PUBLIC NOTICE IS HEREBY GIVEN THAT

The Town Council of Fairfield, Utah

Shall hold a Public Comment Period/Special Session

On June 26, 2024 @ 7:00 P.M.

At the Town Office 103 East Main Street Fairfield, Utah

Public Hearing

1) Open The Town Council Public Hearing, Roll Call, Prayer / Pledge Of Allegiance
2) Ordinance #2024-08, an ordinance adopting a compensation schedule for elected and appointed town officials and town employees includes exhibit A (2-minute limit per person)

Public Hearing

1) Alpine School District proposed split comment period. (2-minute limit per person)
2) Resolution #2024-10 A Resolution adopting the Fairfield Town budget for fiscal year 2024-2025. (2-minute limit per person)
3) Ordinance #2024-07, providing for the compensation of elected and statutory officials. (2-minute limit per person)

Special Meeting Agenda

1) Open The Town Council Regular Session Meeting.
2) Roll Call
3) Discussion and vote to approve Resolution #2024-15 A resolution of Fairfield Town, Utah, Amending the public comment period regarding the creation of a new school district pursuant to Utah Code § 53g-3-301.4
4) Discuss and approve a motion to extend Richard and Michal Cameron's home-building reservation for one year.
5) Discussion on the Town dumpster and motion to approve the service provider
6) Motion to approve the new Town line logo.
7) Discussion on the Towns ordinances.
8) Discussion and vote to approve Resolution #2024-16 A Resolution Of The Town Council of Fairfield Town, Utah, Providing Notice Of A Pending Ordinance to Amend Fairfield Town Code Sections 5.3 (Soil Ordinance), 10.15 (Subdivisions), 6.3 (Road Classifications and General Standards), 10.11.260 (Airpark Zone), and 10.11.275 (Airpark Overlay).
9) Vote to approve Resolution #2024-10, a resolution adopting the Fairfield Town budget for fiscal year 2024-2025.
10) Vote to approve Ordinance #2024-07, providing for the compensation of elected and statutory officials.
11) Vote to approve Ordinance #2024-08, an ordinance adopting a compensation schedule for elected and appointed town officials and town employees including exhibit A.
12) Mayor's recommendation and motion to approve the new Planning Commissioner.
13) Discussion On Old Business & New Business.
14) Adjourn The Town Council Regular Meeting.

Join Zoom Meeting: **https://us06web.zoom.us/j/88207250867?pwd=NXBYcnhmaFNCSEdWOVB5NG9WMDgxZz09**

Meeting ID: 882 0725 0867
Passcode: 499981

Certificate Of Posting

The above agenda notice was posted on or before the 25th day of June 2024 at the location of the meeting, Fairfield town office 103 East Main Street Fairfield, UT, and at the Fairfield town website https://fairfieldtown.org/agendas-minutes/, and on the Utah state public notice website at https://www.utah.gov/pmn/index.html.

In compliance with the Americans with Disabilities Act, individuals needing special accommodations (including auxiliary communicative aids and services) during this meeting should notify Town offices at 801-766-3509.

Date Stephanie Shelley Town Recorder/Clerk

Resolution #2024-16 A Resolution Of The Town Council of Fairfield Town, Utah, Providing Notice Of A Pending Ordinance to Amend Fairfield Town Code Sections 5.3 (Soil Ordinance), 10.15 (Subdivisions), 6.3 (Road Classifications and General Standards), 10.11.260 (Airpark Zone), and 10.11.275 (Airpark Overlay).

Date June 26, 2024

WHEREAS, Pursuant to Utah Code § 10-9a-509(1)(a)(ii), the Fairfield Town Council desires to provide notice of a pending ordinance regarding proposed changes to Sections 5.3 (Soil Ordinance), 10.15 (Subdivisions), 6.3 (Road Classifications and General Standards), 10.11.260 (Airpark Zone), and 10.11.275 (Airpark Overlay).

WHEREAS, Due to past mining operations north of Fairfield, a portion of the town is burdened with a high concentration of arsenic. Section 5.3 relates to soil testing, but the current code is inadequate, both in process, procedure, and reporting, for remediation of soil contaminants. Allowing development to occur without updating the town's standards would jeopardize the health and safety of residents and future residents.

WHEREAS, The town has outside counsel revising the town's subdivision ordinance due to it being out of compliance with Utah Code. Part of the purpose of this pending ordinance is to allow the town adequate time to review and update the subdivision regulations to be consistent with the recent changes mandated by the Utah legislature and to create better regulations when a person seeks to subdivide land.

WHEREAS, The town requires all roads to "conform to the Fairfield Master Road Plan." However, the Road Plan is severely outdated, and it didn't contemplate the significant growth Utah has dealt with in the past few years.[1] Thus, any roads built under the current plan do not adequately address the current needs of the community or increased demands.

