



Transit/Transportation Sales Taxes

Summit County	Park City
<ul style="list-style-type: none">▪ Mass Transit Tax (UCA 59-12-2213) – Snyderville Basin Transit District boundaries (.30%)▪ Additional Mass Transit (UCA 59-12-2214): .25% or Mass Transit Fixed Guideway – Light Rail (UCA 59-12-2216): .30%▪ County Option Transportation (UCA 59-12-2217 (not for transit – roads): .25% (counties of 1st and 2nd class can use on transit)▪ Motor Fuel Tax (UCA 59-13-201) (Class B road funds)	<ul style="list-style-type: none">▪ Mass Transit Tax (UCA 59-12-2215) – Park City Municipal boundaries (.30%)▪ Additional Mass Transit (UCA 59-12-2215): .25%▪ Motor Fuel Tax (UCA 59-13-201) (Class C road funds)

Adopted (yellow)
Not Adopted (blue) – requires an election

Summit County

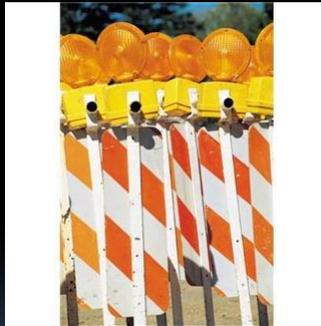
Projected 2015

Gas Tax:

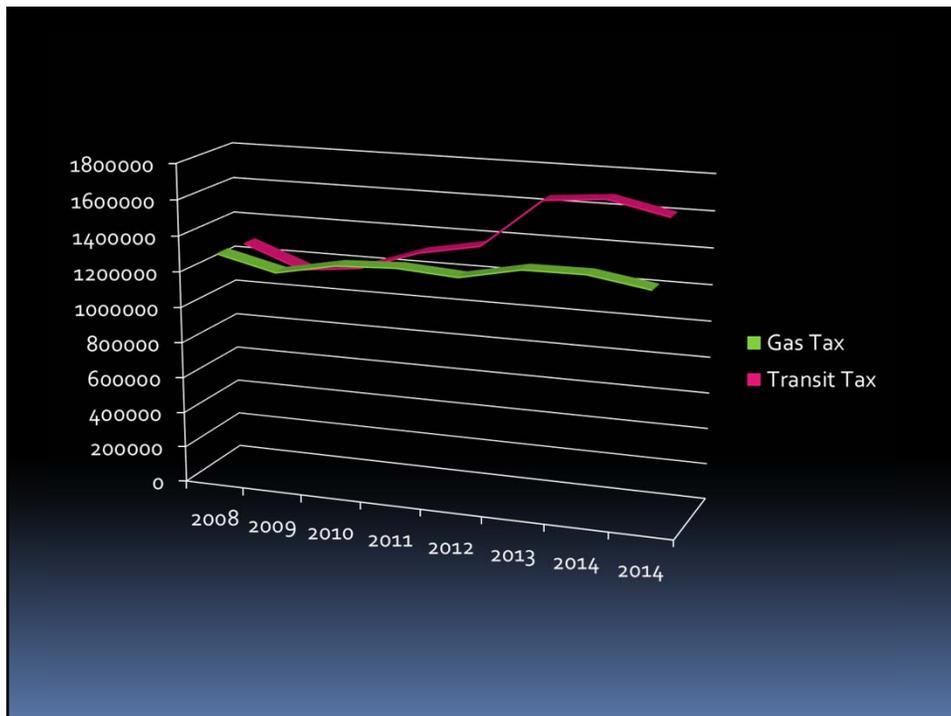
\$1,290,000

Transit Tax:

\$1,600,000*



* This tax is currently limited to the Snyderville Basin Transit District boundaries, but through an election could go countywide



Fixed Guideway (not adopted)

Projected 2015

**Fixed Guideway
(Light Rail) Tax
within
Snyderville Basin
Transit District:
\$1,600,000***



30 year Transit Bond (AAA) @ 2.7% = \$32,600,000

* A countywide tax would yield higher revenues

County Option Transportation (existing – not adopted)

Projected 2015

**County Option
Transportation is
a countywide
sales tax for road
maintenance and
construction:
\$2,720,110**



* 30 year Transit Bond (AAA) @ 2.7% = \$55,400,000

* requires statutory change

OTHER SOURCES OF FUNDS (current)

Kimball Area
Transportation Special
Service District (Transit)

- \$455,000 (2014) in
special assessments

Federal Transportation
Authority (Transit)

- \$460,000 (2014) in
federal grants

Vehicle Registration Fees

- \$209,457 (2014)



Snyderville Basin Transit District (2014 budget)

Revenues: \$2,515,000

Expenses: \$2,900,000

Deficit: \$385,000

Gas Tax Increase

A 10 cent per gallon increase in the motor fuel tax would yield

\$457,707 additional dollars to Summit County. Bringing the total projected 2015 gas tax to **\$1,747,707**.

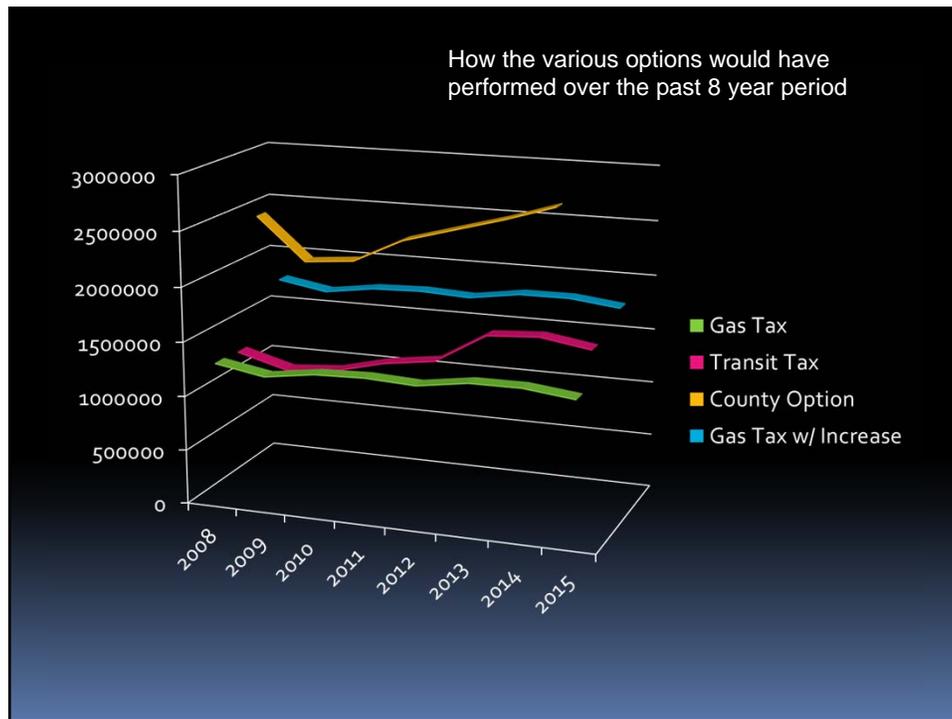


County Option

Proposal is for an additional countywide .25% County Option sales tax (**\$2,720,110**) for use on transportation projects, including maintenance and repair. **May not require an election.**



30 year Transit Bond (AAA) @ 2.7% = \$55,400,000



Gas Tax Distribution

	Total B/C for	Percent of Total	Total Gas Tax	Registration/Etc.		Total With a Gas
Payment date	FY-2014	Distribution	Receipts (Local)	Receipts (Local)	10 cent gas tax	Tax Increase of 10 Cents
Fiscal period	Allocation				increase	
Total Allocation	\$ 127,541,618.24		\$ 107,468,198.00	\$ 20,073,420.24	\$ 43,864,570.61	\$ 171,406,188.85
					\$ -	
Total Counties	\$ 45,591,794.96	\$ 0.36	\$ 38,416,229.28	\$ 7,175,565.69	\$ 15,680,093.58	\$ 61,271,888.55
				\$ -	\$ -	\$ -
Total Cities	\$ 81,949,823.26	\$ 0.64	\$ 69,051,968.72	\$ 12,897,854.55	\$ 28,184,477.03	\$ 110,134,300.29
				\$ -	\$ -	\$ -
Grand Total	\$ 127,541,618.23	\$ 1.00	\$ 107,468,197.99	\$ 20,073,420.23	\$ 43,864,570.61	\$ 171,406,188.84
					\$ -	\$ -
					\$ -	\$ -
Counties/Cities & Towns					\$ -	\$ -
BEAVER	1,182,892.85	0.0092746	996,720.64	186,172.21	\$ 406,824.75	\$ 1,589,717.60
BEAVER	177,795.46	0.0013940	149,812.73	27,982.73	\$ 61,148.05	\$ 238,943.52
MILFORD	71,661.89	0.0005619	60,383.23	11,278.67	\$ 24,646.21	\$ 96,308.11
MINERSVILLE	41,899.14	0.0003285	35,304.75	6,594.39	\$ 14,410.10	\$ 56,309.24
SUB TOTAL	1,474,249.34	0.0115590	1,242,221.34	232,028.00	\$ 507,029.12	\$ 1,981,278.46
BOX ELDER	2,032,950.48	0.0159395	1,712,990.06	319,960.41	\$ 699,179.62	\$ 2,732,130.10
BEAR RIVER	38,373.41	0.0003009	32,333.93	6,039.48	\$ 13,197.52	\$ 51,570.93
BRIGHAM CITY	654,025.01	0.0051279	551,089.84	102,935.17	\$ 224,934.63	\$ 878,959.64
CORINNE	50,265.29	0.0003941	42,354.18	7,911.11	\$ 17,287.42	\$ 67,552.72
DEWEYVILLE	8,964.35	0.0000703	7,553.48	1,410.87	\$ 3,083.05	\$ 12,047.41
ELWOOD	74,707.11	0.0005857	62,949.17	11,757.94	\$ 25,693.54	\$ 100,400.65
FIELDING	24,673.98	0.0001935	20,790.61	3,883.37	\$ 8,485.96	\$ 33,159.94
GARLAND	90,530.72	0.0007098	76,282.34	14,248.38	\$ 31,135.65	\$ 121,666.36
HONEYVILLE	80,863.44	0.0006340	68,136.57	12,726.87	\$ 27,810.84	\$ 108,674.28
HOWELL	44,993.94	0.0003528	37,912.47	7,081.47	\$ 15,474.48	\$ 60,468.42
MANTUA	40,412.40	0.0003169	34,052.01	6,360.40	\$ 13,898.78	\$ 54,311.18
PERRY	176,080.64	0.0013806	148,367.80	27,712.84	\$ 60,558.29	\$ 236,638.93
PLYMOUTH	33,362.02	0.0002616	28,111.27	5,250.76	\$ 11,473.99	\$ 44,836.01
PORTAGE	23,419.51	0.0001836	19,733.58	3,685.93	\$ 8,054.52	\$ 31,474.03
SNOWVILLE	21,739.01	0.0001704	18,317.57	3,421.44	\$ 7,476.56	\$ 29,215.57
TREMONTON	279,596.34	0.0021922	235,591.45	44,004.89	\$ 96,159.77	\$ 375,756.11
WILLARD	67,836.94	0.0005319	57,160.28	10,676.67	\$ 23,330.72	\$ 91,167.67
SUB TOTAL	3,742,794.61	0.0293457	3,153,726.59	589,068.02	\$ 1,287,235.34	\$ 5,030,029.96
CACHE	1,297,589.32	0.0101739	1,093,365.35	204,223.97	\$ 446,271.57	\$ 1,743,860.90
AMALGA	34,881.97	0.0002735	29,392.00	5,489.98	\$ 11,996.73	\$ 46,878.71

CLARKSTON	34,634.77	0.0002716	29,183.70	5,451.07	\$	11,911.71	\$	46,546.48
CORNISH	24,704.35	0.0001937	20,816.21	3,888.15	\$	8,496.41	\$	33,200.77
HYDE PARK	155,643.48	0.0012203	131,147.19	24,496.29	\$	53,529.46	\$	209,172.94
HYRUM	262,172.12	0.0020556	220,909.58	41,262.54	\$	90,167.18	\$	352,339.30
LEWISTON	135,385.92	0.0010615	114,077.91	21,308.01	\$	46,562.41	\$	181,948.33
LOGAN	1,421,478.90	0.0111452	1,197,756.30	223,722.60	\$	488,880.12	\$	1,910,359.02
MENDON	55,240.73	0.0004331	46,546.55	8,694.19	\$	18,998.59	\$	74,239.33
MILLVILLE	71,970.38	0.0005643	60,643.16	11,327.22	\$	24,752.31	\$	96,722.69
NEWTON	36,702.53	0.0002878	30,926.02	5,776.51	\$	12,622.86	\$	49,325.39
NIBLEY	196,166.24	0.0015381	165,292.18	30,874.06	\$	67,466.20	\$	263,632.44
NORTH LOGAN	299,003.85	0.0023444	251,944.47	47,059.38	\$	102,834.48	\$	401,838.33
PARADISE	53,343.43	0.0004182	44,947.86	8,395.57	\$	18,346.06	\$	71,689.50
PROVIDENCE	242,154.33	0.0018986	204,042.33	38,111.99	\$	83,282.58	\$	325,436.91
RICHMOND	103,028.19	0.0008078	86,812.87	16,215.32	\$	35,433.82	\$	138,462.01
RIVER HEIGHTS	59,106.07	0.0004634	49,803.53	9,302.54	\$	20,327.97	\$	79,434.04
SMITHFIELD	342,144.60	0.0026826	288,295.41	53,849.19	\$	117,671.60	\$	459,816.20
TRENTON	37,667.91	0.0002953	31,739.47	5,928.45	\$	12,954.88	\$	50,622.80
WELLSVILLE	148,325.48	0.0011630	124,980.95	23,344.53	\$	51,012.63	\$	199,338.11
SUB TOTAL	5,011,344.58	0.0392918	4,222,623.01	788,721.56	\$	1,723,519.60	\$	6,734,864.18
			#VALUE!	#VALUE!				
CARBON	1,104,128.04	0.0086570	930,352.40	173,775.64	\$	379,735.67	\$	1,483,863.72
EAST CARBON	60,337.74	0.0004731	50,841.35	9,496.39	\$	20,751.57	\$	81,089.31
HELPER	97,429.81	0.0007639	82,095.60	15,334.21	\$	33,508.41	\$	130,938.21
PRICE	328,696.85	0.0025772	276,964.17	51,732.68	\$	113,046.60	\$	441,743.46
SCOFIELD	6,667.77	0.0000523	5,618.35	1,049.42	\$	2,293.20	\$	8,960.98
SUNNYSIDE	18,191.32	0.0001426	15,328.24	2,863.08	\$	6,256.43	\$	24,447.75
WELLINGTON	67,567.12	0.0005298	56,932.92	10,634.20	\$	23,237.93	\$	90,805.04
SUB TOTAL	1,683,018.65	0.0131958	1,418,133.03	264,885.62	\$	578,829.81	\$	2,261,848.46
			#VALUE!	#VALUE!				
DAGGETT	387,863.01	0.0030411	326,818.33	61,044.68	\$	133,395.24	\$	521,258.25
MANILA	18,660.68	0.0001463	15,723.72	2,936.95	\$	6,417.85	\$	25,078.52
SUB TOTAL	406,523.69	0.0031874	342,542.06	63,981.63	\$	139,813.08	\$	546,336.77
			#VALUE!	#VALUE!				
DAVIS	1,051,973.28	0.0082481	886,406.13	165,567.14	\$	361,798.42	\$	1,413,771.70
BOUNTIFUL	1,285,176.54	0.0100765	1,082,906.18	202,270.35	\$	442,002.52	\$	1,727,179.06
CENTERVILLE	471,865.72	0.0036997	397,600.09	74,265.63	\$	162,285.75	\$	634,151.47
CLEARFIELD	795,319.09	0.0062358	670,146.03	125,173.06	\$	273,528.99	\$	1,068,848.08
CLINTON	618,526.97	0.0048496	521,178.74	97,348.24	\$	212,726.01	\$	831,252.99
FARMINGTON	592,857.11	0.0046483	499,548.98	93,308.13	\$	203,897.54	\$	796,754.66
FRUIT HEIGHTS	165,018.64	0.0012938	139,046.82	25,971.82	\$	56,753.80	\$	221,772.45
KAYSVILLE	862,929.26	0.0067659	727,115.23	135,814.03	\$	296,781.73	\$	1,159,710.99
LAYTON	2,023,451.18	0.0158650	1,704,985.84	318,465.35	\$	695,912.59	\$	2,719,363.77

NORTH SALT LAKE (PART 1)	475,560.48	0.0037287	400,713.34	74,847.14	\$	163,556.47	\$	639,116.95
SOUTH WEBER	190,976.08	0.0014974	160,918.89	30,057.19	\$	65,681.18	\$	256,657.26
SUNSET	153,851.50	0.0012063	129,637.24	24,214.26	\$	52,913.16	\$	206,764.65
SYRACUSE	744,350.64	0.0058361	627,199.37	117,151.27	\$	255,999.74	\$	1,000,350.39
WEST BOUNTIFUL	177,137.76	0.0013889	149,258.54	27,879.22	\$	60,921.85	\$	238,059.62
WEST POINT	294,809.34	0.0023115	248,410.12	46,399.22	\$	101,391.89	\$	396,201.23
WOODS CROSS	289,583.43	0.0022705	244,006.70	45,576.73	\$	99,594.57	\$	389,178.01
SUB TOTAL	10,193,387.05	0.0799220	8,589,078.24	1,604,308.79	\$	3,505,746.22	\$	13,699,133.26
			#VALUE!	#VALUE!				
DUCHESNE	2,264,433.20	0.0177545	1,908,040.37	356,392.83	\$	778,791.99	\$	3,043,225.19
ALTAMONT	13,286.59	0.0001042	11,195.45	2,091.14	\$	4,569.57	\$	17,856.17
DUCHESNE	87,608.36	0.0006869	73,819.92	13,788.44	\$	30,130.58	\$	117,738.94
MYTON	41,057.15	0.0003219	34,595.28	6,461.87	\$	14,120.52	\$	55,177.67
ROOSEVELT	233,309.32	0.0018293	196,589.42	36,719.90	\$	80,240.58	\$	313,549.90
TABIONA	9,444.86	0.0000741	7,958.36	1,486.50	\$	3,248.31	\$	12,693.16
SUB TOTAL	2,649,139.49	0.0207708	2,232,198.80	416,940.68	\$	911,101.55	\$	3,560,241.03
			#VALUE!	#VALUE!				
EMERY	1,509,461.58	0.0118351	1,271,891.62	237,569.95	\$	519,139.44	\$	2,028,601.01
CASTLE DALE	76,171.29	0.0005972	64,182.91	11,988.39	\$	26,197.10	\$	102,368.40
CLAWSON	11,776.94	0.0000923	9,923.40	1,853.54	\$	4,050.37	\$	15,827.31
CLEVELAND	27,148.36	0.0002129	22,875.56	4,272.81	\$	9,336.96	\$	36,485.33
ELMO	25,799.95	0.0002023	21,739.37	4,060.58	\$	8,873.21	\$	34,673.16
EMERY	33,143.43	0.0002599	27,927.07	5,216.35	\$	11,398.81	\$	44,542.23
FERRON	81,718.50	0.0006407	68,857.05	12,861.45	\$	28,104.92	\$	109,823.42
GREEN RIVER	63,710.26	0.0004995	53,683.08	10,027.18	\$	21,911.46	\$	85,621.72
HUNTINGTON	98,908.75	0.0007755	83,341.78	15,566.97	\$	34,017.05	\$	132,925.80
ORANGEVILLE	66,524.41	0.0005216	56,054.32	10,470.09	\$	22,879.31	\$	89,403.72
SUB TOTAL	1,994,363.47	0.0156370	1,680,476.16	313,887.31	\$	685,908.64	\$	2,680,272.11
			#VALUE!	#VALUE!				
GARFIELD	1,456,982.85	0.0114236	1,227,672.37	229,310.47	\$	501,090.76	\$	1,958,073.61
ANTIMONY	15,000.93	0.0001176	12,639.98	2,360.95	\$	5,159.17	\$	20,160.11
BOULDER	23,404.88	0.0001835	19,721.25	3,683.63	\$	8,049.49	\$	31,454.36
BRYCE CANYON	9,616.66	0.0000754	8,103.12	1,513.54	\$	3,307.40	\$	12,924.05
CANNONVILLE	8,015.47	0.0000628	6,753.93	1,261.53	\$	2,756.71	\$	10,772.17
ESCALANTE	69,738.32	0.0005468	58,762.40	10,975.92	\$	23,984.65	\$	93,722.98
HATCH	10,846.41	0.0000850	9,139.33	1,707.09	\$	3,730.34	\$	14,576.75
HENRIEVILLE	10,213.77	0.0000801	8,606.26	1,607.52	\$	3,512.76	\$	13,726.53
PANGUITCH	84,599.87	0.0006633	71,284.93	13,314.94	\$	29,095.89	\$	113,695.76
TROPIC	58,612.37	0.0004596	49,387.53	9,224.84	\$	20,158.18	\$	78,770.55
SUB TOTAL	1,747,031.53	0.0136977	1,472,071.10	274,960.43	\$	600,845.35	\$	2,347,876.87
			#VALUE!	#VALUE!				
GRAND	1,472,927.15	0.0115486	1,241,107.25	231,819.90	\$	506,574.39	\$	1,979,501.54

CASTLE VALLEY	32,200.06	0.0002525	27,132.18	5,067.88	\$	11,074.36	\$	43,274.42
MOAB	185,188.12	0.0014520	156,041.88	29,146.24	\$	63,690.56	\$	248,878.69
SUB TOTAL	1,690,315.34	0.0132530	1,424,281.31	266,034.02	\$	581,339.31	\$	2,271,654.65
			#VALUE!	#VALUE!				
IRON	1,484,943.41	0.0116428	1,251,232.30	233,711.11	\$	510,707.06	\$	1,995,650.48
BRIAN HEAD	42,458.60	0.0003329	35,776.16	6,682.44	\$	14,602.51	\$	57,061.11
CEDAR CITY	1,087,569.11	0.0085272	916,399.63	171,169.47	\$	374,040.67	\$	1,461,609.77
ENOCH	251,254.95	0.0019700	211,710.63	39,544.32	\$	86,412.50	\$	337,667.45
KANARRAVILLE	21,354.84	0.0001674	17,993.86	3,360.98	\$	7,344.43	\$	28,699.28
PARAGONAH	36,903.35	0.0002893	31,095.24	5,808.12	\$	12,691.93	\$	49,595.28
PAROWAN	149,534.81	0.0011724	125,999.94	23,534.87	\$	51,428.55	\$	200,963.36
SUB TOTAL	3,074,019.07	0.0241021	2,590,207.77	483,811.30	\$	1,057,227.66	\$	4,131,246.73
			#VALUE!	#VALUE!				
JUAB	1,709,112.29	0.0134004	1,440,119.86	268,992.42	\$	587,804.03	\$	2,296,916.31
EUREKA	39,433.32	0.0003092	33,227.02	6,206.30	\$	13,562.05	\$	52,995.37
LEVAN	49,879.51	0.0003911	42,029.11	7,850.40	\$	17,154.74	\$	67,034.25
MONA	76,849.25	0.0006025	64,754.16	12,095.09	\$	26,430.27	\$	103,279.52
NEPHI	242,646.38	0.0019025	204,456.94	38,189.44	\$	83,451.81	\$	326,098.20
ROCKY RIDGE	27,226.63	0.0002135	22,941.51	4,285.12	\$	9,363.88	\$	36,590.51
SANTAQUIN (PART 2)	20,245.09	0.0001587	17,058.77	3,186.32	\$	6,962.76	\$	27,207.85
SUB TOTAL	2,165,392.47	0.0169779	1,824,587.37	340,805.09	\$	744,729.54	\$	2,910,122.01
			#VALUE!	#VALUE!				
KANE	1,100,819.08	0.0086311	927,564.23	173,254.85	\$	378,597.64	\$	1,479,416.73
ALTON	14,887.79	0.0001167	12,544.65	2,343.15	\$	5,120.26	\$	20,008.06
BIG WATER	43,746.89	0.0003430	36,861.69	6,885.20	\$	15,045.59	\$	58,792.48
GLENDALE	19,212.92	0.0001506	16,189.05	3,023.87	\$	6,607.78	\$	25,820.70
KANAB	222,039.89	0.0017409	187,093.65	34,946.24	\$	76,364.75	\$	298,404.64
ORDERVILLE	22,767.08	0.0001785	19,183.84	3,583.25	\$	7,830.14	\$	30,597.22
SUB TOTAL	1,423,473.66	0.0111609	1,199,437.10	224,036.55	\$	489,566.16	\$	1,913,039.83
			#VALUE!	#VALUE!				
MILLARD	2,694,077.42	0.0211231	2,270,064.08	424,013.34	\$	926,556.77	\$	3,620,634.19
DELTA	176,706.08	0.0013855	148,894.80	27,811.28	\$	60,773.39	\$	237,479.47
FILLMORE	137,547.92	0.0010785	115,899.63	21,648.28	\$	47,305.97	\$	184,853.89
HINCKLEY	41,305.38	0.0003239	34,804.45	6,500.94	\$	14,205.90	\$	55,511.28
HOLDEN	26,579.07	0.0002084	22,395.86	4,183.21	\$	9,141.17	\$	35,720.24
KANOSH	31,856.33	0.0002498	26,842.55	5,013.78	\$	10,956.14	\$	42,812.47
LEAMINGTON	11,979.47	0.0000939	10,094.05	1,885.41	\$	4,120.02	\$	16,099.49
LYNNDYL	19,229.48	0.0001508	16,203.01	3,026.47	\$	6,613.47	\$	25,842.95
MEADOW	20,812.79	0.0001632	17,537.13	3,275.67	\$	7,158.01	\$	27,970.81
OAK CITY	28,322.08	0.0002221	23,864.55	4,457.53	\$	9,740.63	\$	38,062.71
SCIPIO	46,099.69	0.0003614	38,844.19	7,255.50	\$	15,854.77	\$	61,954.46
SUB TOTAL	3,234,515.71	0.0253605	2,725,444.29	509,071.42	\$	1,112,426.24	\$	4,346,941.95

			#VALUE!	#VALUE!			
MORGAN	357,115.83	0.0028000	300,910.36	56,205.47	\$	122,820.56	\$ 479,936.39
MORGAN	147,420.23	0.0011559	124,218.17	23,202.06	\$	50,701.29	\$ 198,121.52
SUB TOTAL	504,536.06	0.0039559	425,128.53	79,407.52	\$	173,521.85	\$ 678,057.91
			#VALUE!	#VALUE!			
PIUTE	365,776.46	0.0028679	308,207.92	57,568.54	\$	125,799.15	\$ 491,575.61
CIRCLEVILLE	49,416.10	0.0003875	41,638.64	7,777.46	\$	16,995.36	\$ 66,411.46
JUNCTION	36,202.93	0.0002839	30,505.06	5,697.88	\$	12,451.04	\$ 48,653.98
KINGSTON	13,941.54	0.0001093	11,747.32	2,194.22	\$	4,794.83	\$ 18,736.37
MARYSVALE	42,601.12	0.0003340	35,896.25	6,704.87	\$	14,651.53	\$ 57,252.65
SUB TOTAL	507,938.16	0.0039825	427,995.19	79,942.97	\$	174,691.91	\$ 682,630.07
			#VALUE!	#VALUE!			
RICH	407,956.97	0.0031986	343,749.76	64,207.21	\$	140,306.02	\$ 548,262.99
GARDEN CITY	44,122.29	0.0003459	37,178.00	6,944.28	\$	15,174.70	\$ 59,296.98
LAKETOWN	18,319.46	0.0001436	15,436.21	2,883.25	\$	6,300.50	\$ 24,619.96
RANDOLPH	27,380.87	0.0002147	23,071.47	4,309.40	\$	9,416.93	\$ 36,797.80
WOODRUFF	7,264.65	0.0000570	6,121.29	1,143.36	\$	2,498.48	\$ 9,763.14
SUB TOTAL	505,044.24	0.0039598	425,556.74	79,487.51	\$	173,696.63	\$ 678,740.87
			#VALUE!	#VALUE!			
SALT LAKE	4,677,424.06	0.0366737	3,941,257.31	736,166.74	\$	1,608,676.45	\$ 6,286,100.52
ALTA	13,545.87	0.0001062	11,413.92	2,131.95	\$	4,658.74	\$ 18,204.61
BLUFFDALE	305,919.52	0.0023986	257,771.70	48,147.82	\$	105,212.94	\$ 411,132.45
COTTONWOOD HEIGHTS	1,080,109.47	0.0084687	910,114.05	169,995.42	\$	371,475.12	\$ 1,451,584.59
DRAPER (PART 1)	1,364,510.23	0.0106985	1,149,753.77	214,756.46	\$	469,287.25	\$ 1,833,797.48
HERRIMAN	781,887.41	0.0061304	658,828.33	123,059.08	\$	268,909.52	\$ 1,050,796.93
HOLLADAY-COT	862,280.25	0.0067608	726,568.37	135,711.89	\$	296,558.52	\$ 1,158,838.77
MIDVALE	817,471.69	0.0064095	688,812.09	128,659.59	\$	281,147.79	\$ 1,098,619.48
MURRAY	1,472,321.65	0.0115439	1,240,597.04	231,724.60	\$	506,366.14	\$ 1,978,687.78
NORTH SALT LAKE (PART 2)	221.96	0.0000017	187.02	34.93	\$	76.34	\$ 298.29
RIVERTON	1,266,006.93	0.0099262	1,066,753.62	199,253.30	\$	435,409.64	\$ 1,701,416.57
SALT LAKE CITY	5,885,644.72	0.0461469	4,959,319.49	926,325.23	\$	2,024,212.04	\$ 7,909,856.76
SANDY	2,841,628.60	0.0222800	2,394,392.58	447,236.01	\$	977,303.09	\$ 3,818,931.69
SOUTH JORDAN	1,757,794.42	0.0137821	1,481,140.05	276,654.37	\$	604,546.96	\$ 2,362,341.38
SOUTH SALT LAKE	750,143.70	0.0058816	632,080.67	118,063.03	\$	257,992.11	\$ 1,008,135.81
TAYLORSVILLE	1,760,610.80	0.0138042	1,483,513.17	277,097.63	\$	605,515.58	\$ 2,366,126.39
WEST JORDAN	3,273,103.96	0.0256630	2,757,959.24	515,144.71	\$	1,125,697.65	\$ 4,398,801.61
WEST VALLEY CITY	3,850,014.46	0.0301863	3,244,071.41	605,943.05	\$	1,324,110.78	\$ 5,174,125.24
SUB TOTAL	32,760,639.70	0.2568623	27,604,533.82	5,156,105.82	\$	11,267,156.66	\$ 44,027,796.36
			#VALUE!	#VALUE!			
SAN JUAN	3,332,616.74	0.0261296	2,808,105.47	524,511.26	\$	1,146,165.50	\$ 4,478,782.23
BLANDING	142,090.08	0.0011141	119,726.91	22,363.16	\$	48,868.13	\$ 190,958.20
MONTICELLO	90,895.92	0.0007127	76,590.07	14,305.86	\$	31,261.25	\$ 122,157.18

SUB TOTAL	3,565,602.74	0.0279564	3,004,422.45	561,180.28	\$	1,226,294.88	\$	4,791,897.61
			#VALUE!	#VALUE!				
SANPETE	880,510.09	0.0069037	741,929.06	138,581.03	\$	302,828.19	\$	1,183,338.28
CENTERFIELD	65,840.30	0.0005162	55,477.88	10,362.42	\$	22,644.03	\$	88,484.33
EPHRAIM	210,227.55	0.0016483	177,140.42	33,087.13	\$	72,302.21	\$	282,529.76
FAIRVIEW	60,921.30	0.0004777	51,333.06	9,588.23	\$	20,952.27	\$	81,873.57
FAYETTE	18,120.42	0.0001421	15,268.50	2,851.92	\$	6,232.04	\$	24,352.46
FOUNTAIN GREEN	62,542.05	0.0004904	52,698.73	9,843.32	\$	21,509.69	\$	84,051.74
GUNNISON	121,170.97	0.0009501	102,100.21	19,070.76	\$	41,673.55	\$	162,844.53
MANTI	156,831.13	0.0012296	132,147.92	24,683.21	\$	53,937.92	\$	210,769.06
MAYFIELD	28,900.37	0.0002266	24,351.82	4,548.55	\$	9,939.52	\$	38,839.89
MORONI	58,202.05	0.0004563	49,041.79	9,160.26	\$	20,017.06	\$	78,219.10
MT. PLEASANT	167,511.98	0.0013134	141,147.73	26,364.24	\$	57,611.32	\$	225,123.30
SPRING CITY	74,057.94	0.0005807	62,402.16	11,655.77	\$	25,470.27	\$	99,528.21
STERLING	10,782.71	0.0000845	9,085.65	1,697.06	\$	3,708.43	\$	14,491.13
WALES	17,731.59	0.0001390	14,940.86	2,790.72	\$	6,098.31	\$	23,829.90
SUB TOTAL	1,933,350.43	0.0151586	1,629,065.79	304,284.64	\$	664,924.81	\$	2,598,275.24
			#VALUE!	#VALUE!				
SEVIER	1,051,869.49	0.0082473	886,318.67	165,550.81	\$	361,762.72	\$	1,413,632.21
ANNABELLA	45,341.01	0.0003555	38,204.91	7,136.09	\$	15,593.84	\$	60,934.85
AURORA	42,379.64	0.0003323	35,709.63	6,670.01	\$	14,575.36	\$	56,955.00
CENTRAL VALLEY	37,543.78	0.0002944	31,634.87	5,908.91	\$	12,912.19	\$	50,455.98
ELSINORE	43,421.64	0.0003405	36,587.63	6,834.01	\$	14,933.73	\$	58,355.36
GLENWOOD	29,255.49	0.0002294	24,651.05	4,604.44	\$	10,061.65	\$	39,317.14
JOSEPH	22,233.55	0.0001743	18,734.27	3,499.28	\$	7,646.64	\$	29,880.19
KOOSHAREM	30,139.72	0.0002363	25,396.11	4,743.61	\$	10,365.76	\$	40,505.48
MONROE	117,428.09	0.0009207	98,946.41	18,481.68	\$	40,386.29	\$	157,814.38
REDMOND	37,763.58	0.0002961	31,820.08	5,943.50	\$	12,987.79	\$	50,751.37
RICHFIELD	325,662.24	0.0025534	274,407.17	51,255.07	\$	112,002.92	\$	437,665.16
SALINA	109,020.90	0.0008548	91,862.41	17,158.50	\$	37,494.86	\$	146,515.76
SIGURD	21,654.55	0.0001698	18,246.40	3,408.15	\$	7,447.51	\$	29,102.06
SUB TOTAL	1,913,713.67	0.0150046	1,612,519.60	301,194.06	\$	658,171.27	\$	2,571,884.94
			#VALUE!	#VALUE!				
SUMMIT	1,330,840.77	0.0104346	1,121,383.45	209,457.32	\$	457,707.53	\$	1,788,548.30
COALVILLE	61,971.09	0.0004859	52,217.63	9,753.46	\$	21,313.32	\$	83,284.41
FRANCIS	50,427.74	0.0003954	42,491.05	7,936.68	\$	17,343.29	\$	67,771.02
HENEFER	40,714.38	0.0003192	34,306.46	6,407.92	\$	14,002.64	\$	54,717.02
KAMAS	69,642.10	0.0005460	58,681.32	10,960.78	\$	23,951.56	\$	93,593.65
OAKLEY	59,917.70	0.0004698	50,487.42	9,430.28	\$	20,607.11	\$	80,524.81
PARK CITY (PART 1)	332,464.39	0.0026067	280,138.74	52,325.64	\$	114,342.34	\$	446,806.73
SUB TOTAL	1,945,978.16	0.0152576	1,639,706.08	306,272.08	\$	669,267.79	\$	2,615,245.95
			#VALUE!	#VALUE!				

