service, nor in the impact fee calculation.

BONDS

The County has used bonds – revenue bond specifically – to fund much of the DPC infrastructure and facilities. Two bonds were issued 2003 (the 2003A \$700,000 and 2003B \$978,000) for the waterline to Deseret Peak. The 2003B was refunded in the 2012 Bond. Of the \$978,000, \$436,000 was paid prior to refunding and \$458,000 remains due in the 2012 bond. In 2008 the Complex was constructed and the total debt issued totals \$2,275,000 in principal. The total debt for the recreation facility is found in the table below. Having outstanding debt already associated with the parks, recreation and trails utility, it is not anticipated that any additional recreation related debt will be issued in the near future. It is highly likely that impact fees collected will be used to help pay the bonds.

RAP/ZAP/PAR TAX

Currently Tooele City assesses a PAR tax and therefore the County is unable to do so. The next potential date for the County to consider the tax is not until 2023 as the City renewed the option in 2013 for ten years.

INTER FUND LOANS

Inter fund loans are used to subsidize or supplement a fund from another fund. The intent of inter fund loans are to be repaid, at times with interest. In Tooele County an inter fund loan had been in place in the recent past and repaid in full. It is currently not a desired practice in Tooele County. The revenues sources available in Tooele County are limited and therefore the inter fund loans place the burden, once again, in existing taxpayers. There is an allocation/subsidy to the DPC from the General Fund that is included in each budget cycle, but at this time, there is little appetite to create a loan situation. Inter fund loans do not create an equity in funding sources. Undue burden falls on existing residents in the inter fund loan situation.

IMPACT FEES

The Utah Office of the Property Rights Ombudsman defines impact fees as the following:

“An impact fee is a one-time charge imposed by local governments to mitigate the impact on local infrastructure caused by new development. Growth in the form of new homes and businesses requires expansion or enlargement of public facilities to maintain the same level and quality of public services for all residents of a community. Impact fees help fund expansion of public facilities necessary to accommodate new growth.”³ Impact fee does not mean a tax, a special assessment, a building permit fee, a hookup fee, a fee for project improvements, or other reasonable permit or application fee. Impact Fees may not be used to increase the level of service received by existing residents. Should the level of service increase, the incremental increase must be funded by another revenue source outside of impact fees.

Impact fees are intended to be consistent with the General Plan, Capital Improvements Plans, Land Development/Land Use Code, and other policies, ordinances, and resolutions by which the County seeks to ensure the provision of capital facilities in conjunction with development.

³ <http://propertyrights.utah.gov/impact-fees/>

Anticipated or accepted dedications of system improvements: Tooele County provides trails, recreation and some limited parks. A lot of the development of trails come through grant funding and a local “Live Fit” program. It is not anticipated or expected that we would have any dedication of system improvements at this time. A lot of the unincorporated county growth is in the community of Stansbury Park and there is a Service Agency that manages the parks and open there and they see a lot of this activity, but not any at the County level. If the County were to benefit from a developer exaction or dedication it may be considered in the inventory of parks, recreation and trails and the plan might need to be updated. Also in the instance where a system improvement were to be constructed by developers and it meets the needs of this plan, the developer would receive a credit against the impact fees owed to Tooele County for parks, recreation and trails.

Chapter 3 Impact Fee Calculation and Other Considerations

IMPACT FEE CALCULATION

Utah Code 11-36a-304(2)(d) through 11-36a-304(2)(f)

The impact fee calculated in table X below details the anticipated growth and a cost per capita based on the historic investment into the parks, recreation and trails system. There is also included the financing cost of the debt discussed above and detailed in the appendix. As the bonds are Sales Tax Revenue Bonds, and not general property tax or GO Bonds, there is not a credit to the impact fee for property tax paid or to be paid. Development will be assessed the fee based upon the same level of service received by existing residents, therefore, impact fees are not increasing the LOS.