WHEREAS, There is a small airfield in the center/south side of town. This property was rezoned to the airpark zone several years ago. However, the airpark zone and overlay zone have several issues that are inconsistent with standard planning practices. This pending ordinance will allow the Town time to study these issues and create appropriate zoning regulations for the area.

WHEREAS, The Council finds that studying the issues presented herein and potentially adopting an ordinance in the near future is in the best interest of the public health, safety, and welfare.

Now, Therefore, Be It Resolved By The Town Council Of The Town Of Fairfield, Utah:

SECTION 1. **Notice of Draft Ordinance.** Notice is hereby given that the Council intends to consider and potentially adopt an ordinance that will change the requirements for the Fairfield Town Code sections listed above.

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[1] *See* Kem C. Gardner Policy Institute – State and County Population Estimates for Utah: 2023.

SECTION 2. **Effective Date.** This Resolution shall become effective immediately upon passage.

[SIGNATURE PAGE FOLLOWS]

Approved By The Town Council Of Fairfield Town, Utah, On This 26th Day Of June 2024 By The Following Vote:

FAIRFIELD TOWN

____
Hollie McKinney, Mayor

RL Panek	yes____	no_____	abstain ___
Tyler Thomas	yes____	no_____	abstain ___
Michael Weber	yes____	no_____	abstain ___
Richard Cameron	yes____	no_____	abstain ___

ATTEST:

____
Stephanie Shelley, Town Recorder/Clerk

FAIRFIELD TOWN

STATE OF UTAH)
) ss.
COUNTY OF UTAH)

I, Stephanie Shelley, Town Recorder of Fairfield Town, Utah, do hereby certify and declare that the above and foregoing is a true, full, and correct copy of a resolution passed by the Town Council of Fairfield Town, Utah, on the 26th day of June 2024.

Resolution #2024-16 A Resolution Of The Town Council of Fairfield Town, Utah, Providing Notice Of A Pending Ordinance to Amend Fairfield Town Code Sections 5.3 (Soil Ordinance), 10.15 (Subdivisions), 6.3 (Road Classifications and General Standards), 10.11.260 (Airpark Zone), and 10.11.275 (Airpark Overlay).

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Corporate Seal of Fairfield Town, Utah, **this 26th day of June 2024.**

______________________________,
Stephanie Shelley
Fairfield Town Recorder/Clerk

(SEAL)

Ordinance #2024-07 Providing for the Compensation of Elected and Statutory Officials.
Date June 26, 2024

WHEREAS the Town Council, from time to time reviews, amends and adopts certain personnel policies for Fairfield Town, to assist in the efficient utilization of Town employees; and

WHEREAS the position of recorder is currently a part time position; and

WHEREAS the Policies and Procedures of Fairfield Town provide for the hiring of certain full time employees; and

WHEREAS, the Town Council, due to an increase in the recorder's workload, finds it necessary to create a full-time position for the position of town recorder, allowing for certain benefits and a pay increase commensurate to the position as outlined in the Fairfield Town Policies and Procedures.

NOW, THEREFORE, BE IT RESOLVED by the Town Council of Fairfield that the position of recorder shall become a full-time position along with certain benefits and a pay increase outlined pursuant to a contract between Fairfield Town and the recorder.

Effective Date: This Ordinance shall become effective immediately upon passage and adoption.

Passed and Adopted this 26th day of June 2024.

FAIRFIELD TOWN

____
Hollie McKinney, Mayor

RL Panek	yes______no______
Tyler Thomas	yes______no______
Michael Weber	yes______no______
Richard Cameron	yes______no_____

ATTEST:

____
Stephanie Shelley, Town Recorder/Clerk

FAIRFIELD TOWN

STATE OF UTAH)
) ss.
COUNTY OF UTAH)

I, Stephanie Shelley, Town Recorder of Fairfield Town, Utah, do hereby certify and declare that the above and foregoing is a true, full, and correct copy of an ordinance passed by the Town Council of Fairfield Town, Utah, on the **26th day of June 2024.**

Resolution #012024-7. A Resolution Providing for the Compensation of Elected and Statutory Officials.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Corporate Seal of Fairfield Town, Utah, this **26th day of June 2024.**

____________________________,
Stephanie Shelley
Fairfield Town Recorder/Clerk

(SEAL)

Ordinance #2024-08. An Ordinance Adopting A Compensation Schedule for Elected and Appointed Town Officials and Town Employees.

