

**ORDINANCE 2015-18**

**AN ORDINANCE ADOPTING AN IMPACT FEE FACILITIES PLAN AND IMPACT FEE ANALYSIS FOR TOOELE COUNTY PUBLIC SAFETY; 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 Public Safety; 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 public safety 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 public safety 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 public safety 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 public safety 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 public safety 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 10 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 6 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.

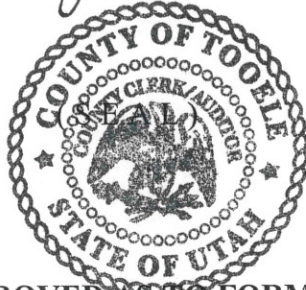
**SECTION 8 – EFFECTIVE DATE.**

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 20<sup>th</sup> day of October 2015.

**ATTEST:**

  
Marilyn K. Gillette, Clerk/Auditor



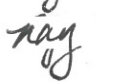


**APPROVED AS TO FORM:**

  
SCOTT A. BROADHEAD  
Tooele County Attorney

**TOOELE COUNTY COMMISSION:**

  
WADE B. BITNER, Chairman

Commissioner Bateman voted   
Commissioner Bitner voted   
Commissioner Milne voted 

**EXHIBIT A**

**TOOELE COUNTY PUBLIC SAFETY  
IMPACT FEE FACILITIES PLAN**

2015

# Tooele County Public Safety Impact Fee Facilities Plan



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# Public Safety 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 Public Safety. The residents of Tooele County enjoy the benefits of the money that has been invested in the public safety system and the square footage that is provided per call. The Census identified a county wide population in 2010 of 58,218, 14,976 of that being in the unincorporated areas of the County. Based on data from the Census and the projections from the Governor's Office of Planning and Management (GOPM) provide an estimated 2015 population of 63,811.

A land use analysis was completed by Snideman Consulting. Snideman Consulting used call data averages from the last three years. The calls have been compared to both square footage of public safety floor space and calls for service. The current square footage per call is 3.44.

### 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)*

The County constructed a new jail with administrative office space. The former public safety administration was housed in the "old jail" and Sheriff's office located at the County building. The new administration moved operations to the "new jail" and still utilizes some space at the older facility. With the exception of a 1,400 square foot expansion for evidence storage, there are no plans to construct additional facilities in the next 5-10 years at this time. Therefore, future development will "buy into" the existing infrastructure that has been provided.

### DEMANDS PLACED UPON EXISTING PUBLIC FACILITIES BY NEW DEVELOPMENT ACTIVITY

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

Over the past three years, the County has experienced growth in calls for service as growth in population. The three year average of residential and private nonresidential calls totals 3,425. This excludes public, shared or out of impact fee assessment area calls.

The current LOS received by existing residents is 3.44 square feet per call. As the population grows and calls continue to increase, the level of service will be decreased. The existing level of service will drop to 2.57 in 2025 based undeveloped land use analysis.

### MEANS OF MEETING DEMANDS PLACED UPONS 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 the new jail and administrative office space. The County issued three series 2010 bonds totaling (principal and interest) over \$50M. Portions of the outstanding debt are impact fee eligible



and will be the most likely use of impact fee revenues. The square footage is used to determine how much of the facility is impact fee eligible (jail space and other areas of incarceration cannot be included) and the call/land use analysis determines how much of the impact fee eligible square footage can be allocated to growth versus existing residents. This helps proportion the debt between existing residents and future development who will also benefit from the facility. More detail on this is found in the appendix and subsequent impact fee analysis.

The Sheriff has reported additional storage space is required for evidence. A 1,400 square foot evidence room will be constructed in the next year and will be included into the impact fee calculation. The cost of this additional square footage is \$24,000.

## 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, often times in form of Homeland Security and similar grants that are used more to fund operations rather than brick and mortar square footage. The County and Sheriff's office staff 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 the jail and new administrative office 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. It is currently not a desired practice in Tooele County.

**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 3.44 would drop to 2.57 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 continuing to fund public safety with additional bonds when there are several outstanding. Therefore impact fees are an appropriate revenue source for Tooele County.

