MINUTES
BOARD OF TRUSTEES PUBLIC MEETING

Meeting date:	December 1, 2025
Time:	6:00 pm
Location:	533 East Water Works Drive, St. George Utah 84770
Participants:	Board members Ed Bowler, Adam Bowler, Rick Rosenberg, and Kress Staheli. Victor Iverson, Clark Fawcett, and Michele Randall were not present. District staff include Zach Renstrom, general manager; Mindy Mees, secretary; Jodi Richins, general counsel; Brie Thompson associate general manager. Other meeting attendees as noted on the attached sign-in sheet.

Consider a resolution authorizing the issuance and sale of not more than $195 million aggregate principal amount of Water Revenue Bonds, Series 2026; and related matters

Jacob Sullivan, Treasurer and Finance Manager explained the resolution. Mr. Sullivan introduced Johnathan Ward with Zion Public Finance. Zion Public Finance is the District's financial advisor and Jonathan has been key in coordinating everything with the State of Utah, the District, and all of the various legal counsel and other entities helping to prepare these bonds for this transaction.

Mr. Sullivan explained that, as discussed in previous board meetings, this is the $195 million that was set aside by the state legislature for the District's Reuse Program. This loan carries a 0.5% interest rate and a 40-year repayment term. The District now has additional clarity on how the loan will function and how the District will receive the funds.

Mr. Sullivan explained that the plan is to receive the loan in two separate disbursements. The first closing will occur in February of next year (2026). The District is still finalizing the exact amount with the State, but anticipates it will be between $40 and $70 million, potentially slightly higher depending on final calculations. The remaining balance of the $195 million would then close in late summer. The process for receiving the funds will function similarly to a reimbursement-based grant. As the District moves forward with the various projects that make up the Reuse Program, the District will submit paid invoices to the State, and the State will disburse the funds. Those reimbursements will then be rolled into the loan that the District begins repaying.

Mr. Sullivan also said that repayments are expected to begin in 2027. As part of this process, the District is required to hold a public hearing on the bond. The District will send notices to all cities and retail water customers in mid-December, and the public hearing will be held at the January 2026 board meeting, which will facilitate closing on the first disbursement in February.

Mr. Sullivan said that the District is excited about this funding opportunity for the Reuse Program. With the 0.5% interest rate, total interest over the 40-year term will be about $21 million. By comparison, if the District had to borrow the same amount at current market rates—around 4.5% the District would pay nearly $200 million more in interest, approximately $222 to $229 million. This loan represents significant savings to the District.

Trustee Adam Bowler made a motion to authorize the issuance and sale of not more than $195 million aggregate principal amount of Water Revenue Bonds, the motion was seconded by Rick Rosenberg, and a roll call vote was taken as follows:

Ed Bowler	***Yes***
Rick Rosenberg	***Yes***
Adam Bowler	***Yes***
Kress Staheli	***Yes***

Zach Renstrom thanked Jonathan Ward, saying that he was phenomenal in helping the District navigate all the paperwork and in securing a very favorable interest rate.

Public hearing to consider adopting Regional Water Impact Fee Facilities Plan & Analysis and Impact Fee Enactment Modifying the Current Impact Fee

Associate General Manager Brie Thompson introduced Aaron Anderson with Bowen Collins & Associates. Ms. Thompson said that Bowen Collins & Associates and Applied Analysis have been working with the District and its municipal partners to develop the regional master plan and impact facilities plan.

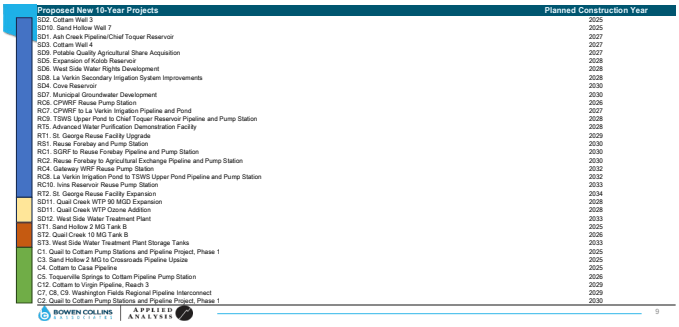
Mr. Anderson gave a presentation on the Regional Water Impact Fee Facilities Plan.

Mr. Anderson explained that the presentation represents the culmination of almost two years of master planning. The impact calculation ultimately boils down to a fairly straightforward division of new demand. Mr. Anderson also thanked Brian Gordan of Applied Analysis. Mr. Gordon had intended to attend but had other commitments. Mr. Anderson also thanked District staff, particularly Ms. Thompson and her team. Mr. Anderson said that their contributions were essential to completing this work.

Mr. Anderson gave brief recap of the master plan. The master plan provides a high-level summary of the District's accomplishments as well as forecasting growth within the service area. It identifies and evaluates water use trends, reviews existing facilities and capacity, and outlines new projects required to meet future community needs. The evaluation is conducted over both a 50-year planning horizon (through 2075) and a 10-year horizon. For the impact fee analysis, only projects expected to be constructed within the next 10 years were included.

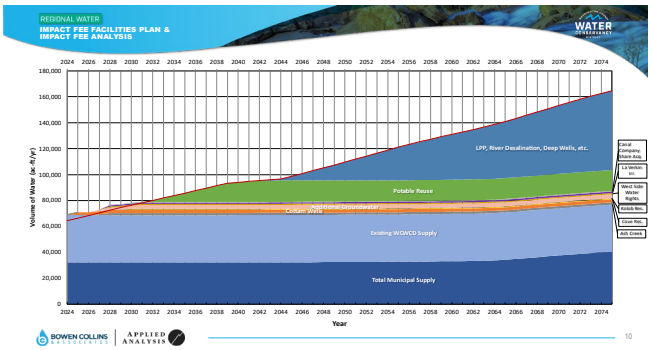
Mr. Anderson presented a graph that summarizes the District's 10-year projects by category:

- **Blue bars:** source development projects, including the regional reuse system.
- **Yellow bars:** new treatment projects.
- **Red bars:** new finished water storage reservoirs (tanks).
- **Green bars:** conveyance projects, such as pipelines and pump stations.



The system includes sources, treatment plants, storage tanks, pipelines, and pump stations. The projects include the infrastructure required to produce, treat, store, and deliver water.

Mr. Anderson then presented a chart depicting forecasted water demand over the next 50 years.



Several planned projects, including the reuse program, will contribute additional supply over the next 10 years. The master plan is intended to be a living document, updated regularly as water use trends evolve.

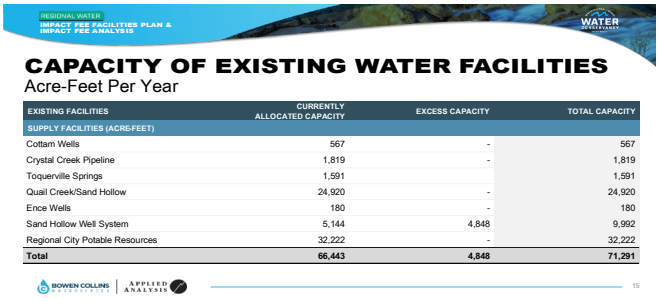
The Impact Fee Facilities Plan (IFFP) and Impact Fee Analysis (IFA) are two distinct analyses required by Utah statute.

Mr. Anderson explained that the Impact Fee Facilities Plan:

- Identifies a level of service within the service area (0.59 acre-feet per ERC per year).
    - Indoor component: 0.25 acre-feet/year
    - Outdoor component: 0.34 acre-feet/year
- Determines existing excess capacity in the system.
- Identifies new system capacity required to meet growth.

Recent data shows a slight downward trend in peak-day demand, likely due to conservation and more efficient landscapes.

Mr. Anderson next presented two slides describing the capacity of existing District facilities. He began by reviewing the current sources. The District has allocated the existing excess capacity in the Sand Hollow well system, which amounts to 4,848 acre-feet. This represents the available excess capacity in the system as of the end of 2024, going into 2025, which is year one of the plan.


REGIONAL WATER
IMPACT FEE FACILITIES PLAN & IMPACT FEE ANALYSIS

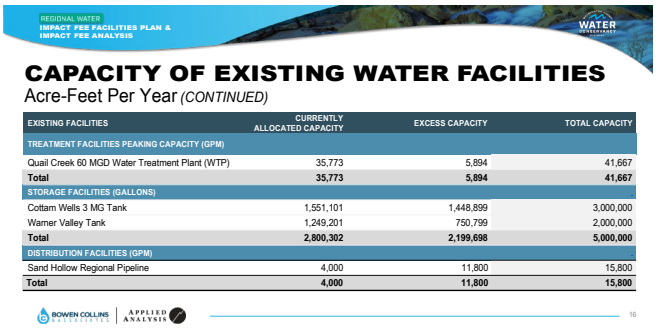
CAPACITY OF EXISTING WATER FACILITIES

Acre-Feet Per Year

EXISTING FACILITIES	CURRENTLY ALLOCATED CAPACITY	EXCESS CAPACITY	TOTAL CAPACITY
SUPPLY FACILITIES (ACRE-FEET)			
Cottam Wells	567	-	567
Crystal Creek Pipeline	1,819	-	1,819
Toquerville Springs	1,591		1,591
Quail Creek/Sand Hollow	24,920	-	24,920
Ence Wells	180	-	180
Sand Hollow Well System	5,144	4,848	9,992
Regional City Potable Resources	32,222	-	32,222
Total	**66,443**	**4,848**	**71,291**

BOWEN COLLINS | APPLIED ANALYSIS 15

The second of the two slides shows additional facilities with excess capacity. Those facilities include the Quail Creek 60 MGD plant, existing storage tanks, and the Sand Hollow regional pipeline. The District reviewed all facilities with excess capacity to determine how much is available and can be used to accommodate new growth, allowing users to buy into their proportionate share based on the value of that capacity.


REGIONAL WATER
IMPACT FEE FACILITIES PLAN & IMPACT FEE ANALYSIS

CAPACITY OF EXISTING WATER FACILITIES

Acre-Feet Per Year *(CONTINUED)*

EXISTING FACILITIES	CURRENTLY ALLOCATED CAPACITY	EXCESS CAPACITY	TOTAL CAPACITY
TREATMENT FACILITIES PEAKING CAPACITY (GPM)			
Quail Creek 60 MGD Water Treatment Plant (WTP)	35,773	5,894	41,667
Total	**35,773**	**5,894**	**41,667**
STORAGE FACILITIES (GALLONS)			
Cottam Wells 3 MG Tank	1,551,101	1,448,899	3,000,000
Warner Valley Tank	1,249,201	750,799	2,000,000
Total	**2,800,302**	**2,199,698**	**5,000,000**
DISTRIBUTION FACILITIES (GPM)			
Sand Hollow Regional Pipeline	4,000	11,800	15,800
Total	**4,000**	**11,800**	**15,800**

BOWEN COLLINS | APPLIED ANALYSIS 16

The Master Plan uses population and household projections to estimate Equivalent Residential Connections (ERCs). Based on these projections, without new source development, the system would run out of supply in 2–3 years, which highlights the need for new facilities.

Mr. Anderson described the projects anticipated for the 10-year source development plan:

10-Year Planned Water Source development include:

- Planned water supply development: 9,643 acre-feet
- Regional reuse system: 17,934 acre-feet
- Total new supply: 27,567 acre-feet

10-Year Planned Water System Facilities include:

- Additional treatment Projects: 42 MGD
- Additional finished water storage: 17 million gallons
- Additional pipeline/pump station capacity: 28,920 GPM

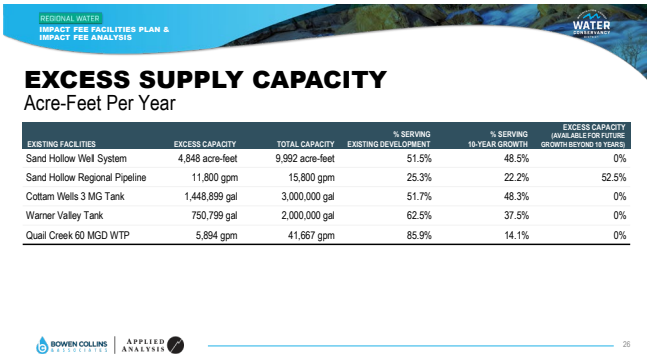
Mr. Anderson said that these projects are expected to provide adequate supply and supporting facilities through 2042. Mr. Anderson explained the anticipated funding for the projects.