TOOELE	2,245,108.97	0.0176030	1,891,757.52	353,351.45	\$	772,145.93	\$	3,017,254.89
GRANTSVILLE	341,492.32	0.0026775	287,745.79	53,746.52	\$	117,447.26	\$	458,939.58
OPHIR	7,164.60	0.0000562	6,036.98	1,127.62	\$	2,464.07	\$	9,628.67
RUSH VALLEY	35,417.45	0.0002777	29,843.20	5,574.25	\$	12,180.90	\$	47,598.35
STOCKTON	33,956.74	0.0002662	28,612.39	5,344.36	\$	11,678.52	\$	45,635.27
TOOELE	1,552,070.12	0.0121691	1,307,794.12	244,275.99	\$	533,793.52	\$	2,085,863.64
VERNON	31,556.03	0.0002474	26,589.52	4,966.52	\$	10,852.86	\$	42,408.90
WENDOVER	63,814.52	0.0005003	53,770.93	10,043.59	\$	21,947.32	\$	85,761.83
SUB TOTAL	4,310,580.75	0.0337974	3,632,150.44	678,430.30	\$	1,482,510.39	\$	5,793,091.13
			#VALUE!	#VALUE!				
UINTAH	3,059,638.20	0.0239893	2,578,090.26	481,547.93	\$	1,052,281.74	\$	4,111,919.93
BALLARD	81,120.91	0.0006360	68,353.51	12,767.39	\$	27,899.39	\$	109,020.30
NAPLES	95,973.06	0.0007525	80,868.13	15,104.93	\$	33,007.40	\$	128,980.47
VERNAL	315,836.57	0.0024763	266,127.93	49,708.64	\$	108,623.65	\$	424,460.22
SUB TOTAL	3,552,568.74	0.0278542	2,993,439.84	559,128.90	\$	1,221,812.18	\$	4,774,380.92
			#VALUE!	#VALUE!				
UTAH	2,831,970.43	0.0222043	2,386,254.49	445,715.94	\$	973,981.42	\$	3,805,951.85
ALPINE	351,318.93	0.0027545	296,025.82	55,293.11	\$	120,826.87	\$	472,145.79
AMERICAN FORK	833,643.83	0.0065362	702,438.94	131,204.88	\$	286,709.77	\$	1,120,353.60
CEDAR FORT	27,623.44	0.0002166	23,275.86	4,347.58	\$	9,500.35	\$	37,123.79
CEDAR HILLS	268,918.90	0.0021085	226,594.50	42,324.40	\$	92,487.55	\$	361,406.45
DRAPER (PART 2)	66,325.28	0.0005200	55,886.53	10,438.75	\$	22,810.83	\$	89,136.10
EAGLE MOUNTAIN	760,310.51	0.0059613	640,647.35	119,663.15	\$	261,488.72	\$	1,021,799.22
ELK RIDGE	97,268.80	0.0007626	81,959.94	15,308.87	\$	33,453.04	\$	130,721.84
FAIRFIELD	31,231.20	0.0002449	26,315.81	4,915.39	\$	10,741.15	\$	41,972.35
GENOLA	104,638.14	0.0008204	88,169.44	16,468.71	\$	35,987.53	\$	140,625.67
GOSHEN	36,524.89	0.0002864	30,776.34	5,748.55	\$	12,561.77	\$	49,086.67
HIGHLAND	553,796.64	0.0043421	466,636.13	87,160.51	\$	190,463.72	\$	744,260.36
LEHI	1,560,391.77	0.0122344	1,314,806.06	245,585.71	\$	536,655.53	\$	2,097,047.31
LINDON	354,519.03	0.0027796	298,722.27	55,796.76	\$	121,927.46	\$	476,446.49
MAPLETON	318,947.67	0.0025007	268,749.38	50,198.28	\$	109,693.62	\$	428,641.29
OREM	2,445,386.04	0.0191732	2,060,513.54	384,872.50	\$	841,025.94	\$	3,286,411.98
PAYSON	605,201.73	0.0047451	509,950.71	95,251.01	\$	208,143.15	\$	813,344.88
PLEASANT GROVE	978,288.37	0.0076703	824,318.29	153,970.08	\$	336,456.44	\$	1,314,744.81
PROVO	3,017,895.46	0.0236620	2,542,917.29	474,978.16	\$	1,037,925.43	\$	4,055,820.88
SALEM	264,371.73	0.0020728	222,763.00	41,608.73	\$	90,923.67	\$	355,295.41
SANTAQUIN (PART 1)	322,167.42	0.0025260	271,462.39	50,705.03	\$	110,800.98	\$	432,968.40
SARATOGA SPRINGS	575,860.36	0.0045151	485,227.30	90,633.06	\$	198,051.96	\$	773,912.32
SPANISH FORK	1,053,469.02	0.0082598	887,666.47	165,802.55	\$	362,312.84	\$	1,415,781.87
SPRINGVILLE	967,974.56	0.0075895	815,627.74	152,346.82	\$	332,909.28	\$	1,300,883.84
VINEYARD	19,178.06	0.0001504	16,159.68	3,018.38	\$	6,595.79	\$	25,773.85
WOODLAND HILLS	68,181.25	0.0005346	57,450.39	10,730.86	\$	23,449.14	\$	91,630.38

SUB TOTAL	18,515,403.46	0.1451715	15,601,315.65	2,914,087.77	\$ 6,367,883.94	\$ 24,883,287.40
			#VALUE!	#VALUE!		
WASATCH	720,028.43	0.0056454	606,705.16	113,323.27	\$ 247,634.76	\$ 967,663.19
CHARLESTON	30,683.80	0.0002406	25,854.57	4,829.24	\$ 10,552.88	\$ 41,236.69
DANIEL	51,313.04	0.0004023	43,237.03	8,076.02	\$ 17,647.77	\$ 68,960.81
HEBER	439,065.02	0.0034425	369,961.80	69,103.22	\$ 151,004.81	\$ 590,069.83
HIDEOUT	24,753.08	0.0001941	20,857.26	3,895.82	\$ 8,513.17	\$ 33,266.25
INDEPENDENCE	26,198.99	0.0002054	22,075.60	4,123.39	\$ 9,010.45	\$ 35,209.44
MIDWAY	163,607.37	0.0012828	137,857.66	25,749.71	\$ 56,268.43	\$ 219,875.80
PARK CITY (PART 2)	3,085.78	0.0000242	2,600.11	485.66	\$ 1,061.27	\$ 4,147.05
WALLSBURG	15,841.84	0.0001242	13,348.54	2,493.30	\$ 5,448.38	\$ 21,290.23
SUB TOTAL	1,474,577.35	0.0115615	1,242,497.72	232,079.62	\$ 507,141.93	\$ 1,981,719.28
			#VALUE!	#VALUE!		
WASHINGTON	1,339,889.45	0.0105055	1,129,007.98	210,881.47	\$ 460,819.58	\$ 1,800,709.03
APPLE VALLEY	49,220.23	0.0003859	41,473.60	7,746.64	\$ 16,928.00	\$ 66,148.23
ENTERPRISE	86,792.11	0.0006805	73,132.14	13,659.97	\$ 29,849.85	\$ 116,641.96
HILDALE	88,136.25	0.0006910	74,264.73	13,871.52	\$ 30,312.14	\$ 118,448.38
HURRICANE	591,611.01	0.0046386	498,499.00	93,112.01	\$ 203,468.98	\$ 795,079.98
IVINS	282,130.60	0.0022121	237,726.85	44,403.75	\$ 97,031.37	\$ 379,161.97
LAVERKIN	140,708.06	0.0011032	118,562.41	22,145.65	\$ 48,392.82	\$ 189,100.87
LEEDS	46,218.33	0.0003624	38,944.16	7,274.17	\$ 15,895.57	\$ 62,113.90
NEW HARMONY	9,257.90	0.0000726	7,800.83	1,457.08	\$ 3,184.01	\$ 12,441.92
ROCKVILLE	15,212.50	0.0001193	12,818.24	2,394.25	\$ 5,231.94	\$ 20,444.43
SANTA CLARA	236,931.15	0.0018577	199,641.22	37,289.93	\$ 81,486.21	\$ 318,417.36
SPRINGDALE	18,037.92	0.0001414	15,198.98	2,838.94	\$ 6,203.67	\$ 24,241.59
ST GEORGE	2,463,340.72	0.0193140	2,075,642.38	387,698.33	\$ 847,200.97	\$ 3,310,541.70
TOQUERVILLE	74,027.64	0.0005804	62,376.64	11,651.00	\$ 25,459.85	\$ 99,487.49
VIRGIN	66,511.99	0.0005215	56,043.86	10,468.14	\$ 22,875.04	\$ 89,387.04
WASHINGTON	751,631.59	0.0058932	633,334.39	118,297.20	\$ 258,503.83	\$ 1,010,135.43
SUB TOTAL	6,259,657.45	0.0490793	5,274,467.39	985,190.05	\$ 2,152,843.83	\$ 8,412,501.28
			#VALUE!	#VALUE!		
WAYNE	955,317.16	0.0074902	804,962.46	150,354.71	\$ 328,556.10	\$ 1,283,873.27
BICKNELL	29,200.55	0.0002289	24,604.76	4,595.79	\$ 10,042.76	\$ 39,243.31
HANKSVILLE	13,061.16	0.0001024	11,005.50	2,055.66	\$ 4,492.04	\$ 17,553.21
LOA	39,353.26	0.0003086	33,159.56	6,193.70	\$ 13,534.51	\$ 52,887.77
LYMAN	18,499.54	0.0001450	15,587.95	2,911.59	\$ 6,362.43	\$ 24,861.97
TORREY	15,865.36	0.0001244	13,368.35	2,497.00	\$ 5,456.47	\$ 21,321.83
SUB TOTAL	1,071,297.04	0.0083996	902,688.58	168,608.46	\$ 368,444.32	\$ 1,439,741.35
			-	-		
WEBER	1,285,577.97	0.0100797	1,083,244.43	202,333.54	\$ 442,140.58	\$ 1,727,718.55
FARR WEST	191,423.50	0.0015009	161,295.88	30,127.61	\$ 65,835.06	\$ 257,258.55
HARRISVILLE	169,285.15	0.0013273	142,641.83	26,643.32	\$ 58,221.16	\$ 227,506.31

HOOPER	289,599.87	0.0022706	244,020.55	45,579.32	\$	99,600.22	\$	389,200.09
HUNTSVILLE	39,543.07	0.0003100	33,319.50	6,223.57	\$	13,599.80	\$	53,142.87
MARRIOTT/SLATERVILLE	88,027.20	0.0006902	74,172.84	13,854.36	\$	30,274.63	\$	118,301.83
NORTH OGDEN	576,177.02	0.0045176	485,494.13	90,682.90	\$	198,160.87	\$	774,337.89
OGDEN	2,605,697.73	0.0204302	2,195,594.22	410,103.51	\$	896,160.91	\$	3,501,858.64
PLAIN CITY	209,836.37	0.0016452	176,810.81	33,025.56	\$	72,167.68	\$	282,004.05
PLEASANT VIEW	273,338.28	0.0021431	230,318.33	43,019.95	\$	94,007.48	\$	367,345.76
RIVERDALE	255,685.56	0.0020047	215,443.93	40,241.64	\$	87,936.30	\$	343,621.86
ROY	1,079,482.66	0.0084638	909,585.89	169,896.77	\$	371,259.55	\$	1,450,742.21
SOUTH OGDEN	492,830.12	0.0038641	415,264.96	77,565.16	\$	169,495.90	\$	662,326.03
UINTAH	53,521.04	0.0004196	45,097.51	8,423.53	\$	18,407.15	\$	71,928.18
WASHINGTON TERRACE	261,195.45	0.0020479	220,086.63	41,108.82	\$	89,831.28	\$	351,026.73
WEST HAVEN	359,940.64	0.0028221	303,290.59	56,650.06	\$	123,792.08	\$	483,732.72
SUB TOTAL	8,231,161.64	0.0645371	6,935,682.02	1,295,479.60	\$	2,830,890.62	\$	11,062,052.26
		-	-	-	\$	-	\$	-

Location	Cnty/ City Code	State	Local	2nd Mass					County	Combined Sales Rate
				Mass Transit	Transit	Utah County Trans	3rd Transit/Road	City Highway Tax		
Beaver County	01-000	4.70% *	1.00%						0.25%	5.95%
Beaver City	01-002	4.70% *	1.00%						0.25%	6.95%
Milford	01-008	4.70% *	1.00%						0.25%	5.95%
Minersville	01-009	4.70% *	1.00%						0.25%	5.95%
Box Elder County	02-000	4.70% *	1.00%						0.25%	5.95%
Bear River	02-004	4.70% *	1.00%						0.25%	5.95%
Brigham	02-017	4.70% *	1.00%	0.30%	0.25%				0.25%	6.50%
Corinne	02-025	4.70% *	1.00%						0.25%	5.95%
Deweyville	02-032	4.70% *	1.00%						0.25%	5.95%
Elwood	02-035	4.70% *	1.00%						0.25%	5.95%
Fielding	02-041	4.70% *	1.00%						0.25%	5.95%
Garland	02-044	4.70% *	1.00%						0.25%	5.95%
Honeyville	02-054	4.70% *	1.00%						0.25%	5.95%
Howell	02-057	4.70% *	1.00%						0.25%	5.95%
Mantua	02-069	4.70% *	1.00%						0.25%	5.95%
Perry	02-086	4.70% *	1.00%	0.30%	0.25%				0.25%	6.50%
Plymouth	02-090	4.70% *	1.00%						0.25%	5.95%
Portage	02-092	4.70% *	1.00%						0.25%	5.95%
Snowville	02-100	4.70% *	1.00%						0.25%	6.95%
Tremonton	02-113	4.70% *	1.00%						0.25%	5.95%
Willard	02-120	4.70% *	1.00%	0.30%	0.25%				0.25%	6.50%
Cache County	03-000	4.70% *	1.00%				0.25%		0.25%	6.30%
Amalga	03-001	4.70% *	1.00%				0.25%		0.25%	6.30%
Clarkston	03-014	4.70% *	1.00%				0.25%		0.25%	6.30%
Cornish	03-017	4.70% *	1.00%				0.25%		0.25%	6.30%
Hyde Park	03-032	4.70% *	1.00%	0.25%			0.25%		0.25%	6.55%
Hyrum	03-033	4.70% *	1.00%	0.30%			0.25%		0.25%	6.60%
Lewiston	03-036	4.70% *	1.00%	0.25%			0.25%		0.25%	6.55%
Logan	03-038	4.70% *	1.00%	0.30%			0.25%		0.25%	6.60%
Mendon	03-041	4.70% *	1.00%				0.25%		0.25%	6.30%
Millville	03-044	4.70% *	1.00%	0.25%			0.25%		0.25%	6.55%
Newton	03-047	4.70% *	1.00%				0.25%		0.25%	6.30%
North Logan	03-049	4.70% *	1.00%	0.30%			0.25%		0.25%	6.60%
Paradise	03-053	4.70% *	1.00%				0.25%		0.25%	6.30%
Providence	03-056	4.70% *	1.00%	0.30%			0.25%		0.25%	6.60%
Richmond	03-059	4.70% *	1.00%	0.30%			0.25%		0.25%	6.60%
River Heights	03-060	4.70% *	1.00%	0.30%			0.25%		0.25%	6.60%
Smithfield	03-062	4.70% *	1.00%	0.30%			0.25%		0.25%	6.60%
Wellsville	03-076	4.70% *	1.00%				0.25%		0.25%	6.30%
Trenton	03-081	4.70% *	1.00%				0.25%		0.25%	6.30%
Nibley	03-098	4.70% *	1.00%	0.30%			0.25%		0.25%	6.60%
Cache Valley Transit	(a) 03-900	4.70% *	1.00%	0.25%			0.25%		0.25%	6.55%
Carbon County	04-000	4.70% *	1.00%						0.25%	5.95%
Helper	04-016	4.70% *	1.00%						0.25%	6.05%
Price	04-035	4.70% *	1.00%					0.30%	0.25%	6.35%
Scofield	04-040	4.70% *	1.00%						0.25%	5.95%

Location	Cnty/ City Code	2nd Mass								Combined	
		State	Local	Mass Transit	Transit	Utah County Trans	3rd Transit/Road	City Highway Tax	County	Sales Rate	
Wellington	04-053	4.70% *	1.00%					0.30%	0.25%	6.25%	
East Carbon	04-058	4.70% *	1.00%						0.25%	5.95%	
Daggett County	05-000	4.70% *	1.00%						0.25%	6.95%	
Manila	05-006	4.70% *	1.00%						0.25%	6.95%	
Davis County	06-000	4.70% *	1.00%	0.25%	0.25%				0.25%	6.50%	
Bountiful	06-004	4.70% *	1.00%	0.25%	0.25%				0.25%	6.60%	
Centerville	06-006	4.70% *	1.00%	0.25%	0.25%				0.25%	6.60%	
Clearfield	06-008	4.70% *	1.00%	0.25%	0.25%				0.25%	6.50%	
Fruit Heights	06-010	4.70% *	1.00%	0.25%	0.25%				0.25%	6.50%	
Farmington	06-017	4.70% *	1.00%	0.25%	0.25%				0.25%	6.50%	
Kaysville	06-026	4.70% *	1.00%	0.25%	0.25%				0.25%	6.50%	
Layton	06-030	4.70% *	1.00%	0.25%	0.25%				0.25%	6.50%	
North Salt Lake	06-035	4.70% *	1.00%	0.25%	0.25%				0.25%	6.60%	
South Weber	06-045	4.70% *	1.00%	0.25%	0.25%				0.25%	6.50%	
Sunset	06-048	4.70% *	1.00%	0.25%	0.25%				0.25%	6.50%	
Syracuse	06-049	4.70% *	1.00%	0.25%	0.25%				0.25%	6.50%	
West Point	06-056	4.70% *	1.00%	0.25%	0.25%				0.25%	6.50%	
Woods Cross	06-057	4.70% *	1.00%	0.25%	0.25%				0.25%	6.60%	
Clinton	06-059	4.70% *	1.00%	0.25%	0.25%				0.25%	6.50%	
West Bountiful	06-061	4.70% *	1.00%	0.25%	0.25%				0.25%	6.60%	
Falcon Hill Davis	(a) 06-300	4.70% *	1.00%	0.25%	0.25%				0.25%	6.50%	
Falcon Hill Clearfield	(a) 06-301	4.70% *	1.00%	0.25%	0.25%				0.25%	6.50%	
Falcon Hill Sunset	(a) 06-302	4.70% *	1.00%	0.25%	0.25%				0.25%	6.50%	
Duchesne County	07-000	4.70% *	1.00%						0.25%	5.95%	
Altamont	07-001	4.70% *	1.00%						0.25%	5.95%	
Duchesne City	07-008	4.70% *	1.00%						0.25%	6.05%	
Myton	07-017	4.70% *	1.00%						0.25%	5.95%	
Roosevelt	07-019	4.70% *	1.00%					0.30%	0.25%	6.35%	
Tabiona	07-020	4.70% *	1.00%						0.25%	5.95%	
Emery County	08-000	4.70% *	1.00%						0.25%	5.95%	
Castle Dale	08-001	4.70% *	1.00%						0.25%	5.95%	
Clawson	08-003	4.70% *	1.00%						0.25%	5.95%	
Cleveland	08-004	4.70% *	1.00%						0.25%	5.95%	
Elmo	08-007	4.70% *	1.00%						0.25%	5.95%	
Emery City	08-008	4.70% *	1.00%						0.25%	5.95%	
Ferron	08-009	4.70% *	1.00%						0.25%	5.95%	
Green River	08-011	4.70% *	1.00%					0.30%	0.25%	7.75%	
Huntington	08-012	4.70% *	1.00%						0.25%	5.95%	
Orangeville	08-016	4.70% *	1.00%						0.25%	5.95%	
Garfield County	09-000	4.70% *	1.00%						0.25%	6.95%	
Antimony	09-001	4.70% *	1.00%						0.25%	6.95%	
Boulder	09-002	4.70% *	1.00%						0.25%	7.95%	
Bryce Canyon	09-003	4.70% *	1.00%						0.25%	8.05%	
Cannonville	09-004	4.70% *	1.00%						0.25%	6.95%	
Escalante	09-005	4.70% *	1.00%						0.25%	8.05%	

Location	Cnty/ City Code	State	Local	2nd Mass					County	Combined Sales Rate
				Mass Transit	Transit	Utah County Trans	3rd Transit/Road	City Highway Tax		
Hatch	09-006	4.70% *	1.00%						0.25%	6.95%
Henrieville	09-008	4.70% *	1.00%						0.25%	6.95%
Panguitch	09-011	4.70% *	1.00%						0.25%	7.95%
Tropic	09-015	4.70% *	1.00%						0.25%	7.95%
Grand County	10-000	4.70% *	1.00%						0.25%	5.95%
Castle Valley	10-005	4.70% *	1.00%						0.25%	5.95%
Moab	10-011	4.70% *	1.00%					0.30%	0.25%	7.85%
Iron County	11-000	4.70% *	1.00%						0.25%	5.95%
Cedar City	11-003	4.70% *	1.00%						0.25%	6.05%
Enoch	11-005	4.70% *	1.00%						0.25%	5.95%
Kanarraville	11-012	4.70% *	1.00%						0.25%	5.95%
Paragonah	11-018	4.70% *	1.00%						0.25%	5.95%
Parowan	11-019	4.70% *	1.00%						0.25%	5.95%
Brian Head	11-028	4.70% *	1.00%					0.30%	0.25%	7.95%
Juab County	12-000	4.70% *	1.00%						0.25%	5.95%
Eureka	12-009	4.70% *	1.00%						0.25%	5.95%
Levan	12-019	4.70% *	1.00%						0.25%	5.95%
Mona	12-024	4.70% *	1.00%						0.25%	5.95%
Nephi	12-026	4.70% *	1.00%					0.30%	0.25%	6.25%
Rocky Ridge Town	12-030	4.70% *	1.00%						0.25%	5.95%
Santaquin South	12-050	4.70% *	1.00%	0.25%					0.25%	6.20%
Kane County	13-000	4.70% *	1.00%						0.25%	6.95%
Alton	13-001	4.70% *	1.00%						0.25%	6.95%
Glendale	13-002	4.70% *	1.00%						0.25%	6.95%
Kanab	13-004	4.70% *	1.00%						0.25%	7.95%
Orderville	13-007	4.70% *	1.00%						0.25%	7.95%
Big Water	13-010	4.70% *	1.00%						0.25%	6.95%
Millard County	14-000	4.70% *	1.00%						0.25%	5.95%
Delta	14-010	4.70% *	1.00%						0.25%	5.95%
Fillmore	14-014	4.70% *	1.00%						0.25%	5.95%
Hinckley	14-023	4.70% *	1.00%						0.25%	5.95%
Holden	14-024	4.70% *	1.00%						0.25%	5.95%
Kanosh	14-026	4.70% *	1.00%						0.25%	5.95%
Leamington	14-028	4.70% *	1.00%						0.25%	5.95%
Lynndyl	14-030	4.70% *	1.00%						0.25%	5.95%
Meadow	14-034	4.70% *	1.00%						0.25%	5.95%
Oak City	14-037	4.70% *	1.00%						0.25%	5.95%
Scipio	14-040	4.70% *	1.00%						0.25%	5.95%
Morgan County	15-000	4.70% *	1.00%						0.25%	5.95%
Morgan City	15-007	4.70% *	1.00%						0.25%	5.95%
Piute County	16-000	4.70% *	1.00%						0.25%	5.95%
Circleville	16-003	4.70% *	1.00%						0.25%	5.95%
Junction	16-005	4.70% *	1.00%						0.25%	5.95%
Kingston	16-006	4.70% *	1.00%						0.25%	5.95%

Location	Cnty/ City Code	State	Local	2nd Mass					County	Combined Sales Rate
				Mass Transit	Transit	Utah County Trans	3rd Transit/Road	City Highway Tax		
Marysville	16-007	4.70% *	1.00%						0.25%	5.95%
Rich County	17-000	4.70% *	1.00%						0.25%	5.95%
Garden City	17-001	4.70% *	1.00%						0.25%	7.55%
Laketown	17-002	4.70% *	1.00%						0.25%	5.95%
Randolph	17-005	4.70% *	1.00%						0.25%	5.95%
Woodruff	17-010	4.70% *	1.00%						0.25%	5.95%
Salt Lake County	18-000	4.70% *	1.00%	0.30%	0.25%		0.25%		0.25%	6.85%
Alta	18-003	4.70% *	1.00%	0.30%	0.25%		0.25%		0.25%	8.35%
Bluffdale	18-019	4.70% *	1.00%	0.30%	0.25%		0.25%		0.25%	6.85%
Cottonwood Heights	18-020	4.70% *	1.00%	0.30%	0.25%		0.25%		0.25%	6.85%
Draper	18-039	4.70% *	1.00%	0.30%	0.25%		0.25%		0.25%	6.85%
Herriman	18-060	4.70% *	1.00%	0.30%	0.25%		0.25%		0.25%	6.85%
Holladay	18-065	4.70% *	1.00%	0.30%	0.25%		0.25%		0.25%	6.85%
Midvale	18-093	4.70% *	1.00%	0.30%	0.25%		0.25%		0.25%	6.85%
Murray	18-096	4.70% *	1.00%	0.30%	0.25%		0.25%		0.25%	6.85%
Riverton	18-118	4.70% *	1.00%	0.30%	0.25%		0.25%		0.25%	6.85%
Salt Lake City	18-122	4.70% *	1.00%	0.30%	0.25%		0.25%		0.25%	6.85%
Sandy	18-131	4.70% *	1.00%	0.30%	0.25%		0.25%		0.25%	6.85%
South Jordan	18-138	4.70% *	1.00%	0.30%	0.25%		0.25%		0.25%	6.85%
South Salt Lake	18-139	4.70% *	1.00%	0.30%	0.25%		0.25%		0.25%	7.05%
Taylorsville	18-142	4.70% *	1.00%	0.30%	0.25%		0.25%		0.25%	6.85%
West Jordan	18-155	4.70% *	1.00%	0.30%	0.25%		0.25%		0.25%	6.85%
West Valley City	18-167	4.70% *	1.00%	0.30%	0.25%		0.25%		0.25%	6.85%
Utah Data Center SL Co (a)	18-300	4.70% *	1.00%	0.30%	0.25%		0.25%		0.25%	6.85%
San Juan County	19-000	4.70% *	1.00%						0.25%	5.95%
Blanding	19-002	4.70% *	1.00%					0.30%	0.25%	6.35%
Monticello	19-009	4.70% *	1.00%					0.30%	0.25%	6.35%
Sanpete County	20-000	4.70% *	1.00%						0.25%	5.95%
Centerfield	20-004	4.70% *	1.00%						0.25%	6.05%
Ephraim	20-008	4.70% *	1.00%					0.30%	0.25%	6.25%
Fairview	20-009	4.70% *	1.00%					0.30%	0.25%	6.25%
Fayette	20-010	4.70% *	1.00%						0.25%	5.95%
Fountain Green	20-011	4.70% *	1.00%						0.25%	5.95%
Gunnison	20-014	4.70% *	1.00%					0.30%	0.25%	6.35%
Manti	20-020	4.70% *	1.00%						0.25%	5.95%
Mayfield	20-021	4.70% *	1.00%						0.25%	6.05%
Moroni	20-023	4.70% *	1.00%						0.25%	5.95%
Mt. Pleasant	20-024	4.70% *	1.00%					0.30%	0.25%	6.25%
Spring City	20-031	4.70% *	1.00%						0.25%	5.95%
Sterling	20-032	4.70% *	1.00%						0.25%	5.95%
Wales	20-033	4.70% *	1.00%						0.25%	5.95%
Sevier County	21-000	4.70% *	1.00%						0.25%	5.95%
Annabella	21-001	4.70% *	1.00%						0.25%	5.95%
Aurora	21-002	4.70% *	1.00%						0.25%	6.05%
Central Valley	21-007	4.70% *	1.00%						0.25%	5.95%

Location	Cnty/ City Code	State	Local	2nd Mass					County	Combined Sales Rate
				Mass Transit	Transit	Utah County Trans	3rd Transit/Road	City Highway Tax		
Elsinore	21-014	4.70% *	1.00%						0.25%	5.95%
Glenwood	21-018	4.70% *	1.00%						0.25%	5.95%
Joseph	21-025	4.70% *	1.00%						0.25%	5.95%
Koosharem	21-029	4.70% *	1.00%						0.25%	5.95%
Monroe	21-031	4.70% *	1.00%						0.25%	5.95%
Redmond	21-033	4.70% *	1.00%						0.25%	6.05%
Richfield	21-034	4.70% *	1.00%					0.30%	0.25%	6.35%
Salina	21-035	4.70% *	1.00%					0.30%	0.25%	6.35%
Sigurd	21-038	4.70% *	1.00%						0.25%	5.95%
Summit County	22-000	4.70% *	1.00%						0.25%	6.05%
Coalville	22-006	4.70% *	1.00%						0.25%	6.05%
Francis	22-013	4.70% *	1.00%						0.25%	6.05%
Henefer	22-017	4.70% *	1.00%						0.25%	6.05%
Kamas	22-022	4.70% *	1.00%						0.25%	6.05%
Oakley	22-029	4.70% *	1.00%						0.25%	6.05%
Park City	22-030	4.70% *	1.00%	0.30%					0.25%	7.95%
Snyderville Basin Tr Dist (a)	22-900	4.70% *	1.00%	0.30%					0.25%	6.35%
Tooele County	23-000	4.70% *	1.00%						0.25%	5.95%
Erda (a)	23-017	4.70% *	1.00%	0.30%					0.25%	6.25%
Grantsville	23-023	4.70% *	1.00%	0.30%					0.25%	6.25%
Lakepoint (a)	23-030	4.70% *	1.00%	0.30%					0.25%	6.25%
Lincoln (a)	23-065	4.70% *	1.00%	0.30%					0.25%	6.25%
Ophir	23-037	4.70% *	1.00%						0.25%	5.95%
Stockton	23-046	4.70% *	1.00%						0.25%	5.95%
Tooele City	23-048	4.70% *	1.00%	0.30%					0.25%	6.35%
Vernon	23-050	4.70% *	1.00%						0.25%	5.95%
Wendover	23-052	4.70% *	1.00%						0.25%	5.95%
Rush Valley	23-056	4.70% *	1.00%						0.25%	5.95%
Stansbury Park (a)	23-066	4.70% *	1.00%	0.30%					0.25%	6.25%
Uintah County	24-000	4.70% *	1.00%						0.25%	6.05%
Naples	24-014	4.70% *	1.00%					0.30%	0.25%	6.35%
Vernal	24-024	4.70% *	1.00%					0.30%	0.25%	6.35%
Ballard	24-028	4.70% *	1.00%						0.25%	6.05%
Utah County	25-000	4.70% *	1.00%	0.25%		0.30%			0.25%	6.75%
Alpine	25-001	4.70% *	1.00%	0.25%		0.30%			0.25%	6.75%
American Fork	25-002	4.70% *	1.00%	0.25%		0.30%			0.25%	6.75%
Bluffdale South	25-010	4.70% *	1.00%	0.25%		0.30%			0.25%	6.75%
Cedar Fort	25-019	4.70% *	1.00%	0.25%		0.30%			0.25%	6.75%
Draper City South	25-029	4.70% *	1.00%	0.25%		0.30%			0.25%	6.75%
Eagle Mountain	25-030	4.70% *	1.00%	0.25%		0.30%			0.25%	6.75%
Fairfield	25-035	4.70% *	1.00%	0.25%		0.30%			0.25%	6.75%
Genola	25-038	4.70% *	1.00%	0.25%		0.30%			0.25%	6.75%
Goshen	25-043	4.70% *	1.00%	0.25%		0.30%			0.25%	6.75%
Lehi	25-066	4.70% *	1.00%	0.25%		0.30%			0.25%	6.75%
Lindon	25-070	4.70% *	1.00%	0.25%		0.30%			0.25%	6.85%
Mapleton	25-073	4.70% *	1.00%	0.25%		0.30%			0.25%	6.75%

Location	Cnty/ City Code	State	Local	2nd Mass				City Highway Tax	County	Combined Sales Rate
				Mass Transit	Transit	Utah County Trans	3rd Transit/Road			
Orem	25-083	4.70% *	1.00%	0.25%		0.30%		0.25%	6.85%	
Payson	25-085	4.70% *	1.00%	0.25%		0.30%		0.25%	6.75%	
Pleasant Grove	25-088	4.70% *	1.00%	0.25%		0.30%		0.25%	6.75%	
Provo	25-090	4.70% *	1.00%	0.25%		0.30%		0.25%	6.75%	
Salem	25-096	4.70% *	1.00%	0.25%		0.30%		0.25%	6.75%	
Santaquin	25-097	4.70% *	1.00%	0.25%		0.30%		0.25%	6.75%	
Saratoga Springs	25-098	4.70% *	1.00%	0.25%		0.30%		0.25%	6.75%	
Highland	25-099	4.70% *	1.00%	0.25%		0.30%		0.25%	6.75%	
Spanish Fork	25-103	4.70% *	1.00%	0.25%		0.30%		0.25%	6.75%	
Springville	25-106	4.70% *	1.00%	0.25%		0.30%		0.25%	6.75%	
Vineyard	25-117	4.70% *	1.00%	0.25%		0.30%		0.25%	6.75%	
Cedar Hills	25-123	4.70% *	1.00%	0.25%		0.30%		0.25%	6.85%	
Elk Ridge	25-124	4.70% *	1.00%	0.25%		0.30%		0.25%	6.75%	
Woodland Hills	25-125	4.70% *	1.00%	0.25%		0.30%		0.25%	6.75%	
Utah Data Center Utah Co (a)	25-300	4.70% *	1.00%	0.25%		0.30%		0.25%	6.75%	
Wasatch County	26-000	4.70% *	1.00%					0.25%	5.95%	
Charleston	26-003	4.70% *	1.00%					0.25%	5.95%	
Daniel	26-005	4.70% *	1.00%					0.25%	5.95%	
Heber	26-008	4.70% *	1.00%				0.30%	0.25%	6.25%	
Independence	26-009	4.70% *	1.00%					0.25%	7.05%	
Midway	26-011	4.70% *	1.00%				0.30%	0.25%	7.35%	
Park City East	26-013	4.70% *	1.00%	0.30%				0.25%	7.85%	
Wallsburg	26-014	4.70% *	1.00%					0.25%	5.95%	
Hideout	26-020	4.70% *	1.00%					0.25%	5.95%	
Washington County	27-000	4.70% *	1.00%					0.25%	5.95%	
Apple Valley	27-002	4.70% *	1.00%					0.25%	5.95%	
Enterprise	27-005	4.70% *	1.00%					0.25%	5.95%	
Hurricane	27-008	4.70% *	1.00%				0.30%	0.25%	6.25%	
Ivins	27-010	4.70% *	1.00%				0.30%	0.25%	6.25%	
La Verkin	27-011	4.70% *	1.00%				0.30%	0.25%	6.25%	
Leeds	27-012	4.70% *	1.00%					0.25%	5.95%	
New Harmony	27-015	4.70% *	1.00%					0.25%	5.95%	
Rockville	27-019	4.70% *	1.00%					0.25%	5.95%	
St George	27-020	4.70% *	1.00%				0.30%	0.25%	6.25%	
Santa Clara	27-021	4.70% *	1.00%				0.30%	0.25%	6.25%	
Springdale	27-023	4.70% *	1.00%					0.25%	7.55%	
Toquerville	27-024	4.70% *	1.00%					0.25%	5.95%	
Virgin	27-026	4.70% *	1.00%					0.25%	5.95%	
Washington City	27-027	4.70% *	1.00%				0.30%	0.25%	6.25%	
Hildale	27-035	4.70% *	1.00%					0.25%	5.95%	
Wayne County	28-000	4.70% *	1.00%					0.25%	5.95%	
Bicknell	28-001	4.70% *	1.00%					0.25%	5.95%	
Hanksville	28-005	4.70% *	1.00%					0.25%	5.95%	
Loa	28-007	4.70% *	1.00%					0.25%	5.95%	
Lyman	28-008	4.70% *	1.00%					0.25%	5.95%	
Torrey	28-010	4.70% *	1.00%					0.25%	5.95%	

Location	Cnty/ City Code									Combined	
		State	Local	2nd Mass Transit		Utah County Trans	3rd Transit/Road	City Highway Tax	County	Sales Rate	
Weber County	29-000	4.70% *	1.00%	0.25%	0.25%		0.25%		0.25%	6.85%	
Farr West	29-012	4.70% *	1.00%	0.25%	0.25%		0.25%		0.25%	6.85%	
Harrisville	29-016	4.70% *	1.00%	0.25%	0.25%		0.25%		0.25%	6.85%	
Hooper	29-018	4.70% *	1.00%	0.25%	0.25%		0.25%		0.25%	6.85%	
Huntsville	29-019	4.70% *	1.00%	0.25%	0.25%		0.25%		0.25%	6.85%	
Marriott-Slaterville	29-022	4.70% *	1.00%	0.25%	0.25%		0.25%		0.25%	6.85%	
North Ogden	29-026	4.70% *	1.00%	0.25%	0.25%		0.25%		0.25%	6.85%	
Ogden	29-027	4.70% *	1.00%	0.25%	0.25%		0.25%		0.25%	6.85%	
Plain City	29-030	4.70% *	1.00%	0.25%	0.25%		0.25%		0.25%	6.85%	
Pleasant View	29-031	4.70% *	1.00%	0.25%	0.25%		0.25%		0.25%	6.85%	
Riverdale	29-036	4.70% *	1.00%	0.25%	0.25%		0.25%		0.25%	7.05%	
Roy	29-037	4.70% *	1.00%	0.25%	0.25%		0.25%		0.25%	6.85%	
South Ogden	29-040	4.70% *	1.00%	0.25%	0.25%		0.25%		0.25%	6.85%	
Uintah	29-043	4.70% *	1.00%	0.25%	0.25%		0.25%		0.25%	6.85%	
Washington Terrace	29-049	4.70% *	1.00%	0.25%	0.25%		0.25%		0.25%	6.85%	
West Haven	29-051	4.70% *	1.00%	0.25%	0.25%		0.25%		0.25%	6.85%	
Falcon Hill Riverdale	(a) 29-300	4.70% *	1.00%	0.25%	0.25%		0.25%		0.25%	7.05%	
Falcon Hill Roy	(a) 29-301	4.70% *	1.00%	0.25%	0.25%		0.25%		0.25%	6.85%	

MINUTES

SUMMIT COUNTY
BOARD OF COUNTY COUNCIL
WEDNESDAY, DECEMBER 17, 2014
COUNCIL CHAMBERS
COALVILLE, UTAH

PRESENT:

Chris Robinson, Council Chair
Kim Carson, Council Vice Chair
Roger Armstrong, Council Member
Claudia McMullin, Council Member
David Ure, Council Member

Bob Jasper, Manager
Anita Lewis, Assistant Manager
David Thomas, Deputy Attorney
Kent Jones, Clerk
Karen McLaws, Secretary

EMPLOYEE CHRISTMAS LUNCHEON AT SUMMIT COUNTY FAIRGROUNDS

The Council Members attended the employee Christmas lunch at the County Fairgrounds, which was held from 11:30 a.m. to 1:30 p.m.

CLOSED SESSION

Council Member Carson made a motion to convene in closed session to discuss property acquisition. The motion was seconded by Council Member McMullin and passed unanimously, 5 to 0.

The Summit County Council met in closed session for the purpose of discussing property acquisition from 3:10 p.m. to 4:00 p.m. Those in attendance were:

Chris Robinson, Council Chair
Kim Carson, Council Vice Chair
Roger Armstrong, Council Member
Claudia McMullin, Council Member
David Ure, Council Member

Bob Jasper, Manager
Anita Lewis, Assistant Manager
Jeff Jones, Economic Development Director

Council Member Carson made a motion to dismiss from closed session to discuss property acquisition and to convene in closed session to discuss litigation. The motion was seconded by Council Member McMullin and passed unanimously, 5 to 0.

The Summit County Council met in closed session for the purpose of discussing litigation from 4:00 p.m. to 4:30 p.m. Those in attendance were:

Chris Robinson, Council Chair
Kim Carson, Council Vice Chair
Roger Armstrong, Council Member
Claudia McMullin, Council Member
David Ure, Council Member

Bob Jasper, Manager
Anita Lewis, Assistant Manager

Council Member Carson made a motion to dismiss from closed session and to convene in work session. The motion was seconded by Council Member Ure and passed unanimously, 5 to 0.

WORK SESSION

Chair Robinson called the work session to order at 4:30 p.m.