## Chapter 1 Level of Service

### OVERALL METHODOLOGY

#### THE IMPACT FEE SERVICE AREA

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 Dispatch Office.

#### CALCULATING THE CALL RATE

Generally, impact fees are calculated by separating private calls from public calls and assessing impact fees to private development based on the number of private calls each land use generates. Private calls are those which are made to private land uses such as residences, businesses, churches, hospitals, and industrial locations. Public calls are those which are made to public land uses such as public land, public buildings, parks, or roads. In this analysis, the "Public / Out of Impact Fee Assessment (IFA) Area" category not only includes calls to public land uses, but also all calls that went to land uses outside the impact fee assessment area. Calls that went to the "Public / Out of IFA Area" category were excluded from the call rate analysis for private development in the impact fee assessment area.

In order to calculate the calls per unit for each land use category, the current average call volume is divided by the total number of current units in each land use category. The calls per unit figure is then multiplied by the number of future units anticipated in each land use category. This results in the number of future service calls to be anticipated by future development.

#### 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 Management (GOPM), 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 District 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).<sup>1</sup>

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<sup>1</sup> Overall Methodology Section - Calculated and written by Snideman Consulting

LEVEL OF SERVICE (LOS)  
Utah Code 11-36a-302(1)(a)(ii)

Tooele County Public Safety facilities include square footage still utilized in the old jail/Sheriff's office located at 47 South Main Street and the square footage inside the new jail. The table below details the total square feet per facility, cost of the facility and identifies the impact fee qualifying costs.

Table 1: Square Footage of Public Safety Facilities Current and Future

	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
	<b>Impact Fee Qualifying: Old Sheriff's Office</b>	<b>817</b>		<b>\$ 137,603</b>
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
	<b>Impact Fee Qualifying: New Jail</b>	<b>9,827</b>		<b>\$ 3,458,558</b>
Future Expansion at Jail/Sheriffs Office				
	Evidence Room	1,400	\$ 17.14	\$ 24,000
	Impact Fee Qualifying Evidence Room	1,400		\$ 24,000
	<b>Total Impact Fee Qualifying</b>	<b>12,044</b>		<b>\$ 3,620,161</b>

Using the methodology discussed in the previous chapter, call data was gathered to determine the square footage provided per call. Historic call data and calls for service in residential and nonresidential land uses is detailed in the table below.

Table 2: Square Footage of Public Safety Facilities

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%
<b>All Calls</b>	<b>6,536</b>	<b>6,317</b>	<b>6,958</b>	<b>19,811</b>	<b>6,604</b>	<b>100.0%</b>

\* "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)

Of the total three year average 3,091 are related to residential and private nonresidential land uses. Therefore the level of service based on current square footage is 3.44 sq. feet per call. With the addition of 1,400 sq. feet added and growth in calls, the square footage per call in 2025 will still decrease to 2.57.

**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)*

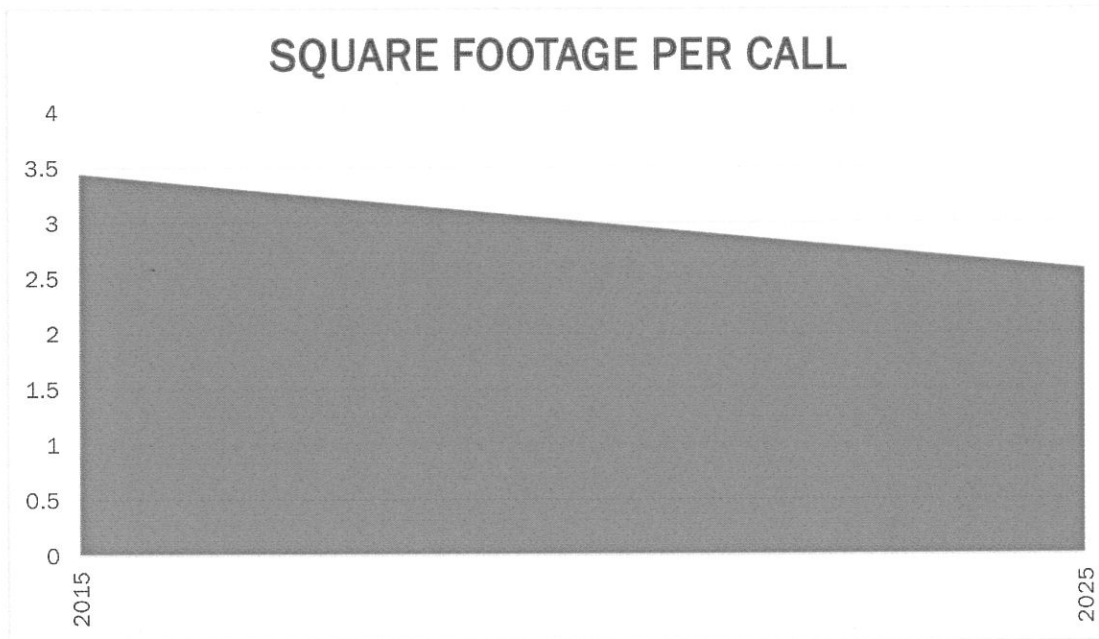
With the exception of a 1,400 square foot expansion for evidence storage, there are no plans to construct additional facilities in the next 5-10 years at this time. Therefore, future development will “buy into” the existing infrastructure that has been provided.