Dated June 26, 2024

WHEREAS, the Fairfield Town Council has reviewed the compensation paid to elected and appointed officials and employees of the Town and compared compensation provided by other municipalities; and

WHEREAS, the Town Council held a public hearing on January 9, 2024, May 9, 2024, and June 12, 2024 regarding the proposed Compensation Schedule attached hereto as Exhibit A, and incorporated herein by reference because the proposed Compensation Schedule would increase the compensation of some elected and appointed officials; and

WHEREAS, the Town Council deems it to be in the best interest of Fairfield Town to adopted the proposed Compensation Schedule.

NOW THEREFORE, be it ordained by the Town Council of Fairfield Town, in the State of Utah, that the Compensation Schedule attached hereto as Exhibit A is approved and adopted to hereafter set the compensation of those elected and appointed officials and Town employees referenced therein.

Effective Date: This Ordinance shall become effective immediately upon passage and adoption.

Passed and Adopted this **26th day of June 2024.**

FAIRFIELD TOWN

____
Hollie McKinney, Mayor

RL Panek	yes______no______
Tyler Thomas	yes______no______
Michael Weber	yes______no______
Richard Cameron	yes______no_____

ATTEST:

____
Stephanie Shelley, Town Recorder/Clerk

STATE OF UTAH)
) ss.
COUNTY OF UTAH)

I, Stephanie Shelley, Town Recorder of Fairfield Town, Utah, do hereby certify and declare that the above and foregoing is a true, full and correct copy of an ordinance passed by the Town Council of Fairfield Town, Utah, on the **26th day of June 2024**.

Ordinance #2024-08. An Ordinance Adopting A Compensation Schedule for Elected and Appointed Town Officials and Town Employees.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Corporate Seal of Fairfield Town, Utah this **26th day of June 2024**

____________________________,
Stephanie Shelley
Fairfield Town Recorder/Clerk

(SEAL)

AFFIDAVIT OF POSTING

STATE OF UTAH)
)
COUNTY OF UTAH)

I, Stephanie Shelley, Town Recorder of Fairfield Town, Utah, do hereby certify and declare that I posted in three (3) public places the following summary of the ordinance which was passed by the Fairfield Town Council on the **26th day of June 2024,** and herein referred to as:

SUMMARY.

Ordinance #2024-08. An Ordinance Adopting A Compensation Schedule for Elected and Appointed Town Officials and Town Employees.

The three places are as follows:

1. Fairfield Town Hall
2. Fairfield Town Website
3. Utah State Public Notice Website

____

Stephanie Shelley
Fairfield Town Recorder/Clerk

Date of Posting ______day of ____________, 20___

Resolution #2024-10. A Resolution Adopting The Fairfield Town Budget For Fiscal Year 2024-2025.

Dated June 25, 2024

WHEREAS, the Town Council desires to adopt the budget for the Town of Fairfield for the Fiscal year beginning July l, 2024, and ending June 30, 2025; and

WHEREAS the Fairfield Town Council has reviewed the proposed budget; and

WHEREAS, at the time of its adoption, the budget properly reflects expected revenues and appropriations;

NOW THEREFORE, be it ordained by the Town Council of Fairfield Town, in the State of Utah, that the Fairfield Town Budget for the Fiscal Year 2024-2025 be adopted as follows:

The final budget for Fiscal Year 2024 - 2025 is hereby approved and adopted as set forth in the attached Budget Adjustment Itemization (Attachment "A").

Effective Date: This Resolution shall become effective immediately upon adoption.

Passed and Adopted this **26th day of June 2024**.

FAIRFIELD TOWN

____
Hollie McKinney, Mayor

RL Panek	yes______no______
Tyler Thomas	yes______no______
Michael Weber	yes______no______
Richard Cameron	yes______no_____

ATTEST:

____
Stephanie Shelley, Town Recorder/Clerk

FAIRFIELD TOWN

STATE OF UTAH)
) ss.
COUNTY OF UTAH)

I, Stephanie Shelley, Town Recorder of Fairfield Town, Utah, do hereby certify and declare that the above and foregoing is a true, full, and correct copy of an ordinance passed by the Town Council of Fairfield Town, Utah, on the **26th day of June 2024.**

Resolution #2024-10. A Resolution Adopting the Fairfield Town Budget for the Fiscal Year 2024-2025.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Corporate Seal of Fairfield Town, Utah, this **26th day of June 2024.**

___________________________,
Stephanie Shelley
Fairfield Town Recorder/Clerk

(SEAL)

Resolution #2024-15 A resolution of Fairfield Town, Utah, Amending the public comment period regarding the creation of a new school district pursuant to Utah Code § 53g-3-301.4