Funding for projects:

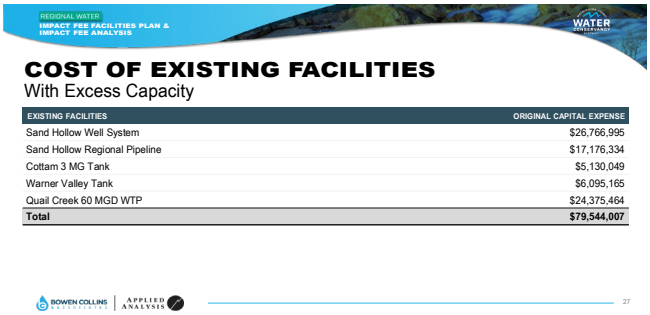
- Existing and planned bonds for capital costs (e.g., $10 million for the sample regional pipeline)
- $195 million loan from the state
- Additional planned borrowing over the next 10 years
- Grants, which reduce the impact-fee-eligible portion of each project

Mr. Anderson continued to explain the Impact Fee Analysis. He said that after identifying the existing excess capacity in the system, the next step is to allocate that capacity based on the Master Plan results. For example, in the Sand Hollow system, 51.5% of the capacity is currently allocated, leaving 48.5% available for growth over the next 10 years.

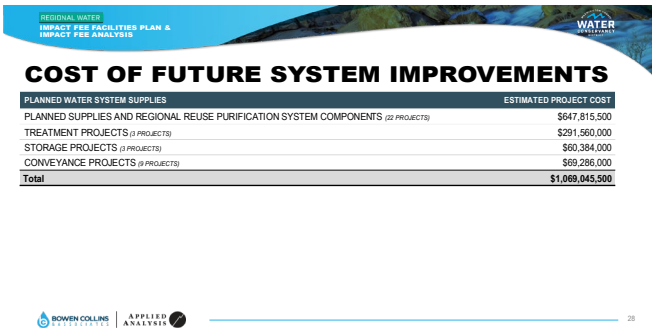
Mr. Anderson presented a chart that shows most of the system's excess capacity is expected to be used within 10 years. The Sand Hollow Regional Pipeline is anticipated to have capacity beyond that timeframe. To account for this, a portion of the cost for that facility is deferred for future use rather than being charged immediately.



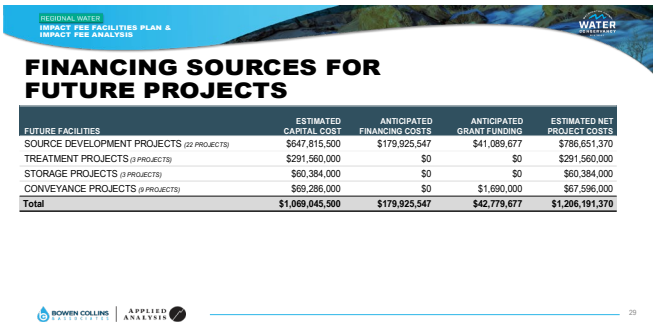
Mr. Anderson next presented a chart listing the actual costs of the projects with existing excess capacity. These costs are reported in the dollars spent in the year the project was built, not escalated to today's dollars. This distinction is important because it is required by statute. The total cost for this existing infrastructure is just under $80 million.



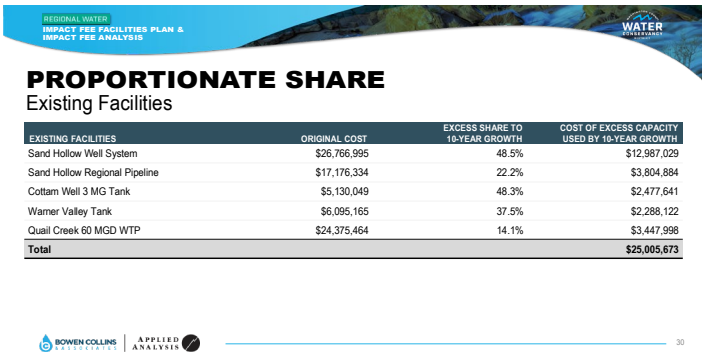
Mr. Anderson then presented a slide showing the estimated costs of the new water supply development projects. The total anticipated capital cost is over $1 billion in non-escalated 2025 dollars. While the District's financial planning considers future costs, for the impact fee analysis, only current (2025) project costs are included.



Mr. Anderson then presented a slide showing anticipated financing costs, which include bond issuance fees and interest. For source development projects, interest costs are significant. While the state loan provides a substantial source of funding at a low interest rate, it does not cover the entire program, and additional financing will likely be required at higher interest rates. When calculating total capital costs, the analysis includes both project and financing costs and deducts any grant funding. This results in a net project cost of just over $1.2 billion.



Mr. Anderson then presented a slide that illustrates the cost of buying into existing infrastructure. Mr. Anderson explained that the slide identifies the percentage of existing excess capacity expected to be used by 10-year growth. By multiplying that percentage by the facility cost, the calculation results in an overall buy-in value of $25 million for access to existing infrastructure.

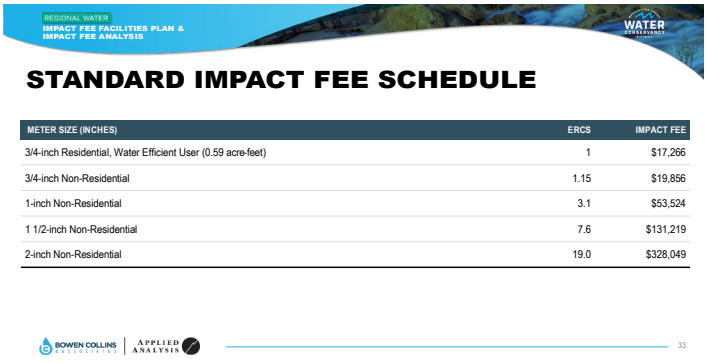


Mr. Anderson explained that the same calculation is applied to new projects, with a total cost of approximately $1.2 billion. About three-quarters of that cost is allocated to growth over the next 10 years, while the remaining portion is allocated to growth beyond 10 years.

Mr. Anderson explained the calculation used to determine the impact fee.

The cost for existing facilities combined with the cost for new public facilities allocated to 10-year growth totals $771 million. These improvements provide 26,375 acre-feet, which is the projected 10-year growth demand. Dividing the total cost by this yield results in a cost of $29,264 per acre-foot. Multiplying this by the level of service of 0.59 results in a proposed impact fee of $17,266 per ERC.

Mr. Anderson presented a slide showing the standard impact fee schedule. The slide shows how the impact fees scales based on project size. The impact fee analysis also outlines how non-standard impact fees are calculated. It all comes down to identifying the proportional use of system resources compared to that of a standard ERC and then applying the appropriate corresponding fee.



Zach Renstrom commented that the District had met with the home builders association multiple times and walked through all of the calculations for the projects in detail. According to the home builders' feedback, they were actually surprised that impact fee was that low.

Chairman Ed Bowler opened the hearing for public comment.

There were no public comments, and the public hearing was closed.

Consider a resolution adopting the Regional Water Impact Fee Facilities Plan & Analysis, Enacting an Impact Fee, and Prescribing Related Policy and Procedure

Ms. Thompson explained to the Board that, while reviewing the published plan, they noticed a clerical error in one of the tables. A subtotal value had been omitted, but she clarified that this error does not impact the overall fee.

> ***Trustee Adam Bowler made a motion to approve the resolution adopting the Regional Water Impact Fee Facilities Plan the Impact Fee Analysis as amended, the motion was seconded by Rick Rosenberg, and a roll call vote was taken as follows:***
>
> | | |
> |---|---|
> | ***Ed Bowler*** | ***Yes*** |
> | ***Rick Rosenberg*** | ***Yes*** |
> | ***Adam Bowler*** | ***Yes*** |
> | ***Kress Staheli*** | ***Yes*** |

Public hearing regarding intent to adopt the 2026 budget

District Treasurer Jacob Sullivan said that the District does not have any proposed changes from the 2026 tentative budget that was presented at the October board meeting.

Trustee Kress Staheli said that Mr. Sullivan did an excellent job with the tentative budget. He felt that the Board asked the questions they needed to during that presentation, and he expressed his appreciation for the staff's work on the budget.

Chairman Ed Bowler opened the hearing for public comment.
There were no public comments, and the public hearing was closed.

Consider a resolution adopting the 2026 budget

Trustee Rick Rosenberg made a motion to approve the resolution adopting the 2026 tentative budget as the final budget, the motion was seconded by Trustee Kress Staheli, and a roll call vote was taken as follows:

Ed Bowler	***Yes***
Rick Rosenberg	***Yes***
Adam Bowler	***Yes***
Kress Staheli	***Yes***

Consider a resolution allocating any excess fund balance in the general fund to capital projects

Trustee Rick Rosenberg made a motion to adopt a resolution restricting excess fund balance in the general fund for use in the capital projects fund, the motion was seconded by Kress Staheli, and a roll call vote was taken as follows:

Ed Bowler	***Yes***
Rick Rosenberg	***Yes***
Adam Bowler	***Yes***
Kress Staheli	***Yes***

Consider a resolution updating Administrative Policy & Procedures regarding the purchase of water stock and water rights

The District's Water Resource Planning Engineer Nate Moses explained that recent purchases of water rights became complicated because companies required evidence that the General Manager could sign on behalf of the District. There was some concern about who is authorized to execute these documents to properly protect the District's interests when purchasing water rights.

Mr. Moses explained the current policy is that the General Manager is authorized to purchase shares of stock from water companies, provided that consideration does not exceed $140,000 per single transaction. Purchases exceeding this amount must be approved by the Board. The updated policy would authorize the General Manager, the Water Resources Planning Engineer, and other staff assigned to purchase water rights or shares of stock in water companies, provided the consideration does not exceed $250,000 per single transaction. This updates the transaction limit and removes the requirement for Board approval for smaller transactions. The policy clarifies that to properly acquire, utilize, and protect the District's water rights and shares, the General Manager, Water Resources staff, and other authorized staff may execute all necessary documents, agreements, or deeds related to these purchases.

Trustee Rick Rosenberg made a motion to approve the resolution updating the Administrative Policy and Procedures regarding the purchase of water stocks and water rights, the motion was seconded by Adam Bowler, and a roll call vote was taken as follows:

Ed Bowler	***Yes***
Rick Rosenberg	***Yes***
Adam Bowler	***Yes***
Kress Staheli	***Yes***

2026 Meeting schedule

Zach Renstrom explained that the District has proposed specific meeting dates for the upcoming year. The meetings are scheduled for the first Monday of each month. The Board can always adjust those dates if needed. But the Board does need to pass something tonight, so it should either make modifications now or adopt this as is and make changes throughout the year if necessary.

Discussion:

Trustee Kress Staheli explained that the first Monday in December is tough for some of trustees because of their municipal duties. For example, St. George, Hurricane, and Washington all have events like the Christmas lighting ceremonies.

Mr. Staheli said he is fine, passing the schedule as it is tonight, but if the Board does not adjust it now, he recommends adjusting it later to avoid future conflicts with the first Monday in December.

Mr. Renstrom asked about the second Monday in December.

Chairman Ed Bowler responded that seconded Monday conflicts with the annual Colorado River conference.

Mr. Staheli recommended approving the schedule as presented by staff and make adjustments to the December meeting date once the Board has time to sort it out.

> ***Trustee Kress Staheli made a motion to approve the 2026 board of trustees' schedule as presented; the motion was seconded by Adam Bowler and all voted aye.***

Manager's report

General Manager Renstrom reported that water conditions are looking good so far. While it is still early in the season, the trend is better than last year. He and several staff members regularly monitor soil moisture, snowpack, and reservoir levels, and everything is currently looking positive.

Mr. Renstrom shared a compliment he received from a contractor who visited the water treatment plant to perform some work. The contractor was impressed with how well the project was being run. He noted that the primary contractor, Harward and Rees, had everything well organized, the site was clean, and everyone knew their roles. The subcontractor commented that, unlike many projects where subcontractors struggle to navigate the site, this project was professional, well-scheduled, and efficiently coordinated.

Request for a closed session to discuss general manager performance review

Chair Ed Bowler noted that two-thirds of the District board members are present and stated the purpose of the closed session is to discuss general manager performance review. Mr. Bowler said that the closed session is being held at Washington County Water Conservancy District office building 533 E Waterworks Drive, St. George Utah on December 1, 2025.