- **Discussion regarding Long Range Transportation Plan for Snyderville Basin**

County Engineer Leslie Crawford requested input from the Council regarding the Snyderville Basin Long Range Transportation plan and stated that the consultants would like their comments by January 5.

Council Member Armstrong expressed disappointment in the transportation plan. It did not seem to him to be very creative, and it only dealt with the current scenario of keeping traffic as it is, which did not accomplish the goal. He would like to have seen a creative plan and suggestions of more unconventional approaches. That was what he expected and what they paid for, but that is not what they got, and what they got does not solve their problems. He suggested that Staff start to think about transit differently. The ideal would be for someone to be able to call for a bus to take them to their destination and come pick them up when they are ready to return without having to wait. He suggested that they start with that ideal scenario and back up from that to the point where cost and the closer to ideal scenario meet. The goal is to get people to use transit, and maybe they could use a greater number of smaller buses rather than large buses on fixed routes and charge people accordingly. He discussed other possibilities for transit and how to make transit more efficient and less expensive.

County Manager Bob Jasper suggested that they reconsider the contract with Park City to operate the transit system and look at alternative forms of transit and fuels.

Ms. Crawford agreed that they need to look at alternatives, and she was also disappointed in the consultants' study. She did not feel that they got the innovative solutions they were promised.

Council Member McMullin stated that she was also disappointed in what they received and felt it was largely a regurgitation of the 2009 plan but taking out the widening of Highway 224. She felt it was what they have already done without any creativity. She was disappointed that they received two options that would cost \$200 million and \$300 million that would do nothing of substance and would not get people to use transit. If the premise of not adding traffic to the road while facing growth is a bad one, they should be told that up front. She commented that there are a lot of innovative people in the community, and she would like to hear from anyone with an idea that is out of the box.

Public Works Director Derrick Radke stated that it was his understanding that the \$370 million plan would make a dent in the traffic and give them no more cars on 224, but the plan was based on the 2009 plan and added a lot of buses. He agreed that they did not get the innovative, creative solutions they asked for in the RFP and that the engineers said they were capable of providing. He noted that they have the corridors they have, and they are fixed. The surrounding open space has removed the options for another road, so they must find the best way to move cars through the corridor as efficiently as possible.

Council Member McMullin discussed the possibility of proposing larger bonds and buying more open space, which might remove some of the growth pressure. She commented that this is not just a transportation solution, which is what the engineers gave them. Mr. Radke stated that he did not believe there is any large, dense development left in the Basin, and all they can use are the numbers they have available. After they adopt the transportation plan, it will be broken down into five-year increments. He noted that projections will change during those five-year periods, and they will have to adapt accordingly.

Community Development Director Patrick Putt commented that congestion is a symptom of bad land use choices, and that needs to stop. He believed the update to the Snyderville Basin General Plan would reflect that. He suggested that they finish the contract with the consultants and push them for the best recommendations they can get. In order to get what the County wants to have done, they will have to do it themselves based on the County's own dynamics. With regard to consultants, they are getting best practices of what is being done somewhere else, and the consultants are trying to import it into the problems in the Snyderville Basin, which does not work. He believed they would have to create their own plan on their own terms. He was disappointed that the consultants' plan was a macro set of solutions that did not address the two problems in the Snyderville Basin of how locals move and how guests and resort tourists move. People want to see what will solve their problems. He stated that they also need to focus on parking, because they cannot make it easier for people to use their car and at the same time disincentivize them from using their car. He believed they need to give themselves credit for trying to run a transit system that works on the outer loop, but they don't have fine-grained solutions that make it easy and efficient for people to get to that outer system.

- **Discussion regarding amending the Summit County Historical Society and dissolving the Summit County Heritage and Landmark Commission; Bob Jasper**

Mr. Jasper explained that the County has both a Historical Society and a Heritage and Landmarks Commission, and he proposed they merge those two entities. There has not been much enthusiasm for the Heritage and Landmarks Commission, and they have advertised for positions on that board three times with no one applying. There was no staff support for the Heritage and Landmarks Commission, but there is staff support for the Historical Society, and he suggested that they become one entity. Navee Vernon will staff the combined entity, and he believed they could do a better job for both functions.

Council Member Carson asked how Ms. Vernon felt about this proposal. Ms. Vernon replied that it should work out well. She commented that if she always had to wait for the board to meet to get things done, she would never get anything done. If the board is not active, she will go ahead and do what needs to be done on her own. She did not have any concerns about this proposal.

Council Member Ure asked how the Historical Society is funded. Ms. Vernon replied that it was funded last year through the transient room tax. Assistant Manager Anita Lewis explained that Ms. Vernon applies for grants, and her budget is funded through TRT.

Council Member Carson suggested some edits to the amendment to clarify the intent.

Council Member Ure asked if this office is to enforce the State's preservation laws within city limits or only in unincorporated Summit County. He asked if they have a memorandum of understanding with any of the cities. Mr. Putt explained that there are no specific design review regulations or demolition regulations in the current Code related to historic buildings. He believed they could be as effective or more effective in preserving the County's resources without regulating them the way municipalities do. At present, he did not recommend adopting demolition ordinances in the County. They have architects on Staff, and he has a background in preservation, and he believed they could work proactively with property owners rather than regulating preservation. Ms. Vernon stated that she would like people to be able to do what they can with their homes and what they can afford without being forced to do something they cannot afford to do. Council Member Carson suggested that, if they find they are starting to lose some of their history, they may want to reconsider adopting regulations.

REGULAR MEETING

Chair Robinson called the regular meeting to order at 5:40 p.m.

- **Pledge of Allegiance**

COUNCIL COMMENTS

Council Member Armstrong commented that they had a good year, and he was happy with the decisions they made this year. He was pleased that Council Members Robinson and Ure were reelected, and he looked forward to continuing to work with them. He believed Mr. Jasper had done a great job, and he commented that he had learned a lot from him.

Council Member McMullin expressed appreciation for the work Mr. Jasper has done on behalf of the citizens of Summit County. She was pleased that the Council picked him as the first Manager of Summit County.

Council Member Carson agreed with Council Member McMullin's remarks and wished Mr. Jasper well.

Council Member Ure stated that he meant everything he said at Mr. Jasper's retirement party. He also reported that the meeting with Wasatch County on Monday went very well, and much of that success was due to Mr. Jasper.

Chair Robinson recalled the process of selecting Mr. Jasper and how far they have come. He commented that Mr. Jasper has rolled with the punches, and they have been able to accomplish a lot.

MANAGER COMMENTS

Mr. Jasper explained that they now have sewer lines all the way to Silver Creek, and they need to form an assessment district for that. That line should create other opportunities for sewer connections in Silver Creek, help people who need help, and keep the rivers and streams clean.

Mr. Jasper commented that it is important to have public policy debates, because that is how good decisions are made. It has been a pleasure to work with the County Council, and the community is thoughtful and talented, and they all care about the community.

Mr. Jasper reported on the meeting with Wasatch County and stated that one of the bigger needs for this area is regional governance, which is accomplished by building relationships and partnerships. He encouraged the Council Members to be regional facilitators.

Council Member Ure stated that he believed it would be good for the Wasatch County Council and the Summit County Council to meet with at least two members from each council and two members from each city that wants to participate to start the regional process.

APPROVAL OF MINUTES

NOVEMBER 12, 2014

Council Member McMullin made a motion to approve the minutes of the November 12, 2014, County Council meeting as written. The motion was seconded by Council Member Armstrong and passed unanimously, 5 to 0.

PUBLIC INPUT

Chair Robinson opened the public input.

Julie Eihausen, HOA president of Timberline and school board member-elect, stated that she is speaking as HOA president. She reported that her neighborhood was recently advised by Republic Waste Disposal that they think their roads are unsafe, and they want to place dumpsters close to the entry to their neighborhood for community trash and recycling collection. She stated that Timberline has had home trash collection for more than 25 years, and their roads are in better shape than they have ever been. She acknowledged that their roads may not be easy to maneuver on some days, but they do not believe the solution to one to three times a year that the roads may be bad should necessitate the decision Republic is making. When Republic bid on the contract for trash collection with Summit County, Timberline was included in the bid, and this is an essential service their neighborhood expects. Almost all the residents of Timberline live there year round, and asking the residents to bring their trash to a central dumpster would be unfair. She noted that the 4 x 4 trucks Republic uses for trash collection in Timberline are both broken down, which she believed was the real reason for Republic proposing this idea. She stated that Republic came to their neighborhood last Monday with a 2 x 4 truck and was able to collect from each garbage can without incident. If Timberline is not able to be provided the service under the contract, Republic should not be allowed to have a contract. If they lose trash collection for the winter months, the property values in their neighborhood will plummet. She invited the Council Members to come to Timberline and drive their roads and allow these essential services to continue in Timberline.

Mr. Radke reported that Solid Waste Manager Jaren Scott went to Timberline in his truck and slid all over the road. He has not had a chance to talk to Mr. Scott to figure out what is going on. Mr. Jasper stated that Republic should not have the unilateral ability to decide to change their service or the contract.

Mickey Adams Grames, a resident of Francis and Chair of the Summit County Library Board, thanked Mr. Jasper for his commitment to the Library Board.

Chair Robinson closed the public input.

CONVENE AS THE GOVERNING BOARD OF THE MOUNTAIN REGIONAL WATER SPECIAL SERVICE DISTRICT

Council Member Carson made a motion to convene as the Governing Board of the Mountain Regional Water Special Service District. The motion was seconded by Council Member McMullin and passed unanimously, 5 to 0.

The meeting of the Governing Board of the Mountain Regional Water Special Service District was called to order at 6:05 p.m.

PUBLIC HEARING AND POSSIBLE ADOPTION BY THE SUMMIT COUNTY COUNCIL OF MOUNTAIN REGIONAL WATER SPECIAL SERVICE DISTRICT'S PROPOSED 2015 OPERATING, DEBT SERVICE, AND CAPITAL BUDGETS AND ITS PROPOSED AMENDED 2014 OPERATING, DEBT SERVICE, AND CAPITAL BUDGETS

Chair Robinson opened the public hearing.

There was no public comment.

Chair Robinson closed the public hearing.

CONSIDERATION AND POSSIBLE ADOPTION OF RESOLUTION NO. 2014-30MRW, A BUDGET RESOLUTION OF THE MOUNTAIN REGIONAL WATER SPECIAL SERVICE DISTRICT, 2014 BUDGET AMENDMENTS, 2015 BUDGETS

Board Member McMullin made a motion to approve the Mountain Regional Water Special Service District proposed 2015 operating, debt service, and capital budgets and the proposed amended 2014 operating, debt service, and capital budgets by adoption of Resolution 2014-30 MRW. The motion was seconded by Board Member Carson and passed unanimously, 5 to 0.

DISMISS AS THE GOVERNING BOARD OF THE MOUNTAIN REGIONAL WATER SPECIAL SERVICE DISTRICT AND RECONVENE AS THE SUMMIT COUNTY COUNCIL

Board Member McMullin made a motion to dismiss as the Governing Board of the Mountain Regional Water Special Service District and to reconvene as the Summit County Council. The motion was seconded by Board Member Ure and passed unanimously, 5 to 0.

The meeting of the Governing Board of the Mountain Regional Water Special Service District adjourned at 6:08 p.m.

PUBLIC HEARING AND POSSIBLE ADOPTION OF THE FOLLOWING BUDGETS FOR THE CALENDAR YEAR 2015 AND ADJUSTMENTS FOR THE 2014 CALENDAR YEAR: COUNTY GENERAL FUND; MUNICIPAL FUND; ASSESSING AND COLLECTING; HEALTH; OPEN SPACE CAPITAL; MISCELLANEOUS SPECIAL REVENUE; GENERAL AGENT CAPITAL; TRANSIENT ROOM TAX; RESTAURANT TAX; ARTS AND RECREATION TAX; REDEVELOPMENT AGENCY; BOND FUND; CAPITAL PROJECTS GENERAL AND MUNICIPAL FUNDS; TRANSIT DISTRICT; FLEET LEASE FUND; TAX STABILITY FUND; SERVICE AREA #6; SERVICE AREA #8; WILDLAND FIRE; ATKINSON WATER; TIMBERLINE SERVICE DISTRICT; ECHO SEWER SPECIAL SERVICE DISTRICT; MUNICIPAL BUILDING AUTHORITY; AND ANY OTHER NECESSARY BUDGETS FOR 2014 AND 2015

Matt Leavitt with the County Auditor's Office summarized the changes to the budget and explained that he did not include the additional Assessor's position in the budget. Mr. Jasper stated that the money for the Public Arts Advisory Board was included as a contingency for further discussion by the Council at a later date.

Mr. Leavitt summarized that capital projects will increase by \$3 million. In addition, funds for expansion of the landfill and a transit center are included in the budget. There will be an additional pay period in 2015 in the amount of \$583,000. He explained that the capital projects and additional pay period are one-time expenses, and they account for about 56% of the budget increase. He reviewed the new employee positions that were added to the budget.

Council Member Carson stated that she was pleased with how the funds for the Public Arts Advisory Board had been handled. She was not certain that placing extra money in a fund for the Advisory Board to start building up a fund for future projects was an appropriate use of money. She would like to see a report from that Board explaining exactly how they plan to move forward and work with the Community Development Department to determine the best way to fund public art projects, especially in conjunction with major capital improvements. If they need money for planning, it is available in the contingency fund.

Council Member Armstrong explained that they are taking care of some capital needs and other needs because they had a good year this year, but he is conscious that they are increasing the budget by \$6.5 million, and he wants to be sure they are being responsible. He does not want to spend everything at one time this year. If Public Arts had come with a specific plan, he would have felt more comfortable with their budget request. If they have another strong year next year,

he would feel more comfortable with looking at their request again. He also wanted to discuss the Mountain Accord item in the budget.

Council Member Ure stated that the County's contribution to Mountain Accord was not just the money they put in last year's budget, but Staff put a significant amount of time toward Mountain Accord. The only reason he was willing to put money into Mountain Accord is to have a seat at the table, and he rejects the idea of Staff putting a lot of time into it. He would like the Council to have to approve Staff spending time on Mountain Accord. Council Member Armstrong was dissatisfied with the initial stage of Mountain Accord and what the consultant came up with, and he felt that the County's initial contribution was largely wasted. It may give them a seat at the table, but he did not want to double the amount the County contributes in 2015. Chair Robinson stated that they can have that discussion later and leave the funds in the Manager's contingency. He noted that Summit County and Wasatch County were the lowest contributors to Mountain Accord.

Mr. Leavitt reviewed the funding sources for the capital projects as shown in his staff report. He discussed how the general fund, municipal fund, and assessing and collecting fund would be affected by the new insurance plan by paying a proportionate share of the premiums and reserve account. Chair Robinson drew attention to how the fund balances will be used to fund the capital projects and other things that are needed this year. Council Member Carson noted that the fund balances are still within the range that has been established for the fund balances.

Council Member Ure stated that he has received several communications indicating that the insurance program with the Utah Local Governments Trust is not sufficient. The competition says they will not get paid if they have a major liability for millions of dollars. Mr. Jasper stated that he believes they have sufficient coverage, although they do not have coverage on takings. If there is a dispute and the County disagrees, the County will go after them for it.

Council Member Carson stated that she is comfortable with the budget for all the reasons that have been discussed, because they are catching up on projects that need to be done, and half of the expenses are one-time expenses. She believed they would be very safe moving forward with this budget for 2015.

Council Member Ure stated that he does not like to see the increases proposed from one year to the next, but he recognizes that the County needs to provide the services.

Mr. Leavitt thanked Julie Booth for helping him put his presentation together. He reviewed the amendments to the 2014 budget.

Chair Robinson opened the public hearing.

Mickey Grames stated that the Library Board unanimously approved the Library's budget request, and they are very much in favor of the capital project for the Kamas library. She indicated that they are in desperate need because the population is growing rapidly. They need more space for more services, periodicals, and books, and the Library Board requested that the County Council approve the Library budget.

Chair Robinson closed the public hearing.

CONSIDERATION AND POSSIBLE ADOPTION OF RESOLUTION 2014-31, A BUDGET RESOLUTION OF THE SUMMIT COUNTY COUNCIL, 2014 BUDGET AMENDMENTS

Council Member Armstrong made a motion to adopt Resolution 2014-31, a budget resolution of the Summit County Council to approve the 2014 budget amendments. The motion was seconded by Council Member Carson and passed unanimously, 5 to 0.

CONSIDERATION AND POSSIBLE ADOPTION OF RESOLUTION 2014-32, A BUDGET RESOLUTION OF THE SUMMIT COUNTY COUNCIL, 2015 BUDGET

Council Member Carson requested further discussion of the Assessor position. She believed there was plenty of room in the reserve fund to fund that important position. Chair Robinson stated that he would be open to adding that position. The assessing and collecting fund has a good fund balance, and he believed it is an important function that generates revenue for the County, because a significant portion of their tax base is condominiums. Council Member Armstrong did not believe it is a necessary position, and if they are looking at allocating more money, they should look at better places to put it. Council Member Carson noted that it would come from the assessing and collecting fund where they have a rather large fund balance, and they are restricted as to what they can spend those funds for.

Council Member McMullin made a motion to adopt Resolution 2014-32, a budget resolution of the Summit County Council to approve the 2015 budget. The motion was seconded by Council Member Ure and passed unanimously, 5 to 0.

The County Council meeting adjourned at 6:50 p.m.

Council Chair, Chris Robinson

County Clerk, Kent Jones

Coalville, Utah

January 28, 2015

A regular meeting of the County Council of Summit County, Utah (the "Council"), acting as the governing board of the Snyderville Basin Special Recreation District, Summit County, Utah (the "Issuer") was held on Wednesday, January 28, 2015, at the hour of 3:00 p.m. at its regular meeting place, at which meeting there were present and answering roll call the following members who constituted a quorum:

Kim Carson	Chair
Roger Armstrong	Vice Chair
Claudia McMullin	Councilmember
David Ure	Councilmember
Christopher F. Robinson	Councilmember

Also present:

Kent Jones	County Clerk
David L. Thomas	Chief Civil Deputy County Attorney

Absent:

After the meeting had been duly called to order and after other matters not pertinent to this resolution had been discussed, the County Clerk presented to the Council a Certificate of Compliance With Open Meeting Law with respect to this January 28, 2015 meeting, a copy of which is attached hereto as Exhibit A.

After due deliberation, the following Resolution was considered, fully discussed and, pursuant to motion made by Councilmember _____ and seconded by Councilmember _____, was adopted by the following vote:

AYE:

NAY:

The resolution was then signed by the Chair in open meeting and recorded in the official records of Summit County, Utah. The resolution is as follows:

SNYDERVILLE BASIN SPECIAL RECREATION DISTRICT,
SUMMIT COUNTY, UTAH

Resolution Authorizing the
Issuance and Sale of

Not to Exceed \$8,000,000
General Obligation Refunding Bonds
Series 2015B

Adopted January 28, 2015

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RESOLUTION _____

A RESOLUTION OF THE COUNTY COUNCIL (THE "COUNCIL") OF SUMMIT COUNTY, UTAH (THE "COUNTY") ACTING AS THE GOVERNING BOARD OF THE SNYDERVILLE BASIN SPECIAL RECREATION DISTRICT, SUMMIT COUNTY, UTAH (THE "DISTRICT") AUTHORIZING THE ISSUANCE AND SALE OF NOT MORE THAN \$8,000,000 AGGREGATE PRINCIPAL AMOUNT OF THE DISTRICT'S GENERAL OBLIGATION REFUNDING BONDS, SERIES 2015B (THE "SERIES 2015B BONDS"); DELEGATING TO CERTAIN OFFICERS OF THE DISTRICT THE AUTHORITY TO APPROVE THE FINAL TERMS AND PROVISIONS OF THE SERIES 2015B BONDS WITHIN THE PARAMETERS SET FORTH HEREIN; PRESCRIBING THE FORM OF BONDS; PROVIDING FOR THE MANNER OF EXECUTION AND DELIVERY OF THE SERIES 2015B BONDS; PROVIDING HOW THE PROCEEDS OF THE SERIES 2015B BONDS WILL BE USED AND HOW PAYMENT OF THE SERIES 2015B BONDS WILL BE MADE; AUTHORIZING THE PUBLICATION OF A NOTICE OF BONDS TO BE ISSUED; PROVIDING FOR THE RUNNING OF A CONTEST PERIOD; APPROVING THE DISTRIBUTION OF AN OFFICIAL NOTICE OF BOND SALE AND AN OFFICIAL STATEMENT WITH RESPECT TO THE SERIES 2015B BONDS; AUTHORIZING THE TAKING OF ALL OTHER ACTIONS NECESSARY FOR THE CONSUMMATION OF THE TRANSACTIONS CONTEMPLATED BY THIS RESOLUTION; AND RELATED MATTERS.

WHEREAS, to achieve a debt service savings the Council desires to refund and retire certain of its currently outstanding General Obligation Bonds, (the "Refunded Bonds"); and

WHEREAS, pursuant to the provisions of the Utah Refunding Bond Act, Title 11, Chapter 27, Utah Code Annotated 1953, as amended (the "Act"), the Council is authorized to issue and desires to issue its General Obligation Refunding Bonds, Series 2015B (to be issued in one or more series and from time to time, with any other title or series designation as directed by the herein defined Terms Certificate, and potentially to be issued simultaneously with the heretofore authorized General Obligation Series 2015 Bonds) (the "Series 2015B Bonds") in the aggregate principal amount of not to exceed \$8,000,000, to (a) refund the Refunded Bonds and (b) pay costs of issuance of the Series 2015B Bonds; and

WHEREAS, the Act provides for the publication of a Notice of Bonds to be Issued, and the Council desires to publish such a notice at this time in compliance with the Act with respect to the Series 2015B Bonds; and

WHEREAS, there has been presented to the Council at this meeting a form of Preliminary Official Statement relating to the Series 2015 Bonds (the "Preliminary

Official Statement”), including a form of an Official Notice of Bond Sale (the “Official Notice of Bond Sale”); and

WHEREAS, the Council desires to authorize and approve the finalization and use of the Preliminary Official Statement, the Official Notice of Bond Sale, and any other documents deemed necessary in marketing the Series 2015 Bonds; and

WHEREAS, in order to allow flexibility in setting the pricing date of the Series 2015 Bonds, and to optimize debt service savings to the Issuer, the Council desires to grant to the Chair of the County Council, the District Director and the District Business Manager (collectively, the “Designated Officer”), in consultation with the District’s Financial Advisor, Zions Bank Public Finance, the authority to: (a) conduct a competitive sale for the Series 2015 Bonds pursuant to the terms of the Official Notice of Bond Sale and, based on the resulting bids, select the purchaser of the Series 2015 Bonds; (b) approve the principal amounts, interest rates, terms, maturities, redemption features, and purchase price at which the Series 2015 Bonds shall be sold; and (c) execute a Terms Certificate setting forth the final terms of the Series 2015 Bonds, provided that such final terms do not exceed the parameters set forth in Article II of this Resolution; and

NOW, THEREFORE, IT IS HEREBY RESOLVED by the County Council of Summit County, Utah, acting as the governing board of the Snyderville Basin Special Recreation District, Summit County, Utah, as follows:

ARTICLE I

DEFINITIONS; AUTHORITY

1.1 Definitions. As used in this Resolution, the following terms shall have the following meanings:

“Act” means collectively, the Utah Refunding Bond Act, Title 11, Chapter 27, Utah Code Annotated 1953, as amended and the Utah Special Service District Act, Title 17D Chapter 1, Utah Code Annotated 1953, as amended.

“Administrative Control Council” means the Administrative Control Council of the District, the members of which have been appointed by the County Council in conformance with the requirements of the Utah Special Service District Act, Title 17D Chapter 1, Utah Code Annotated 1953, as amended.

“Bond Fund” means the fund established under Section 4.2 hereof.

“Bondowner,” “Bondholder,” “Owner” or “Registered Owner” means the registered owner of any Bond as shown on the registration books of the Issuer kept by the Bond Registrar.

“Bond Registrar” means each Person appointed by the Issuer as registrar and agent for the transfer, exchange and authentication of the Series 2015B Bonds pursuant to Section 2.5 hereof. The initial Bond Registrar is Zions First National Bank, Corporate Trust Department, Salt Lake City, Utah.

“Business Day” means a legal business day on which banking business is transacted in the city in which the Paying Agent has its principal corporate trust office.

“Chair” means the Chair of the Administrative Control Council.

“Code” means the Internal Revenue Code of 1986, as amended.

“Continuing Disclosure Undertaking” means that certain Continuing Disclosure Undertaking to be executed by the Issuer and dated the date of issuance and delivery of the Series 2015B Bonds, as originally executed and as it may be amended from time to time in accordance with the terms thereof, in substantially the form attached as Exhibit C hereto.

“Council” means the County Council of the County.

“Council Chair” means the Chair of the Council.

“County” means Summit County, Utah.

“County Clerk” means the County Clerk of the County.

“Designated Officer” means, collectively, the Council Chair, the District Director and the District Business Manager.

“District” means the Snyderville Basin Special Recreation District, Summit County, Utah.

“District Clerk” means the Clerk of the Administrative Control Council.

“DTC” means The Depository Trust Company as securities depository for the Series 2015B Bonds, or its successors.

“Escrow Agent” means Zions First National Bank, Salt Lake City, Utah.

“Escrow Agreement” means the Escrow Deposit Agreement by and between the Issuer and the Escrow Agent providing for payment of the interest on and the principal and the redemption price of the Refunded Bonds through the redemption date therefor, in substantially the form attached hereto as Exhibit F.

“Escrow Account” means the Escrow Account established in the Escrow Agreement.

“Escrow Fund” means the Escrow Fund established in the Escrow Agreement.

“Government Obligations” means direct obligations of the United States of America, or other securities, the principal of and interest on which are unconditionally guaranteed by the United States of America.

“Interest Payment Date” means each June 15 and December 15 commencing as provided in the Terms Certificate.

“Issuer” means the Snyderville Basin Special Recreation District, Summit County, Utah.

“Official Notice of Bond Sale” means the Official Notice of Bond Sale of the District with respect to the Series 2015B Bonds, in substantially the form of Exhibit D hereto.

“Official Statement” means the Official Statement with respect to the Series 2015B Bonds, in substantially the form attached hereto as Exhibit E.

“Original Issue Date” means the date of delivery of the Series 2015B Bonds.

“Paying Agent” means each Person appointed by the Issuer as paying agent with respect to the Series 2015B Bonds pursuant to Section 2.5 hereof. The initial Paying Agent is Zions First National Bank, Salt Lake City, Utah.

“Person” means natural persons, firms, partnerships, associations, corporations, trusts, public bodies and other entities.

“Purchaser” means the purchaser(s) of the Series 2015 Bonds identified in the Terms Certificate.

“Record Date” means (i) with respect to each Interest Payment Date, the fifteenth day immediately preceding such interest payment date, and (ii) with respect to any redemption of any Bond, such Record Date as shall be specified by the Bond Registrar in the notice of redemption, provided that such Record Date shall not be less than 15 calendar days before the mailing of such notice of redemption.

“Refunded Bonds” means the bonds so identified in the recital above, and more specifically identified in the Terms Certificate.

“Resolution” means this Resolution authorizing the issuance and sale of the Series 2015B Bonds.

“Series 2015B Bonds” means the General Obligation Refunding Bonds, Series 2015B, of the Issuer authorized hereby.

“State” means the State of Utah.

“Terms Certificate” means the certificate of the Issuer setting forth the final terms for the Series 2015B Bonds (within the parameters set forth herein), to be executed by the Designated Officer, in substantially the form attached hereto as Exhibit G.

“Treasurer” means the Treasurer of the Administrative Control Council of the District.

Unless the context clearly indicates to the contrary, the terms “hereby,” “hereof,” “hereto,” “herein,” “hereunder,” and any similar terms as used in this Resolution, refer to this Resolution in its entirety.

1.2 Authority for Resolution. This Resolution is adopted pursuant to the Act.

ARTICLE II

AUTHORIZATION, TERMS AND ISSUANCE OF BONDS

2.1 Authorization of Bonds, Principal Amount, Designation and Series. In accordance with and subject to the terms, conditions and limitations established by the Act and in this Resolution, a series of General Obligation Refunding Bonds of the Issuer is hereby authorized to be issued in the aggregate principal amount of not to exceed \$8,000,000. Such series of bonds shall be designated “Snyderville Basin Special Recreation District, Summit County, Utah General Obligation Refunding Bonds, Series 2015B.” The name of the Series 2015B Bonds may be revised in the Terms Certificate. The Series 2015B Bonds may be issued in one or more series all within the parameters established hereby.

The Series 2015B Bonds shall be issued as fully registered Bonds, initially in book-entry form.

The Series 2015B Bonds shall be general obligations of the Issuer for the payment of which the full faith, credit and taxing power of the Issuer are hereby pledged, and the Issuer hereby agrees and covenants that it will annually cause to be levied a tax sufficient to pay the principal of, premium, if any, and interest on the Series 2015B Bonds as they fall due and payable, and also to constitute a sinking fund to pay the principal, premium, if any, and interest when due.

2.2 Purpose. The Series 2015B Bonds are hereby authorized to be issued for the purpose of (a) refunding the Refunded Bonds and (b) paying expenses reasonably incurred in connection with the issuance and sale of the Series 2015B bonds.

2.3 Bond Details; Delegation of Authority. (a) The Series 2015B Bonds shall mature on the date and in the principal amounts, and shall bear interest (calculated on the basis of a year of 360 days comprised of twelve 30-day months) from the Original Issue Date payable on each Interest Payment Date at the per annum rates, all as provided in the Terms Certificate.

(b) There is hereby delegated to the Designated Officer, subject to the parameters set forth in this Resolution, the power to determine the following with respect to the Series 2015B Bonds, and the Designated Officer is hereby authorized to make such determinations:

(i) the principal amount of the bonds necessary to accomplish the purpose of the Series 2015B Bonds set forth in Section 2.2 herein; provided, however, that the aggregate principal amount of the Series 2015B Bonds shall not exceed \$8,000,000;

(ii) the maturity date or dates and principal amount of each maturity of the Series 2015B Bonds to be issued; provided, however, that

the final maturity of all Series 2015B Bonds shall not be later than fourteen (14) years;

(iii) the interest rate or rates of the Series 2015B Bonds; provided, however, that the interest rate or rates to be borne by any Series 2015B Bond shall not exceed five percent (5.00%) per annum;

(iv) the Purchaser and the sale of the Series 2015B Bonds to the Purchaser and the purchase price to be paid by the Purchaser for the Series 2015B Bonds; provided, however, that the discount from par of the Series 2015B Bonds shall not exceed ninety-eight percent (98%);

(v) whether the Series 2015B Bonds shall be subject to redemption prior to maturity; and

(vi) the bonds to be refunded as the Refunded Bonds and any other provisions deemed advisable by the Designated Officer, not materially in conflict with the provisions of this Resolution.

Upon award of the Series 2015B Bonds to the Purchaser pursuant to the terms of the Official Notice of Bond Sale, the Designated Officer shall make the determinations provided above in consultation with Zions Bank Public Finance, as financial advisor to the Issuer, and shall execute the Terms Certificate containing such terms and provisions on behalf of the Issuer, which execution shall be conclusive evidence as to the matters stated therein.

(c) Each Bond shall accrue interest from the Interest Payment Date next preceding the date on which it is authenticated, unless (i) it is authenticated before the first Interest Payment Date following the Original Issue Date, in which case interest shall accrue from the Original Issue Date, or (ii) it is authenticated upon an Interest Payment Date, in which case interest shall accrue from such Interest Payment Date; provided, however, that if at the time of authentication of any Bond interest is in default, interest shall accrue from the date to which interest has been paid. The Series 2015B Bonds shall bear interest on overdue principal at the aforesaid respective rates.

2.4 Denominations and Numbers. The Series 2015B Bonds shall be issued as fully registered bonds, without coupons, in the denomination of \$5,000, or any integral multiple thereof. The Series 2015B Bonds shall be numbered with the letter prefix "R" and shall be numbered from one (1) consecutively upwards in order of issuance.

2.5 Paying Agent and Bond Registrar. The Council on behalf of the Issuer hereby appoints Zions First National Bank to act as Paying Agent and Bond Registrar under the terms and conditions of this Resolution, or any other similarly qualified financial institution approved by the Designated Officer pursuant to the Terms Certificate. The Issuer may remove any Paying Agent and any Bond Registrar, and appoint a successor or successors thereto. The Issuer shall submit to the Paying Agent or Bond Registrar, as the case may be, a notice of such removal at least 30 days prior to the

effective date of such removal, and shall specify the date on which such removal shall take effect. Such removal shall take effect on the date that each successor Paying Agent and Bond Registrar shall signify its acceptance of the duties and obligations imposed upon it by this Resolution by executing and delivering to the Issuer a written acceptance thereof.

The principal of, premium, if any, and interest on the Series 2015B Bonds shall be payable in any coin or currency of the United States of America which, at the respective dates of payment thereof, is legal tender for the payment of public and private debts. Principal of and premium, if any, on the Series 2015B Bonds shall be payable when due to the Registered Owner of each Bond at the principal office of the Paying Agent. Payment of interest on each Bond shall be made by check or draft mailed to the Person which, as of the Record Date, is the Registered Owner of the Bond, at the address of such Registered Owner as it appears on the registration books of the Issuer kept by the Bond Registrar, or at such other address as is furnished to the Bond Registrar in writing by such Owner on or prior to the Record Date.

2.6 Redemption of Series 2015B Bonds.

(a) The Series 2015B Bonds may be non-callable at the option of the Issuer or subject to redemption prior to maturity, at the option of the Issuer, all as specified in the Terms Certificate. If the Terms Certificate specifies that the Series 2015B Bonds are subject to optional redemption, the Series 2015B Bonds shall be callable on the date specified therein (the “First Redemption Date”), and on any date thereafter, prior to maturity, in whole or in part, from such maturities or parts thereof as shall be selected by the Issuer, and by lot within each maturity if less than the full amount of any maturity is to be redeemed, upon not less than 30 days prior notice, at a redemption price equal to 100% of the principal amount of the Series 2015B Bonds to be redeemed, plus accrued interest thereon to the date fixed for redemption. Series 2015B Bonds maturing prior to the First Redemption Date are not subject to optional redemption.

(b) The Series 2015B Bonds may be subject to mandatory redemption by operation of sinking fund installments as provided in the Terms Certificate. If the Series 2015B Bonds are subject to mandatory sinking fund redemption and less than all of the Series 2015B Bonds then outstanding are redeemed in a manner other than pursuant to a mandatory sinking fund redemption, the principal amount so redeemed shall be credited at 100% of the principal amount thereof by the Bond Registrar against the obligation of the Issuer on such mandatory sinking fund redemption dates for the Series 2015B Bonds in such order as directed by the Issuer.

(c) If fewer than all of the Series 2015B Bonds of any maturity are called for redemption, the Series 2015B Bonds to be redeemed shall be selected by lot by the Bond Registrar, in such manner as the Bond Registrar may deem fair and appropriate, each \$5,000 or principal amount of the Series 2015B Bonds being counted as one Series 2015B Bond for this purpose. If a portion of a Series

2015B Bond shall be called for redemption, a new Series 2015B Bond in principal amount equal to the unredeemed portion thereof shall be issued to the registered owner upon presentation and surrender thereof.

2.7 Notice of Redemption.

(a) In the event any Series 2015B Bonds are to be redeemed, the Issuer shall cause notice of such redemption to be given as provided in this Section 2.7. Notice of redemption shall be given by the Bond Registrar by first class mail, postage prepaid, not less than thirty (30) nor more than sixty (60) days prior to the redemption date, to each Registered Owner of the Series 2015B Bonds to be redeemed, at the address shown on the registration books of the Issuer maintained by the Bond Registrar on the Record Date specified in the notice of redemption, which Record Date shall be not less than fifteen (15) calendar days before the mailing of such notice, or at such other address as is furnished to the Bond Registrar in writing by such Registered Owner on or prior to such Record Date. Each notice of redemption shall state (i) the identification numbers, as established hereunder and the CUSIP numbers, if any, of the Series 2015B Bonds being redeemed, provided that any such notice shall state that no representation is made as to the correctness of CUSIP numbers either as printed on such Series 2015B Bonds or as contained in the notice of redemption and that reliance may be placed only on the identification numbers contained in the notice or printed on such Series 2015B Bonds; (ii) any other descriptive information needed to identify accurately the Series 2015B Bonds being redeemed, including, but not limited to, the original issuance date and maturity date of, and interest rate on, such Series 2015B Bonds; (iii) the Record Date; (iv) the redemption date; (v) the redemption price; (vi) the place of redemption; (vii) the total principal amount of Series 2015B Bonds to be redeemed; (viii) if less than all, the distinctive numbers of the Series 2015B Bonds or portions of Series 2015B Bonds to be redeemed and, if less than all of any Series 2015B Bond, the principal amount of each Series 2015B Bond that is to be redeemed; and (ix) that the interest on the Series 2015B Bonds or portion of Series 2015B Bonds in such notice designated for redemption shall cease to accrue from and after such redemption date and that on said date there will become due and payable on each of said Series 2015B Bonds or portions of Series 2015B Bonds the redemption price thereof and interest accrued thereon to the redemption date. Any notice mailed as provided in this Section shall be conclusively presumed to have been duly given, whether or not the Registered Owner receives such notice. Failure to give such notice or any defect therein with respect to any Series 2015B Bond shall not affect the validity of the proceedings for redemption with respect to any other Bond.

(b) In addition to the foregoing notice, further notice of redemption shall be given by the Bond Registrar, at least two (2) business days in advance of the mailed notice to Registered Owners of Series 2015B Bonds to be redeemed, by electronic transmission in accordance with the current operating standards of DTC, to the Purchaser and to all registered securities depositories then in the business of holding substantial amounts of obligations of types comprising the

Series 2015B Bonds, and to one or more national information services that disseminate notices of redemption of obligations such as the Series 2015B Bonds. Such further notice shall contain the information required in the immediately preceding paragraph. Failure to give all or any portion of such further notice shall not in any manner defeat the effectiveness of a call for redemption.

For so long as a book-entry system is in effect with respect to the Series 2015B Bonds, the Bond Registrar will mail notices of redemption to Cede & Co. (DTC's partnership nominee) or its successor. Any failure of DTC to convey such notice to any DTC Participants or any failure of DTC Participants or Indirect Participants to convey such notice to any beneficial owner will not affect the sufficiency or the validity of the redemption of Series 2015B Bonds.