Date June 26, 2024

WHEREAS, pursuant to the provisions of Utah Code § 53G-3-301.4, Fairfield Town, the City of Saratoga Springs, and Eagle Mountain City ("interlocal participants"), with the written support from the Town of Cedar Fort, approved an interlocal agreement on April 29, 2024, to begin the process for the possible creation of a new school district encompassing the incorporated limits of Saratoga Springs, Eagle Mountain, Fairfield, and Cedar Fort, as well as certain unincorporated areas west of Utah Lake; and

WHEREAS, pursuant to Utah Code § 53G-3-301.4(4), on April 30, 2024, the interlocal participants filed a request with the Utah County Clerk to initiate the new school district creation process ("Request"); and

WHEREAS, in accordance with Utah Code § 53G-3-301.4(5), on May 7, 2024, the County Clerk certified the Request; and

WHEREAS, a feasibility study was conducted by MGT Education and Lewis Robertson Burningham to meet the requirements under Utah Code Ann. § 53G-3-301.4(7)(b) ("Feasibility Study"); and

WHEREAS, the Town Council of Fairfield Town, Utah, received the Feasibility Study recommendations pursuant to § 53G-3-301.4(7)(b) on May 21, 2024; and

WHEREAS, the Utah Legislature adopted House Bill 3003 on June 19, 2024 and which the Governor signed on June 21, 2024, which amends Utah Code § 53G-3-301.4(8)(a)(i) to shorten the public comment period from 45 days to 30 days but delays the start of public comment until July 1, 2024; and

WHEREAS, the public comment period originally began on May 21, 2024 (the date the Feasibility Study was received by the City Council) and was slated to end on July 5, 2024; and

WHEREAS, pursuant to House Bill 3003, the public comment period will now end on July 31, 2024; and

WHEREAS, pursuant to Utah Code § 53G-3-301.4(8)(a)(ii), public hearings with the Town Council were previously held on June 12, 2024, and June 26, 2024, to consider public comment on the Feasibility Study and recommendations contained therein on the new school district creation; and

WHEREAS, pursuant to House Bill 3003 these public hearings are still valid even though they are not held between July 1, 2024 and July 31, 2024; and

WHEREAS, the Town Council is currently scheduled to meet on July 11, 2024 to vote on the creation of the new school district and submittal of the matter to a vote by the residents of the new school district boundaries;

WHEREAS, pursuant to Utah Code § 53G-3-301.4(8)(b), the Town Council must meet and vote on the creation of the new school district and submittal of the matter to a vote by the residents of the new school district boundaries within 14 days after the day on which public comment period ends;

WHEREAS, pursuant to House Bill 3003 the public comment period now ends on July 31, 2024; and

WHEREAS, the change in the public comment period necessitates that the Town Council meet and vote on the creation of the new school district and submittal of the matter to a vote by the residents of the new school district boundaries between August 1, 2024 and August 14, 2024.

NOW THEREFORE BE IT RESOLVED by the Town Council of Fairfield Town, Utah as follows:

1. That the original 45-day public comment period required by Utah Code § 53G-3-301.4(8)(a)(i) and which originally began on May 21, 2024 shall now end on July 31, 2024;

2. That the Town Council shall meet on August 14, 2024, in accordance with Utah Code § 53G-3-301.4(8)(b), to take final action on the creation of the new school district and submitting the matter to the legal voters residing in the boundaries of the new district; and

3. That this Resolution shall take effect immediately upon passage.

Passed, adopted, and approved this 2nd day of June 26, 2024.

FAIRFIELD TOWN

____
Hollie McKinney, Mayor

RL Panek	yes______no______
Tyler Thomas	yes______no______
Michael Weber	yes______no______
Richard Cameron	yes______no_____

ATTEST:

____
Stephanie Shelley, Town Recorder/Clerk

FAIRFIELD TOWN

STATE OF UTAH)
) ss.
COUNTY OF UTAH)

I, Stephanie Shelley, Town Recorder of Fairfield Town, Utah, do hereby certify and declare that the above and foregoing is a true, full, and correct copy of a resolution passed by the Town Council of Fairfield Town, Utah, on the 26th day of June 2024.

Resolution #2024-15 A resolution of Fairfield Town,Utah, Amending the public comment period regarding the creation of a new school district pursuant to Utah Code § 53g-3-301.4

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Corporate Seal of Fairfield Town, Utah, **this 26th day of June 2024.**

______________________________,
Stephanie Shelley
Fairfield Town Recorder/Clerk

(SEAL)

MEMORANDUM

To: Steve Mumford, Interim City Manager/Community Development Director, Eagle Mountain City
Mark Christensen, City Manager, Saratoga Springs
From: LRB Public Finance Advisors
Date: May 21, 2024
RE: New School District Feasibility Study Findings

Pursuant to Section §53G-3-102(4)(a)(ii), LRB was commissioned to assess the financial viability, the financial impact, and tax impact of the creation of a new school district made up of the municipal boundaries of Saratoga Springs, Eagle Mountain, Cedar Fort, and Fairfield (the New District). This analysis focuses primarily on the impacts of creating a new school district and reviewing the impacts to major funds including the General Fund, Capital Projects Fund and Debt Service Fund. It outlines projections based on reasonable assumptions and available data from Alpine School District (ASD), the New District, the Utah State Board of Education (USBE) and other sources. This report also includes projections regarding start-up costs and the potential for new capital facilities. The financial analysis concludes by outlining the tax burden on property owners within the proposed new school district.