(Return to open session) Consider approval of general manager performance review

> ***Trustee Kress Staheli made a motion to approve the personal compensation that was discussed in the closed session, the motion was seconded by Rick Rosenberg and all voted aye.***

Consider approval of November 3, 2025, board meeting minutes

> ***Rick Rosenberg made a motion to approve the November 3, 2025 board meeting minutes, the motion was seconded by Adam Bowler and all voted yes.***

The meeting was adjourned upon motion.

Mindy Mees
_____
Secretary

Gilmore Bell
Draft of 11/21/25

St. George, Utah

December 1, 2025

The Board of Trustees (the "Board") of the Washington County Water Conservancy District, Utah, met in regular public session at the regular meeting place of the Board in St. George, Utah, on Tuesday, December 1, 2025, at the hour of 6:00 p.m., with the following members of the Board being present:

Ed Bowler	Chair
Adam Bowler	Trustee
Clark Fawcett	Trustee
Victor Iverson	Trustee
Michele Randall	Trustee
Rick Rosenberg	Trustee
Kress Staheli	Trustee

Also present:

Zach Renstrom	General Manager
Mindy Mees	Secretary

Absent: Victor Iverson, Clark Fawcett & Michele Randall

After the meeting had been duly called to order and after other matters not pertinent to this resolution had been discussed, the Secretary presented to the Board a Certificate of Compliance with Open Meeting Law with respect to this December 1, 2025, meeting, a copy of which is attached hereto as Exhibit A.

The following resolution was then introduced in written form, was fully discussed, and pursuant to motion duly made by Trustee Adam Bowler and seconded by Trustee Rick Rosenberg, was adopted by the following vote:

AYE: Ed Bowler, Rick Rosenberg, Adam Bowler & Kress Staheli

NAY:

The resolution is as follows:

RESOLUTION

A RESOLUTION OF THE BOARD OF TRUSTEES OF THE WASHINGTON COUNTY WATER CONSERVANCY DISTRICT, UTAH (THE "ISSUER"), AUTHORIZING THE ISSUANCE AND SALE OF NOT MORE THAN $195,000,000 AGGREGATE PRINCIPAL AMOUNT OF WATER REVENUE BONDS, SERIES 2026 (THE "SERIES 2026 BONDS") (TO BE ISSUED IN ONE OR MORE SERIES AND WITH SUCH OTHER SERIES OR TITLE AS MAY BE DETERMINED); FIXING THE MAXIMUM AGGREGATE PRINCIPAL AMOUNT OF THE BONDS, THE MAXIMUM NUMBER OF YEARS OVER WHICH THE BONDS MAY MATURE, THE MAXIMUM INTEREST RATE WHICH THE BONDS MAY BEAR, AND THE MAXIMUM DISCOUNT FROM PAR AT WHICH THE BONDS MAY BE SOLD; DELEGATING TO CERTAIN OFFICERS OF THE ISSUER THE AUTHORITY TO APPROVE THE FINAL TERMS AND PROVISIONS OF THE BONDS WITHIN THE PARAMETERS SET FORTH HEREIN; PROVIDING FOR THE POSTING OF A NOTICE OF PUBLIC HEARING AND BONDS TO BE ISSUED; PROVIDING FOR THE RUNNING OF A CONTEST PERIOD AND SETTING OF A PUBLIC HEARING DATE; AUTHORIZING AND APPROVING THE EXECUTION OF A SUPPLEMENTAL RESOLUTION AND OTHER DOCUMENTS REQUIRED IN CONNECTION THEREWITH; AUTHORIZING THE TAKING OF ALL OTHER ACTIONS NECESSARY TO THE CONSUMMATION OF THE TRANSACTIONS CONTEMPLATED BY THIS RESOLUTION; AND RELATED MATTERS.

WHEREAS, the Board of Trustees (the "Board") of the Issuer desires to (a) finance the construction of improvements to its water system (the "System") including installing a system to utilize reuse water for irrigation water and drinking water and related improvements (collectively, the "Series 2026 Project") (b) fund a debt service reserve fund, if necessary, and (c) pay costs of issuance with respect to the Series 2026 Bonds herein described; and

WHEREAS, to accomplish the purposes set forth in the preceding recital, and subject to the limitations set forth herein, the Issuer desires to issue its Water Revenue Bonds, Series 2026 (the "Series 2026 Bonds") (to be issued from time to time as one or more series and with such other series or title designation(s) as may be determined by the Issuer), pursuant to (a) the Local Government Bonding Act, Title 11, Chapter 14, Utah Code Annotated 1953, as amended, and other relevant provisions of law (collectively, the "Act"), (b) this Resolution, and (c) a Master Resolution dated as of March 19, 1997, as previously supplemented (the "Original Master Resolution"), and as further supplemented by a Supplemental Resolution (the "Supplemental Resolution" and together with the Original Master Resolution, the "Master Resolution")in substantially the form presented to the meeting at which this Resolution was adopted and which is attached hereto as Exhibit C; and

WHEREAS, the State of Utah Department of Natural Resources, Board of Water Resources (the "Board of Water Resources") has offered to purchase the Series 2026 Bonds; and

WHEREAS, the Act provides that prior to issuing bonds, an issuing entity must (a) give notice of its intent to issue such bonds and (b) hold a public hearing to receive input from the

public with respect to (i) the issuance of the bonds and (ii) the potential economic impact that the improvement, facility or property for which the bonds pay all or part of the cost will have on the private sector; and

WHEREAS, the Issuer desires to hold a public hearing for this purpose and to publish a notice of such hearing with respect to the Series 2026 Bonds, including a notice of bonds to be issued, in compliance with the Act; and

WHEREAS, in order to allow the Issuer flexibility in setting the pricing date of the Series 2026 Bonds to optimize debt service costs to the Issuer, the Board desires to grant to any one of the General Manager or the Chair (each a "Designated Officer"), the authority to (a) approve the principal amounts, interest rates, terms, maturities, redemption features and purchase price at which the Series 2026 Bonds shall be sold; and (b) make any changes with respect thereto from those terms which were before the Board at the time of adoption of this Resolution, provided such terms do not exceed the parameters set forth for such terms in this Resolution (the "Parameters");

NOW, THEREFORE, it is hereby resolved by the Board of Trustees of the Washington County Water Conservancy District, Utah, as follows:

Section 1. For the purpose of (a) financing the Series 2026 Project, (a) funding a debt service reserve fund, if necessary, and (c) paying costs of issuance of the Series 2026 Bonds, the Issuer hereby authorizes the issuance of the Series 2026 Bonds which shall be designated "Washington County Water Conservancy District, Utah, Water Revenue Bonds, Series 2026" (to be issued from time to time as one or more series and with such other series or title designation(s) as may be determined by the Issuer) in the aggregate principal amount of not to exceed $195,000,000. The Series 2026 Bonds shall mature in not more than forty (40) years from their date or dates, shall be sold at a price not less than ninety-eight percent (98%) of the total principal amount thereof, shall bear interest at a rate or rates of not to exceed half a percent (0.5%) per annum, as shall be approved by the Designated Officer, all within the Parameters set forth herein.

Section 2. The Designated Officers are hereby authorized to specify and agree as to the method of sale, the final principal amounts, terms, discounts, maturities, interest rates, redemption features, and purchase price with respect to the Series 2026 Bonds for and on behalf of the Issuer, provided that such terms are within the Parameters set by this Resolution.

Section 3. The Supplemental Resolution in substantially the form presented to this meeting and attached hereto as Exhibit C, is hereby authorized, approved, and confirmed. The Chair and Secretary are hereby authorized to execute and deliver the Supplemental Resolution in substantially the form and with substantially the content as the form presented at this meeting for and on behalf of the Issuer, with final terms as may be established by the Designated Officers within the Parameters set forth herein, and with such alterations, changes or additions as may be necessary or as may be authorized by Section 4 hereof.

Section 4. The Designated Officers or other appropriate officials of the Issuer are authorized to make any alterations, changes or additions to the Supplemental Resolution, the Series 2026 Bonds, or any other document herein authorized and approved which may be necessary to conform the same to the final terms of the Series 2026 Bonds (within the Parameters set by this Resolution), to correct errors or omissions therein, to complete the same, to remove

ambiguities therefrom, or to conform the same to other provisions of said instruments, to the provisions of this Resolution or any resolution adopted by the Board or the provisions of the laws of the State of Utah or the United States.

Section 5. The form, terms, and provisions of the Series 2026 Bonds and the provisions for the signatures, authentication, payment, registration, transfer, exchange, redemption, and number shall be as set forth in the Master Resolution. The Chair and Secretary are hereby authorized and directed to execute and seal the Series 2026 Bonds and to deliver said Series 2026 Bonds to the trustee for authentication. The signatures of the Chair and Secretary may be by facsimile or manual execution. The Series 2026 Bonds shall recite that the Series 2026 Bonds are issued under the authority of the Constitution of the State of Utah, the Act and other applicable law.

Section 6. The Designated Officers or other appropriate officials of the Issuer are hereby authorized and directed to execute and deliver to the trustee the written order of the Issuer for authentication and delivery of the Series 2026 Bonds in accordance with the provisions of the Master Resolution.

Section 7. Upon their issuance, the Series 2026 Bonds will constitute special limited obligations of the Issuer payable solely from and to the extent of the sources set forth in the Series 2026 Bonds and the Master Resolution. No provision of this Resolution, the Master Resolution, the Series 2026 Bonds, or any other instrument, shall be construed as creating a general obligation of the Issuer, or of creating a general obligation of the State of Utah or any political subdivision thereof, or as incurring or creating a charge upon the general credit of the Issuer or its taxing powers.

Section 8. The Designated Officers and other appropriate officials of the Issuer, and each of them, are hereby authorized and directed to execute and deliver for and on behalf of the Issuer any or all additional certificates, documents and other papers) and to perform all other acts they may deem necessary or appropriate in order to implement and carry out the matters authorized in this Resolution and the documents authorized and approved herein.

Section 9. After the Series 2026 Bonds are delivered by the trustee to the Purchaser and upon receipt of payment therefor, this Resolution shall be and remain irrepealable until the principal of, premium, if any, and interest on the Series 2026 Bonds are deemed to have been duly discharged in accordance with the terms and provisions of the Master Resolution.

Section 10. In accordance with the provisions of the Act, the Issuer directs its officers and staff to cause a "Notice of Public Hearing and Bonds to be Issued" (the "Notice"), to be published in substantially the form attached hereto as Exhibit B. The Issuer shall hold a public hearing on January 5, 2026 to receive input from the public with respect to the issuance of the Series 2026 Bonds and the potential economic impact that the improvements to be financed with the proceeds of the Series 2026 Bonds will have on the private sector, which hearing date shall not be less than fourteen (14) days after the Notice is published (a) as a Class A notice under Section 63G-30-102 Utah Code Annotated 1953, as amended ("Utah Code"), (i) on the Utah Public Notice Website created under Section 63A-16-601, Utah Code, (ii) on the Issuer's official website, and (iii) in a public location within the principal office of the Issuer that is reasonably likely to be seen by residents of the Issuer and (b) as required in Section 45-1-101, Utah Code. The Secretary shall

cause a copy of this Resolution (together with all exhibits hereto) to be kept on file in the office of the Secretary, for public examination during the regular business hours of the Issuer until at least thirty (30) days from and after the initial date of publication thereof.

Section 11. The Issuer hereby reserves the right to opt not to issue the Series 2026 Bonds for any reason, including without limitation, consideration of the opinions expressed at the public hearing.

Section 12. All resolutions or parts thereof in conflict herewith are, to the extent of such conflict, hereby repealed and this Resolution shall be in full force and effect immediately upon its approval and adoption.

Section 13. The Issuer hereby declares its intention and reasonable expectation to use proceeds of tax-exempt bonds to reimburse itself for initial expenditures for costs of the Series 2026 Project. The Series 2026 Bonds are to be issued, and the reimbursements made, by the later of 18 months after the payment of the costs or after the Series 2026 Project is placed in service, but in any event, no later than three years after the date the original expenditure was paid. The maximum principal amount of the Series 2026 Bonds which will be issued to finance the reimbursed costs of the Series 2026 Project is not expected to exceed $195,000,000.

APPROVED AND ADOPTED this December 1, 2025.

(SEAL)

By:_____
Chair

ATTEST:

By:_____
Secretary

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

Upon the conclusion of all business on the Agenda, the meeting was adjourned.

(SEAL)

By:_____
Chair

ATTEST:

By:_____
Secretary

STATE OF UTAH)
: ss.
COUNTY OF WASHINGTON)

I, Mindy Mees, the duly appointed and qualified Secretary of the Washington County Water Conservancy District, Utah (the "Issuer"), do hereby certify according to the records of the Board of Trustees of the Issuer (the "Board of Trustees") in my official possession that the foregoing constitutes a true and correct excerpt of the minutes of the meeting of the Board of Trustees held on December 1, 2025, including a resolution (the "Resolution") adopted at said meeting as said minutes and Resolution are officially of record in my possession.