**DEMANDS PLACED UPON EXISTING PUBLIC FACILITIES BY NEW DEVELOPMENT ACTIVITY**

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

The table below indicates that even with some additional square footage (1,400 square feet), the LOS will not be increased with impact fees, in fact will still decrease over time. By 2025 it is anticipated that the level of service will fall to approximately 2.57 square feet per call.

*Figure 1: Level of Service Decrease with Growth*



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

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

As discussed a small addition will be constructed within the next couple of years. The Sheriff is adding 1,400 of evidence storage at the cost of \$24,000. Future development will buy into existing facilities.

## 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 \$25,340,000 for the jail facility. After principal and interest is all paid, the total debt service paid will be \$50,236,495. However considering much of the bond funded facility is not impact fee qualifying, only 14% of the facility (based on use and square footage) and therefore 14% of the debt is considered in the impact fee calculation. 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, in existing taxpayers. 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.”<sup>2</sup> 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 EXPECTED DEDICATIONS TO THE UTILITY

It is not anticipated or expected that the County would have any dedication of system improvements at this time. If the County were to benefit from a developer exaction or dedication it may be considered in the inventory of Public Safety 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 Public Safety.

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<sup>2</sup> <http://propertyrights.utah.gov/impact-fees/>

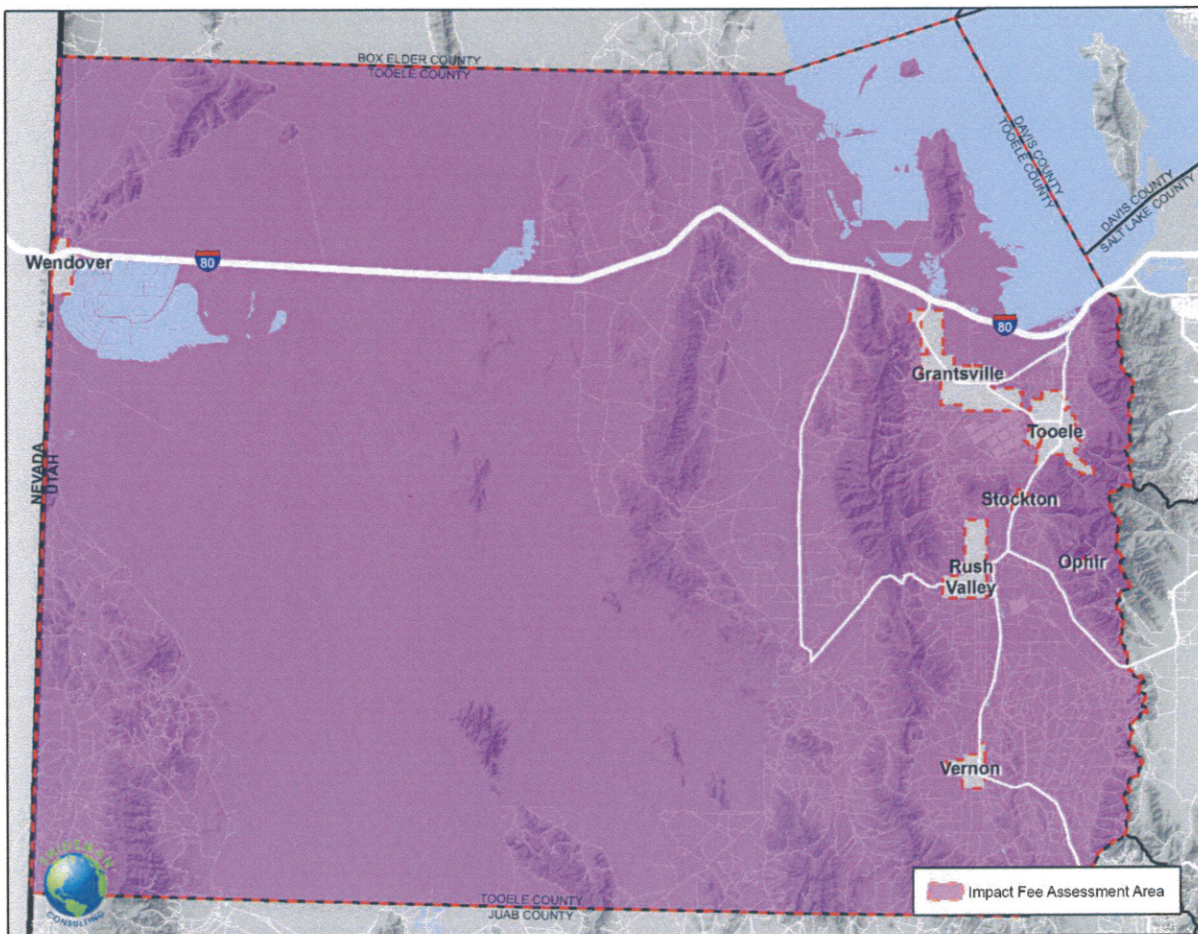
## Chapter 3 Appropriateness of Impact Fees

### IMPACT FEES AND EQUALITY

Impact fees are intended to be an equitable means of recovering the cost of public safety 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 jail/Sheriff's Office. As new growth continues in Tooele County, impact fees will fairly allocate the costs between new and existing users.

