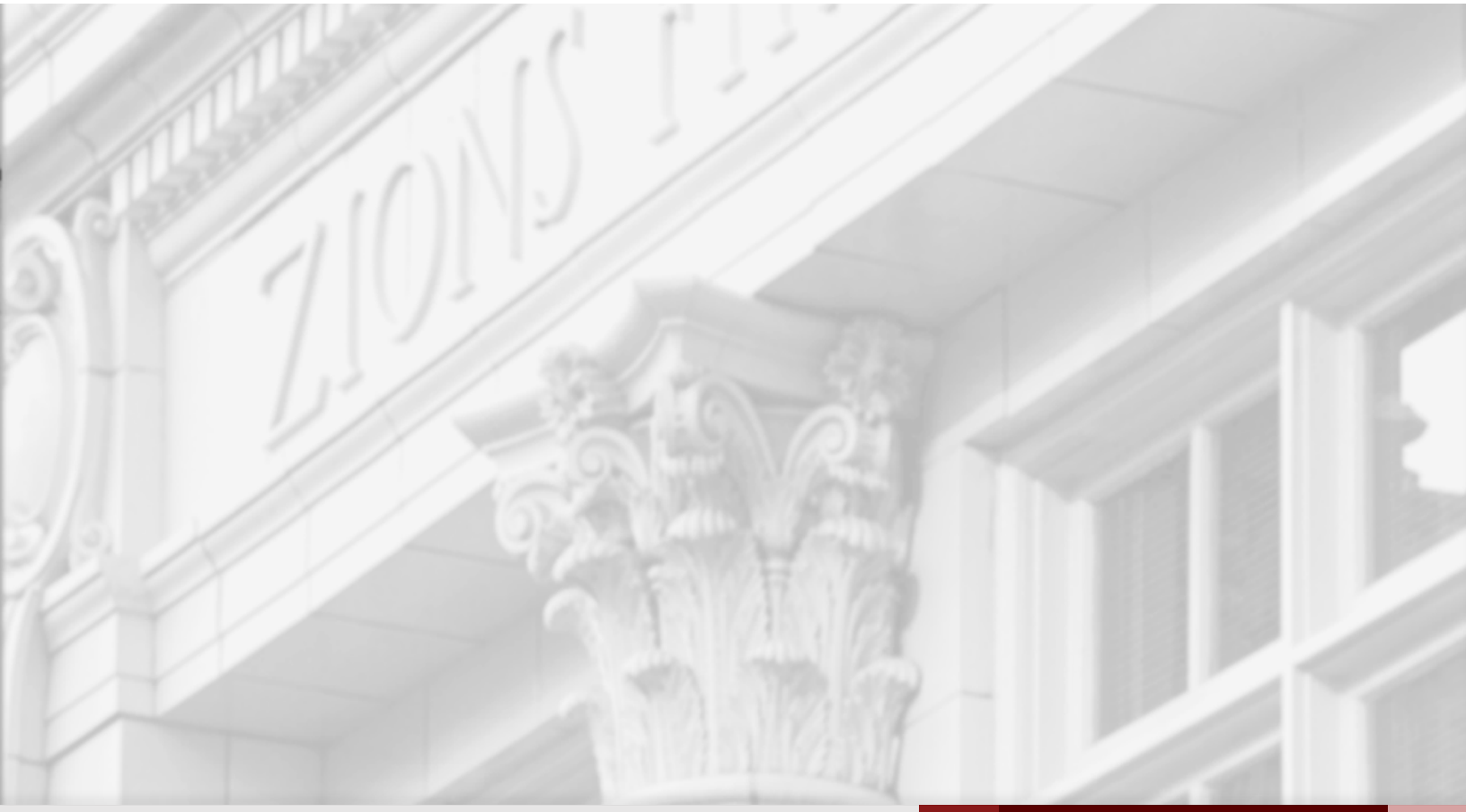

Zions Public Finance, Inc
for
Wasatch County

Wasatch County Parks & Trails

Impact Fee Facilities Plan

January 2026

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Executive Summary

Background

Wasatch County, Utah ("County") has created this Parks and Trails Impact Fee Facilities Plan ("IFFP") in accordance with all legal requirements of Utah Code 11-36a. New development will place increased demand on existing park and trail facilities and therefore is responsible for contributing its fair share of the capital costs necessitated by new development.