I further certify that the Resolution, with all exhibits attached, was deposited in my office on December 1, 2025, and pursuant to the Resolution, a Notice of Public Hearing and Bonds to be Issued was posted no less than fourteen (14) days before the public hearing date: (i) as a Class A notice under Section 63G-30-102, Utah Code Annotated 1953, as amended, (a) on the Utah Public Notice Website created under Section 63A-16-601, Utah Code Annotated 1953, as amended, (b) on the Issuer's official website, and (c) in a public location within the principal offices of the Issuer that is reasonably likely to be seen by residents of the District, and (ii) as required under Section 45-1-101, Utah Code Annotated 1953, as amended.

IN WITNESS WHEREOF, I have hereunto subscribed my signature and impressed hereon the official seal of said Issuer, this December 1, 2025.

(SEAL)

By:_____
Secretary

EXHIBIT A

CERTIFICATE OF COMPLIANCE WITH
OPEN MEETING LAW

I, Mindy Mees, the undersigned Secretary of the Washington County Water Conservancy District, Utah (the "Issuer"), do hereby certify, according to the records of the Issuer in my official possession, and upon my own knowledge and belief, that in accordance with the requirements of Section 52-4-202, Utah Code Annotated, 1953, as amended, I gave not less than twenty-four (24) hours public notice of the agenda, date, time and place of the December 1, 2025, public meeting held by the Board of Trustees of the Issuer (the "Board of Trustees") by causing the Notice, in the form attached hereto as Schedule 1,:

(i) to be posted at the Issuer's principal offices at least twenty-four (24) hours prior to the convening of the meeting, said Notice having continuously remained so posted and available for public inspection until the completion of the meeting;

(ii) to be posted to the Utah Public Notice Website (http://pmn.utah.gov) at least twenty-four (24) hours prior to the convening of the meeting; and

(iii) to be posted on the Issuer's official website at least twenty-four (24) hours prior to the convening of the meeting.

In addition, the Notice of 2025 Annual Meeting Schedule for the Board of Trustees (attached hereto as Schedule 2) was given specifying the date, time, and place of the regular meetings of the Board of Trustees to be held during the year, by causing said Notice to be posted at least annually (a) on the Utah Public Notice Website, (b) on the Issuer's official website, and (c) in a public location within the Issuer that is reasonably likely to be seen by residents of the Issuer.

IN WITNESS WHEREOF, I have hereunto subscribed my official signature this December 1, 2025.

(SEAL)

By:_____
Secretary

SCHEDULE 1

NOTICE OF MEETING

SCHEDULE 2

ANNUAL MEETING SCHEDULE

EXHIBIT B

NOTICE OF PUBLIC HEARING AND BONDS TO BE ISSUED

NOTICE IS HEREBY GIVEN pursuant to the provisions of the Local Government Bonding Act, Title 11, Chapter 14, Utah Code Annotated 1953, as amended (the "Act"), that on December 1, 2025, the Board of Trustees (the "Board") of the Washington County Water Conservancy District, Utah (the "Issuer"), adopted a resolution (the "Resolution") in which it authorized the issuance of the Issuer's Water Revenue Bonds, Series 2026 (the "Series 2026 Bonds") (to be issued in one or more series and with such other series or title designation(s) as may be determined by the Issuer) and called a public hearing to receive input from the public with respect to (a) the issuance of the Series 2026 Bonds and (b) any potential economic impact that the Series 2026 Project (defined below) to be financed with the proceeds of the Series 2026 Bonds issued under the Act may have on the private sector.

TIME, PLACE AND LOCATION OF PUBLIC HEARING

The Issuer shall hold a public hearing on January 5, 2026, at the hour of 6:00 p.m. at 533 E. Waterworks Dr., St. George, Utah. The purpose of the hearing is to receive input from the public with respect to (a) the issuance of the Series 2026 Bonds and (b) any potential economic impact that the Series 2026 Project to be financed with the proceeds of the Series 2026 Bonds may have on the private sector. All members of the public are invited to attend and participate.

PURPOSE FOR ISSUING THE SERIES 2026 BONDS

The Series 2026 Bonds will be issued for the purpose of (a) financing the construction of improvements to its water system, (the "System") including installing a system to utilize reuse water for irrigation water and drinking water and related improvements (collectively, the "Series 2026 Project") (b) funding a debt service reserve fund, if necessary, and (c) paying costs of issuance of the Series 2026 Bonds.

PARAMETERS OF THE SERIES 2026 BONDS

The Issuer intends to issue the Series 2026 Bonds in the aggregate principal amount of not more than One Hundred Ninety-Five Million Dollars ($195,000,000), to mature in not more than forty (40) years from their date or dates, to be sold at a price not less than ninety-eight percent (98%) of the total principal amount thereof and bearing interest at a rate or rates not to exceed half a percent (0.5%) per annum. The Series 2026 Bonds are to be issued and sold by the Issuer pursuant to the Resolution, including as part of said Resolution, an Original Master Resolution, as previously supplemented and amended (the "Original Master Resolution") and a Supplemental Resolution (the "Supplemental Resolution" and together with the Original Master Resolution, the "Master Resolution") which Supplemental Resolution was before the Board in substantially final form at the time of the adoption of the Resolution and said Supplemental Resolution is to be executed by the Issuer in such form and with such changes thereto as shall be approved by the Issuer; provided that the principal amount, interest rate or rates, maturity, and discount of the Series 2026 Bonds will not exceed the maximums set forth above. The Issuer reserves the right to not

issue the Series 2026 Bonds for any reason and at any time up to the issuance of the Series 2026 Bonds.

REVENUES PROPOSED TO BE PLEDGED

The Series 2026 Bonds are special limited obligations of the Issuer payable from the net revenues of the System.

OUTSTANDING BONDS SECURED BY REVENUES

The Issuer has outstanding bonds of $59,076,046 secured by the net revenues of the System.

OTHER OUTSTANDING BONDS OF THE ISSUER

Additional information regarding the Issuer's outstanding bonds may be found in the Issuer's annual financial report (the "Financial Report") at: https://reporting.auditor.utah.gov/searchreport. For additional information, including any information more recent than as of the date of the Financial Report, please contact Zach Renstrom, General Manager at (435) 673-3617.

TOTAL ESTIMATED COST OF BONDS

Based on the Issuer's current plan of finance and a current estimate of interest rates, the total principal and interest rate cost of the Series 2026 Bonds to be issued under the Act to finance the Series 2026 Project, if held until maturity, is $216,056,065.

A copy of the Resolution and the Master Resolution are on file in the office of Washington County Water Conservancy District, 533 E. Waterworks Dr., St. George, Utah, where they may be examined during regular business hours of the Issuer from 8:00 a.m. to 5:00 p.m. Monday through Friday, for a period of at least thirty (30) days from and after the date of publication of this notice.

NOTICE IS FURTHER GIVEN that a period of thirty (30) days from and after the date of the publication of this notice is provided by law during which (i) any person in interest shall have the right to contest the legality of the Resolution, the Master Resolution (as it pertains to the Series 2026 Bonds), or the Series 2026 Bonds, or any provision made for the security and payment of the Series 2026 Bonds, and that after such time, no one shall have any cause of action to contest the regularity, formality, or legality thereof for any cause whatsoever.

DATED this December 1, 2025.

/s/ Mindy Mees
Secretary

EXHIBIT C

FORM OF SUPPLEMENTAL RESOLUTION

A RESOLUTION ADOPTING THE REGIONAL WATER IMPACT FEE FACILITIES PLAN AND IMPACT FEE ANALYSIS, ENACTING AN IMPACT FEE PURSUANT TO THE IMPACT FEE FACILITIES PLAN AND IMPACT FEE ANALYSIS, AND PRESCRIBING RELATED POLICY AND PROCEDURE

WHEREAS, the Washington County Water Conservancy District (District) is a political subdivision of the State of Utah, duly authorized and organized pursuant to Utah law;

WHEREAS, the District is authorized pursuant to Title 11, Chapter 36a, Utah Code Annotated, as amended (Impact Fees Act), to impose impact fees as a condition of development approval, which impact fees are used to mitigate the impact of new development on public infrastructure necessary for supplying water;

WHEREAS, the District desires to assess impact fees as a condition of development approval in order to appropriately assign the costs of public infrastructure necessitated by new development to the new development;

WHEREAS, the District currently assesses a regional water impact fee under the Regional Impact Fee Facilities Plan and Analysis adopted September 27, 2022, in the Regional District Service Area encompassed in **Exhibit 1: District Regional Service Area**;

WHEREAS, the District has directed Applied Analysis and Bowen Collins & Associates, Inc. (Consultants), to prepare a new Impact Fee Facilities Plan (IFFP) and Impact Fee Analysis (IFA) consistent with the Impact Fees Act, which are included in **Exhibit 2: Regional Water Impact Fee Facilities Plan & Analysis**;

WHEREAS, the IFFP and IFA recommend updating the fees currently assessed in the Regional District Service Area;

NOW THEREFORE, the Board of Trustees of the Washington County Water Conservancy District RESOLVES and ENACTS as follows:

Section 1 PURPOSE

Pursuant to the requirements of the Impact Fees Act, this Impact Fee Resolution (Resolution) (I) adopts the prepared Regional Water Impact Fee Facilities Plan and Analysis, (ii) modifies and enacts the District's regional water impact fee pursuant to the Plan and Analysis, and (iii) adopts related policy and procedure.

Section 2 DEFINITIONS AND EXHIBITS

Words and phrases that are defined in the Act have the same definition in this Resolution. The exhibits referenced are incorporated herein.

Section 3 NOTICE

1. Pursuant to the requirements of sections 11-36a-501 and 503 of the Impact Fees Act (Utah Code Annotated) and section 63G-30-102 of the Utah Code Annotated, the District posted notice of intent to prepare the IFFP and IFA on the Utah Public Notice Website, on the District Website, and in a public location in the District's Regional Service Area reasonably likely to be seen by residents of the area for 10 days (see **Exhibit 3**).

2. Pursuant to the requirements of sections 11-36a-502 and 11-36a-504 of the Impact Fees Act (Utah Code Annotated), and sections 17B-1-111 and 63G-30-102 of the Utah Code Annotated, the District provided Class A notice for 10 days before the date of the public hearing as follows (see **Exhibit 4**):

    a. Published notice of the District's intent to adopt the Regional Water Impact Fee Facilities Plan and Analysis and Impact Fee Enactment Modifying the Current Water Impact Fee and Notice of Public Hearing on the Same on:
        i. The Utah Public Notice Website, and
        ii. The District's Website.

    b. Posted notice of the District's intent to adopt the Regional Water Impact Fee Facilities Plan and Analysis and Impact Fee Enactment Modifying the Current Water Impact Fee and Notice of Public Hearing on the Same in a public location in the District's Regional Service Area reasonably likely to be seen by residents of the area.

3. Pursuant to and within the timeframes required by sections 11-36a-502 and 11-36a-504 of the Impact Fees Act (Utah Code Annotated), and section 17B-1-111 of the Utah Code Annotated, 10 days before the date of the public hearing, the District (see **Exhibit 4**):

    a. Made a copy of this Resolution, the IFFP and IFA, and summaries of the IFFP and IFA designed to be understood by a lay person available to the public by placing a copy with the front desk of the District's office and posting in online.

    b. Placed a copy of this Resolution, the IFFP and IFA, and summaries of the IFFP and IFA designed to be understood by a lay person in each public library in the District.

4. Before approving this Resolution, the District held a public hearing to hear public comment on the IFFP, IFA and this Resolution on December 1, 2025.

Section 4 ADOPTION OF THE REGIONAL WATER IMPACT FEE FACILITIES PLAN AND ANALYSIS

1. The IFFP identifies the existing level of service and establishes a proposed level of service; identifies excess capacity in existing water facilities that can partially accommodate future growth at the proposed level of service; identifies demands placed upon existing water facilities by new development activity at the proposed level of service; and identifies the means by which the District plans to meet those demands. All revenue sources available to finance the impacts on system improvements have been considered in the IFFP and impact fees are only proposed to the extent the District's plan for financing system improvements establishes that they are necessary to maintain the proposed level of service. See U.C.A. §11-36a-302.