Table 6: Impact Fee Calculation

Impact Fee Cost Component	Cost	Population	Fee per Capita
Parks Recreation and Trails Assets	\$ 7,715,920.26	23,459	\$ 328.91
Debt Service (Principal and Interest)	5,103,806.63	99,664	\$ 51.21
Debt Service (Principal)	(3,869,000.00)	99,664	\$ (38.82)
Related Professional Expenses	-	23,459	\$ -
Total Cost	\$ 8,950,726.89		\$ 341.30
Average Single Family Household Size - Owner Occupied*			3.3
Impact Fee per Single Family Household			\$ 1,126.28
Average Household Size - Multi Family			2.93
Impact Fee per Multi Family Household Unit*			\$ 1,000.00

*Census

The parks, recreation and trails fee is assessed to residential developments only as commercial or other private nonresidential land uses do not put an impact on this particular utility. Therefore the fee is assessed to Single Family Residential Household Units and Multi Family Household Units. Single Family Residential Household Units are defined as dwelling arranged or designed to be occupied by one family, the structure having only one dwelling unit –detached from other units. Multi Family Household Units are defined as dwellings arranged to be occupied by more than one family, the structure having more than one dwelling unit – attached to other units.

At the discretion of the County the standard impact fee can be decreased to meet specific or unusual cases, should it be determined the standard impact fee is not equal to the demand created. However, it is the duty of the developer to define and defend the anticipated demand created from the development.

Should a developer contribute a project that meets the requirement of the Impact Fee Facilities Plans and/or this Impact Fee Analysis, the County can provide a credit against the impact fees for the contribution.

Should a situation arise that doesn't fit the typical "mode" of development, a non-standard impact fee calculation is included in the analysis.

Table 7: Non Standard Impact Fee Calculation

Non-Standard Impact Fee Calculation				
Fee per Capita	Multiplied	Approved Persons Per Household		Fee
\$ 341.30	X		=	

OTHER CONSIDERATIONS

Utah Code 11-36a-304(2)(g) through 11-36a-304(2)(h)

EXTRAORDINARY COSTS

There aren't any extraordinary costs of servicing new properties with the parks, recreation and trails system.

TIME PRICE DIFFERENTIAL

The Impact Fees Act allows for the inclusion of a time price differential to ensure that the future value of costs incurred at a later date are accurately calculated and considered in the impact fee analysis. An inflation component has not been considered at this time. The County will continue to perpetuate the existing level of service and therefore inflation costs – if driving cost above the LOS – must be covered by another revenue stream, outside of impact fees.

Impact Fee Analysis Certification

Tooele County in order to comply with Utah State Code 11-36a-306(2) states the following:

I certify 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; or
 - c. an expense for overhead, unless the expense is calculated pursuant to a methodology that is consistent with generally accepted cost accounting practices and the methodological standards set forth by the federal Office of Management and Budget for federal grant reimbursement; and

3. complies in each and every relevant respect with the Impact Fees Act."

Dated: October 19, 2015

APPENDIX 1 - POPULATION PROJECTIONS

POPULATION PROJECTIONS

YEAR	COUNTY WIDE GOMB	% GROWTH	GOMB UNINCORPORATED AREA ONLY	% OF COUNTY
2010*	58,218		14,976	26%
2011	59,063	1.45%	15,574	26%
2012	59,908	1.43%	16,173	27%
2013*	60,753	1.41%	16,771	28%
2014*	61,598	1.39%	17,369	28%
2015	63,811	3.59%	17,968	28%
2016	66,024	3.47%	18,566	28%
2017	68,238	3.35%	19,164	28%
2018	70,451	3.24%	19,762	28%
2019	72,664	3.14%	20,361	28%
2020	74,877	3.05%	20,959	28%
2021	77,356	3.31%	21,837	28%
2022	79,834	3.20%	22,716	28%
2023	82,313	3.10%	23,594	28%
2024	84,792	3.01%	24,472	29%
2025	87,271	2.92%	25,351	29%
2026	89,749	2.84%	26,229	29%
2027	92,228	2.76%	27,107	29%
2028	94,707	2.69%	27,985	30%
2029	97,185	2.62%	28,864	30%
2030	99,664	2.55%	29,742	30%

