

North Village Special Service District Culinary Water Impact Facilities Plan

DRAFT

August 2024

Prepared by:

Bowen, Collins & Associates, Inc.



TABLE OF CONTENTS

Executive Summary	1
Why is an IFFP Needed?	1
Projected Future Growth	1
Existing Capacity Available to Serve Future Growth	2
Required System Improvements	2
Introduction	1
Service Area	1
Impact Fee Facility Plan Components	1
Existing Level of Service - Utah Code Annotated 11-36a-302(1)(a)(i)	2
Performance Standard	2
Transmission/Distribution Pipe Level of Service	2
Storage Level of Service	2
Unit of Demand Level of Service	2
Level of Service Summary	4
Proposed Level of Service - Utah Code Annotated 11-36a-302(1)(b) and 11-36a-302(1)(c)(i)	4
Excess Capacity to Accommodate Future Growth - Utah Code Annotated 11-36a-302(1)(a)(iii)	4
Existing Culinary Water Infrastructure	4
Existing Demand and Determination of Excess Capacity	4
Demands Placed on Facilities by New Development - Utah Code Annotated 11-36a-302(1)(a)(iv)	6
Infrastructure Required to Meet Demands of New Development – Utah Code Annotated 11-36a-302(1)(a)(v)	6
10-Year Improvement Plan	7
Project Cost Attributable to Future Growth	10
Further Division of Project Cost – Cost Attributable to 10 Year Growth	10
Basis of Construction Cost Estimates	10
Additional Considerations	11
Manner of Financing - Utah Code Annotated 11-36a-302(2)	11
Federal and State Grants and Donations	11
Bonds	11
Interfund Loans	11
Impact Fees	11
Developer Dedications and Exactions	11
Planned Improvement District (PID) Dedications	12

Necessity of Improvements to Maintain Level of Service - Utah Code Annotated 11-36a-302(3)	12
School Related Infrastructure - Utah Code Annotated 11-36a-302(2)	12
Noticing and Adoption Requirements - Utah Code Annotated 11-36a-502	12
Impact Fee Certification - Utah Code Annotated 11-36a-306(1)	14

EXECUTIVE SUMMARY

CULINARY WATER IMPACT FEE FACILITIES PLAN

North Village Special Service District (District) has retained Bowen Collins & Associates (BC&A) to prepare an impact fee facility plan (IFFP) for culinary water supply and distribution provided by the District. The purpose of an IFFP is to identify demands placed upon District facilities by future development and evaluate how these demands will be met by the District. The IFFP is also intended to outline the improvements which may be funded through impact fees.

WHY IS AN IFFP NEEDED?

The IFFP provides a technical basis for assessing and establishing impact fees throughout the District. This document will address the future infrastructure needed to serve the District based on current land use planning. The existing and future capital projects documented in this IFFP will ensure that level of service standards are maintained for all existing and future residents who reside within the District. Local governments must pay strict attention to the required elements of the Impact Fee Facilities Plan which are enumerated in the Impact Fees Act (Utah Code Annotated 11-36a-306(1)).

PROJECTED FUTURE GROWTH

To evaluate the use of existing capacity and the need for future capacity, it is first necessary to calculate the demand associated with existing development and projected growth. Using available information for existing development and growth projections from the District's Culinary Water System Master Plan, projected growth in system demand is summarized in Table ES-1 in terms of Water Capacity Units (WCU). WCUs are a way to provide a common unit of measurement with which to combine residential and nonresidential development and indoor and outdoor use. This is the unit of measure for evaluating system capacity, monitoring and crediting bond participants for their bonded entitlements and assessing impact fees. The value of a WCU is tied to the approximate amount of peak day system capacity required for a single-family residence. For this IFFP and the District 2023 Culinary Master Plan, the definition of a WCU is 1,818 gpd of peak day capacity including the requisite supply buffer. Table ES-1 shows the projected WCUs for NVSSD