2. The IFA identifies the anticipated impact of development activity on system improvements consisting of existing water facilities and consumption of excess capacity in those facilities, as well as the anticipated impact of development activity on system improvements consisting of future water facilities that will be required by development activity to maintain the established level of service; demonstrates how the anticipated impacts are reasonably related to the development activity; estimates the proportionate share of the costs for existing capacity that will be recouped and the costs of impacts on system improvements that are reasonably related to the new development activity; and identifies how the impact fee was calculated. The IFA also analyzes whether the proportionate share of the costs of the water facilities is reasonably related to the new development activity and demonstrates that they are. See U.C.A. §11-36a-303.

3. The Board hereby adopts the prepared Regional Water Impact Fee Facilities Plan and Analysis presented to the Board on December 1, 2025 with the following amendment:

   Table 5 (Revenue and Funding Sources for System Improvements, p.13) of the Impact Fee Facilities Plan shall be amended to include the following figure as the total value for the bond column:

   $423,585,441

Section 5 IMPACT FEE ENACTMENT

1. Service Area. The service area for the Washington County Water Conservancy District Regional Water Impact Fee Facilities Plan and Analysis is the District Regional Service Area, which is any area shown in **Exhibit 1** (District Regional Service Area) that is served or capable of being served by the District's regional system, as approved by the District. These areas consist of District municipal wholesale partners and retail customers under the Revised Regional Water Service Agreement (January 1, 2019), as amended (RWSA). Thus, the regional water

impact fee will be assessed to new development served by any party to the RWSA. The impact fees are imposed solely for water infrastructure system improvements for the District's regional wholesale water system. See U.C.A. §11-36a-402(1)(a).[1]

2. Schedule of Impact Fees. The regional water impact fee is calculated based on one ERC which is served by a ¾-inch meter size or smaller. The IFA calculates the amount of the regional water impact fee permitted to be charged under the Impact Fees Act to be $17,266 per ERC. The Board hereby adopts this as the regional water impact fee per ERC. For standard residential and non-residential development activity, the Board hereby adopts the schedule of impact fees included in Table 14 (Standard Impact Fee Schedule) of the prepared Regional Impact Fee Facilities Plan and Analysis. The schedule shows the ERCs calculated for each meter size and development type. See UCA § 11-36a-402(1)(b)(I).

3. Impact Fee Calculation Formula. For non-standard residential and non-residential development activity, the Board adopts the formula included in the IFA under the section titled "UCA 11-36a-304(1)(e): Impact Fee Calculation" as the formula for calculating the regional water impact fee. See U.C.A. §11-36a-402(1)(b)(ii).

4. Adjustments.

    a. The District may adjust the standard impact fee at the time it is charged to respond to:
        i. Unusual circumstances in specific cases; or
        ii. A request for a prompt and individualized impact fee review for the development activity of the state, a school district, or a charter school and an offset or credit for a public facility for which an impact fee has been or will be collected.

    See U.C.A. § 11-36a-402(1)(c)(i).

    b. The District may adjust the standard impact fee at the time it is charged to ensure the impact fees are imposed fairly. To this end, the General Manager may, from time to time, adopt administrative practices for determining the number of ERCs a particular type of development will use and adjusting the standard impact fee according to that determination.
    See U.C.A. § 11-36a-402(1)(c)(ii).

    c. The District may adjust an impact fee to be imposed on a particular development based on studies and data submitted by the developer. See U.C.A. § 11-36a-402(1)(d).

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[1] Pursuant to separate impact fee plans and enactments already enacted or to be enacted, additional impact fees related to retail costs including distribution, transmission, and storage for the District's retail water system will be assessed to new development in the retail system, in addition to the impact fee enacted in this Resolution. These additional impact fees do not recover any portion of the costs or capacities included in the impact fee enacted in this Resolution.

5. Developer Credits.

   a. A developer, including a school district or charter school, is permitted to receive a credit against or proportionate reimbursement of an impact fee if the developer:
      i. dedicates land for a system improvement;
      ii. builds and dedicates some or all of a system improvement; or
      iii. dedicates a public facility that the District and the developer agree will reduce the need for a system improvement.

   See U.C.A. § 11-36a-402(2).

   b. A developer will receive a credit against impact fees for any dedication of land for, improvement to, or new construction of, any system improvements provided by the developer if the facilities:
      i. are system improvements; or
      ii. are dedicated to the public and offset the need for an identified system improvement.

   See § U.C.A. 11-36a-402(3).

Section 6 ADOPTION OF RELATED POLICY AND PROCEDURE

1. Impact Fee Accounting. The District will follow the procedures set forth in Utah Code Annotated Section 11-36a-601.

2. Refunds. When a refund is required pursuant to Utah Code Annotated Section 11-36a-603, the District will follow the procedures therein for refunding impact fees. An impact that would preclude a developer from a refund may include any impact reasonably identified by the District, including, but not limited to, the District having sized facilities and/or paid for, installed and/or caused the installation of facilities based, in whole or in part, upon the Developer's planned development activity even though that capacity may, at some future time, be utilized by another development. Under circumstances not governed by Utah Code Annotated Section 11-36a-603 where the District determines a refund is appropriate, the District will refund the impact fee to the owner of the parcel, unless other arrangements are made in a signed writing by the owner and the party requesting the refund.

3. Other Impact Fees. The Board may, in its discretion and to the extent allowed by law, negotiate or otherwise adjust impact fees and other fees different from those currently charged.

4. Additional Fees and Costs. The impact fees authorized hereby are separate from and in addition to user fees and other charges lawfully imposed by the District.

5. Fees Effective at Time of Payment. Unless the District is otherwise bound by a contractual or legal requirement, the impact fee will be determined from the impact fee schedule or formula in effect at the time of payment.

6. Imposition of Additional Fee or Refund After Development. Should any developer undertake development activities such that the ultimate density or other impact of the development activity is not revealed to the District, either through inadvertence, neglect, a change in plans, or any other cause whatsoever, and/or the impact fee is not initially charged against all impacts, units or the total density within the development, the District will be entitled to charge the appropriate impact fee to the developer or other appropriate person covering the portion for which an impact fee was not previously paid.

7. Exemptions for Broad Public Purpose. The District Board may, on a project-by-project basis, authorize partial or full exemptions to the regional water impact fee for those projects the District Board determines to have a broad public purpose and to be of such benefit to the community as a whole to justify the exception or adjustment. Such projects may include facilities funded by tax-supported agencies, affordable housing projects, or facilities of a temporary nature. An impact fee exemption for development activity attributable to a school district or charter school shall allow either a school district or a charter school to qualify for the exemption on the same basis. See U.C.A. §11-36a-403. The District Board may elect to waive or adjust the regional water impact fee in consideration of economic benefits to be received from the developers' activity. Applications for exceptions or adjustments are to be filed with the District at the time the applicant first requests the extension of service to the applicant's development or property.

8. Appeal Procedure. Any person or entity that has paid an impact fee pursuant to this Resolution may challenge the impact fee by filing: (i) an appeal to the District pursuant to paragraph a, b and c of this subsection as authorized pursuant to Utah Code Annotated Section 11-36a-703(1); (ii) a request for arbitration as provided in Utah Code Annotated Section 11-36a-705; or (iii) an action in state district court as provided in Utah Code Annotated Section 11-36a-703(2)(c).

    a. Application. Any person or entity that has paid an impact fee pursuant to this Resolution may challenge or appeal the impact fee by filing a written notice of appeal with the District within one year after the day on which the person or entity pays the impact fee.

    b. Hearing. Upon receiving the written notice of appeal, the District will set a hearing date to consider the merits of the challenge or appeal. The person or entity challenging or appealing the fee may appear at the hearing and present any written or oral evidence deemed relevant to the challenge or appeal. Representatives of the District may also appear and present evidence to support the imposition of the fee.

    c. Decision. The hearing panel, which shall consist of the District Board or such other body as the Board designates, will hold a hearing and make a decision within 30 days after the date the written notice of appeal is filed with the District.

Section 7 MISCELLANEOUS

1. Severability. If any section, subsection, paragraph, clause or phrase of this Resolution shall be declared invalid for any reason, such decision shall not affect the remaining portions of this Resolution, which shall remain in full force and effect, and for this purpose, the provisions of this Resolution are declared to be severable.

2. Interpretation. This Resolution has been divided into sections, subsections, paragraphs and clauses for convenience only and the interpretation of this Resolution shall not be affected by such division or by any heading contained herein.

3. Effective. This Resolution does not repeal, modify or affect any impact fee of the District not addressed in the prepared Impact Fee Facilities Plan and Analysis. Pursuant to Utah Code Annotated Section 11-36a-401(2), the regional water impact fee for the District Regional Service Area adopted herein shall become effective on March 1, 2026 (which is 90 days after the approval of this impact fee enactment). Until such time, the current impact fee for this service area shall remain in effect.

Dated this the 1st day of December, 2025.

WASHINGTON COUNTY WATER CONSERVANCY DISTRICT

Ed Bowler, Chairman

Attest:

Mindy Mees, Secretary

VOTING:

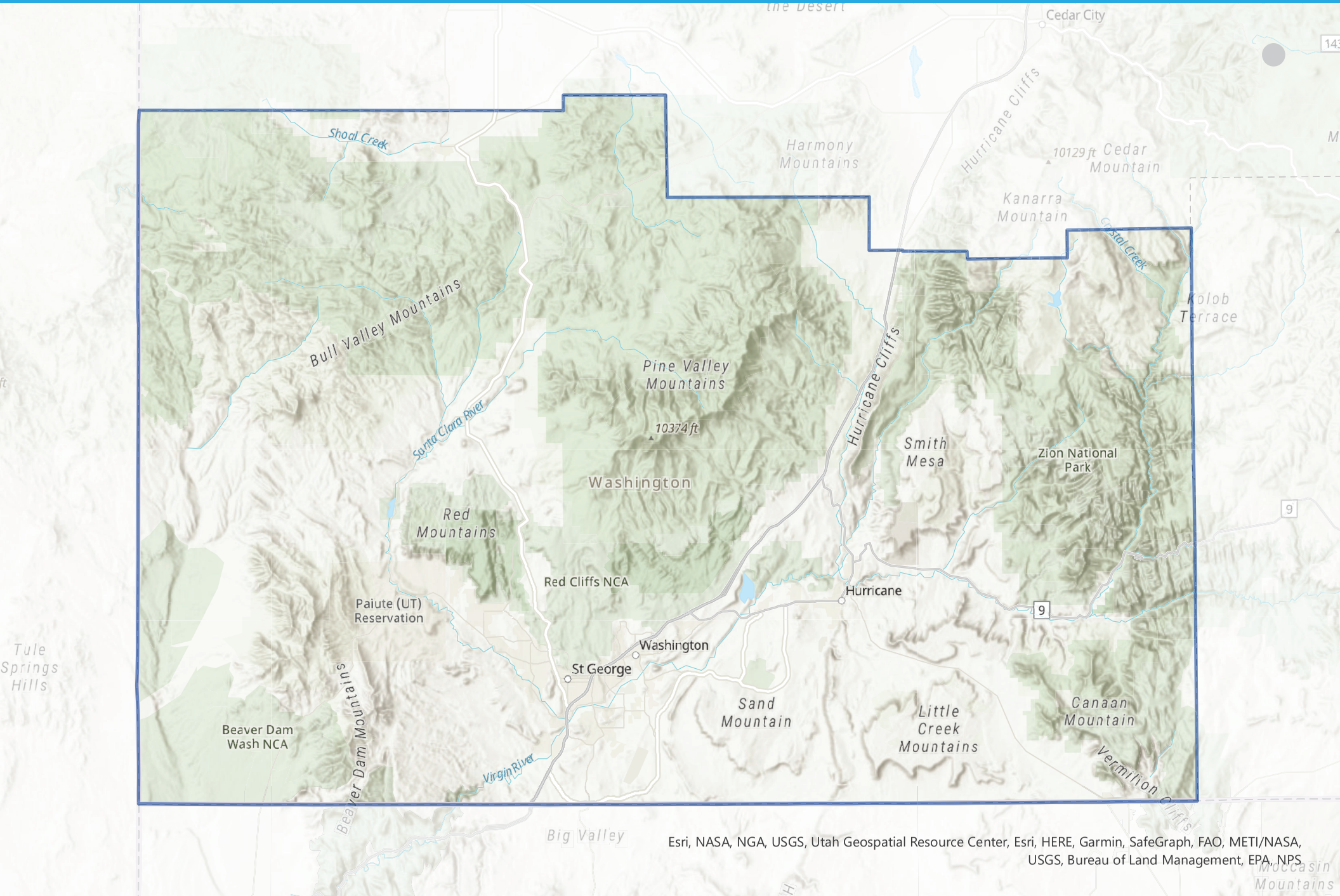
Ed Bowler	Yea X	No ___
Adam Bowler	Yea X	No ___
Clark Fawcett	Yea ___	No ___
Victor Iverson	Yea ___	No ___
Michele Randall	Yea ___	No ___
Rick Rosenberg	Yea X	No ___
Kress Staheli	Yea X	No ___

