Water (Culinary and Irrigation) Impact Fee Analysis

DRAFT

January 2019

Prepared for:

IVINS CITY

Prepared by:

BOWEN COLLINS & ASSOCIATES

WATER (CULINARY AND IRRIGATION) IMPACT FEE ANALYSIS

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Project No. 235-17-02

DRAFT

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EXECUTIVE SUMMARY

Introduction

The purpose of the impact fee analysis (IFA) is to calculate the allowable impact fee that may be assessed to new development in accordance with Utah Code.

Why Assess an Impact Fee?

Until new development utilizes the full capacity of existing facilities the City can assess an impact fee to recover its cost of latent capacity available to serve future development. The general impact fee methodology divides the available capacity of existing and future capital projects between the number of existing and future users. Capacity is measured in terms of Equivalent Residential Unit, or ERU, which represents the demand that a typical single family residence places on the system.

How Are Impact Fees Calculated?

A fair impact fee is calculated by dividing the cost of existing and future facilities by the amount of new growth that will benefit from the unused capacity. Only the capacity that is needed to serve the projected growth within the next ten years is included in the fee. Costs used in the calculation of impact fees include:

- New facilities required to maintain (but not exceed) the proposed level of service identified in the IFFP; only those expected to be built within ten years are considered in the final calculations of the impact fee.
- Historic costs of existing facilities that will serve new development
- Cost of professional services for engineering, planning, and preparation of the impact fee facilities plan and impact fee analysis

Costs not used in the impact fee calculation

- Operational and maintenance costs
- Cost of facilities constructed beyond 10 years in the future
- Cost associated with capacity not expected to be used within 10 years
- Cost of facilities funded by grants, developer contributions, or other funds which the City is not required to repay
- Cost of renovating or reconstructing facilities which do not provide new capacity or needed enhancement of services to serve future development

Impact Fee Calculation

Impact fees for this analysis were calculated by dividing the proportional cost of facilities required to service 10-year growth by the amount of growth expected over the next 10-years (based on ERUs). This is done for each of the major system components. Calculated impact fees by component are summarized in Table ES-1.

Table ES-1
Water Impact Fee Calculation per ERU

System Components	Total Cost of Component	% Serving 10-year Growth	Cost Serving 10-year Growth	10-year ERUs Served	Cost Per ERU
Storage					
Existing Facilities	$3,372,293	12.18%	$410,745	1,292	$317.91
Existing Facility Interest Costs Outstanding	$0	12.18%	$0	1,292	$0.00
10-year Projects	$2,122,000	44.83%	$951,293	1,292	$736.29
10-Year Project Interest Costs	$983,569	44.83%	$440,934	1,292	$341.28
Subtotal	**$6,477,862**		**$1,802,972**	1,292	**$1,395.49**
Conveyance					
Existing Facilities	$979,114	10.80%	$105,744	1,292	$81.85
Existing Facility Interest Costs Outstanding	$0	10.80%	$0	1,292	$0.00
10-year Projects	$6,625,300	25.00%	$1,656,325	1,292	$1,281.99
10-Year Project Interest Costs	$855,872	25.00%	$213,968	1,292	$165.61
Subtotal	**$8,460,286**		**$1,976,037**	1,292	**$1,529.44**
Other					
New Public Works Yards	$3,523,200	14.70%	$517,910	1,292	$400.86
New City Office/City Hall	$594,104	14.70%	$87,333	1,292	$67.60
10-Year Project Interest Costs	$1,633,040	14.70%	$240,057	1,292	$185.80
Impact Fee Studies	$80,000	100.00%	$80,000	1,292	$61.92
Subtotal	**$5,830,344**		**$925,300**	1,292	**$716.18**
Total	**$20,768,492**		**$4,704,309**		**$3,641.11**

The total impact fee per ERU can be calculated by adding up the fee for each system component. This is separate from any additional charges levied by the City for hookup costs or for other reasonable permit and application fees.

Recommended Impact Fee

The total calculated impact fee per ERU with the appropriate user fee credits is summarized in Table ES-2. This is the legal maximum amount that may be charged as an impact fee. A lower amount may be adopted if desired, but a higher fee is not allowable under the requirements of Utah Code.

