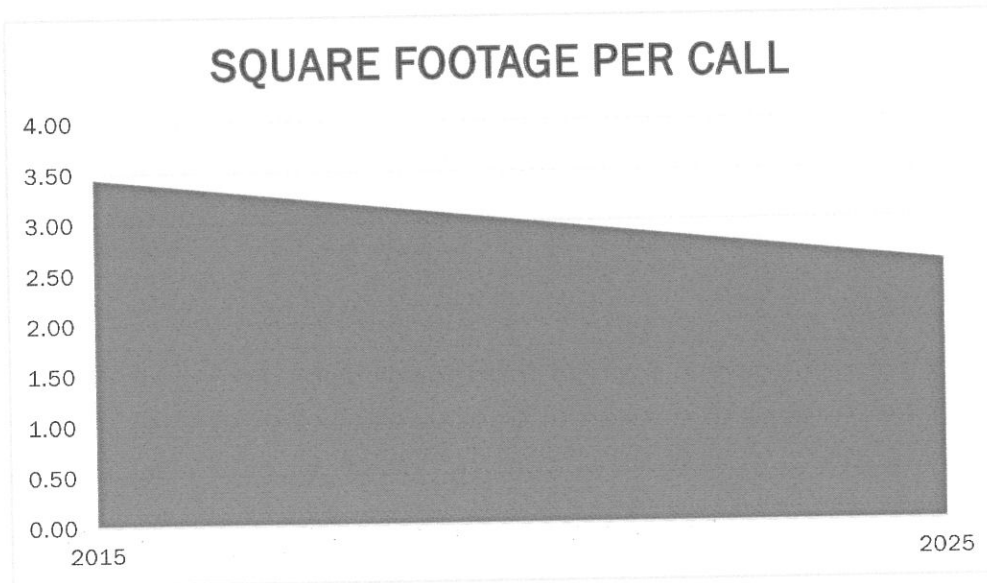


APPENDIX 5: SQUARE FOOTAGE

Public Safety Square Footage		Total Square Feet	Cost per Square Foot	Total Cost
Old Jail/Sheriff's Office @ 47 South Main Street, Tooele				
Component		Square Footage	Cost per Square Foot	Total Cost
Impact Fee Qualifying	Old Jail/Sheriff's Office	14,400	\$ 168.43	\$ 2,425,322
	Temp Evidence Room - in Old Jail	96	\$ 168.43	\$ 16,169
	Main Evidence - in Old Jail	210	\$ 168.43	\$ 35,369
	Archives - in Old Jail	207	\$ 168.43	\$ 34,864
	Evidence Office - in Old Jail	304	\$ 168.43	\$ 51,201
	Impact Fee Qualifying: Old Sheriff's Office	817		\$ 137,603
New Jail/Sheriff's Office				
Impact Fee Qualifying	Jail/Sheriff's Office	72,000	\$ 351.94	\$ 25,340,000
	Sheriff Office Space/Storage	5,427	\$ 351.94	\$ 1,910,003
	Warehouse (Sheriff Usage Portion)	4,400	\$ 351.94	\$ 1,548,556
	Impact Fee Qualifying: New Jail	9,827		\$ 3,458,558
Future Expansion at Jail/Sheriffs Office				
	Evidence Room	1,400	\$ 17.14	\$ 24,000
	Impact Fee Qualifying Evidence Room	1,400		\$ 24,000
	Total Impact Fee Qualifying	12,044		\$ 3,620,161

APPENDIX 6: LOS AND DECREASE WITH GROWTH

Year	Existing Square Footage	Residential and Private Nonresidential calls	Square Footage per Call
2015	10644	3,091	3.44
2025	12044	4,678	2.57



APPENDIX 7: DEBT SERVICE SCHEDULES PROVIDED BY ZIONS BANK PUBLIC FINANCE

Municipal Building Authority of Tooele County, Utah

\$12,630,000 Lease Revenue Bonds, Series 2010A-1
 (Taxable Recovery Zone Economic Development Bonds)
 (Final Numbers)

Debt Service Schedule

Date	Principal	Coupon	Interest	Subsidy	Total P+I	Fiscal Total
12/21/2010	-	-	-	-	-	-
06/15/2011	-	-	498,233.29	(224,204.98)	274,028.31	-
12/15/2011	-	-	515,413.75	(231,936.18)	283,477.57	557,505.88
06/15/2012	-	-	515,413.75	(231,936.18)	283,477.57	-
12/15/2012	-	-	515,413.75	(231,936.18)	283,477.57	566,955.14
06/15/2013	-	-	515,413.75	(231,936.18)	283,477.57	-
12/15/2013	-	-	515,413.75	(231,936.18)	283,477.57	566,955.14
06/15/2014	-	-	515,413.75	(231,936.18)	283,477.57	-
12/15/2014	-	-	515,413.75	(231,936.18)	283,477.57	566,955.14
06/15/2015	-	-	515,413.75	(231,936.18)	283,477.57	-
12/15/2015	-	-	515,413.75	(231,936.18)	283,477.57	566,955.14
06/15/2016	-	-	515,413.75	(231,936.18)	283,477.57	-
12/15/2016	-	-	515,413.75	(231,936.18)	283,477.57	566,955.14
06/15/2017	-	-	515,413.75	(231,936.18)	283,477.57	-
12/15/2017	-	-	515,413.75	(231,936.18)	283,477.57	566,955.14
06/15/2018	-	-	515,413.75	(231,936.18)	283,477.57	-
12/15/2018	-	-	515,413.75	(231,936.18)	283,477.57	566,955.14
06/15/2019	-	-	515,413.75	(231,936.18)	283,477.57	-
12/15/2019	-	-	515,413.75	(231,936.18)	283,477.57	566,955.14
06/15/2020	-	-	515,413.75	(231,936.18)	283,477.57	-
12/15/2020	-	-	515,413.75	(231,936.18)	283,477.57	566,955.14
06/15/2021	-	-	515,413.75	(231,936.18)	283,477.57	-
12/15/2021	-	-	515,413.75	(231,936.18)	283,477.57	566,955.14
06/15/2022	-	-	515,413.75	(231,936.18)	283,477.57	-
12/15/2022	-	-	515,413.75	(231,936.18)	283,477.57	566,955.14
06/15/2023	-	-	515,413.75	(231,936.18)	283,477.57	-
12/15/2023	-	-	515,413.75	(231,936.18)	283,477.57	566,955.14
06/15/2024	-	-	515,413.75	(231,936.18)	283,477.57	-
12/15/2024	-	-	515,413.75	(231,936.18)	283,477.57	566,955.14
06/15/2025	-	-	515,413.75	(231,936.18)	283,477.57	-
12/15/2025	-	-	515,413.75	(231,936.18)	283,477.57	566,955.14
06/15/2026	-	-	515,413.75	(231,936.18)	283,477.57	-
12/15/2026	-	-	515,413.75	(231,936.18)	283,477.57	566,955.14
06/15/2027	-	-	515,413.75	(231,936.18)	283,477.57	-
12/15/2027	-	-	515,413.75	(231,936.18)	283,477.57	566,955.14
06/15/2028	-	-	515,413.75	(231,936.18)	283,477.57	-
12/15/2028	-	-	515,413.75	(231,936.18)	283,477.57	566,955.14
06/15/2029	-	-	515,413.75	(231,936.18)	283,477.57	-
12/15/2029	-	-	515,413.75	(231,936.18)	283,477.57	566,955.14
06/15/2030	-	-	515,413.75	(231,936.18)	283,477.57	-
12/15/2030	-	-	515,413.75	(231,936.18)	283,477.57	566,955.14
06/15/2031	-	-	515,413.75	(231,936.18)	283,477.57	-
12/15/2031	-	-	515,413.75	(231,936.18)	283,477.57	566,955.14
06/15/2032	-	-	515,413.75	(231,936.18)	283,477.57	-
12/15/2032	-	-	515,413.75	(231,936.18)	283,477.57	566,955.14
06/15/2033	-	-	515,413.75	(231,936.18)	283,477.57	-
12/15/2033	700,000.00	8.000%	515,413.75	(231,936.18)	983,477.57	1,266,955.14
06/15/2034	-	-	487,413.75	(219,336.18)	268,077.57	-
12/15/2034	1,040,000.00	8.000%	487,413.75	(219,336.18)	1,308,077.57	1,576,155.14
06/15/2035	-	-	445,813.75	(200,616.18)	245,197.57	-
12/15/2035	1,085,000.00	8.000%	445,813.75	(200,616.18)	1,330,197.57	1,575,395.14
06/15/2036	-	-	402,413.75	(181,086.18)	221,327.57	-
12/15/2036	1,130,000.00	8.000%	402,413.75	(181,086.18)	1,351,327.57	1,572,655.14
06/15/2037	-	-	357,213.75	(160,746.18)	196,467.57	-
12/15/2037	1,180,000.00	8.000%	357,213.75	(160,746.18)	1,376,467.57	1,572,935.14
06/15/2038	-	-	310,013.75	(139,506.18)	170,507.57	-
12/15/2038	1,235,000.00	8.200%	310,013.75	(139,506.18)	1,405,507.57	1,576,015.14
06/15/2039	-	-	259,378.75	(116,720.43)	142,658.32	-
12/15/2039	1,290,000.00	8.200%	259,378.75	(116,720.43)	1,432,658.32	1,575,316.64
06/15/2040	-	-	206,488.75	(92,919.93)	113,568.82	-
12/15/2040	1,345,000.00	8.200%	206,488.75	(92,919.93)	1,458,568.82	1,572,137.64
06/15/2041	-	-	151,343.75	(68,104.68)	83,239.07	-
12/15/2041	1,405,000.00	8.350%	151,343.75	(68,104.68)	1,488,239.07	1,571,478.14
06/15/2042	-	-	92,685.00	(41,708.25)	50,976.75	-
12/15/2042	2,220,000.00	8.350%	92,685.00	(41,708.25)	2,270,976.75	2,321,953.50
Total	\$12,630,000.00	-	\$29,417,382.04	(13,402,821.48)	\$28,644,560.56	-