Table ES-1
District Culinary Water Growth Projections

Year	Total WCUs	Peak Day (gpm)	Unused Bonded WCUs in the Conveyance System
2022	130.5	164.7	2,482
2023	146.2	184.6	2,456
2024	191.7	242.1	2,430
2025	215.2	271.7	2,404
2026	241.0	304.2	2,378
2027	269.4	340.1	2,352
2028	300.6	379.5	2,326
2029	334.7	422.6	2,301
2030	372.0	469.7	2,275
2031	412.7	521.0	2,249
2032	456.8	576.8	2,223
2033	504.6	637.1	2,197
2034	555.1	700.8	2,171

As shown in the table above, the growth expected within the 10-year planning window is 363.4 WCUs.

EXISTING CAPACITY AVAILABLE TO SERVE FUTURE GROWTH

Projected future growth will be met through a combination of utilizing available excess capacity in existing facilities and the construction of additional capacity in new facilities. The percentage of existing capacity available for use by future growth has been calculated in Table ES-2.

REQUIRED SYSTEM IMPROVEMENTS

Beyond available existing capacity, additional improvements required to serve new growth are summarized in Table ES-2.

To satisfy the requirements of state law, Table ES-2 provides a breakdown of the percentage of the project costs attributed to existing and future users. For future use, capacity has been divided between capacity to be used by growth within the 10-year planning window of this IFFP and capacity that will be available for growth beyond the 10-year window. Project costs haven been recovered from the 2023 District Culinary Water Master Plan with indicated costs recovered from developer estimates were applicable.

Table ES-2
Proposed Facility Capacity Used by Future Growth

Project ID	Project Name	Estimated System Level Cost	Percent to Existing	Percent 10-Year Bonded Growth	Percent 10-Year Unbonded Growth	Percent Bonded Growth Beyond 10-Years	Percent Unbonded Growth Beyond 10-Years
Storage Improvements							
S-2	Wasatch Commons Tank	\$2,832,000	8.24%	10.31%	4.18%	42.88%	34.39%
Distribution System Improvements							
P-1	Pressure Zone 1 Central Connection	\$1,095,000	0.90%	--	4.62%	--	94.48%
P-2	Pressure Zone 1 North Connection	\$852,000	1.35%	--	6.88%	--	91.77%
*P-3b	Pressure Zone 2 Transmission South	\$264,904	3.72%	--	19.09%	--	77.19%
P-4	Pressure Zone 2 Transmission Central	\$485,585	2.03%	--	10.41%	--	87.56%
P-5	Pressure Zone 2 Transmission North	\$451,200	2.55%	--	13.00%	--	84.45%
P-7	Pressure Zone 2 Transmission to Tank	\$427,500	2.30%	--	9.88%	--	87.82%
O-1	Flow Control Valve	\$109,000	9.04%	--	38.74%	--	52.22%
O-3	HWY 32 FCV Upgrades	\$42,000	3.95%	--	19.24%	--	76.81%
Source Improvements							
--	--	--	--	--	--	--	--
Building and Administrative							
Admin-1	Shop Building	\$181,800	7.06%	9.59%	3.88%	44.10%	35.37%
Total or Average		\$6,740,988	4.75%	4.59%	7.22%	19.21%	64.23%

* Received system level costs from developers planning to submit reimbursement applications.

**Source improvement project O-2, from the Culinary System Master Plan was within the 10-yr window for the Master Plan but was removed from this IFFP. The yield from this well is currently unknown and project plans are speculative and as such have been removed from the IFFP. If project O-2 is built within the 10-yr window we recommend that the Impact fees be recalculated with this project.

IMPACT FEE FACILITIES PLAN

INTRODUCTION

The District of North Village Special Service District has retained Bowen Collins & Associates (BC&A) to prepare an impact fee facility plan (IFFP) for culinary water supply and distribution provided by the District. The purpose of an IFFP is to determine the public facilities required to serve development resulting from new development activity. The IFFP is also intended to outline the improvements which may be funded through impact fees.