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: 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						
Residential	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: Toole County Assessor's Office, US Census, American Community Survey, Utah BEER, Utah GOMB, Commerce Real Estate Solutions Year-End Market Review

\* Private Non Residential space includes erect 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	-	-	-	-	-	-
GOMB Population Projections	-	-	20,959	25,546	29,742	40,541	52,500	65,971
Housing Units	4,755	5,325	6,739	8,515	10,291	14,175	18,421	23,067
Persons per Housing Unit	3.15	3.37	3.11	3.00	2.89	2.86	2.85	2.86
Private Non Residential kSF	-	2,246	2,620	3,193	3,718	5,068	6,563	8,246

Source: Toole 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 Toole 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	
<b>Residential</b>	
Sheriff Dept Calls to Residential Land Uses (Average 2012 to 2014)	1,594
Residential Units in 2015	5,325
Calls per Unit	<b>0.299</b>
<b>Private Non Residential</b>	
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	<b>0.667</b>

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
<b>Total Undeveloped Future Private Calls</b>			<b>1,587</b>

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
<b>Total</b>	<b>3,091</b>	<b>1,587</b>	<b>4,678</b>

\* 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%
<b>All Calls</b>	<b>6,536</b>	<b>6,317</b>	<b>6,958</b>	<b>19,811</b>	<b>6,604</b>	<b>100.0%</b>

\* "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		Estimate *	GOPB Projections					
	2010	2015		2020	2030	2040	2050	2060	
<b>Impact Fee Assessment Area (Unincorporated County)</b>	<b>14,976</b>	<b>17,968</b>	<b>20,959</b>	<b>29,742</b>	<b>40,541</b>	<b>52,500</b>	<b>65,971</b>		
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 *						Units
		2010	2011	2012	2013	2014	2015	
Grantsville city	2,916	55	98	59	76	44	3,248	
Ophir town	35	0	0	0	0	0	35	
Rush Valley town	188	4	4	4	4	4	207	
Stockton town	237	5	5	5	5	5	261	
Tooele city	10,646	128	22	62	88	157	11,103	
Vernon town	89	0	0	0	0	0	89	
Wendover city	589	0	2	1	2	0	594	
<b>Impact Fee Assessment Area (Unincorporated County)</b>	<b>4,755</b>	<b>92</b>	<b>89</b>	<b>118</b>	<b>119</b>	<b>154</b>	<b>5,325</b>	
County Total	19,455	283	219	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