Table ES-2
Recommended Impact Fee, per ERU

Maximum Allowable Impact Fee (Per ERU, by Year)										
	2017	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**
Base Impact Fee	$3,641.11	$3,641.11	$3,641.11	$3,641.11	$3,641.11	$3,641.11	$3,641.11	$3,641.11	$3,641.11	$3,641.11
User Fee Credit for Admin Building	$309.26	$309.26	$309.26	$309.26	$309.26	$309.26	$284.35	$260.88	$238.74	$217.84
Total Overall Fee	**$3,331.85**	**$3,331.85**	**$3,331.85**	**$3,331.85**	**$3,331.85**	**$3,331.85**	**$3,356.75**	**$3,380.23**	**$3,402.37**	**$3,423.27**

IMPACT FEE ANALYSIS

INTRODUCTION

Ivins City (City) has retained Bowen Collins & Associates (BC&A) to prepare an impact fee analysis (IFA) for its culinary water system and future secondary irrigation system based on a recently completed impact fee facilities plan (IFFP). An impact fee is a one-time fee, not a tax, imposed upon new development activity as a condition of development approval to mitigate the impact of the new development on public infrastructure. The purpose of an IFA is to calculate the allowable impact fee that may be assessed to new development in accordance with Utah Code.

Requirements for the preparation of an IFA are outlined in Title 11, Chapter 36a of the Utah Code (the Impact Fees Act). Under these requirements, an IFA shall accomplish the following for each facility:

1. Identify the impact of anticipated development activity on existing capacity
2. Identify the impact of anticipated development activity on system improvements required to maintain the established level of service
3. Demonstrate how the impacts are reasonably related to anticipated development activity
4. Estimate the proportionate share of:
    a. Costs of existing capacity that will be recouped
    b. Costs of impacts on system improvements that are reasonably related to the new development activity
5. Identify how the impact fee was calculated
6. Consider the following additional issues
    a. Manner of financing improvements
    b. Dedication of system improvements
    c. Extraordinary costs in servicing newly developed properties
    d. Time-price differential

The following sections of this report have been organized to address each of these requirements.

IMPACT ON SYSTEM - 11-36a-304(a)(b)

Growth within the City's service area, and projections of water demand resulting from said growth is discussed in detail in the City's Culinary Water Master Plan and IFFP. For the purposes of impact fee calculation, growth in the system has been expressed in terms of equivalent residential units (ERUs). An ERU represents the demand that a typical single family residence places on the system. Projected growth in ERUs for the City water system is summarized in Table 1.

Table 1
Service Area ERU Projections

Year	Total ERUs
2017	3,629
2020	4,017
2025	4,663
2027	4,921
2030	5,309
2035	5,955
2040	6,601
2045	7,247
2050	7,893
2055	8,539
2057	8,797

As indicated in the table, projected growth for the 10-year planning window of this impact fee analysis is 1,292 ERUs. In order to maintain the established level of service, projected future growth will be met through a combination of available excess capacity in existing facilities and construction of additional capacity in new facilities. Use of excess capacity and required system improvements are detailed in the IFFP.

RELATION OF IMPACTS TO ANTICIPATED DEVELOPMENT - 11-36a-304(1)(c)

To satisfy the requirements of state law, it is necessary to show that all impacts identified in the impact fee analysis are reasonably related to the anticipated development activity. This has been documented in detail in the Impact Fee Facilities Plan. In short, only that capacity directly associated with demand placed upon existing system facilities by future development has been identified as an impact of the development. The steps completed to identify the impacts of anticipated development are as follows.

1. **Existing Demand** – The demand existing development places on the system was estimated based on historic demand records.
2. **Existing Capacity** – The capacities of existing facilities were calculated based on the level of service criteria established for each type of facility in the Impact Fee Facilities Plan.
3. **Existing Deficiencies** – Existing deficiencies in the system were looked for by comparing defined levels of service against calculated capacities. Where existing deficiencies existed, projects were identified to eliminate the deficiencies. Costs associated with existing deficiencies were not assigned to impacts of development.
4. **Future Demand -** The demand future development will place on the system was estimated based on development projections as discussed in the Impact Fee Facilities Plan.
5. **Future Demand Use of Existing Capacity** – Whenever possible, excess capacity in existing facilities has been used to serve future demands. Where this occurs, the amount of capacity used by future growth has been calculated as described in detail in the Impact Fee Facilities Plan.
6. **Future Deficiencies** – Where excess capacity is inadequate to meet projected demands, future deficiencies in the system were identified using the same established level of service criteria used for existing demands.
7. **Recommended Improvements** – Needed system improvements were identified to meet demands associated with future development.