Much of the analysis forming the basis of this IFFP has been taken from the District's Culinary Water System Master Plan, which was also prepared by BC&A. The reader should refer to the 2023 Culinary Master Plan for additional discussion of planning and evaluation methodology beyond what is contained in this IFFP.

PROJECTED DEMANDS VS. SOLD CAPACITY

In the beginning of the District, many of the initial components of its water and sewer systems were constructed using a series of special assessment bonds. Because the District was new and had limited financial ability to pay for the bonds on its own, many property owners in the area joined together to pay for the bonds. In return for their payment, they received a commitment for capacity in the District facilities for which the bonds were issued. In this plan, and in general District terminology, this commitment is referred to as "bonded" capacity and developers entitled to this commitment as "bonded" developers.

Some of the water transmission facilities in the District were paid for using bonds. The agreement associated with those bonds included 2,610 ERUs of participation in the water distribution system. It is important to note that water storage, water treatment, and water sources have not been paid for with bonds. As a result, sold capacity associated with the bonds will not affect these components of the system. Two demand scenarios were modeled for this master plan which are (i) existing demands in the District and (ii) projected buildout demands based on expected growth within the District.

SERVICE AREA

For the purpose of impact fee calculations, the District system will be treated as a single service area.

IMPACT FEE FACILITY PLAN COMPONENTS

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

1. Identify the existing level of service
2. Establish a proposed level of service
3. Identify excess capacity to accommodate future growth at the proposed level of service
4. Identify demands placed upon existing public facilities by new development
5. Identify the means by which demands from new development will be met
6. Consider the following additional issues
 - a. revenue sources to finance required system improvements
 - b. necessity of improvements to maintain the proposed level of service

- c. need for facilities relative to planned locations of schools

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

EXISTING LEVEL OF SERVICE - UTAH CODE ANNOTATED 11-36a-302(1)(a)(i)

Level of service is defined in the Impact Fees Act as “the defined performance standard or unit of demand for each capital component of a public facility within a service area”. This section discusses the level of service currently being provided to existing users.

Performance Standard

The performance standard defines the level of service the District has established to satisfy District performance requirements. The District desires to provide culinary water capacity for its residents and businesses and to balance the cost of water improvements with the amount of demand in the system. Thus, the performance standard as documented in the District’s Culinary Water System Master Plan is based on standards similar to the level of service adopted by other pressurized culinary systems of similar size and nature in Utah. If the existing level of service is less than the performance standard, it is a deficiency.

Transmission/Distribution Pipe Level of Service

The following criteria were used as the existing performance standards for major conveyance facilities:

1. Model runs at both peak day and peak hour demand were included in the analysis.
2. Under peak day demand, the system must be capable of maintaining constant levels at all system tanks.
3. Culinary distribution pipes are limited to less than 7.0 feet per second (ft/s). Transmission pipes can have velocities that are higher than distribution pipes, but typically should be less than 10 ft/s.
4. The District tries to maintain pressure between 50 psi and 120 psi during peak day production requirements and between 40 psi and 120 psi during peak hour production requirements.
5. The State of Utah requires that a public water system be capable of conveying required fire flow with a residual pressure of 20 psi. Any node in a residential area incapable of supplying 1,500 gpm with a 20 psi residual are considered deficient (there were none in the culinary water system model).

Storage Level of Service

Culinary storage facilities were sized to provide sufficient equalization, emergency, and fire suppression storage. Equalization storage was sized at 25% of peak day demand based on NVSSD historic water use patterns. Emergency storage was sized at enough supply for the culinary water system for a six-hour power outage during peak day demands and fire suppression storage was sized to meet the international fire code flow standards.

Unit of Demand Level of Service

The projected flow used to design and evaluate system components will vary depending on the nature of each component. For example, the systems supply pump stations are designed for peak day

flow. Conversely, most conveyance pipelines must be designed based on peak hour flow (function of daily flow and diurnal flow variation).

