

**SNYDERVILLE BASIN SPECIAL RECREATION DISTRICT**

**RESOLUTION NO. \_\_\_\_\_**

**IMPACT FEE ENACTMENT RESOLUTION**

**\_\_\_\_\_, 2021**

**A RESOLUTION OF THE ADMINISTRATIVE CONTROL BOARD OF THE SNYDERVILLE BASIN SPECIAL RECREATION DISTRICT ADOPTING AN IMPACT FEE ANALYSIS AND IMPOSING IMPACT FEES, PROVIDING FOR THE CALCULATION AND COLLECTION OF SUCH FEES, PROVIDING FOR APPEAL, ACCOUNTING, AND SEVERABILITY OF THE SAME, AND OTHER RELATED MATTERS**

**WHEREAS**, Snyderville Basin Special Recreation District (the “**District**”) is a political subdivision of the State of Utah, authorized and organized under the provisions of Utah law; and

**WHEREAS**, the District is authorized pursuant to the “**Utah Impact Fees Act**,” Utah Code §§ 11-36a-101 *et seq.* to adopt and impose impact fees as a condition of development approval; and

**WHEREAS**, the District provided written notice of its intent to prepare an Impact Fee Facilities Plan pursuant to Utah Code § 11-36a-501; and

**WHEREAS**, the District has caused an Impact Fee Facilities Plan (the “**Facilities Plan**”) to be prepared by Zions Bank Public Finance, a copy of which is attached hereto as **Exhibit A** and incorporated herein by reference; and

**WHEREAS**, Zions Bank Public Finance has certified its work on the Facilities Plan under Utah Code § 11-36a-306(1); and

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

**WHEREAS**, the District adopted the Facilities Plan by Resolution No. SBSRD 2021-08; and

**WHEREAS**, prior to preparing the Impact Fee Analysis (the “**Impact Fee Analysis**”), the District provided notice as set forth in Utah Code § 11-36a-503; and

**WHEREAS**, the District has caused an Impact Fee Analysis to be prepared by Zions Bank Public Finance, a copy of which is attached hereto as **Exhibit B** and incorporated herein by reference; and

**WHEREAS**, Zions Bank Public Finance has certified its work on the Impact Fee Analysis under Utah Code § 11-36a-306(2); and

**WHEREAS**, in accordance with Utah Code § 11-36a-504(1)(d)(i) and § 17B-1-111(1)(a)(ii), the District made this Impact Fee Enactment Resolution (the “**Resolution**”) available to the public on or before June 23, 2021; and

**WHEREAS**, in accordance with Utah Code § 17B-1-111, the District posted notice of the public hearing with respect to the proposed Resolution in at least three public places within the District on or before June 23, 2021; and

**WHEREAS**, in accordance with Utah Code § 17B-1-111, the District published notice of such public hearing in the Park Record, a newspaper of general circulation in the District, on June 23, 2021 and June 30, 2021; and

**WHEREAS**, in accordance with Utah Code § 11-36a-504((1)(d)(ii), the District, having previously made this Resolution available to the public, posted notice of its intent to adopt this Resolution on the Utah Public Notice Website on or before June 23, 2021; and

**WHEREAS**, on or before June 23, 2021 a copy of the Impact Fee Analysis and a summary of the impact fee analysis prepared in accordance with Utah Code § 11-36a-303 was placed in the Kimball Junction branch of the Summit County public library and on the District’s website; and

**WHEREAS**, the Administrative Control Board (the “**Board**”) held a public hearing on July 8, 2021 regarding the Impact Fee Analysis and Resolution; and

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

**NOW, THEREFORE, BE IT RESOLVED** by the Administrative Control Board of the Snyderville Basin Special Recreation District, as follows:

**SECTION 1: FINDINGS.**

The Board 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 Resolution.

1.2. Growth and development activities in the District will create additional demands on its recreational facilities. The capital facility improvement requirements which are analyzed in the Facilities Plan and the Impact Fee Analysis are the direct result of additional facility needs caused by future development activities. The persons responsible for growth and development

activities should pay a proportionate share of the costs of the recreational facilities needed to serve the growth and development activity.

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

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

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

## **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 Resolution.

2.2. "Board" means the Administrative Control Board of the Snyderville Basin Special Recreation District.

2.3. "District" means the Snyderville Basin Special Recreation District.

2.4. "Facilities Plan" means the plan prepared for the District as required by Utah Code § 11-36a-301.

2.5. "Impact Fee Analysis" means the analysis prepared for the District as required by Utah Code § 11-36a-303.

2.6. "Project Improvements" does not mean system improvements.

2.7. "Request for Information" means a written request submitted to the District for information regarding the impact fee.

2.8. "Resolution" means this Impact Fee Enactment Resolution.

2.9. "Service Area" means all areas within the District. A map of the District boundaries is attached hereto as **Exhibit C**.

2.10. "Summary" means the summary of the Impact Fee Analysis.

### SECTION 3: ADOPTION OF IMPACT FEES.

3.1. Impact Fee Analysis. The Board hereby approves and adopts the Impact Fee Analysis attached as **Exhibit B**.

3.2. 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 to the District at the time of the building permit application to Summit County, and it is the policy of Summit County that no building permit shall be issued unless and until the impact fees required by this Resolution have been paid in full.

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

3.4. Adjustments. The District 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.

3.5. 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
  - (c) dedicates a public facility that the District 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.

3.6. Waiver for Public Purpose. The District may, on a project-by-project basis, authorize exemptions or adjustments to the impact fee in effect for those projects the District 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.

3.7. 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 District 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 District shall establish a separate interest-bearing ledger account for collection and deposit of impact fees received. Interest earned on such account shall be retained in that account.

4.2. Reporting. At the end of each fiscal year, the District shall prepare a report on the 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 District's chief financial officer, and transmitted to the State Auditor annually no later than June 30.

4.3. Impact Fee Expenditures. The District 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 District, 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 District 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 District shall refund any impact fees paid by a developer, plus interest actually earned, when (a) the developer does not proceed with the development activity and has filed a written request for a refund; (b) the fees have not been spent or encumbered; and (c) 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 District 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 Resolution may file a written request for information concerning the fee (the “**Request for Information**”) with the District. The District will provide the person or entity with the District'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. Administrative Appeal.

- (a) Any person or entity that has paid an impact fee under this Resolution and wishes to administratively challenge the impact fee, shall file a notice of appeal with the District that contains:
  - (i) the appellant’s name, mailing address and daytime phone number;
  - (ii) 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 the District’s compliance with the impact fee notice requirements, 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 impact fee requirements, 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 itself, the notice of appeal must be filed within one year after payment of the impact fee.
- (c) The District shall make its final decision on the administrative appeal within thirty (30) days after the day on which the administrative

challenge to the impact fee is filed. Should the District, for any reason, fail to issue a final decision on an administrative appeal within thirty (30) days after the filing of the notice of appeal, the challenge shall be deemed to have been denied.

- (d) A person or entity is not required to exhaust these administrative remedies before filing an action in district court.

5.4. Judicial Review. Any person or entity that has paid an impact fee under this Resolution may petition the district court challenging the notice, procedure, or impact fee within the limitations period set forth in Utah Code §11-36a-702 or successor law. The deadline to file a petition in district court is tolled from the date that a challenge is filed using the administrative appeals process in Section 5.3 until thirty (30) days after the day on which a final administrative decision is rendered.

#### **SECTION 6: SEVERABILITY.**

If any section, subsection, paragraph, clause, or phrase of this Resolution shall be declared invalid for any reason, such decision shall not affect the remaining provisions of this Resolution, which shall remain in full force and effect, and for this purpose, the provisions of this Resolution are declared to be severable. In the event any section, subsection, paragraph, clause, or phrase of this Resolution 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 Resolution are hereby incorporated herein by reference and are made a part hereof as though fully set forth herein.

#### **SECTION 8: EFFECTIVENESS.**

This Resolution shall become effective ninety (90) days after the adoption hereof.

**APPROVED AND ADOPTED** this \_\_\_ day of \_\_\_\_\_, 2021.

ADMINISTRATIVE CONTROL BOARD  
SNYDERVILLE BASIN SPECIAL

RECREATION DISTRICT

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Ben Castro, Chair

APPROVED AS TO FORM:

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David L. Thomas  
Chief Civil Deputy



## **Exhibit A: Impact Fee Facilities Plan**

# Snyderville Basin Special Recreation District



## Parks, Trails, Open Space, and Recreation Impact Fee Facility Plan



**BASIN**  
RECREATION



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## Impact Fee Facilities Plan for Parks, Trails, Open Space, and Recreation

### Summary

#### Background

The Snyderville Basin Special Recreation District (“SBSRD,” “District” or “Basin Recreation”) was formed to provide the local community with a wide variety of parks, trails, open space, and other recreation amenities that are compatible with the community’s lifestyle, desires, and preferences and that take advantage of the unique outdoor scenery and natural features available in this area. Demand for parks, trails, open space, and recreation facilities in the Snyderville Basin is generated not only from residents living in the area, but also from employees working in the Basin Recreation area.<sup>1</sup> The purpose of this Impact Fee Facilities Plan (the “Plan” or “IFFP”) is to identify existing service levels, proposed service levels, where excess capacity (if any) exists, and how the recreational demands from new development will be met for parks, trails, open space, and recreational facilities.

A summary of the demand units and existing service levels is shown in the table below.

**TABLE 1: SUMMARY OF SERVICE LEVELS**

	Demand Unit	Existing Level of Service	Excess Capacity
Parks	Acres per 1,000 demand units	3.94	0
Trails	Trail miles per 1,000 demand units	7.07	0
Trail Structures	Cost per demand unit	\$249.09	0
Open Space	Acres per 1,000 demand units	71.35	0
Recreation Facilities	Square feet per demand unit*	3.23	0.24
Ice Arena	Cost per demand unit*	\$84.72	\$49.69

\*The Ice Arena is stated in actual cost of the facility since there is existing, excess capacity and new development must buy in to the actual cost of the Ice Arena. In contrast, other recreation facilities (which includes The Fieldhouse) are stated in square feet as new construction is required to maintain service levels. New development will have to pay the current cost of construction of the recreation facilities for the specified level of service as stated in square feet.

Demand will come from population growth with residential development and from employee growth with nonresidential development.

**TABLE 2: GROWTH PROJECTIONS**

Year	Population	Employees in Basin Recreation Area	Employees in Basin Recreation Area That Do Not Live in Basin Recreation Area	Total Demand Units
2021	20,548	10,518	8,512	29,061
2022	20,873	10,684	8,647	29,520

<sup>1</sup> Employee demand comes only from employees working in the Basin Recreation area who do not live in the Basin Recreation area. If an employee also lives in the Basin Recreation area, demand for that employee is already captured as a resident.

Year	Population	Employees in Basin Recreation Area	Employees in Basin Recreation Area That Do Not Live in Basin Recreation Area	Total Demand Units
2023	21,203	10,853	8,784	29,987
2024	21,538	11,024	8,923	30,461
2025	21,879	11,199	9,064	30,942
2026	22,224	11,376	9,207	31,431
2027	22,576	11,555	9,352	31,928
2028	22,932	11,738	9,500	32,433
2029	23,295	11,923	9,650	32,945
2030	23,663	12,112	9,803	33,466

Based on input from Basin Recreation, as well as careful examination of usage of facilities, it has been determined that residents place more demand on facilities than do employees – largely because they are, on average, in the Basin for more hours of the week. Therefore, this analysis assumes that employees place roughly half the demand on facilities as do residents, based on the fact that they are in the Basin for a smaller portion of the week. This results in the following growth demands in the Basin which has taken total growth in demand units during the appropriate time periods for each facility (as discussed in this report) and has discounted commercial growth by 50 percent.

**TABLE 3: GROWTH PROJECTIONS ADJUSTED TO 50% OF DEMAND FOR COMMERCIAL**

Growth Projections	Total Demand Units	Adjusted Demand Units
2021	29,061	24,805
2022	29,520	25,197
2023	29,987	25,595
2024	30,461	25,999
2025	30,942	26,410
2026	31,431	26,828
2027	31,928	27,252
2028	32,433	27,682
2029	32,945	28,120
2030	33,466	28,564

The cited Code sections below establish the requirements of the Section headers.

## Identify the Existing Level of Service

### *Utah Code 11-36a-302(1)(a)(i)*

**Parks.** The existing level of service for parks is 3.94 developed park acres per 1,000 demand units. This is based on 97.66 developed park acres<sup>2</sup> and 24,805 demand units.

**Trails.** The existing level of service for trails is 7.07 trails miles per 1,000 demand units. This is based on 175.45 trail miles and 24,805 demand units.

In addition, there are trail structures that have a historic cost of \$6,178,684.97, or the equivalent investment of \$35,216 per trail mile.