Each notice of optional redemption may further state that such redemption shall be conditional upon the receipt by the Paying Agent, on or prior to the date fixed for such redemption, of moneys sufficient to pay the principal of, premium, if any, and interest on such Series 2015B Bonds to be redeemed and that if such moneys shall not have been so received said notice shall be of no force and effect and the Issuer shall not be required to redeem such Series 2015B Bonds. If such condition is included in the notice of redemption and if sufficient moneys have not been deposited on the date fixed for redemption, then a notice stating sufficient moneys were not deposited and that no redemption occurred on that date shall be sent within a reasonable time thereafter, in like manner, to the registered owners of each Bond which was sent the notice of redemption.

If notice of redemption shall have been given as described above and the foregoing condition, if any, shall have been met, the Series 2015B Bonds or portions thereof specified in said notice shall become due and payable at the applicable redemption price on the redemption date therein designated, and if, on the redemption date, moneys for the payment of the redemption price of all the Series 2015B Bonds to be redeemed, together with interest to the redemption date, shall be available for such payment on said date, then from and after the redemption date interest on such Series 2015B Bonds shall cease to accrue and become payable.

2.8 Partially Redeemed Series 2015B Bonds. In case any Series 2015B Bond shall be redeemed in part only, upon the presentation of such Bond for such partial redemption, the Issuer shall execute and the Bond Registrar shall authenticate and shall deliver or cause to be delivered to or upon the written order of the Registered Owner thereof, at the expense of the Issuer, a Series 2015B Bond or Series 2015B Bonds of the same series, interest rate and maturity, in aggregate principal amount equal to the unredeemed portion of such registered Bond. A portion of any Series 2015B Bond of a denomination of more than \$5,000 to be redeemed will be in the principal amount of \$5,000 or an integral multiple thereof and in selecting portions of such Series 2015B Bonds for redemption, each such Bond shall be treated as representing that number of Series 2015B Bonds of \$5,000 denomination which is obtained by dividing the principal amount of such Series 2015B Bonds by \$5,000.

2.9 Book-Entry System.

(a) Unless otherwise specified in the Terms Certificate and except as provided in paragraphs (b) and (c) of this Section 2.9, the registered holder of all Bonds shall be, and the Series 2015B Bonds shall be registered in the name of Cede & Co. (“Cede”), as nominee of DTC. Payment of interest for any Bond, as applicable, shall be made in accordance with the provisions of this Resolution to the account of Cede on the interest payment date for the Series 2015B Bonds at the address indicated for Cede in the registration books of the Bond Registrar.

(b) The Series 2015B Bonds shall be initially issued in the form of a separate single fully registered Bond in the amount of each separate stated maturity of the Series 2015B Bonds. Upon initial issuance, the ownership of each such Bond shall be registered in the registration books of the Issuer kept by the Bond Registrar, in the name of Cede, as nominee of DTC. With respect to Bonds so registered in the name of Cede, the Issuer, the Bond Registrar and any Paying Agent shall have no responsibility or obligation to any DTC participant or to any beneficial owner of any of such Bonds. Without limiting the immediately preceding sentence, the Issuer, the Bond Registrar and any Paying Agent shall have no responsibility or obligation with respect to (i) the accuracy of the records of DTC, Cede or any DTC participant with respect to any beneficial ownership interest in the Series 2015B Bonds, (ii) the delivery to any DTC participant, beneficial owner or other person, other than DTC, of any notice with respect to the Series 2015B Bonds, including any notice of redemption, or (iii) the payment to any DTC participant, beneficial owner or other person, other than DTC, of any amount with respect to the principal or redemption price of, or interest on, any of the Series 2015B Bonds. The Issuer, the Bond Registrar and any Paying Agent may treat DTC as, and deem DTC to be, the absolute owner of each Bond for all purposes whatsoever, including (but not limited to) (1) payment of the principal or redemption price of, and interest on, each such Bond, (2) giving notices of redemption and other matters with respect to such Bonds and (3) registering transfers with respect to such Bonds. So long as the Series 2015B Bonds are registered in the name of Cede, the Paying Agent shall pay the principal or redemption price of, and interest on, all Bonds only to or upon the order of DTC, and all such payments shall be valid and effective to satisfy fully and discharge the Issuer’s obligations with respect to such principal or redemption price, and interest, to the extent of the sum or sums so paid. Except as provided in paragraph (c) of this Section 2.9, no person other than DTC shall receive a Bond evidencing the obligation of the Issuer to make payments of principal or redemption price of, and interest on, any such Bond pursuant to this Resolution. Upon delivery by DTC to the Bond Registrar of written notice to the effect that DTC has determined to substitute a new nominee in place of Cede, and subject to the transfer provisions of this Resolution, the word “Cede” in this Resolution shall refer to such new nominee of DTC.

Except as provided in paragraph (c)(iii) of this Section 2.9, and notwithstanding any other provisions of this Resolution, the Series 2015B Bonds

may be transferred, in whole but not in part, only to a nominee of DTC, or by a nominee of DTC to DTC or a nominee of DTC, or by DTC or a nominee of DTC to any successor securities depository or any nominee thereof.

(c) (i) DTC may determine to discontinue providing its services with respect to the Series 2015B Bonds at any time by giving written notice to the Issuer, the Bond Registrar, and the Paying Agent, which notice shall certify that DTC has discharged its responsibilities with respect to the Series 2015B Bonds under applicable law.

(ii) The Issuer, in its sole discretion and without the consent of any other person, may, by notice to the Bond Registrar, terminate the services of DTC with respect to the Series 2015B Bonds if the Issuer determines that the continuation of the system of book-entry-only transfers through DTC is not in the best interests of the beneficial owners of the Series 2015B Bonds or the Issuer; and the Issuer shall, by notice to the Bond Registrar, terminate the services of DTC with respect to the Series 2015B Bonds upon receipt by the Issuer, the Bond Registrar, and the Paying Agent of written notice from DTC to the effect that DTC has received written notice from DTC participants having interests, as shown in the records of DTC, in an aggregate principal amount of not less than fifty percent (50%) of the aggregate principal amount of the then outstanding Bonds to the effect that: (1) DTC is unable to discharge its responsibilities with respect to the Series 2015B Bonds; or (2) a continuation of the requirement that all of the outstanding Bonds be registered in the registration books kept by the Bond Registrar in the name of Cede, as nominee of DTC, is not in the best interests of the beneficial owners of the Series 2015B Bonds.

(iii) Upon the termination of the services of DTC with respect to the Series 2015B Bonds pursuant to subsection (c)(ii)(2) hereof, or upon the discontinuance or termination of the services of DTC with respect to the Series 2015B Bonds pursuant to subsection (c)(i) or subsection (c)(ii) hereof after which no substitute securities depository willing to undertake the functions of DTC hereunder can be found which, in the opinion of the Issuer, is willing and able to undertake the functions of DTC hereunder upon reasonable and customary terms, the Series 2015B Bonds shall no longer be restricted to being registered in the registration books kept by the Bond Registrar in the name of Cede, as nominee of DTC. In such event, the Issuer shall execute and the Bond Registrar shall authenticate Bond certificates as requested by DTC of like principal amount, maturity and Series, in authorized denominations to the identifiable beneficial owners in replacement of such beneficial owners' beneficial interest in the Series 2015B Bonds.

(iv) Notwithstanding any other provision of this Resolution to the contrary, so long as any Bond is registered in the name of Cede, as

nominee of DTC, all payments with respect to the principal or redemption price of, and interest on, such Bond and all notices with respect to such Bond shall be made and given, respectively, to DTC as provided in the representation letter of the Issuer addressed to DTC and DTC's operational arrangement.

(v) In connection with any notice or other communication to be provided to Holders of Bonds registered in the name of Cede pursuant to this Resolution by the Issuer or the Bond Registrar with respect to any consent or other action to be taken by such Holders, the Issuer shall establish a record date for such consent or other action by such Holders and give DTC notice of such record date not less than fifteen (15) days in advance of such record date to the extent possible.

2.10 Sale of Series 2015B Bonds. The sale of the Series 2015B Bonds is hereby approved and the Series 2015B Bonds shall be sold to the Purchaser at an aggregate price as shall be determined pursuant to the authority delegated under Section 2.3 hereof, on the terms and conditions to be set forth in the Official Notice of Bond Sale, and upon receipt of the Purchaser's bid to purchase the Series 2015 Bonds on the basis of the representations therein set forth. The Council hereby ratifies, confirms and approves all actions heretofore taken on behalf of the County or the Issuer by the Designated Officer in connection with the sale of the Series 2015B Bonds.

2.11 Continuing Disclosure Undertaking. The Chair is hereby authorized, empowered and directed to execute and deliver, and the District Clerk to seal, countersign and attest, the Continuing Disclosure Undertaking in substantially the same form as now before the Council and attached hereto as Exhibit C, or with such changes therein as the Chair shall approve, his or her execution thereof to constitute conclusive evidence of approval of such changes. When the Continuing Disclosure Undertaking is executed and delivered on behalf of the Issuer as herein provided, the Continuing Disclosure Undertaking will be binding on the Issuer and the officers, employees and agents of the Issuer, and the officers, employees and agents of the Issuer are hereby authorized, empowered and directed to do all such acts and things and to execute all such documents as may be necessary to carry out and comply with the provisions of the Continuing Disclosure Undertaking as executed. Notwithstanding any other provision of this Resolution, the sole remedies for failure to comply with the Continuing Disclosure Undertaking shall be the ability of the beneficial owner of any Series 2015B Bond to seek mandamus or specific performance by court order, to cause the Issuer to comply with its obligations under the Continuing Disclosure Undertaking.

2.12 Execution of Bonds. The Series 2015B Bonds shall be executed on behalf of the Issuer by the Chair and attested by the District Clerk (the signatures of the Chair and District Clerk being either manual and/or by facsimile), and the corporate seal of the Issuer or a facsimile thereof shall be impressed or imprinted thereon. The use of such facsimile signatures of the Chair and District Clerk and such facsimile of the seal of the Issuer on the Series 2015B Bonds is hereby authorized, approved and adopted by the Council as the authorized and authentic execution, attestation and sealing of the Series

2015B Bonds by said officials. The Series 2015B Bonds shall then be delivered to the Bond Registrar for manual authentication by it. The Certificate of Authentication shall be substantially in the form provided in Section 5.1 hereof. Only such of the Series 2015B Bonds as shall bear thereon a Certificate of Authentication, manually executed by the Bond Registrar, shall be valid or obligatory for any purpose or entitled to the benefits of this Resolution, and such certificate of the Bond Registrar shall be conclusive evidence that the Series 2015B Bonds so certified have been duly registered and delivered under, and are entitled to the benefits of this Resolution and that the Registered Owner thereof is entitled to the benefits of this Resolution. The Certificate of Authentication of the Bond Registrar on any Bond shall be deemed to have been executed by it if (i) such Bond is signed by the Bond Registrar, but it shall not be necessary that the same officer sign the Certificate of Authentication on all of the Series 2015B Bonds issued hereunder or that all of the Series 2015B Bonds hereunder be certified as registered by the same Bond Registrar, and (ii) the date of authentication of the Bond is inserted in the place provided therefor on the Certificate of Authentication.

The Chair and District Clerk are authorized to execute, attest, countersign and seal from time to time, in the manner described above, Bonds (the "Exchange Bonds") to be issued and delivered for the purpose of effecting transfers and exchanges of Bonds pursuant to Article III hereof. At the time of the execution, attestation and sealing of the Exchange Bonds by the Issuer, the payee, principal amount, CUSIP number, if any, maturity and interest rate shall be in blank. Upon any transfer or exchange of Bonds pursuant to Article III hereof, the Bond Registrar shall cause to be inserted in appropriate Exchange Bonds the appropriate payee, principal amount, CUSIP number, if any, maturity and interest rate. The Bond Registrar is hereby authorized and directed to hold the Exchange Bonds, and to complete, certify as to registration and authenticate and deliver the Exchange Bonds, for the purpose of effecting transfers and exchanges of Bonds; provided, however, that any Exchange Bonds registered, authenticated and delivered by the Bond Registrar shall bear the same series, maturity and interest rate as Bonds delivered to the Bond Registrar for exchange or transfer, and shall bear the name of such payee as the Registered Owner requesting an exchange or transfer shall designate; and provided further that upon the delivery of any Exchange Bonds by the Bond Registrar a like principal amount of Bonds submitted for transfer or exchange, and of like series and having like maturities and interest rates, shall be canceled. The execution, attestation and sealing by the Issuer and delivery to the Bond Registrar of any Exchange Bond shall constitute full and due authorization of such Bond containing such payee, principal amount, CUSIP number, if any, maturity and interest rate as the Bond Registrar shall cause to be inserted, and the Bond Registrar shall thereby be authorized to authenticate and deliver such Exchange Bond in accordance with the provisions hereof.

In case any officer whose signature or a facsimile of whose signature shall appear on any Bond (including any Exchange Bond) shall cease to be such officer before the issuance or delivery of such Bond, such signature or such facsimile shall nevertheless be valid and sufficient for all purposes, the same as if such officer had remained in office until such issuance or delivery, respectively.

2.13 Delivery of Bonds; Application of Proceeds. The Series 2015B Bonds shall be delivered to the Purchaser at such time and place as provided in the Official Notice of Bond Sale. The District Clerk is hereby authorized and instructed to make delivery of the Series 2015B Bonds to the Purchaser and to receive payment therefor in accordance with the terms of the Official Notice of Bond Sale, and to deposit the proceeds of sale as follows (details to be included in the Terms Certificate):

(a) Into an Escrow Account; and

(b) Into a separate account and used to pay the costs of issuance of the Series 2015B Bonds, provided that any moneys remaining in such account sixty (60) days subsequent to the date of the initial delivery of the Series 2015B Bonds shall be deposited into the Bond Fund.

2.14 Provisions for Refunding and Redemption of Refunded Bonds.

(a) By execution of the Terms Certificate, the Issuer will have elected to refund the Refunded Bonds and to call and redeem on the respective first optional redemption date each series of the Refunded Bonds then outstanding (as more specifically identified in the Terms Certificate) at a redemption price equal to one hundred percent (100%) of the principal amount of each Refunded Bond to be so redeemed, plus accrued interest thereon to the optional redemption date. The paying agent and bond registrar for each series of the Refunded Bonds (the "Prior Paying Agent") is hereby authorized and directed to mail a Notice of Redemption of the Refunded Bonds as required by the proceedings which authorized the issuance of the Refunded Bonds.

(b) It is hereby found and determined that, pursuant to the Escrow Agreement, moneys and Governmental Obligations permitted under the Act, the principal of and the interest on which, when due, will provide moneys sufficient to pay, when due, the principal of, premium, if any, and interest on the Refunded Bonds to become due, will be deposited with the Escrow Agent and provision thereby made for the refunding, retirement and redemption of the Refunded Bonds.

2.15 Authorization of Escrow Deposit Agreement. The Escrow Agreement in substantially the form set forth as Exhibit F hereto, with such changes and additions as shall be made with the approval of the Chair or Chair Pro Tem (which approval shall be conclusively established by the execution thereof by the Chair or Chair Pro Tem), is hereby in all respects authorized and approved. The Issuer shall enter into the Escrow Agreement with the Escrow Agent establishing the Escrow Fund from which principal of, premium, if any, and interest on the Refunded Bonds shall be paid. The Chair or Chair Pro Tem is hereby authorized and directed to execute and deliver, and the County Clerk to attest, the Escrow Agreement on behalf of the Issuer.

2.16 Further Authority. The Designated Officer, the County Clerk and such other officials of the Issuer as may be required, are hereby authorized and directed to

execute all certificates, documents, and other instruments and make such elections under the Code as may be necessary or advisable to provide for the issuance, sale, registration, and delivery of the Series 2015B Bonds and to comply with applicable provisions of the Code.

ARTICLE III

TRANSFER AND EXCHANGE OF BONDS; BOND REGISTRAR

3.1 Transfer of Bonds.

(a) Any Bond may, in accordance with its terms, be transferred, upon the registration books kept by the Bond Registrar pursuant to Section 3.3 hereof, by the person in whose name it is registered, in person or by his duly authorized attorney, upon surrender of such Bond for cancellation, accompanied by delivery of a written instrument of transfer in a form approved by the Bond Registrar, duly executed. No transfer shall be effective until entered on the registration books kept by the Bond Registrar. The Issuer, the Bond Registrar and the Paying Agent may treat and consider the person in whose name each Bond is registered in the registration books kept by the Bond Registrar as the holder and absolute owner thereof for the purpose of receiving payment of, or on account of, the principal or redemption price thereof and interest due thereon and for all other purposes whatsoever.

(b) Whenever any Bond or Bonds shall be surrendered for transfer, the Bond Registrar shall authenticate and deliver a new fully registered Bond or Bonds (which may be an Exchange Bond or Bonds pursuant to Section (a) hereof) of the same series, designation, maturity and interest rate and of authorized denominations duly executed by the Issuer, for a like aggregate principal amount. The Bond Registrar shall require the payment by the Registered Owner requesting such transfer of any tax or other governmental charge required to be paid with respect to such transfer. With respect to each Bond, no such transfer shall be required to be made (i) with respect to any Interest Payment Date after the Record Date to and including such Interest Payment Date, or (ii) with respect to any redemption of any Bond, after such Record Date as shall be specified by the Bond Registrar in the notice of redemption, provided that such Record Date shall not be less than 15 calendar days before the mailing of such notice of redemption.

(c) The Issuer shall not be required to register the transfer of or exchange any Bond selected for redemption in whole or in part, except the unredeemed portion of Bonds being redeemed in part.

3.2 Exchange of Bonds. Bonds may be exchanged at the office of the Bond Registrar for a like aggregate principal amount of fully registered Bonds (which may be an Exchange Bond or Bonds pursuant to Section (a) hereof) of the same series, designation, maturity and interest rate of other authorized denominations. The Bond Registrar shall require the payment by the Registered Owner requesting such exchange of any tax or other governmental charge required to be paid with respect to such exchange. With respect to each Bond, no such exchange shall be required to be made (i) with respect to any Interest Payment Date after the Record Date to and including such Interest Payment Date, or (ii) with respect to any redemption of any Bond, after such Record Date

as shall be specified by the Bond Registrar in the notice of redemption, provided that such Record Date shall not be less than 15 calendar days before the mailing of such notice of redemption.

3.3 Bond Registration Books. This Resolution shall constitute a system of registration within the meaning and for all purposes of the Registered Public Obligations Act, Title 15, Chapter 7, Utah Code Annotated 1953, as amended. The Bond Registrar shall keep or cause to be kept, at its office, sufficient books for the registration and transfer of the Series 2015B Bonds, which shall at all times be open to inspection by the Issuer, and upon presentation for such purpose, the Bond Registrar shall, under such reasonable regulations as it may prescribe, register or transfer or cause to be registered or transferred, on said books, Bonds as herein provided.

3.4 List of Registered Owners. The Bond Registrar shall maintain a list of the names and addresses of the Owners of all Bonds and upon any transfer shall add the name and address of the new Registered Owner and eliminate the name and address of the transferor Registered Owner.

3.5 Duties of Bond Registrar. The obligations and duties of the Bond Registrar hereunder include the following:

- (a) to act as bond registrar, authenticating agent, paying agent, and transfer agent as provided herein;
- (b) to maintain a list of Registered Owners as set forth herein and to furnish such list to the Issuer upon request, but otherwise to keep such list confidential;
- (c) to give notice of redemption of Bonds as provided herein;
- (d) to cancel and/or destroy Bonds which have been paid at maturity or submitted for exchange or transfer;
- (e) to furnish the Issuer at least annually a certificate with respect to Bonds canceled and/or destroyed; and
- (f) to furnish the Issuer at least annually an audit confirmation of Bonds paid, Bonds outstanding and payments made with respect to interest on the Series 2015B Bonds.

ARTICLE IV

COVENANTS AND UNDERTAKINGS

4.1 Covenants of County and the Issuer. All covenants, statements, representations and agreements contained in the Series 2015B Bonds, and all recitals and representations in this Resolution are hereby considered and understood and it is hereby resolved that all said covenants, statements, representations and agreements of the County and the Issuer, are the covenants, statements, representations and agreements of the County and the Issuer, or when acting as the governing authority of the Issuer, are the covenants, statements, representations and agreements of the Issuer.

4.2 Levy of Taxes. The Issuer covenants and agrees to establish a Bond Fund to pay the interest falling due on the Series 2015B Bonds as the same becomes due and also to provide for the payment of the principal of the Series 2015B Bonds at maturity or by prior redemption. There shall be levied on all taxable property in the Issuer in addition to all other taxes, a direct annual tax sufficient to pay the interest on the Series 2015B Bonds and to pay and retire the Series 2015B Bonds. Said taxes shall be deposited in the Bond Fund and applied solely for the purpose of the payment of said interest and principal on the Series 2015B Bonds, respectively, and for no other purpose whatsoever until the indebtedness so contracted under this Resolution, principal and interest, shall have been fully paid, satisfied and discharged, but nothing herein contained shall be so construed as to prevent the Issuer from applying any other funds that may be in the Issuer's treasury and available for that purpose to the payment of said interest and principal as the same respectively mature, and the levy or levies herein provided for may thereupon to that extent be diminished, and the sums herein provided for to meet the interest on the Series 2015B Bonds and to discharge the principal thereof when due, are hereby appropriated for that purpose and the required amount for each year shall be included by the Issuer in its annual budget and its statement and estimate as certified to the Auditor of Summit County, Utah in each year. Principal or interest falling due at any time when there shall not be available from the proceeds of said levies money sufficient for the payment thereof shall, to the extent of such deficiency, be paid from other funds of the Issuer available for such purpose, and such other funds reimbursed when the proceeds of said levies become available. The Issuer shall transfer from the Bond Fund to the Paying Agent at least fifteen days prior to each principal and/or interest payment date or redemption date on the Series 2015B Bonds, sufficient moneys to pay all principal and interest falling due on said payment or redemption date. The Issuer has established the Bond Fund primarily to achieve a proper matching of revenues and debt service on the Series 2015B Bonds. The Bond Fund shall be depleted at least once each year by the Issuer except for a reasonable carryover amount not to exceed the greater of one year's earnings on the Bond Fund or one-twelfth of the annual debt service on the Series 2015B Bonds.

4.3 Bonds in Registered Form. The County, on behalf of the Issuer, recognizes that Section 149 of the Code requires the Series 2015B Bonds to be issued and to remain in fully registered form in order that interest thereon be excludible from gross income for federal income tax purposes under laws in force at the time the Series 2015B

Bonds are delivered. In this connection, the County agrees that neither it nor the Issuer will take any action to permit the Series 2015B Bonds to be issued in, or converted into, bearer or coupon form.

4.4 Tax Covenants. The County, on behalf of the Issuer, further covenants and agrees to and for the benefit of the Bondholders that the Issuer (i) will not take any action that would cause interest on the Series 2015B Bonds to become subject to federal income taxation, (ii) will not omit to take or cause to be taken, in timely manner, any action, which omission would cause the interest on the Series 2015B Bonds to become subject to federal income taxation, and (iii) will, to the extent possible, comply with any other requirements of federal tax law applicable to the Series 2015B Bonds in order to preserve the exemption from federal income taxation of interest on the Series 2015B Bonds. Pursuant to this covenant, the District obligates itself to comply throughout the term of the Series 2015B Bonds with the requirements of Section 148 of the Code and the regulations proposed or promulgated thereunder, as the same presently exist, or may from time to time hereafter be amended, supplemented or revised.

ARTICLE V

FORM OF BONDS

5.1 Form of Bonds. Each Bond shall be in substantially the following form, with such insertions or variations as to any redemption or amortization provisions and such other insertions or omissions, endorsements and variations as may be required:

FORM OF BOND

[Unless this certificate is presented by an authorized representative of The Depository Trust Company (55 Water Street, New York, New York) to the issuer or its agent for registration of transfer, exchange or payment, and any certificate issued is registered in the name of Cede & Co. or such other name as requested by an authorized representative of The Depository Trust Company and any payment is made to Cede & Co., ANY TRANSFER, PLEDGE OR OTHER USE HEREOF FOR VALUE OR OTHERWISE BY OR TO ANY PERSON IS WRONGFUL since the registered owner hereof, Cede & Co., has an interest herein.]

Registered

Registered

**UNITED STATES OF AMERICA
STATE OF UTAH
SNYDERVILLE BASIN SPECIAL RECREATION DISTRICT, SUMMIT
COUNTY, UTAH
GENERAL OBLIGATION REFUNDING BOND
SERIES 2015B**

Number R-____ \$_____

Interest Rate Maturity Date Original Issue Date CUSIP
_____% _____, 20____ _____, 2015

Registered Owner: CEDE & CO.

Principal Amount: _____ DOLLARS****

Snyderville Basin Special Recreation District, Summit County, Utah (the "Issuer"), a duly organized Utah Municipal Corporation and existing political subdivision of the State of Utah, acknowledges itself indebted and for value received hereby promises to pay to the Registered Owner identified above, or registered assigns, on the Maturity Date identified above (subject to redemption prior to maturity, as provided herein), upon presentation and surrender hereof, the Principal Amount identified above, and to pay the Registered Owner hereof interest on the balance of said Principal Amount from time to time remaining unpaid at the Interest Rate per annum identified above (calculated on the basis of a year of 360 days comprised of twelve 30-day months), which interest shall be payable on _____ and _____ of each year, commencing _____ (each an "Interest Payment Date"), until all of the principal shall have been paid.

Interest on this Bond shall accrue from the Interest Payment Date next preceding the date on which it is authenticated, unless (i) it is authenticated before the first Interest

Payment Date following the Original Issue Date identified above, in which case interest shall accrue from the Original Issue Date, or (ii) it is authenticated on an Interest Payment Date, in which case interest shall accrue from such Interest Payment Date; provided, however, that if interest on the hereinafter defined Bonds shall be in default, interest on the Series 2015B Bonds issued in exchange for Bonds surrendered for transfer or exchange shall be payable from the date to which interest has been paid in full on the Series 2015B Bonds surrendered. This Bond shall bear interest on overdue principal at the Interest Rate. Principal and interest on this Bond are payable in any coin or currency of the United States of America which at the time of payment is legal tender for the payment of public and private debts. Principal of this Bond shall be payable upon surrender of this Bond at the principal corporate trust office of Zions First National Bank, One South Main Street, 12th Floor, Salt Lake City, Utah, as Paying Agent, and payment of the semiannual interest hereon shall be made by check or draft mailed to the person who is the Registered Owner of record hereof as of the fifteenth day immediately preceding each Interest Payment Date at the address of such Registered Owner as it appears on the registration books kept by the hereinafter defined Bond Registrar, or at such other address as is furnished in writing by such Registered Owner to the Bond Registrar as provided in the hereinafter defined Resolution.

This Bond is one of the General Obligation Refunding Bonds, Series 2015B of the Issuer (the "Series 2015B Bonds") limited to the aggregate principal amount of \$_____, and issued pursuant to (a) the Utah Refunding Bond Act, Title 11, Chapter 27, Utah Code Annotated 1953, as amended (the "Act"), and (b) a resolution of the Council adopted on January 28, 2015 (the "Resolution"). The Series 2015B Bonds are authorized to be issued for the purpose of (a) refunding the Issuer's outstanding general obligation bonds and (b) paying expenses reasonably incurred in connection with the issuance and sale of the Series 2015B Bonds.

Zions First National Bank, Salt Lake City, Utah is the initial bond registrar and paying agent with respect to the Series 2015B Bonds. Said bond registrar and paying agent, together with any successor bond registrar or paying agent, respectively, is referred to herein as the "Bond Registrar" and the "Paying Agent."

The Issuer covenants and is by law required to levy annually a sufficient tax to constitute a Bond Fund to pay the interest on this Bond as it falls due and also to provide for the payment of the principal hereof as the same falls due; provided, however, that the Issuer may apply other funds available to the Issuer to the payment of said principal and interest in which case the levy herein described may to that extent be diminished.

This Bond is transferable, as provided in the Resolution, only upon the books of the Issuer kept for that purpose at the principal office of the Bond Registrar, by the Registered Owner hereof in person or by his attorney duly authorized in writing, upon surrender hereof together with a written instrument of transfer satisfactory to the Bond Registrar, duly executed by the Registered Owner or such duly authorized attorney, and thereupon the Issuer shall issue in the name of the transferee a new registered Bond or Bonds of authorized denominations of the same aggregate principal amount, series, designation, maturity and interest rate as the surrendered Bond, all as provided in the

Resolution and upon the payment of the charges therein prescribed. No transfer of this Bond shall be effective until entered on the registration books kept by the Bond Registrar. The Issuer, the Bond Registrar and the Paying Agent may treat and consider the person in whose name this Bond is registered on the registration books kept by the Bond Registrar as the holder and absolute owner hereof for the purpose of receiving payment of, or on account of, the principal hereof and interest due hereon and for all other purposes whatsoever, and neither the Issuer, nor the Bond Registrar nor the Paying Agent shall be affected by any notice to the contrary.

The Issuer is not required to transfer or exchange any Bond (a) after the Record Date with respect to any Interest Payment Date to and including such Interest Payment Date, and (b) with respect to any redemption of any Bond, after such Record Date as shall be specified by the Bond Registrar in the notice of redemption, provided that such Record Date shall not be less than 15 calendar days before the mailing of such notice of redemption.

The Series 2015B Bonds are issuable solely in the form of fully registered Bonds without coupons in the denomination of \$5,000 or any integral multiple thereof.

The Series 2015B Bonds [are not subject to optional redemption] [are subject to optional redemption as described in the Resolution].

The Series 2015B Bonds are subject to mandatory redemption by operation of sinking fund installments at a redemption price equal to 100% of the principal amount thereof plus accrued interest, if any, to the redemption date, on the dates and in the principal amounts as provided in the Bond Resolution.

Notice of redemption shall be given by the Bond Registrar by first class mail, postage prepaid, not less than thirty (30) nor more than sixty (60) days prior to the redemption date, to each Registered Owner of the Series 2015B Bonds to be redeemed, at the address shown on the registration books of the Issuer maintained by the Bond Registrar, all as provided in the Resolution.

If notice of redemption shall have been given as described above, the Series 2015B Bonds or portions thereof specified in said notice shall become due and payable at the applicable redemption price on the redemption date therein designated, and if, on the redemption date, moneys for the payment of the redemption price of all the Series 2015B Bonds to be redeemed, together with interest to the redemption date, shall be available for such payment on said date, then from and after the redemption date interest on such Series 2015B Bonds shall cease to accrue and become payable.

In case any Bond shall be redeemed in part only, upon the presentation of such Bond for such partial redemption, the Issuer shall execute and the Bond Registrar shall authenticate and shall deliver or cause to be delivered to or upon the written order of the Registered Owner thereof, at the expense of the Issuer, a Series 2015B Bond or Series 2015B Bonds of the same series, interest rate and maturity, in aggregate principal amount equal to the unredeemed portion of such registered Bond. A portion of any Bond of a

denomination of more than \$5,000 to be redeemed will be in the principal amount of \$5,000 or an integral multiple thereof and in selecting portions of such Series 2015B Bonds for redemption, each such Bond shall be treated as representing that number of Series 2015B Bonds of \$5,000 denomination which is obtained by dividing the principal amount of such Series 2015B Bonds by \$5,000.

This Bond and the issue of Bonds of which it is a part are issued in conformity with and after full compliance with the Constitution of the State of Utah and pursuant to the provisions of the Act and all other laws applicable thereto. It is hereby certified and recited that all conditions, acts and things required by the Constitution or statutes of the State of Utah and by the Act and the Resolution to exist, to have happened or to have been performed precedent to or in connection with the issuance of this Bond exist, have happened and have been performed and that the issue of Bonds, together with all other indebtedness of the Issuer, is within every debt and other limit prescribed by said Constitution and statutes, and that the full faith and credit of the Issuer are hereby irrevocably pledged to the punctual payment of the principal of and interest on this Bond, according to its terms.

This Bond shall not be valid until the Certificate of Authentication hereon shall have been manually signed by the Bond Registrar.

IN WITNESS WHEREOF, Snyderville Basin Special Recreation District, Summit County, Utah, has caused this Bond to be signed in its name and on its behalf by its Chair and attested and countersigned by its District Clerk (the signatures of said Chair and District Clerk being by facsimile or manual signature), and has caused its corporate seal to be affixed hereto.

SNYDERVILLE BASIN SPECIAL
RECREATION DISTRICT, SUMMIT
COUNTY, UTAH

(SEAL)

(Do Not Sign)

Chair

ATTEST AND COUNTERSIGN:

(Do Not Sign)

District Clerk

CERTIFICATE OF AUTHENTICATION

This Bond is one of the Series 2015B Bonds described in the within mentioned Resolution and is one of the General Obligation Refunding Bonds, Series 2015B of Snyderville Basin Special Recreation District, Summit County, Utah.

ZIONS FIRST NATIONAL BANK,
as Bond Registrar

By: _____

Date of Registration and Authentication: _____

ABBREVIATIONS

The following abbreviations, when used in the inscription on the face of the within Bond, shall be construed as though they were written out in full according to applicable laws or regulations.

TEN COM – as tenants in common
TEN ENT – as tenants by the entireties
JT TEN – as joint tenants with right of survivorship and not as tenants in common

UNIF GIFT MIN ACT _____
(Cust.)

Custodian for _____
(Minor)

Under Uniform Gifts to Minors Act of _____
(State)

Additional abbreviations may also be used though not in the above list.

ASSIGNMENT

FOR VALUE RECEIVED, _____,
the undersigned sells, assigns and transfers unto:

(Social Security or Other Identifying Number of Assignee)

(Please Print or Typewrite Name and Address of Assignee)

the within Bond and hereby irrevocably constitutes and appoints

attorney to register the transfer of said Bond on the books kept for registration thereof,
with full power of substitution in the premises.

Dated: _____

Signature: _____

NOTICE: The signature on this assignment must correspond with the name(s) of the Registered owner as it appears upon the face of the within Bond in every particular without alteration or enlargement or any change whatsoever.

SIGNATURE GUARANTEED:

NOTICE: The signature(s) should be guaranteed by an eligible guarantor institution (banks, stockbrokers, savings and loan associations, and credit unions with membership in an approved signature guarantee medallion program), pursuant to S.E.C. Rule 17Ad-15.

ARTICLE VI

MISCELLANEOUS

6.1 Preliminary Official Statement Deemed Final. The use and distribution of the Official Statement in preliminary form (“the Preliminary Official Statement”), in substantially the form presented at this meeting and in the form attached hereto as Exhibit E, is hereby authorized and approved, with such changes, omissions, insertions and revisions as the Chair shall deem advisable. The Chair is hereby authorized to do or perform all such acts and to execute all such certificates, documents and other instruments as may be necessary or advisable to deem final the Preliminary Official Statement within the meaning and for purposes of paragraph (b)(1) of Rule 15c2-12 of the Securities and Exchange Commission, subject to completion thereof with the information established at the time of the sale of the Series 2015B Bonds.

6.2 Official Statement. The Official Statement of the Issuer is hereby authorized in substantially the form presented at this meeting and in the form attached hereto as Exhibit E, with such changes, omissions, insertions and revisions as the Designated Officer shall deem advisable, including the completion thereof with the information established at the time of the sale of the Series 2015B Bonds by the Designated Officer and set forth in the Terms Certificate. The Chair shall sign and deliver the Official Statement to the Purchaser for distribution to prospective purchasers of the Series 2015B Bonds and other interested persons. The approval of the Chair of any such changes, omissions, insertions and revisions shall be conclusively established by the Chair’s execution of the Official Statement.

6.3 Changes to Forms. The form of Series 2015B Bonds and the other documents authorized and approved hereby are authorized and approved with such additions, modifications, deletions and changes thereto as may be deemed necessary or appropriate and approved by the Chair and/or District Business Manager, whose execution or approval thereof on behalf of the Issuer shall conclusively establish such necessity, appropriateness and approval with respect to all such additions, modifications, deletions and changes incorporated therein.

6.4 Notice of Bonds to be Issued. In accordance with the provisions of the Act, the County Clerk shall cause a “Notice of Bonds to Be Issued” to be (a) published one (1) time in the Park Record, a newspaper of general circulation in the County and the Issuer, (b) posted on the Utah Public Notice Website (<http://pmn.utah.gov>), and (c) posted on the Utah Legal Notices website (www.utahlegals.com) created under Section 45-1-101, Utah Code Annotated 1953, as amended, and shall cause a copy of this Resolution to be kept on file in the County Clerk’s office in Coalville, Utah, for public examination during the regular business hours of the County until at least thirty (30) days from and after the date of publication thereof. The “Notice of Bonds to be Issued” is be in substantially the form set forth in Exhibit H attached hereto.

6.5 Ratification. All proceedings, resolutions and actions of the County and the Issuer and its officers taken in connection with the sale and issuance of the Series 2015B Bonds are hereby ratified, confirmed and approved.

6.6 Severability. It is hereby declared that all parts of this Resolution are severable, and if any section, paragraph, clause or provision of this Resolution shall, for any reason, be held to be invalid or unenforceable, the invalidity or unenforceability of any such section, paragraph, clause or provision shall not affect the remaining provisions of this Resolution.

6.7 Conflict. All resolutions, orders and regulations or parts thereof heretofore adopted or passed which are in conflict with any of the provisions of this Resolution are, to the extent of such conflict, hereby repealed. This repealer shall not be construed so as to revive any resolution, order, regulation or part thereof heretofore repealed.

6.8 Captions. The headings herein are for convenience of reference only and in no way define, limit or describe the scope or intent of any provisions or sections of this Resolution.

6.9 Certification of Fulfillment of Conditions. The Council hereby finds and certifies that upon the execution of the Terms Certificate, all conditions precedent to the issuance of the Series 2015B Bonds will have been satisfied and fulfilled.

6.10 Maintenance of Records; Copies. A copy of this Resolution and every amendatory or supplemental resolution or other official action relating to the Series 2015B Bonds shall be kept on file with the County Clerk at 60 South Main Street, Coalville, Utah, where the same shall be made available for inspection by any Registered Owner of the Series 2015B Bonds, or his, its or their agents for so long as any of the Series 2015B Bonds remain outstanding and unpaid. Upon payment of the reasonable cost for preparing the same, a certified copy of this Resolution, or any amendatory or supplemental resolution, will be furnished to any Registered Owner of the Series 2015B Bonds.