PROPORTIONATE SHARE ANALYSIS - 11-36a-304(d)

A comprehensive proportionate share analysis associated with anticipated future development and its impact on the system was completed as part of the Impact Fee Facilities Plan. A summary of that analysis is contained here with additional discussion of the costs of facilities impacted by growth.

Excess Capacity to Accommodate Future Growth

Defining existing system capacity in terms of a single number is difficult. To improve the accuracy of the analysis, the system has been divided into three different components (conveyance, storage, administrative & shop buildings). As part of the Impact Fee Facilities Plan, the capacity used by each type of user was analyzed in detail. Based on the analysis, the calculated percentage of existing capacity in system facilities used by existing users, growth during the 10-year planning window, and growth beyond the 10-year planning window is summarized in Table 2.

Table 2
Use of Existing Capacity

	Storage	Conveyance (Transmission and Pumping)	Administrative & Shop Buildings
Existing	80.41%	78.0%	100%
10-year Growth	12.18%	10.8%	0%
Growth Beyond 10 Years	7.41%	11.2%	0%
Total	100%	100%	100%

Existing System Infrastructure Costs

To calculate the actual cost of excess capacity in the existing system, BC&A first looked at the actual cost of all existing facilities. Table 3 lists the actual construction costs of existing components of the City's water system. These costs were obtained from a fixed asset detailed report for the City through fiscal year ending 2018 and only include facilities paid for by the City (i.e. excludes all infrastructure contributed by developers). Since the existing administrative & shop buildings do not offer any capacity to future users, they are excluded from Table 3. Detailed costs for the facilities included in the table are contained in Table A of Appendix A.

Table 3
Existing Infrastructure Costs

	Storage	Conveyance	Total
Existing Infrastructure Costs	$3,372,293	$979,114	**$4,351,407**

In this study, public facility costs already incurred by the City will be included in the impact fee only to the extent that new growth will be served by the previously constructed improvements.

Reimbursement Agreements

There are no current reimbursement agreements existing within the system.

Future Improvements

In addition to using available existing capacity, demand associated with projected future development will be met through the construction of additional capacity in new facilities. A primary focus of the Impact Fee Facilities Plan was the identification of projects required to serve new development. The results of the Impact Fee Facilities Plan are summarized in Table 4. Included in the table are the costs of each required project and the portion of costs associated with development.

Table 4
Impact Fee Eligible Capital Projects

Project Identifier[1]	Construction Cost	Percent to 10-Year Growth	Cost to 10-yr Growth
P1-01 - Irrigation Pipeline	$1,846,500	25.0%	$461,625
P1-02 - Irrigation Storage Tank	$2,122,000	44.8%	$950,656
P1-03 - Irrigation Pipeline	$204,000	25.0%	$51,000
P1-04 - PRV Vault	$61,800	25.0%	$15,450
P1-05 - Irrigation Pipeline	$490,000	25.0%	$122,500
P1-06 - Irrigation Pipeline	$25,000	25.0%	$6,250
P1-07 - Irrigation Pipeline	$66,000	25.0%	$16,500
P1-08 - Irrigation Pipeline	$162,000	25.0%	$40,500
P1-09 - Irrigation Pipeline	$92,000	25.0%	$23,000
P1-10 - Irrigation Pipeline	$523,000	25.0%	$130,750
P1-11 - Irrigation Pipeline	$141,000	25.0%	$35,250
P1-12 - Irrigation Pipeline	$163,000	25.0%	$40,750
P1-13 - Irrigation Pipeline	$260,000	25.0%	$65,000
P1-14 - PRV Vault	$66,000	25.0%	$16,500
M-1 - Meter Installation	$699,000	25.0%	$174,750
P2-01 - Irrigation Pipeline	$407,000	25.0%	$101,750
P2-02 - Irrigation Pipeline	$96,000	25.0%	$24,000
P2-03 - Irrigation Pipeline	$116,000	25.0%	$29,000
P2-04 - Irrigation Pipeline	$260,000	25.0%	$65,000
P2-05 - Irrigation Pipeline	$4,000	25.0%	$1,000
P2-06 - Irrigation Pipeline	$18,000	25.0%	$4,500
P2-07 - PRV Vault	$70,000	25.0%	$17,500
M-2 - Meter Installation	$855,000	25.0%	$213,750
F1 - New Public Works Yards	$3,523,200	14.7%	$517,910
F2 - New City Office	$594,104	14.7%	$109,221
	$12,864,604		**$3,212,225**