Yield Statistics

Bond Year Dollars	\$356,149.50
Average Life	28.199 Years
Average Coupon	8.1756066%
Net Interest Cost (NIC)	8.2491145%
True Interest Cost (TIC)	4.6255530%
Bond Yield for Arbitrage Purposes	4.5867389%
All Inclusive Cost (AIC)	4.7147046%

IRS Form 8038

Net Interest Cost	8.3504794%
Weighted Average Maturity	28.200 Years

2010A-1 MBA | 2010A-RZEDB | 6/1/2015 | 10:00 AM

APPENDIX 7.B: DEBT SERVICE SCHEDULES PROVIDED BY ZIONS BANK PUBLIC FINANCE

Municipal Building Authority of Tooele County, Utah

\$12,350,000 Lease Revenue Bonds, Series 2010A-2

(Taxable Build America Bonds)

(Final Numbers)

Debt Service Schedule

Date	Principal	Coupon	Interest	Subsidy	Total P+I	Fiscal Total
12/21/2010	-	-	-	-	-	-
06/15/2011	-	-	430,856.63	(150,799.81)	280,056.82	-
12/15/2011	-	-	445,713.75	(155,999.81)	289,713.94	569,770.76
06/15/2012	-	-	445,713.75	(155,999.81)	289,713.94	-
12/15/2012	-	-	445,713.75	(155,999.81)	289,713.94	579,427.88
06/15/2013	-	-	445,713.75	(155,999.81)	289,713.94	-
12/15/2013	-	-	445,713.75	(155,999.81)	289,713.94	579,427.88
06/15/2014	-	-	445,713.75	(155,999.81)	289,713.94	-
12/15/2014	-	-	445,713.75	(155,999.81)	289,713.94	-
12/15/2014	430,000.00	4.300%	445,713.75	(155,999.81)	719,713.94	1,009,427.88
06/15/2015	-	-	436,468.75	(152,764.06)	283,704.69	-
12/15/2015	440,000.00	4.300%	436,468.75	(152,764.06)	723,704.69	1,007,409.38
06/15/2016	-	-	427,008.75	(149,453.06)	277,555.69	-
12/15/2016	455,000.00	6.100%	427,008.75	(149,453.06)	732,555.69	1,010,111.38
06/15/2017	-	-	413,131.25	(144,595.93)	268,535.32	-
12/15/2017	470,000.00	6.100%	413,131.25	(144,595.93)	738,535.32	1,007,070.64
06/15/2018	-	-	398,796.25	(139,578.68)	259,217.57	-
12/15/2018	490,000.00	6.100%	398,796.25	(139,578.68)	749,217.57	1,008,435.14
06/15/2019	-	-	383,851.25	(134,347.93)	249,503.32	-
12/15/2019	510,000.00	6.100%	383,851.25	(134,347.93)	759,503.32	1,009,006.64
06/15/2020	-	-	368,296.25	(128,903.68)	239,392.57	-
12/15/2020	530,000.00	6.100%	368,296.25	(128,903.68)	769,392.57	1,008,785.14
06/15/2021	-	-	352,131.25	(123,245.93)	228,885.32	-
12/15/2021	550,000.00	7.250%	352,131.25	(123,245.93)	778,885.32	1,007,770.64
06/15/2022	-	-	332,193.75	(116,267.81)	215,925.94	-
12/15/2022	575,000.00	7.250%	332,193.75	(116,267.81)	790,925.94	1,006,851.88
06/15/2023	-	-	311,350.00	(108,972.50)	202,377.50	-
12/15/2023	605,000.00	7.250%	311,350.00	(108,972.50)	807,377.50	1,009,755.00
06/15/2024	-	-	289,418.75	(101,296.56)	188,122.19	-
12/15/2024	635,000.00	7.250%	289,418.75	(101,296.56)	823,122.19	1,011,244.38
06/15/2025	-	-	266,400.00	(93,240.00)	173,160.00	-
12/15/2025	660,000.00	8.000%	266,400.00	(93,240.00)	833,160.00	1,006,320.00
06/15/2026	-	-	240,000.00	(84,000.00)	156,000.00	-
12/15/2026	695,000.00	8.000%	240,000.00	(84,000.00)	851,000.00	1,007,000.00
06/15/2027	-	-	212,200.00	(74,270.00)	137,930.00	-
12/15/2027	735,000.00	8.000%	212,200.00	(74,270.00)	872,930.00	1,010,860.00
06/15/2028	-	-	182,800.00	(63,980.00)	118,820.00	-
12/15/2028	770,000.00	8.000%	182,800.00	(63,980.00)	888,820.00	1,007,640.00
06/15/2029	-	-	152,000.00	(53,200.00)	98,800.00	-
12/15/2029	810,000.00	8.000%	152,000.00	(53,200.00)	908,800.00	1,007,600.00
06/15/2030	-	-	119,600.00	(41,860.00)	77,740.00	-
12/15/2030	855,000.00	8.000%	119,600.00	(41,860.00)	932,740.00	1,010,480.00
06/15/2031	-	-	85,400.00	(29,890.00)	55,510.00	-
12/15/2031	900,000.00	8.000%	85,400.00	(29,890.00)	955,510.00	1,011,020.00
06/15/2032	-	-	49,400.00	(17,290.00)	32,110.00	-
12/15/2032	945,000.00	8.000%	49,400.00	(17,290.00)	977,110.00	1,009,220.00
06/15/2033	-	-	11,600.00	(4,060.00)	7,540.00	-
12/15/2033	290,000.00	8.000%	11,600.00	(4,060.00)	297,540.00	305,080.00
Total	\$12,350,000.00	-	\$13,814,945.38	(4,765,230.76)	\$21,199,714.82	-

Yield Statistics

Bond Year Dollars	\$179,474.17
Average Life	14.532 Years
Average Coupon	7.5860196%
Net Interest Cost (NIC)	7.6347310%
True Interest Cost (TIC)	4.9539870%
Bond Yield for Arbitrage Purposes	4.8938692%
All Inclusive Cost (AIC)	5.0962652%
IRS Form 8038	
Net Interest Cost	7.6018554%

APPENDIX 7.C: DEBT SERVICE SCHEDULES PROVIDED BY ZIONS BANK PUBLIC FINANCE

Municipal Building Authority of Tooele County, Utah

\$360,000 Taxable Lease Revenue Bonds

Series 2010A-3

(Final Numbers)