For the purposes of this analysis, it is useful to define these various demands in terms of Water Capacity Units (WCUs). WCUs are a way to provide a common unit of measurement with which to combine residential and nonresidential development and indoor and outdoor use. This is the unit of measure for evaluating system capacity, monitoring and crediting bond participants for their bonded entitlements and assessing impact fees. The value of a WCU is tied to the approximate amount of peak day system capacity required for a single-family residence. For this IFFP and the District 2023 Culinary Master Plan, the definition of a WCU is 1,818 gpd of peak day capacity including the requisite supply buffer. Table 1 shows the projected WCUs for NVSSD.

Level of Service Summary

The existing NVSSD culinary water system level of service meets the performance standard for all areas currently connected.

Proposed Level of Service - Utah Code Annotated 11-36a-302(1)(b) and 11-36a-302(1)(c)(i)

The proposed level of service is the performance standard used to evaluate system needs in the future. The Impact Fee Act indicates that the proposed level of service may:

1. diminish or equal the existing level of service; or
2. exceed the existing level of service if, independent of the use of impact fees, the District implements and maintains the means to increase the level of service for existing demand within six years of the date on which new growth is charged for the proposed level of service.

No changes in performance standards are proposed for North Village Special Service District. Future facilities will be constructed to meet the same performance standards identified for the existing level of service.

EXCESS CAPACITY TO ACCOMMODATE FUTURE GROWTH - UTAH CODE ANNOTATED 11-36a-302(1)(a)(iii)

The culinary water needs of projected future growth will be met through a combination of available excess capacity in existing facilities and construction of additional capacity in new facilities.

Existing Culinary Water Infrastructure

NVSSD currently owns or plans to own all existing culinary system infrastructure within the culinary system with the exception of the Highway-32 and Red Ledges tanks. Within these tanks NVSSD has purchased the necessary capacity to service their customers as outlined in the 2023 NVSSD Culinary Water System Master Plan and technical memos sent to the city.

Existing Demand and Determination of Excess Capacity

Current existing facilities represent some impact fee recoverable capital cost to NVSSD. Table 2 summarizes these existing facilities with distributions of costs that are allocated to the existing, 10-year, and beyond 10-year user. Facility costs were recovered from the District book asset values unless otherwise indicated.

Table 1
NVSSD Culinary System Existing Assets

Project ID	Project Name	Estimated System Level Cost	Percent to Existing	Percent to 10 Year Bonded Growth	Percent to 10 Year Unbonded Growth	Percent Bonded Growth Beyond 10 Years	Percent Unbonded Growth Beyond 10 Years
Storage Assets							
Exst. -1	Highway-32 Tank (JSSD)	\$1,354,821	1.33%	1.89%	0.77%	53.28%	42.73%
Exst. -2	Red Ledge Tank Service (TCSSD)	\$217,551	0.00%	56.94%	23.06%	11.10%	8.90%
Transmission System Assets							
*Exst. P-3a	Pressure Zone 2 Transmission South	\$261,262	100.00%	--	0.00%	--	0.00%
Source Assets							
Exst. -7	FRWTP Capacity	\$1,689,000	0.00%	71.17%	55.49%	0.00%	0.00%
Building & Administrative Assets							
Exst.-8	Administrative Building	\$85,596	7.06%	9.59%	3.88%	44.10%	35.37%
Total or Average		\$3,608,231	7.91%	37.69%	27.75%	21.72%	17.42%

*Received system level costs from developers planning to submit reimbursement applications.

DEMANDS PLACED ON FACILITIES BY NEW DEVELOPMENT - UTAH CODE ANNOTATED 11-36a-302(1)(a)(iv)

The planning period to be used for this IFFP is 10 years. Table 2 lists the growth projections for the 10-year planning window (2024 – 2034). Table 2 total WCU values are greater than the total WCUs presented in the District 2023 Culinary Master Plan. After the master plan was complete, it was decided that outdoor demand in zone 4 would no longer be served with secondary but would be served with culinary water. This IFFP has incorporated this additional demand into its calculations.