[1] Project number represents numbering used in IFFP.
[2] Costs are adjusted for inflation (3%) based on the anticipated year of construction.

All cost estimates contained in this IFA have been taken directly from the IFFP. The basis of these estimates are documented in the IFFP and are based on previous construction costs for similar projects.

IMPACT FEE CALCULATION - 11-36a-304(1)(e)

Using the information contained in the previous sections, impact fees can be calculated by dividing the proportional cost of facilities required to service 10-year growth by the amount of growth expected over the next 10-years. This is done for each of the major system components identified previously. Calculated impact fees by component are summarized in Table 5.

Table 5
Impact Fee Calculation per ERU

System Components	Total Cost of Component	% Serving 10-year Growth	Cost Serving 10-year Growth	10-year ERUs Served	Cost Per ERU
Storage					
Existing Facilities	$3,372,293	12.18%	$410,745	1,292	$317.91
Existing Facility Interest Costs Outstanding	$0	12.18%	$0	1,292	$0.00
10-year Projects	$2,122,000	44.83%	$951,293	1,292	$736.29
10-Year Project Interest Costs	$983,569	44.83%	$440,934	1,292	$341.28
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Other					
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Total	**$20,768,492**		**$4,704,309**		**$3,641.11**

The total impact fee per ERU can be calculated by adding up the fee for each type of system component. This is separate from any additional charges levied by the City for hookup costs or for other reasonable permit and application fees.

Bonding Interest Costs

In addition to construction costs, Table 5 includes the cost of bond interest expense where applicable. This includes any outstanding interest costs on existing facilities where new growth will benefit from excess capacity and future estimated interest costs for bonds required to build projects needed for growth as identified in the Impact Fee Facilities Plan. Through discussions with City management, Ivins is planning to use a bond to pay for Projects P1-01 and P1-02 as well as the new Public Works Yard. The bonds for these projects have been assumed to have a 3.5% annual interest rate with a 4% bond issuance fee. Similar to project construction costs, only that portion of interest expense associated with capacity for growth is included in the impact fee calculation.

Credit for User Fees

Not all of the existing deficiencies identified in the plan can be paid for from existing cash reserves. As a result, the plan includes some bonding toward projects that have at least a portion of their costs that benefit existing users. In this situation, user fees will be used to pay for the bonds over their lifetime.

For projects where this is the case, future users will pay for their portion of capacity via impact fees. They cannot also be expected to pay through user rates the portion of future bonds that will be used to build capacity or remedy deficiencies for existing users. This creates the need for a credit for future users. Calculation of this credit is summarized in Table 6. This table includes the following information:

- **Future Administrative Building Costs Paid Through User Fees** – This represents the total amount paid each year by the City toward the portion of future bonds used to increase the level of service for existing users (specifically, the New Public Works Facility).
- **Cost Per ERU** – This column takes the total amount paid and divides it by the number of ERUs projected for each year. This represents the amount paid in each year by each ERU through user rates.
- **Present Value Cost per ERU** – This column takes into account the time value of money assuming a rate of return of 3 percent annually.
- **Total User Fee Credit** – At the bottom of the table, the present value costs for all future years are added together to develop the total user fee credit.

It will be noted that, because the user fee credit is the summation of user fees paid toward existing deficiencies or for increasing the existing level of service in each year, a new user who joins the system in five or ten years will pay less in total user fees than someone who joins the system next year. Thus, the user fee credit will decrease over time. The appropriate user fee can be calculated by adding the present value cost for all years subsequent to a new user's connection to the system.