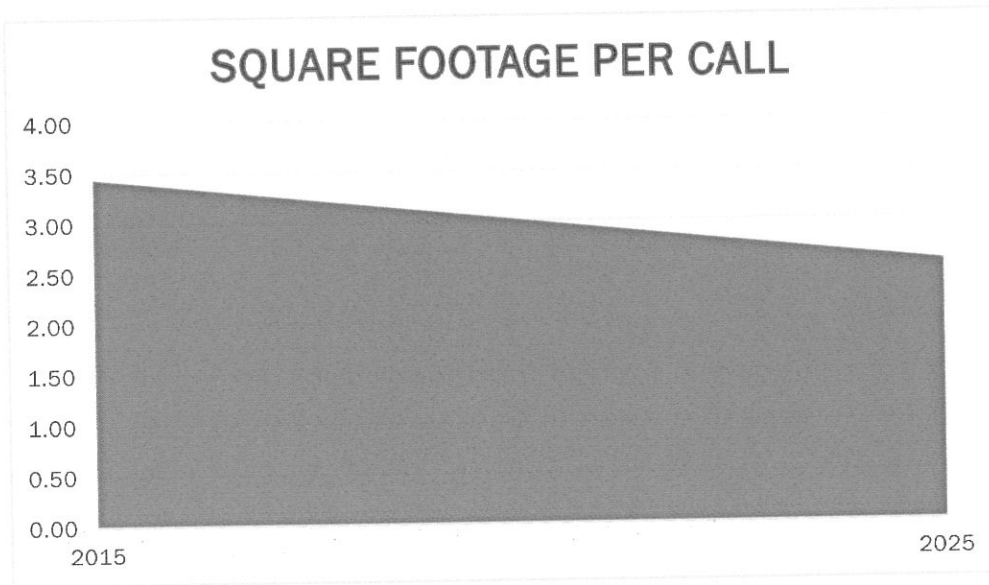
Public Safety Square Footage		Total Square Feet	Cost per Square Foot	Total Cost
Old Jail/Sheriff's Office @ 47 South Main Street, Tooele				
Component	Square Footage	Cost per Square Foot	Total Cost	
Old Jail/Sheriff's Office	14,400	\$	2,425,322	
Temp Evidence Room - in Old Jail	96	\$	16,169	
Main Evidence - in Old Jail	210	\$	35,369	
Archives - in Old Jail	207	\$	34,864	
Evidence Office - in Old Jail	304	\$	51,201	
<b>Impact Fee Qualifying: Old Sheriff's Office</b>	<b>817</b>		<b>\$</b>	<b>137,603</b>
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	
<b>Impact Fee Qualifying: New Jail</b>	<b>9,827</b>		<b>\$</b>	<b>3,458,558</b>
Future Expansion at Jail/Sheriffs Office				
Evidence Room	1,400	\$	24,000	
Impact Fee Qualifying Evidence Room	<b>1,400</b>		<b>\$</b>	<b>24,000</b>
<b>Total Impact Fee Qualifying</b>	<b>12,044</b>		<b>\$</b>	<b>3,620,161</b>

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	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
<b>Total</b>	<b>\$12,630,000.00</b>	<b>-</b>	<b>\$29,417,382.04</b>	<b>(13,402,821.48)</b>	<b>\$28,644,560.56</b>	<b>-</b>

**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
<b>Total</b>	<b>\$12,350,000.00</b>	<b>-</b>	<b>\$13,814,945.38</b>	<b>(4,765,230.76)</b>	<b>\$21,199,714.82</b>	<b>-</b>

**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%
<b>IRS Form 8038</b>	
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
<b>Total</b>	<b>\$360,000.00</b>	<b>-</b>	<b>\$32,220.00</b>	<b>\$392,220.00</b>	<b>-</b>

**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 99,664<sup>1</sup> 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 County<sup>2</sup>.