Table 2
NVSSD Culinary System Growth Projections

Year	Total WCUs	Peak Day (gpm)	Unused Bonded WCUs in the Conveyance System
2022	130.5	164.7	2,482
2023	146.2	184.6	2,456
2024	191.7	242.1	2,430
2025	215.2	271.7	2,404
2026	241.0	304.2	2,378
2027	269.4	340.1	2,352
2028	300.6	379.5	2,326
2029	334.7	422.6	2,301
2030	372.0	469.7	2,275
2031	412.7	521.0	2,249
2032	456.8	576.8	2,223
2033	504.6	637.1	2,197
2034	555.1	700.8	2,171

As shown in the table above, the growth expected within the 10-year planning window is 363.4 WCUs.

INFRASTRUCTURE REQUIRED TO MEET DEMANDS OF NEW DEVELOPMENT – UTAH CODE ANNOTATED 11-36a-302(1)(a)(v)

To satisfy the requirements of state law, demand placed upon system facilities by future development was projected using the process outlined below.

1. **Existing Demand** – The demand existing development places on the District’s system was estimated based on existing WCUs and demand patterns observed in similar systems.
2. **Existing Capacity** – The capacities of existing system collection facilities were estimated using size data provided by the District and a hydraulic computer model as part of the Culinary Water System Master Plan.
3. **Existing Deficiencies** – Existing deficiencies in the system were looked for by comparing

defined levels of service against calculated capacities.

4. **Future Demand** - The demand that future development will place on the system was estimated based on development projections as discussed previously.
5. **Future Deficiencies** - Future deficiencies in the collection system (portions of the system that are inadequate to accommodate the demand created by future growth) were identified using the defined level of service and results from a hydraulic computer model.
6. **Recommended Improvements** – Needed system improvements were identified to meet demands associated with future development.

The steps listed above describe the “demands placed upon existing public facilities by new development activity at the proposed level of service; and... the means by which the political subdivision or private entity will meet those growth demands” (Section 11-36a-302(1)(a) of the Utah Code Annotated).