Table 6
Credit for User Fees Paid Toward Facilities that Benefit Existing Users

Year	ERUs	Future Administrative Building Costs Paid Through User Fees	Cost Per ERU	Present Value Cost Per ERU
2017	3,629	$0.00	$0.00	$0.00
2018	3,758	$0.00	$0.00	$0.00
2019	3,887	$0.00	$0.00	$0.00
2020	4,017	$0.00	$0.00	$0.00
2021	4,146	$0.00	$0.00	$0.00
2022	4,275	$106,476.35	$24.91	$24.91
2023	4,404	$106,476.35	$24.18	$23.47
2024	4,533	$106,476.35	$23.49	$22.14
2025	4,662	$106,476.35	$22.84	$20.90
2026	4,792	$106,476.35	$22.22	$19.74
2027	4,921	$106,476.35	$21.64	$18.66
2028	5,050	$106,476.35	$21.08	$17.66
2029	5,179	$106,476.35	$20.56	$16.72
2030	5,309	$106,476.35	$20.06	$15.83
2031	5,438	$106,476.35	$19.58	$15.01
2032	5,567	$106,476.35	$19.13	$14.23
2033	5,696	$106,476.35	$18.69	$13.50
2034	5,825	$106,476.35	$18.28	$12.82
2035	5,954	$106,476.35	$17.88	$12.18
2036	6,084	$106,476.35	$17.50	$11.57
2037	6,213	$106,476.35	$17.14	$11.00
2038	6,342	$106,476.35	$16.79	$10.46
2039	6,471	$106,476.35	$16.45	$9.96
2040	6,601	$106,476.35	$16.13	$9.47
2041	6,730	$106,476.35	$15.82	$9.02
2042	6,859	$0.00	$0.00	$0.00
2043	6,988	$0.00	$0.00	$0.00
2044	7,117	$0.00	$0.00	$0.00
2045	7,247	$0.00	$0.00	$0.00
			Total User Fee Credit	**$309.26**

[1]It is anticipated that the City will acquire a municipal bond in 2022 to fund the new City Public Work Facility.

Impact Fee Studies

Utah Code allows for the cost of planning and engineering associated with impact fee calculations to be recovered as part of an impact fee. This study includes the cost of this study and one impact fee update during the 10-year planning window.

Recommended Impact Fee

The total calculated impact fee is summarized in Tables 7 and includes appropriate user fee credits applied to the fee. This is the legal maximum amount that may be charged as an impact fee. A lower amount may be adopted if desired, but a higher fee is not allowable under the requirements of Utah Code.

As discussed previously, the calculated user fee credit associated with the impact fees will decrease over time. As a result, the allowable impact fee will increase over time as shown in the table.

Table 7
Recommended Impact Fee, per ERU

Maximum Allowable Impact Fee (Per ERU, by Year)										
	2017	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**
Base Impact Fee	$3,641.11	$3,641.11	$3,641.11	$3,641.11	$3,641.11	$3,641.11	$3,641.11	$3,641.11	$3,641.11	$3,641.11
User Fee Credit for Admin Building	$309.26	$309.26	$309.26	$309.26	$309.26	$309.26	$284.35	$260.88	$238.74	$217.84
Total Overall Fee	**$3,331.85**	**$3,331.85**	**$3,331.85**	**$3,331.85**	**$3,331.85**	**$3,331.85**	**$3,356.75**	**$3,380.23**	**$3,402.37**	**$3,423.27**

Calculation of Non-Standard Impact Fees

The calculations presented previously have been based on an ERU. The Impact Fee Enactment should include a provision that allows for calculation of a fee for customers other than typical residential connections. Consistent with the level of service standards established in the Impact Fee Facilities Plan, the following formula may be used to calculate an impact fee for a non-standard user based on the calculated daily total water use for an average residential connection.

$$\frac{Estimated\ Average\ Daily\ Water\ Use}{670\ gallons\ per\ day^{1}} X\ Impact\ Fee\ per\ ERU = Impact\ Fee$$

[1] Based on average water use consumption (both indoor and outdoor) per ERU from historical Ivins City records.

ADDITIONAL CONSIDERATIONS - 11-36a-304(2)

MANNER OF FINANCING - 11-36a-304(2)(a-e)

As part of this Impact Fee Analysis, it is important to consider how each facility has been or will be funded. Potential infrastructure funding includes a combination of different revenue sources.