**Recreation Facilities.** This category includes all types of recreational facilities other than parks and trails, and specifically includes The Fieldhouse and the Ice Arena that is shared with Park City. There is a total of 80,086 square feet of space in The Fieldhouse, resulting in a current service level of 3.23 square feet per demand unit. Based on SBSRD's contribution to the Ice Arena,<sup>3</sup> its current service level is \$84.72 per demand unit.

**Open Space.** The District has 1,770 impact-fee eligible open space acres or the equivalent of 71.35 acres per 1,000 demand units.<sup>4</sup>

## Establish a Proposed Level of Service

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

**Parks.** Parks are at capacity in 2021 and the proposed level of service is to maintain, at the very least, the 2021 service levels.<sup>5</sup> This means maintaining the current standard of 3.94 developed park acres per 1,000 demand units.

**Trails.** There are two components of Basin Recreation's trail system: 1) trail miles; and 2) trail structures. The proposed standard for trail miles is to maintain, at the very least, the 2021 service level of 7.07 trail miles per 1,000 demand units. Future plans for trails are shown in the Appendix of this IFFP and these plans will at least maintain existing service levels. Therefore, for purposes of the impact fee analysis, the standard of 7.07 trail miles per 1,000 demand units has been used.

<sup>2</sup> Includes only impact-fee eligible acres and does not therefore include any gifted facilities or those acquired with grant funds.

<sup>3</sup> SBSRD made an investment of \$2,101,396.

<sup>4</sup> Open space acres that were gifted or acquired with grants or donations are not included in the impact fee analysis.

<sup>5</sup> Park service levels have been determined through an intensive needs assessment process that includes the 2020 Strategic Action Plan, the 2019 Needs Assessment, the 2019 Community Survey and the Mountain Recreation Facilities Plan completed in 2017. Multi-use fields emerged as a priority in these studies which will therefore require more park development.

The existing trail structures correlate with and complement the existing trail miles. Basin Recreation is planning for new structures that will provide critical connections with the expanded trail miles. Because trail structures are directly related to trail miles, the standard for trail structures will remain at least at the current service level of \$35,216 per trail mile.

*Recreation Facilities.* The Fieldhouse has sufficient capacity to serve new development through 2026, resulting in a proposed standard of 3.23 square feet per demand unit.<sup>6</sup> The Ice Arena is anticipated to serve new development through buildout.

*Open Space.* The District intends to maintain existing service levels of 71.35 acres of open space per 1,000 demand units.

### **Identify Excess Capacity to Accommodate Future Growth at the Proposed Level of Service**

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

*Parks.* The existing park standard is 3.94 developed park acres per 1,000 demand units. The proposed standard is to at least maintain the 3.94 developed parks acres per 1,000 demand units. There is, therefore, no excess capacity in the parks system.

*Trails.* The existing trails standard is 7.07 trail miles per 1,000 demand units; the proposed standard is to maintain at least 7.07 trail miles per 1,000 demand units. Therefore, there is no excess capacity in trail miles per 1,000 demand units.

Trail structures are highly related to trail miles and are developed in conjunction with them. The current level of service for trail structures is \$249.09 per demand unit and there is no excess capacity in the trail structures.

*Recreation Facilities.* There is excess capacity of 6,040 square feet of recreation space in The Fieldhouse – sufficient to serve new development through 2026. This is based on the District’s determination that recreation space is a top priority for the District and that additional space will be needed at that time.<sup>7</sup> The Ice Arena has sufficient capacity to serve new development through an estimated 60,000 demand units.

*Open Space.* The existing open space standard is 71.35 open space acres per 1,000 demand units; the proposed standard is to at least maintain 71.35 open space acres per 1,000 demand units. There is, therefore, no excess capacity in open space.

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<sup>6</sup> Calculated by dividing the 80,086 square feet in The Fieldhouse by the 2026 demand units (26,828). The proposed service level was determined through the 2019 Needs Assessment which identified the top four immediate needs in the District, all of which were related to recreation facilities: gymnasiums, indoor field, climbing wall and jogging track. After extensive discussions, Basin Recreation felt that new capacity could be added, but not before, the year 2026. Therefore, there is a small amount of excess capacity to serve new development through 2026. The District currently has access to some school district facilities. Without the limited use of school facilities, additional recreation space would be an immediate need.

<sup>7</sup> 2019 Basin Recreation Needs Assessment

## Identify Demands Placed Upon Existing Public Facilities by New Development Activity at the Proposed Level of Service

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

*Parks.* If no additional park facilities are added, the park level of service will decline from the existing level of service of 3.94 acres per 1,000 demand units in 2021 to 3.42 developed park acres per 1,000 demand units in 2030. This is less than the 3.94 proposed acres per 1,000 demand units.

*Trails.* If no new trail miles are constructed, the trails level of service will decline from the existing standard of 7.07 trail miles per 1,000 demand units in 2021 to 6.14 trail miles per 1,000 demand units in 2030. This is less than the proposed standard of at least 7.07 trail miles per 1,000 demand units.

If no new trail structures are constructed, the trail structures level of service will decline from the existing standard of \$249.09 per demand unit in 2021 to \$216.31 per demand unit in 2030. This is less than the proposed standard of at least \$249.09 per demand unit.

*Recreation Facilities.* The Fieldhouse has sufficient capacity to serve the needs of new development through 2026. If no new space is added, the level of service will decline from the 2026 proposed standard of 2.99 square feet per demand unit to 2.80 square feet per demand unit by 2030.

Because no new Ice Arena facilities are anticipated, the proposed service levels are planned to decline. The District anticipates that the Ice Arena will serve at least 60,000 demand units, resulting in a cost of \$35.02 per demand unit at that time.

*Open Space.* If no new open space is acquired, the open space level of service will decline from the existing standard of 71.35 acres per 1,000 demand units in 2021 to 61.96 acres per 1,000 demand units in 2030.

## Identify How the Growth Demands Will Be Met

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

The District prepared an Action & Implementation Plan as part of the District's 2020 Strategic Action Plan that identifies specific projects that Basin Recreation will consider implementing in the next few years to meet growth demands. A summary table of the Action & Implementation Plan has been included in Appendix B.

*Parks.* Basin Recreation will need to acquire additional park lands and improvements to maintain its existing level of service. Service levels will decline, because of demand unit growth, unless new facilities are constructed or acquired. Impact fees will be used to maintain 2021 service levels for park land and improvements. They will not be used for replacement, repair, or maintenance costs. Fees collected will be used for capital improvements – land or park improvements – as best meets the needs of Basin Recreation at the time and as opportunities arise.

New park lands and improvements can be acquired for \$395,891 per acre, based on the current level of service. New park land and improvements will therefore require an investment of \$5,860,554 by 2030.



*Trails.* Basin Recreation will also need to maintain service levels for trails. Basin Recreation currently has 175.45 trail miles, which equates to a trails' standard of 7.07 linear trail miles per 1,000 demand units. Basin Recreation intends to maintain its existing service level which means that it needs to invest an additional \$2,142,364 in trail miles by 2030.

In addition, Basin Recreation has trail structures valued at \$6,178,684.97. Impact fees will be used to maintain 2021 service levels for trail structures that are an integral part of the overall trails system. They will not be used for replacement, repair, or maintenance costs. In order to keep the existing trail structure level of service constant with the trail miles, as is proposed for service levels, Basin Recreation will need to expend \$936,575 for trail structures by 2030.

*Recreation Facilities.* Recreation facilities will be at capacity by 2026, with only 6,040 square feet of excess capacity today. The District will need an additional 5,184 square feet of recreation space by 2030. The District will not need to add any Ice Arena space.

*Open Space.* In order to maintain existing service levels for open space, Basin Recreation will need to add 268.3 acres at a cost of \$4,311,910 by 2030.

### **Consideration of Revenue Sources to Finance Impacts on System Improvements**

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#### *Utah Code 11-36a-302(2)*

This Plan includes a thorough discussion of all potential revenue sources for parks, recreation, open space, and trails improvements. These revenue sources include grants, bonds, interfund loans, transfers from the General Fund, impact fees and anticipated or accepted dedications of system improvements.

## Utah Code Legal Requirements

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Utah law requires that communities prepare an IFFP before preparing an Impact Fee Analysis (“IFA”) and enacting an impact fee. Utah law also requires that communities give notice of their intent to prepare and adopt an IFFP. This IFFP follows all legal requirements as outlined below. Basin Recreation has retained Zions Public Finance, Inc. (“ZPFI”) to prepare this IFFP in accordance with legal requirements.

### Notice of Intent to Prepare Impact Fee Facilities Plan

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A local political subdivision must provide written notice of its intent to prepare an IFFP before preparing the Plan (Utah Code §11-36a-501). This notice must be posted on the Utah Public Notice website. Basin Recreation has complied with this noticing requirement for the IFFP by posting notice on April 21, 2020.

### Preparation of Impact Fee Facilities Plan

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Utah Code requires that each local political subdivision, before imposing an impact fee, prepare an IFFP. (Utah Code 11-36a-301).

Section 11-36a-302(a) of the Utah Code outlines the requirements of an IFFP which is required to identify the following:

- (i) identify the existing level of service;
- (ii) establish a proposed level of service;
- (iii) identify any excess capacity to accommodate future growth at the proposed level of service;
- (iv) identify demands placed upon existing facilities by new development activity at the proposed level of service; and
- (v) identify the means by which the political subdivision or private entity will meet those growth demands.

Further, the proposed level of service may:

- (i) exceed the existing level of service if, independent of the use of impact fees, the political subdivision or private entity provides, implements, and maintains the means to increase the existing level of service for existing demand within six years of the date on which new growth is charged for the proposed level of service; or
- (ii) establish a new public facility if, independent of the use of impact fees, the political subdivision or private entity provides, implements, and maintains the means to increase the existing level of service for existing demand within six years of the date on which new growth is charged for the proposed level of service.

In preparing an IFFP, each local political subdivision shall generally consider all revenue sources to finance the impacts on system improvements, including:

- (a) grants;

- (b) bonds;
- (c) interfund loans;
- (d) transfers from the General Fund;
- (e) impact fees; and
- (f) anticipated or accepted dedications of system improvements.

### **Certification of Impact Fee Facilities Plan**

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Utah Code states that an IFFP shall include a written certification from the person or entity that prepares the IFFP. This certification is included at the conclusion of this analysis.

## Existing Service Levels, Proposed Service Levels and Excess Capacity

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

### Growth in Demand

Impacts on recreation-related facilities will come from both residential and commercial development – from residents and from employees

TABLE 4: RESIDENTIAL AND NONRESIDENTIAL GROWTH

Year	Population	Non-Residential SF	Employees in Basin Recreation Area
2021	20,548	5,893,662	10,518
2022	20,873	5,986,814	10,684
2023	21,203	6,081,438	10,853
2024	21,538	6,177,558	11,024
2025	21,879	6,275,196	11,199
2026	22,224	6,374,379	11,376
2027	22,576	6,475,128	11,555
2028	22,932	6,577,470	11,738
2029	23,295	6,681,430	11,923
2030	23,663	6,787,033	12,112
2031	24,037	5,893,662	10,518
2032	24,417	5,986,814	10,684
2033	24,803	6,081,438	10,853
2034	25,195	6,177,558	11,024

Source: Basin Rec. Demographic and Income Profile 2019; U.S. Census Bureau, Center for Economic Studies 2018

The total demand units in the District includes both population and employees. However, the total employees in the Basin Recreation area must be discounted so that persons who live and work in the Basin are not counted twice.

TABLE 5: RESIDENTIAL AND NONRESIDENTIAL GROWTH

Category	Amount
Total County employment 2018	26,113*
Estimated employed persons who reside in the Basin Recreation area	10,354*
Basin residents that work in Summit County - %	43.20%*
Basin residents that work in Summit County	4,978**
Basin employment as % of Summit County	39.65%
Basin employees that live in the Basin Recreation area	1,974
Basin employees that do NOT live in the Basin Recreation area	8,380
2018 Employees in Basin Rec Area per Nonresidential SF	0.00178***
% of Basin Employees that Don't Live in the Basin	80.94%

\*U.S. Census Bureau, Center for Economic Studies 2018  
 \*\*The U.S. Census Bureau, Center for Economic Studies 2018 reports that there are 11,524 employees in the Basin Area. 43.20% of these residents work in the County; therefore, 4,978 residents work in the County.  
 \*\*\*Calculated by dividing the 10,354 employees in the Basin Recreation Area by the total commercial square feet in the area (5,801,960).

Finally, the employees who work in the Basin, but who do not live there, are discounted by 50 percent as they spend less time in the Basin than the population and therefore place less demand on parks, trails, open space, and recreation facilities.