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
12/21/2010	-	-	-	-	-
06/15/2011	-	-	5,220.00	5,220.00	-
12/15/2011	-	-	5,400.00	5,400.00	10,620.00
06/15/2012	-	-	5,400.00	5,400.00	-
12/15/2012	-	-	5,400.00	5,400.00	10,800.00
06/15/2013	-	-	5,400.00	5,400.00	-
12/15/2013	360,000.00	3.000%	5,400.00	365,400.00	370,800.00
Total	\$360,000.00	-	\$32,220.00	\$392,220.00	-

Yield Statistics

Bond Year Dollars	\$1,074.00
Average Life	2.983 Years
Average Coupon	3.0000000%
Net Interest Cost (NIC)	3.2011173%
True Interest Cost (TIC)	3.2126537%
Bond Yield for Arbitrage Purposes	3.0001255%
All Inclusive Cost (AIC)	19.6597976%

IRS Form 8038

Net Interest Cost	3.0000000%
Weighted Average Maturity	2.983 Years

2010A-3 MBA | 2010C - Taxable | 6/ 1/2015 | 10:01 AM

APPENDIX 8: MAXIMUM LEGAL IMPACT FEE CALCULATIONS

Maximum Legal Public Safety Impact Fee	Cost Per Call	Calls Per Unit	Fee Per Unit
Residential			
Residential	\$ 1,042	0.30	\$ 312
Non Residential			
Private Non Residential (kSF Floor Space)	\$ 1,042	0.67	\$ 695

Non Standard Impact Fee Calculation

Cost per Call	Multiplied by	Projected Calls per Unit Created Annually	Impact Fee to be Charged
\$ 1,042	x	=	

Cost per Call						
Facilities	Cost	Percent IF Qualifying	Percent To Growth	Cost to Growth	Calls from Growth	Cost Per Call
Existing and Future Facilities (Impact Fee Qualifying Portion)	\$ 3,620,161	100%	34%	\$ 1,227,869	1,587	\$ 774
Series 2010 ABC Total Debt Service	\$ 50,236,495	14%	100%	\$ 6,856,584	12,403	\$ 553
Series 2010 ABC Total Debt Principal	\$ (25,340,000)	14%	100%	\$ (3,547,600)	12,403	\$ (286)
Professional Expenses Incurred	\$ 1,650	100%	100%	\$ 1,650	1,587	\$ 1
Total	\$ 28,518,307			\$ 4,538,503		\$ 1,042

EXHIBIT B

**TOOELE COUNTY PUBLIC SAFETY
IMPACT FEE ANALYSIS**

2015

Tooele County Public Safety Impact Fee Analysis



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Public Safety Impact Fee Analysis

Executive Summary

OVERVIEW

Impact fees are a onetime charge paid by new developments for the purpose of recovering the cost of a utility, in this case, public safety with capacity from which new growth will benefit. Public safety impact fees are assessed by residential and private nonresidential 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 2.73%.

The unincorporated portion of Tooele County is the impact fee assessment area for the Tooele County Sheriff's Department. Emergency calls have been analyzed in this area and a call rate was determined for two land use categories: private residential and private non-residential. Call data was provided by the Tooele County Sherriff's Office Dispatch, which fields every emergency call that comes to the County².

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, square footage per call, for Public Safety. The existing public safety facilities and the sheriff's deputies have been funded through property tax dollars paid by existing residents. As development continues in the County, new growth should contribute to the public safety and offset the decrease in the level of service being provided to existing residents.

The County has invested money, in the forms of bonds and general fund revenue on these facilities. The total historic cost of the Public Safety provided is approximately \$28M, however only approximately \$4.5 of this cost is impact fee qualifying. The existing residents and private nonresidential units currently generate calls for service. Using three years of historic call data, geocoded to land uses, calls per unit have been determined. This call data and the cost of providing public safety infrastructure are used to determine the cost per call. The cost of the square footage per call is perpetuated as growth continues to keep the level of service equal between existing and future development. The Utah State Impact Fees Act requires that impact fees be used to maintain the existing level of service, rather than fixing deficiencies or raising the level of service. The following table details the level of service for public safety.

¹ Governor's Office of Management and Budget

² Snideman Consulting

Table 1: Level of Service

Year	Existing Square Footage	Residential and Private Nonresidential calls	Square Footage per Call
2015	10644	3,091	3.44
2025	12044	4,678	2.57

PROPORTIONATE SHARE ANALYSIS

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

The LOS as discussed above is 3.44 square feet per call. The square footage is broken down and detailed in the following table:

Table 2: Square Footage of Existing and Future Public Safety Facilities

	Public Safety Square Footage	Total Square Feet	Cost per Square Foot	Total Cost
Old Jail/Sheriff's Office @ 47 South Main Street, Tooele				
	Component	Square Footage	Cost per Square Foot	Total Cost
	Old Jail/Sheriff's Office	14,400	\$ 168.43	\$ 2,425,322
Impact Fee Qualifying	Temp Evidence Room - in Old Jail	96	\$ 168.43	\$ 16,169
	Main Evidence - in Old Jail	210	\$ 168.43	\$ 35,369
	Archives - in Old Jail	207	\$ 168.43	\$ 34,864
	Evidence Office - in Old Jail	304	\$ 168.43	\$ 51,201
	Impact Fee Qualifying: Old Sheriff's Office	817		\$ 137,603
New Jail/Sheriff's Office				
	Jail/Sheriff's Office	72,000	\$ 351.94	\$ 25,340,000
Impact Fee Qualifying	Sheriff Office Space/Storage	5,427	\$ 351.94	\$ 1,910,003
	Warehouse (Sheriff Usage Portion)	4,400	\$ 351.94	\$ 1,548,556
	Impact Fee Qualifying: New Jail	9,827		\$ 3,458,558
Future Expansion at Jail/Sheriffs Office				
	Evidence Room	1,400	\$ 17.14	\$ 24,000
	Impact Fee Qualifying Evidence Room	1,400		\$ 24,000
	Total Impact Fee Qualifying	12,044		\$ 3,620,161

To determine the cost of infrastructure that is impact fee eligible, the cost per square foot of existing impact fee qualifying square footage was totaled, or \$3,620,161. Since the bond funded the jail facility, again the square footage was considered in looking at what was impact fee qualifying. Square footage relating to the jail or other areas of incarceration was taken out, therefore only 9,827 of that facility is impact fee qualifying or 14% (9,827 divided by 72,000). It should be noted that the bond in the impact fee calculation has been divided by calls at buildout as the facility was constructed to serve to buildout (approximately 12,403 calls).

Calls for service, less traffic, public, shared and out of service area were mapped to determine demand between residential land uses and private non-residential land uses. Snideman Consulting also completed a land use analysis, detailed further to determine how many calls could be expected in the future, therefore allocating percent related to ten year growth. The tables below summarize the land use and call analysis.

Table 3: Call Rates³

Average Historic Calls per Unit to Private Development Types in the Impact Fee Assessment Area

Calls per Unit	
Residential	
Sheriff Dept Calls to Residential Land Uses (Average 2012 to 2014)	1,594
Residential Units in 2015	5,325
Calls per Unit	0.299
Private Non Residential	
Sheriff Dept Calls to Private Non Residential Land Uses (Average 2012 to 2014)	1,498
Private Non Residential Units in 2015 (kSF)	2,246
Calls per Unit	0.667

Source: Tooele County Sheriff's Dept., Tooele County Assessors, BEBR, US Census

Projected Future Private Emergency Calls Based on Future Units and Call Rate in the Impact Fee Assessment Area

Future (10 Year) Private Calls			
Development Type	Units Added in 10 Years	Calls per Unit	Calls Added in 10 Years
Residential	3,191	0.299	955
Private Non Residential	947	0.667	632
Total Undeveloped Future Private Calls			1,587

Existing and Future Private Emergency Calls the Impact Fee Assessment Area

Existing and Future (10 Year) Private Calls			
Development Type	Existing *	Added in 10 Years	Existing + Future
Residential	1,594	955	2,549
Private Non Residential	1,498	632	2,129
Total	3,091	1,587	4,678

* Existing Calls are based on the average experienced from 2012 to 2014

EXISTING INFRASTRUCTURE

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

The Sheriff's department initially had been housed at the Public Safety building at 47 South Main Street. This facility had the administrative offices of the Sheriff as well as the jail (approximately 14,400 square feet). Impact Fees do not consider areas of incarceration, so any square footage related to incarceration has been taken out of this analysis. With a new Sheriff in 2015, the department has moved to the new public safety facility and jail located south of Tooele City at 1960 S. Main Street. This is a 72,000 square foot jail and administrative office. There is also a Tooele County Sheriff Substation in Stansbury Park, however this facility has been offered for use at no cost to Tooele County and will not be considered in the impact fee analysis.