User Charges

Because infrastructure must generally be built ahead of growth, there often arises situations in which projects must be funded ahead of expected impact fee revenues. In some cases, the solution to this issue will be bonding. In others, funds from existing user rate revenue will be loaned to the impact fee fund to complete initial construction of the project and will be reimbursed later as impact fees are received. Interfund loans should be considered in subsequent accounting of impact fee expenditures.

Special Assessments

Where special assessments exist, the impact fee calculation must take into account funds contributed. No special assessments exist.

Bonds

Where bonding will be required to finance impact fee eligible improvements, the portion of the bond cost and interest expense attributable to future growth may be added to the calculation of the impact fee.

General Taxes

If taxes are used to pay for infrastructure, they should be accounted for in the impact fee calculation. Specifically, any contribution made by property owners through taxes should be credited toward their available capacity in the system. In this case, no taxes are proposed for the construction of infrastructure.

Federal and State Grants and Donations

Impact fees cannot reimburse costs funded or expected to be funded through federal grants and other funds that the City has received for capital improvements without an obligation to repay. Grants and donations are not currently contemplated in this analysis. If grants become available for constructing facilities, impact fees will need to be recalculated and an appropriate credit given. Any existing infrastructure funded through past grants has been removed from the system cost.

DEDICATION OF SYSTEM IMPROVEMENTS 11-36a-304(2)(f)

Developer exactions are not the same as grants. If a developer constructs a system improvement or dedicates land for a system improvement identified in the IFFP, or dedicates a public facility that is recognized to reduce the need for a system improvement, the developer may be entitled to an appropriate credit against that particular developer's impact fee liability or a proportionate reimbursement.

If the value of the credit is less than the development's impact fee liability, the developer will owe the balance of the liability to the City. If the recognized value of the improvements/land dedicated is more than the development's impact fee liability, the City may be required to reimburse the difference to the developer.

It should be emphasized that the concept of impact fee credits pertains to system level improvements only. Developers will be responsible for the construction of project improvements (i.e. improvements not identified in the impact fee facilities plan) without credit against the impact fee.

EXTRAORDINARY COSTS - 11-36a-304(2)(g)

The Impact Fees Act indicates the analysis should include consideration of any extraordinary costs of servicing newly developed properties. In cases where one area of potential growth may cost significantly more to service than other growth, a separate service area may be warranted. No areas with extraordinary costs have been identified as part of this analysis.

TIME-PRICE DIFFERENTIAL - 11-36a-304(2)(h)

Utah Code allows consideration of time-price differential in order to create fairness for amounts paid at different times. To address time-price differential, this analysis includes adjustments for construction inflation for future construction projects. Per the requirements of the Code, existing infrastructure cost is based on actual historical costs without adjustment.

IMPACT FEE CERTIFICATION - 11-36a-306(2)

This IFA has been prepared in accordance with Utah Code Title 11, Chapter 36a (the "Impact Fees Act"), which prescribes the laws pertaining to the imposition of impact fees in Utah. The accuracy of this IFA relies in part upon planning, engineering, and other source data, provided by the City and its designees.

In accordance with Utah Code Annotated, 11-36a-306(2), Bowen Collins & Associates, makes the following certification:

I certify that the attached impact fee analysis:

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



Aaron Anderson, P.E.

Appendix A
Fixed Asset Detailed Report

Table A
Fixed Asset Detailed Report – Ivins City Water

Project ID in City Fixed Asset Summary	Project Cost
Storage	**Cost**
Gunlock Project - 1 M Gal	$392,169
Tuacahn Water Tank	$30,000
200421 Water Tanks	$68,000.00
30010 2 Million Gallon Water Tank	$476,382.46
30019 2 Million Gallon Water Tank	$346,648.68
203 2 Million Gallon Water Tank	$162,534.00
Cliffrose 2M Gallon Tank	$1,896,559.13
Sub Total	**$3,372,293**
Conveyance	
400 West Pumping Station	$72,697.00
2011-11 Upsizing Water Lines Hist	$168,133.64
200904 Upsizing Lines Per CFP	$282,746.00
202 Water Line	$271,532.00
Upsizing Water Lines Per CFP	$96,731.04
200W Irrigation Line	$9,166.14
Tuachan Pump Station	$78,109.00
Sub Total	**$979,114**
Total	**$4,351,407**

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