TABLE 6: GROWTH PROJECTIONS ADJUSTED TO 50% OF DEMAND FOR COMMERCIAL

Year	Population	Employees in Basin Recreation Area	Employees in Basin Recreation Area That Do Not Live in Basin Recreation Area	Total Demand Units	Adjusted Demand Units
2021	20,548	10,518	8,512	29,061	24,805
2022	20,873	10,684	8,647	29,520	25,197
2023	21,203	10,853	8,784	29,987	25,595
2024	21,538	11,024	8,923	30,461	25,999
2025	21,879	11,199	9,064	30,942	26,410
2026	22,224	11,376	9,207	31,431	26,828
2027	22,576	11,555	9,352	31,928	27,252
2028	22,932	11,738	9,500	32,433	27,682
2029	23,295	11,923	9,650	32,945	28,120
2030	23,663	12,112	9,803	33,466	28,564
2031	24,037	12,303	9,958	33,995	29,016
2032	24,417	12,498	10,115	34,532	29,475
2033	24,803	12,695	10,275	35,078	29,940
2034	25,195	12,896	10,437	35,632	30,414

## Existing Service Levels

*Parks.* Existing service levels for park improvements are based on 97.7 impact-fee eligible park acres and on the park improvements shown below.

Table 7: Existing Park Acres

Park Name	Acres
Trailside Park Complex	63.0
Willow Creek	20.0*
Ecker Hill	15.0*
Matt Knoop	10.0
East Canyon Creek Trailhead	0.85*
RunAMuk	43.0*
Woods at Parleys Lane	3.0
Amenti	68.52*
Silver Creek Village (DA) (Undeveloped)	77.35*
Silver Creek Village (Fireman's Fund) (Undeveloped)	21.66
<b>TOTAL</b>	<b>322.38</b>
<b>Total NOT Gifted – Impact-Fee Eligible Park Acres</b>	<b>97.7</b>

\*While these parks have acreage associated with them, they are not impact-fee eligible for various reasons, including lack of ownership and control by the Basin, gifted, donated, acquired with grant funds, etc.

Total impact-fee eligible park improvement costs are estimated at over \$38.6 million.

**Table 8: Existing Park Improvements**

Amenity	# of Units - all System Parks	Unit Costs	Eligible Cost
Land Acres	97.66	\$250,000	\$24,415,000
Basketball – Outdoor	2	\$40,000	\$80,000
Bike Park	1	\$169,892	\$169,892
Pump Track	2	\$35,000	\$70,000
Dog Park	5	\$84,000	\$420,000
Fields – Multipurpose	9	\$400,000	\$3,600,000
Fields - Multipurpose Turf	1	\$1,000,000	\$1,000,000
Fitness – Outdoor	1	\$21,000	\$21,000
Small Pavilions	7	\$65,000	\$455,000
Medium Pavilions	2	\$77,500	\$155,000
Large Pavilions	4	\$90,000	\$360,000
Playgrounds	5	\$375,000	\$1,875,000
Skateboard Park	1	\$500,000	\$500,000
Tennis Courts – Outdoor	6	\$98,500	\$591,000
Pickleball Courts – Outdoors	8	\$65,000	\$520,000
Disc Golf Course	1	\$2,000	\$2,000
Sand Volleyball Outdoor	2	\$20,000	\$40,000
Irrigated Acres Other than Fields	348,480.00	\$2.25	\$784,080
Parking Lots - Asphalt SF	218,866.00	\$5.00	\$1,094,330
Paths thru Parks – SF	87,080.00	\$5.00	\$435,400
Restrooms	7	\$225,000	\$1,575,000
Splash Pad	1	\$500,000	\$500,000
<b>TOTAL</b>			<b>\$38,662,702</b>
<b>Cost per Acre</b>			<b>\$395,890.86</b>

*Trails.* Basin Recreation currently has 175.45 trail miles. This results in a current (2021) standard of 7.07 trail miles per 1,000 demand units.<sup>8</sup>

**Table 9: Trail Miles in Basin Recreation**

	Existing Miles	Cost per Mile	Eligible Cost
Hard Surface	27.6	\$303,600	\$8,379,360
Soft Surface	11.8	\$145,200	\$1,713,360
Natural Surface	136.05	\$29,700	\$4,040,685
<b>TOTAL</b>	<b>175.45</b>		<b>\$14,133,405</b>

<sup>8</sup> Calculated by dividing 175.45 trail miles by the 2021 demand factor of 24,805.

Trail structures are an important component of a trails system and Basin Recreation intends to at least maintain its current level of trail structures.

**Table 10: Trail Structures**

Trail Structures	# of Units	Cost per Unit	Total Trail Structures Value
Major Trailheads	5	\$184,433	\$922,163
Minor Trailheads	5	\$62,962	\$314,810
Bridges			\$369,341
Boardwalks			\$370,000
Fencing			\$131,737
I-80 Crossing			\$979,948
SR224 Underpass			\$638,499
Other Underpasses*			\$2,452,187
<b>TOTAL</b>			<b>\$6,178,685</b>

\*Other underpasses include Highway 40 UDOT Wildlife/Ped Underpass (\$756,352); Kilby Road at Pinebrook (\$1,500,000); and Rasmussen Rd to East Canyon Creek Trailhead (\$195,835.17).

The current service level for trail structures is \$249.09, calculated by dividing the \$6,178,685 by 24,805 demand units.

*Recreation Facilities.* The Fieldhouse has 80,086 square feet and is expected to reach capacity in 2026 based on population growth and Basin Recreation's 2019 Needs Assessment and 2020 Strategic Action Plan. The existing service level is therefore 3.23 square feet per demand unit, calculated by dividing the 80,086 square feet by the 24,805 demand units.

The Ice Arena is shared with Park City Municipal Recreation. Basin Recreation made a \$2,101,396 contribution to the Park City Ice Arena through an Interlocal Agreement that allows for joint use of the facility and provides the residents and employees of Basin Recreation area with a level of service for ice use. The Ice Arena contains 46,000 square feet of arena space and 20,000 square feet of ice rink space. The current level of service is \$84.72, calculated by dividing the \$2.1 million investment by the 24,805 demand units in 2021.

*Open Space.* The District has acquired 1,770 acres of open space, resulting in a current level of service of 71.35 open space acres per 1,000 demand units.

## Proposed Service Levels

*Parks.* The proposed service level for parks is at least the same as the existing service level – 3.94 improved park acres per 1,000 demand units.

*Trails.* The proposed level of service for trails is at least the same as the existing service level – 7.07 trail miles per 1,000 demand units. A map of future trail plans is attached as Appendix A.

The proposed service level for trail structures is \$35,216 per trail mile. The need for trail structures is closely associated with the development of trail miles. Further, Basin Recreation feels that it needs to at least maintain its existing level of trail structures.

*Recreation Facilities.* The Fieldhouse will be at capacity in 2026, resulting in a proposed service level of 2.99 square feet per demand unit, calculated by dividing the 80,086 square feet by the 2026 demand units (26,828). The proposed service level was determined by Basin Recreation after a thorough review of the 2019 Community Survey, 2019 Needs Assessment, and the 2020 Strategic Action Plan.



The proposed service level for the Ice Arena will be reached at 60,000 demand units.

*Open Space.* The proposed service level for open space is the same as the existing service level – 71.35 open space acres per 1,000 demand units.

## Identify Excess Capacity

*Parks.* There is no excess capacity in the park system.

*Trails.* There is no excess capacity in the trails system which includes trail miles and trail structures.

*Recreation Facilities.* There are 6,040 square feet of excess capacity in The Fieldhouse based on the District's determination that additional space will be needed by 2026. This is a reflection of the community preferences and needs identified through the 2019 Community Survey, 2019 Needs Assessment, and Strategic Action Plan. This excess capacity will be consumed by 2026.

There is excess capacity in the Ice Arena which will be consumed when the District reaches 60,000 demand units.

*Open Space.* There is no excess capacity in open space.



## Identify Demands Placed on Existing Public Facilities by New Development Activity at Proposed Level of Service and How Those Demands Will Be Met

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

### Demand Placed on Facilities by New Development Activity

*Parks.* With 24,805 demand units, there is a current level of service of 3.94 park acres per 1,000 demand units. The current service level will decline to 3.42 acres per 1,000 demand units by 2030 if no new park land is developed.

TABLE 11: PARK SERVICE LEVELS

Year	Total Demand Units	Existing Acres of Improved Parks	Acres per 1,000 Demand Units
2021	24,805	97.66	3.94
2022	25,197	97.66	3.88
2023	25,595	97.66	3.82
2024	25,999	97.66	3.76
2025	26,410	97.66	3.70
2026	26,828	97.66	3.64
2027	27,252	97.66	3.58
2028	27,682	97.66	3.53
2029	28,120	97.66	3.47
2030	28,564	97.66	3.42
<b>Growth 2021-2030</b>	<b>3,760</b>		

*Trails.* Basin Recreation has a current service level of 7.07 trail miles per 1,000 demand units. If no new trails are added, current service levels will decline to 6.14 trail miles per 1,000 demand units by 2030.

TABLE 12: TRAIL SERVICE LEVELS

Year	Total Demand Units	Existing Trail Miles	Trail Miles per 1,000 Demand Units
2021	24,805	175.45	7.07
2022	25,197	175.45	6.96
2023	25,595	175.45	6.85
2024	25,999	175.45	6.75
2025	26,410	175.45	6.64
2026	26,828	175.45	6.54
2027	27,252	175.45	6.44
2028	27,682	175.45	6.34
2029	28,120	175.45	6.24
2030	28,564	175.45	6.14
<b>Growth 2021-2030</b>	<b>3,760</b>		

The level of service for trail structures will decrease from \$249.09 per demand unit in 2021 to \$216.31 per demand unit in 2030.

TABLE 13: PROJECTED DEMAND ON TRAIL STRUCTURES

Year	Total Demand Units	Existing Trail Structures	Trail Structure Cost per Demand Unit
2021	24,805	\$6,178,685	\$249.09
2022	25,197	\$6,178,685	\$245.22
2023	25,595	\$6,178,685	\$241.40
2024	25,999	\$6,178,685	\$237.65
2025	26,410	\$6,178,685	\$233.95
2026	26,828	\$6,178,685	\$230.31
2027	27,252	\$6,178,685	\$226.73
2028	27,682	\$6,178,685	\$223.20
2029	28,120	\$6,178,685	\$219.73
2030	28,564	\$6,178,685	\$216.31
<b>Growth 2021-2030</b>	<b>3,760</b>		

The structures investment is based on trailheads, bridges, boardwalks, fencing, underpasses and the I-80 crossing.

TABLE 14: TRAIL STRUCTURES ACTUAL COST

Trail Structures	# of Units	Cost per Unit	Total Trail Structures
Major Trailheads	5	\$184,433	\$922,163
Minor Trailheads	5	\$62,962	\$314,810
Bridges			\$369,341
Boardwalks			\$370,000
Fencing			\$131,737
I-80 Crossing			\$979,948
SR224 Underpass			\$638,499
Hwy 40 UDOT Wildlife/Ped Underpass			\$756,352
Kilby Rd at Pinebrook (County Project)*			\$1,500,000
Rasmussen Rd to East Canyon Creek Trailhead			\$195,835
<b>TOTAL</b>			<b>\$6,178,685</b>

\*Only includes Basin Recreation portion of project



*Recreation Facilities.* Recreation facilities can include a wide range of facilities and, for purposes of this analysis, include The Fieldhouse and the Ice Arena.

**TABLE 15: RECREATION FACILITY SERVICE LEVELS**

Year	Total Demand Units	Facility SF	Facility SF per Demand Unit
2021	24,805	80,086	3.23
2022	25,197	80,086	3.18
2023	25,595	80,086	3.13
2024	25,999	80,086	3.08
2025	26,410	80,086	3.03
2026	26,828	80,086	2.99
2027	27,252	80,086	2.94
2028	27,682	80,086	2.89
2029	28,120	80,086	2.85
2030	28,564	80,086	2.80
<b>Growth 2021-2030</b>	<b>3,760</b>		

The current level of service at The Fieldhouse is 3.23 square feet per demand unit. Service levels will decline to 2.80 square feet by 2030 unless additional square feet are added. Basin Recreation has determined that service levels will be at capacity by 2026.

The Ice Arena service levels will decline from \$84.72 per demand unit in 2021 to \$73.57 per demand unit in 2030. The District recognizes that there is excess capacity in the Ice Arena and plans on declining service levels until buildout. At that time, the service level will be \$35.02 per demand unit.