### 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.

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<sup>1</sup> Governor's Office of Management and Budget

<sup>2</sup> 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
<b>Old Jail/Sheriff's Office @ 47 South Main Street, Tooele</b>				
	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
	<b>Impact Fee Qualifying: Old Sheriff's Office</b>	<b>817</b>		<b>\$ 137,603</b>
<b>New Jail/Sheriff's Office</b>				
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
	<b>Impact Fee Qualifying: New Jail</b>	<b>9,827</b>		<b>\$ 3,458,558</b>
<b>Future Expansion at Jail/Sheriffs Office</b>				
	Evidence Room	1,400	\$ 17.14	\$ 24,000
	Impact Fee Qualifying Evidence Room	1,400		\$ 24,000
	<b>Total Impact Fee Qualifying</b>	<b>12,044</b>		<b>\$ 3,620,161</b>

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 Rates<sup>3</sup>

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

Calls per Unit	
<b>Residential</b>	
Sheriff Dept Calls to Residential Land Uses (Average 2012 to 2014)	1,594
Residential Units in 2015	5,325
Calls per Unit	0.299
<b>Private Non Residential</b>	
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
<b>Total Undeveloped Future Private Calls</b>			<b>1,587</b>

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
<b>Total</b>	<b>3,091</b>	<b>1,587</b>	<b>4,678</b>

\* 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.

<sup>3</sup> 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 99,664<sup>4</sup> 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%.

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<sup>4</sup> 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).<sup>5</sup>

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*

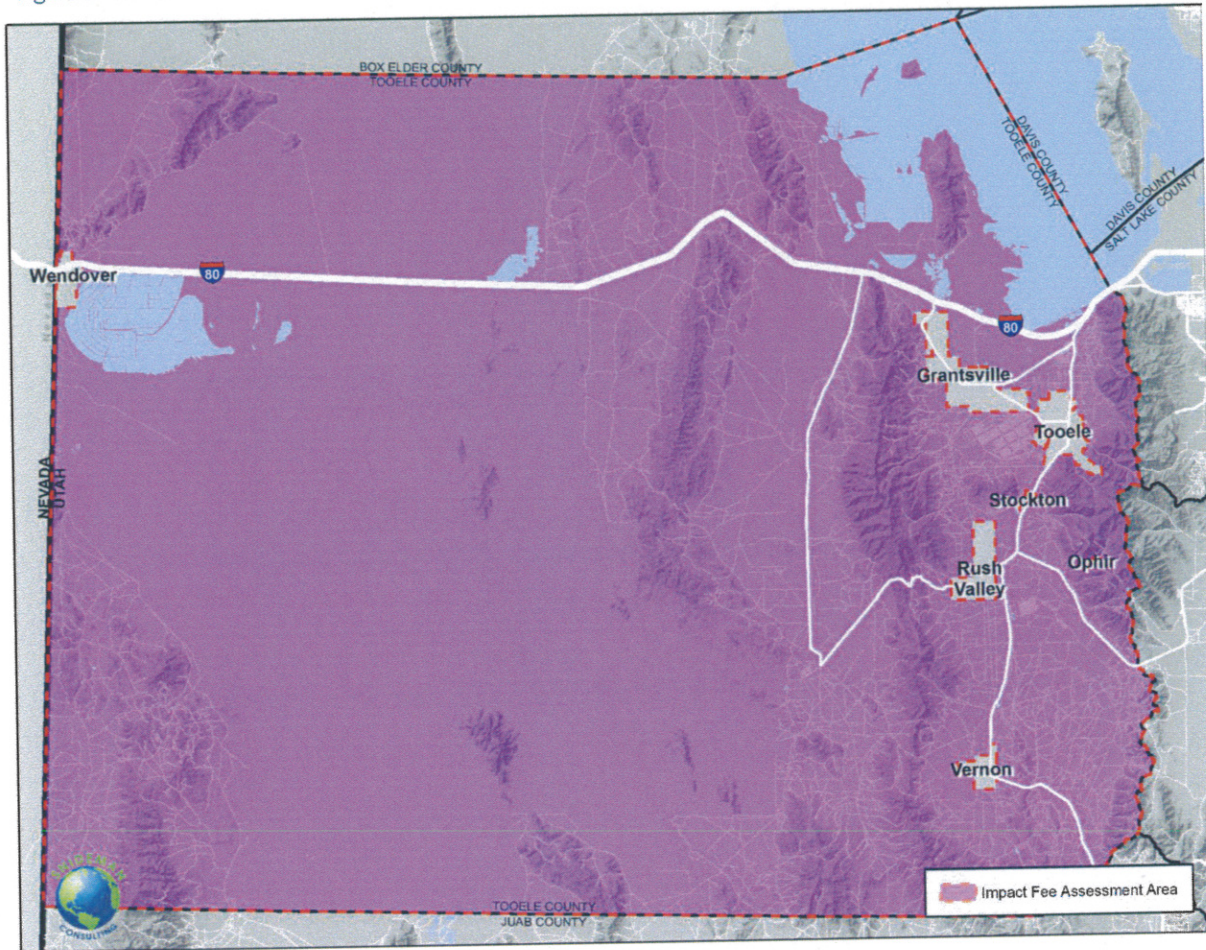
The unincorporated portion of Tooele County is the impact fee assessment area for the Tooele County Sheriff's Department. Emergency calls have been analyzed in this area and a call rate was determined for two land use categories: private residential and private non-residential. Call data was provided by the Tooele County Sheriff's Office Dispatch, which fields every emergency call that comes to the County<sup>6</sup>.