BASE FINANCIAL ASSUMPTIONS

The enrollment projections developed use FY 2023 projected enrollment growth from ASD as the base. For purposes of determining the projected enrollment, LRB evaluated historic enrollment data from ASD for each City within ASD and applied an annual average growth rate (AAGR) to subsequent years that aligns with those findings.

The ratio of enrollment for each district was used to forecast weighted pupil units (WPUs). The number of WPUs provided to each school district within the State is based on number of students enrolled, number of special education students, and other weighted factors. The forecasted WPUs are calculated based on an historic average of 0.970 WPUs per student (calculated using WPU data from FY 2018 – FY 2024 estimates). WPUs are calculated for each district based on percent enrollment and average WPUs per student.

Table 1.1: Enrollment and WPU Projections

Fiscal Year	ASD		New District		Reorganized ASD		New District % of Total	Reorganized District % of Total
	Enrollment	WPUs	Enrollment	WPUs	Enrollment	WPUs		
2023[1]	84,668	81,170	24,184	23,185	60,484	57,985	28.56%	71.44%
2024	84,250	83,939	24,680	24,589	59,570	59,350	29.29%	70.71%
2025	85,252	84,937	25,541	25,447	59,710	59,490	29.96%	70.04%
2026	86,323	86,005	26,433	26,335	59,890	59,669	30.62%	69.38%
2027	87,466	87,144	27,356	27,255	60,111	59,889	31.28%	68.72%
2028	88,682	88,355	28,310	28,206	60,372	60,149	31.92%	68.08%
2029	89,973	89,641	29,299	29,191	60,674	60,450	32.56%	67.44%

[1] Projections reflect ASD projections (see *Alpine School District Reconfiguration Data, May 8, 2024*).

Taxable value is fundamental to projections of future fiscal impact on the New District and the division of assets and liabilities, including debt. Taxable value forms the basis for local revenues, as well as the ability of a district to bond for capital infrastructure.[1] To determine taxable value growth, an estimate of 2.25 percent new growth is applied to the District as a whole based on ASD's FY 2024 Budget projections. Based on tax data for Saratoga

[1] Section §53G-3-307(3)

Springs and Eagle Mountain, this analysis assumes the New District would experience an estimated eight percent new growth multiplier, with the Reorganized District at 1.5 percent. There are a number of reasons why it is believed sustained taxable value growth for Saratoga Springs and Eagle Mountain will be achievable for the near future. These include the availability of affordable land for both residential and commercial development. Commercial growth for goods and services will continue to expand as residential growth continues to expand and both Saratoga Springs and Eagle Mountain have stated that they know they have the potential to develop additional commercial valuation to capture sales leakage occurring in the community. Based on these assumptions, it is estimated that the New District's taxable value will increase from 21 percent of the taxable value in 2025 to 26 percent by 2029.

Table 1.2: Forecasted Taxable Value

Fiscal Year	ASD	New District	Reorganized ASD	New District % of Total	Reorganized District % of Total
2025	$54,604,602,181	$11,461,741,149	$43,142,861,032	20.99%	79.01%
2026	$55,833,205,730	$12,378,680,441	$43,454,525,290	22.17%	77.83%
2027	$57,089,452,859	$13,368,974,876	$43,720,477,983	23.42%	76.58%
2028	$58,373,965,548	$14,438,492,866	$43,935,472,683	24.73%	75.27%
2029	$59,687,379,773	$15,593,572,295	$44,093,807,478	26.13%	73.87%
AAGR	**2.25%**	**8.00%**	**0.55%**		

A comparison of the taxable value per student illustrates that the New District is slightly lower than projected for the other district scenarios. The lower taxable value will provide the New District with less local revenues per pupil, but will correspond with an increase in State revenues, as discussed in the General Fund analysis of this report.