**TABLE 16: ICE ARENA SERVICE LEVELS**

Year	Total Demand Units	Facility Cost	Facility Cost per Demand Unit
2021	24,805	\$2,101,396	\$84.72
2022	25,197	\$2,101,396	\$83.40
2023	25,595	\$2,101,396	\$82.10
2024	25,999	\$2,101,396	\$80.82
2025	26,410	\$2,101,396	\$79.57
2026	26,828	\$2,101,396	\$78.33
2027	27,252	\$2,101,396	\$77.11
2028	27,682	\$2,101,396	\$75.91
2029	28,120	\$2,101,396	\$74.73
2030	28,564	\$2,101,396	\$73.57
<b>Growth 2021-2030</b>	<b>3,760</b>		

*Open Space.* Open space service levels will decline from 71.35 acres per 1,000 demand units to 61.96 acres per 1,000 demand units in 2030 if no new open space is acquired.

**TABLE 17: OPEN SPACE SERVICE LEVELS**

Year	Demand Units	Open Space Acres	Open Space Acres per 1,000 Demand Units
2021	24,805	1,770	71.35
2022	25,197	1,770	70.24
2023	25,595	1,770	69.14
2024	25,999	1,770	68.07
2025	26,410	1,770	67.01
2026	26,828	1,770	65.97
2027	27,252	1,770	64.94
2028	27,682	1,770	63.93
2029	28,120	1,770	62.93
2030	28,564	1,770	61.96
<b>Growth, 2021-2030</b>	<b>3,760</b>		

### Identify the Means by Which the Political Subdivision Will Meet the Growth Demands

*Parks.* Basin Recreation will need to acquire additional park lands and improvements to maintain its proposed level of service at an estimated cost of \$5,860,554.

**TABLE 18: REQUIRED PARK INVESTMENT**

Year	Total Demand Units	Total Park Acres to Maintain Proposed LOS	Parks Cost to Maintain LOS
2021	24,805	97.66	\$38,662,702
2022	25,197	99.20	\$39,273,782
2023	25,595	100.77	\$39,894,520
2024	25,999	102.36	\$40,525,070
2025	26,410	103.98	\$41,165,585
2026	26,828	105.63	\$41,816,225
2027	27,252	107.30	\$42,477,147
2028	27,682	108.99	\$43,148,516
2029	28,120	110.71	\$43,830,497
2030	28,564	112.46	\$44,523,256
<b>Growth 2021-2030</b>	<b>3,760</b>	<b>14.80</b>	<b>\$5,860,554</b>

*Trails.* Basin Recreation currently has 175.45 trail miles, which equates to an existing trails standard of 7.07 linear trail miles per 1,000 demand units. In order to maintain current service levels, the District will need to spend approximately \$2,142,364 on trails by 2030. Future trail needs are shown on the Trails Map in the Appendix.

TABLE 19: TRAIL IMPROVEMENT COSTS

Year	Total Demand Units	Total Trail Miles to Maintain Proposed LOS	Trails Cost to Maintain LOS
2021	24,805	175.45	\$14,133,405
2022	25,197	178.22	\$14,356,789
2023	25,595	181.04	\$14,583,704
2024	25,999	183.90	\$14,814,206
2025	26,410	186.81	\$15,048,351
2026	26,828	189.76	\$15,286,196
2027	27,252	192.76	\$15,527,801
2028	27,682	195.81	\$15,773,224
2029	28,120	198.90	\$16,022,526
2030	28,564	202.04	\$16,275,769
<b>Growth 2021-2030</b>	<b>3,760</b>	<b>26.59</b>	<b>\$2,142,364</b>

Related to trails, Basin Recreation will also need to spend approximately \$936,575 to upgrade its trail structures in conjunction with its added trail miles.

TABLE 20: TRAIL STRUCTURE IMPROVEMENT COSTS

Year	Total Demand Units	Existing Trail Structures	Trail Structure Cost per Demand Unit	Total Trail Structure Cost to Maintain LOS
2021	24,805	\$6,178,685	\$249.09	\$6,178,685
2022	25,197	\$6,178,685	\$245.22	\$6,276,342
2023	25,595	\$6,178,685	\$241.40	\$6,375,542
2024	25,999	\$6,178,685	\$237.65	\$6,476,310
2025	26,410	\$6,178,685	\$233.95	\$6,578,671
2026	26,828	\$6,178,685	\$230.31	\$6,682,649
2027	27,252	\$6,178,685	\$226.73	\$6,788,271
2028	27,682	\$6,178,685	\$223.20	\$6,895,563
2029	28,120	\$6,178,685	\$219.73	\$7,004,550
2030	28,564	\$6,178,685	\$216.31	\$7,115,260
<b>Growth 2021-2030</b>	<b>3,760</b>			<b>\$936,575</b>

*Recreation Facilities.* The Fieldhouse has the capacity to serve new development through 2026 at which time additional space will be needed. This recommendation of additional space by 2026 was made after extensive community input and studies completed over the past few years. It is estimated that the District will need to spend approximately \$848,882 on recreation space by 2030 in order to acquire 5,184 square feet of recreation space.

TABLE 21: RECREATION FACILITY (FIELDHOUSE) COSTS

Year	Total Demand Units	Total Facility SF to Maintain Proposed LOS	Recreation Facility Cost to Maintain LOS
2021	24,805	74,046	\$13,112,910
2022	25,197	75,217	\$13,112,910
2023	25,595	76,406	\$13,112,910
2024	25,999	77,613	\$13,112,910
2025	26,410	78,840	\$13,112,910
2026	26,828	80,086	\$13,112,910
2027	27,252	81,352	\$13,320,165
2028	27,682	82,638	\$13,530,696
2029	28,120	83,944	\$13,744,554
2030	28,564	85,270	\$13,961,792
<b>Growth 2021-2030</b>	<b>3,760</b>	<b>11,224*</b>	<b>\$848,882</b>

\*The new space required by new development will be provided through the consumption of the 6,040 square feet of existing, excess capacity and the construction of an additional 5,184 square feet of space.

Demand for ice arena space will be met by requiring new development to buy into the existing, excess capacity in the Ice Arena.

*Open Space.* The District will need to acquire 268 additional acres of open space, at an estimated cost of \$4,311,910 if it is to maintain its existing and proposed service levels.

TABLE 22: OPEN SPACE COSTS

Year	Demand Units	Total Acres Needed to Maintain Current LOS	Open Space Cost to Maintain LOS
2021	24,805	1,770	\$28,446,134
2022	25,197	1,798	\$28,895,737
2023	25,595	1,826	\$29,352,446
2024	25,999	1,855	\$29,816,373
2025	26,410	1,884	\$30,287,633
2026	26,828	1,914	\$30,766,342
2027	27,252	1,944	\$31,252,617
2028	27,682	1,975	\$31,746,577
2029	28,120	2,006	\$32,248,345
2030	28,564	2,038	\$32,758,044
<b>Growth, 2021-2030</b>	<b>3,760</b>	<b>268.3</b>	<b>\$4,311,910</b>

Basin Recreation has developed an Action & Implementation Plan with specific facilities identified for possible development over the next few years. A summary table of the Action & Implementation Plan is included as Appendix B.

## Consideration of All Revenue Sources

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*Utah Code 11-36a-302(2)*

### **Grants**

Basin Recreation anticipates that the land for future trails will be acquired through easements and grants, as it has in the past, and has therefore not included any cost for trail land associated with trail miles in the calculation of impact fees. However, the District will likely have to purchase land for trailheads and the cost of associated land can therefore be included in impact fees.

### **Bonds**

Basin Recreation has outstanding bonds for parks, recreation, open space, and trails facilities. These are all general obligation bonds and, as such, future property tax payments for the bond need to be credited against the gross impact fee in order to ensure that double payments are not made by new development. These calculations should be included in the impact fees analysis.

### **Interfund Loans**

Basin Recreation currently has no plans to purchase parks, recreation, open space or trail facilities through any interfund loans.

### **Transfer from General Fund**

To the extent that Basin Recreation is able to generate net revenues in its General Fund, it may choose to transfer all or a portion of the net revenues to Basin Recreation's capital fund.

### **Impact Fees**

Because of the significant growth anticipated to occur in the Basin Recreation area, impact fees are a viable means of allowing new development to pay for the impacts that it places on the existing system. This IFFP is developed in accordance with legal guidelines so that an IFA for Parks, Recreation, Open Space, and Trails may be prepared and Basin Recreation may charge impact fees for Parks, Recreation, Open Space, and Trails.

### **Anticipated or Accepted Dedications of System Improvements**

Any item that a developer funds must be included in the IFFP if a credit against impact fees is to be issued and must be agreed upon with Basin Recreation before construction of the improvements.

## Certification

Zions Public Finance, Inc. certifies that the attached impact fee facilities plan:

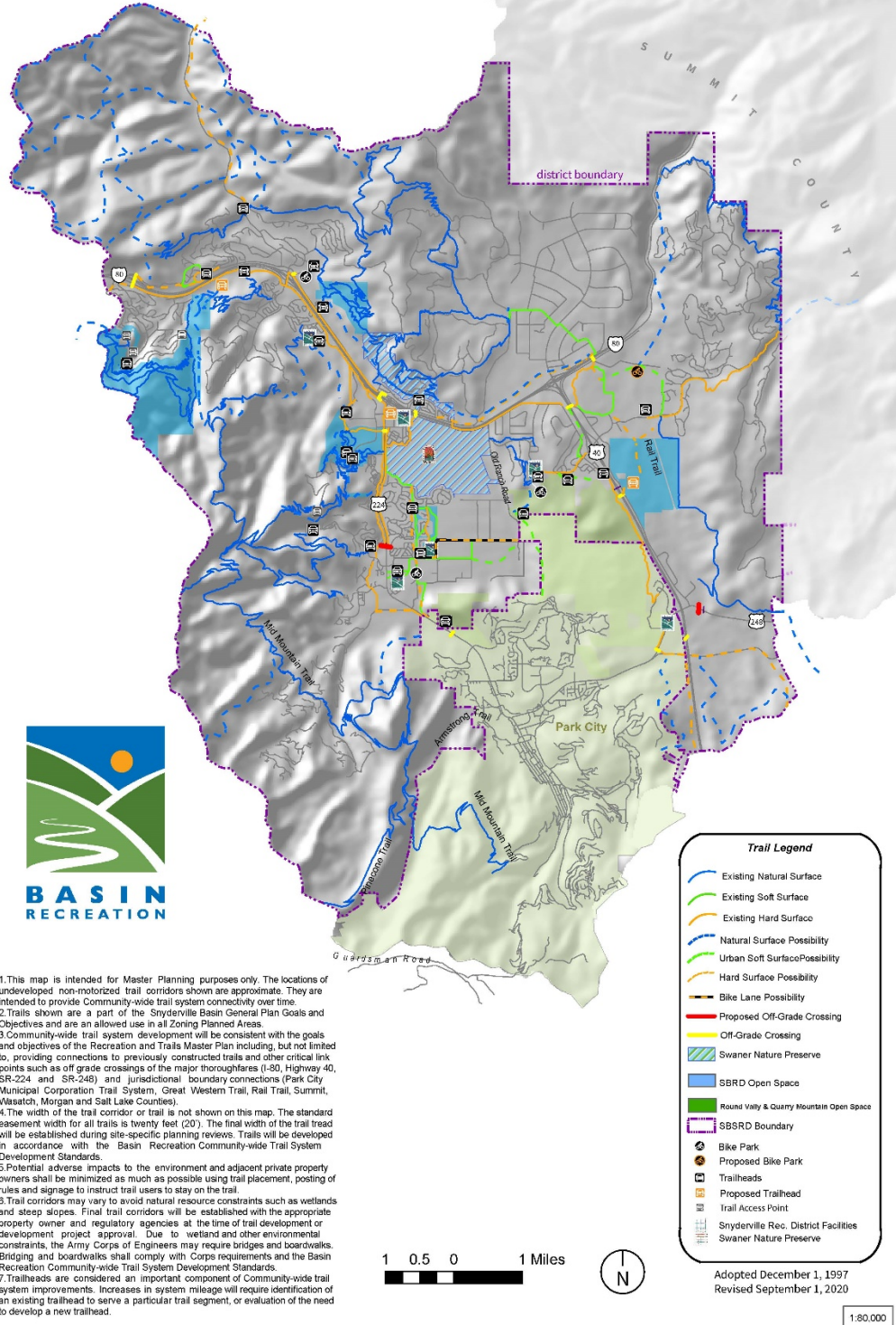
1. Includes only the costs of public facilities that are:
  - a. allowed under the Impact Fees Act; and
  - b. actually incurred; or
  - c. projected to be incurred or encumbered within six years after the day on which each impact fee is paid;
  
2. Does not include:
  - a. costs of operation and maintenance of public facilities;
  - b. costs for qualifying public facilities that will raise the level of service for the facilities, through impact fees, above the level of service that is supported by existing residents;
  - c. an expense for overhead, unless the expense is calculated pursuant to a methodology that is consistent with generally accepted cost accounting practices and the methodological standards set forth by the federal Office of Management and Budget for federal grant reimbursement;
  
3. Complies in each and every relevant respect with the Impact Fees Act.





## Appendix A – Trails Map

### SNYDERVILLE BASIN SPECIAL RECREATION DISTRICT Trails Master Plan: 2020 and Beyond



1. This map is intended for Master Planning purposes only. The locations of undeveloped non-motorized trail corridors shown are approximate. They are intended to provide Community-wide trail system connectivity over time.