Exhibit 1: District Regional Service Area

WASHINGTON COUNTY WATER CONSERVANCY DISTRICT

Regional District Service Area

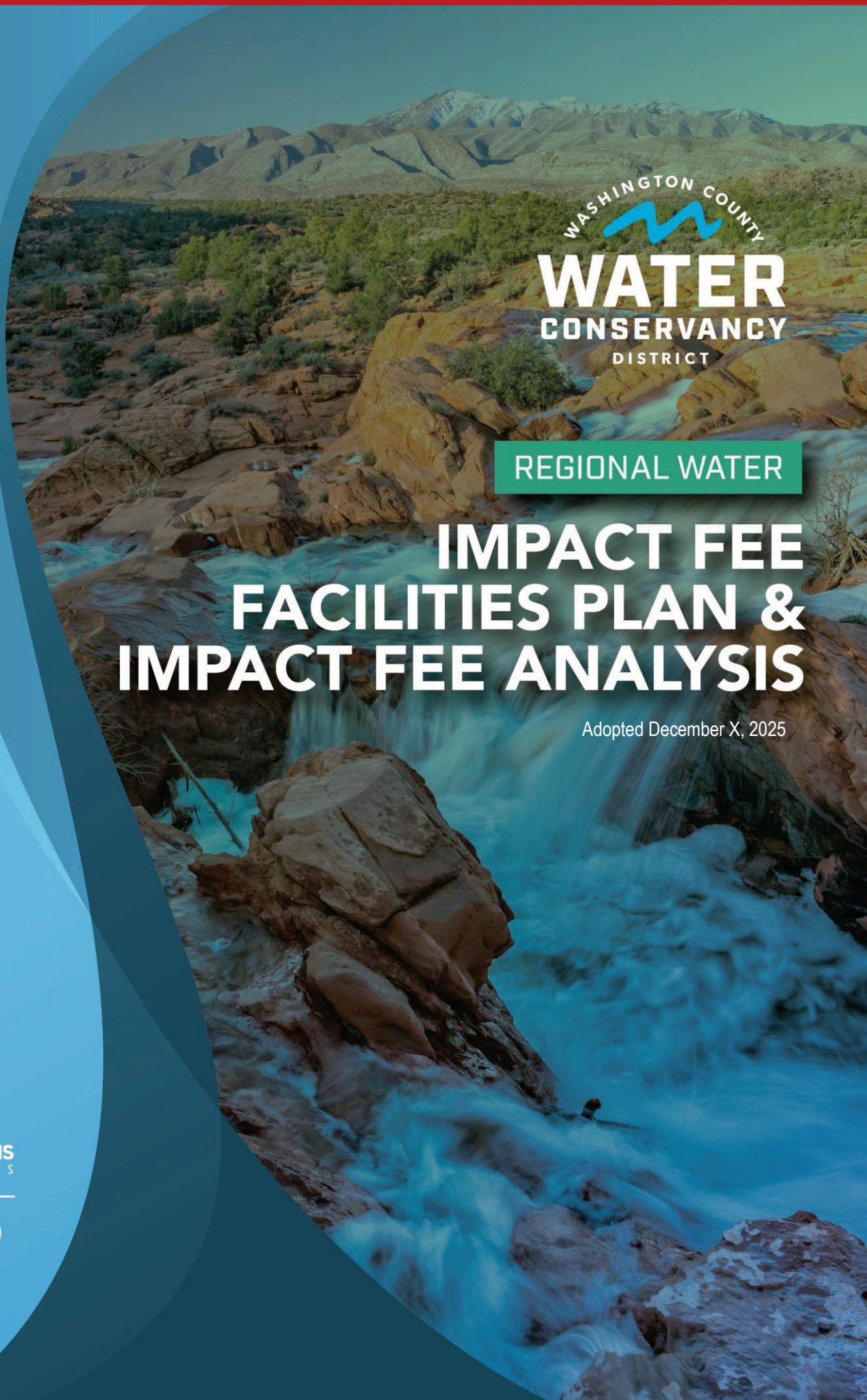
Washington County, Utah



Esri, NASA, NGA, USGS, Utah Geospatial Resource Center, Esri, HERE, Garmin, SafeGraph, FAO, METI/NASA, USGS, Bureau of Land Management, EPA, NPS

Exhibit 2: Regional Water Impact Fee Facilities Plan and Analysis

DRAFT



WASHINGTON COUNTY WATER CONSERVANCY DISTRICT

REGIONAL WATER

IMPACT FEE FACILITIES PLAN & IMPACT FEE ANALYSIS

Adopted December X, 2025

PREPARED BY

BOWEN COLLINS & ASSOCIATES

APPLIED ANALYSIS

TABLE OF CONTENTS

EXECUTIVE SUMMARY[1]

INTRODUCTION

Utah's Impact Fee Act (Utah Code sections 11-36a-101 *et seq*.) permits public and some private entities to charge fees to fund the cost of public facilities necessary to meet the demands of new development. Simplified information regarding the purpose of an impact fee, key requirements, and some statutory limitations is available through the Utah Office of the Property Rights Ombudsman. *See Impact Fees*, Utah Dept. of Commerce: Office of the Property Rights Ombudsman, *available at* https://propertyrights.utah.gov/find-the-law/legal-topics/impact-fees (last visited November 19, 2025).

In compliance with the Act, Washington County Water Conservancy District (District) commissioned Applied Analysis and Bowen Collins & Associates (Consultants) to prepare the following 2025 Regional Water Impact Fee Facilities Plan (IFFP) and Impact Fee Analysis (IFA) for the 10-year planning window spanning 2024 to 2034 to benefit new development served by the District's regional system[1].

The District provides water to communities throughout Washington County through a network of regional facilities. These facilities deliver water to the District's retail water system customers and wholesale municipal customers, who in turn provide the water to individual homes, businesses and other institutions within their respective cities.

The District's system has some excess capacity that is not currently being used. This capacity can supply some water that will be needed by anticipated population growth and new development over the next 10 years. However, to supply the communities in Washington County with enough water to meet the projected demand, the District must build more facilities and expand its capacity.

These new facilities will enable the District to provide the water supply that will be used by new development as communities continue to grow. The Act allows the District to charge an impact fee as a condition of development approval to pay for facilities that new development requires. To charge the impact fee, the District must comply with the Act, which requires an IFFP and an IFA. What follows is a general summary, designed to assist a layperson in understanding the basics of the IFFP and IFA; however, the IFFP and IFA themselves contain the particular details and serve as the controlling documents.

DISTINCTION BETWEEN IMPACT FEE FACILITIES PLAN AND IMPACT FEE ANALYSIS

The IFFP describes the facilities needed to serve new development, while the IFA describes how the fee to pay for these facilities was calculated. The IFFP and IFA consider similar issues, but each serves a unique purpose. The key components and variables have been summarized below.

LEVEL OF SERVICE

The IFFP first addresses how much water the District's system must provide for each home, business or institution. This, along with the performance standard to treat and deliver the required water, is called the "level of service." Because homes, businesses and institutions all need different amounts of water, the level of service is presented in terms of the "equivalent residential connection" (ERC). The ERC is used to signify the amount of water provided to the average single-family residential home. A business, institutional connection, or other type of user may need more water than one ERC, but this is the basic starting unit for how to calculate the amount of water needed. The proposed level of service per ERC for annual average demand is 0.59

[1] This executive summary provides a broad overview and has been prepared to be understood by a lay person. *See* Utah Code § 11-36A-303(2). Please refer to the Utah Impact Fee Act itself for the precise statutory language and technical requirements of impact fees. Utah Code § 11-36A-101 *et seq*. Section 11-36a-502 of the Act requires a summary of the IFFP, and Section 11-36a-303 requires a summary of the IFA.

acre-feet per year, which is the existing level of service, and the proposed level of service per ERC for peak day demand is 917 gallons per day (gpd), which is lower than the existing level of service of 1,079 gpd.

Excess Capacity Used by New Development

The IFFP addresses whether the District's system has available water after serving all the current users in the system. This is called "excess capacity." The District has determined that it has some limited excess capacity in its public facilities (Table 3).

The IFFP and IFA address how new development will consume the District's excess capacity, the cost of the existing facilities with excess capacity, and how new development will pay its proportional share of the cost of the excess capacity. New development will consume all available excess capacity in existing facilities within the planning horizon, and the IFFP/IFA provides the basis for new development's proportionate share of the original cost of existing facilities (Table 11).

Building Facilities for New Development

The IFFP identifies the demands that population growth and new development will impose on the District's existing facilities and how the District will meet those demands. New development over the next 10 years will utilize all of the excess capacity in existing facilities and will still require additional water supply infrastructure (*see, e.g.*, Figures 1-4). The IFFP identifies future facilities necessary to meet this additional demand (Table 4). The IFA utilizes and analyzes the facilities identified in the IFFP in order to calculate the impact fee.

Funding Construction of Facilities Used by New Development

The IFFP and IFA both identify the revenue sources that will be used to pay for the excess capacity in existing facilities and the construction of new facilities (Table 5). Existing facilities are funded in part through current revenue bonds. The impact fee will help pay new development's portion of current revenue bonds that finance existing facilities. The District will pay for future facilities necessitated by development with impact fees[2].

The IFA addresses new development's contributions to the costs and financing of existing facilities, as well as future facilities. New development will use all the existing excess capacity and a portion of the capacity of future facilities. The impact fee is calculated to finance the costs of existing excess capacity and the portion of the future facilities capacity consumed by new development. New development's proportionate shares of existing facility costs and future facility costs are shown in Table 6 and Table 7, respectively. Each home, business or institution constructed in the next 10 years will only pay its proportionate share of the future facility costs. The remaining cost for new facilities will be paid for by development that occurs beyond the next 10 years.

The IFA also addresses whether other revenue sources have or will be used to fund excess capacity in existing facilities or the construction of facilities used by new development. The District actively pursues applicable grant funding opportunities and has received federal and state grants for certain projects in the IFFP. The portion of project costs that are anticipated to be paid for by grants is excluded from the impact fee calculation in the IFA. The District does not expect dedications of system improvements by development activity (in other words, it is not anticipated that individual developers will directly construct otherwise directly contribute to the system level improvements identified in the IFFP/IFA). However, should developer dedications be received, they will be credited appropriately toward the proposed impact fee total.

The monthly water rates paid by customers and the District's portion of collected property taxes pay for operation, maintenance, and repair and replacement costs of facilities, rather than the construction of new facilities necessitated by growth. However, the District's Board of Trustees may determine that a portion of the costs that could otherwise be paid for by impact fees will be

[2] Only costs permitted by Utah Code section 11-36a-305 were included in the impact fee calculation.

paid for by monthly water rates and/or property taxes. In such a case, the Board of Trustees may adopt an impact fee that is lower than the maximum allowable value identified in the IFA.

Impact Fee Calculation

To calculate the impact fee, the cost per acre-foot for public facilities needed to supply water is determined. These costs are multiplied by the level of service required for the respective ERC. This calculation is shown in Table ES-1. In addition to water infrastructure projects provided by the District, a portion of future water supply will be met through municipal secondary irrigation systems. For users that are connected to an active municipal pressurized secondary irrigation system where the municipality provides its own secondary irrigation water, a reduced impact fee is calculated that takes into account the reduction of cost to the District associated with serving this customer base. The calculated impact fee per ERC for customers with metered, pressurized secondary irrigation service provided by a municipality will include only the indoor water use component of the level of service, assuming the outdoor irrigation component is covered by the municipal pressurized irrigation system.