FUTURE CAPITAL PROJECTS

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

It is anticipated that within the ten year impact fee horizon, the Sheriff has planned to add an additional evidence room totaling 1,400 square feet. The cost is approximately \$24,000 for this additional space.

³ Snideman Consulting

IMPACT FEE CALCULATION

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

The recommended impact fees are as follows:

Table 4: Maximum legal Impact Fee

Maximum Legal Public Safety Impact Fee	Cost Per Call	Calls Per Unit	Fee Per Unit
Residential			
Residential	\$ 1,042	0.30	\$ 312
Non Residential			
Private Non Residential (kSF Floor Space)	\$ 1,042	0.67	\$ 695

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 of the Public Safety 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 is approximately 6,900 square miles of land space. Tooele County residents are receiving public safety services from the Tooele County Sheriff's Office. The Sheriff's Department has a large area to patrol and provide services. The County has also experienced steady growth in recent years and will continue to do so for several years to come.

As of 2010, the Census population of the County was 58,218. Growth continues in the County and by 2030 is anticipated to hit 99,664⁴ 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%.

⁴ Governor's Office of Management and Budget

Table 5: 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%
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

ESTIMATING LAND USE

The estimates of current and future development in the impact fee assessment area were determined by using ESRI's GIS (geographic information systems) software, data from the Tooele County Assessor's Office, the US Census & American Factfinder, the Utah Governor's Office of Planning and Budget (GOPB), the Utah Bureau of Economic and Business Research (BEBR) at the University of Utah, and input and data from other Tooele County sources.

It was assumed that the future development of both residential and non-residential uses within the County will occur in a proportionally similar way to existing development. The existing non-residential square footage per capita was used to project future non-residential development. Existing private residential estimates are based on Census and BEBR data. Future residential units are based on

population projections from the GOPB. Residential land uses are measured in dwelling units and non-residential land uses are measured in units of thousand square feet increments (kSF).⁵

Table 6: Land Use Analysis

Existing Development			Future Development to be Added		Existing + Future	
Residential Units	Population	Units	Population	Units	Population	Units
Residential	17,968	5,325	48,003	17,742	65,971	23,067
Private Nonresidential Units*	SF per Capita**	Estimated kSF	SF per Capita	Estimated kSF	SF per Capita	Estimated kSF
Private Nonresidential	125.0	2,246	125.0	6,000	125.0	8,246

Source: Tooele County Assessor's Office, US Census, American Community Survey, Utah BEBR, Utah GOMB, Commerce Real Estate Solutions Year-End Market Review

** Private Non Residential space includes eneral commercial and other privately owned nonresidential land uses such as churches, group home facilities, etc.; kSF = 1,000 SF*

*** Private Non Residential SF (square feet) per capita has been estimated based on observations in several counties in Utah*

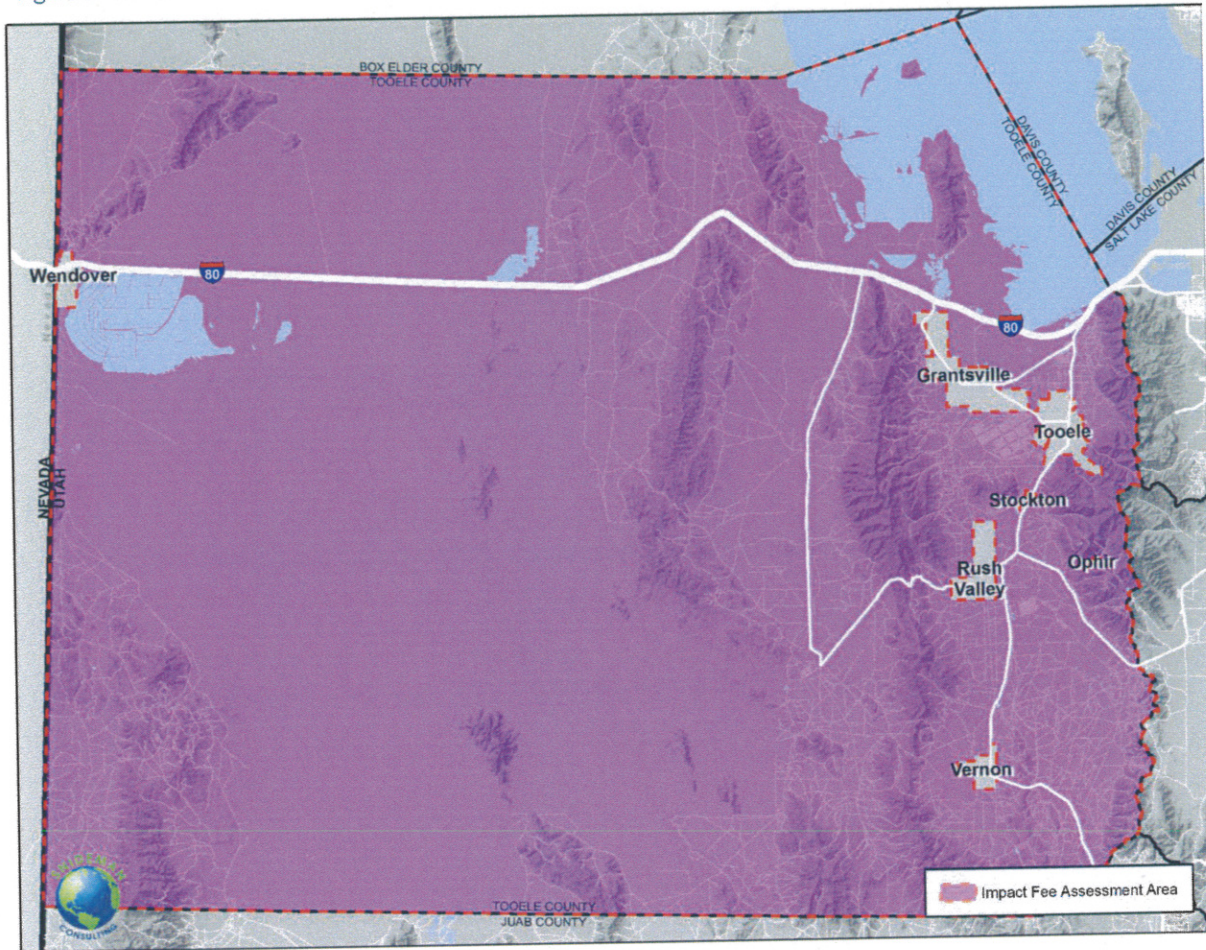
The unincorporated portion of Tooele County is the impact fee assessment area for the Tooele County Sheriff's Department. Emergency calls have been analyzed in this area and a call rate was determined for two land use categories: private residential and private non-residential. Call data was provided by the Tooele County Sheriff's Office Dispatch, which fields every emergency call that comes to the County⁶.

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

⁵ Snideman Consulting

⁶ Snideman Consulting

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 current level of service based on the historic calls for service balanced with the square footage of public safety space provided per call. The following tables detail the anticipated calls to be served and the corresponding decline in square feet per call. As growth continues the level of service continues to drop. This illustrates the requirement of not raising the LOS through impact fees.

Table 7: LOS and Anticipated Impact from Growth

Year	Existing Square Footage	Residential and Private Nonresidential calls	Square Footage per Call
2015	10644	3,091	3.44
2025	12044	4,678	2.57

IMPACT ON SYSTEM IMPROVEMENTS REQUIRED BY ANTICIPATED DEVELOPMENT

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

The Sheriff's plans on adding a 1,400 square foot evidence room. This level of service will increase a small amount with the completion of this addition, but not be raised above the current LOS. Table 6 above shows, that even with the additional capital infrastructure, the LOS is not raised above the current LOS provided to existing residents.