2. Trails shown are a part of the Snyderville Basin General Plan Goals and Objectives and are an allowed use in all Zoning Planned Areas.

3. Community-wide trail system development will be consistent with the goals and objectives of the Recreation and Trails Master Plan including, but not limited to, providing connections to previously constructed trails and other critical link points such as off grade crossings of the major thoroughfares (I-30, Highway 40, SR-224 and SR-245) and jurisdictional boundary connectors (Park City Municipal Corporation Trail System, Great Western Trail, Rail Trail, Summit, Wasatch, Morgan and Salt Lake Counties).

4. The width of the trail corridor or trail is not shown on this map. The standard easement width for all trails is twenty feet (20'). The final width of the trail tread will be established during site-specific planning reviews. Trails will be developed in accordance with the Basin Recreation Community-wide Trail System Development Standards.

5. Potential adverse impacts to the environment and adjacent private property owners shall be minimized as much as possible using trail placement, posting of rules and signage to instruct trail users to stay on the trail.

6. Trail corridors may vary to avoid natural resource constraints such as wetlands and steep slopes. Final trail corridors will be established with the appropriate property owner and regulatory agencies at the time of trail development or development project approval. Due to wetland and other environmental constraints, the Army Corps of Engineers may require bridges and boardwalks. Bridging and boardwalks shall comply with Corps requirements and the Basin Recreation Community-wide Trail System Development Standards.

7. Trailheads are considered an important component of Community-wide trail system improvements. Increases in system mileage will require identification of an existing trailhead to serve a particular trail segment, or evaluation of the need to develop a new trailhead.

## Appendix B – Action & Implementation Plan

TABLE 7: ACTION & IMPLEMENTATION PLAN<sup>1</sup>

FACILITY	Short Term			Medium Term			Long Term
	2020	2021	2022	2023	2024	2025	2026 and Beyond
<b>OPEN SPACE</b>							
Open Space Property Acquisitions							
<b>TRAILS</b>							
Development of Additional Trail Mileage and Trailheads							
<b>RECREATION FACILITIES</b>							
Multipurpose Artificial Turf Fields (Indoor)							
Walking/Jogging Track (Indoor)							
Climbing Wall (Indoor)							
Gymnasium Court Space (Indoor)							
Multipurpose Fields (Outdoor)							
Off-Leash Dog Areas (Outdoor)							
Pickleball (Outdoor)							
Softball/Baseball Fields (Outdoor)							
Tennis Courts (Outdoor)							
Cardio/Weight Areas (Indoor)							
Group Fitness Studio (Indoor)							
Playgrounds (Outdoor)							
Tennis Courts (Indoor)							
Pavilions (Outdoor)							
Pickleball (Indoor)							
Playgrounds (Indoor)							
Squash or Racquetball Courts (Indoor)							
Aquatics - Lap Lanes (Indoor)							
Basketball Courts (Outdoor)							
Skate Park (Outdoor)							
Bike Park (Outdoor)							
Aquatics - Lap Lanes (Outdoor)							
Aquatics - Leisure Pool (Outdoor)							
Archery Range							
Paddle/Platform Tennis (Outdoor)							
Splash Pad/Water Feature (Outdoor)							
Aquatics - Leisure Pool (Indoor)							
Volleyball (Outdoor)							
Skate Park (Indoor)							
Ice Sheet (Indoor)							
Equestrian Center (Indoor)							
Golf Learning Center (Outdoor)							
Equestrian Park (Outdoor)							
Ice Sheet (Outdoor)							
Golf Course - Public (Outdoor)							

■ Implementation Planned/Committed  
■ Implementation Possible Using Minor Funding Sources and Land Owned by the District or through Partnership for Land and/or Funding\*  
■ Implementation Possible Using Land Owned by the District but Requiring Major Funding Source  
■ Implementation Requires Additional Land and Major Funding Source  
\*Assumes the addition of outdoor facilities at Silver Creek before indoor facilities are built, though this is not probable as the project will likely be dealt with in its entirety, as opposed to individual, disparate amenities. Some facilities could be added in partnership with private developers or other private partners, though no plans for specific facilities exist at this time.

<sup>1</sup> The District plans to construct two fields at Ament in 2021 (planning and design are in progress), which is reflected in Table 7. Recreation facilities are listed in order by scoring priority. It should be noted that not all of the facilities listed above for short-term projects can be completed in that timeframe with existing funds and would require partnering or additional funding.

## **Exhibit B: Impact Fee Analysis**

# Snyderville Basin Special Recreation District



## DRAFT Parks, Trails, Open Space, and Recreation Impact Fee Analysis



**B A S I N**  
RECREATION



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# Impact Fee Analysis for Parks, Trails, Open Space, and Recreation

## Summary

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### Background

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The Snyderville Basin Special Recreation District (“SBSRD,” “District” or “Basin Recreation”) was formed to provide the local community with a wide variety of parks, trails, open space, and other recreation amenities that are compatible with the community’s lifestyle, desires, and preferences and that take advantage of the unique outdoor scenery and natural features available in this area. The purpose of this Impact Fee Analysis (“IFA”) is to proportionately share the increased capital costs of parks, trails, open space, and recreational facilities attributable to new development among the increased demand units. Demand units in this analysis include both residential and commercial growth.

Basin Recreation’s Impact Fee Facilities Plan (“IFFP”) forms the basis for this IFA by providing information regarding demand unit growth, current inventories, existing service levels, proposed service levels, excess capacity, and costs to new improvements. This information is used to calculate the maximum impact fees that the District is allowed to charge.

The cited Code sections below establish the requirements of the Section headers.

### Consumption of Existing Capacity

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

The Ice Arena has sufficient excess capacity to serve the needs of Basin Recreation through at least 60,000 demand units.<sup>1</sup> The Fieldhouse has a small amount of excess capacity that will be consumed by 2026, with additional space needed at that time. No other facilities have existing, excess capacity.

**TABLE 1: SUMMARY OF SERVICE LEVELS**

	Demand Unit	Existing Level of Service	Excess Capacity
Parks	Acres per 1,000 demand units	3.94	0
Trails	Trail miles per 1,000 demand units	7.07	0
Trail Structures	Cost per demand unit	\$249.09	0
Open Space	Acres per 1,000 demand units	71.35	0
Recreation Facilities - Fieldhouse	Square feet per demand unit	3.23	0.24
Ice Arena	Cost per demand unit	\$84.72	\$49.69

Consumption of excess capacity, as well as the need to construct additional facilities, will come from population growth for residential development and from employee growth for nonresidential development.

<sup>1</sup> Demand units are composed of both residential population who live in the SBSRD service territory and employees who work in the SBSRD service territory.

TABLE 2: GROWTH PROJECTIONS

Year	Population	Employees in Basin Recreation Area	Employees in Basin Recreation Area That Do Not Live in Basin Recreation Area	Total Demand Units
2021	20,548	10,518	8,512	29,061
2022	20,873	10,684	8,647	29,520
2023	21,203	10,853	8,784	29,987
2024	21,538	11,024	8,923	30,461
2025	21,879	11,199	9,064	30,942
2026	22,224	11,376	9,207	31,431
2027	22,576	11,555	9,352	31,928
2028	22,932	11,738	9,500	32,433
2029	23,295	11,923	9,650	32,945
2030	23,663	12,112	9,803	33,466

Based on input from Basin Recreation, as well as careful examination of usage of facilities, it has been determined that residents place more demand on facilities than do employees – largely because they are, on average, in the Basin for more hours of the week. Therefore, this analysis assumes that employees place roughly half the demand on facilities as do residents, based on the fact that they are in the Basin for a smaller portion of the week. This results in the following growth demands in the Basin which has taken total growth in demand units during the appropriate time periods for each facility (as discussed in this report) and has discounted commercial growth by 50 percent.

TABLE 3: GROWTH PROJECTIONS ADJUSTED TO 50% OF DEMAND FOR COMMERCIAL

Growth Projections	Total Demand Units	Adjusted Demand Units
2021	29,061	24,805
2022	29,520	25,197
2023	29,987	25,595
2024	30,461	25,999
2025	30,942	26,410
2026	31,431	26,828
2027	31,928	27,252
2028	32,433	27,682
2029	32,945	28,120
2030	33,466	28,564

### Anticipated Impacts on System Improvements by Development Activity

#### *Utah Code 11-36a-304(1)(b) and (c)*

Service levels will decline with new development, on a demand unit basis, unless new improvements are made. The Ice Arena has sufficient excess capacity to serve the needs of new development through

buildout, with an estimated capacity of 60,000 demand units from Basin Recreation at that time. Parks, trails, and open space will need some type of new improvements by 2030 in order to maintain existing service levels. New improvements will be needed in order to maintain the proposed service level for recreation facilities which is based on Fieldhouse capacity in 2026.

As the following table shows, service levels will decline with new development. For example, the level of service for developed park acres will decline from 3.94 acres per 1,000 demand units to 3.42 park acres per 1,000 demand units if no new improvements are made.

TABLE 4: ANTICIPATED SYSTEM IMPACTS FROM NEW DEVELOPMENT

	2021 Level of Service	2030 Level of Service
Park Acres – per 1000 Demand Units	3.94	3.42
Trail Miles – per 1000 Demand Units	7.07	6.14
Trail Structure Cost – per Demand Unit	\$249.09	\$216.31
Recreation - Fieldhouse SF – per Demand Unit	3.23	2.80
Recreation - Ice Arena Cost – per Demand Unit	\$84.72	\$73.57
Open Space Acres – per 1000 Demand Units	71.35	61.96

### Proportionate Share Analysis

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

Impact fees can be charged to ensure that new development pays for its fair share of capital facilities for parks, trails, recreation, and open space. The maximum impact fee per demand unit is \$1,096.40 based on the components of parks, trails, trail structures, recreation (Fieldhouse and Ice Arena), open space, and allowable consultant costs (for preparation of IFFP and IFA). Credits have been calculated for the District’s Impact Fee Fund balance, as well as for the District’s five outstanding bonds.



TABLE 5: PROPORTIONATE SHARE ANALYSIS PER DEMAND UNIT

Summary	Amount
Parks	\$1,558.69
Trails	\$569.79
Trail Structures	\$249.09
Recreation – Fieldhouse	\$488.78
Recreation - Ice Arena	\$35.02
Open Space	\$1,146.81
Consultant Costs	\$2.66
Fund Balance Credit	(\$1,236.72)
<b>TOTAL GROSS Cost per Demand Unit</b>	<b>\$2,814.13</b>
Bond Credit 2021	(\$1,759.99)
<b>TOTAL Cost per Demand Unit 2021</b>	<b>\$1,054.14</b>



The cost per demand unit must then be multiplied against the average unit size. Because bond credits decrease each year, the maximum impact fee that can be charged changes each year. However, the gross cost of \$2,814.13 per demand unit does not change each year. The bond credit amount simply decreases each year. This is explained in detail in the body of this report.

**TABLE 6: MAXIMUM IMPACT FEE PER UNIT**

	Single-Family	Multi-Family	Commercial
Household Size	2.76	2.66	1,000 sf per employee*
Year	Maximum Impact Fee – Single-Family per Unit	Maximum Impact Fee – Multi-Family per Unit	Maximum Impact Fee – Commercial per SF
2021	\$2,909.44	\$2,804.02	\$0.53
2022	\$3,327.22	\$3,206.66	\$0.60
2023	\$3,745.54	\$3,609.84	\$0.68
2024	\$4,164.60	\$4,013.71	\$0.75
2025	\$4,589.79	\$4,423.49	\$0.83
2026	\$5,016.06	\$4,834.32	\$0.91
2027	\$5,443.66	\$5,246.43	\$0.99
2028	\$5,871.68	\$5,658.94	\$1.06
2029	\$6,301.16	\$6,072.86	\$1.14
2030	\$6,731.16	\$6,487.27	\$1.22

\*The average number of square feet per employee is close to 1,000 sf. This number was discounted by 50 percent to account for the fact that employees that do not live in the District spend a smaller percentage of time in the District than do residents.