Impact Fee Years

*Census

Governor's Office of Management and Budget

APPENDIX 2 - ASSETS AND HISTORIC COST

PARKS RECREATION AND TRAILS ASSETS		YEAR CONSTRUCTED	HISTORIC COST	FUNDING SOURCE
SETTLEMENT CANYON	LEGION PARK RESTROOM	1996	52,500	COUNTY FUNDING
SETTLEMENT CANYON	PAVILION	1982	25,900	COUNTY FUNDING
SETTLEMENT CANYON	RESTROOM BUILDING	2002	15,000	PARTIAL GRANT 50/50 MATCH
JACOB'S CITY LOOP	RESTROOM BUILDING	2011	28,000	GRANT
MIDDLE CANYON PARK	RESTROOM BUILDING	2011	24,000	GRANT
GRANTSVILLE RESERVOIR	GAZEBO 4	2001	17,000	COUNTY FUNDING
GRANTSVILLE RESERVOIR	RESTROOM BUILDING	2002	30,000	COUNTY FUNDING
MORMON TRAILHEAD	RESTROOM BUILDING	2013	35,383	COUNTY FUNDING
DESERET PEAK COMPLEX	PARKING LOT - EAST SIDE		469,329	COUNTY FUNDING
DESERET PEAK COMPLEX	MAINTENANCE SHOP	1998	60,000	COUNTY FUNDING
DESERET PEAK COMPLEX	LIGHTS - LESS 25,000 IN GRANTS	2002	331,127	COUNTY FUNDING
DESERET PEAK COMPLEX	PAVILION - POOL	2000	50,000	COUNTY FUNDING
DESERET PEAK COMPLEX	SWIMMING POOL	2000	2,820,063	COUNTY FUNDING
DESERET PEAK COMPLEX	INDOOR ARENA	1998	1,592,875	COUNTY FUNDING
DESERET PEAK COMPLEX	BMX CONCESSION STAND	2002	210,842	COUNTY FUNDING
DESERET PEAK COMPLEX	DPC PACKAGE 1 WATER LINES, GAS LINES, ASPHALT CURB AND GUTTER		3,572,751	COUNTY FUNDING
DESERET PEAK COMPLEX	DPC PACKAGE 2 OFF SITE WATER LINES		243,089	COUNTY FUNDING
DESERET PEAK COMPLEX	DPC PACKAGE 3 MOTOCROSS, SOFTBALL AND CONCESSION BLDGS	2002	660,852	COUNTY FUNDING
DESERET PEAK COMPLEX	DPC PACKAGE 5 IRRIGATION SYSTEM, SPRINKLERS AND FENCE		335,842	COUNTY FUNDING
DESERET PEAK COMPLEX	GRANDSTAND 1 - RODEO	1998	1,288,000	COUNTY FUNDING
DESERET PEAK COMPLEX	GRANDSTAND 3 - HORSE TRACK	1998		COUNTY FUNDING
DESERET PEAK COMPLEX	ADMISSIONS/CONCESSION/RESTROOM - OUTDOOR ARENA	1999	28,000	COUNTY FUNDING
DESERET PEAK COMPLEX	PAVILIONS	2001	2,443,492	COUNTY FUNDING
DESERET PEAK COMPLEX	OUTDOOR STAGE	2009	94,150	COUNTY FUNDING
DESERET PEAK COMPLEX	FENCE (DERBY ARENA, MX, & BMX)		20,000	GRANT
DESERET PEAK COMPLEX	ARCHERY PARK		20,000	COUNTY FUNDING
DESERET PEAK COMPLEX	FIRE TOWER	2004	10,000	GRANT
DESERET PEAK COMPLEX	LIVESTOCK PAVILLION		190,000	COUNTY FUNDING
DESERET PEAK COMPLEX	HORSE STABLE A	1997		
DESERET PEAK COMPLEX	HORSE STABLE B	1997		
DESERET PEAK COMPLEX	HORSE STABLE C	1997		
DESERET PEAK COMPLEX	HORSE STABLE D	1997		
DESERET PEAK COMPLEX	HORSE STABLE E	1997		
DESERET PEAK COMPLEX	HORSE STABLE F	1997		
DESERET PEAK COMPLEX	HORSE STABLE G	1997		
DESERET PEAK COMPLEX	HORSE STABLE H	1997		
DESERET PEAK COMPLEX	HORSE STABLE I	1997		
DESERET PEAK COMPLEX	HORSE STABLE J	1997		
DESERET PEAK COMPLEX	PITO - SCOREBOARDS	2000	10,000	COUNTY FUNDING
DESERET PEAK COMPLEX	PITO - PLAYGROUND EQUIPMENT	2011	51,766	COUNTY FUNDING
DESERET PEAK COMPLEX	MOTOCROSS TRACK		95,000	COUNTY FUNDING
DESERET PEAK COMPLEX	DP WELLHOUSE		1,031,243	COUNTY FUNDING
DESERET PEAK COMPLEX	LIFT STATION		84,200	COUNTY FUNDING
DESERET PEAK COMPLEX	ELECTRIC WORK		1,651,636	COUNTY FUNDING
DESERET PEAK COMPLEX	IMPROVEMENTS THROUGH 2002 - ARENA DEVELOPMENT		2,051,524	COUNTY FUNDING
DESERET PEAK COMPLEX	POOL LINER		933,325	COUNTY FUNDING
BENSON GRIST MILL	BRIDGE		25,000	COUNTY FUNDING
OPHIR CANYON PARK	RESTROOM BUILDING		18,000	COUNTY FUNDING
BENSON GRIST MILL	STORAGE AND MAINTENANCE BUILDING	2008	25,000	PARTIAL GRANT 50/50 MATCH
	GRANTSVILLE RESERVOIR GAZEBOS	1996	100,000	
TOTAL ASSETS			\$ 21,069,889	
IMPACT FEE QUALIFYING			\$ 20,987,889	
	EXCLUDING GRANTS			