Table 1.3: Comparison of Taxable Value Ratios (FY 2023)

	Total Value	TV % of Total	Enrollment	% Enrollment	TV per Student
ASD	$50,111,489,706	100%	84,668	100%	$591,859
New District	$9,826,595,635	20%	24,184	29%	$406,326
Reorganized ASD	$40,284,894,071	80%	60,484	71%	$666,042

GENERAL FUND ANALYSIS

The General Fund includes all financial resources necessary for the general operation of the District. The General Fund is comprised of three major revenue sources: local, state and federal. Local funding is generated through the property taxes collected by the County. State Funds are distributed based on WPU assumptions and federal funds are earmarked for special purposes such as special education, special programs, vocational education, and nutrition services.

As a ratio of local revenues per pupil, the New District is projected to receive fewer local revenues per pupil than the other scenarios due to a lower taxable value per student. It is anticipated that State funds[2] will be increased to account for decreased local revenues as illustrated in **Table 1.4**.

[2] Section §53F-3

Table 1.4: Forecasted General Fund Revenues

FY	Local Revenue	State Revenue	State Add-On	Federal	Total	Per Student					Difference from ASD
						Local	State	State Add-On	Federal	Total	
ASD											
2025	$202,032,193	$543,123,050	$54,167,732	$34,492,270	**$833,815,246**	$2,370	$6,371	$635	$405	$9,781	
2026	$206,550,059	$567,094,060	$57,025,900	$35,624,369	**$866,294,387**	$2,393	$6,569	$661	$413	$10,035	
2027	$211,171,815	$593,397,512	$60,176,853	$36,818,045	**$901,564,225**	$2,414	$6,784	$688	$421	$10,308	
2028	$215,899,872	$621,338,693	$63,543,992	$38,076,521	**$938,859,078**	$2,435	$7,006	$717	$429	$10,587	
2029	$220,736,698	$651,021,577	$67,202,125	$39,403,198	**$978,363,598**	$2,453	$7,236	$747	$438	$10,874	
New District											
2025	$40,529,159	$169,140,763	$22,076,825	$10,333,894	**$242,080,641**	$1,587	$6,622	$864	$405	$9,478	($303)
2026	$43,636,990	$179,830,052	$22,685,868	$10,908,482	**$257,061,390**	$1,651	$6,803	$858	$413	$9,725	($310)
2027	$46,991,297	$191,460,802	$23,383,055	$11,515,043	**$273,350,197**	$1,718	$6,999	$855	$421	$9,992	($315)
2028	$50,611,730	$203,840,753	$24,069,203	$12,155,358	**$290,677,043**	$1,788	$7,200	$850	$429	$10,267	($319)
2029	$54,519,505	$217,017,897	$24,760,126	$12,831,306	**$309,128,835**	$1,861	$7,407	$845	$438	$10,551	($323)
Reorganized District											
2025	$161,409,036	$373,991,045	$20,958,590	$24,158,376	**$580,517,047**	$2,703	$6,263	$351	$405	$9,722	($58)
2026	$162,689,100	$387,270,327	$22,485,688	$24,715,888	**$597,161,002**	$2,716	$6,466	$375	$413	$9,971	($65)
2027	$163,813,425	$401,940,323	$24,463,330	$25,303,002	**$615,520,081**	$2,725	$6,687	$407	$421	$10,240	($68)
2028	$164,763,660	$417,498,560	$26,657,486	$25,921,163	**$634,840,869**	$2,729	$6,915	$442	$429	$10,516	($71)
2029	$165,519,848	$434,000,993	$29,136,872	$26,571,892	**$655,229,605**	$2,728	$7,153	$480	$438	$10,799	($75)

General fund expenditures for each scenario have been estimated based on existing ASD expenditures. LRB used historic growth rates, analyzed each expenditure function to determine any duplication of expenditures, researched staffing projections, and apportioned expenditures on a per building basis. These expenditure functions include instruction, student support services, and instructional support services. Other expenditure functions are used based on the percent of education facilities within each district, the percent of full-time equivalent (FTE) employees, or the proportion of total district facilities, including duplicate administrative facilities.

Using the most recent ASD budget estimates as the base (FY 2024), LRB inflated expenditures for subsequent years.[3] LRB also inflated expenditures based on WPU growth. It is anticipated that the creation of a new district could result in duplicated costs of approximately $2.2M in 2025. The New District is projected to have the lowest per pupil expenditures among the scenarios in the early years. This is a result of the lower ratio of duplicate administrative costs as well as apportioning some costs on a per building and taxable value basis, in which the New District has a lower proportion relative to the District.