## Utah Code Legal Requirements

Utah law requires that communities prepare an IFA before enacting an impact fee. Utah law also requires that communities give notice of their intent to prepare and adopt an IFA. This IFA follows all legal requirements as outlined below. Basin Recreation has retained Zions Public Finance, Inc. (“ZPFI”) to prepare this IFA in accordance with legal requirements.

### Notice of Intent to Prepare Impact Fee Analysis

A local political subdivision must provide written notice of its intent to prepare an IFA before preparing the Plan (Utah Code §11-36a-503). This notice must be posted on the Utah Public Notice website. The District has complied with this noticing requirement for the IFA by posting notice on April 21, 2020.

### Preparation of Impact Fee Analysis

Utah Code requires that each local political subdivision, before imposing an impact fee, prepare an IFA (Utah Code 11-36a-303).

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

- (1) An impact fee analysis shall:
  - (a) identify the anticipated impact on or consumption of any existing capacity of a public facility by the anticipated development activity;
  - (b) identify the anticipated impact on system improvements required by the anticipated development activity to maintain the established level of service for each public facility;
  - (c) demonstrate how the anticipated impacts described in Subsections (1)(a) and (b) are reasonably related to the anticipated development activity;
  - (d) estimate the proportionate share of:
    - (i) the costs for existing capacity that will be recouped; and
    - (ii) the costs of impacts on system improvements that are reasonably related to the new development activity; and
  - (e) identify how the impact fee was calculated.
  
- (2) In analyzing whether or not the proportionate share of the costs of public facilities are reasonably related to the new development activity, the local political subdivision or private entity, as the case may be, shall identify, if applicable:
  - (a) the cost of each existing public facility that has excess capacity to serve the anticipated development resulting from the new development activity;
  - (b) the cost of system improvements for each public facility;
  - (c) other than impact fees, the manner of financing for each public facility, such as user charges, special assessments, bonded indebtedness, general taxes, or federal grants;
  - (d) the relative extent to which development activity will contribute to financing the excess capacity of and system improvements for each existing public facility, by such means as user charges, special assessments, or payment from the proceeds of general taxes;
  - (e) the relative extent to which development activity will contribute to the cost of existing public facilities and system improvements in the future;
  - (f) the extent to which the development activity is entitled to a credit against impact fees because the development activity will dedicate system improvements or public facilities that will offset the demand for system improvements, inside or outside the proposed development;
  - (g) extraordinary costs, if any, in servicing the newly-developed properties; and

- (h) the time-price differential inherent in fair comparisons of amounts paid at different times.

### **Certification of Impact Fee Analysis**

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Utah Code states that an IFA shall include a written certification from the person or entity that prepares the IFA. This certification is included at the conclusion of this analysis.

## Anticipated Impact on or Consumption of Any Existing Capacity of a Public Facility by the Anticipated Development Activity

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

### Anticipated Development Activity

Impacts on recreation-related facilities will come from both residential and commercial development – from residents and from employees.

TABLE 7: RESIDENTIAL AND NONRESIDENTIAL GROWTH

Year	Population	Non-Residential SF	Employees in Basin Recreation Area
2021	20,548	5,893,662	10,518
2022	20,873	5,986,814	10,684
2023	21,203	6,081,438	10,853
2024	21,538	6,177,558	11,024
2025	21,879	6,275,196	11,199
2026	22,224	6,374,379	11,376
2027	22,576	6,475,128	11,555
2028	22,932	6,577,470	11,738
2029	23,295	6,681,430	11,923
2030	23,663	6,787,033	12,112
2031	24,037	5,893,662	10,518
2032	24,417	5,986,814	10,684
2033	24,803	6,081,438	10,853
2034	25,195	6,177,558	11,024

Source: Basin Rec. Demographic and Income Profile 2019; U.S. Census Bureau, Center for Economic Studies 2018

The total demand units in the District include both population and employees. However, the total employees in the Basin Recreation area must be discounted so that persons who live and work in the Basin are not counted twice.

TABLE 8: RESIDENTIAL AND NONRESIDENTIAL GROWTH

Category	Amount
Total County employment 2018	26,113*
Estimated employed persons who reside in the Basin Recreation area	10,354*
Basin residents that work in Summit County - %	43.20%*
Basin residents that work in Summit County	4,978**
Basin employment as % of Summit County	39.65%
Basin employees that live in the Basin Recreation area	1,974
Basin employees that do NOT live in the Basin Recreation area	8,380
2018 Employees in Basin Rec Area per Nonresidential SF	0.00178***
% of Basin Employees that Don't Live in the Basin	80.94%

\*U.S. Census Bureau, Center for Economic Studies 2018

\*\*The U.S. Census Bureau, Center for Economic Studies 2018 reports that there are 11,524 employees in the Basin Area. 43.20% of these residents work in the County; therefore, 4,978 residents work in the County.

\*\*\*Calculated by dividing the 10,354 employees in the Basin Recreation Area by the total commercial square feet in the area (5,801,960).

Finally, the employees who work in the Basin, but who do not live there, are discounted by 50 percent as they spend less time in the Basin than the population and therefore place less demand on parks, trails, open space, and recreation facilities.

**TABLE 9: GROWTH PROJECTIONS ADJUSTED TO 50% OF DEMAND FOR COMMERCIAL**

Year	Population	Employees in Basin Recreation Area	Employees in Basin Recreation Area That Do Not Live in Basin Recreation Area	Total Demand Units	Adjusted Demand Units
2021	20,548	10,518	8,512	29,061	24,805
2022	20,873	10,684	8,647	29,520	25,197
2023	21,203	10,853	8,784	29,987	25,595
2024	21,538	11,024	8,923	30,461	25,999
2025	21,879	11,199	9,064	30,942	26,410
2026	22,224	11,376	9,207	31,431	26,828
2027	22,576	11,555	9,352	31,928	27,252
2028	22,932	11,738	9,500	32,433	27,682
2029	23,295	11,923	9,650	32,945	28,120
2030	23,663	12,112	9,803	33,466	28,564
2031	24,037	12,303	9,958	33,995	29,016
2032	24,417	12,498	10,115	34,532	29,475
2033	24,803	12,695	10,275	35,078	29,940
2034	25,195	12,896	10,437	35,632	30,414

### Anticipated Impact on Facilities by New Development Activity

*Parks.* With 24,805 demand units, there is a current level of service of 3.94 park acres per 1,000 demand units. The current service level will decline to 3.42 acres per 1,000 demand units by 2030 if no new park land is developed.

**TABLE 10: PARK SERVICE LEVELS**

Year	Total Demand Units	Existing Acres of Improved Parks	Acres per 1,000 Demand Units
2021	24,805	97.66	3.94
2022	25,197	97.66	3.88
2023	25,595	97.66	3.82
2024	25,999	97.66	3.76
2025	26,410	97.66	3.70
2026	26,828	97.66	3.64
2027	27,252	97.66	3.58
2028	27,682	97.66	3.53
2029	28,120	97.66	3.47
2030	28,564	97.66	3.42
<b>Growth 2021-2030</b>	<b>3,760</b>		

*Trails.* Basin Recreation has a current service level of 7.07 trail miles per 1,000 demand units. If no new trails are added, current service levels will decline to 6.14 trail miles per 1,000 demand units by 2030.

**TABLE 11: TRAIL SERVICE LEVELS**

Year	Total Demand Units	Existing Trail Miles	Trail Miles per 1,000 Demand Units
2021	24,805	175.45	7.07
2022	25,197	175.45	6.96
2023	25,595	175.45	6.85
2024	25,999	175.45	6.75
2025	26,410	175.45	6.64
2026	26,828	175.45	6.54
2027	27,252	175.45	6.44
2028	27,682	175.45	6.34
2029	28,120	175.45	6.24
2030	28,564	175.45	6.14
<b>Growth 2021-2030</b>	<b>3,760</b>		

The level of service for trail structures will decrease from \$249.09 per demand unit in 2021 to \$216.31 per demand unit in 2030.

**TABLE 12: TRAIL STRUCTURE SERVICE LEVELS**

Year	Total Demand Units	Existing Trail Structures	Trail Structure Cost per Demand Unit
2021	24,805	\$6,178,685	\$249.09
2022	25,197	\$6,178,685	\$245.22
2023	25,595	\$6,178,685	\$241.40
2024	25,999	\$6,178,685	\$237.65
2025	26,410	\$6,178,685	\$233.95
2026	26,828	\$6,178,685	\$230.31
2027	27,252	\$6,178,685	\$226.73
2028	27,682	\$6,178,685	\$223.20
2029	28,120	\$6,178,685	\$219.73
2030	28,564	\$6,178,685	\$216.31
<b>Growth 2021-2030</b>	<b>3,760</b>		

The structures investment is based on trailheads, bridges, boardwalks, fencing, underpasses, and the I-80 crossing.

**TABLE 13: TRAIL STRUCTURES ACTUAL COST**

Trail Structures	# of Units	Cost per Unit	Total Trail Structures Value
Major Trailheads	5	\$184,433	\$922,163
Minor Trailheads	5	\$62,962	\$314,810
Bridges			\$369,341
Boardwalks			\$370,000

Trail Structures	# of Units	Cost per Unit	Total Trail Structures Value
Fencing			\$131,737
I-80 Crossing			\$979,948
SR224 Underpass			\$638,499
Other Underpasses*			\$2,452,187
<b>TOTAL</b>			<b>\$6,178,685</b>

\*Other underpasses include Highway 40 UDOT Wildlife/Ped Underpass (\$756,352); Kilby Road at Pinebrook (\$1,500,000); and Rasmussen Rd to East Canyon Creek Trailhead (\$195,835.17).

*Recreation Facilities.* Recreation facilities can include a wide range of facilities and, for purposes of this analysis, include The Fieldhouse and the Ice Arena.

TABLE 14: RECREATION FACILITY SERVICE LEVELS

Year	Total Demand Units	Facility SF	Facility SF per Demand Unit
2021	24,805	80,086	3.23
2022	25,197	80,086	3.18
2023	25,595	80,086	3.13
2024	25,999	80,086	3.08
2025	26,410	80,086	3.03
2026	26,828	80,086	2.99
2027	27,252	80,086	2.94
2028	27,682	80,086	2.89
2029	28,120	80,086	2.85
2030	28,564	80,086	2.80
<b>Growth 2021-2030</b>	<b>3,760</b>		

The current level of service at The Fieldhouse is 3.23 square feet per demand unit. Service levels will decline to 2.80 square feet by 2030 unless additional space is added. Based on the 2020 Strategic Action Plan, the District has determined that service levels will be at capacity by 2026. There is no room for the current facility to be expanded; therefore, the increased capacity would need to be added through a new facility.



The Ice Arena service levels will decline from \$84.72 per demand unit in 2021 to \$73.57 per demand unit in 2030. The District recognizes that there is excess capacity in the Ice Arena and plans on declining service levels until buildout. At that time, the service level will be \$35.02 per demand unit.

**TABLE 15: ICE ARENA SERVICE LEVELS**

Year	Total Demand Units	Facility Cost	Facility Cost per Demand Unit
2021	24,805	\$2,101,396	\$84.72
2022	25,197	\$2,101,396	\$83.40
2023	25,595	\$2,101,396	\$82.10
2024	25,999	\$2,101,396	\$80.82
2025	26,410	\$2,101,396	\$79.57
2026	26,828	\$2,101,396	\$78.33
2027	27,252	\$2,101,396	\$77.11
2028	27,682	\$2,101,396	\$75.91
2029	28,120	\$2,101,396	\$74.73
2030	28,564	\$2,101,396	\$73.57
<b>Growth 2021-2030</b>	<b>3,760</b>		

*Open Space.* Open space service levels will decline from 71.35 acres per 1,000 demand units to 61.96 acres per 1,000 demand units in 2030 if no new open space is acquired.

**TABLE 16: OPEN SPACE SERVICE LEVELS**

Year	Demand Units	OS Acres	OS per 1,000 Demand Units
2021	24,805	1,770	71.35
2022	25,197	1,770	70.24
2023	25,595	1,770	69.14
2024	25,999	1,770	68.07
2025	26,410	1,770	67.01
2026	26,828	1,770	65.97
2027	27,252	1,770	64.94
2028	27,682	1,770	63.93
2029	28,120	1,770	62.93
2030	28,564	1,770	61.96
<b>Growth, 2021-2030</b>	<b>3,760</b>		



## Anticipated Impact on System Improvements Required by the Anticipated Development Activity to Maintain the Established Level of Service for Each Public Facility and Demonstrate How the Anticipated Impacts are Reasonably Related to the New Development Activity

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

*Parks.* Basin Recreation will need to acquire additional park lands and implement improvements to maintain its proposed level of service at an estimated cost of \$5,860,554.