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 calls for service). The Sheriff's department has provided square footage per call as well. As growth continues the LOS will decrease significantly as demonstrated above. The following tables detail the existing square footage and calls for service generated by existing and future development respectively. This analysis provides the information to determine the proportionate share of calls. The LOS as discussed above is 3.44 square feet per call. The square footage is broken down and detailed in the following table:

Table 8: Square Footage of Existing and Future Public Safety Facilities

	Public Safety Square Footage	Total Square Feet	Cost per Square Foot	Total Cost
Old Jail/Sheriff's Office @ 47 South Main Street, Tooele				
	Component	Square Footage	Cost per Square Foot	Total Cost
	Old Jail/Sheriff's Office	14,400	\$ 168.43	\$ 2,425,322
Impact Fee Qualifying	Temp Evidence Room - in Old Jail	96	\$ 168.43	\$ 16,169
	Main Evidence - in Old Jail	210	\$ 168.43	\$ 35,369
	Archives - in Old Jail	207	\$ 168.43	\$ 34,864
	Evidence Office - in Old Jail	304	\$ 168.43	\$ 51,201
	Impact Fee Qualifying: Old Sheriff's Office	817		\$ 137,603
New Jail/Sheriff's Office				
Impact Fee Qualifying	Jail/Sheriff's Office	72,000	\$ 351.94	\$ 25,340,000
	Sheriff Office Space/Storage	5,427	\$ 351.94	\$ 1,910,003
	Warehouse (Sheriff Usage Portion)	4,400	\$ 351.94	\$ 1,548,556
	Impact Fee Qualifying: New Jail	9,827		\$ 3,458,558
Future Expansion at Jail/Sheriffs Office				
	Evidence Room	1,400	\$ 17.14	\$ 24,000
	Impact Fee Qualifying Evidence Room	1,400		\$ 24,000
	Total Impact Fee Qualifying	12,044		\$ 3,620,161

To determine the cost of infrastructure that is impact fee eligible, the cost per square foot of existing impact fee qualifying square footage was totaled, or \$3,620,161. Since the bond funded the jail facility, again the square footage was considered in looking at what was impact fee qualifying. Square footage relating to the jail or other areas of incarceration was taken out, therefore only 9,827 of that facility is impact fee qualifying or 14% (9,827 divided by 72,000). It should be noted that the bond in the impact fee calculation has been divided by calls at buildout as the facility was constructed to serve to buildout (approximately 12,403 calls).

Calls for service, less traffic, public, shared and out of service area were mapped to determine demand between residential land uses and private nonresidential land uses. Snideman Consulting also completed a land use analysis, detailed further to determine how many calls could be expected in the future, therefore allocating percent related to ten year growth. The tables below summarize the land use and call analysis.

Table 9: Call Rates⁷

Average Historic Calls per Unit to Private Development Types in the Impact Fee Assessment Area	
Calls per Unit	
Residential	
Sheriff Dept Calls to Residential Land Uses (Average 2012 to 2014)	1,594
Residential Units in 2015	5,325
Calls per Unit	0.299
Private Non Residential	
Sheriff Dept Calls to Private Non Residential Land Uses (Average 2012 to 2014)	1,498
Private Non Residential Units in 2015 (kSF)	2,246
Calls per Unit	0.667

Source: Tooele County Sheriff's Dept., Tooele County Assessors, BEBR, US Census

Projected Future Private Emergency Calls Based on Future Units and Call Rate in the Impact Fee Assessment Area			
Future (10 Year) Private Calls			
Development Type	Units Added in 10 Years	Calls per Unit	Calls Added in 10 Years
Residential	3,191	0.299	955
Private Non Residential	947	0.667	632
Total Undeveloped Future Private Calls			1,587

Existing and Future Private Emergency Calls the Impact Fee Assessment Area			
Existing and Future (10 Year) Private Calls			
Development Type	Existing *	Added In 10 Years	Existing + Future
Residential	1,594	955	2,549
Private Non Residential	1,498	632	2,129
Total	3,091	1,587	4,678

* Existing Calls are based on the average experienced from 2012 to 2014

The existing level of service has been funded by bonds and general fund dollars. Bond funding has been used for the new Sheriff's Office and jail and General Fund monies were used on the previous facility (some of which is still in use). The series 2010A-1, 2010A-2 and 2010A-3 were used to construct the new jail and Sheriff's office. The total debt service equals \$50,236,495. However considering the bonds funded the jail in addition to the Sheriff's administrative space, further analysis was completed to determine how much of this debt is impact fee qualifying. The analysis considered the square footage of the facility and the use of the space. Of the total 72,000 14% is used for impact fee qualifying expenses; the Sheriff's administrative and detective space. The table below details the total debt service used to construct the jail. The jail/Sheriff's administrative office was constructed with the intent to serve the community throughout buildout, therefore the 14% of the cost of the facility is spread over total buildout calls. Therefore burden is spread even across all users/calls for service. The total buildout calls, determined by land use and current zoning is 12,403 calls.

Table 10: Debt Service Owed

Series 2010 ABC Total Debt Service	\$ 50,236,495.20
Series 2010 ABC Total Debt Principal	\$ 25,340,000.00

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

⁷ Snideman Consulting

EXISTING INFRASTRUCTURE

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

The Sheriff's department initially had been housed at the Public Safety building at 47 South Main Street. This facility had the administrative offices of the Sheriff as well as the jail (approximately 14,400 square feet). Impact Fees do not consider areas of incarceration, so any square footage related to incarceration has been taken out of this analysis. With a new Sheriff in 2015, the department has moved to the new public safety facility and jail located south of Tooele City at 1960 S. Main Street. This is a 72,000 square foot jail and administrative office. There is also a Tooele County Sheriff Substation in Stansbury Park, however this facility has been offered for use at no cost to Tooele County and will not be considered in the impact fee analysis.

FUTURE CAPITAL PROJECTS

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

The Sheriff has identified a need for additional storage space for evidence. The Sheriff has obtained a bid for an expansion of the facilities by 1,400 square feet. The cost estimate from the outside company provided to the Sheriff is \$24,000 dollars. This is an impact fee qualifying expansion as it is not for jail or incarceration purposes.

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, many for public safety related to operations and equipment. The Sheriff's department will continue to access grants where appropriate and available. Grant funded projects are not included in the impact fee analysis in any way.

BONDS

The County has used bonds – revenue bond specifically – to fund much of the existing public safety facilities. Three 2010 series were issued for the jail and warehouse. It is not anticipated that the County would need much more to serve through buildout. Having outstanding debt already associated with the Public Safety utility, it is not anticipated that any additional public safety related debt will be issued in the near future. It is highly likely that impact fees collected will be used to help pay the current bonds.

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. 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. 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.”⁸ 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.

The level of service is not being increased with impact fees and shared the cost of the public safety facilities between existing and future residents equitably.

⁸ <http://propertyrights.utah.gov/impact-fees/>

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 10 below details the anticipated growth and a cost of square footage per call based on the historic investment into the Public Safety system. Also include is the financing cost of the debt discussed above and detailed in the appendix and professional expenses. As the bonds are Lease 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 11: Cost per Call Calculation

Cost per Call						
Facilities	Cost	Percent IF Qualifying	Percent To Growth	Cost to Growth	Calls from Growth	Cost Per Call
Existing and Future Facilities (Impact Fee Qualifying Portion)	\$ 3,620,161	100%	34%	\$ 1,227,869	1,587	\$ 774
Series 2010 ABC Total Debt Service	\$ 50,236,495	14%	100%	\$ 6,856,584	12,403	\$ 553
Series 2010 ABC Total Debt Principal	\$(25,340,000)	14%	100%	\$ (3,547,600)	12,403	\$ (286)
Professional Expenses Incurred	\$ 1,650	100%	100%	\$ 1,650	1,587	\$ 1
Total	\$ 28,518,307			\$ 4,538,503		\$1,042

Table 12: Maximum Legal Fee per Land Use

Maximum Legal Public Safety Impact Fee	Cost Per Call	Calls Per Unit	Fee Per Unit
Residential			
Residential	\$ 1,042	0.30	\$ 312
Non Residential			
Private Non Residential (kSF Floor Space)	\$ 1,042	0.67	\$ 695

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 13: Non Standard Impact Fee Calculation

Cost per Call	Multiplied by	Projected Calls per Unit Created Annually	Impact Fee to be Charged
\$ 1,042	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 Public Safety 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 analysis:

1. includes only the costs of public facilities that are:

- a. allowed under the Impact Fees Act; and
- b. actually incurred; or

c. projected to be incurred or encumbered within six years after the day on which each impact fee is paid;

2. does not include:

- a. costs of operation and maintenance of public facilities;
- b. costs for qualifying public facilities that will raise the level of service for the facilities, through impact fees, above the level of service that is supported by existing residents; or
- c. an expense for overhead, unless the expense is calculated pursuant to a methodology that is consistent with generally accepted cost accounting practices and the methodological standards set forth by the federal Office of Management and Budget for federal grant reimbursement;

3. offsets costs with grants or other alternate sources of payment; and

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

Dated: October 14, 2015

APPENDIX 1: LAND USE DETAILS

Existing and Future Population, Residential Units, and Private Non Residential Floor Space in the Impact Fee Assessment Area

	Existing Development		Future Development to be Added		Existing + Future	
	Population	Units	Population	Units	Population	Units
Residential Units	17,968	5,325	48,003	17,742	65,971	23,067
Private Non Residential Units*	SF per Capita**	Estimated kSF	SF per Capita	Estimated kSF	SF per Capita	Estimated kSF
Private Non Residential	125.0	2,246	125.0	6,000	125.0	8,246

Source: Tooele County Assessor's Office, US Census, American Community Survey, Utah BEER, Utah GOMB, Common Real Estate Solutions Year End Market Review

* Private Non Residential space includes general commercial and other privately owned non residential land uses such as churches, group home facilities, etc.; kSF = 1,000 SF

** Private Non Residential SF (square feet) per capita has been estimated based on observations in several counties in Utah

Historical and Projected Population, Persons per Housing Unit, and Private Non Residential Building Space in the Impact Fee Assessment Area

	2010	2015	2020	2025	2030	2040	2050	2060
Census Based Population	14,976	17,968	-	-	29,742	40,541	52,500	65,971
GOMB Population Projections	-	-	20,959	25,546	10,291	14,175	18,421	23,067
Housing Units	4,755	5,325	6,739	8,515	2,89	2,86	2,85	2,86
Persons per Housing Unit	3.15	3.37	3.11	3.00	3,718	5,068	6,563	8,246
Private Non Residential kSF	-	2,246	2,620	3,193	-	-	-	-

Source: Tooele County Assessor's Office, US Census, American Community Survey, Utah BEER, Utah GOMB

Note: Persons per Housing Unit is the population number divided by the number of total housing units, and the decline over the time is based on GOMB estimates for Tooele County

PROVIDED BY: SNIDEMAN CONSULTING

APPENDIX 2: EMERGENCY CALL RATE

Average Historic Calls per Unit to Private Development Types in the Impact Fee Assessment Area

Calls per Unit	
Residential	
Sheriff Dept Calls to Residential Land Uses (Average 2012 to 2014)	1,594
Residential Units in 2015	5,325
Calls per Unit	0.299
Private Non Residential	
Sheriff Dept Calls to Private Non Residential Land Uses (Average 2012 to 2014)	1,498
Private Non Residential Units in 2015 (KSF)	2,246
Calls per Unit	0.667

Source: Tooele County Sheriff's Dept., Tooele County Assessors, BEBR, US Census

Projected Future Private Emergency Calls Based on Future Units and Call Rate in the Impact Fee Assessment Area

Future (10 Year) Private Calls			
Development Type	Units Added in 10 Years	Calls per Unit	Calls Added in 10 Years
Residential	3,191	0.299	955
Private Non Residential	947	0.667	632
Total Undeveloped Future Private Calls			1,587

Existing and Future Private Emergency Calls the Impact Fee Assessment Area

Existing and Future (10 Year) Private Calls			
Development Type	Existing *	Added in 10 Years	Existing + Future
Residential	1,594	955	2,549
Private Non Residential	1,498	632	2,129
Total	3,091	1,587	4,678

* Existing Calls are based on the average experienced from 2012 to 2014

PROVIDED BY: SNIDEMAN CONSULTING

APPENDIX 3: EMERGENCY CALL DETAILS

Tooele County Sheriff's Department Emergency Calls by Originating Land Use Category, 2012 to 2014

Category	2012	2013	2014	3 yr Total	Average	% of Total
Residential *	1,328	1,703	1,750	4,781	1,594	24.1%
Private Non Residential **	1,246	1,572	1,675	4,493	1,498	22.7%
Public / Shared/Out of IFA Area ***	3,962	3,042	3,533	10,537	3,512	53.2%
All Calls	6,536	6,317	6,958	19,811	6,604	100.0%

* "Residential" includes both single family and multifamily

** "Private Non Residential" includes general commercial and other privately owned non residential land uses such as churches, group home facilities, etc.

*** Calls in the "Public / Out of IFA Area" category includes traffic calls, out of IFA area call, calls to public land and buildings, and all other calls not identifiable from a private source (and are therefore shared by the public as a whole)

PROVIDED BY: SNIDEMAN CONSULTING

APPENDIX 4: DEMOGRAPHICS

Historic, Estimated, and Projected Population in Tooele County and the Impact Fee Assessment Area

Location	Census		GOPB Projections							
	2010	Estimate *	2015	2020	2030	2040	2050	2060		
Impact Fee Assessment Area (Unincorporated County)	14,976	17,968	20,959	29,742	40,541	52,500	65,971			
County Total	58,218	63,811	74,877	99,663	128,348	157,821	189,155			

* 2015 estimates are based on Census estimates and GOMB Projections

Source: US Census, American Community Survey 2013 5 year data, BEBR Utah Construction Information Database Tables, Utah GOPB Subcounty Projections 2012, Baseline (most recent available)

Residential Housing Units in the Impact Fee Assessment Area

Location	Units		Residential Building Permits *							
	2010	2011	2010	2011	2012	2013	2014	2015		
Grantsville city	2,916	55	59	76	44	3,248				
Ophir town	35	0	0	0	0	35				
Rush Valley town	188	4	4	4	4	207				
Stockton town	237	5	5	5	5	261				
Tooele city	10,646	128	62	88	157	11,103				
Vernon town	89	0	0	0	0	89				
Wendover city	589	0	1	2	0	594				
Impact Fee Assessment Area (Unincorporated County)	4,755	92	118	119	154	5,325				
County Total	19,455	283	248	293	363	20,861				

* Building permit data is based on information from BEBR, except for Rush Valley and Stockton, which were estimated to increase by 10% from 2010 to 2015 (no growth was assumed for Ophir and Vernon)

Source: US Census, BEBR Utah Construction Information Database Tables

PROVIDED BY: SNIDEMAN CONSULTING

APPENDIX 5: SQUARE FOOTAGE

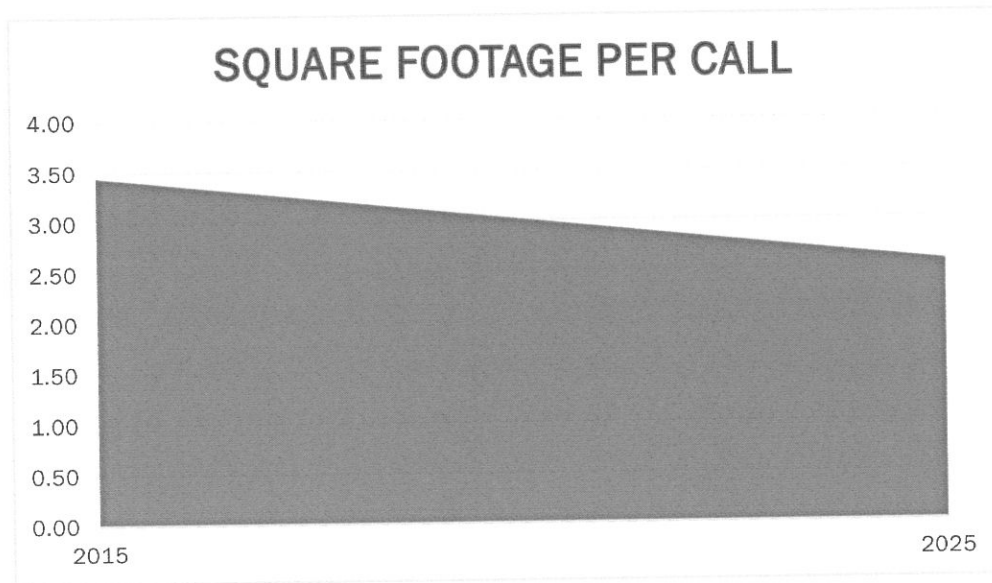
Public Safety Square Footage		Total Square Feet	Cost per Square Foot	Total Cost
Old Jail/Sheriff's Office @ 47 South Main Street, Tooele				
Component	Square Footage	Cost per Square Foot	Total Cost	
Old Jail/Sheriff's Office	14,400	\$	2,425,322	
Temp Evidence Room - in Old Jail	96	\$	16,169	
Main Evidence - in Old Jail	210	\$	35,369	
Archives - in Old Jail	207	\$	34,864	
Evidence Office - in Old Jail	304	\$	51,201	
Impact Fee Qualifying: Old Sheriff's Office	817	\$	137,603	
New Jail/Sheriff's Office				
Jail/Sheriff's Office	72,000	\$	25,340,000	
Sheriff Office Space/Storage	5,427	\$	1,910,003	
Warehouse (Sheriff Usage Portion)	4,400	\$	1,548,556	
Impact Fee Qualifying: New Jail	9,827	\$	3,458,558	
Future Expansion at Jail/Sheriff's Office				
Evidence Room	1,400	\$	24,000	
Impact Fee Qualifying Evidence Room	1,400	\$	24,000	
Total Impact Fee Qualifying	12,044	\$	3,620,161	