TABLE ES-1: IMPACT FEE CALCULATION

	IMPACT FEE QUALIFYING COSTS
Cost of Existing Public Facilities Servicing 10-Year Growth	$25,005,673
Cost of Future Public Facilities Servicing 10-Year Growth	$746,843,136
Total Cost of Facilities Servicing 10-Year Growth	**$771,848,809**
	ANNUAL SUPPLY (ACRE-FEET)
Annual Supply Available for 10-Year Growth	26,375
Cost of Facilities per Acre-Foot	$29,264
Acre-Foot of Supply per ERC	0.59
Cost of Supply Facilities per ERC	**$17,266**

REGIONAL WATER

IMPACT FEE FACILITIES PLAN &
IMPACT FEE ANALYSIS

IMPACT FEE FACILITIES PLAN

BOWEN COLLINS & ASSOCIATES | APPLIED ANALYSIS

UCA § 11-36a-301(1): Impact Fee Facilities Plan

Section 11-36a-301(1) of the Act requires an IFFP to be prepared that addresses the requirements of the Act. The Consultants developed this IFFP based on information contained in the District's 2025 Regional Water Master Plan[3] (2025 Master Plan) and financial planning information provided by the District.

The public facilities this IFFP identifies are system improvements designed to service development activity in the regional service area at large over the next 10 years (the "planning window"). They consist of existing public facilities with excess capacity and future public facilities planned to meet the demands of growth. The following sections address existing and proposed levels of service, increasing demands on existing supply, existing excess capacity, and additional supply from proposed future public facilities.

UCA § 11-36a-302(1)(a)(i-ii): Existing and Proposed Service Level

The existing level of service for new development is 0.59 acre-feet of water per year per ERC of source demand. The existing level of service for peak day demand per ERC is calculated by multiplying average day usage by a factor of 1.73[4]. In 2023, the District implemented an annual source sizing standard for new development of 0.59 acre-feet per ERC based on long-term water conservation goals. This source sizing standard was adopted as the level of service for new development beginning in 2023. This level of service is significantly lower than what the annual source sizing standard per ERC would be based on historical usage data as detailed in the 2025 Master Plan[5]. However, the District concluded that adoption of the District's Water Efficiency Standards and corresponding requirements for new development to become more water efficient, adopted by the regional municipalities in their water conservation ordinances and District-imposed fees for excessive water use provide a reasonable basis for reducing the source sizing standard.

In accordance with the source sizing standard for new development proposed in the 2025 Master Plan, this IFFP also adopts 0.59 acre-feet per year per ERC as the level of service for new development. The peak day demand component of the source sizing standard for new connections governs how much water the system must be capable of delivering on any given day to meet temporary spikes in demand, such as those that occur when water users engage in multiple water-intensive activities during the same day. In a wholesale water system, the peaking factor is used to determine the sizing of distribution and treatment facilities. It does not increase the overall demand on an annual basis; it simply helps water providers meet temporary increases in water demand on any given day. The peaking factor in the 2025 Master Plan has been reduced based on new water use data, as described in the 2025 Master Plan. This IFFP adopts this peaking factor as a component of the proposed level of service.

The District's board of trustees recently adopted voluntary Ultra Water Efficiency Standards (UWES)[6]. These standards provide further limitations on outdoor water use, including stricter limitations on pools and outdoor irrigation. The source-sizing standard associated with these standards is 0.39 acre-feet per connection annually. This is a 34 percent reduction in demand in comparison to the standard level of service. Because these stricter standards will apply development by development on a limited or voluntary basis and it is not anticipated that they will apply to all developments, the 2025 Master Plan estimates how

[3] Bowen Collins & Associates (2025). Regional Water Master Plan.
[4] See Chapter 2 of 2025 Master Plan.
[5] The District's water system infrastructure was evaluated in the 2025 Master Plan under both existing and projected future conditions. The master plan identifies a source sizing standard for existing customers of 0.68 acre-feet per ERC based on an analysis of recent historical water use data. This source sizing standard was used to determine existing users' current utilization of existing facilities, which in turn is used to determine the amount of excess capacity available in the system for new development. As stated in the body of this document, the current level of service offered to new development is 0.59 acre-feet per ERC.
[6] Available at www.wcwcd.gov/wp-content/uploads/2025/08/Ultra-Water-Efficiency-Standards-050525.pdf

many future users will fall into this category and how this will impact projected water system demand. Table 1 and Table 2 summarize the existing and proposed level of service for new development.

TABLE 1: UNIT OF DEMAND – AVERAGE ANNUAL SOURCE DEMAND

DEMAND PER ERC (EXISTING/PROPOSED)	ACRE-FEET PER YEAR
Indoor	0.25
Outdoor	0.34
Total	**0.59**

TABLE 2: UNIT OF DEMAND – PEAK DAY DEMAND

DEMAND PER ERC	GALLONS PER DAY
Total Existing Peak Day Demand	1,079
Total Proposed Peak Day Demand	917

UCA § 11-36A-302(1)(A)(III): EXCESS CAPACITY

Section 302(1)(A) requires the plan to identify any excess capacity to accommodate future growth at the proposed level of service. The District will use excess capacity in existing public facilities to help meet the demands of new development during the 10-year planning window established in this IFFP. To determine excess capacity, the Consultants used the information and analysis found in the 2025 Master Plan to determine the amount of water allocated to existing development. The 2025 Master Plan evaluated existing and future demand throughout the system, and demand was allocated to facilities based on the most efficient operation of the entire system. The allocated demand assigned to each facility was subtracted from total capacity to determine excess capacity in each facility.

Using this methodology, existing potable water supply facilities have an excess capacity of 4,848 acre-feet from the Sand Hollow Wells System as summarized in Table 3.

TABLE 3: CAPACITY OF EXISTING WATER SUPPLY FACILITIES (ACRE-FEET PER YEAR)

EXISTING FACILITIES	CURRENTLY ALLOCATED CAPACITY	EXCESS CAPACITY	TOTAL CAPACITY
SUPPLY FACILITIES (ACRE-FEET)			
Cottam Wells	567	-	567
Crystal Creek Pipeline	1,819	-	1,819
Toquerville Springs	1,591		1,591
Quail Creek/Sand Hollow	24,920	-	24,920
Ence Wells	180	-	180
Sand Hollow Well System	5,144	4,848	9,992
Regional Potable City Resources	32,222	-	32,222
Total	**66,443**	**4,848**	**71,291**
TREATMENT FACILITIES PEAKING CAPACITY (GPM)			
Quail Creek 60 MGD Water Treatment Plant (WTP)	35,773	5,894	41,667
Total	**35,773**	**5,894**	**41,667**
STORAGE FACILITIES (GALLONS)			
Cottam Wells 3 MG Tank	1,551,101	1,448,899	3,000,000
Warner Valley Tank	1,249,201	750,799	2,000,000
Total	**2,800,302**	**2,199,698**	**5,000,000**

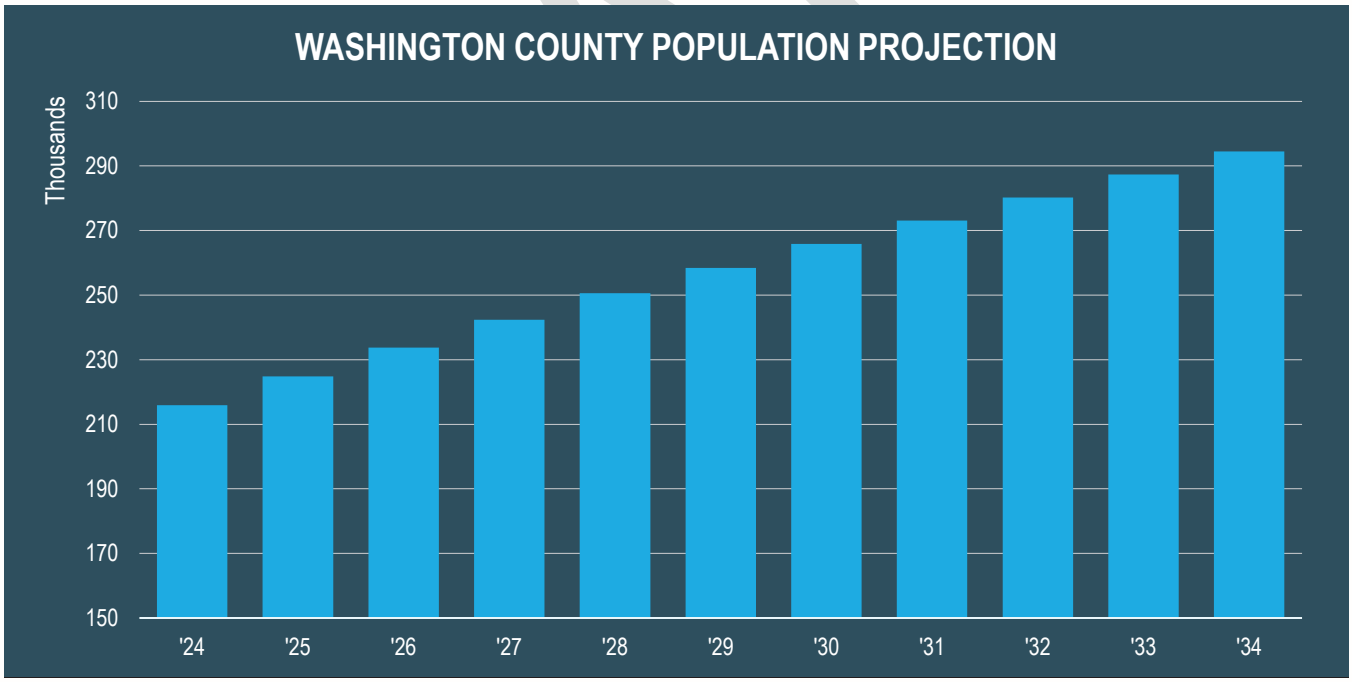
EXISTING FACILITIES	CURRENTLY ALLOCATED CAPACITY	EXCESS CAPACITY	TOTAL CAPACITY
DISTRIBUTION FACILITIES (GPM)			
Sand Hollow Regional Pipeline	4,000	11,800	15,800
Total	**4,000**	**11,800**	**15,800**

UCA § 11-36a-302(1)(a)(iv): Demand on Existing Facilities

Section 302(a)(iv) requires the plan to identify demands placed upon existing public facilities by new development activity at the proposed level of service. Washington County's population is projected to grow from 215,937 as of 2024 to 294,536 in 2034 as illustrated in

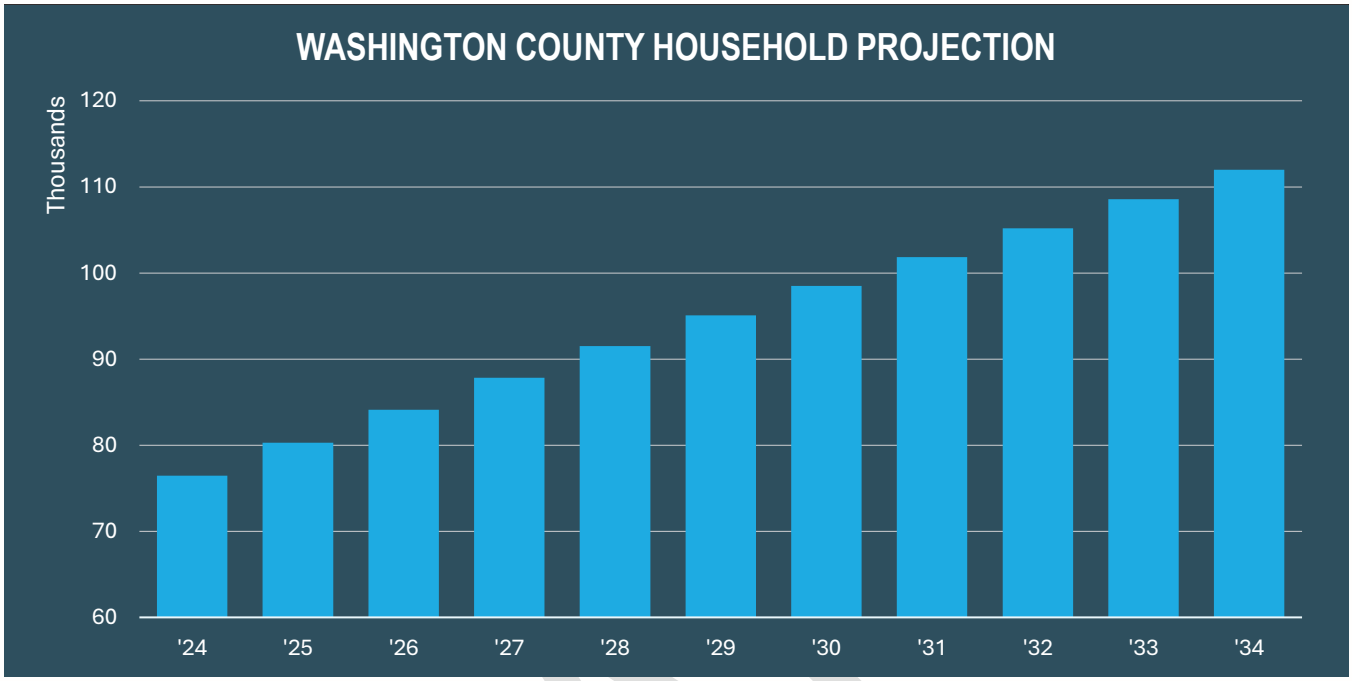
Figure 1 below. To accommodate this projected growth, the number of households in the county is anticipated to increase from approximately 76,476[7] in 2024 to 112,003 in 2034 (see Figure 2 below). Note that the District does not currently provide water to all communities throughout Washington County. For the District's regional service area, the household increase combined with non-residential growth is projected to add 47,099 ERCs over the next 10 years[8]. Additional information on growth assumptions can be found in Chapter 2 of the 2025 Master Plan.