APPENDIX 3 - LEVEL OF SERVICE DEFINITION

LEVEL OF SERVICE (LOS)

ASSETS TOTAL	POPULATION	PER CAPITA HISTORIC SPENDING (LOS)
\$ 20,987,888.57	63,811	328.91

2025 POPULATION	GROWTH IN TEN YEARS	LOS	PER CAPITA SPENDING FUTURE
87,271	23,459	328.91	7,715,920.26

APPENDIX 4 - IMPACT OF GROWTH ON LOS

	YEAR	COUNTY WIDE	DOLLARS INVESTED (LOS)	% CHANGE
Impact Fee Years	2015	63,811	\$ 328.91	
	2016	66,024	\$ 317.88	-3.35%
	2017	68,238	\$ 307.57	-3.24%
	2018	70,451	\$ 297.91	-3.14%
	2019	72,664	\$ 288.84	-3.05%
	2020	74,877	\$ 280.30	-2.96%
	2021	77,356	\$ 271.32	-3.20%
	2022	79,834	\$ 262.89	-3.10%
	2023	82,313	\$ 254.98	-3.01%
	2024	84,792	\$ 247.52	-2.92%
	2025	87,271	\$ 240.49	-2.84%

APPENDIX 5 - IMPACT FEE CALCULATION

Impact Fee Cost Component	Cost	Population	Fee per Capita
Parks Recreation and Trails Assets	\$ 7,715,920.26	23,459	\$ 328.91
Debt Service (Principal and Interest)	5,103,806.63	99,664	\$ 51.21
Debt Service (Principal)	(3,869,000.00)	99,664	(38.82)
Related Professional Expenses	-	23,459	-
Total Cost	\$ 8,950,726.89		\$ 341.30
Average Single Family Household Size - Owner Occupied*			3.3
Impact Fee per Single Family Household			\$ 1,126.28
Average Household Size - Multi Family			2.93
Impact Fee per Multi Family Household Unit*			\$ 1,000.00

* Census

Non-Standard Impact Fee Calculation			
Fee per Capita	Multiplied	Approved Persons Per Household	Fee
\$ 341.30	X	=	