6.11 Effective Date. This Resolution shall take effect immediately upon its approval and adoption by the Council.

6.12 Resolution Irrepealable. Upon the execution of the Terms Certificate, this Resolution shall be and remain irrepealable until the principal of, premium, if any, and interest on the Series 2015B Bonds are paid in accordance with the terms and provisions hereof.

APPROVED AND ADOPTED this January 28, 2015.

SNYDERVILLE BASIN SPECIAL
RECREATION DISTRICT, SUMMIT
COUNTY, UTAH

(SEAL)

Chair

ATTEST AND COUNTERSIGN:

County Clerk

(Other business not pertinent to the foregoing appears in the minutes of the meeting.)

The meeting was then adjourned.

Chair

ATTEST AND COUNTERSIGN:

County Clerk

STATE OF UTAH)
 : ss.
COUNTY OF SUMMIT)

I, Kent Jones, the duly qualified County Clerk of the Summit County, Utah (the “Council”), do hereby certify according to the records of the Council in my official possession that the foregoing constitutes a true and correct copy of the minutes of the meeting of the Council held on January 28, 2015, including a resolution (the “Resolution”) adopted at said meeting as said minutes and Resolution are officially of record in my possession.

I further certify that the Resolution, with all exhibits attached, was deposited in my office on January 28, 2015.

IN WITNESS WHEREOF, I have hereunto subscribed my official signature and impressed hereon the official seal of the County, this January 28, 2015.

County Clerk

(SEAL)

EXHIBIT A

CERTIFICATE OF COMPLIANCE WITH
OPEN MEETING LAW

I, Kent Jones, the undersigned County Clerk of Summit County, Utah (the "County"), do hereby certify that I gave written public notice of the agenda, date, time and place of the special meeting held by the County Council (the "Council") on January 28, 2015, not less than 24 hours in advance of the meeting. The public notice was given in compliance with the requirements of the Utah Open and Public Meetings Act, Section 52-4-202, Utah Code Annotated 1953, as amended, by:

(a) By causing a Notice, in the form attached hereto as Schedule 1, to be posted at the County's principal offices on January ____, 2015, at least twenty-four (24) hours prior to the convening of the meeting, said Notice having continuously remained so posted and available for public inspection until the completion of the meeting;

(b) By causing a copy of such Notice, in the form attached hereto as Schedule 1, to be delivered to the Park Record on January ____, 2015, at least twenty-four (24) hours prior to the convening of the meeting; and

(c) By causing a copy of such Notice to be posted on the Utah Public Notice Website (<http://pmn.utah.gov>) at least twenty-four (24) hours prior to the convening of the meeting.

In addition, the Notice of 2015 Annual Meeting Schedule for the County (attached hereto as Schedule 2) was given specifying the date, time and place of the regular meetings of the County Council to be held during the year, by causing said Notice to be (i) posted on _____ at the principal office of said County, (ii) provided to at least one newspaper of general circulation within the County on _____, and (iii) published on the Utah Public Notice Website (<http://pmn.utah.gov>) during the current calendar year.

IN WITNESS WHEREOF, I have hereunto subscribed my signature and impressed hereon the official seal of the County this January 28, 2015.

County Clerk

(SEAL)

SCHEDULE 1

NOTICE OF MEETING

SCHEDULE 2

ANNUAL MEETING SCHEDULE

EXHIBIT B

LETTER OF REPRESENTATIONS

(See Transcript Document No. __)

EXHIBIT C

FORM OF CONTINUING DISCLOSURE UNDERTAKING

(See Transcript Document No. __)

EXHIBIT D

FORM OF OFFICIAL NOTICE OF BOND SALE

(See Transcript Document No. __)

EXHIBIT E

FORM OF OFFICIAL STATEMENT

(See Transcript Document No. __)

EXHIBIT F

FORM OF ESCROW AGREEMENT

(See Transcript Document No. __)

EXHIBIT G

FORM OF TERMS CERTIFICATE

(See Transcript Document No. __)

EXHIBIT H

NOTICE OF BONDS TO BE ISSUED

NOTICE IS HEREBY GIVEN pursuant to the provisions of the Utah Refunding Bond Act, Title 11, Chapter 27, Utah Code Annotated 1953, as amended, that on January 28, 2015, the County Council (the "Council") of Summit County, Utah acting as the governing board of the Snyderville Basin Special Recreation District, Summit County, Utah (the "Issuer") adopted a resolution (the "Resolution") in which it authorized the issuance of the Issuer's General Obligation Refunding Bonds, Series 2015B (to be issued in one or more series and from time to time, with any other title or series designation directed by the Terms Certificate, and to be issued simultaneously with the General Obligation series 2015 Bonds) (the "Bonds").

PURPOSE FOR ISSUING THE BONDS

Pursuant to the Resolution, the Bonds are to be issued for the purpose of (i) refunding certain outstanding general obligations bonds of the Issuer in order to achieve a debt service savings, and (ii) paying related expenses.

PARAMETERS OF THE BONDS

The Issuer intends to issue the Bonds in the aggregate principal amount of not to exceed Eight Million Dollars (\$8,000,000), to mature in not more than fourteen (14) years from their date or dates, to be sold at a price not less than ninety-eight percent (98%) of the total principal amount thereof, bearing interest at a rate or rates not to exceed five percent (5.00%) per annum, and resulting in a net present value savings of at least ____ percent (____%) of the outstanding aggregate principal amount of the bonds to be refunded. The Bonds may be issued in one or more series, and be sold at such time, all as the Issuer may determine.

The Bonds are to be issued and sold by the Issuer pursuant to the Resolution, with such final terms and provisions as may be deemed appropriate by authorized officers of the Issuer, provided that said final terms shall not exceed the maximums set forth above.

A copy of the Resolution is on file in the office of the County Clerk at the County offices located at 60 North Main, Coalville, Utah, where they may be examined during regular business hours from 8:00 a.m. to 5:00 p.m. for a period of at least thirty (30) days from and after the date of publication of this notice.

SECURITY PLEDGED FOR THE BONDS

The Bonds are general obligations of the Issuer secured by the full faith and credit and taxing power of the Issuer.

NOTICE IS FURTHER GIVEN that a period of thirty (30) days from and after the date of the publication of this notice is provided by law during which any person in interest shall have the right to contest the legality of the Resolution or the Bonds, or any provision made for the security and payment of the Bonds, and that after such time, no one shall have any cause of action to contest the regularity, formality or legality thereof for any cause whatsoever.

DATED this January 28, 2015.

/s/ Kent Jones
County Clerk

SNYDERVILLE BASIN SPECIAL RECREATION DISTRICT

RESOLUTION NO. _____

**RESOLUTION ADOPTING
IMPACT FEE FACILITIES PLAN**

January 28, 2015

**A RESOLUTION OF THE COUNTY COUNCIL OF SUMMIT COUNTY, UTAH,
ACTING AS THE GOVERNING BODY OF THE SNYDERVILLE BASIN SPECIAL
RECREATION DISTRICT ADOPTING AN IMPACT FEE FACILITIES PLAN**

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 Impact Fees Act, Utah Code Ann. § 11-36-101 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 Ann. §§ 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 under Utah Code Ann. § 11-36-306(1); and

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

WHEREAS, the District desires to adopt the Facilities Plan in satisfaction of the requirements of Utah Code Ann. § 11-36a-302.

NOW, THEREFORE, BE IT RESOLVED by the County Council of Summit County, acting as the Governing Body of the Snyderville Basin Special Recreation District, that the Facilities Plan is hereby adopted.

SUMMIT COUNTY COUNCIL
SUMMIT COUNTY, UTAH

Kim Carson, Chair

ATTEST:

Kent Jones, County Clerk

APPROVED AS TO FORM:

David L. Thomas
Chief Civil Deputy

Exhibit A: Impact Fee Facilities Plan



Snyderville Basin Special Recreation District

Impact Fee Facilities Plan



December 2014

Impact Fee Facilities Plan for Parks, Trails and Recreation

Summary

Background

The Snyderville Basin Special Recreation District, commonly referred to as 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.¹ However, based on input from Basin Recreation, open space development has not been included in this Impact Fee Facilities Plan (IFFP). The purpose of this Plan 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 and recreational facilities.

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

TABLE 1: SUMMARY OF SERVICE LEVELS

	Demand Unit	Existing LOS	Proposed LOS	Excess Capacity	Year Capacity Reached
Parks	Acres per 1,000 demand units	5.85	5.69	0.16	2015
Trails	Trail miles per 1,000 demand units	5.04	4.90	0.14	2015
Trail Structures	Trail miles	\$26,628	\$26,628	\$0.00	2015
Recreation Facilities	Square feet per 1,000 demand units	3,635	3,533	102	2015
Shared Facilities - Park City School District	Investment level per 1,000 demand units	\$75.88	\$61.03	\$14.85	2022

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

¹ 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.

TABLE 2: GROWTH PROJECTIONS

Year	Population	Commercial Employees	Hotel Employees	Commercial Employee Demand Units	Hotel Employee Demand Units	TOTAL Demand Units
2014	25,370	4,899	2,934	2,906	1,740	30,016
2015	26,052	5,144	3,080	3,051	1,827	30,930
2016	26,753	5,401	3,234	3,203	1,918	31,874
2017	27,473	5,563	3,332	3,299	1,976	32,748
2018	28,212	5,730	3,431	3,398	2,035	33,645
2019	28,971	5,902	3,534	3,500	2,096	34,567
2020	29,750	6,079	3,640	3,605	2,159	35,514
2021	30,550	6,262	3,750	3,714	2,224	36,488
2022	31,372	6,450	3,862	3,825	2,291	37,488
2023	32,216	6,643	3,978	3,940	2,359	38,515
2024	33,083	6,842	4,097	4,058	2,430	39,571
2025	33,997	7,048	4,220	4,180	2,503	40,680

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 both commercial and hotel growth by 50 percent.

TABLE 3: GROWTH PROJECTIONS ADJUSTED TO 50% OF DEMAND FOR COMMERCIAL (INCLUDING HOTEL)

Growth Projections	Total Demand Units	Adjusted Demand Units
2013	29,130	26,918
2014	30,016	27,693
2015	30,930	28,491
2016	31,875	29,314
2017	32,749	30,111
2018	33,646	30,929
2019	34,568	31,769
2020	35,515	32,632
2021	36,488	33,519
2022	37,488	34,430
2023	38,515	35,365
2024	39,572	36,327
2025	40,680	37,339

Identify the Existing Level of Service

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

Parks. The existing level of service for parks is 5.85 developed park acres per 1,000 residents/employees. This is based on 162 developed park acres and 27,693 adjusted demand units.

Trails. The existing level of service for trails is 5.04 trails miles per 1,000 residents/employees. This is based on 139.60 total trail miles and 27,693 adjusted demand units.

In addition, there are trail structures that have a historic cost of \$3,717,282, or the equivalent investment of \$26,628.09 per trail mile.

Recreation Facilities. This category includes all types of recreational facilities other than parks and trails, and specifically includes the Fieldhouse which has both administrative space and activity space,² as well as the Ice Arena that is shared with Park City. There is a total of 100,652 square feet of recreation space (2,441 square feet of administrative space at the Fieldhouse; 52,211 square feet of activity space; and 46,000 square feet of ice arena space). This results in an existing level of service of 3,635 square feet per 1,000 demand units.

Shared School District Facilities. Basin Recreation has an Interlocal Agreement with Park City School District (“PCSD”) whereby Basin Recreation contributes to capital facilities located in the school district and its residents/employees have use of those facilities. Basin Recreation has made a total contribution of \$2,101,396, resulting in a current investment of \$75.88 per resident/employee.

Establish a Proposed Level of Service

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

Parks. Parks are nearing capacity and the proposed level of service is to maintain, *at the very least*, the 2015 service levels. This would result in a standard of 5.69 developed park acres per 1,000 residents/employees. This assumes that there will be 26,052 residents and 2,439 adjusted employee demand units (those who work in the Basin but do not live there) in 2015, for a total of 28,491 demand units.

Trails. There are two components of the Basin Recreation’s trail system: 1) trail miles; and 2) trail structures. The proposed standard for trail miles is the 2015 service level of 4.90 trail miles per 1,000 demand units. Future plans for trails are shown in Appendix B of this IFFP. However, for purposes of the impact fee analysis, the standard of 4.90 trail miles per 1,000 residents/employees has been used.

² Activity space includes fitness space and multi-use activity space for team play, team sports, etc.

The existing trail structures correlate with and complement the existing trail miles and are considered sufficient to serve new development through 2015 – the same year that is projected for trail miles to reach capacity. 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 \$26,628.09 per trail mile.

Recreation Facilities. Recreation facilities have sufficient capacity to serve new development through 2015, resulting in a proposed standard of 3,533 square feet per 1,000 demand units.

Shared School District Facilities. Basin Recreation does not have any current plans for additional shared facilities with PCSD. Therefore, the existing standard will decline in the future, and new development will buy in to the 2022 standard. Based on an historic contribution of \$2,101,396, this results in a standard of \$61.03 per resident/employee.

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

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

Parks. The existing park standard is 5.85 developed park acres per 1,000 residents/employees. The proposed standard is 5.69 developed parks acres per 1,000 residents/employees, resulting in excess capacity of 0.16 park acres per 1,000 residents/employees.

Trails. The existing trails standard is 5.04 trail miles per 1,000 demand units; the proposed standard is 4.90 trail miles per 1,000 demand units. Therefore, there is excess capacity of 0.14 trail miles per 1,000 demand units.

Recreation Facilities. There is excess capacity of 2,819 square feet of recreation space – sufficient to serve new development through 2015.

Shared School District Facilities. There is excess capacity in the PCSD shared facilities that is sufficient to serve new development through at least 2022. At this time, there are no plans for additional facilities to be shared with PCSD. This results in excess capacity equivalent to an investment of \$411,185.15, or the equivalent of \$14,847.98 per 1,000 residents/employees.

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

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

Parks. If no park facilities are added, the park level of service will decline from the existing level of service of 5.85 acres per 1,000 residents/employees in 2015 to 4.71 developed park acres per

1,000 residents/employees in 2022. This is less than the 5.69 proposed acres per 1,000 residents/employees.

Trails. If no new trail miles are constructed, the trails level of service will decline from the existing standard of 5.04 trail miles per 1,000 residents/employees in 2014 to 4.05 trail miles in 2022. The trail structures have sufficient capacity to serve the needs of new development through 2015. If no new trail structures are built, the trail structure standard will decline per trail mile, assuming that new trail miles are built.

Recreation Facilities. Recreation facilities have sufficient capacity to serve the needs of new development through 2015. If no new space is added, the level of service will decline from the 2015 proposed standard of 3,533 square feet per 1,000 residents/employees to 2,923 square feet per 1,000 residents/employees by 2022.

Shared School District Facilities. Basin Recreation currently has no plans for future shared facilities with PCSD. Therefore, new development will simply buy into excess capacity in the existing system until 2022.

Identify How the Growth Demands Will Be Met

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

Parks. Basin Recreation will need to acquire additional park lands and improvements to maintain its proposed level of service. Service levels will decline, as a result of population growth, unless new facilities are constructed or acquired. The additional capacity can be used until 2015, after which additional park improvements will be required. Impact fees will be used to maintain 2015 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 land can be acquired at an estimated cost of \$100,000 per acre, based on a recent acquisition by Basin Recreation. Park improvements can be added for an estimated cost of \$35,615 per acre based on the level of service for improvements currently provided in the Basin Recreation area.

Trails. Basin Recreation will also need to maintain service levels for trails. Basin Recreation currently has 139.60 trail miles, which equates to a trails standard of 5.04 linear trail miles per 1,000 persons/employees. The proposed standard, projected to be at capacity in 2015, is 4.90 trail miles per 1,000 demand units. The existing level of service will be maintained in the future through the use of impact fees. This means that Basin Recreation will need to develop an additional 29.10 trail miles by 2022. The cost for additional trail miles has been based on an “average” cost of \$12.76 per linear foot for a total cost of \$1,961,259.54.

In addition, Basin Recreation has trail structures valued at \$3,717,282. These facilities will serve new development through 2015. Impact fees will be used to maintain 2015 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 \$26,628.09 for trail structures for every new trail mile built.

Recreation Facilities. Recreation facilities will be at capacity by 2015, with only 2,819 square feet of excess capacity as of 2014. New development will need to buy in to this excess capacity and to construct an additional 20,981 square feet of recreation space by 2022.

Shared School District Facilities. New development will be required to buy into the excess capacity of these existing, shared capital facilities with PCSD, based on the assumption that the existing facilities will serve new development through 2022.

Consideration of Revenue Sources to Finance Impacts on System Improvements

Utah Code 11-36a-302(2)

This Impact Fee Facilities Plan includes a thorough discussion of all potential revenues sources for parks, recreation, 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

Utah law requires that communities prepare an Impact Fee Facilities Plan (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 Bank Public Finance (ZBPF) to prepare this Impact Fee Facilities Plan in accordance with legal requirements.

Notice of Intent to Prepare Impact Fee Facilities Plan

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 February 14, 2013. A copy of the notice is included in Appendix A.

Preparation of Impact Fee Facilities Plan

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

Section 11-36a-302(a) of the Utah Code outlines the requirements of an impact fee facilities plan 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 impact fee facilities plan, each local political subdivision shall generally consider all revenue sources to finance the impacts on system improvements, including:

- (a) grants
- (b) bonds
- (c) 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

Utah Code states that an impact fee facilities plan shall include a written certification from the person or entity that prepares the impact fee facilities plan. 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, including hotels – from residents and from employees. The 2014 population is estimated based on the number of single-family and multi-family units provided by Summit County in its September 2013 Unit Stats Report. The number of dwelling units is then multiplied by the average number of persons per household, as obtained from the US Census 2010, to arrive at the 2013 population. The 2013 population is an estimated 24,705 persons³ and is converted to the estimated 2014 population of 25,370 persons based on historic growth patterns.

TABLE 4: 2013 POPULATION BY HOUSING TYPE

Residential Units	Units	Persons per HH	Population
Single-family Units	5,859	2.78	16,288
Multi-family Units	3,072	2.74	8,417
Subtotal Built Residential	8,931		24,705
Vacant SFDU	3,086	2.78	8,579
Vacant MFDU	273	2.74	748

Source: Summit County Unit Stats Report September 2013; ZBPF

As of September 2013, the Basin Recreation area had 1,586,523 square feet of hotel development and 3,336,737 square feet of other commercial development, for a total of 4,923,260 commercial square feet.⁴ Based on projected non-residential growth in the community, the square footage for 2014 is estimated at 5,169,423.

Residential growth projections are based on the historic population growth in the Basin Recreation area from 2000 to 2010 which shows robust growth at an average annual rate of 2.69 percent. Commercial growth is based on several factors, including: 1) relationship of commercial growth to residential growth; 2) interviews regarding known future commercial projects which slightly increase commercial growth, on a per capita basis, over the next ten years; and 3) information provided by Summit County in its September 2013 Unit Stats report.

³ The 2013 population is first estimated and then projected to the 2014 population because, at the time of the preparation of this IFA, there was a full year of data available for 2013 population, as well as Summit County's 2013 Unit Stats data.

⁴ Summit County September 2013 Unit Stats. ZBPF has subtracted institutional space from the commercial space, as churches and schools will not be charged impact fees for parks, recreation and trails.

TABLE 5: PROJECTED POPULATION GROWTH

Growth Projections	Population	Nonresidential SF
2012	24,401	4,901,140
2013	24,705	4,923,260
2014	25,370	5,169,423
2015	26,052	5,427,894
2016	26,753	5,699,289
2017	27,473	5,870,268
2018	28,212	6,046,376
2019	28,971	6,227,767
2020	29,750	6,414,600
2021	30,550	6,607,038
2022	31,372	6,805,249
2023	32,216	7,009,406
2024	33,083	7,219,689
2025	33,997	7,436,279

Demand comes from population and employment. However, some employees also live in the Basin Recreation area and cannot be counted twice in projecting future growth and the impact on facilities. The following analysis was conducted, with the best information available, in order to estimate the number of Basin Recreation residents who also work in the Basin. This information is not directly available from the Labor Department.

The following table shows the number of people who live in Summit County who are employed at any location (inside or outside of Summit County). The total number of employed persons in the Basin was estimated by taking the total employment for Summit County and subtracting the employment for Coalville, Park City, Francis, Henefer and Oakley. This calculates to 12,125 employees.

TABLE 6: EMPLOYED PERSONS THAT LIVE IN SUMMIT COUNTY

2007-2011 ACS	Summit County	Coalville	Park City	Francis	Henefer	Oakley
Employed	19,056	870	4,130	680	373	878

Based on US Census data 2010, 73.4 percent of residents in the Snyderville CDP (which comprises a portion of the Basin Recreation area and the closest area geographically for which data is available) work in Summit County. This suggests that 8,900 of the 12,125 employees who live in the Basin Recreation area work in Summit County. Because 34.1 percent of the total jobs in Summit County are located in the Basin Recreation area (7,460/21,874), it is assumed that 34.1 percent of the 8,900 Basin Recreation residents who work inside the County, work within the boundaries of Basin Recreation. This means that 3,035 Basin Recreation residents live and work

in the Basin Recreation area and they cannot be counted twice in assessing impacts on parks, recreation and trails facilities.

TABLE 7: EMPLOYMENT IN THE BASIN RECREATION AREA

Category	Amount
Total County employment	21,874
Estimated employment in the Basin Recreation area	7,460
Basin Recreation residents with jobs (inside or outside of the County)	12,125
Basin residents that work in Summit County - %	73.40%
Basin residents that work in Summit County	8,900
Basin employment as % of Summit County	34.1%
Basin employees that live in the Basin Recreation area	3,035
Basin employees that do NOT live in the Basin Recreation area	4,425

Impacts on parks, recreation and trails facilities therefore come from the 2014 population of 25,370 persons, as well as the 4,646 employees that work in the Basin Recreation area but who do not live there.

Future growth in demand, from both population and employment, is summarized as follows:

TABLE 8: FUTURE GROWTH IN DEMAND – POPULATION AND EMPLOYMENT

A	B	C	D	E	F (F=B+E)
Year	Population	Non-residential SF	Employees in Basin Recreation Area	Employees in Basin Recreation Area That Do Not Live in Basin Recreation Area	Total Demand Units
2012	24,401	4,901,140	7,427	4,405	28,806
2013	24,705	4,923,260	7,460	4,425	29,130
2014	25,370	5,169,423	7,833	4,646	30,016
2015	26,052	5,427,894	8,225	4,878	30,930
2016	26,753	5,699,289	8,636	5,122	31,875
2017	27,473	5,870,268	8,895	5,276	32,749
2018	28,212	6,046,376	9,162	5,434	33,646
2019	28,971	6,227,767	9,437	5,597	34,568
2020	29,750	6,414,600	9,720	5,765	35,515
2021	30,550	6,607,038	10,011	5,938	36,488
2022	31,372	6,805,249	10,312	6,116	37,488
2023	32,216	7,009,406	10,621	6,299	38,515
2024	33,083	7,219,689	10,940	6,489	39,572
2025	33,997	7,436,279	11,268	6,683	40,680

The calculations are based on a constant ratio of 1,113 square feet of commercial space per employee.

TABLE 9: FUTURE GROWTH IN DEMAND – COMMERCIAL AND HOTEL DEMAND BREAKOUT; TOTAL DEMAND WITH RESIDENTIAL

Year	Commercial	Hotel	Commercial Employees	Hotel Employees	Commercial Employee Demand Units	Hotel Employee Demand Units	TOTAL Demand Units
2014	3,233,273	1,936,150	4,899	2,934	2,906	1,740	30,016
2015	3,394,936	2,032,958	5,144	3,080	3,051	1,827	30,930
2016	3,564,683	2,134,606	5,401	3,234	3,203	1,918	31,874
2017	3,671,623	2,198,644	5,563	3,332	3,299	1,976	32,748
2018	3,781,772	2,264,603	5,730	3,431	3,398	2,035	33,645
2019	3,895,225	2,332,541	5,902	3,534	3,500	2,096	34,567
2020	4,012,082	2,402,518	6,079	3,640	3,605	2,159	35,514
2021	4,132,445	2,474,593	6,262	3,750	3,714	2,224	36,488
2022	4,256,418	2,548,831	6,450	3,862	3,825	2,291	37,488
2023	4,384,110	2,625,296	6,643	3,978	3,940	2,359	38,515
2024	4,515,634	2,704,055	6,842	4,097	4,058	2,430	39,571
2025	4,651,103	2,785,176	7,048	4,220	4,180	2,503	40,680

Note: Projections are based on existing data as obtained from the County's Unit Stats report. This data is tracked by residential, hotel and commercial categories. Therefore, projections are initially made separately for the hotel and commercial categories and are later combined for the purpose of calculating impact fees.

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 in the Basin for more hours of the day. 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 both commercial and hotel growth by 50 percent.

TABLE 10: GROWTH PROJECTIONS ADJUSTED TO 50% OF DEMAND FOR COMMERCIAL AND HOTEL

Growth Projections	Total Demand Units	Adjusted Demand Units
2013	29,130	26,918
2014	30,016	27,693
2015	30,930	28,491
2016	31,875	29,314
2017	32,749	30,111
2018	33,646	30,929
2019	34,568	31,769
2020	35,515	32,632
2021	36,488	33,519
2022	37,488	34,430
2023	38,515	35,365
2024	39,572	36,327
2025	40,680	37,339

Existing Service Levels

Parks. Existing service levels for park improvements are shown in the following table. Service levels have only been counted for facilities that are not owned or operated by the PCSD. In order to avoid duplication in counting facilities, fields that have multiple uses (baseball, soccer, softball, football, etc.) have only been accounted for once in the table below.

Table 11: Existing Facilities and Service Levels for Parks

Facilities	Existing Facilities	Existing Facilities, Not Including School Facilities	2014 Service Levels per Capita/Employee
Baseball Fields	3	0	0.00000000
Basketball – Indoor	2	0	0.00000000
Basketball – Outdoor	2	2	0.00007222
Bike Park	1	1	0.00003611
Bouldering Rock	1	1	0.00003611
Dog Park	3	3	0.00010833
Pavilions	13	13	0.00046943
Playgrounds	5	5	0.00018055
Pool Indoor	1	0	0.00000000
Splash Pad	1	1	0.00003611
Dive Tank	1	0	0.00000000
Skateboard Park	1	1	0.00003611
Soccer Fields (full size)/Lacrosse/Football	11	6	0.00021666
Soccer Fields (U10)	2	0	0.00000000
Soccer Fields (U8)	1	0	0.00000000
Tennis – Outdoor	8	8	0.00028888
Volleyball - Outdoor/Sand	2	2	0.00007222
Par Course	1	1	0.00003611

Basin Recreation currently has 162 park acres which calculates to an existing standard for improved park land of 5.85 acres per 1,000 persons/employees.⁵

Table 12: Park Acres

Park	Acres
Trailside	63
Willow Creek	86
Knoop	10
The Woods	3
TOTAL	162

⁵ Calculated by dividing 162 acres by a demand factor of 27,693 persons/employees.

Trails. Basin Recreation currently has 139.60 trail miles. This results in a current (2014) standard of 5.04 trail miles per 1,000 persons/employees.⁶

Table 13: Trail Miles in Basin Recreation

Trail Type	Miles
Hard surface	21.0
Soft surface	9.6
Natural surface	109.0
TOTAL	139.60

Recreation Facilities. The Fieldhouse recently underwent a small expansion because it had reached capacity and experienced overcrowding on a fairly frequent basis. There were times when fitness classes were filled and overcrowded and more space was needed. It is anticipated that, with the expansion, the Fieldhouse will have sufficient capacity to serve demand through 2015. The expansion was operational in March 2014.

The Fieldhouse has two main types of areas: administrative space and activity space.

Table 14: Fieldhouse Administrative and Activity Space

	Square Feet
Administrative space	2,441
Original activity space	44,411
Subtotal - sf in original Recreation Center	46,852
Expansion activity space	7,800
Total sf	54,652

The current Fieldhouse, including the recent expansion, includes 2,441 square feet of administrative space and 52,211 square feet of activity space (44,411 in the original building and 7,800 in the expansion), for a total of 54,652 square feet at the Fieldhouse. The cost associated with the Fieldhouse original building is \$5,181,169.

The Ice Arena is shared with Park City Municipal Recreation. Basin Recreation made a \$2,000,000 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 skating. The Ice Arena contains 46,000 square feet of arena space and 20,000 square feet of ice rink space.

Recreation space (Fieldhouse and Ice Arena) totals 100,652 square feet. The existing level of service is therefore 3,635 square feet per 1,000 demand units calculated by dividing the 100,652 square feet by 27,693 demand units, divided by 1,000.

⁶ Calculated by dividing 139.60 trail miles by a demand factor of 27,693.

Shared School District Facilities. Basin Recreation made a \$2,101,396 contribution to the Park City School District through an Interlocal Agreement that allows for joint use of the facility and provides the residents and employees of the Snyderville Basin with a level of service for the various facilities listed below. The \$2,101,396 contribution is the existing level of service, which equates to an investment of \$75.88 per resident/employee.⁷

TABLE 15: SHARED FACILITIES WITH PARK CITY MUNICIPAL RECREATION

Facility	Amount Contributed
Ecker Hill: Landscape & Irrigation (2 fields)	\$434,000
Additional Parking Spaces	\$18,000
Ecker Hill: Landscape & Irrigation (other 2 fields)	\$518,000
Construction: Locker Rooms, Pool Access, Building Improvements	\$232,000
Field Bleacher Seating	\$125,000
Field Support Buildings (Park Equipment Storage & Restrooms)	\$596,731
Hardscape Improvements & Expanded Field Space	\$177,665
TOTAL	\$2,101,396

Proposed Service Levels

Parks. Basin Recreation has determined that its community parks and recreation facilities are nearing capacity and that they will be at capacity by 2015. Park capacity is difficult to measure but, based on growing demand for sport fields, the need for practice time as well as game time, use of playgrounds during peak hours, etc., Basin Recreation feels a need, given its rapidly-growing population, to continue to expand its park facilities in the future.

Basin Recreation feels that the small amount of excess capacity in the existing system is sufficient to serve the population and employment growth through 2015 when the population and employment demand units are expected to reach 28,491 residents and employees. This results in a proposed level of service for park land and improvements of 5.69 acres per 1,000 persons,⁸ which is somewhat less than the 5.85 acres per 1,000 residents/employees existing standard.

The 2015 service levels are intended to improve parks in a *similar* manner to the levels shown below. However, Basin Recreation recognizes that trends in recreation change and the demand for one recreation activity may become more prevalent than others. This IFFP is intended to

⁷ Calculated by dividing the historic cost of the contribution to the Park City School District (\$2,101,396) by 27,693 residents/employees.

⁸ Calculated by dividing 162 acres by 28,491/1000.

maintain the overall level of improvements while giving Basin Recreation flexibility to expend more or less funds in various categories of improvements.

Table 16: Park Facilities and Service Levels

Facilities	Existing Facilities	Existing Facilities, Not Including School Facilities	2015 Service Levels per Capita/per Employee
Baseball Fields	3	0	0.00000000
Basketball – indoor	2	0	0.00000000
Basketball – outdoor	2	2	0.00007020
Bike Park	1	1	0.00003510
Bouldering Rock	1	1	0.00003510
Dog Park	3	3	0.00010530
Pavilions	13	13	0.00045628
Playgrounds	5	5	0.00017549
Pool Indoor	1	0	0.00000000
Splash Pad	1	1	0.00003510
Dive Tank	1	0	0.00000000
Skateboard Park	1	1	0.00003510
Soccer Fields (full size)/lacrosse/football	11	6	0.00021059
Soccer Fields (U10)	2	0	0.00000000
Soccer Fields (U8)	1	0	0.00000000
Tennis – outdoor	8	8	0.00028079
Volleyball - outdoor/sand	2	2	0.00007020
Par Course	1	1	0.00003510

Trails. The proposed level of service for trails is the 2015 service level of 4.90 trail miles per 1,000 demand units. A map of future trail plans is attached as Appendix B.

The proposed service level for trail structures is an investment of \$26,628.09 per trail mile. The need for trail structures is closely associated with the development of trail miles.

Recreation Facilities. The Fieldhouse is composed of two main functional areas: administrative space and activity space, both of which will be at capacity in 2015. There is a total of 54,562 square feet in the building.

The proposed level of service for the Ice Arena will be reached in 2015, when the Ice Arena will be at full capacity.

The proposed level of service for recreation facilities is 3,533 square feet per 1,000 demand units, calculated by dividing the 100,652 existing recreation square feet by the 28,491 demand units in 2015.

The 2015 service levels are intended to improve recreation facilities in a *similar* manner to the levels in place in 2015. However, Basin Recreation recognizes that trends in recreation change and the demand for one recreation activity may become more prevalent than others. This IFFP is intended to maintain the overall level of improvements while giving Basin Recreation flexibility to expend more or less funds in various categories of improvements.

Shared School District Facilities. At this time, there are no specific plans for other shared facilities with PCSD. Therefore, the shared facilities are considered to serve new development through 2022 when the demand units will reach 34,430 residents and employees. Therefore, the proposed level of service is \$61.03 per resident/employee.⁹

Identify Excess Capacity

Parks. The existing level of park service is 5.85 acres per 1,000 persons/employees. The proposed level of service is 5.69 acres per 1,000 persons/employees resulting in excess capacity of 0.16 acres per 1,000 persons/employees. This capacity will be consumed by 2015, given projected growth patterns.

Trails. The existing level of trails service is 5.04 linear trail miles per 1,000 residents/employees and the proposed level of service is 4.90 linear trail miles per 1,000 residents/employees. Therefore, there is excess capacity of 0.14 trail miles per 1,000 demand units.

The trail structures are related to the development of trail miles.

Recreation Facilities. There is excess capacity of 2,819 square feet of recreation space which will serve new development until 2015. There is a total of 100,652 square feet of recreation space in the Fieldhouse and Ice Arena.

Shared School District Facilities. The shared facilities with PCSD have excess capacity to serve the needs of new development through 2022. There is excess capacity that is equivalent to a level of investment of \$14.85 per resident/employee, which is the difference between the current level of investment of \$75.88 and the 2022 level of investment of \$61.03 per resident/employee.

⁹ Calculated by dividing \$2,101,396 by 34,430 demand units.

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 a current (2014) population of 25,370 persons and 4,646 employees (adjusted to 2,323 employee demand units), who work in the Basin Recreation area but who do not reside in the area, there is a current level of service of 5.85 park acres per 1,000 persons/employees. However, Basin Recreation feels that there is a small amount of excess capacity in the existing system, and that the present park land and improvements are sufficient to serve the population and employment through 2015 when the population is expected to reach 26,052 persons and 4,878 employees (those who work in the Basin Recreation area but do not reside there – adjusted to 2,439 demand units) for a total of 28,491 demand units. This results in a level of service for park land and improvements of 5.69 acres per 1,000 persons/employees.¹⁰ However, if no new park improvements are made, this standard will decrease in the future. Basin Recreation has determined that it desires to use the excess capacity in the system through 2015 and then maintain that level of service in the future.

TABLE 17: PROJECTED DEMAND ON PARK FACILITIES

Year	Total Demand Units	Existing Acres of Improved Parks	Acres per 1,000 Demand Units	Total Park Acres to Maintain Proposed LOS
2013	26,918	162	6.02	153.05
2014	27,693	162	5.85	157.46
2015	28,491	162	5.69	162.00
2016	29,314	162	5.53	166.68
2017	30,111	162	5.38	171.21
2018	30,929	162	5.24	175.86
2019	31,769	162	5.10	180.64
2020	32,632	162	4.96	185.55
2021	33,519	162	4.83	190.59
2022	34,430	162	4.71	195.77

As the table above shows, if no new facilities are added (park land or improvements), the level of service will decrease to 4.71 acres per 1,000 persons/employees by 2022. Therefore, in order to maintain the 2015 level of service of 5.69 acres per 1,000 residents/employees, Basin Recreation will need a total of 195.77 acres – an increase of 33.77 acres.

Trails. Basin Recreation desires to maintain the 2015 trails level of service of 4.90 trail miles per 1,000 demand units in the future. The following table shows that if no new facilities are added, the

¹⁰ Calculated by dividing 162 acres by (27,693/1,000).

trails level of service will decline from the existing 5.04 trail miles per 1,000 persons/employees to 4.05 trail miles by 2022.

TABLE 18: PROJECTED DEMAND ON TRAIL MILES

Year	Total Demand Units	Existing Trail Miles	Trail Miles per 1,000 Demand Units	Total Trail Miles to Maintain Proposed LOS
2013	26,918	139.60	5.19	131.89
2014	27,693	139.60	5.04	135.69
2015	28,491	139.60	4.90	139.60
2016	29,314	139.60	4.76	143.63
2017	30,111	139.60	4.64	147.54
2018	30,929	139.60	4.51	151.54
2019	31,769	139.60	4.39	155.66
2020	32,632	139.60	4.28	159.89
2021	33,519	139.60	4.16	164.24
2022	34,430	139.60	4.05	168.70

The level of service for trail structures will decrease from \$26,628.09 per trail mile in 2015 to \$22,034.88 per trail mile in 2022.

TABLE 19: PROJECTED DEMAND ON TRAIL STRUCTURES

Trail Structures	Trail Miles	Structures Investment	Investment per Demand Unit
2014	139.60	\$3,717,282	\$26,628.09
2015	139.60	\$3,717,282	\$26,628.09
2016	143.63	\$3,717,282	\$25,880.94
2017	147.54	\$3,717,282	\$25,195.90
2018	151.54	\$3,717,282	\$24,529.51
2019	155.66	\$3,717,282	\$23,880.55
2020	159.89	\$3,717,282	\$23,248.99
2021	164.24	\$3,717,282	\$22,633.76
2022	168.70	\$3,717,282	\$22,034.88

The structures investment is based on the following:

TABLE 20: TRAIL STRUCTURES ACTUAL COST

Facility	Actual Cost
Trailheads	\$626,761
Bridges	\$348,573
Boardwalks	\$305,000
Fencing	\$75,693
Hwy 40 Underpass	\$750,000
I-80 Crossing	\$972,756
SR224 Underpass	\$638,499
Trail Structures	\$3,717,282

Recreation Facilities. Recreation facilities can include a wide range of facilities and, for purposes of this analysis, include the Fieldhouse and the Ice Arena that is shared with Park City Municipal.