Table 1.5. General Fund Summary

Year	Total GF Revs	GF Revs per Student	Total GF Expenditures	GF Expenditures per Student	Net GF	Net GF per Student
ASD						
2025	$833,815,246	$9,781	$849,702,675	$9,967	($15,887,429)	($186)
2026	$866,294,387	$10,035	$881,120,853	$10,207	($14,826,466)	($172)
2027	$901,564,225	$10,308	$913,731,490	$10,447	($12,167,265)	($139)
2028	$938,859,078	$10,587	$947,580,697	$10,685	($8,721,619)	($98)
2029	$978,363,598	$10,874	$982,716,394	$10,922	($4,352,796)	($48)
New District						
2025	$242,080,641	$9,478	$248,282,830	$9,721	($6,202,189)	($243)
2026	$257,061,390	$9,725	$262,603,082	$9,935	($5,541,691)	($210)
2027	$273,350,197	$9,992	$277,758,016	$10,154	($4,407,819)	($161)
2028	$290,677,043	$10,267	$293,796,703	$10,378	($3,119,661)	($110)

[3] See ASD FY2024 Budget, p. 147 for inflationary increases utilized.

Year	Total GF Revs	GF Revs per Student	Total GF Expenditures	GF Expenditures per Student	Net GF	Net GF per Student
2029	$309,128,835	$10,551	$310,771,121	$10,607	($1,642,286)	($56)
Reorganized District						
2025	$580,517,047	$9,722	$603,698,296	$10,110	($23,181,249)	($388)
2026	$597,161,002	$9,971	$620,372,927	$10,358	($23,211,926)	($388)
2027	$615,520,081	$10,240	$637,530,414	$10,606	($22,010,333)	($366)
2028	$634,840,869	$10,516	$655,185,148	$10,853	($20,344,279)	($337)
2029	$655,229,605	$10,799	$673,351,958	$11,098	($18,122,353)	($299)

While the New District is projected to have a fund deficit, the New District's high growth in taxable value and enrollment suggests the New District may overcome the General Fund deficit beyond the study period.

CAPTIAL PROJECTS ANALYSIS

Based on the current tax levies provided from ASD, LRB projected future capital outlay revenues for each scenario. The Capital Projects Fund can be augmented by state support programs titled Enrollment Growth and Foundation Guarantee. Through these funds, districts with a smaller tax base (per pupil) and higher growth can receive additional support revenues. LRB projected these funds using state allocation formulas.

Expenditures are allocated to each district based primarily on the percentage of education buildings within each district, including technical and specialty schools, which are inflated at one percent. Land acquisition, land improvement, building acquisition and construction, and building improvement costs were zeroed out for future projections to prevent a duplication of costs as this fund does not address the bond needs identified in the five-year bond plan. Rather, these capital needs are fully funded within the Debt Service Fund (see **Table 1.6**). This results in a positive fund balance within the Capital Projects Fund for each district and thus there is no tax increase within the Capital Projects Fund. Surplus revenues within the Capital Projects Fund are utilized to offset future debt service expense at approximately $65M.

DEBT SERVICE ANALYSIS

The majority of the Debt Service Fund revenues come from local property taxes, with a small portion of revenue coming from interest and other categories. The current ASD Debt Service tax rate is 0.001020. As a result of the Debt Service Fund revenue relying on local property tax, the feasibility of a new district will be influenced by the level of debt needed versus the taxable value available to assess the necessary revenues. Thus, the capital facility needs above the capital fund rates combined with each district's taxable value per pupil will likely result in a need to increase the rate necessary for the repayment of debt in the short term within the new school district.

There are three major components included in the analysis of this fund: the allocation of outstanding bonds, new bonding needs as identified by ASD, and start-up costs. Utah Code stipulates the transfer of outstanding debt is determined by calculating the ratio of total taxable value in the year immediately preceding the creation of the New District which is 2024 for the purposes of this analysis. As a result, the New District would be responsible for 20 percent of the outstanding debt. New bonding in this analysis is based on existing ASD recommendations. Last, start-up costs relative to a New District Office, legal fees, moving costs, and computer system costs were also identified. It is important to note that $12,500,000 in unassigned fund balance from ASD was allocated to each district based on the ratio of enrollment for purposes of funding start-up costs.[4]

[4] Section §53G-3-302(4)(b)

Table 1.6: Debt Service Summary

Year	Authorized Debt	Proposed New Debt	Total	Obligation Per Student
ASD				
2025	$68,255,190	$37,956,410	$106,211,600	$1,246
2026	$46,585,605	$37,956,410	$84,542,015	$979
2027	$44,711,305	$37,956,410	$82,667,715	$945
2028	$39,645,005	$37,956,410	$77,601,415	$875
2029	$39,652,255	$37,956,410	$77,608,665	$863
New District				
2025	$13,384,478	$16,424,394	$29,808,872	$1,167
2026	$9,135,188	$16,424,394	$25,559,582	$967
2027	$8,767,648	$16,424,394	$25,192,042	$921
2028	$7,774,174	$16,424,394	$24,198,568	$855
2029	$7,775,596	$16,424,394	$24,199,989	$826
Reorganized District				
2025	$54,870,712	$17,421,399	$72,292,111	$1,211
2026	$37,450,417	$17,421,399	$54,871,816	$916
2027	$35,943,657	$17,421,399	$53,365,056	$888
2028	$31,870,831	$17,421,399	$49,292,230	$816
2029	$31,876,659	$17,421,399	$49,298,059	$813

TAX IMPACT

In summary, this analysis combined each fund discussed in this analysis into a comprehensive table based on the tax impact per $450,000 primary residential home. The tables below show the projected tax rate needed within the three funds analyzed should a district division occur. It is important to note that for the purposes of evaluating impacts, the study assumes a starting period of FY 2025.