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.

<sup>5</sup> Snideman Consulting

<sup>6</sup> 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
<b>Old Jail/Sheriff's Office @ 47 South Main Street, Tooele</b>				
	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
	<b>Impact Fee Qualifying: Old Sheriff's Office</b>	<b>817</b>		<b>\$ 137,603</b>
<b>New Jail/Sheriff's Office</b>				
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
	<b>Impact Fee Qualifying: New Jail</b>	<b>9,827</b>		<b>\$ 3,458,558</b>
<b>Future Expansion at Jail/Sheriffs Office</b>				
	Evidence Room	1,400	\$ 17.14	\$ 24,000
	Impact Fee Qualifying Evidence Room	1,400		\$ 24,000
	<b>Total Impact Fee Qualifying</b>	<b>12,044</b>		<b>\$ 3,620,161</b>

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 Rates<sup>7</sup>

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

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
<b>Total Undeveloped Future Private Calls</b>			<b>1,587</b>

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
<b>Total</b>	<b>3,091</b>	<b>1,587</b>	<b>4,678</b>

\* 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.

<sup>7</sup> 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.”<sup>8</sup> 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.

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<sup>8</sup> <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
<b>Total</b>	<b>\$ 28,518,307</b>			<b>\$ 4,538,503</b>		<b>\$1,042</b>

Table 12: Maximum Legal Fee per Land Use

Maximum Legal Public Safety Impact Fee	Cost Per Call	Calls Per Unit	Fee Per Unit
<b>Residential</b>			
Residential	\$ 1,042	0.30	\$ 312
<b>Non Residential</b>			
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	
<b>Residential</b>	
Sheriff Dept Calls to Residential Land Uses (Average 2012 to 2014)	1,594
Residential Units in 2015	5,325
Calls per Unit	<b>0.299</b>
<b>Private Non Residential</b>	
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	<b>0.667</b>

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
<b>Total Undeveloped Future Private Calls</b>			<b>1,587</b>

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
<b>Total</b>	<b>3,091</b>	<b>1,587</b>	<b>4,678</b>

\* 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%
<b>All Calls</b>	<b>6,536</b>	<b>6,317</b>	<b>6,958</b>	<b>19,811</b>	<b>6,604</b>	<b>100.0%</b>

\* "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		
<b>Impact Fee Assessment Area (Unincorporated County)</b>	<b>14,976</b>	<b>17,968</b>	<b>20,959</b>	<b>29,742</b>	<b>40,541</b>	<b>52,500</b>	<b>65,971</b>			
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				
<b>Impact Fee Assessment Area (Unincorporated County)</b>	<b>4,755</b>	<b>92</b>	<b>118</b>	<b>119</b>	<b>154</b>	<b>5,325</b>				
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