**TABLE 17: PARK IMPROVEMENT COSTS**

Year	Total Demand Units	Total Park Acres to Maintain Proposed LOS	Cost to Maintain LOS
2021	24,805	97.66	\$38,662,702
2022	25,197	99.20	\$39,273,782
2023	25,595	100.77	\$39,894,520
2024	25,999	102.36	\$40,525,070
2025	26,410	103.98	\$41,165,585
2026	26,828	105.63	\$41,816,225
2027	27,252	107.30	\$42,477,147
2028	27,682	108.99	\$43,148,516
2029	28,120	110.71	\$43,830,497
2030	28,564	112.46	\$44,523,256
<b>Growth 2021-2030</b>	<b>3,760</b>	<b>14.80</b>	<b>\$5,860,554</b>

*Trails.* Basin Recreation currently has 175.45 trail miles, which equates to an existing trails standard of 7.07 linear trail miles per 1,000 demand units. In order to maintain current service levels, the District will need to spend approximately \$2,142,364 on trails by 2030.

**TABLE 18: TRAIL IMPROVEMENT COSTS**

Year	Total Demand Units	Total Trail Miles to Maintain Proposed LOS	Cost to Maintain LOS
2021	24,805	175.45	\$14,133,405
2022	25,197	178.22	\$14,356,789
2023	25,595	181.04	\$14,583,704
2024	25,999	183.90	\$14,814,206
2025	26,410	186.81	\$15,048,351
2026	26,828	189.76	\$15,286,196
2027	27,252	192.76	\$15,527,801
2028	27,682	195.81	\$15,773,224
2029	28,120	198.90	\$16,022,526
2030	28,564	202.04	\$16,275,769
<b>Growth 2021-2030</b>	<b>3,760</b>	<b>26.59</b>	<b>\$2,142,364</b>

Related to trails, Basin Recreation will also need to spend approximately \$936,575 million to upgrade its trail structures in conjunction with its added trail miles.

**TABLE 19: TRAIL STRUCTURE IMPROVEMENT COSTS**

Year	Total Demand Units	Existing Trail Structures	Trail Structure Cost per Demand Unit	Total Trail Structure Cost to Maintain LOS
2021	24,805	\$6,178,685	\$249.09	\$6,178,685
2022	25,197	\$6,178,685	\$245.22	\$6,276,342
2023	25,595	\$6,178,685	\$241.40	\$6,375,542
2024	25,999	\$6,178,685	\$237.65	\$6,476,310
2025	26,410	\$6,178,685	\$233.95	\$6,578,671
2026	26,828	\$6,178,685	\$230.31	\$6,682,649
2027	27,252	\$6,178,685	\$226.73	\$6,788,271
2028	27,682	\$6,178,685	\$223.20	\$6,895,563
2029	28,120	\$6,178,685	\$219.73	\$7,004,550
2030	28,564	\$6,178,685	\$216.31	\$7,115,260
<b>Growth 2021-2030</b>	<b>3,760</b>			<b>\$936,575</b>



*Recreation Facilities.* The Fieldhouse has the capacity to serve new development through 2026 at which time additional space will be needed. Basin Recreation’s recommendation to expand recreation space by 2026 was made after extensive community input and studies completed over the past few years. It is estimated that the District will need to spend over \$848,882 on recreation space by 2030 in order to add 5,184 square feet of recreation space.

**TABLE 20: RECREATION FACILITY (FIELDHOUSE) COSTS**

Year	Total Demand Units	Total Facility SF to Maintain Proposed LOS	Recreation Facility Cost to Maintain LOS
2021	24,805	74,046	\$13,112,910
2022	25,197	75,217	\$13,112,910
2023	25,595	76,406	\$13,112,910
2024	25,999	77,613	\$13,112,910
2025	26,410	78,840	\$13,112,910
2026	26,828	80,086	\$13,112,910
2027	27,252	81,352	\$13,320,165
2028	27,682	82,638	\$13,530,696
2029	28,120	83,944	\$13,744,554
2030	28,564	85,270	\$13,961,792
<b>Growth 2021-2030</b>	<b>3,760</b>	<b>11,224*</b>	<b>\$848,882</b>

\*The new space required by new development will be provided through the consumption of the 6,040 square feet of existing, excess capacity, and the construction of an additional 5,184 square feet of space.

Demand for ice arena space will be met by requiring new development to buy into the existing, excess capacity in the Ice Arena.

*Open Space.* The District will need to acquire 268 additional acres of open space, at an estimated cost of \$4,311,910 if it is to maintain its existing and proposed service levels.

**TABLE 21: OPEN SPACE COSTS**

Year	Demand Units	Total Acres Needed to Maintain Current LOS	Cost to Maintain Open Space LOS
2021	24,805	1,770	\$28,446,134
2022	25,197	1,798	\$28,895,737
2023	25,595	1,826	\$29,352,446
2024	25,999	1,855	\$29,816,373
2025	26,410	1,884	\$30,287,633
2026	26,828	1,914	\$30,766,342
2027	27,252	1,944	\$31,252,617
2028	27,682	1,975	\$31,746,577
2029	28,120	2,006	\$32,248,345
2030	28,564	2,038	\$32,758,044
<b>Growth, 2021-2030</b>	<b>3,760</b>	<b>268.3</b>	<b>\$4,311,910</b>

### Proportionate Share Calculation

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

Impact fee calculations include the following components:

- buy-in to existing, excess capacity where such is available
- cost of new improvements
- consultant costs in preparing the IFFP and IFA
- impact fee fund balance
- credits for outstanding bonds or deficiencies in existing system

*Parks.* Park fees are calculated to maintain the existing service level of 3.94 park acres per 1,000 residents. This is based on 97.66 impact-fee eligible park acres<sup>2</sup> divided by the 24,805 demand units in 2021. With projected growth of 3,760 demand units between 2021 and 2030, the District will need to acquire an additional 14.80 improved park acres. The average acquisition cost of \$395,891 per acre is identified in the IFFP and is based on the current level of park improvements in the District. This results in total projected costs of \$5.86 million which are then shared proportionately among the 3,760 projected growth in demand units, arriving at a cost of \$1,558.69 for park land and facilities.

**TABLE 22: PARKS PROPORTIONATE SHARE CALCULATION**

	Amount
LOS of Existing Parks	\$38,662,702
Total Park Acres	97.66
Existing LOS per 1000	3.94

<sup>2</sup> Does not include gifted acres or park acres acquired through grants. Only includes system park improvements.

	<b>Amount</b>
Demand Unit Growth, 2021-2030	3,760
Acres Needed	14.80
Cost per Acre	\$395,891
Investment Needed, 2021-2030	\$5,860,554
<b>Cost per Demand Unit</b>	<b>\$1,558.69</b>

Trails. The trails portion of the impact fee does not have any buy-in component because the existing trail system will be at capacity in 2021. The trails calculation consists of two components: trail miles and trail structures.

The existing trail miles standard is 7.07 trail miles per 1,000 demand units, based on 175.45 existing trail miles and 24,805 demand units. In order to maintain this standard in the future, Basin Recreation will need to add 26.59 trail miles by 2030. The cost of the additional trail miles averages \$80,555.17 per mile, as shown in the IFFP, for a total cost of \$2,142,364.07.



**TABLE 23: TRAILS PROPORTIONATE SHARE CALCULATION**

	<b>Amount</b>
Existing Trail Miles	175.45
Total Trails Investment	\$14,133,405
Cost per Trail Mile	\$80,555.17
Existing Level of Service per Demand Unit – Miles	0.00707
Existing Level of Service per Demand Unit – Investment	\$569.79
Demand Unit Growth, 2021-2030	3,760
Trail Miles Needed, 2021-2030	26.59
Investment Needed, 2021-2030	\$2,142,364.07
<b>Cost per Demand Unit</b>	<b>\$569.79</b>

The development of trail structures is related to the development of trail miles. However, each structure is unique. In order to maintain a comparable standard in the future and not raise the service level at the expense of new development, the calculation for trail structures assumes that the trail structure investment per mile will remain constant. Therefore, with an existing trail structure investment of \$6,178,684.97 and the need for 26.59 trail miles, the total additional cost for trail structures by 2030 is \$936,574.92. This cost should be shared equally among the 3,760 increased demand units between 2021 and 2030.

**TABLE 24: TRAILS STRUCTURES PROPORTIONATE SHARE CALCULATION**

	<b>Amount</b>
Existing Trail Structures	\$6,178,684.97
Existing LOS Trail Structures per Demand Unit	\$249.09
Demand Unit Growth, 2021-2030	3,760
Investment Needed, 2021-2030	\$936,574.92
<b>Cost per Demand Unit</b>	<b>\$249.09</b>

**Recreation Facilities.** Recreation facilities include The Fieldhouse and the Ice Arena. The Fieldhouse has been determined to reach capacity in 2026. Based on several studies recently completed by the District, the District anticipates requiring additional recreation space by 2026. The level of service in 2026 will be 2.99 square feet of facility space.<sup>3</sup>

The actual, impact-fee eligible cost of The Fieldhouse was \$13,112,910 or \$163.74 per square foot based on a total of 80,086 square feet. With 2.99 square feet per demand unit, this results in a cost of \$488.78 per demand unit. While new development through 2026 can buy-in to the existing, excess capacity in The Fieldhouse, development after 2026 will also need to contribute this amount toward additional recreation space.

**TABLE 25: RECREATIONAL FACILITIES – FIELDHOUSE PROPORTIONATE SHARE CALCULATION**

	<b>Amount</b>
Fieldhouse SF	80,086
Cost of Fieldhouse	\$13,112,910
Capacity Units in 2026	26,828
<b>Cost per Demand Unit</b>	<b>\$488.78</b>

The Ice Arena has sufficient excess capacity to serve new development through buildout, which is an estimated 60,000 demand units. The District has no plans to build additional ice arena space and therefore new development will need to buy in to the existing, excess capacity in the Ice Arena. SBSRD made a contribution of \$2,101,396 to the original construction of the facility. Therefore, the proportionate share of the cost for the 60,000 capacity demand units is \$35.02.

**TABLE 26: RECREATIONAL FACILITIES – ICE ARENA PROPORTIONATE SHARE CALCULATION**

	<b>Amount</b>
Ice Arena Actual Cost	\$2,101,396
Existing LOS	\$84.72
Buildout Capacity in Demand Units	60,000
<b>Proposed LOS per Demand Unit</b>	<b>\$35.02</b>

**Open Space.** The District currently has 1,770 open space acres which it has acquired at a cost of \$28,446,133.55, or an average cost of \$16,074 per acre. Therefore, in order to maintain current service levels, the District will need to acquire 268.26 acres by 2030 at a cost of \$4,311,910.

**TABLE 27: OPEN SPACE PROPORTIONATE SHARE CALCULATION**

	<b>Amount</b>
Current Investment	\$28,446,133.55
Current OS Acres	1,770
LOS 2020 - Acres per Population	0.07135
OS Acres Needed, 2021-2030	268.26
OS Cost per Acre	\$16,074

<sup>3</sup> Calculated by dividing the total 80,086 Fieldhouse square feet by the 26,828 demand units projected by the year 2026.

	<b>Amount</b>
Investment Needed, 2021-2030	\$4,311,910
Population Growth, 2021-2030	3,760
<b>Cost per Demand Unit</b>	<b>\$1,146.81</b>

**Consultant Costs.** The District can also recover its consultant costs incurred in the preparation of the IFFP and IFA. These costs are summarized as follows:

**TABLE 28: CONSULTANT COST PROPORTIONATE SHARE CALCULATION**

	<b>Amount</b>
Consultant Fee	\$10,000
Growth in Demand Units, 2021-2030	3,760
<b>Cost per Demand Unit</b>	<b>\$2.66</b>

**Impact Fee Fund Balance.**

As of December 2020, Basin Recreation had a fund balance of \$4,649,958 that can be used to pay for some of the new facilities needed to serve the increased demands created by growth.

**TABLE 29: IMPACT FEE FUND BALANCE CREDIT PROPORTIONATE SHARE CALCULATION**

	<b>Amount</b>
Fund Balance	\$4,649,958
Growth in Demand Units, 2021-2030	3,760
<b>Credit per Demand Unit</b>	<b>(\$1,236.72)</b>

### Summary of Gross Impact Fee before Credits

A summary of the gross impact fee calculations, before bond credits, are provided below. This summary shows that the maximum allowable cost per demand unit is \$2,814.13.