Table 1.7: New District General Fund Tax Impact

Year	Total GF Expenditures	Total Revenues	Net General Fund	Taxable Value	Baseline Tax Rate	Tax Rate Needed	Tax Rate Increase
2025	$248,282,830	$242,080,641	($6,202,189)	$11,461,741,149	0.003340	0.003881	0.000541
2026	$262,603,082	$257,061,390	($5,541,691)	$12,378,680,441	0.003340	0.003788	0.000448
2027	$277,758,016	$273,350,197	($4,407,819)	$13,368,974,876	0.003340	0.003670	0.000330
2028	$293,796,703	$290,677,043	($3,119,661)	$14,438,492,866	0.003340	0.003556	0.000216
2029	$310,771,121	$309,128,835	($1,642,286)	$15,593,572,295	0.003340	0.003445	0.000105

Table 1.8: New District Capital Outlay Tax Impact

Year	Capital Outlay Expends	Total Revenues	Net Capital Outlay	Taxable Value	Baseline Tax Rate	Tax Rate Needed	Tax Rate Increase
2025	$6,172,567	$23,448,838	$17,276,271	$11,461,741,149	0.001065	0.001065	-
2026	$6,209,760	$22,648,117	$16,438,357	$12,378,680,441	0.001065	0.001065	-
2027	$6,247,325	$23,461,306	$17,213,981	$13,368,974,876	0.001065	0.001065	-
2028	$6,285,265	$24,052,590	$17,767,325	$14,438,492,866	0.001065	0.001065	-
2029	$6,323,585	$24,600,489	$18,276,904	$15,593,572,295	0.001065	0.001065	-

Table 1.9: New District Debt Service Tax Impact

Year	Total Debt	Taxable Value	Tax Rate Under ASD	Tax Rate Needed	Total Tax Rate Increase
2025	$29,808,872	$11,461,741,149	0.0019450	0.0026007	0.0006557
2026	$25,559,582	$12,378,680,441	0.0015140	0.0020648	0.0005508
2027	$25,192,042	$13,368,974,876	0.0014480	0.0018844	0.0004364
2028	$24,198,568	$14,438,492,866	0.0013290	0.0016760	0.0003470
2029	$24,199,989	$15,593,572,295	0.0013000	0.0015519	0.0002519

TABLE 1.10: NEW DISTRICT DEBT SERVICE TAX IMPACT

YEAR	TAX RATE NEEDED	TAX PER HOUSEHOLD ($450,000 RESIDENTIAL) (ANNUALLY)	TAX PER HOUSEHOLD (MONTHLY)
2025	0.001197	$296.19	**$24.68**
2026	0.000999	$247.20	**$20.60**
2027	0.000766	$189.68	**$15.81**
2028	0.000563	$139.34	**$11.61**
2029	0.000357	$88.34	**$7.36**

When all major funds are considered (General Fund, Capital Projects and Debt Service), property owners within the New District will likely experience a tax increase, as shown in **Table 1.10**. This is driven by several factors including duplicate O&M costs, start-up costs, and new capital needs. However, as shown in **Table 1.10**, the tax per household decreases annually and is reasonable to assume it may continue to decrease over time.

ALTERNATIVE CONSIDERATION

The allocation of General Fund expenditures is driven primarily by proportionate enrollment in each district, with consideration of duplicate expenses. If the majority of the General Fund is allocated based on percentage of schools within each district, similar to the MGT study, then the shortfall in the General Fund may be reduced or eliminated. This would result in a lower tax impact in the short-term as the primary driver of the impact to the New District will be debt service related. However, the objective of building additional schools within the New District will likely result in an increase in General Fund expenses over time.

VIABLE CONCLUSION

In conclusion, noting that our analysis estimates that the cost per average household to form a new district will be in the range of $24.67 per month declining to $7.33 per month we are of the opinion that the new school district is a viable alternative to the existing school district.

The benefit obtained in forming a new school district is more localized control and a district that may be more unified in meeting the needs of students in this high growth area where voters interests in supporting new facilities may be more aligned with one-another.