APPENDIX 6 - DEBT SERVICE DETAILS - PROVIDED BY ZIONS BANK PUBLIC FINANCE

Tooele County, Utah

\$700,000 Sales Tax Revenue Bond

Series 2003A

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
04/03/2003	-	-	-	-	-
02/01/2004	38,000.00	1.700%	9,850.56	47,850.56	47,850.56
02/01/2005	36,000.00	1.700%	11,254.00	47,254.00	47,254.00
02/01/2006	37,000.00	1.700%	10,642.00	47,642.00	47,642.00
02/01/2007	38,000.00	1.700%	10,013.00	48,013.00	48,013.00
02/01/2008	38,000.00	1.700%	9,367.00	47,367.00	47,367.00
02/01/2009	39,000.00	1.700%	8,721.00	47,721.00	47,721.00
02/01/2010	40,000.00	1.700%	8,058.00	48,058.00	48,058.00
02/01/2011	40,000.00	1.700%	7,378.00	47,378.00	47,378.00
02/01/2012	41,000.00	1.700%	6,698.00	47,698.00	47,698.00
02/01/2013	42,000.00	1.700%	6,001.00	48,001.00	48,001.00
02/01/2014	42,000.00	1.700%	5,287.00	47,287.00	47,287.00
02/01/2015	43,000.00	1.700%	4,573.00	47,573.00	47,573.00
02/01/2016	44,000.00	1.700%	3,842.00	47,842.00	47,842.00
02/01/2017	44,000.00	1.700%	3,094.00	47,094.00	47,094.00
02/01/2018	45,000.00	1.700%	2,346.00	47,346.00	47,346.00
02/01/2019	46,000.00	1.700%	1,581.00	47,581.00	47,581.00
02/01/2020	47,000.00	1.700%	799.00	47,799.00	47,799.00
Total	\$700,000.00	-	\$109,504.56	\$809,504.56	-

Yield Statistics

Bond Year Dollars	\$6,441.44
Average Life	9.202 Years
Average Coupon	1.7000001%
Net Interest Cost (NIC)	1.7000001%
True Interest Cost (TIC)	1.7002439%
Bond Yield for Arbitrage Purposes	1.7002439%
All Inclusive Cost (AIC)	1.7002439%

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Net Interest Cost	1.7000001%
Weighted Average Maturity	9.202 Years

APPENDIX 6 .A - DEBT SERVICE DETAILS - PROVIDED BY ZIONS BANK PUBLIC FINANCE

Tooele County, Utah

\$2,275,000 Sales Tax Revenue Bonds

Series 2008

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I
04/15/2009	140,000.00	4.290%	65,878.31	205,878.31
04/15/2010	114,000.00	4.290%	91,591.50	205,591.50
04/15/2011	119,000.00	4.290%	86,700.90	205,700.90
04/15/2012	125,000.00	4.290%	81,595.80	206,595.80
04/15/2013	130,000.00	4.290%	76,233.30	206,233.30
04/15/2014	135,000.00	4.290%	70,656.30	205,656.30
04/15/2015	141,000.00	4.290%	64,864.80	205,864.80
04/15/2016	147,000.00	4.290%	58,815.90	205,815.90
04/15/2017	154,000.00	4.290%	52,509.60	206,509.60
04/15/2018	160,000.00	4.290%	45,903.00	205,903.00
04/15/2019	167,000.00	4.290%	39,039.00	206,039.00
04/15/2020	174,000.00	4.290%	31,874.70	205,874.70
04/15/2021	182,000.00	4.290%	24,410.10	206,410.10
04/15/2022	189,000.00	4.290%	16,602.30	205,602.30
04/15/2023	198,000.00	4.290%	8,494.20	206,494.20
Total	\$2,275,000.00	-	\$815,169.71	\$3,090,169.71

Yield Statistics

Bond Year Dollars	\$19,001.63
Average Life	8.352 Years
Average Coupon	4.2900000%
Net Interest Cost (NIC)	4.2900000%
True Interest Cost (TIC)	4.2907693%
Bond Yield for Arbitrage Purposes	4.2907693%
All Inclusive Cost (AIC)	4.5915607%

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Net Interest Cost	4.2900000%
Weighted Average Maturity	8.352 Years

APPENDIX 6 .B - DEBT SERVICE DETAILS - PROVIDED BY ZIONS BANK PUBLIC FINANCE

Tooele County, Utah

\$2,974,000 Sales Tax Revenue Refunding Bonds

Series 2012

(\$458,000 Refunding Series 2003B Portion: Desert Peak)