TABLE 21: PROJECTED DEMAND ON RECREATION FACILITIES

Year	Total Demand Units	Square Feet	Square Feet per 1,000 Demand Units	Square Feet Required to Meet Proposed LOS	Excess Capacity
2013	26,918	100,652	3,739	95,093	5,559
2014	27,693	100,652	3,635	97,833	2,819
2015	28,491	100,652	3,533	100,652	-
2016	29,314	100,652	3,434	103,558	(2,906)
2017	30,111	100,652	3,343	106,373	(5,721)
2018	30,929	100,652	3,254	109,263	(8,611)
2019	31,769	100,652	3,168	112,232	(11,580)
2020	32,632	100,652	3,084	115,281	(14,629)
2021	33,519	100,652	3,003	118,415	(17,763)
2022	34,430	100,652	2,923	121,633	(20,981)

The level of service in 2014 is 3,635 square feet per 1,000 residents/employees; this will decline to 3,533 square feet per demand unit in 2015, which is the proposed service level, and to 2,923 square feet in 2022. In order to maintain the proposed service level of 3,533 square feet per 1,000 residents/employees, Basin Recreation will need to acquire an additional 20,981 square feet of space by 2022, thus increasing its current 100,652 square feet to 121,633 square feet.

Shared School District Facilities. The existing level of service for the shared facilities with Park City School District is \$75.88 per resident/employee, based on a contribution of \$2,101,396 from the SBSRD to the School District. If no additional facilities are constructed, the level of service will decline from a current investment of \$75.88 per resident/employee to an investment of \$61.03 per resident/employee by 2022.¹¹ Since the 2022 standard is the desired standard, and there is excess capacity in the current system, no new shared facilities are needed by 2022.

TABLE 22: PROJECTED DEMAND ON SHARED FACILITIES WITH PARK CITY

Year	Total Demand Units	Level of Investment	Level of Investment per Demand Unit
2013	26,918	\$2,101,396	\$78.07
2014	27,693	\$2,101,396	\$75.88
2015	28,491	\$2,101,396	\$73.76
2016	29,314	\$2,101,396	\$71.69
2017	30,111	\$2,101,396	\$69.79
2018	30,929	\$2,101,396	\$67.94
2019	31,769	\$2,101,396	\$66.15
2020	32,632	\$2,101,396	\$64.40
2021	33,519	\$2,101,396	\$62.69
2022	34,430	\$2,101,396	\$61.03

¹¹ Can also be stated as a current level of service of \$75,882 per 1,000 residents/employees in 2014 or \$61,034 per 1,000 residents/employees in 2022.

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. Service levels will decline, as a result of population growth, unless new facilities are constructed or acquired. The additional capacity can be used until 2015, after which additional park improvements will be required. Impact fees will be used to maintain 2015 service levels for park land and improvements. They will not be used for replacement, repair or maintenance costs.

Because there is excess capacity in the existing park system, new development will be required to buy-in to the excess capacity. The actual cost of the existing park system has been obtained from the records of Basin Recreation.

TABLE 23: ACTUAL PARK COSTS FOR EXISTING FACILITIES

Facility and Number of Units	Actual Cost
Tennis Courts - outside (8)	\$630,020
Volleyball - sand (2)	\$37,228
Playgrounds (5)	\$502,025
Pavilions (13)	\$351,449
Basketball Court - outside (2)	\$71,980
Bike Park (1)	\$152,623
Skate Park (1)	\$317,552
Park Support Space	\$2,496,271
Trailside Park	\$3,033,132
Willow Creek Park	\$1,491,175
Matt Knoop Park	\$3,018,602
Fieldhouse Park	\$91,576
Splash Pad	\$125,743
Recent additions for dog park, par course, skate park and expanded bike park	\$127,160
TOTAL	\$12,446,537

With a total of 162 existing park acres, this results in an average cost per acre of \$76,830.48 for land and improvements. This cost has been applied to the 4.54 acres of excess capacity to arrive at a total buy-in cost of \$348,613.¹²

The estimated cost of future improvements is based on the current facilities in Basin Recreation and then applying a value that Basin Recreation feels is representative of duplicating these types of facilities in the future. This results in an improvement cost of \$35,615.13 per acre, not including land. Because Basin Recreation will need to provide improvements for an additional 33.77 acres by 2022, it will incur a cost of \$1,202,694.25 for the additional improvements, plus land costs.

¹² There may be small rounding differences in this document as numbers in the spreadsheet are not rounded and are used for calculations. Numbers in this report are rounded for ease in reading.

TABLE 24: PROJECTED PARK IMPROVEMENT COSTS

Park Improvements	Existing Facilities	Existing Facilities, Not Including School Facilities	2014 Cost Estimate per Unit
Baseball Fields	3	0	NA
Basketball – Indoor	2	0	NA
Basketball – Outdoor	2	2	\$35,990
Bike Park	1	1	\$152,623
Bouldering Rock	1	1	
Pavilions	13	13	\$27,035
Playgrounds	5	5	\$100,405
Pool Indoor	1	0	NA
Splash Pad	1	1	\$125,743
Dive Tank	1	0	NA
Skateboard Park	1	1	\$317,552
Soccer Fields (full size)/lacrosse/football	11	6	\$159,600
Soccer Fields (U10)	2	0	NA
Soccer Fields (U8)	1	0	NA
Tennis – Outdoor	8	8	\$78,752.50
Volleyball - Outdoor/Sand	2	2	\$18,614
Park Support Space		1	\$2,623,431
Total Improvement Cost			
Acres	162	162	
Improvement Cost per Acre			\$35,615.13

Land costs are estimated at \$100,000 per acre based on Basin Recreation's recent purchase of ten acres from Summit County for \$1,000,000. Land costs will reach \$3,376,919 for a total cost of \$4,579,613 for land and improvements.

Trails. Basin Recreation will also need to maintain service levels for trails. Basin Recreation currently has 139.60 trail miles, which equates to an existing trails standard of 5.04 linear trail miles per 1,000 residents/employees. The 2015 service levels are the proposed service levels. In order to maintain its proposed level of service Basin Recreation will need to acquire an additional 29.10 trail miles by 2022, thus bringing the total trail miles to 168.70. Costs for the additional trail miles are based on the following cost per linear foot for each type of trail mile.

TABLE 25: TRAIL IMPROVEMENT COSTS

Existing Trail Miles	Miles	Cost per Linear Ft
Hard surface	21.0	\$64.70
Soft surface	9.6	\$14.00
Natural surface	109	\$2.65
TOTAL	139.6	

In addition, Basin Recreation has trail structures that were acquired at an actual cost of \$3,717,282. These facilities will serve new development through 2015 and impact fees will be

required in order to maintain the proposed level of service. Trail structure costs are related to trail miles. The trail structure cost per trail mile is \$26,628.09.¹³ Applying this cost per trail mile to 29.10 trail miles needed by 2022 results in a total cost to Basin Recreation of \$774,874.06 by 2022.

Recreation Facilities. Recreation space has the capacity to serve new development through 2015. Therefore, new development will buy in to the excess capacity in the recreation space. The value of the excess recreation space is calculated at \$219,342 for the 2,819 square feet of excess space.¹⁴

In order to maintain the proposed service level of 3,533 square feet of activity space per 1,000 demand units, Basin Recreation will need to acquire an additional 20,981 square feet by 2022. The projected cost for new construction is \$1,670,057.39. The cost of new recreation facilities is estimated to be approximately \$79.60 per square foot based on a combination of the historic cost of existing recreation facilities and the costs of construction within the District.

Shared School District Facilities. New development will be required to buy into the excess capacity of these existing, shared capital facilities with the Park City School District, based on the assumption that the existing facilities will serve new development through 2022. The actual cost is \$2,101,396; of this amount, \$411,185.15 is excess capacity.

¹³ Calculated by dividing the actual trail structure cost of \$3,717,282 by the 139.60 trail miles that it services.

¹⁴ Calculated by adding the following: \$7,560.71 of excess administrative space; \$155,763.61 of activity space; and \$56,017.69 of ice arena space.

Consideration of All Revenue Sources

Utah Code 11-36a-302(2)

Grants

Basin Recreation anticipates that future trail land will be acquired through easements and grants, as it has in the past, and has therefore not included any cost for trail land in the calculation of 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 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 Impact Fee Analysis for Parks, Recreation, and Trails may be prepared and Basin Recreation may charge impact fees for Parks, Recreation, 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 Bank Public Finance 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 - Notice of Intent to Prepare a Comprehensive Amendment to the Parks, Recreation, Open Space, and Trails Impact Fee Facilities Plan

Public Meeting Notice



Entity: Snyderville Basin Special Recreation District

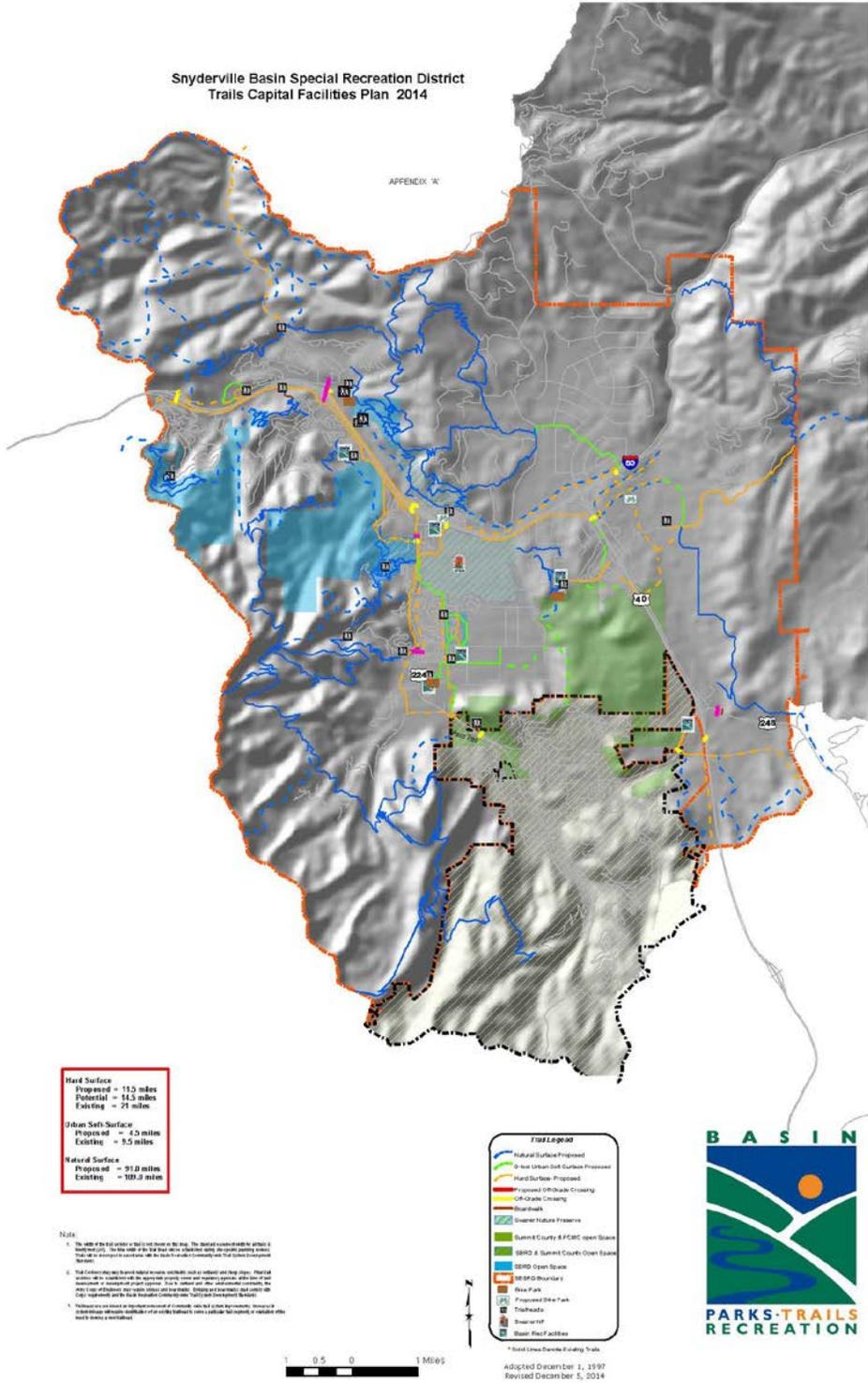
Public Body: Snyderville Basin Special Recreation District

Subject:	Fees
Notice Title:	Public Notice of Intent
Meeting Location:	5715 Trailside Drive Park City
Notice Date & Time:	February 14, 2013 5:00 PM
Description/Agenda:	<p style="text-align: center;">NOTICE OF INTENT TO PREPARE OR AMEND AN IMPACT FEE FACILITIES PLAN AND AN IMPACT FEE WRITTEN ANALYSIS</p> <p>Snyderville Basin Special Recreation District ("SBSRD"), located in Summit County, Utah intends to commence the preparation of an independent and comprehensive Impact Fee Facilities Plan and Written Impact Fee Analysis for parks, trails, recreation and open space. This notice is pursuant to the provisions of 11-36a-501. Pursuant to the requirements of Utah Code Ann 11-36a-501 and 11-36a-50, notice is hereby provided of the intent of SBSRD to create or amend an Impact Fee Facilities Plan and Impact Fee Written Analysis. The service area for the prepared IFPP and IFA includes the entire boundaries of SBSRD.</p>
Notice of Special Accommodations:	In compliance with the American Disabilities Act individuals needing special assistance may contact megan@basinrecreation.org or phone 435-649-1564.
Notice of Electronic or telephone participation:	Pursuant to UCA 52-4-207 telephonic participation is available for the meeting.
Other information:	
Contact Information:	Megan Suhadolc 4356491564 megan@basinrecreation.org
Posted on:	February 14, 2013 03:38 PM
Last edited on:	February 14, 2013 03:38 PM

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<http://www.utah.gov/pmnsite/map/noticeprint/148355.html>[11/8/2013 11:40:00 AM]

Appendix B – Trails Map



SNYDERVILLE BASIN SPECIAL RECREATION DISTRICT

RESOLUTION NO. 2015-05

IMPACT FEE ENACTMENT RESOLUTION

January 28, 2015

A RESOLUTION OF THE COUNTY COUNCIL OF SUMMIT COUNTY, UTAH, ACTING AS THE GOVERNING BODY 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 Impact Fees Act, Utah Code Ann. § 11-36-101 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 Ann. §§ 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 Ann. § 11-36-306(1); and

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

WHEREAS, the District adopted the Facilities Plan by Resolution No. 2015-04; and

WHEREAS, prior to preparing the Impact Fee Analysis (the “**Impact Fee Analysis**”), the District provided notice as set forth in Utah Code Ann. § 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 Ann. § 11-36-306(2); and

WHEREAS, in accordance with Utah Code Ann. § 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 January 14, 2015; and

WHEREAS, in accordance with Utah Code Ann. § 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 January 14, 2015; and

WHEREAS, in accordance with Utah Code Ann. § 17B-1-111, the District published notice of such public hearing in the Park Record, a newspaper of general circulation in the District, on January 10, 2015; and

WHEREAS, in accordance with Utah Code Ann. § 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 January 14, 2015; and

WHEREAS, on or before January 14, 2015 a copy of the Impact Fee Analysis and a summary of the impact fee analysis prepared in accordance with Utah Code Ann. § 11-36a-303 was placed in the Kimball Junction branch of the Summit County public library; and

WHEREAS, on December 17, 2014, the Administrative Control Board of the District (the “**Board**”) recommended adoption of the Resolution; and

WHEREAS, the Summit County Council (the “**Council**”), acting as the governing body of the District, held a public hearing on January 28, 2015 regarding the Impact Fee Analysis and Resolution; and

WHEREAS, after careful consideration and review of the comments at the public hearing, the Council 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 County Council of Summit County, acting as the Governing Body of the Snyderville Basin Special Recreation District, as follows:

SECTION 1: FINDINGS.

The Council 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 District 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

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

SECTION 2: DEFINITIONS.

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

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

2.3. "Council" means the County Council of Summit County, Utah.

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

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

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

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

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

2.9. “Resolution” means this Impact Fee Enactment Resolution.

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

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

SECTION 3: ADOPTION OF IMPACT FEES.

3.1. Impact Fee Analysis. The Council 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 in cash or by check 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 or by Summit County for new development, such as engineering and inspection fees, building permit fees, review fees, hookup fees, connection fees, fees for project improvements, and other fees and costs that may not be included as itemized component parts of any impact fee.

SECTION 4: IMPACT FEE ACCOUNTING.

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

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

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 (i) the developer does not proceed with the development activity and has filed a written request for a refund; (ii) the fees have not been spent or encumbered; and (iii) no impact has resulted.

SECTION 5: APPEAL PROCEDURES.

5.1. Application. The appeal procedures set forth herein apply both to challenges to the legality of impact fees of the 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. Appeal to the District after Payment of the Impact Fee; Statute of Limitations for Failure to File.

- (a) Any person or entity that has paid an impact fee under this Resolution and wishes to 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 copy of the written Request for Information and a brief summary of the grounds for appeal; and
 - (iii) the relief sought.

- (b) The notice of appeal shall be filed as provided below:
 - (i) if the appellant is challenging compliance with the notice requirements of Title 11, Chapter 36 of the Utah Code Annotated (the Impact Fee Act) with respect to the imposition of the impact fee, the notice of appeal must be filed within thirty (30) days after payment of the impact fee;
 - (ii) if the appellant is challenging compliance with other, non-notice, procedural requirements of Title 11, Chapter 36 of the Utah Code Annotated (the Impact Fee Act) with respect to the imposition of the impact fee, the notice of appeal must be filed within one hundred and eighty (180) days after payment of the impact fee; and
 - (iii) if the appellant is challenging the impact fee, the notice of appeal must be filed within one year after payment of the impact fee.

5.4. Appeals to the District. Any developer, landowner or affected party desiring to challenge the legality of any impact fee under this Resolution shall appeal directly to the District by filing a notice of appeal with the District either prior to payment of the impact fee but within thirty (30) days of the decision or action to which the appeal relates or after payment of the impact fee and within the applicable time period set forth in Section 5.3 herein. If a notice of appeal is not filed with the District within the applicable time period set forth above, the person or entity is barred from proceeding with an administrative appeal to the District.

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

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

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

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

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

SECTION 6: SEVERABILITY.

If any section, subsection, paragraph, clause, or phrase of this 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.

NOW, THEREFORE, be it resolved by the County Council of Summit County, Utah, as **APPROVED AND ADOPTED** this 28th day of January, 2015.

SUMMIT COUNTY COUNCIL
SUMMIT COUNTY, UTAH

Kim Carson, Chair

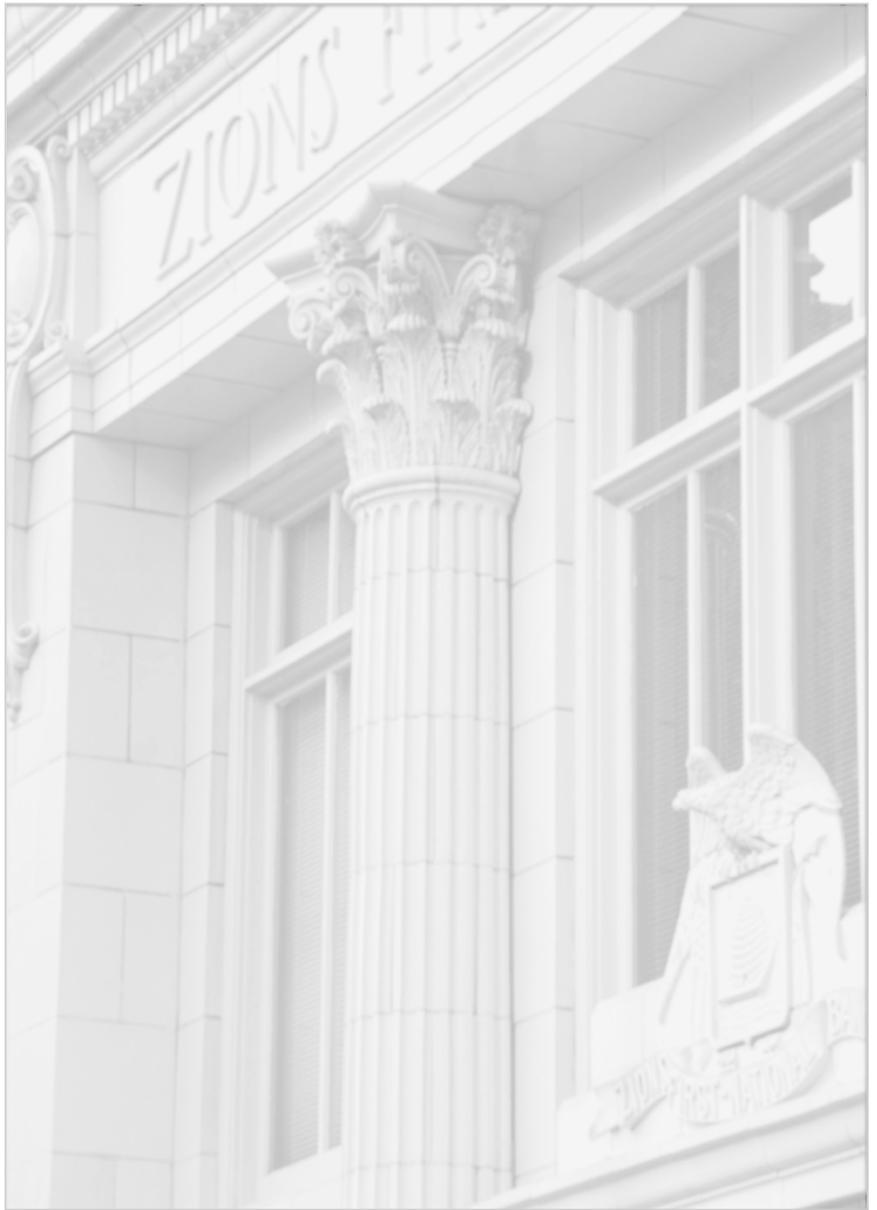
ATTEST:

Kent Jones, County Clerk

APPROVED AS TO FORM:

David L. Thomas
Chief Civil Deputy

Exhibit A: Impact Fee Facilities Plan



Snyderville Basin Special Recreation District

Impact Fee Facilities Plan



December 2014

Impact Fee Facilities Plan for Parks, Trails and Recreation

Summary

Background

The Snyderville Basin Special Recreation District, commonly referred to as 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.¹ However, based on input from Basin Recreation, open space development has not been included in this Impact Fee Facilities Plan (IFFP). The purpose of this Plan 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 and recreational facilities.

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

TABLE 1: SUMMARY OF SERVICE LEVELS

	Demand Unit	Existing LOS	Proposed LOS	Excess Capacity	Year Capacity Reached
Parks	Acres per 1,000 demand units	5.85	5.69	0.16	2015
Trails	Trail miles per 1,000 demand units	5.04	4.90	0.14	2015
Trail Structures	Trail miles	\$26,628	\$26,628	\$0.00	2015
Recreation Facilities	Square feet per 1,000 demand units	3,635	3,533	102	2015
Shared Facilities - Park City School District	Investment level per 1,000 demand units	\$75.88	\$61.03	\$14.85	2022

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

¹ 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.

TABLE 2: GROWTH PROJECTIONS

Year	Population	Commercial Employees	Hotel Employees	Commercial Employee Demand Units	Hotel Employee Demand Units	TOTAL Demand Units
2014	25,370	4,899	2,934	2,906	1,740	30,016
2015	26,052	5,144	3,080	3,051	1,827	30,930
2016	26,753	5,401	3,234	3,203	1,918	31,874
2017	27,473	5,563	3,332	3,299	1,976	32,748
2018	28,212	5,730	3,431	3,398	2,035	33,645
2019	28,971	5,902	3,534	3,500	2,096	34,567
2020	29,750	6,079	3,640	3,605	2,159	35,514
2021	30,550	6,262	3,750	3,714	2,224	36,488
2022	31,372	6,450	3,862	3,825	2,291	37,488
2023	32,216	6,643	3,978	3,940	2,359	38,515
2024	33,083	6,842	4,097	4,058	2,430	39,571
2025	33,997	7,048	4,220	4,180	2,503	40,680

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 both commercial and hotel growth by 50 percent.

TABLE 3: GROWTH PROJECTIONS ADJUSTED TO 50% OF DEMAND FOR COMMERCIAL (INCLUDING HOTEL)

Growth Projections	Total Demand Units	Adjusted Demand Units
2013	29,130	26,918
2014	30,016	27,693
2015	30,930	28,491
2016	31,875	29,314
2017	32,749	30,111
2018	33,646	30,929
2019	34,568	31,769
2020	35,515	32,632
2021	36,488	33,519
2022	37,488	34,430
2023	38,515	35,365
2024	39,572	36,327
2025	40,680	37,339

Identify the Existing Level of Service

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

Parks. The existing level of service for parks is 5.85 developed park acres per 1,000 residents/employees. This is based on 162 developed park acres and 27,693 adjusted demand units.

Trails. The existing level of service for trails is 5.04 trails miles per 1,000 residents/employees. This is based on 139.60 total trail miles and 27,693 adjusted demand units.

In addition, there are trail structures that have a historic cost of \$3,717,282, or the equivalent investment of \$26,628.09 per trail mile.

Recreation Facilities. This category includes all types of recreational facilities other than parks and trails, and specifically includes the Fieldhouse which has both administrative space and activity space,² as well as the Ice Arena that is shared with Park City. There is a total of 100,652 square feet of recreation space (2,441 square feet of administrative space at the Fieldhouse; 52,211 square feet of activity space; and 46,000 square feet of ice arena space). This results in an existing level of service of 3,635 square feet per 1,000 demand units.

Shared School District Facilities. Basin Recreation has an Interlocal Agreement with Park City School District (“PCSD”) whereby Basin Recreation contributes to capital facilities located in the school district and its residents/employees have use of those facilities. Basin Recreation has made a total contribution of \$2,101,396, resulting in a current investment of \$75.88 per resident/employee.

Establish a Proposed Level of Service

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

Parks. Parks are nearing capacity and the proposed level of service is to maintain, *at the very least*, the 2015 service levels. This would result in a standard of 5.69 developed park acres per 1,000 residents/employees. This assumes that there will be 26,052 residents and 2,439 adjusted employee demand units (those who work in the Basin but do not live there) in 2015, for a total of 28,491 demand units.

Trails. There are two components of the Basin Recreation’s trail system: 1) trail miles; and 2) trail structures. The proposed standard for trail miles is the 2015 service level of 4.90 trail miles per 1,000 demand units. Future plans for trails are shown in Appendix B of this IFFP. However, for purposes of the impact fee analysis, the standard of 4.90 trail miles per 1,000 residents/employees has been used.

² Activity space includes fitness space and multi-use activity space for team play, team sports, etc.

The existing trail structures correlate with and complement the existing trail miles and are considered sufficient to serve new development through 2015 – the same year that is projected for trail miles to reach capacity. 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 \$26,628.09 per trail mile.

Recreation Facilities. Recreation facilities have sufficient capacity to serve new development through 2015, resulting in a proposed standard of 3,533 square feet per 1,000 demand units.

Shared School District Facilities. Basin Recreation does not have any current plans for additional shared facilities with PCSD. Therefore, the existing standard will decline in the future, and new development will buy in to the 2022 standard. Based on an historic contribution of \$2,101,396, this results in a standard of \$61.03 per resident/employee.

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

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

Parks. The existing park standard is 5.85 developed park acres per 1,000 residents/employees. The proposed standard is 5.69 developed parks acres per 1,000 residents/employees, resulting in excess capacity of 0.16 park acres per 1,000 residents/employees.

Trails. The existing trails standard is 5.04 trail miles per 1,000 demand units; the proposed standard is 4.90 trail miles per 1,000 demand units. Therefore, there is excess capacity of 0.14 trail miles per 1,000 demand units.

Recreation Facilities. There is excess capacity of 2,819 square feet of recreation space – sufficient to serve new development through 2015.

Shared School District Facilities. There is excess capacity in the PCSD shared facilities that is sufficient to serve new development through at least 2022. At this time, there are no plans for additional facilities to be shared with PCSD. This results in excess capacity equivalent to an investment of \$411,185.15, or the equivalent of \$14,847.98 per 1,000 residents/employees.

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

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

Parks. If no park facilities are added, the park level of service will decline from the existing level of service of 5.85 acres per 1,000 residents/employees in 2015 to 4.71 developed park acres per

1,000 residents/employees in 2022. This is less than the 5.69 proposed acres per 1,000 residents/employees.

Trails. If no new trail miles are constructed, the trails level of service will decline from the existing standard of 5.04 trail miles per 1,000 residents/employees in 2014 to 4.05 trail miles in 2022. The trail structures have sufficient capacity to serve the needs of new development through 2015. If no new trail structures are built, the trail structure standard will decline per trail mile, assuming that new trail miles are built.

Recreation Facilities. Recreation facilities have sufficient capacity to serve the needs of new development through 2015. If no new space is added, the level of service will decline from the 2015 proposed standard of 3,533 square feet per 1,000 residents/employees to 2,923 square feet per 1,000 residents/employees by 2022.

Shared School District Facilities. Basin Recreation currently has no plans for future shared facilities with PCSD. Therefore, new development will simply buy into excess capacity in the existing system until 2022.

Identify How the Growth Demands Will Be Met

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

Parks. Basin Recreation will need to acquire additional park lands and improvements to maintain its proposed level of service. Service levels will decline, as a result of population growth, unless new facilities are constructed or acquired. The additional capacity can be used until 2015, after which additional park improvements will be required. Impact fees will be used to maintain 2015 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 land can be acquired at an estimated cost of \$100,000 per acre, based on a recent acquisition by Basin Recreation. Park improvements can be added for an estimated cost of \$35,615 per acre based on the level of service for improvements currently provided in the Basin Recreation area.

Trails. Basin Recreation will also need to maintain service levels for trails. Basin Recreation currently has 139.60 trail miles, which equates to a trails standard of 5.04 linear trail miles per 1,000 persons/employees. The proposed standard, projected to be at capacity in 2015, is 4.90 trail miles per 1,000 demand units. The existing level of service will be maintained in the future through the use of impact fees. This means that Basin Recreation will need to develop an additional 29.10 trail miles by 2022. The cost for additional trail miles has been based on an “average” cost of \$12.76 per linear foot for a total cost of \$1,961,259.54.

In addition, Basin Recreation has trail structures valued at \$3,717,282. These facilities will serve new development through 2015. Impact fees will be used to maintain 2015 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 \$26,628.09 for trail structures for every new trail mile built.

Recreation Facilities. Recreation facilities will be at capacity by 2015, with only 2,819 square feet of excess capacity as of 2014. New development will need to buy in to this excess capacity and to construct an additional 20,981 square feet of recreation space by 2022.

Shared School District Facilities. New development will be required to buy into the excess capacity of these existing, shared capital facilities with PCSD, based on the assumption that the existing facilities will serve new development through 2022.

Consideration of Revenue Sources to Finance Impacts on System Improvements

Utah Code 11-36a-302(2)

This Impact Fee Facilities Plan includes a thorough discussion of all potential revenues sources for parks, recreation, 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

Utah law requires that communities prepare an Impact Fee Facilities Plan (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 Bank Public Finance (ZBPF) to prepare this Impact Fee Facilities Plan in accordance with legal requirements.

Notice of Intent to Prepare Impact Fee Facilities Plan

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 February 14, 2013. A copy of the notice is included in Appendix A.

Preparation of Impact Fee Facilities Plan

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

Section 11-36a-302(a) of the Utah Code outlines the requirements of an impact fee facilities plan 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 impact fee facilities plan, each local political subdivision shall generally consider all revenue sources to finance the impacts on system improvements, including:

- (a) grants
- (b) bonds
- (c) 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

Utah Code states that an impact fee facilities plan shall include a written certification from the person or entity that prepares the impact fee facilities plan. 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, including hotels – from residents and from employees. The 2014 population is estimated based on the number of single-family and multi-family units provided by Summit County in its September 2013 Unit Stats Report. The number of dwelling units is then multiplied by the average number of persons per household, as obtained from the US Census 2010, to arrive at the 2013 population. The 2013 population is an estimated 24,705 persons³ and is converted to the estimated 2014 population of 25,370 persons based on historic growth patterns.

TABLE 4: 2013 POPULATION BY HOUSING TYPE

Residential Units	Units	Persons per HH	Population
Single-family Units	5,859	2.78	16,288
Multi-family Units	3,072	2.74	8,417
Subtotal Built Residential	8,931		24,705
Vacant SFDU	3,086	2.78	8,579
Vacant MFDU	273	2.74	748

Source: Summit County Unit Stats Report September 2013; ZBPF

As of September 2013, the Basin Recreation area had 1,586,523 square feet of hotel development and 3,336,737 square feet of other commercial development, for a total of 4,923,260 commercial square feet.⁴ Based on projected non-residential growth in the community, the square footage for 2014 is estimated at 5,169,423.

Residential growth projections are based on the historic population growth in the Basin Recreation area from 2000 to 2010 which shows robust growth at an average annual rate of 2.69 percent. Commercial growth is based on several factors, including: 1) relationship of commercial growth to residential growth; 2) interviews regarding known future commercial projects which slightly increase commercial growth, on a per capita basis, over the next ten years; and 3) information provided by Summit County in its September 2013 Unit Stats report.

³ The 2013 population is first estimated and then projected to the 2014 population because, at the time of the preparation of this IFA, there was a full year of data available for 2013 population, as well as Summit County's 2013 Unit Stats data.

⁴ Summit County September 2013 Unit Stats. ZBPF has subtracted institutional space from the commercial space, as churches and schools will not be charged impact fees for parks, recreation and trails.

TABLE 5: PROJECTED POPULATION GROWTH

Growth Projections	Population	Nonresidential SF
2012	24,401	4,901,140
2013	24,705	4,923,260
2014	25,370	5,169,423
2015	26,052	5,427,894
2016	26,753	5,699,289
2017	27,473	5,870,268
2018	28,212	6,046,376
2019	28,971	6,227,767
2020	29,750	6,414,600
2021	30,550	6,607,038
2022	31,372	6,805,249
2023	32,216	7,009,406
2024	33,083	7,219,689
2025	33,997	7,436,279

Demand comes from population and employment. However, some employees also live in the Basin Recreation area and cannot be counted twice in projecting future growth and the impact on facilities. The following analysis was conducted, with the best information available, in order to estimate the number of Basin Recreation residents who also work in the Basin. This information is not directly available from the Labor Department.

The following table shows the number of people who live in Summit County who are employed at any location (inside or outside of Summit County). The total number of employed persons in the Basin was estimated by taking the total employment for Summit County and subtracting the employment for Coalville, Park City, Francis, Henefer and Oakley. This calculates to 12,125 employees.

TABLE 6: EMPLOYED PERSONS THAT LIVE IN SUMMIT COUNTY

2007-2011 ACS	Summit County	Coalville	Park City	Francis	Henefer	Oakley
Employed	19,056	870	4,130	680	373	878

Based on US Census data 2010, 73.4 percent of residents in the Snyderville CDP (which comprises a portion of the Basin Recreation area and the closest area geographically for which data is available) work in Summit County. This suggests that 8,900 of the 12,125 employees who live in the Basin Recreation area work in Summit County. Because 34.1 percent of the total jobs in Summit County are located in the Basin Recreation area (7,460/21,874), it is assumed that 34.1 percent of the 8,900 Basin Recreation residents who work inside the County, work within the boundaries of Basin Recreation. This means that 3,035 Basin Recreation residents live and work

in the Basin Recreation area and they cannot be counted twice in assessing impacts on parks, recreation and trails facilities.

TABLE 7: EMPLOYMENT IN THE BASIN RECREATION AREA

Category	Amount
Total County employment	21,874
Estimated employment in the Basin Recreation area	7,460
Basin Recreation residents with jobs (inside or outside of the County)	12,125
Basin residents that work in Summit County - %	73.40%
Basin residents that work in Summit County	8,900
Basin employment as % of Summit County	34.1%
Basin employees that live in the Basin Recreation area	3,035
Basin employees that do NOT live in the Basin Recreation area	4,425

Impacts on parks, recreation and trails facilities therefore come from the 2014 population of 25,370 persons, as well as the 4,646 employees that work in the Basin Recreation area but who do not live there.

Future growth in demand, from both population and employment, is summarized as follows:

TABLE 8: FUTURE GROWTH IN DEMAND – POPULATION AND EMPLOYMENT

A	B	C	D	E	F (F=B+E)
Year	Population	Non-residential SF	Employees in Basin Recreation Area	Employees in Basin Recreation Area That Do Not Live in Basin Recreation Area	Total Demand Units
2012	24,401	4,901,140	7,427	4,405	28,806
2013	24,705	4,923,260	7,460	4,425	29,130
2014	25,370	5,169,423	7,833	4,646	30,016
2015	26,052	5,427,894	8,225	4,878	30,930
2016	26,753	5,699,289	8,636	5,122	31,875
2017	27,473	5,870,268	8,895	5,276	32,749
2018	28,212	6,046,376	9,162	5,434	33,646
2019	28,971	6,227,767	9,437	5,597	34,568
2020	29,750	6,414,600	9,720	5,765	35,515
2021	30,550	6,607,038	10,011	5,938	36,488
2022	31,372	6,805,249	10,312	6,116	37,488
2023	32,216	7,009,406	10,621	6,299	38,515
2024	33,083	7,219,689	10,940	6,489	39,572
2025	33,997	7,436,279	11,268	6,683	40,680

The calculations are based on a constant ratio of 1,113 square feet of commercial space per employee.

TABLE 9: FUTURE GROWTH IN DEMAND – COMMERCIAL AND HOTEL DEMAND BREAKOUT; TOTAL DEMAND WITH RESIDENTIAL

Year	Commercial	Hotel	Commercial Employees	Hotel Employees	Commercial Employee Demand Units	Hotel Employee Demand Units	TOTAL Demand Units
2014	3,233,273	1,936,150	4,899	2,934	2,906	1,740	30,016
2015	3,394,936	2,032,958	5,144	3,080	3,051	1,827	30,930
2016	3,564,683	2,134,606	5,401	3,234	3,203	1,918	31,874
2017	3,671,623	2,198,644	5,563	3,332	3,299	1,976	32,748
2018	3,781,772	2,264,603	5,730	3,431	3,398	2,035	33,645
2019	3,895,225	2,332,541	5,902	3,534	3,500	2,096	34,567
2020	4,012,082	2,402,518	6,079	3,640	3,605	2,159	35,514
2021	4,132,445	2,474,593	6,262	3,750	3,714	2,224	36,488
2022	4,256,418	2,548,831	6,450	3,862	3,825	2,291	37,488
2023	4,384,110	2,625,296	6,643	3,978	3,940	2,359	38,515
2024	4,515,634	2,704,055	6,842	4,097	4,058	2,430	39,571
2025	4,651,103	2,785,176	7,048	4,220	4,180	2,503	40,680

Note: Projections are based on existing data as obtained from the County's Unit Stats report. This data is tracked by residential, hotel and commercial categories. Therefore, projections are initially made separately for the hotel and commercial categories and are later combined for the purpose of calculating impact fees.