10-Year Improvement Plan

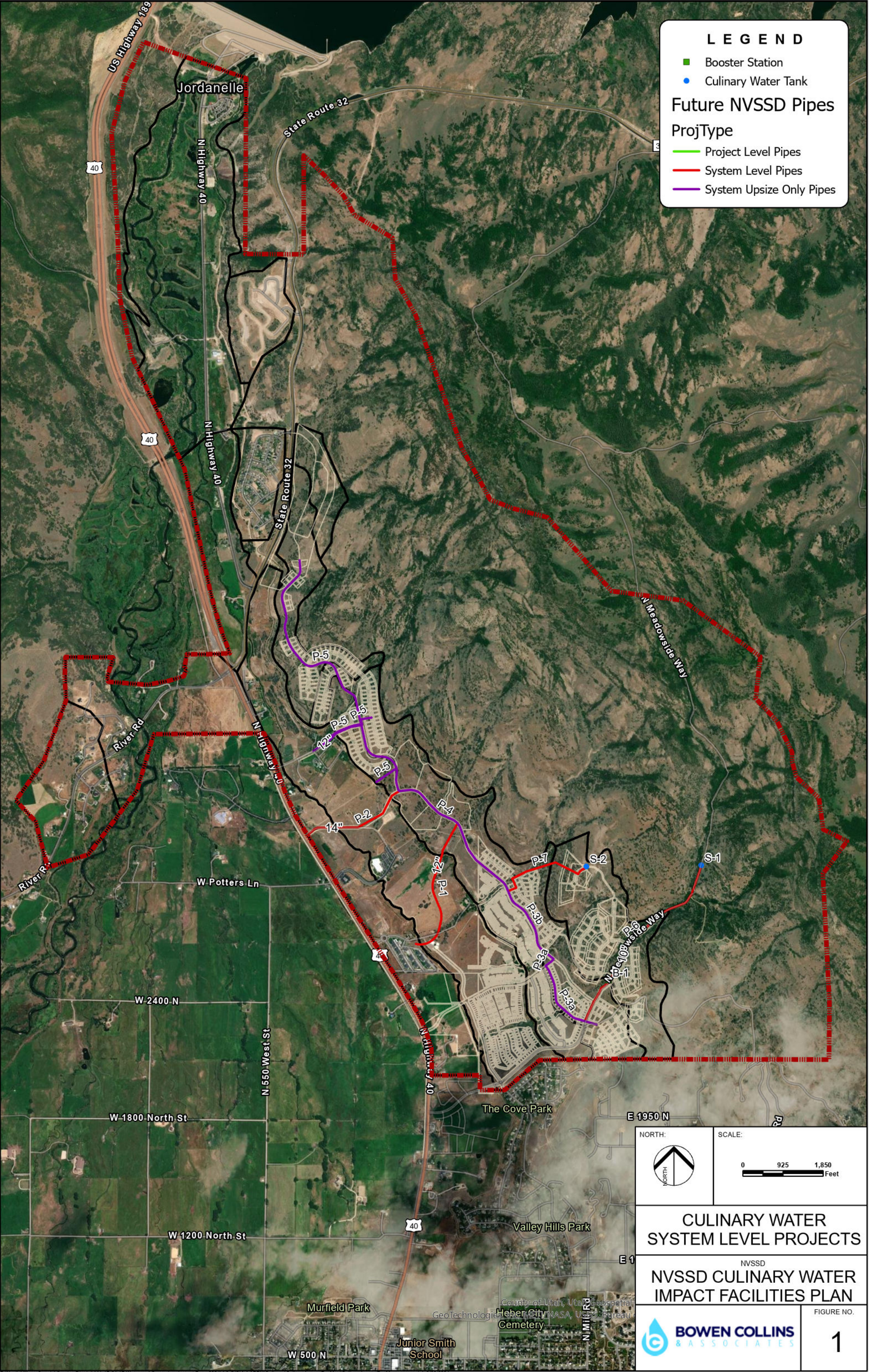
Planned improvements to satisfy level of service requirements for projected demands within the next 10 years have been identified for the District area in the District’s Culinary Water System Master Plan and are summarized in Table 3. These improvements will be constructed in phases as funding becomes available. Only infrastructure planned for construction within a ten-year window will be considered in the calculation of these impact fees to avoid uncertainty surrounding improvements further into the future. The locations of projects to be completed in the next 10 years are approximately shown in Figure 1. It should be noted that Figure 1 only includes those projects with components of cost that are eligible to be included in the impact fee calculation.

Table 3
Proposed Facility Capacity Used by Future Growth

Project ID	Project Name	Estimated System Level Cost	Percent to Existing	Percent 10-Year Bonded Growth	Percent 10-Year Unbonded Growth	Percent Bonded Growth Beyond 10 Years	Percent Unbonded Growth Beyond 10 Years
Storage Improvements							
S-2	Wasatch Commons Tank	\$2,832,000	8.24%	10.31%	4.18%	42.88%	34.39%
Distribution System Improvements							
P-1	Pressure Zone 1 Central Connection	\$1,095,000	0.90%	--	4.62%	--	94.48%
P-2	Pressure Zone 1 North Connection	\$852,000	1.35%	--	6.88%	--	91.77%
*P-3b	Pressure Zone 2 Transmission South	\$264,904	3.72%	--	19.09%	--	77.19%
P-4	Pressure Zone 2 Transmission Central	\$485,585	2.03%	--	10.41%	--	87.56%
P-5	Pressure Zone 2 Transmission North	\$451,200	2.55%	--	13.00%	--	84.45%
P-7	Pressure Zone 2 Transmission to Tank	\$427,500	2.30%	--	9.88%	--	87.82%
O-1	Flow Control Valve	\$109,000	9.04%	--	38.74%	--	52.22%
O-3	HWY 32 FCV Upgrades	\$42,000	3.95%	--	19.24%	--	76.81%
Source Improvements							
--	--	--	--	--	--	--	--
Building and Administrative							
Admin-1	Shop Building	\$181,800	7.06%	9.59%	3.88%	44.10%	35.37%
Total or Average		\$6,740,988	4.75%	4.59%	7.22%	19.21%	64.23%

* Received system level costs from developers planning to submit reimbursement applications.