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
11/20/2012	-	-	-	-	-
02/01/2013	56,000.00	2.147%	1,939.34	57,939.34	-
08/01/2013	-	-	4,315.47	4,315.47	-
12/31/2013	-	-	-	-	62,254.81
02/01/2014	54,000.00	2.147%	4,315.47	58,315.47	-
08/01/2014	-	-	3,735.78	3,735.78	-
12/31/2014	-	-	-	-	62,051.25
02/01/2015	55,000.00	2.147%	3,735.78	58,735.78	-
08/01/2015	-	-	3,145.36	3,145.36	-
12/31/2015	-	-	-	-	61,881.14
02/01/2016	57,000.00	2.147%	3,145.36	60,145.36	-
08/01/2016	-	-	2,533.46	2,533.46	-
12/31/2016	-	-	-	-	62,678.82
02/01/2017	57,000.00	2.147%	2,533.46	59,533.46	-
08/01/2017	-	-	1,921.57	1,921.57	-
12/31/2017	-	-	-	-	61,455.03
02/01/2018	59,000.00	2.147%	1,921.57	60,921.57	-
08/01/2018	-	-	1,288.20	1,288.20	-
12/31/2018	-	-	-	-	62,209.77
02/01/2019	57,000.00	2.147%	1,288.20	58,288.20	-
08/01/2019	-	-	676.31	676.31	-
12/31/2019	-	-	-	-	58,964.51
02/01/2020	63,000.00	2.147%	676.31	63,676.31	-
12/31/2020	-	-	-	-	63,676.31
Total	\$458,000.00	-	\$37,171.64	\$495,171.64	-

Yield Statistics

Bond Year Dollars	\$1,731.33
Average Life	3.780 Years
Average Coupon	2.1470019%
Net Interest Cost (NIC)	2.1470019%
True Interest Cost (TIC)	2.1473847%
Bond Yield for Arbitrage Purposes	2.1472818%
All Inclusive Cost (AIC)	2.5968635%

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Net Interest Cost	2.1470019%
Weighted Average Maturity	3.780 Years

APPENDIX 7 - TOTAL DEBT SERVICE

Total Debt Service

Series 2003B Original Debt Service	\$	708,960.72
Series 2003B Original Principal	\$	436,000.00
Series 2008 DPC Debt Service	\$	3,090,169.71
Series 2008 DPC Principal	\$	2,275,000.00
Series 2003 A DPC Debt Service	\$	809,504.56
Series 2003 A DPC Principal	\$	700,000.00
Series 2003 B Debt Service (In 2012 Refunding)	\$	495,171.64
Series 2003 B Principal (In 2012 Refunding)	\$	458,000.00
Total Debt Service	\$	5,103,806.63
Total Principal	\$	3,869,000.00

APPENDIX 8 - CAPITAL IMPROVEMENTS

Deseret Peak Complex Capital Improvements	
Project	Cost
Concrete Northeast of Outdoor Arena	10,000
Slurry Seal Campus Roads	75,000
Pool / Slide repair	85,000
Grass inside of Horsetrack	50,000
Insulate Pavillion	100,000
2016 TOTAL	320,000
Project	
Concrete around Pool	40,000
Slurry Seal	75,000
Replace Outdoor Bucking Chutes	30,000
Derby Bleachers	150,000
2017 TOTAL	295,000
Project	
Replace Indoor Bucking Chutes	30,000
Asphalt Replacement / Slurry Seal	75,000
Horsetrack Fencing	65,000
Move Maintenance Shops	150,000
2018 TOTAL	320,000
Project	
Concrete Repairs Replacement	40,000
Asphalt Replacement / Slurry Seal	75,000
A/C Unit for Pavillion	75,000
2019 TOTAL	190,000
Project	
Concrete Repairs Replacement	40,000
Slurry Seal Campus Roads	75,000
Redesign of Northcentral area of DPC	85,000
Exterior Building Repairs	100,000
2020 TOTAL	300,000
5 YR TOTAL	1,425,000

Parks and Recreation Capital Improvements	
Project	Cost
Benson Mill Roof	30,000
Settlement RV Park	20,000
2016 TOTAL	50,000
Project	
Campground Expansion Grantsville Res.	30,000
Benson Grist Mill Barn Renovation	60,000
2017 TOTAL	90,000
Project	
Settlement Canyon Groupsite Pavillion	45,000
Mill Pavillion	30,000
2018 TOTAL	75,000
Project	
Middle Canyon Pavillion	45,000
Benson Mill	30,000
2019 TOTAL	75,000
Project	
Trailhead Renovation	30,000
Benson Mill Visitor Center	60,000
2020 TOTAL	90,000
5 YR TOTAL	380,000

5 YR COMBINED TOTAL	\$ 1,805,000
TOTAL IMPACT FEE COSTS	\$ 7,715,920
IMPACT FEE QUALIFYING	\$ 645,000
% IMPACT FEE QUALIFYING	36%