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 in the Basin for more hours of the day. 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 both commercial and hotel growth by 50 percent.

TABLE 10: GROWTH PROJECTIONS ADJUSTED TO 50% OF DEMAND FOR COMMERCIAL AND HOTEL

Growth Projections	Total Demand Units	Adjusted Demand Units
2013	29,130	26,918
2014	30,016	27,693
2015	30,930	28,491
2016	31,875	29,314
2017	32,749	30,111
2018	33,646	30,929
2019	34,568	31,769
2020	35,515	32,632
2021	36,488	33,519
2022	37,488	34,430
2023	38,515	35,365
2024	39,572	36,327
2025	40,680	37,339

Existing Service Levels

Parks. Existing service levels for park improvements are shown in the following table. Service levels have only been counted for facilities that are not owned or operated by the PCSD. In order to avoid duplication in counting facilities, fields that have multiple uses (baseball, soccer, softball, football, etc.) have only been accounted for once in the table below.

Table 11: Existing Facilities and Service Levels for Parks

Facilities	Existing Facilities	Existing Facilities, Not Including School Facilities	2014 Service Levels per Capita/Employee
Baseball Fields	3	0	0.00000000
Basketball – Indoor	2	0	0.00000000
Basketball – Outdoor	2	2	0.00007222
Bike Park	1	1	0.00003611
Bouldering Rock	1	1	0.00003611
Dog Park	3	3	0.00010833
Pavilions	13	13	0.00046943
Playgrounds	5	5	0.00018055
Pool Indoor	1	0	0.00000000
Splash Pad	1	1	0.00003611
Dive Tank	1	0	0.00000000
Skateboard Park	1	1	0.00003611
Soccer Fields (full size)/Lacrosse/Football	11	6	0.00021666
Soccer Fields (U10)	2	0	0.00000000
Soccer Fields (U8)	1	0	0.00000000
Tennis – Outdoor	8	8	0.00028888
Volleyball - Outdoor/Sand	2	2	0.00007222
Par Course	1	1	0.00003611

Basin Recreation currently has 162 park acres which calculates to an existing standard for improved park land of 5.85 acres per 1,000 persons/employees.⁵

Table 12: Park Acres

Park	Acres
Trailside	63
Willow Creek	86
Knoop	10
The Woods	3
TOTAL	162

⁵ Calculated by dividing 162 acres by a demand factor of 27,693 persons/employees.

Trails. Basin Recreation currently has 139.60 trail miles. This results in a current (2014) standard of 5.04 trail miles per 1,000 persons/employees.⁶

Table 13: Trail Miles in Basin Recreation

Trail Type	Miles
Hard surface	21.0
Soft surface	9.6
Natural surface	109.0
TOTAL	139.60

Recreation Facilities. The Fieldhouse recently underwent a small expansion because it had reached capacity and experienced overcrowding on a fairly frequent basis. There were times when fitness classes were filled and overcrowded and more space was needed. It is anticipated that, with the expansion, the Fieldhouse will have sufficient capacity to serve demand through 2015. The expansion was operational in March 2014.

The Fieldhouse has two main types of areas: administrative space and activity space.

Table 14: Fieldhouse Administrative and Activity Space

	Square Feet
Administrative space	2,441
Original activity space	44,411
Subtotal - sf in original Recreation Center	46,852
Expansion activity space	7,800
Total sf	54,652

The current Fieldhouse, including the recent expansion, includes 2,441 square feet of administrative space and 52,211 square feet of activity space (44,411 in the original building and 7,800 in the expansion), for a total of 54,652 square feet at the Fieldhouse. The cost associated with the Fieldhouse original building is \$5,181,169.

The Ice Arena is shared with Park City Municipal Recreation. Basin Recreation made a \$2,000,000 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 skating. The Ice Arena contains 46,000 square feet of arena space and 20,000 square feet of ice rink space.

Recreation space (Fieldhouse and Ice Arena) totals 100,652 square feet. The existing level of service is therefore 3,635 square feet per 1,000 demand units calculated by dividing the 100,652 square feet by 27,693 demand units, divided by 1,000.

⁶ Calculated by dividing 139.60 trail miles by a demand factor of 27,693.

Shared School District Facilities. Basin Recreation made a \$2,101,396 contribution to the Park City School District through an Interlocal Agreement that allows for joint use of the facility and provides the residents and employees of the Snyderville Basin with a level of service for the various facilities listed below. The \$2,101,396 contribution is the existing level of service, which equates to an investment of \$75.88 per resident/employee.⁷

TABLE 15: SHARED FACILITIES WITH PARK CITY MUNICIPAL RECREATION

Facility	Amount Contributed
Ecker Hill: Landscape & Irrigation (2 fields)	\$434,000
Additional Parking Spaces	\$18,000
Ecker Hill: Landscape & Irrigation (other 2 fields)	\$518,000
Construction: Locker Rooms, Pool Access, Building Improvements	\$232,000
Field Bleacher Seating	\$125,000
Field Support Buildings (Park Equipment Storage & Restrooms)	\$596,731
Hardscape Improvements & Expanded Field Space	\$177,665
TOTAL	\$2,101,396

Proposed Service Levels

Parks. Basin Recreation has determined that its community parks and recreation facilities are nearing capacity and that they will be at capacity by 2015. Park capacity is difficult to measure but, based on growing demand for sport fields, the need for practice time as well as game time, use of playgrounds during peak hours, etc., Basin Recreation feels a need, given its rapidly-growing population, to continue to expand its park facilities in the future.

Basin Recreation feels that the small amount of excess capacity in the existing system is sufficient to serve the population and employment growth through 2015 when the population and employment demand units are expected to reach 28,491 residents and employees. This results in a proposed level of service for park land and improvements of 5.69 acres per 1,000 persons,⁸ which is somewhat less than the 5.85 acres per 1,000 residents/employees existing standard.

The 2015 service levels are intended to improve parks in a *similar* manner to the levels shown below. However, Basin Recreation recognizes that trends in recreation change and the demand for one recreation activity may become more prevalent than others. This IFFP is intended to

⁷ Calculated by dividing the historic cost of the contribution to the Park City School District (\$2,101,396) by 27,693 residents/employees.

⁸ Calculated by dividing 162 acres by 28,491/1000.

maintain the overall level of improvements while giving Basin Recreation flexibility to expend more or less funds in various categories of improvements.

Table 16: Park Facilities and Service Levels

Facilities	Existing Facilities	Existing Facilities, Not Including School Facilities	2015 Service Levels per Capita/per Employee
Baseball Fields	3	0	0.00000000
Basketball – indoor	2	0	0.00000000
Basketball – outdoor	2	2	0.00007020
Bike Park	1	1	0.00003510
Bouldering Rock	1	1	0.00003510
Dog Park	3	3	0.00010530
Pavilions	13	13	0.00045628
Playgrounds	5	5	0.00017549
Pool Indoor	1	0	0.00000000
Splash Pad	1	1	0.00003510
Dive Tank	1	0	0.00000000
Skateboard Park	1	1	0.00003510
Soccer Fields (full size)/lacrosse/football	11	6	0.00021059
Soccer Fields (U10)	2	0	0.00000000
Soccer Fields (U8)	1	0	0.00000000
Tennis – outdoor	8	8	0.00028079
Volleyball - outdoor/sand	2	2	0.00007020
Par Course	1	1	0.00003510

Trails. The proposed level of service for trails is the 2015 service level of 4.90 trail miles per 1,000 demand units. A map of future trail plans is attached as Appendix B.

The proposed service level for trail structures is an investment of \$26,628.09 per trail mile. The need for trail structures is closely associated with the development of trail miles.

Recreation Facilities. The Fieldhouse is composed of two main functional areas: administrative space and activity space, both of which will be at capacity in 2015. There is a total of 54,562 square feet in the building.

The proposed level of service for the Ice Arena will be reached in 2015, when the Ice Arena will be at full capacity.

The proposed level of service for recreation facilities is 3,533 square feet per 1,000 demand units, calculated by dividing the 100,652 existing recreation square feet by the 28,491 demand units in 2015.

The 2015 service levels are intended to improve recreation facilities in a *similar* manner to the levels in place in 2015. However, Basin Recreation recognizes that trends in recreation change and the demand for one recreation activity may become more prevalent than others. This IFFP is intended to maintain the overall level of improvements while giving Basin Recreation flexibility to expend more or less funds in various categories of improvements.

Shared School District Facilities. At this time, there are no specific plans for other shared facilities with PCSD. Therefore, the shared facilities are considered to serve new development through 2022 when the demand units will reach 34,430 residents and employees. Therefore, the proposed level of service is \$61.03 per resident/employee.⁹

Identify Excess Capacity

Parks. The existing level of park service is 5.85 acres per 1,000 persons/employees. The proposed level of service is 5.69 acres per 1,000 persons/employees resulting in excess capacity of 0.16 acres per 1,000 persons/employees. This capacity will be consumed by 2015, given projected growth patterns.

Trails. The existing level of trails service is 5.04 linear trail miles per 1,000 residents/employees and the proposed level of service is 4.90 linear trail miles per 1,000 residents/employees. Therefore, there is excess capacity of 0.14 trail miles per 1,000 demand units.

The trail structures are related to the development of trail miles.

Recreation Facilities. There is excess capacity of 2,819 square feet of recreation space which will serve new development until 2015. There is a total of 100,652 square feet of recreation space in the Fieldhouse and Ice Arena.

Shared School District Facilities. The shared facilities with PCSD have excess capacity to serve the needs of new development through 2022. There is excess capacity that is equivalent to a level of investment of \$14.85 per resident/employee, which is the difference between the current level of investment of \$75.88 and the 2022 level of investment of \$61.03 per resident/employee.

⁹ Calculated by dividing \$2,101,396 by 34,430 demand units.

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 a current (2014) population of 25,370 persons and 4,646 employees (adjusted to 2,323 employee demand units), who work in the Basin Recreation area but who do not reside in the area, there is a current level of service of 5.85 park acres per 1,000 persons/employees. However, Basin Recreation feels that there is a small amount of excess capacity in the existing system, and that the present park land and improvements are sufficient to serve the population and employment through 2015 when the population is expected to reach 26,052 persons and 4,878 employees (those who work in the Basin Recreation area but do not reside there – adjusted to 2,439 demand units) for a total of 28,491 demand units. This results in a level of service for park land and improvements of 5.69 acres per 1,000 persons/employees.¹⁰ However, if no new park improvements are made, this standard will decrease in the future. Basin Recreation has determined that it desires to use the excess capacity in the system through 2015 and then maintain that level of service in the future.

TABLE 17: PROJECTED DEMAND ON PARK FACILITIES

Year	Total Demand Units	Existing Acres of Improved Parks	Acres per 1,000 Demand Units	Total Park Acres to Maintain Proposed LOS
2013	26,918	162	6.02	153.05
2014	27,693	162	5.85	157.46
2015	28,491	162	5.69	162.00
2016	29,314	162	5.53	166.68
2017	30,111	162	5.38	171.21
2018	30,929	162	5.24	175.86
2019	31,769	162	5.10	180.64
2020	32,632	162	4.96	185.55
2021	33,519	162	4.83	190.59
2022	34,430	162	4.71	195.77

As the table above shows, if no new facilities are added (park land or improvements), the level of service will decrease to 4.71 acres per 1,000 persons/employees by 2022. Therefore, in order to maintain the 2015 level of service of 5.69 acres per 1,000 residents/employees, Basin Recreation will need a total of 195.77 acres – an increase of 33.77 acres.

Trails. Basin Recreation desires to maintain the 2015 trails level of service of 4.90 trail miles per 1,000 demand units in the future. The following table shows that if no new facilities are added, the

¹⁰ Calculated by dividing 162 acres by (27,693/1,000).

trails level of service will decline from the existing 5.04 trail miles per 1,000 persons/employees to 4.05 trail miles by 2022.

TABLE 18: PROJECTED DEMAND ON TRAIL MILES

Year	Total Demand Units	Existing Trail Miles	Trail Miles per 1,000 Demand Units	Total Trail Miles to Maintain Proposed LOS
2013	26,918	139.60	5.19	131.89
2014	27,693	139.60	5.04	135.69
2015	28,491	139.60	4.90	139.60
2016	29,314	139.60	4.76	143.63
2017	30,111	139.60	4.64	147.54
2018	30,929	139.60	4.51	151.54
2019	31,769	139.60	4.39	155.66
2020	32,632	139.60	4.28	159.89
2021	33,519	139.60	4.16	164.24
2022	34,430	139.60	4.05	168.70

The level of service for trail structures will decrease from \$26,628.09 per trail mile in 2015 to \$22,034.88 per trail mile in 2022.

TABLE 19: PROJECTED DEMAND ON TRAIL STRUCTURES

Trail Structures	Trail Miles	Structures Investment	Investment per Demand Unit
2014	139.60	\$3,717,282	\$26,628.09
2015	139.60	\$3,717,282	\$26,628.09
2016	143.63	\$3,717,282	\$25,880.94
2017	147.54	\$3,717,282	\$25,195.90
2018	151.54	\$3,717,282	\$24,529.51
2019	155.66	\$3,717,282	\$23,880.55
2020	159.89	\$3,717,282	\$23,248.99
2021	164.24	\$3,717,282	\$22,633.76
2022	168.70	\$3,717,282	\$22,034.88

The structures investment is based on the following:

TABLE 20: TRAIL STRUCTURES ACTUAL COST

Facility	Actual Cost
Trailheads	\$626,761
Bridges	\$348,573
Boardwalks	\$305,000
Fencing	\$75,693
Hwy 40 Underpass	\$750,000
I-80 Crossing	\$972,756
SR224 Underpass	\$638,499
Trail Structures	\$3,717,282

Recreation Facilities. Recreation facilities can include a wide range of facilities and, for purposes of this analysis, include the Fieldhouse and the Ice Arena that is shared with Park City Municipal.

TABLE 21: PROJECTED DEMAND ON RECREATION FACILITIES

Year	Total Demand Units	Square Feet	Square Feet per 1,000 Demand Units	Square Feet Required to Meet Proposed LOS	Excess Capacity
2013	26,918	100,652	3,739	95,093	5,559
2014	27,693	100,652	3,635	97,833	2,819
2015	28,491	100,652	3,533	100,652	-
2016	29,314	100,652	3,434	103,558	(2,906)
2017	30,111	100,652	3,343	106,373	(5,721)
2018	30,929	100,652	3,254	109,263	(8,611)
2019	31,769	100,652	3,168	112,232	(11,580)
2020	32,632	100,652	3,084	115,281	(14,629)
2021	33,519	100,652	3,003	118,415	(17,763)
2022	34,430	100,652	2,923	121,633	(20,981)

The level of service in 2014 is 3,635 square feet per 1,000 residents/employees; this will decline to 3,533 square feet per demand unit in 2015, which is the proposed service level, and to 2,923 square feet in 2022. In order to maintain the proposed service level of 3,533 square feet per 1,000 residents/employees, Basin Recreation will need to acquire an additional 20,981 square feet of space by 2022, thus increasing its current 100,652 square feet to 121,633 square feet.

Shared School District Facilities. The existing level of service for the shared facilities with Park City School District is \$75.88 per resident/employee, based on a contribution of \$2,101,396 from the SBSRD to the School District. If no additional facilities are constructed, the level of service will decline from a current investment of \$75.88 per resident/employee to an investment of \$61.03 per resident/employee by 2022.¹¹ Since the 2022 standard is the desired standard, and there is excess capacity in the current system, no new shared facilities are needed by 2022.

TABLE 22: PROJECTED DEMAND ON SHARED FACILITIES WITH PARK CITY

Year	Total Demand Units	Level of Investment	Level of Investment per Demand Unit
2013	26,918	\$2,101,396	\$78.07
2014	27,693	\$2,101,396	\$75.88
2015	28,491	\$2,101,396	\$73.76
2016	29,314	\$2,101,396	\$71.69
2017	30,111	\$2,101,396	\$69.79
2018	30,929	\$2,101,396	\$67.94
2019	31,769	\$2,101,396	\$66.15
2020	32,632	\$2,101,396	\$64.40
2021	33,519	\$2,101,396	\$62.69
2022	34,430	\$2,101,396	\$61.03

¹¹ Can also be stated as a current level of service of \$75,882 per 1,000 residents/employees in 2014 or \$61,034 per 1,000 residents/employees in 2022.

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. Service levels will decline, as a result of population growth, unless new facilities are constructed or acquired. The additional capacity can be used until 2015, after which additional park improvements will be required. Impact fees will be used to maintain 2015 service levels for park land and improvements. They will not be used for replacement, repair or maintenance costs.

Because there is excess capacity in the existing park system, new development will be required to buy-in to the excess capacity. The actual cost of the existing park system has been obtained from the records of Basin Recreation.

TABLE 23: ACTUAL PARK COSTS FOR EXISTING FACILITIES

Facility and Number of Units	Actual Cost
Tennis Courts - outside (8)	\$630,020
Volleyball - sand (2)	\$37,228
Playgrounds (5)	\$502,025
Pavilions (13)	\$351,449
Basketball Court - outside (2)	\$71,980
Bike Park (1)	\$152,623
Skate Park (1)	\$317,552
Park Support Space	\$2,496,271
Trailside Park	\$3,033,132
Willow Creek Park	\$1,491,175
Matt Knoop Park	\$3,018,602
Fieldhouse Park	\$91,576
Splash Pad	\$125,743
Recent additions for dog park, par course, skate park and expanded bike park	\$127,160
TOTAL	\$12,446,537

With a total of 162 existing park acres, this results in an average cost per acre of \$76,830.48 for land and improvements. This cost has been applied to the 4.54 acres of excess capacity to arrive at a total buy-in cost of \$348,613.¹²

The estimated cost of future improvements is based on the current facilities in Basin Recreation and then applying a value that Basin Recreation feels is representative of duplicating these types of facilities in the future. This results in an improvement cost of \$35,615.13 per acre, not including land. Because Basin Recreation will need to provide improvements for an additional 33.77 acres by 2022, it will incur a cost of \$1,202,694.25 for the additional improvements, plus land costs.

¹² There may be small rounding differences in this document as numbers in the spreadsheet are not rounded and are used for calculations. Numbers in this report are rounded for ease in reading.

TABLE 24: PROJECTED PARK IMPROVEMENT COSTS

Park Improvements	Existing Facilities	Existing Facilities, Not Including School Facilities	2014 Cost Estimate per Unit
Baseball Fields	3	0	NA
Basketball – Indoor	2	0	NA
Basketball – Outdoor	2	2	\$35,990
Bike Park	1	1	\$152,623
Bouldering Rock	1	1	
Pavilions	13	13	\$27,035
Playgrounds	5	5	\$100,405
Pool Indoor	1	0	NA
Splash Pad	1	1	\$125,743
Dive Tank	1	0	NA
Skateboard Park	1	1	\$317,552
Soccer Fields (full size)/lacrosse/football	11	6	\$159,600
Soccer Fields (U10)	2	0	NA
Soccer Fields (U8)	1	0	NA
Tennis – Outdoor	8	8	\$78,752.50
Volleyball - Outdoor/Sand	2	2	\$18,614
Park Support Space		1	\$2,623,431
Total Improvement Cost			
Acres	162	162	
Improvement Cost per Acre			\$35,615.13

Land costs are estimated at \$100,000 per acre based on Basin Recreation's recent purchase of ten acres from Summit County for \$1,000,000. Land costs will reach \$3,376,919 for a total cost of \$4,579,613 for land and improvements.

Trails. Basin Recreation will also need to maintain service levels for trails. Basin Recreation currently has 139.60 trail miles, which equates to an existing trails standard of 5.04 linear trail miles per 1,000 residents/employees. The 2015 service levels are the proposed service levels. In order to maintain its proposed level of service Basin Recreation will need to acquire an additional 29.10 trail miles by 2022, thus bringing the total trail miles to 168.70. Costs for the additional trail miles are based on the following cost per linear foot for each type of trail mile.

TABLE 25: TRAIL IMPROVEMENT COSTS

Existing Trail Miles	Miles	Cost per Linear Ft
Hard surface	21.0	\$64.70
Soft surface	9.6	\$14.00
Natural surface	109	\$2.65
TOTAL	139.6	

In addition, Basin Recreation has trail structures that were acquired at an actual cost of \$3,717,282. These facilities will serve new development through 2015 and impact fees will be

required in order to maintain the proposed level of service. Trail structure costs are related to trail miles. The trail structure cost per trail mile is \$26,628.09.¹³ Applying this cost per trail mile to 29.10 trail miles needed by 2022 results in a total cost to Basin Recreation of \$774,874.06 by 2022.

Recreation Facilities. Recreation space has the capacity to serve new development through 2015. Therefore, new development will buy in to the excess capacity in the recreation space. The value of the excess recreation space is calculated at \$219,342 for the 2,819 square feet of excess space.¹⁴

In order to maintain the proposed service level of 3,533 square feet of activity space per 1,000 demand units, Basin Recreation will need to acquire an additional 20,981 square feet by 2022. The projected cost for new construction is \$1,670,057.39. The cost of new recreation facilities is estimated to be approximately \$79.60 per square foot based on a combination of the historic cost of existing recreation facilities and the costs of construction within the District.

Shared School District Facilities. New development will be required to buy into the excess capacity of these existing, shared capital facilities with the Park City School District, based on the assumption that the existing facilities will serve new development through 2022. The actual cost is \$2,101,396; of this amount, \$411,185.15 is excess capacity.

¹³ Calculated by dividing the actual trail structure cost of \$3,717,282 by the 139.60 trail miles that it services.

¹⁴ Calculated by adding the following: \$7,560.71 of excess administrative space; \$155,763.61 of activity space; and \$56,017.69 of ice arena space.

Consideration of All Revenue Sources

Utah Code 11-36a-302(2)

Grants

Basin Recreation anticipates that future trail land will be acquired through easements and grants, as it has in the past, and has therefore not included any cost for trail land in the calculation of 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 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 Impact Fee Analysis for Parks, Recreation, and Trails may be prepared and Basin Recreation may charge impact fees for Parks, Recreation, 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 Bank Public Finance 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 - Notice of Intent to Prepare a Comprehensive Amendment to the Parks, Recreation, Open Space, and Trails Impact Fee Facilities Plan

Public Meeting Notice



Entity: Snyderville Basin Special Recreation District

Public Body: Snyderville Basin Special Recreation District

Subject:	Fees
Notice Title:	Public Notice of Intent
Meeting Location:	5715 Trailside Drive Park City
Notice Date & Time:	February 14, 2013 5:00 PM
Description/Agenda:	<p style="text-align: center;">NOTICE OF INTENT TO PREPARE OR AMEND AN IMPACT FEE FACILITIES PLAN AND AN IMPACT FEE WRITTEN ANALYSIS</p> <p>Snyderville Basin Special Recreation District ("SBSRD"), located in Summit County, Utah intends to commence the preparation of an independent and comprehensive Impact Fee Facilities Plan and Written Impact Fee Analysis for parks, trails, recreation and open space. This notice is pursuant to the provisions of 11-36a-501. Pursuant to the requirements of Utah Code Ann 11-36a-501 and 11-36a-50, notice is hereby provided of the intent of SBSRD to create or amend an Impact Fee Facilities Plan and Impact Fee Written Analysis. The service area for the prepared IFPP and IFA includes the entire boundaries of SBSRD.</p>
Notice of Special Accommodations:	In compliance with the American Disabilities Act individuals needing special assistance may contact megan@basinrecreation.org or phone 435-649-1564.
Notice of Electronic or telephone participation:	Pursuant to UCA 52-4-207 telephonic participation is available for the meeting.
Other information:	
Contact Information:	Megan Suhadolc 4356491564 megan@basinrecreation.org
Posted on:	February 14, 2013 03:38 PM
Last edited on:	February 14, 2013 03:38 PM

Printed from Utah's Public Notice Website (<http://pmn.utah.gov/>)

<http://www.utah.gov/pmnsite/map/noticeprint/148355.html>[11/8/2013 11:40:00 AM]

Appendix B – Trails Map

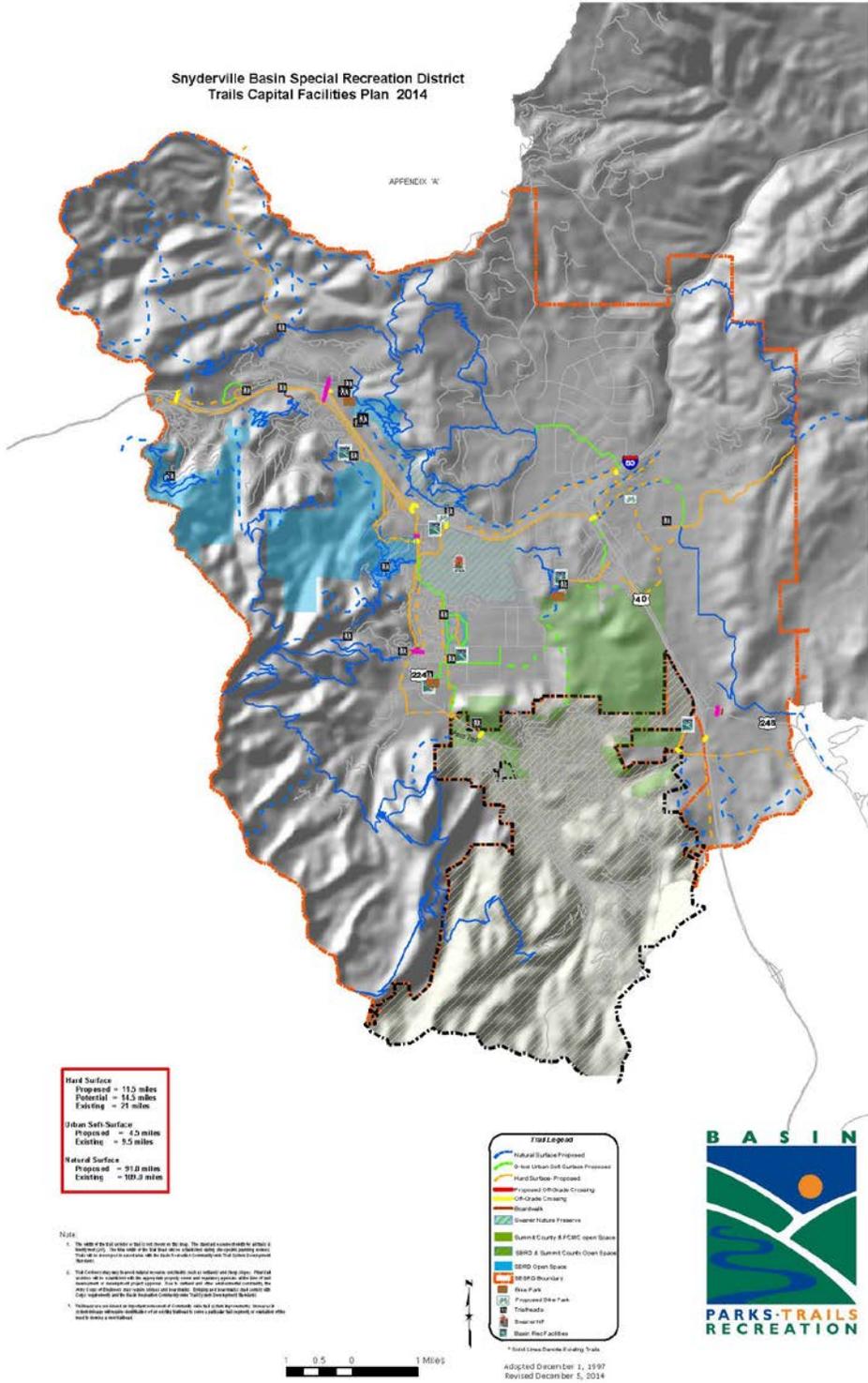


Exhibit B: Impact Fee Analysis



Snyderville Basin Special Recreation District

Impact Fee Analysis



December 2014

Impact Fee Analysis for Parks, Trails and Recreation

Summary

The Snyderville Basin Special Recreation District, commonly known as Basin Recreation, forms one geographic service area that provides recreation facilities to both the residents living in the area and the employees working in the area.

A summary of the demand units, existing service levels, proposed service levels, and excess capacity is shown in the following table.

TABLE 1: SUMMARY OF SERVICE LEVELS

	Demand Unit	Existing LOS	Proposed LOS	Excess Capacity	Year Capacity Reached
Parks	Acres per 1,000 demand units	5.85	5.69	0.16	2015
Trails	Trail miles per 1,000 demand units	5.04	4.90	0.14	2015
Trail Structures	Trail miles	\$26,628	\$26,628	\$0.00	2015
Recreation Facilities	Square feet per 1,000 demand units	3,635	3,533	102	2015
Shared Facilities - Park City School District	Investment level per 1,000 demand units	\$75.88	\$61.03	\$14.85	2022

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

TABLE 2: GROWTH PROJECTIONS

Year	Population	Commercial Employees	Hotel Employees	Commercial Employee Demand Units	Hotel Employee Demand Units	TOTAL Demand Units
2014	25,370	4,899	2,934	2,906	1,740	30,016
2015	26,052	5,144	3,080	3,051	1,827	30,930
2016	26,753	5,401	3,234	3,203	1,918	31,874
2017	27,473	5,563	3,332	3,299	1,976	32,748
2018	28,212	5,730	3,431	3,398	2,035	33,645
2019	28,971	5,902	3,534	3,500	2,096	34,567
2020	29,750	6,079	3,640	3,605	2,159	35,514
2021	30,550	6,262	3,750	3,714	2,224	36,488
2022	31,372	6,450	3,862	3,825	2,291	37,488

Source: Summit County Unit Stats; ZBPF

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, on average, they are 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. 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 (including hotels) by 50 percent.

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

Growth Projections	Total Demand Units	Adjusted Demand Units
2013	29,130	26,918
2014	30,016	27,693
2015	30,930	28,491
2016	31,875	29,314
2017	32,749	30,111
2018	33,646	30,929
2019	34,568	31,769
2020	35,515	32,632
2021	36,488	33,519
2022	37,488	34,430
2023	38,515	35,365
2024	39,572	36,327
2025	40,680	37,339

The growth in demand units is summarized for each facility type in the following table. All of the facilities show projected growth through 2022.

TABLE 4: SUMMARY OF GROWTH IN DEMAND UNITS

	2014-2022	Parks	Trails	Recreation	Shared Facilities	Consulting Fees	Fund Balance
Residential	6,002	6,002	6,002	6,002	6,002	6,002	6,002
Commercial	1,470	1,470	1,470	1,470	1,470	1,470	1,470
TOTAL	7,472	7,472	7,472	7,472	7,472	7,472	7,472

Because the growth in demand units is only 50 percent for commercial and hotel development, as compared to residential demand units, these numbers are adjusted as follows.

TABLE 5: SUMMARY OF GROWTH IN ADJUSTED DEMAND UNITS

	2014-2022	Parks	Trails	Recreation	Shared Facilities	Consulting Fees	Fund Balance
Residential	6,002	6,002	6,002	6,002	6,002	6,002	6,002
Commercial	1,470	735	735	735	735	735	735
TOTAL	7,472	6,737	6,737	6,737	6,737	6,737	6,737

This forms the basis for the proportionate share analysis which is summarized as follows.

TABLE 6: SUMMARY OF PROPORTIONATE SHARE ANALYSIS

	Amount
PARKS	
Parks Buy-In Component - 2015 LOS	
Actual value of existing parks	\$12,446,537
Total park acres	162
Excess capacity in park acres	4.54
Value of excess capacity	\$348,613
Residential Portion	\$310,580
Commercial Portion	\$38,033
Residential Fee per Person	\$51.75
Commercial Fee per Demand Unit	\$25.87
New Park Construction	
Total acres needed by 2022	195.77
Increased acres needed by 2022	33.77
Cost per acre for new construction	\$135,615.13
Additional cost	\$4,579,613.28
Residential portion	\$4,079,982.02
Commercial portion	\$499,631.25
Residential fee per person	\$679.77
Commercial fee per demand unit	\$339.89
Summary of Park Costs	
Residential fee per person	\$731.52
Commercial fee per demand unit	\$365.76
TRAILS	
Trails – Buy-In Component	
Actual value of existing trails	\$6,608,595
Total trail miles	139.6
Existing LOS	5.04
Proposed LOS	4.90
Excess capacity in trail miles - per 1000	0.14
Value of excess capacity	\$6,684
Residential Portion	\$5,954.75
Commercial Portion	\$729.21
Residential Fee per Person	\$0.99
Commercial Fee per Demand Unit	\$0.50

	Amount
Trail Miles – New Construction	
Existing trail miles 2014	139.60
Trail miles needed 2022	168.70
Additional trail miles needed	29.10
Cost per linear trail mile	\$67,397.54
Additional cost	\$1,961,259.54
Residential portion	\$1,747,288.07
Commercial portion	\$213,971.47
Residential fee per person	\$291.12
Commercial fee per demand unit	\$145.56
Trail Structures	
Existing trail structure investment per trail mile	\$26,628.09
Proposed trail structure investment per trail mile	\$26,628.09
Trail miles needed 2022	29.10
Additional cost	\$774,874.06
Residential Portion	\$690,336.07
Commercial Portion	\$84,537.99
Residential Fee per Person	\$115.02
Commercial Fee per Demand Unit	\$57.51
Summary of Trail Costs	
Residential fee per person	\$407.13
Commercial fee per demand unit	\$203.56
RECREATION FACILITIES	
Recreation Space - Excess Capacity	
Total cost of existing recreation space	\$7,831,169
Total recreation space (square feet)	100,652
Cost of existing recreation space (per square foot)	\$77.80
Value of Recreation Excess Capacity	\$219,342.01
Residential Portion	\$195,412.02
Commercial Portion	\$23,930.00
Residential Fee per Person	\$32.56
Commercial Fee per Demand Unit	\$16.28
Recreation Space – New Construction	
Total recreation space needed by 2022	121,606
Additional recreation space needed by 2022	20,981
Cost of new recreation space (per square foot)	\$79.60

	Amount
Total Cost Recreation Space New Construction	\$1,670,057.39
Residential Portion	\$1,487,855.79
Commercial Portion	\$182,201.60
Residential Fee per Person	\$247.89
Commercial Fee per Demand Unit	\$123.95
Summary of Recreation Facilities	
Residential fee per person	\$280.45
Commercial fee per demand unit	\$140.23
SHARED FACILITIES	
Actual value of existing shared space	\$2,101,396.00
Excess capacity	\$411,185.15
Residential portion	\$366,325.26
Commercial portion	\$44,859.89
Residential fee per person	\$61.03
Commercial fee per demand unit	\$30.52
IMPACT FEE CONSULTING COSTS	
	\$24,500.00
Residential portion	\$21,827.07
Commercial portion	\$2,672.93
Residential fee per person	\$3.64
Commercial fee per demand unit	\$1.82
FUND BALANCE	
	(\$1,650,270.53)
Residential portion	(\$1,470,227.66)
Commercial portion	(\$180,042.87)
Residential fee per person	(\$244.96)
Commercial fee per demand unit	(\$122.48)
FEE SUMMARY	
Residential fee per person	\$1,238.81
Commercial fee per demand unit	\$619.40

The demand unit is the basis for charging fees to residential and commercial development. The impact fee per residential unit is based on household size as follows:

TABLE 7: RESIDENTIAL GROSS IMPACT FEE PER UNIT

	Amount
Total Cost per Demand Unit	\$1,238.81
Residential - Persons per Household	2.78
Residential Impact Fee	\$3,443.89

The impact fee for commercial and hotel development is based on employee demand and an average of 1,113 square feet¹ of commercial space per employee who works in the Snyderville Basin but who does not live in the Snyderville Basin.

TABLE 8: COMMERCIAL GROSS IMPACT FEE PER SQUARE FOOT

	Amount
Total Cost per Demand Unit	\$619.40
Average # of Square Feet per Employee	1,113
Cost per Commercial Square Foot	\$0.56

¹ Calculated based on 5,169,423 square feet of commercial space divided by 4,646 employees who work in the Basin but who do not live in the Basin.

Utah Code Legal Requirements

Utah law requires that communities prepare an Impact Fee Analysis (IFA) before enacting an impact fee. Utah law also requires that communities give notice of their intent to prepare and adopt an IFFA. This IFFA follows all legal requirements as outlined below. Basin Recreation has retained Zions Bank Public Finance (ZBPF) to prepare this Impact Fee Analysis 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 IFFP by posting notice on February 14, 2013. A copy of the notice is included in Appendix A.

Preparation of Impact Fee Analysis

Utah Code requires that each local political subdivision, before imposing an impact fee, prepare an impact fee facilities plan. (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

Utah Code states that an Impact Fee Analysis shall include a written certification from the person or entity that prepares the Impact Fee Analysis. 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, including hotels – from residents and from employees. The 2014 population is estimated based on the number of single-family and multi-family units provided by Summit County in its September 2013 Unit Stats Report. The number of dwelling units is then multiplied by the average number of persons per household, as obtained from the US Census 2010, to arrive at the 2013 population. The 2013 population is an estimated 24,705 persons² and is converted to the estimated 2014 population of 25,370 persons based on historic growth patterns.

TABLE 9: 2013 POPULATION BY HOUSING TYPE

Residential Units	Units	Persons per HH	Population
Single-family Units	5,859	2.78	16,288
Multi-family Units	3,072	2.74	8,417
Subtotal Built Residential	8,931		24,705
Vacant SFDU	3,086	2.78	8,579
Vacant MFDU	273	2.74	748

Source: Summit County Unit Stats Report September 2013; ZBPF

As of September 2013, the Basin Recreation area had 1,586,523 square feet of hotel development and 3,336,737 square feet of other commercial development, for a total of 4,923,260 commercial square feet.³ Based on projected non-residential growth in the community, the square footage for 2014 is estimated at 5,169,423.