**Source improvement project O-2, from the Culinary System Master Plan was within the 10-yr window for the Master Plan but was removed from this IFFP. The yield from this well is currently unknown and project plans are speculative and as such have been removed from the IFFP. If project O-2 is built within the 10-yr window we recommend that the Impact fees be recalculated with this project.



Project Cost Attributable to Future Growth

To satisfy the requirements of state law, Table 3 provides a breakdown of the impact fee facility projects and the percentage of the project costs attributed to existing and future users. As defined in Section 11-36-304, the impact fee facilities plan should only include “the proportionate share of the costs of public facilities [that] are reasonably related to the new development activity.” While some projects from the capital facilities plan are required to meet future growth, some projects also provide benefit to existing users. Projects that benefit existing users include those projects addressing existing capacity deficiencies, maintenance related projects, or projects increasing the level of service for existing users.

For some projects, the division of costs between existing and future users is easy because 100 percent of the project costs can be attributed to one category or the other (e.g. infrastructure needed solely to serve new development can be 100 percent attributed to new growth). For projects needed to address both existing deficiencies and new growth, the costs were divided based on maximum use of capacity at buildout (flow rate for most facilities, storage volume for storage facilities).

It should be noted that Table 3 does not include bond costs related to paying for impact fee eligible improvements. These costs, if any, should be added as part of the impact fee analysis.

Further Division of Project Cost – Cost Attributable to 10 Year Growth

Included in Table 4 is a breakdown of capacity associated with growth through the next 10 years and for growth beyond 10 years. To most accurately evaluate the cost of providing service for growth during the next ten years, added consideration has been given to evaluating how much of each improvement will be used in the next 10 years. This has been done following the same methodology as described above.

Basis of Construction Cost Estimates

The costs of construction for projects to be completed within ten years have been estimated based on past BC&A experience with projects of a similar nature. Pipeline project costs are based on average per foot costs for pipes of a similar nature. Booster Station project costs are based on average lift station per horsepower costs for facilities of a similar nature. Storage project costs are based on average storage per gallon costs for concrete storage tanks of a similar size. Details of the cost estimates can be found in the District’s Culinary Water System Master Plan. Additionally, where possible and verified, developer estimated costs were used as IFFP system level cost estimates for all aspects of the culinary system. Developer estimated costs are indicated within Table 3.

ADDITIONAL CONSIDERATIONS

MANNER OF FINANCING - UTAH CODE ANNOTATED 11-36a-302(2)

The District may fund the infrastructure identified in this IFFP through a combination of different revenue sources.

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 District 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 will be removed from the system value during the impact fee analysis.

Bonds

None of the costs contained in this IFFP include the cost of bonding. The cost of bonding required to finance impact fee eligible improvements identified in the IFPP may be added to the calculation of the impact fee. This will be considered in the impact fee analysis.

Interfund Loans

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. Consideration of potential interfund loans will be included in the impact fee analysis and should also be considered in subsequent accounting of impact fee expenditures.

Impact Fees

It is recommended that impact fees be used to fund growth-related capital projects as they help to maintain the proposed level of service and prevent existing users from subsidizing the capital needs for new growth. Based on this IFFP, an impact fee analysis will be able to calculate a fair and legal fee that new growth should pay to fund the portion of the existing and new facilities that will benefit new development.

Developer Dedications and Exactions

Developer exactions are not the same as grants. Developer exactions may be considered in the inventory of current and future infrastructure. If a developer constructs a system improvement or dedicates land for a system improvement identified in this IFFP or dedicates a public facility that is recognized to reduce the need for a system improvement, the developer will 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 District. If the recognized value of the improvements/land dedicated is more than the development's impact fee liability, the District must reimburse the difference to the developer.