Demand for park and trail facilities comes from residential development and the associated population growth. Commercial development is not considered to create more demand on park and trail facilities and is therefore not included in the calculation of impact fees. Projected population growth in the County is estimated as follows:

TABLE 1: PROJECTED POPULATION GROWTH, 2025-2035

Year	Total County Population
2025	41,476
2026	42,735
2027	44,033
2028	45,370
2029	46,748
2030	48,168
2031	49,210
2032	50,275
2033	51,363
2034	52,474
2035	53,609
Population Growth, 2025-2035	12,134

Source: MAG Population Projections, ZPFI

Identify the Existing and Proposed Levels of Service and Excess Capacity

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

The IFFP considers only system-wide park and trail facilities for the purpose of calculating impact fees. Project-wide park and trail facilities cannot be used to establish levels of service eligible to be maintained through impact fees. Based on input from the County, a system-wide park and trail facility is defined as a facility that serves more than one local development area.

Existing service levels are based on the 2025 levels of service in the County for parks and trails. The County manages a total of 77 park acres. This results in a standard of 1.86 park acres per 1,000 persons.

For trails, the County has a total of 9,715 linear feet of asphalt. This means the County provides 0.234 linear feet of asphalt trails per capita.

TABLE 2: EXISTING AND PROPOSED IMPACT-FEE ELIGIBLE LEVELS OF SERVICE (LOS)

Category	Existing LOS	Proposed LOS
Parks (acres, with improvements, per 1,000 person)	1.86	1.86
Asphalt Trails (liner feet per capita)	0.234	0.234

Source: Wasatch County, ZPFI

The County intends to maintain current service levels for parks and trails. The existing and proposed levels of service have been expressed in acres per 1,000 persons (parks) or linear feet per capita (trails) and are then converted to a cost level per capita.

Improvements include the costs of park amenities and the cost of constructing trails.

TABLE 3: CURRENT IMPROVEMENT VALUE AND COST PER CAPITA

Category	Improvement Value	Cost per Capita
Parks	$34,975,168	$843.27
Asphalt Trails	$388,600	$9.37

Source: Wasatch County, ZPFI

Additionally, the County operates an events center and recreation center. These are accounted for separately as they have additional capacity from the parks and asphalt trails. These facilities are considered to serve the 2050 population of 68,904.

Parks and trails development within the County functions as one overall recreation system designed to meet the needs and desires of residents for physical and leisure activities and therefore, the overall cost service level reflects the combined level of service for all parks and trails in Wasatch County.

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)

Table 4 shows the declining service levels that will occur in the County due to the projected population growth in the next ten years if no new facilities are added. Service levels are shown in terms of acres per 1,000 persons for parks, linear feet per capita for trails, and in terms of cost per capita.

TABLE 4: IMPACTS TO SERVICE LEVELS DUE TO NEW DEVELOPMENT IF NO IMPROVEMENTS ARE MADE

Category	2025 Service Levels	2035 Service Levels	Investment LOS 2025 per Capita	Investment LOS 2035 per Capita
Parks	1.86	1.44	$843.27	$652.41
Asphalt Trails	0.234	0.181	$9.37	$7.25

Source: Wasatch County, ZPFI

Identify How the Growth Demands Will Be Met

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

For the County to maintain the existing level of service, the projected population growth attributed to new development over the next ten years will require the construction of new facilities in the amount of $10,345,597.

TABLE 5: NEW FACILITIES COSTS NEEDED TO MEET THE DEMANDS OF NEW GROWTH, 2025-2035

Category	Amount
Parks	$10,231,913
Asphalt Trails	$113,684
Total	**$10,345,597**

Source: Wasatch County, ZPFI

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 revenue sources for park and trail improvements. These revenue sources include grants, bonds, interfund loans, transfers from the General Fund, impact fees and anticipated or accepted dedications of system improvements.

Chapter 1: 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. The County has retained Zions Public Finance, Inc. ("ZPFI") 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. The County has complied with this noticing requirement for the IFFP by posting notice.

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 plan.

Chapter 2: Existing Service Levels, Proposed Service Levels, and Excess Capacity

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

Growth in Demand

Impacts on park and trail facilities will come from growth in the population.

Table 6: Projected Population Growth, 2025-2035

Year	Total County Population
2025	41,476
2026	42,735
2027	44,033
2028	45,370
2029	46,748
2030	48,168
2031	49,210
2032	50,275
2033	51,363
2034	52,474
2035	53,609
Population Growth, 2025-2035	12,134

Source: MAG Population Projections, ZPFI

According to population projections, the County will grow by 12,134 residents by 2035.