Impact Fee Qualifying

Impact Fee Qualifying

APPENDIX 6: LOS AND DECREASE WITH GROWTH

Year	Existing Square Footage	Residential and Private Nonresidential calls	Square Footage per Call
2015	10644	3,091	3.44
2025	12044	4,678	2.57



APPENDIX 7: DEBT SERVICE SCHEDULES PROVIDED BY ZIONS BANK PUBLIC FINANCE

Municipal Building Authority of Tooele County, Utah

\$12,630,000 Lease Revenue Bonds, Series 2010A-1

(Taxable Recovery Zone Economic Development Bonds)

(Final Numbers)

Debt Service Schedule

Date	Principal	Coupon	Interest	Subady	Total P+I	Fiscal Total
12/21/2010	-	-	-	-	-	-
06/15/2011	-	-	498,233.29	(224,204.98)	274,028.31	-
12/15/2011	-	-	515,413.75	(231,936.18)	283,477.57	557,505.88
06/15/2012	-	-	515,413.75	(231,936.18)	283,477.57	-
12/15/2012	-	-	515,413.75	(231,936.18)	283,477.57	566,955.14
06/15/2013	-	-	515,413.75	(231,936.18)	283,477.57	-
12/15/2013	-	-	515,413.75	(231,936.18)	283,477.57	566,955.14
06/15/2014	-	-	515,413.75	(231,936.18)	283,477.57	-
12/15/2014	-	-	515,413.75	(231,936.18)	283,477.57	566,955.14
06/15/2015	-	-	515,413.75	(231,936.18)	283,477.57	-
12/15/2015	-	-	515,413.75	(231,936.18)	283,477.57	566,955.14
06/15/2016	-	-	515,413.75	(231,936.18)	283,477.57	-
12/15/2016	-	-	515,413.75	(231,936.18)	283,477.57	566,955.14
06/15/2017	-	-	515,413.75	(231,936.18)	283,477.57	-
12/15/2017	-	-	515,413.75	(231,936.18)	283,477.57	566,955.14
06/15/2018	-	-	515,413.75	(231,936.18)	283,477.57	-
12/15/2018	-	-	515,413.75	(231,936.18)	283,477.57	566,955.14
06/15/2019	-	-	515,413.75	(231,936.18)	283,477.57	-
12/15/2019	-	-	515,413.75	(231,936.18)	283,477.57	566,955.14
06/15/2020	-	-	515,413.75	(231,936.18)	283,477.57	-
12/15/2020	-	-	515,413.75	(231,936.18)	283,477.57	566,955.14
06/15/2021	-	-	515,413.75	(231,936.18)	283,477.57	-
12/15/2021	-	-	515,413.75	(231,936.18)	283,477.57	566,955.14
06/15/2022	-	-	515,413.75	(231,936.18)	283,477.57	-
12/15/2022	-	-	515,413.75	(231,936.18)	283,477.57	566,955.14
06/15/2023	-	-	515,413.75	(231,936.18)	283,477.57	-
12/15/2023	-	-	515,413.75	(231,936.18)	283,477.57	566,955.14
06/15/2024	-	-	515,413.75	(231,936.18)	283,477.57	-
12/15/2024	-	-	515,413.75	(231,936.18)	283,477.57	566,955.14
06/15/2025	-	-	515,413.75	(231,936.18)	283,477.57	-
12/15/2025	-	-	515,413.75	(231,936.18)	283,477.57	566,955.14
06/15/2026	-	-	515,413.75	(231,936.18)	283,477.57	-
12/15/2026	-	-	515,413.75	(231,936.18)	283,477.57	566,955.14
06/15/2027	-	-	515,413.75	(231,936.18)	283,477.57	-
12/15/2027	-	-	515,413.75	(231,936.18)	283,477.57	566,955.14
06/15/2028	-	-	515,413.75	(231,936.18)	283,477.57	-
12/15/2028	-	-	515,413.75	(231,936.18)	283,477.57	566,955.14
06/15/2029	-	-	515,413.75	(231,936.18)	283,477.57	-
12/15/2029	-	-	515,413.75	(231,936.18)	283,477.57	566,955.14
06/15/2030	-	-	515,413.75	(231,936.18)	283,477.57	-
12/15/2030	-	-	515,413.75	(231,936.18)	283,477.57	566,955.14
06/15/2031	-	-	515,413.75	(231,936.18)	283,477.57	-
12/15/2031	-	-	515,413.75	(231,936.18)	283,477.57	566,955.14
06/15/2032	-	-	515,413.75	(231,936.18)	283,477.57	-
12/15/2032	-	-	515,413.75	(231,936.18)	283,477.57	566,955.14
06/15/2033	-	-	515,413.75	(231,936.18)	283,477.57	-
12/15/2033	700,000.00	8.000%	515,413.75	(231,936.18)	983,477.57	1,266,955.14
06/15/2034	-	-	487,413.75	(219,336.18)	268,077.57	-
12/15/2034	1,040,000.00	8.000%	487,413.75	(219,336.18)	1,308,077.57	1,576,155.14
06/15/2035	-	-	445,813.75	(200,616.18)	245,197.57	-
12/15/2035	1,085,000.00	8.000%	445,813.75	(200,616.18)	1,330,197.57	1,575,395.14
06/15/2036	-	-	402,413.75	(181,086.18)	221,327.57	-
12/15/2036	1,130,000.00	8.000%	402,413.75	(181,086.18)	1,351,327.57	1,572,655.14
06/15/2037	-	-	357,213.75	(160,746.18)	196,467.57	-
12/15/2037	1,180,000.00	8.000%	357,213.75	(160,746.18)	1,376,467.57	1,572,935.14
06/15/2038	-	-	310,013.75	(139,506.18)	170,507.57	-
12/15/2038	1,235,000.00	8.200%	310,013.75	(139,506.18)	1,405,507.57	1,576,015.14
06/15/2039	-	-	259,378.75	(116,720.43)	142,658.32	-
12/15/2039	1,290,000.00	8.200%	259,378.75	(116,720.43)	1,432,658.32	1,575,316.64
06/15/2040	-	-	206,488.75	(92,919.93)	113,568.82	-
12/15/2040	1,345,000.00	8.200%	206,488.75	(92,919.93)	1,458,568.82	1,572,137.64
06/15/2041	-	-	151,343.75	(68,104.68)	83,239.07	-
12/15/2041	1,405,000.00	8.350%	151,343.75	(68,104.68)	1,488,239.07	1,571,478.14
06/15/2042	-	-	92,685.00	(41,708.25)	50,976.75	-
12/15/2042	2,220,000.00	8.350%	92,685.00	(41,708.25)	2,270,976.75	2,321,953.50
Total	\$12,630,000.00	-	\$29,147,382.04	(13,102,821.46)	\$28,844,560.58	-

YIELD STATISTICS

Bond Year Dollars	\$356,149.50
Average Life	28.199 Years
Average Coupon	8.1756066%
Net Interest Cost (NIC)	8.2491145%
True Interest Cost (TIC)	4.6255530%
Bond Yield for Arbitrage Purposes	4.5867389%
All Inclusive Cost (AIC)	4.7147046%