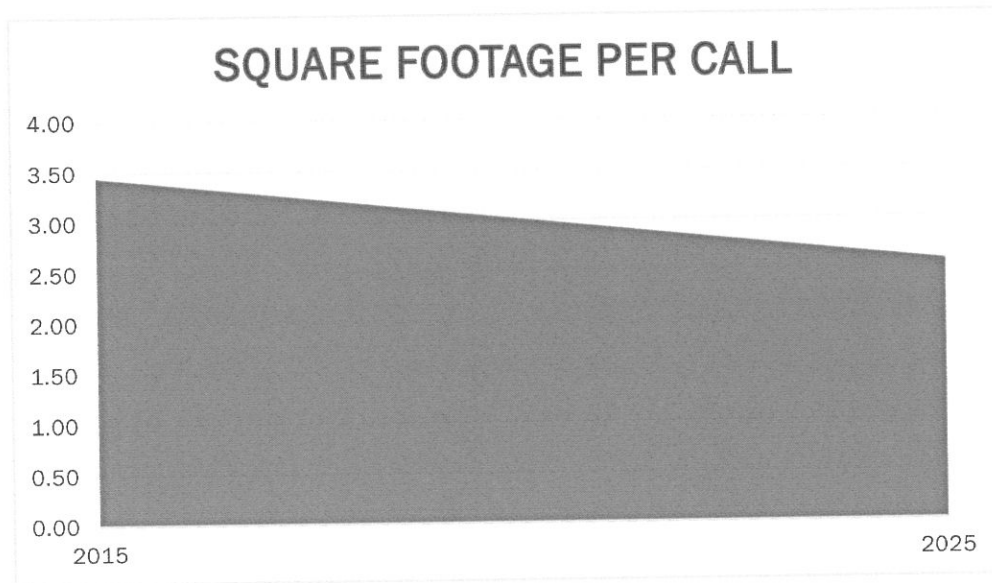
Public Safety Square Footage		Total Square Feet	Cost per Square Foot	Total Cost
Old Jail/Sheriff's Office @ 47 South Main Street, Tooele				
Component	Square Footage	Cost per Square Foot	Total Cost	
Old Jail/Sheriff's Office	14,400	\$	168.43	\$ 2,425,322
Temp Evidence Room - in Old Jail	96	\$	168.43	\$ 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
<b>Impact Fee Qualifying: Old Sheriff's Office</b>	<b>817</b>			<b>\$ 137,603</b>
New Jail/Sheriff's Office				
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
<b>Impact Fee Qualifying: New Jail</b>	<b>9,827</b>			<b>\$ 3,458,558</b>
Future Expansion at Jail/Sheriff's Office				
Evidence Room	1,400	\$	17.14	\$ 24,000
Impact Fee Qualifying Evidence Room	<b>1,400</b>			<b>\$ 24,000</b>
<b>Total Impact Fee Qualifying</b>	<b>12,044</b>			<b>\$ 3,620,161</b>

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
<b>Total</b>	<b>\$12,630,000.00</b>	<b>-</b>	<b>\$29,147,382.04</b>	<b>(13,102,821.46)</b>	<b>\$28,844,560.58</b>	<b>-</b>

**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
<b>Total</b>	<b>\$12,350,000.00</b>	<b>-</b>	<b>\$13,614,945.38</b>	<b>(4,785,230.78)</b>	<b>\$21,199,714.62</b>	<b>-</b>

**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%
<b>IRS Form 8038</b>	
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
<b>Total</b>	<b>\$360,000.00</b>	<b>-</b>	<b>\$32,220.00</b>	<b>\$392,220.00</b>	<b>-</b>

**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%
<b>IRS Form 8038</b>	
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	\$ 1,042	0.30	\$ 312
Non Residential			
Private Non Residential (MSF Floor Space)	\$ 1,042	0.67	\$ 695

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

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
<b>Total</b>	<b>\$ 28,518,307</b>			<b>\$ 4,538,503</b>		<b>\$ 1,042</b>