Existing Service Levels

Parks

The County operates two parks that are considered impact fee eligible.

TABLE 7: SYSTEM PARK ACREAGE

Park	Address	Total Acres
Southfield Park	415 S Southfield Park	40.00
Veterans Memorial Park	528 S 300 W	37.00
Total Impact-Fee Eligible Acres		**77.00**

Source: Wasatch County, ZPFI

The existing level of service for parks, for the purpose of calculating impact fees, is 1.86 acres per 1,000 persons, calculated by dividing the 77 eligible park acres by the 2025 population of 41,476 persons divided by 1,000.

Existing impact-fee eligible park improvements are summarized in Table 8.

TABLE 8: SYSTEM PARK IMPROVEMENTS

Improvement	Total Units	Cost per Unit	Total Investment
Acres	77	$200,000	$15,400,000
Parking Stalls (sf)	1,248,059	$12.50	$15,600,738
Trails/Walking Paths (lf)	17,478	$55	$961,290
Small Pavilions	2	$42,500	$85,000
Medium Pavilions	2	$75,000	$150,000
Large Pavilions	1	$120,000	$120,000
Restrooms	5	$120,000	$600,000
Skate Park	1	$500,000	$500,000
Outdoor Volleyball	1	$21,500	$21,500
Playgrounds	2	$75,000	$150,000
Ball Diamonds	13	$20,000	$260,000
Pickleball Courts	15	$65,000	$975,000
Soccer/Football Field	4	$500	$2,000
Trees	244	$60	$14,640
Water Fountains	5	$3,000	$15,000
Picnic Tables	25	$1,000	$25,000
Concession Stands	3	$10,000	$30,000
Outdoor Basketball Courts	1	$65,000	$65,000
		Total	**$34,975,168**

Source: Wasatch County, ZPFI

The existing level of service for parks (land and improvements) is therefore calculated by taking the total investment/value of park improvements of $34,975,168 and dividing by the existing population of 41,476 which results in a service level of $843.27 per capita.

Asphalt Trails

In addition to parks, the County also maintains asphalt trails throughout the County, totaling 9,715 linear feet of asphalt trails. This results in an existing service level of 0.234 linear feet of asphalt trails per capita, given the County's population of 41,476.

These trails cost $40.00 per linear feet to construct, equating to a total investment of $388,600, or $9.37 per capita.

Proposed Service Levels

The County has decided to maintain its existing service levels for park and trail facilities. Therefore, the proposed level of service for park and trail facilities for the next ten years will be at least the same as, or greater than, the existing level of service. Impact fees for park and trail facilities, however, will only be calculated based on the existing level of service. If the County chooses to increase its service levels, it will be done through funding sources other than impact fees.

Identify Excess Capacity

The County has not identified any excess capacity in any of its parks or trail facilities. In other words, the County intends to at least maintain its existing service levels for parks and trail facilities. Therefore, it will need to build additional parks and trail facilities.

Chapter 3: Identify Demands Placed Upon Existing Public Facilities by New Development Activity at the Proposed Level of Service and how Those Demands Will Be Met

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

Demands Placed on Facilities by New Development Activity

Parks

Park service levels will decline due to population growth from new development activity, from the existing cost service level of $843.27 to $652.41 per person by 2035 if no new facilities are acquired or constructed. To maintain existing service levels, the County will need to make an investment of $10,231,913 by 2035.

TABLE 9: PARK SERVICE LEVEL IMPACTS FROM NEW DEVELOPMENT ACTIVITY, 2025-2035

Year	Population	Population Growth	Land Acres per 1000 Persons if No New Facilities	Additional Land (Acres) Needed	Cost Service Levels per Capita if No New Facilities	Additional Investment Needed
2025	41,476		1.86		$843.27	
2026	42,735	1,260	1.80	2.34	$818.42	$1,062,198
2027	44,033	1,298	1.75	2.41	$794.29	$1,094,457
2028	45,370	1,337	1.70	2.48	$770.88	$1,127,695
2029	46,748	1,378	1.65	2.56	$748.16	$1,161,944
2030	48,168	1,420	1.60	2.64	$726.11	$1,197,232
2031	49,210	1,042	1.56	1.93	$710.73	$878,818
2032	50,275	1,065	1.53	1.98	$695.68	$897,832
2033	51,363	1,088	1.50	2.02	$680.95	$917,257
2034	52,474	1,111	1.47	2.06	$666.53	$937,103
2035	53,609	1,135	1.44	2.11	$652.41	$957,378
Total		**12,134**		**22.53**		**$10,231,913**

Source: Wasatch County, ZPFI

Asphalt Trails

The existing level of service of 0.234 linear feet per capita of asphalt trails would decline to 0.181 linear feet per capita if no new improvements are made. To maintain existing service levels, the County will need to add 2,842 linear feet of asphalt trails over the next 10 years, costing an estimated $113,684 in additional investment.