Residential growth projections are based on the historic population growth in the Basin Recreation area from 2000 to 2010 which shows robust growth at an average annual rate of 2.69 percent. Commercial growth is based on several factors, including: 1) relationship of commercial growth to residential growth; 2) interviews regarding known future commercial projects which slightly increase commercial growth, on a per capita basis, over the next ten years; and 3) information provided by Summit County in its September 2013 Unit Stats report.

² The 2013 population is first estimated and then projected to the 2014 population because, at the time of the preparation of this IFA, there was a full year of data available for 2013 population, as well as Summit County's 2013 Unit Stats data.

³ Summit County September 2013 Unit Stats. ZBPF has subtracted institutional space from the commercial space, as churches and schools will not be charged impact fees for parks, recreation, and trails.

TABLE 10: PROJECTED POPULATION GROWTH

Growth Projections	Population	Nonresidential SF
2012	24,401	4,901,140
2013	24,705	4,923,260
2014	25,370	5,169,423
2015	26,052	5,427,894
2016	26,753	5,699,289
2017	27,473	5,870,268
2018	28,212	6,046,376
2019	28,971	6,227,767
2020	29,750	6,414,600
2021	30,550	6,607,038
2022	31,372	6,805,249
2023	32,216	7,009,406
2024	33,083	7,219,689
2025	33,997	7,436,279

Demand comes from population and employment. However, some employees also live in the Basin Recreation area and cannot be counted twice in projecting future growth and the impact on facilities. The following analysis was conducted, with the best information available, in order to estimate the number of Basin Recreation residents who also work in the Basin. This information is not directly available from the Labor Department.

The following table shows the number of people who live in Summit County who are employed at any location (inside or outside of Summit County). The total number of employed persons in the Basin was estimated by taking the total employment for Summit County and subtracting the employment for Coalville, Park City, Francis, Henefer and Oakley. This calculates to 12,125 employees.

TABLE 11: EMPLOYED PERSONS THAT LIVE IN SUMMIT COUNTY

2007-2011 ACS	Summit County	Coalville	Park City	Francis	Henefer	Oakley
Employed	19,056	870	4,130	680	373	878

Based on US Census data 2010, 73.4 percent of residents in the Snyderville CDP (which comprises a portion of the Basin Recreation area and the closest area geographically for which data is available) work in Summit County. This suggests that 8,900 of the 12,125 employees who live in the Basin Recreation area work in Summit County. Because 34.1 percent of the total jobs in Summit County are located in the Basin Recreation area (7,460/21,874), it is assumed that 34.1 percent of the 8,900 Basin Recreation residents who work inside the County, work within the boundaries of Basin Recreation. This means that 3,035 Basin Recreation residents live and work

in the Basin Recreation area and they cannot be counted twice in assessing impacts on parks, recreation and trails.

TABLE 12: EMPLOYMENT IN THE BASIN RECREATION AREA

Category	Amount
Total County employment	21,874
Estimated employment in the Basin Recreation area	7,460
Basin Recreation residents with jobs (inside or outside of the County)	12,125
Basin residents that work in Summit County - %	73.40%
Basin residents that work in Summit County	8,900
Basin employment as % of Summit County	34.1%
Basin employees that live in the Basin Recreation area	3,035
Basin employees that do NOT live in the Basin Recreation area	4,425

Impacts on parks, recreation and trails facilities therefore come from the 2014 population of 25,370 persons, as well as the 4,646 employees that work in the Basin Recreation area but who do not live there.

Future growth in demand, from both population and employment, is summarized as follows:

TABLE 13: FUTURE GROWTH IN DEMAND – POPULATION AND EMPLOYMENT

A	B	C	D	E	F (F=B+E)
Year	Population	Nonresidential SF	Employees in Basin Recreation Area	Employees in Basin Recreation Area That Do Not Live in Basin Recreation Area	Total Demand Units
2012	24,401	4,901,140	7,427	4,405	28,806
2013	24,705	4,923,260	7,460	4,425	29,130
2014	25,370	5,169,423	7,833	4,646	30,016
2015	26,052	5,427,894	8,225	4,878	30,930
2016	26,753	5,699,289	8,636	5,122	31,875
2017	27,473	5,870,268	8,895	5,276	32,749
2018	28,212	6,046,376	9,162	5,434	33,646
2019	28,971	6,227,767	9,437	5,597	34,568
2020	29,750	6,414,600	9,720	5,765	35,515
2021	30,550	6,607,038	10,011	5,938	36,488
2022	31,372	6,805,249	10,312	6,116	37,488
2023	32,216	7,009,406	10,621	6,299	38,515
2024	33,083	7,219,689	10,940	6,489	39,572
2025	33,997	7,436,279	11,268	6,683	40,680

The calculations are based on a constant ratio of 1,113 square feet of commercial space per employee.

TABLE 14: FUTURE GROWTH IN DEMAND – COMMERCIAL AND HOTEL DEMAND BREAKOUT; TOTAL DEMAND WITH RESIDENTIAL

Year	Commercial	Hotel	Commercial Employees	Hotel Employees	Commercial Employee Demand Units	Hotel Employee Demand Units	TOTAL Demand Units
2014	3,233,273	1,936,150	4,899	2,934	2,906	1,740	30,016
2015	3,394,936	2,032,958	5,144	3,080	3,051	1,827	30,930
2016	3,564,683	2,134,606	5,401	3,234	3,203	1,918	31,874
2017	3,671,623	2,198,644	5,563	3,332	3,299	1,976	32,748
2018	3,781,772	2,264,603	5,730	3,431	3,398	2,035	33,645
2019	3,895,225	2,332,541	5,902	3,534	3,500	2,096	34,567
2020	4,012,082	2,402,518	6,079	3,640	3,605	2,159	35,514
2021	4,132,445	2,474,593	6,262	3,750	3,714	2,224	36,488
2022	4,256,418	2,548,831	6,450	3,862	3,825	2,291	37,488
2023	4,384,110	2,625,296	6,643	3,978	3,940	2,359	38,515
2024	4,515,634	2,704,055	6,842	4,097	4,058	2,430	39,571
2025	4,651,103	2,785,176	7,048	4,220	4,180	2,503	40,680

Note: Commercial and hotel development have been projected separately, based on how information is presented by Summit County in its Unit Stats Report. However, later in this study, commercial and hotel projections have been combined for the purpose of calculating impact fees.

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 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. 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 (including hotels) by 50 percent.

TABLE 15: GROWTH PROJECTIONS ADJUSTED TO 50% OF DEMAND FOR COMMERCIAL

Growth Projections	Total Demand Units	Adjusted Demand Units
2013	29,130	26,918
2014	30,016	27,693
2015	30,930	28,491
2016	31,875	29,314
2017	32,749	30,111
2018	33,646	30,929
2019	34,568	31,769
2020	35,515	32,632
2021	36,488	33,519
2022	37,488	34,430
2023	38,515	35,365
2024	39,572	36,327
2025	40,680	37,339

Demand Placed on Facilities by New Development Activity

Parks. With a current (2014) population of 25,370 persons and 4,646 employees (adjusted to 2,323 employee demand units), who work in the Basin Recreation area but who do not reside in the area, there is a current level of service of 5.85 park acres per 1,000 persons/employees. However, Basin Recreation feels that there is a small amount of excess capacity in the existing system, and that the present park land and improvements are sufficient to serve the population and employment through 2015 when the population is expected to reach 26,052 persons and 4,878 employees (those who work in the Basin Recreation area but do not reside there – adjusted to 2,439 demand units) for a total of 28,491 demand units. This results in a level of service for park land and improvements of 5.69 acres per 1,000 persons/employees.⁴ However, if no new park improvements are made, this standard will decrease in the future. Basin Recreation has determined that it desires to use the excess capacity in the system through 2015 and then maintain that level of service in the future.

TABLE 16: PROJECTED DEMAND ON PARK FACILITIES

Year	Total Demand Units	Existing Acres of Improved Parks	Acres per 1,000 Demand Units	Total Park Acres to Maintain Proposed LOS
2013	26,918	162	6.02	153.05
2014	27,693	162	5.85	157.46
2015	28,491	162	5.69	162.00
2016	29,314	162	5.53	166.68
2017	30,111	162	5.38	171.21
2018	30,929	162	5.24	175.86
2019	31,769	162	5.10	180.64
2020	32,632	162	4.96	185.55
2021	33,519	162	4.83	190.59
2022	34,430	162	4.71	195.77

As the table above shows, if no new facilities are added (park land or improvements), the level of service will decrease to 4.71 acres per 1,000 persons/employees by 2022. Therefore, in order to maintain the 2015 level of service of 5.69 acres per 1,000 residents/employees, Basin Recreation will need a total of 195.77 acres – an increase of 33.77 acres.

Trails. Basin Recreation desires to maintain the 2015 trails level of service of 4.90 trail miles per 1,000 demand units in the future. The following table shows that if no new facilities are added, the trails level of service will decline from the existing 5.04 trail miles per 1,000 persons/employees to 4.05 trail miles by 2022.

⁴ Calculated by dividing 162 acres by (27,693/1,000).

TABLE 17: PROJECTED DEMAND ON TRAIL MILES

Year	Total Demand Units	Existing Trail Miles	Trail Miles per 1,000 Demand Units	Total Trail Miles to Maintain Proposed LOS
2013	26,918	139.60	5.19	131.89
2014	27,693	139.60	5.04	135.69
2015	28,491	139.60	4.90	139.60
2016	29,314	139.60	4.76	143.63
2017	30,111	139.60	4.64	147.54
2018	30,929	139.60	4.51	151.54
2019	31,769	139.60	4.39	155.66
2020	32,632	139.60	4.28	159.89
2021	33,519	139.60	4.16	164.24
2022	34,430	139.60	4.05	168.70

The level of service for trail structures will decrease from \$26,628.09 per trail mile in 2015 to \$22,034.88 per trail mile in 2022.

TABLE 18: PROJECTED DEMAND ON TRAIL STRUCTURES

Trail Structures	Trail Miles	Structures Investment	Investment per Demand Unit
2014	139.60	\$3,717,282	\$26,628.09
2015	139.60	\$3,717,282	\$26,628.09
2016	143.63	\$3,717,282	\$25,880.94
2017	147.54	\$3,717,282	\$25,195.90
2018	151.54	\$3,717,282	\$24,529.51
2019	155.66	\$3,717,282	\$23,880.55
2020	159.89	\$3,717,282	\$23,248.99
2021	164.24	\$3,717,282	\$22,633.76
2022	168.70	\$3,717,282	\$22,034.88

The structures investment is based on the following:

TABLE 19: TRAIL STRUCTURES ACTUAL COST

Facility	Actual Cost
Trailheads	\$626,761
Bridges	\$348,573
Boardwalks	\$305,000
Fencing	\$75,693
Hwy 40 Underpass	\$750,000
I-80 Crossing	\$972,756
SR224 Underpass	\$638,499
Trail Structures	\$3,717,282

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

TABLE 20: PROJECTED DEMAND ON RECREATION FACILITIES

Year	Total Demand Units	Square Feet	Square Feet per 1,000 Demand Units	Square Feet Required to Meet Proposed LOS	Excess Capacity
2013	26,918	100,652	3,739	95,093	5,559
2014	27,693	100,652	3,635	97,833	2,819
2015	28,491	100,652	3,533	100,652	-
2016	29,314	100,652	3,434	103,558	(2,906)
2017	30,111	100,652	3,343	106,373	(5,721)
2018	30,929	100,652	3,254	109,263	(8,611)
2019	31,769	100,652	3,168	112,232	(11,580)
2020	32,632	100,652	3,084	115,281	(14,629)
2021	33,519	100,652	3,003	118,415	(17,763)
2022	34,430	100,652	2,923	121,633	(20,981)

The level of service in 2014 is 3,635 square feet per 1,000 residents/employees; this will decline to 3,533 square feet per demand unit in 2015, which is the proposed service level, and to 2,923 square feet in 2022. In order to maintain the proposed service level of 3,533 square feet per 1,000 residents/employees, Basin Recreation will need to acquire an additional 20,981 square feet of space by 2022, thus increasing its current 100,652 square feet to 121,633 square feet.

Shared School District Facilities. The existing level of service for the shared facilities with Park City School District is \$75.88 per resident/employee, based on a contribution of \$2,101,396 from the SBSRD to the School District. If no additional facilities are constructed, the level of service will decline from a current investment of \$75.88 per resident/employee to an investment of \$61.03 per resident/employee by 2022.⁵ Since the 2022 standard is the desired standard, and there is excess capacity in the current system, no new shared facilities are needed by 2022.

TABLE 21: PROJECTED DEMAND ON SHARED FACILITIES WITH PARK CITY

Year	Total Demand Units	Level of Investment	Level of Investment per Demand Unit
2013	26,918	\$2,101,396	\$78.07
2014	27,693	\$2,101,396	\$75.88
2015	28,491	\$2,101,396	\$73.76
2016	29,314	\$2,101,396	\$71.69
2017	30,111	\$2,101,396	\$69.79
2018	30,929	\$2,101,396	\$67.94
2019	31,769	\$2,101,396	\$66.15
2020	32,632	\$2,101,396	\$64.40
2021	33,519	\$2,101,396	\$62.69
2022	34,430	\$2,101,396	\$61.03

⁵ Can also be stated as a current level of service of \$75,882 per 1,000 residents/employees in 2014 or \$61,034 per 1,000 residents/employees in 2022.

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. Service levels will decline, as a result of population growth, unless new facilities are constructed or acquired. The additional capacity can be used until 2015, after which additional park improvements will be required. Impact fees will be used to maintain 2015 service levels for park land and improvements. They will not be used for replacement, repair or maintenance costs.

Because there is excess capacity in the existing park system, new development will be required to buy-in to the excess capacity. The actual cost of the existing park system has been obtained from the records of Basin Recreation.

TABLE 22: ACTUAL PARK COSTS FOR EXISTING FACILITIES

Facility and Number of Units	Actual Cost
Tennis Courts - outside (8)	\$630,020
Volleyball - sand (2)	\$37,228
Playgrounds (5)	\$502,025
Pavilions (13)	\$351,449
Basketball Court - outside (2)	\$71,980
Bike Park (1)	\$152,623
Skate Park (1)	\$317,552
Park Support Space	\$2,496,271
Trailside Park	\$3,033,132
Willow Creek Park	\$1,491,175
Matt Knoop Park	\$3,018,602
Fieldhouse Park	\$91,576
Splash Pad	\$125,743
Recent additions for dog park, par course, skate park and expanded bike park	\$127,160
TOTAL	\$12,446,537

With a total of 162 existing park acres, this results in an average cost per acre of \$76,830.48 for land and improvements. This cost has been applied to the 4.54 acres of excess capacity to arrive at a total buy-in cost of \$348,613.⁶

The estimated cost of future improvements is based on the current facilities in Basin Recreation and then applying a value that Basin Recreation feels is representative of duplicating these types of facilities in the future. This results in an improvement cost of \$35,615.13 per acre, not including land. Because Basin Recreation will need to provide improvements for an additional 33.77 acres by 2022, it will incur a cost of \$1,202,694.25 for the additional improvements, plus land costs.

⁶ There may be small rounding differences in this document as numbers in the spreadsheet are not rounded and are used for calculations. Numbers in this report are rounded for ease in reading.

TABLE 23: PROJECTED PARK IMPROVEMENT COSTS

Park Improvements	Existing Facilities	Existing Facilities, Not Including School Facilities	2014 Cost Estimate per Unit
Baseball Fields	3	0	NA
Basketball – Indoor	2	0	NA
Basketball – Outdoor	2	2	\$35,990
Bike Park	1	1	\$152,623
Bouldering Rock	1	1	
Pavilions	13	13	\$27,035
Playgrounds	5	5	\$100,405
Pool Indoor	1	0	NA
Splash Pad	1	1	\$125,743
Dive Tank	1	0	NA
Skateboard Park	1	1	\$317,552
Soccer Fields (full size)/lacrosse/football	11	6	\$159,600
Soccer Fields (U10)	2	0	NA
Soccer Fields (U8)	1	0	NA
Tennis – Outdoor	8	8	\$78,752.50
Volleyball - Outdoor/Sand	2	2	\$18,614
Park Support Space		1	\$2,623,431
Total Improvement Cost			
Acres	162	162	
Improvement Cost per Acre			\$35,615.13

Land costs are estimated at \$100,000 per acre based on Basin Recreation's recent purchase of ten acres from Summit County for \$1,000,000. Land costs will reach \$3,376,919 for a total cost of \$4,579,613 for land and improvements.

Trails. Basin Recreation will also need to maintain service levels for trails. Basin Recreation currently has 139.60 trail miles, which equates to an existing trails standard of 5.04 linear trail miles per 1,000 residents/employees. Trails will be at capacity in 2015, and in order to maintain its proposed level of service (which is the same as the 2015 service level), Basin Recreation will need to acquire an additional 29.10 trail miles by 2022, thus bringing the total trail miles to 168.70. Costs for the additional trail miles are based on the following cost per linear foot for each type of trail mile.

TABLE 24: TRAIL IMPROVEMENT COSTS

Existing Trail Miles	Miles	Cost per Linear Ft
Hard surface	21.0	\$64.70
Soft surface	9.6	\$14.00
Natural surface	109	\$2.65
TOTAL	139.6	

In addition, Basin Recreation has trail structures that were acquired at an actual cost of \$3,717,282. These facilities will serve new development through 2015 and impact fees will be required in order to maintain the proposed level of service. Trail structure costs are related to trail miles. The trail structure cost per trail mile is \$26,628.09.⁷ Applying this cost per trail mile to 29.10 trail miles needed by 2022 results in a total cost to Basin Recreation of \$774,874.06 by 2022.

Recreation Facilities. Recreation space has the capacity to serve new development through 2015. Therefore, new development will buy in to the excess capacity in the recreation space. The value of the excess recreation space is calculated at \$219,342 for the 2,819 square feet of excess space.⁸

In order to maintain the proposed service level of 3,533 square feet of activity space per 1,000 demand units, Basin Recreation will need to acquire an additional 20,981 square feet by 2022. The projected cost for new construction is \$1,670,057.39. The cost of new recreation facilities is estimated to be approximately \$79.60 per square foot based on a combination of the historic cost of existing recreation facilities and the costs of construction within the District.

Shared School District Facilities. New development will be required to buy into the excess capacity of these existing, shared capital facilities with the Park City School District, based on the assumption that the existing facilities will serve new development through 2022. The actual cost is \$2,101,396; of this amount, \$411,185.15 is excess capacity.

⁷ Calculated by dividing the actual trail structure cost of \$3,717,282 by the 139.60 trail miles that it services.

⁸ Calculated by adding the following: \$7,560.71 of excess administrative space; \$155,763.61 of activity space; and \$56,017.69 of ice arena space.

Proportionate Share Analysis

The growth in demand units is summarized for each facility type in the following table. All of the facilities show projected growth through 2022.

TABLE 25: SUMMARY OF GROWTH IN DEMAND UNITS

	2014-2022	Parks	Trails	Recreation	Shared Facilities	Consulting Fees	Fund Balance
Residential	6,002	6,002	6,002	6,002	6,002	6,002	6,002
Commercial	1,470	1,470	1,470	1,470	1,470	1,470	1,470
TOTAL	7,472	7,472	7,472	7,472	7,472	7,472	7,472

Because the growth in demand units is only 50 percent for commercial and hotel development, as compared to residential demand units, these numbers are adjusted as follows.

TABLE 26: SUMMARY OF GROWTH IN ADJUSTED DEMAND UNITS

	2014-2022	Parks	Trails	Recreation	Shared Facilities	Consulting Fees	Fund Balance
Residential	6,002	6,002	6,002	6,002	6,002	6,002	6,002
Commercial	1,470	735	735	735	735	735	735
TOTAL	7,472	6,737	6,737	6,737	6,737	6,737	6,737

Parks. The parks portion of the impact fee has been calculated based on a small buy-in component that reflects excess capacity in the system until 2015, as well as new construction costs.

The buy-in component is based on the actual cost of the existing parks. With 162 existing park acres, the average actual cost per park acre is \$76,830.48. Applying this average cost to the 4.54 acres of excess capacity results in a buy-in cost of \$348,613 by 2022. This cost should be shared equally among the 6,737 increased demand units between 2014 and 2022.

TABLE 27: PARKS PROPORTIONATE SHARE ANALYSIS

PARKS	Amount
Parks Buy-In Component - 2015 LOS	
Actual value of existing parks	\$12,446,537
Total park acres	162
Excess capacity in park acres	4.54
Value of excess capacity	\$348,613
Residential Portion	\$310,580
Commercial Portion	\$38,033
Residential Fee per Person	\$51.75
Commercial Fee per Demand Unit	\$25.87

PARKS	Amount
New Park Construction	
Total acres needed by 2022	195.77
Increased acres needed by 2022	33.77
Cost per acre for new construction	\$135,615.13
Additional cost	\$4,579,613.28
Residential portion	\$4,079,982.02
Commercial portion	\$499,631.25
Residential fee per person	\$679.77
Commercial fee per demand unit	\$339.89
Summary of Park Costs	
Residential fee per person	\$731.52
Commercial fee per demand unit	\$365.76

Trails. Trail miles will be at capacity in 2015. Trail structures are directly related to the number of trail miles. The trails calculation consists of two components: trail miles and trail structures.

The proposed trail miles standard is 4.90 trail miles per 1,000 residents/employees, based on 139.60 existing trail miles and 28,491 demand units. In order to maintain this standard in the future, Basin Recreation will need to add 29.10 trail miles by 2022. The cost of the additional trail miles is \$67,397.54 per mile, for a total cost of \$1,961,259.54.

The development of trail structures is related to the development of trail miles. However, each structure is unique, depending on the location of the trail miles and the need for boardwalks, trailheads, overpasses, etc. Therefore, 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. Basin Recreation has identified trail structures that surpass this amount, but impact fees are calculated only on the existing level of service. Therefore, with an existing trail structure investment of \$26,628.09 per trail mile and the need for 29.10 trail miles, the total additional cost for trail structures by 2022 is \$774,874.06. This cost should be shared among the 7,472 increased demand units between 2014 and 2022, with nonresidential growth in demand units evaluated at 50 percent of each residential unit.

TABLE 28: TRAILS PROPORTIONATE SHARE ANALYSIS

TRAILS	Amount
Trails – Buy-In Component	
Actual value of existing trails	\$6,608,595.00
Total trail miles	139.60
Existing LOS	5.04
Proposed LOS	4.90
Excess capacity in trail miles - per 1000	0.14

TRAILS	Amount
Value of excess capacity	\$6,684.00
Residential Portion	\$5,954.75
Commercial Portion	\$729.21
Residential Fee per Person	\$0.99
Commercial Fee per Demand Unit	\$0.50
Trail Miles – New Construction	
Existing trail miles 2014	139.60
Trail miles needed 2022	168.70
Additional trail miles needed	29.10
Cost per linear trail mile	\$67,397.54
Additional cost	\$1,961,259.54
Residential portion	\$1,747,288.07
Commercial portion	\$231,971.47
Residential fee per person	\$327.63
Commercial fee per demand unit	\$163.81
Trail Structures	
Existing trail structure investment per trail mile	\$26,628.09
Proposed trail structure investment per trail mile	\$26,628.09
Trail miles needed 2022	29.10
Additional cost	\$774,874.06
Residential Portion	\$690,336.07
Commercial Portion	\$84,537.99
Residential Fee per Person	\$115.02
Commercial Fee per Demand Unit	\$57.51
Summary of Trail Costs	
Residential fee per person	\$407.13
Commercial fee per demand unit	\$203.56

Recreation Facilities. Recreation facilities include all activity centers, specifically the Fieldhouse and the Ice Arena. The Fieldhouse has 54,652 square feet of space and the ice arena has 46,000 square feet, for a total of 100,652 square feet of recreation space. Recreation space will be at capacity in 2015. Total excess capacity is 2,819 square feet, representing an actual cost of \$219,342.01.

TABLE 29: RECREATION FACILITIES AND COST SUMMARY

RECREATION FACILITIES	Amount
Recreation Space - Excess Capacity	
Total cost of existing recreation space	\$7,831,169.00

RECREATION FACILITIES	Amount
Total recreation space (square feet)	100,652
Cost of existing recreation space (per square foot)	\$77.80
Total Recreation Excess Capacity	\$219,342.01
Residential Portion	\$195,412.00
Commercial Portion	\$23,930.00
Residential Fee per Person	\$32.56
Commercial Fee per Demand Unit	\$16.28
Recreation Space – New Construction	
Total recreation space needed by 2022	121,606
Additional recreation space needed by 2022	20,981
Cost of new recreation space (per square foot)	\$79.60
Total Recreation Space New Construction	\$1,670,057.39
Residential Portion	\$1,487,855.79
Commercial Portion	\$182,201.60
Residential Fee per Person	\$247.89
Commercial Fee per Demand Unit	\$123.95
Summary of Recreation Facilities	
Residential fee per person	\$280.45
Commercial fee per demand unit	\$140.23
Hotel fee per demand unit	\$140.23

Shared School District Facilities. Basin Recreation made a \$2,101,396 contribution in order to have shared use of capital facilities with the Park City School District. Basin Recreation does not anticipate any further arrangements with the School District before 2022 and so, therefore, new development will be required to buy-in to the shared facilities.

TABLE 30: SHARED FACILITY PROPORTIONATE SHARE ANALYSIS

Shared Facilities	Amount
Actual value of existing shared space	\$2,101,396.00
Excess capacity	\$411,185.15
Residential portion	\$366,325.26
Commercial portion	\$44,859.89
Residential fee per person	\$61.03
Commercial fee per demand unit	\$30.52

Summary of Impact Fee Calculation

A summary of the impact fee calculations are provided below. This summary shows the maximum allowable cost per residential demand unit of \$1,238.81. The maximum fee per commercial and hotel demand unit is \$619.40. This forms the basis for calculating the maximum allowable cost per residential unit and per commercial square foot. Credits have been also calculated to account for the impact fee fund balance of \$1,650,270.53.

TABLE 31: SUMMARY OF PROPORTIONATE SHARE ANALYSIS PER DEMAND UNIT

Fee Summary - per Demand Unit	Residential	Commercial	Hotel
Parks	\$731.52	\$365.76	\$365.76
Trails	\$407.13	\$203.56	\$203.56
Recreation Facilities	\$280.45	\$140.23	\$140.23
Shared Facilities	\$61.03	\$30.52	\$30.52
Consultant Costs	\$3.64	\$1.82	\$1.82
Fund Balance	(\$244.96)	(\$122.48)	(\$122.48)
TOTAL	\$1,238.81	\$619.40	\$619.40

These demand unit fees are the basis for charging fees to residential, commercial and hotel development. The impact fee per residential unit is based on household size as follows:

TABLE 32: RESIDENTIAL GROSS IMPACT FEE PER UNIT

	Amount
Total Cost per Demand Unit	\$1,238.81
Residential - Persons per Household	2.78
Residential Impact Fee	\$3,443.89

The impact fee for commercial development is based on employee demand and an average of 1,113 square feet of commercial space per employee who works in the Snyderville Basin but who does not live in the Basin.

TABLE 33: COMMERCIAL GROSS IMPACT FEE PER SQUARE FOOT

	Amount
Total Cost per Demand Unit	\$619.40
Average # of Square Feet per Employee	1,113
Cost per Commercial Square Foot	\$0.56

Calculation of Credits

There are several 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, this means that property owners will pay property taxes annually to build these new facilities. Therefore, new development must be credited the net present value of the anticipated future property tax payments for the capital facilities included in the calculation of impact fees. Because property values vary, the net present value of future payments will vary as well for each property. In other words, the credit due to each property owner is unique and is based on that property's taxable value. Therefore, credits will be calculated for each individual property based on taxable value as inserted into an Excel model designed to calculate credits.

A summary of the outstanding bonds, is as follows. Credits must be issued for all bonds, with the exception of the Series 2008 Refunding which was only for open space and which has not been included in the calculation of impact fees.

TABLE 34: SUMMARY OF OUTSTANDING BONDS

Bonds	Amount	Parks %	Trails %	Open Space %
Series 2008 Refunding	\$10,000,000	0.00%	0.00%	100.00%
Series 2010	\$5,125,000	61.54%	23.08%	15.38%
Series 2011	\$20,000,000	0.00%	40.00%	60.00%
Series 2012	\$3,810,000	44.44%	19.22%	36.34%

Certification

Zions Bank Public Finance 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.

Appendix A - Notice of Intent to Prepare a Comprehensive Amendment to the Parks, Recreation, Open Space, and Trails Impact Fee Facilities Plan

Public Meeting Notice



Entity: Snyderville Basin Special Recreation District

Public Body: Snyderville Basin Special Recreation District

Subject:	Fees
Notice Title:	Public Notice of Intent
Meeting Location:	5715 Trailside Drive Park City
Notice Date & Time:	February 14, 2013 5:00 PM
Description/Agenda:	<p style="text-align: center;">NOTICE OF INTENT TO PREPARE OR AMEND AN IMPACT FEE FACILITIES PLAN AND AN IMPACT FEE WRITTEN ANALYSIS</p> <p>Snyderville Basin Special Recreation District ("SBSRD"), located in Summit County, Utah intends to commence the preparation of an independent and comprehensive Impact Fee Facilities Plan and Written Impact Fee Analysis for parks, trails, recreation and open space. This notice is pursuant to the provisions of 11-36a-501. Pursuant to the requirements of Utah Code Ann 11-36a-501 and 11-36a-50, notice is hereby provided of the intent of SBSRD to create or amend an Impact Fee Facilities Plan and Impact Fee Written Analysis. The service area for the prepared IFPP and IFA includes the entire boundaries of SBSRD.</p>
Notice of Special Accommodations:	In compliance with the American Disabilities Act individuals needing special assistance may contact megan@basinrecreation.org or phone 435-649-1564.
Notice of Electronic or telephone participation:	Pursuant to UCA 52-4-207 telephonic participation is available for the meeting.
Other information:	
Contact Information:	Megan Suhadolc 4356491564 megan@basinrecreation.org
Posted on:	February 14, 2013 03:38 PM
Last edited on:	February 14, 2013 03:38 PM

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<http://www.utah.gov/pmnsite/map/noticeprint/148355.html>[11/8/2013 11:40:00 AM]

Appendix B – Trails Map

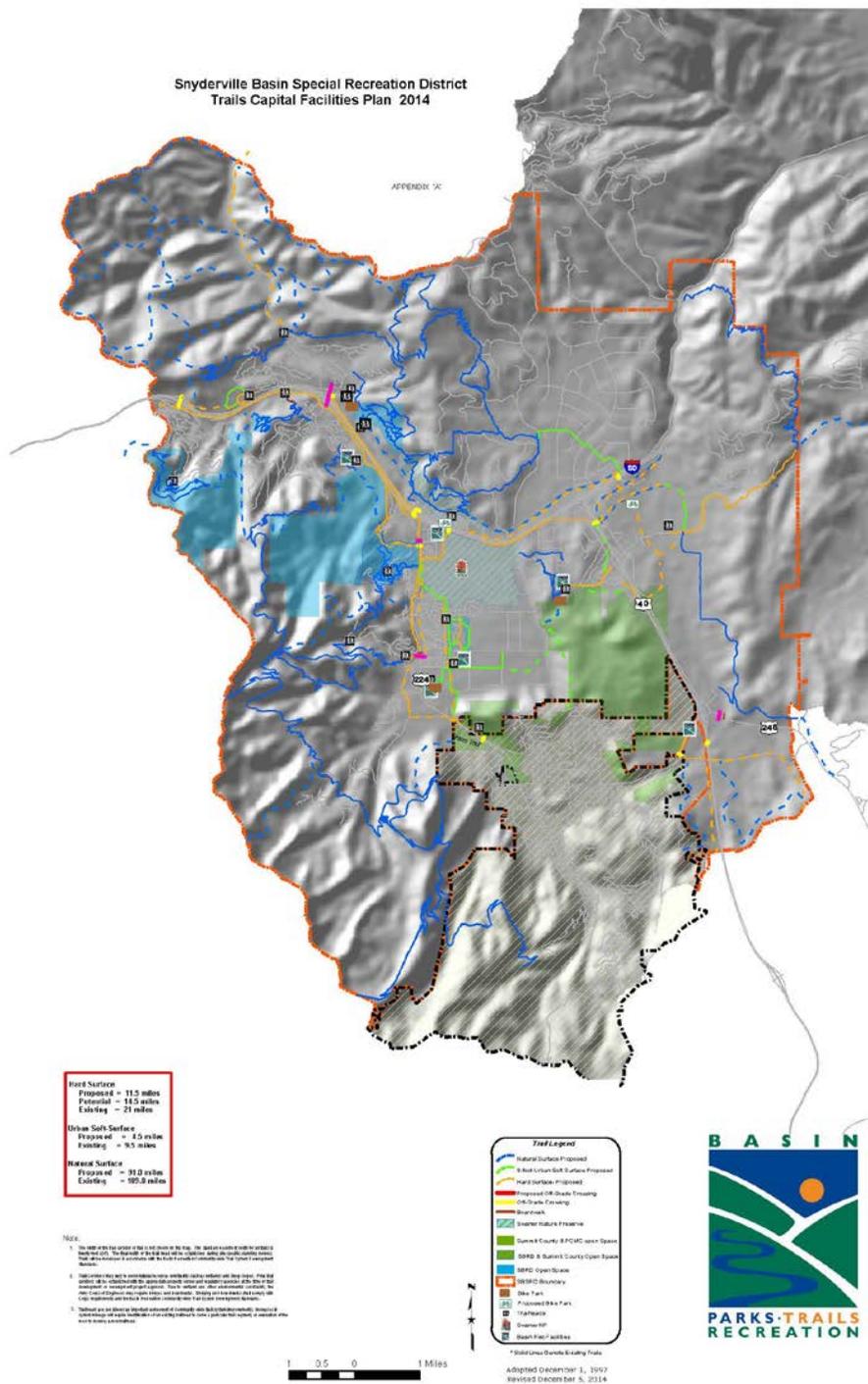


Exhibit C: District Map

Snyderville Basin Recreation District

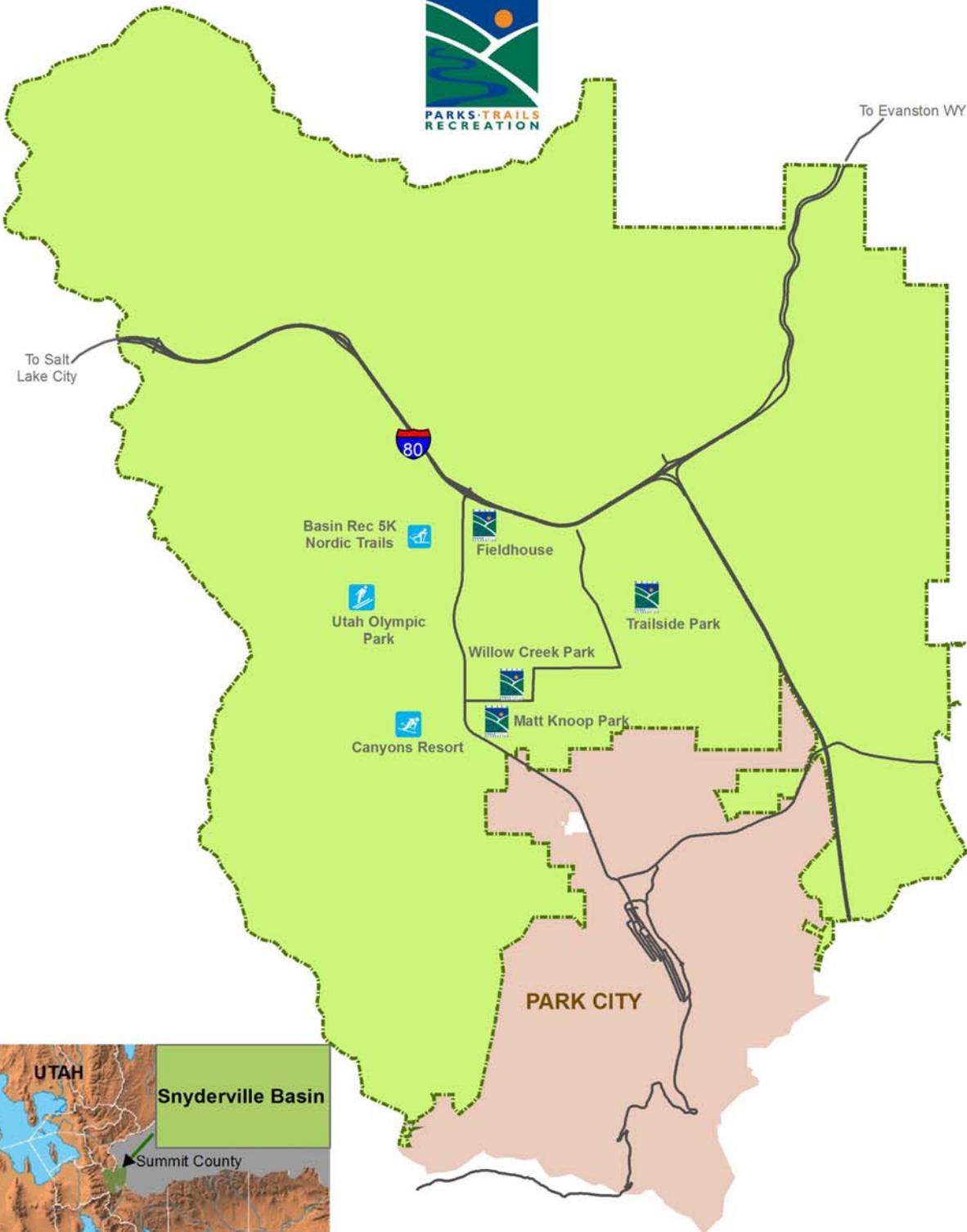


Exhibit D: Impact Fee Schedule

TABLE 7: RESIDENTIAL GROSS IMPACT FEE PER UNIT

	Amount
Total Cost per Demand Unit	\$1,238.81
Residential - Persons per Household	2.78
Residential Impact Fee	\$3,443.89

TABLE 8: COMMERCIAL GROSS IMPACT FEE PER SQUARE FOOT

	Amount
Total Cost per Demand Unit	\$619.40
Average # of Square Feet per Employee	1,113
Cost per Commercial Square Foot	\$0.56