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

Planned Improvement District (PID) Dedications

PID dedications are not the same as Developer dedications. A PID funds improvement by bonding (typically) against special property tax revenues from property owners. Thus, if a PID constructs a system improvement identified in this IFFP or dedicates a public facility that is recognized to reduce the need for a system improvement, the new development within the PID is entitled to an appropriate credit against the impact fees of new development within the PID.

Credit to new development within the PID for PID dedications should be proportionate to the dedication's value in the impact fee. If the dedication's proportionate value in the impact fee is less than the impact fee, new development within the PID will owe the balance of the impact fee. If the dedication's proportionate value in the impact fee is greater than the impact fee, the District should reimburse the difference to the PID.

It should be emphasized that the concept of impact fee credits and reimbursements pertains to system level improvements only. For project level improvement (i.e. projects not identified in the impact fee facility plan), developers will be responsible for the construction of the improvements without credit against the impact fee.

It should be further emphasized that, due to the nature of PID dedications, any PID funding of system level improvements must trigger an adjustment to the impact fee to properly account for the credit that should be given to new development within the PID. This IFFP does not currently account for any credit associated with PID dedications as it is unknown whether, or the extent to which, such dedications may take place within the planning window.

NECESSITY OF IMPROVEMENTS TO MAINTAIN LEVEL OF SERVICE - UTAH CODE ANNOTATED 11-36a-302(3)

According to State statute, impact fees cannot be used to correct deficiencies in the District's system and must be necessary to maintain the proposed level of service established for all users. Only those facilities or portions of facilities that are required to maintain the proposed level of service for future growth have been included in this IFFP. This will result in an equitable fee as future users will not be expected to fund any portion of the facilities that will benefit existing residents.

SCHOOL RELATED INFRASTRUCTURE - UTAH CODE ANNOTATED 11-36a-302(2)

As part of the noticing and data collection process for this plan, information was gathered regarding future school district and charter school development. Where the District is aware of the planned location of a school, required public facilities to serve the school have been included in the impact fee analysis.

NOTICING AND ADOPTION REQUIREMENTS - UTAH CODE ANNOTATED 11-36a-502

The Impact Fees Act requires that entities must publish a notice of intent to prepare or modify any IFFP. If an entity prepares an independent IFFP rather than include a capital facilities element in the

general plan, the actual IFFP must be adopted by enactment. Before the IFFP can be adopted, a reasonable notice of the public hearing must be published in a local newspaper at least 10 days before the actual hearing. A copy of the proposed IFFP must be made available in each public library within the District during the 10-day noticing period for public review and in a minimum of 3 public locations. Utah Code requires that the District must post a copy of the ordinance in at least three places. These places may include the District offices and the public libraries within the District's jurisdiction. Following the 10-day noticing period, a public hearing will be held, after which the District may adopt, amend and adopt, or reject the proposed IFFP.

IMPACT FEE CERTIFICATION - UTAH CODE ANNOTATED 11-36a-306(1)

This IFFP has been prepared in accordance with Utah Code Title 11 Chapter 36a (the “Impact Fees Act”), which prescribes the laws pertaining to Utah municipal capital facilities plans and impact fee analyses. The accuracy of this report relies upon the planning, engineering, and other source data, which was provided by the City and their designees.

In accordance with Utah Code Annotated, 11-36a-306(1), Bowen Collins & Associates, makes the following certification:

I certify that this impact fee facility plan:

1. Includes only the cost 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. cost 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;
 - 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 relevant respect with the Impact Fees Act.

This certification is made with the following caveats:

1. All of the recommendations for implementations of the Impact Fee Facilities Plan (IFFP) made in the IFFP or in the impact fee analysis are followed in their entirety by the City.
2. If all or a portion of the IFFP or impact fee analysis is modified or amended, this certification is no longer valid.
3. All information provided in the preparation of this IFFP is assumed to be correct, complete and accurate. This includes information provided by the City and outside sources.



Justin Dietrich, P.E.