TABLE 10: ASPHALT TRAIL SERVICE LEVEL IMPACTS FROM NEW DEVELOPMENT ACTIVITY, 2025-2035

Year	Population	Population Growth	Trail LF per Capita	Additional LF Needed	Cost Service Levels per Capita if No New Facilities	Additional Investment Needed
2025	41,476		0.234		$9.37	
2026	42,735	1,260	0.227	295.05	$9.09	$11,802
2027	44,033	1,298	0.221	304.01	$8.83	$12,160

Year	Population	Population Growth	Trail LF per Capita	Additional LF Needed	Cost Service Levels per Capita if No New Facilities	Additional Investment Needed
2028	45,370	1,337	0.214	313.24	$8.57	$12,530
2029	46,748	1,378	0.208	322.75	$8.31	$12,910
2030	48,168	1,420	0.202	332.55	$8.07	$13,302
2031	49,210	1,042	0.197	244.11	$7.90	$9,764
2032	50,275	1,065	0.193	249.39	$7.73	$9,976
2033	51,363	1,088	0.189	254.79	$7.57	$10,191
2034	52,474	1,111	0.185	260.30	$7.41	$10,412
2035	53,609	1,135	0.181	265.93	$7.25	$10,637
Total		**12,134**		**2,842.10**		**$113,684**

Source: Wasatch County, ZPFI

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

The County will need to acquire additional park and trail facilities to maintain its existing service levels and has identified the following types of projects that may be undertaken in the future:

- 10.5 Acre Park/Open Space: "The Crossings" on the east side of Heber
- 12 Acre Park/Open Space: "The Ranches" on the east side of Heber
- Events Complex: Vendor Halls attached to the Indoor Arena
- All Abilities Playground
- Veterans Memorial improvement plan
- Event Complex Stall Barns and storage shops
- Elevated Track in the Rec Center
- 50 Acre regional park
- Event Complex VIP box seating outdoor and indoor arenas
- Indoors Playgrounds

Within these facilities, additional improvements may be added in:

- LED Lighting
- Playgrounds
- Safety Shades
- Landscaping
- Parking Lots
- Tennis Courts
- Trail Hubs
- Pump House
- Signage
- Fencing
- Buildings
- Event Center
- Splash Pad
- Community Gardens
- Bridges
- Trails
- Irrigation
- Bleachers
- VIP Seating
- Pickleball
- Concession Stands
- Restrooms
- Vendor Power
- RV Construction
- Gates
- Concrete
- Storage Buildings
- Office Space
- Ticket Booths
- Shed Row
- Stalls/Holding Pens
- Water & Sewer
- Vendor Space
- Convention Space
- Staging
- Grandstand Cover

Chapter 4: Consideration of All Revenue Sources

Utah Code 11-36a-302(2)

Grants. The County is unaware of any potential grant sources for future park and trail developments. However, should it be the recipient of any such grants, it will then look at the potential to reduce impact fees.

Bonds. The County does have an outstanding bond, a Lease Revenue Refunding Bond, Series 2021, issued for $4,700,000 for the construction of the event/recreation center; therefore, credits for this bond will need to be considered in the calculation of impact fees.

Interfund Loans. The County currently has no plans to purchase park, recreation, or trail facilities through any interfund loans and has not done so in the past.

Transfer from General Fund. To the extent that the County can generate net revenues in its General Fund, it may choose to transfer all or a portion of the net revenues to the County's capital fund. It is most likely that, if net revenues should be generated for park facilities, they will be used to raise existing service levels rather than offset the demands generated by new development which is anticipated to be offset with impact fees.

Impact Fees. Because of the growth anticipated to occur in the County, impact fees are necessary and 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 and Trails may be prepared and the County may charge impact fees for Parks 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 the County 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;

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.