IRS Form 8038

Net Interest Cost	8.3504794%
Weighted Average Maturity	28.200 Years

2010A-1 MBA | 2010A-RZEDB | 6/1/2015 | 10:00 AM

APPENDIX 7.B: DEBT SERVICE SCHEDULES PROVIDED BY ZIONS BANK PUBLIC FINANCE

Municipal Building Authority of Tooele County, Utah

\$12,350,000 Lease Revenue Bonds, Series 2010A-2

(Taxable Build America Bonds)

(Final Numbers)

Debt Service Schedule

Date	Principal	Coupon	Interest	Subaldy	Total P+H	Fiscal Total
12/21/2010	-	-	-	-	-	-
06/15/2011	-	-	430,856.63	(150,799.81)	280,056.82	-
12/15/2011	-	-	445,713.75	(155,999.81)	289,713.94	569,770.76
06/15/2012	-	-	445,713.75	(155,999.81)	289,713.94	-
12/15/2012	-	-	445,713.75	(155,999.81)	289,713.94	579,427.88
06/15/2013	-	-	445,713.75	(155,999.81)	289,713.94	-
12/15/2013	-	-	445,713.75	(155,999.81)	289,713.94	579,427.88
06/15/2014	-	-	445,713.75	(155,999.81)	289,713.94	-
12/15/2014	430,000.00	4.300%	445,713.75	(155,999.81)	719,713.94	1,009,427.88
06/15/2015	-	-	436,468.75	(152,764.06)	283,704.69	-
12/15/2015	440,000.00	4.300%	436,468.75	(152,764.06)	723,704.69	1,007,409.38
06/15/2016	-	-	427,008.75	(149,453.06)	277,555.69	-
12/15/2016	455,000.00	6.100%	427,008.75	(149,453.06)	732,555.69	1,010,111.38
06/15/2017	-	-	413,131.25	(144,595.93)	268,535.32	-
12/15/2017	470,000.00	6.100%	413,131.25	(144,595.93)	738,535.32	1,007,070.64
06/15/2018	-	-	398,796.25	(139,578.68)	259,217.57	-
12/15/2018	490,000.00	6.100%	398,796.25	(139,578.68)	749,217.57	1,008,435.14
06/15/2019	-	-	383,851.25	(134,347.93)	249,503.32	-
12/15/2019	510,000.00	6.100%	383,851.25	(134,347.93)	759,503.32	1,009,006.64
06/15/2020	-	-	368,296.25	(128,903.68)	239,392.57	-
12/15/2020	530,000.00	6.100%	368,296.25	(128,903.68)	769,392.57	1,008,785.14
06/15/2021	-	-	352,131.25	(123,245.93)	228,885.32	-
12/15/2021	550,000.00	7.250%	352,131.25	(123,245.93)	778,885.32	1,007,770.64
06/15/2022	-	-	332,193.75	(116,267.81)	215,925.94	-
12/15/2022	575,000.00	7.250%	332,193.75	(116,267.81)	790,925.94	1,006,851.88
06/15/2023	-	-	311,350.00	(108,972.50)	202,377.50	-
12/15/2023	605,000.00	7.250%	311,350.00	(108,972.50)	807,377.50	1,009,755.00
06/15/2024	-	-	289,418.75	(101,296.56)	188,122.19	-
12/15/2024	635,000.00	7.250%	289,418.75	(101,296.56)	823,122.19	1,011,244.38
06/15/2025	-	-	266,400.00	(93,240.00)	173,160.00	-
12/15/2025	660,000.00	8.000%	266,400.00	(93,240.00)	833,160.00	1,006,320.00
06/15/2026	-	-	240,000.00	(84,000.00)	156,000.00	-
12/15/2026	695,000.00	8.000%	240,000.00	(84,000.00)	851,000.00	1,007,000.00
06/15/2027	-	-	212,200.00	(74,270.00)	137,930.00	-
12/15/2027	735,000.00	8.000%	212,200.00	(74,270.00)	872,930.00	1,010,860.00
06/15/2028	-	-	182,800.00	(63,980.00)	118,820.00	-
12/15/2028	770,000.00	8.000%	182,800.00	(63,980.00)	888,820.00	1,007,640.00
06/15/2029	-	-	152,000.00	(53,200.00)	98,800.00	-
12/15/2029	810,000.00	8.000%	152,000.00	(53,200.00)	908,800.00	1,007,600.00
06/15/2030	-	-	119,600.00	(41,860.00)	77,740.00	-
12/15/2030	855,000.00	8.000%	119,600.00	(41,860.00)	932,740.00	1,010,480.00
06/15/2031	-	-	85,400.00	(29,890.00)	55,510.00	-
12/15/2031	900,000.00	8.000%	85,400.00	(29,890.00)	955,510.00	1,011,020.00
06/15/2032	-	-	49,400.00	(17,290.00)	32,110.00	-
12/15/2032	945,000.00	8.000%	49,400.00	(17,290.00)	977,110.00	1,009,220.00
06/15/2033	-	-	11,600.00	(4,060.00)	7,540.00	-
12/15/2033	290,000.00	8.000%	11,600.00	(4,060.00)	297,540.00	305,080.00
Total	\$12,350,000.00	-	\$13,614,945.38	(4,785,230.78)	\$21,199,714.62	-

Yield Statistics

Bond Year Dollars	\$179,474.17
Average Life	14.532 Years
Average Coupon	7.5860196%
Net Interest Cost (NIC)	7.6347310%
True Interest Cost (TIC)	4.9539870%
Bond Yield for Arbitrage Purposes	4.8938692%
All Inclusive Cost (AIC)	5.0962652%
IRS Form 8038	
Net Interest Cost	7.6018554%

APPENDIX 7.C: DEBT SERVICE SCHEDULES PROVIDED BY ZIONS BANK PUBLIC FINANCE

Municipal Building Authority of Tooele County, Utah

\$360,000 Taxable Lease Revenue Bonds

Series 2010A-3

(Final Numbers)

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
12/21/2010	-	-	-	-	-
06/15/2011	-	-	5,220.00	5,220.00	-
12/15/2011	-	-	5,400.00	5,400.00	10,620.00
06/15/2012	-	-	5,400.00	5,400.00	-
12/15/2012	-	-	5,400.00	5,400.00	10,800.00
06/15/2013	-	-	5,400.00	5,400.00	-
12/15/2013	360,000.00	3.000%	5,400.00	365,400.00	370,800.00
Total	\$360,000.00	-	\$32,220.00	\$392,220.00	-

Yield Statistics

Bond Year Dollars	\$1,074.00
Average Life	2.983 Years
Average Coupon	3.0000000%
Net Interest Cost (NIC)	3.2011173%
True Interest Cost (TIC)	3.2126537%
Bond Yield for Arbitrage Purposes	3.0001255%
All Inclusive Cost (AIC)	19.6597976%
IRS Form 8038	
Net Interest Cost	3.0000000%
Weighted Average Maturity	2.983 Years

2010A-3 MBA | 2010C-Taxable | 6/ 1/2015 | 10:01 AM

APPENDIX 8: MAXIMUM LEGAL IMPACT FEE CALCULATIONS

Maximum Legal Public Safety Impact Fee	Cost Per Call	Calls Per Unit	Fee Per Unit
Residential			
Residential	\$ 1,042	0.30	\$ 312
Non Residential			
Private Non Residential (kSF Floor Space)	\$ 1,042	0.67	\$ 695

Non Standard Impact Fee Calculation

Cost per Call	Multiplied by	Projected Calls per Unit Created Annually	Impact Fee to be Charged
\$ 1,042	x	=	

Cost per Call						
Facilities	Cost	Percent IF Qualifying	Percent To Growth	Cost to Growth	Calls from Growth	Cost Per Call
Existing and Future Facilities (Impact Fee Qualifying Portion)	\$ 3,620,161	100%	34%	\$ 1,227,869	1,587	\$ 774
Series 2010 ABC Total Debt Service	\$ 50,236,495	14%	100%	\$ 6,856,584	12,403	\$ 553
Series 2010 ABC Total Debt Principal	\$ (25,340,000)	14%	100%	\$ (3,547,600)	12,403	\$ (286)
Professional Expenses Incurred	\$ 1,650	100%	100%	\$ 1,650	1,587	\$ 1
Total	\$ 28,518,307			\$ 4,538,503		\$ 1,042