**TABLE 30: SUMMARY OF PROPORTIONATE SHARE ANALYSIS PER DEMAND UNIT – GROSS FEE**

	<b>Amount</b>
Parks	\$1,558.69
Trails	\$569.79
Trail Structures	\$249.09
Fieldhouse	\$488.78
Ice Arena	\$35.02
Open Space	\$1,146.81
Consultant Costs	\$2.66
Fund Balance Credit	(\$1,236.72)
<b>TOTAL GROSS Cost per Demand Unit</b>	<b>\$2,814.13</b>

## Calculation of Credits

There are five general obligation bonds outstanding for which credits must be calculated so that new development does not pay twice for the capital facilities associated with new development. Because the outstanding bonds are general obligation bonds, property owners will pay property taxes annually to build these new facilities. Therefore, new development must be credited the net present value (“NPV”) of the anticipated future property tax payments for the capital facilities included in the calculation of impact fees. Amortization schedules for these five bonds are shown in the following two tables.

**TABLE 31: BOND AMORTIZATION SCHEDULES, SERIES 2017, SERIES 2015 B AND SERIES 2015A**

Fiscal Year Ending December 31	Series 2017 \$15,905,000		Series 2015B \$7,385,000		Series 2015A \$25,000,000	
	Principal	Interest	Principal	Interest	Principal	Interest
2021	\$425,000	\$607,050	\$580,000	\$168,881	\$1,145,000	\$553,100
2022	\$405,000	\$594,300	\$605,000	\$145,681	\$1,180,000	\$518,750
2023	\$420,000	\$582,150	\$630,000	\$121,481	\$1,200,000	\$495,150
2024	\$1,665,000	\$569,550	\$655,000	\$96,281	\$1,230,000	\$468,150
2025	\$1,715,000	\$519,600	\$685,000	\$70,081	\$1,260,000	\$437,400
2026	\$1,785,000	\$451,000	\$700,000	\$55,525	\$1,300,000	\$399,600
2027	\$1,855,000	\$379,600	\$715,000	\$39,775	\$1,335,000	\$360,600
2028	\$1,935,000	\$305,400	\$730,000	\$21,900	\$1,375,000	\$320,550
2029	\$2,795,000	\$228,000			\$1,420,000	\$236,700
2030	\$2,905,000	\$116,200			\$1,460,000	\$236,700
2031					\$1,505,000	\$192,900
2032					\$1,550,000	\$147,750
2033					\$1,595,000	\$101,250
2034					\$1,645,000	\$51,403
<b>TOTAL</b>	<b>\$15,905,000</b>	<b>\$4,352,850</b>	<b>\$5,300,000</b>	<b>\$719,605</b>	<b>\$19,200,000</b>	<b>\$4,520,003</b>

**TABLE 32: BOND AMORTIZATION SCHEDULES, SERIES 2012 AND SERIES 2010**

Fiscal Year Ending December 31	Series 2012 \$3,810,000		Series 2010 \$5,125,000	
	Principal	Interest	Principal	Interest
2021	\$180,000	\$48,330	\$885,000	\$35,400
2022	\$1,135,000	\$45,900		
2023	\$1,160,000	\$23,200		
<b>TOTAL</b>	<b>\$2,475,000</b>	<b>\$117,430</b>	<b>\$885,000</b>	<b>\$35,400</b>

The individual bond payments shown in the preceding two tables are summarized in the table below.

**TABLE 33: TOTAL BOND PAYMENTS**

Year	Principal	Interest	TOTAL
2021	\$3,215,000	\$1,412,761	\$4,627,761
2022	\$3,325,000	\$1,304,631	\$4,629,631
2023	\$3,410,000	\$1,221,981	\$4,631,981
2024	\$3,550,000	\$1,133,981	\$4,683,981
2025	\$3,660,000	\$1,027,081	\$4,687,081
2026	\$3,785,000	\$906,125	\$4,691,125

Year	Principal	Interest	TOTAL
2027	\$3,905,000	\$779,975	\$4,684,975
2028	\$4,040,000	\$647,850	\$4,687,850
2029	\$4,215,000	\$464,700	\$4,679,700
2030	\$4,365,000	\$352,900	\$4,717,900
2031	\$1,505,000	\$192,900	\$1,697,900
2032	\$1,550,000	\$147,750	\$1,697,750
2033	\$1,595,000	\$101,250	\$1,696,250
2034	\$1,645,000	\$51,403	\$1,696,403
<b>TOTAL</b>	<b>\$43,765,000</b>	<b>\$9,745,288</b>	<b>\$53,510,288</b>

These annual bond payments must be shared equally among the total demand units each year. Then, the NPV<sup>4</sup> of these bond payments must be credited to the gross cost per demand unit each year.

TABLE 34: NET PRESENT VALUE CALCULATIONS

Year	Annual Payment on All Bonds	Demand Units	Payment per Unit	NPV	Maximum Fee per Demand Unit
2021	\$4,627,761	24,805	\$186.57	\$1,760	\$1,054.14
2022	\$4,629,631	25,197	\$183.74	\$1,609	\$1,205.51
2023	\$4,631,981	25,595	\$180.97	\$1,457	\$1,357.08
2024	\$4,683,981	25,999	\$180.16	\$1,305	\$1,508.91
2025	\$4,687,081	26,410	\$177.47	\$1,151	\$1,662.97
2026	\$4,691,125	26,828	\$174.86	\$997	\$1,817.41
2027	\$4,684,975	27,252	\$171.91	\$842	\$1,972.34
2028	\$4,687,850	27,682	\$169.34	\$687	\$2,127.42
2029	\$4,679,700	28,120	\$166.42	\$531	\$2,283.03
2030	\$4,717,900	28,564	\$165.17	\$375	\$2,438.83
2031	\$1,697,900	29,016	\$58.52	\$218	\$2,596.49
2032	\$1,697,750	29,475	\$57.60	\$163	\$2,650.65
2033	\$1,696,250	29,940	\$56.65	\$109	\$2,704.98
2034	\$1,696,403	30,414	\$55.78	\$55	\$2,759.45

The NPV credit per year is then applied to the gross fee calculated previously in order to arrive at the maximum fee that can be charged each year. The cost per demand unit must then be multiplied against the average unit size. Because bond credits decrease each year, as shown in the preceding table, the maximum impact fee that can be charged changes each year. However, the gross cost of \$2,814.13 does not change each year. The bond credit amount simply decreases each year.

TABLE 35: MAXIMUM IMPACT FEES BY YEAR

	Single-Family	Multi-Family	Commercial
Household Size	2.76	2.66	1,000 sf per employee*

<sup>4</sup> A discount rate of 2 percent has been used in the analysis.



Year	Single-Family	Multi-Family	Commercial
	Maximum Impact Fee – Single-Family per Unit	Maximum Impact Fee – Multi-Family per Unit	Maximum Impact Fee – Commercial per SF
2021	\$2,909.44	\$2,804.02	\$0.53
2022	\$3,327.22	\$3,206.66	\$0.60
2023	\$3,745.54	\$3,609.84	\$0.68
2024	\$4,164.60	\$4,013.71	\$0.75
2025	\$4,589.79	\$4,423.49	\$0.83
2026	\$5,016.06	\$4,834.32	\$0.91
2027	\$5,443.66	\$5,246.43	\$0.99
2028	\$5,871.68	\$5,658.94	\$1.06
2029	\$6,301.16	\$6,072.86	\$1.14
2030	\$6,731.16	\$6,487.27	\$1.22

\*The average number of square feet per employee is close to 1,000 sf. This number was discounted by 50 percent to account for the fact that employees that do not live in the District spend a smaller percentage of time in the District than do residents.



## Certification

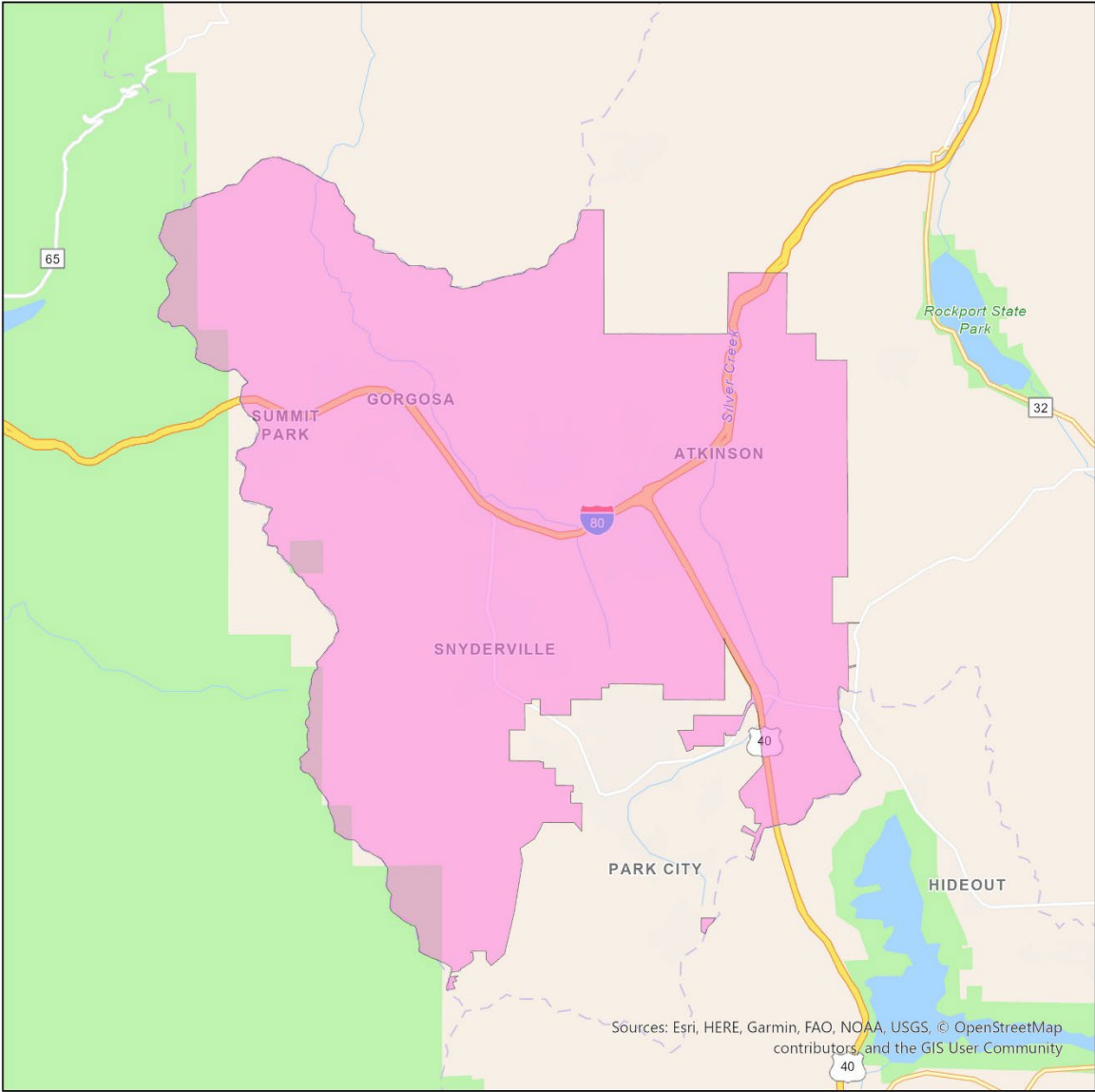
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Zions Public Finance, Inc. certifies that the attached impact fee analysis:

1. Includes only the costs of public facilities that are:
  - a. allowed under the Impact Fees Act; and
  - b. actually incurred; or
  - c. projected to be incurred or encumbered within six years after the day on which each impact fee is paid;
  
2. Does not include:
  - a. costs of operation and maintenance of public facilities;
  - 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.

**Exhibit C: District Map**

The boundaries of Snyderville Basin Special Recreation District are depicted in pink.



## **Exhibit D: Impact Fee Schedule**

**TABLE 35: MAXIMUM IMPACT FEES BY YEAR**

	<b>Single-Family</b>	<b>Multi-Family</b>	<b>Commercial</b>
Household Size	2.76	2.66	1,000 sf per employee*
<b>Year</b>	<b>Maximum Impact Fee – Single-Family per Unit</b>	<b>Maximum Impact Fee – Multi-Family per Unit</b>	<b>Maximum Impact Fee – Commercial per SF</b>
2021	\$2,909.44	\$2,804.02	\$0.53
2022	\$3,327.22	\$3,206.66	\$0.60
2023	\$3,745.54	\$3,609.84	\$0.68
2024	\$4,164.60	\$4,013.71	\$0.75
2025	\$4,589.79	\$4,423.49	\$0.83
2026	\$5,016.06	\$4,834.32	\$0.91
2027	\$5,443.66	\$5,246.43	\$0.99
2028	\$5,871.68	\$5,658.94	\$1.06
2029	\$6,301.16	\$6,072.86	\$1.14
2030	\$6,731.16	\$6,487.27	\$1.22

\*The average number of square feet per employee is close to 1,000 sf. This number was discounted by 50 percent to account for the fact that employees that do not live in the District spend a smaller percentage of time in the District than do residents.