FIGURE 1: POPULATION GROWTH PROJECTION[9]



[7] The estimated number of households in Washington County is based on estimates provided by the Kem C. Gardner Institute and may not coincide with previous estimates presented in the 2022 Master Plan. Growth projections for the county undergo regular updates which commonly result in new, updated planning estimates.
[8] The proposed growth rate for the service area was estimated using the overall county household growth projections provided by the Kem C. Gardner Institute and through coordination with the cities serviced by the District. The 2025 Master Plan assumes that non-residential development will grow in stride with residential development to meet new commercial, institutional, and industrial needs of the community.
[9] Kem C. Gardner Policy Institute, 2022 Baseline Projection with interpolation to 2024.

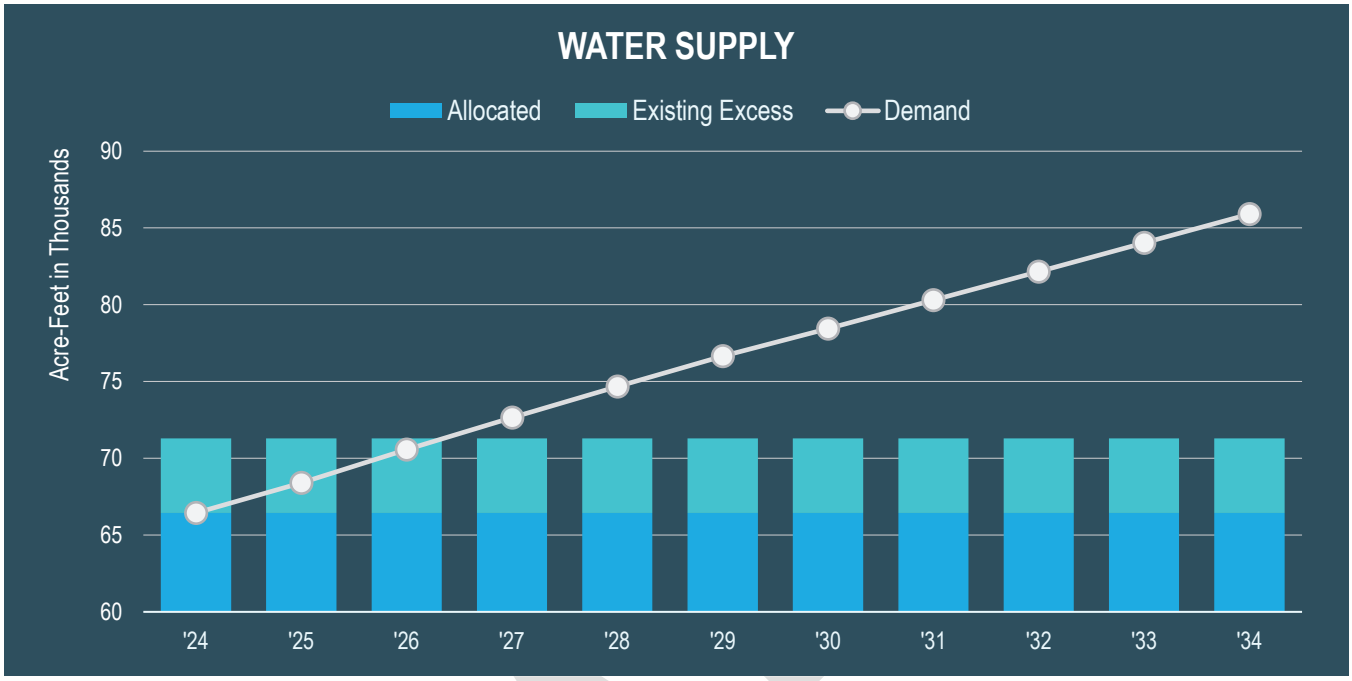
FIGURE 2: HOUSEHOLD GROWTH PROJECTION[10]



The currently allocated supply and existing excess water supply amounts are compared to projected water demand in Figure 3. Additional information on projected demand assumptions can be found in Chapter 2 and Chapter 4 of the 2025 Master Plan. With no additional supply, existing potable water sources will fall short of demand in 2027. It is estimated that the municipalities will have excess secondary irrigation supplies beyond this point in time, but those secondary irrigation sources require the potable water supply counterpart to facilitate new development.

[10] Kem C. Gardner Policy Institute, 2022 Baseline Projection with interpolation to 2024.

FIGURE 3: WATER SUPPLY



UCA § 11-36a-302(1)(a)(v): Meeting Growth Demands

Section 302(1)(a)(v) requires the plan to identify the means by which the District will meet growth demands. Chapter 2 of the 2025 Master Plan uses the population and household growth projections developed by the Kem C. Gardner Policy Institute to calculate the water supply needed to meet the demands of growth and identifies projects capable of meeting those demands over a 50-year planning window. To meet new growth demands within the 10-year planning window of this IFFP, the District determined that additional facilities would be necessary. Only facilities needed to service new development within the 10-year planning window have been included in the IFFP. The District evaluated potential projects and the anticipated timing of each to determine the facilities needed within the planning window. The projected supply and timing of each facility were determined by evaluating the anticipated water demands throughout the area of Washington County serviced by the District. Table 4 below identifies the means (i.e., various planned projects) by which the District will meet growth demands and outlines the additional capacity provided by each project[11]. Note that not all projects provide a direct increase in water supply, but they are necessary in order to make the water supply usable and qualify as public facilities. In addition to developing water sources themselves, facilities such as treatment plants, storage tanks, pipelines, and pump stations are all required to treat, store, and convey water to customers. Chapter 4 of the 2025 Master Plan describes the components of the Regional Reuse Purification System, which consists of treatment facilities, pipelines, pump stations, and storage ponds that work collectively to produce additional water supply. The collective water supply made available by this combination of projects is shown in Table 4.

[11] The 2022 Regional Impact Fee Facilities Plan & Impact Fee Analysis included the Lake Powell Pipeline Project as a new water supply project within a 10-year planning window. Due to factors outside of the control of the District, the project is now projected to occur outside the 10-year planning window of this plan and has therefore been excluded from the analysis but remains a part of the District's long-term planning.

TABLE 4: PLANNED PUBLIC FACILITIES

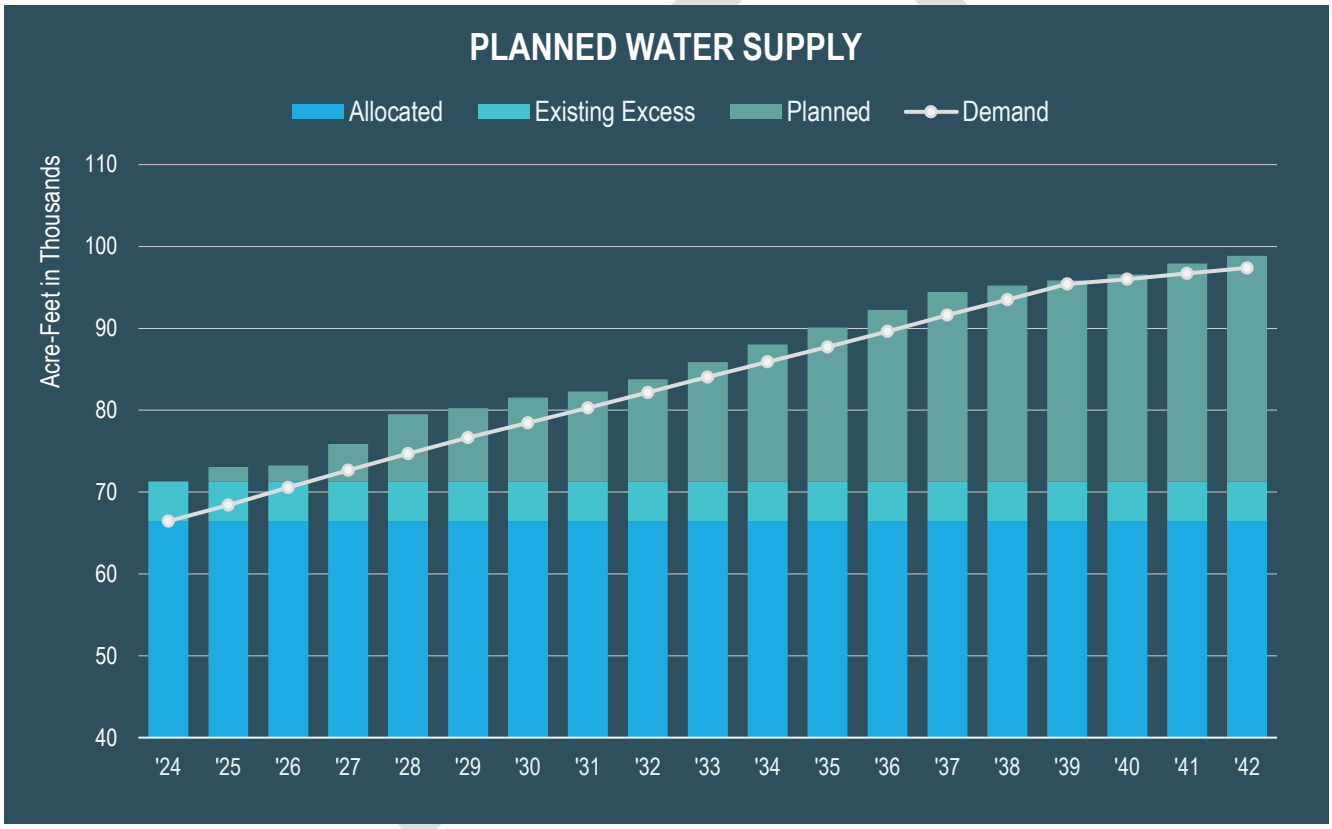
SOURCE DEVELOPMENT PROJECTS (SUPPLY)	PLANNED CONSTRUCTION YEAR	ADDITIONAL SUPPLY (ACRE-FEET)
SD2. Cottam Well 3	2025	889
SD10. Sand Hollow Well 7	2025	N/A[12]
SD1. Ash Creek Pipeline/Chief Toquer Reservoir	2027	1,748
SD3. Cottam Well 4	2027	889
SD9. Potable Quality Agricultural Share Acquisition	2027	500
SD5. Expansion of Kolob Reservoir	2028	194
SD6. West Side Water Rights Development	2028	907.2
SD8. La Verkin Secondary Irrigation System Improvements	2028	949[13]
SD4. Cove Reservoir	2030	566
SD7. Municipal Groundwater Development	2030	3,000
Regional Reuse Purification System Components		
RC6. CPWRF Reuse Pump Station	2026	17,924[14]
RC7. CPWRF to La Verkin Irrigation Pipeline and Pond	2027	
RC9. TSWS Upper Pond to Chief Toquer Reservoir Pipeline and Pump Station	2028	
RT5. Advanced Water Purification Demonstration Facility	2028	
RT1. St. George Reuse Facility Upgrade	2029	
RS1. Reuse Forebay and Pump Station	2030	
RC1. SGRF to Reuse Forebay Pipeline and Pump Station	2030	
RC2. Reuse Forebay to Agricultural Exchange Pipeline and Pump Station	2030	
RC4. Gateway WRF Reuse Pump Station	2032	
RC8. La Verkin Irrigation Pond to TSWS Upper Pond Pipeline and Pump Station	2032	
RC10. Ivins Reservoir Reuse Pump Station	2033	
RT2. St. George Reuse Facility Expansion	2034	
Total Supply		**27,567**
Treatment Projects	**Planned Construction Year**	**Additional Capacity (MGD)**
SD11. Quail Creek WTP 90 MGD Expansion	2028	30
SD11. Quail Creek WTP Ozone Addition (to existing and expanded facility)	2028	90
SD12. West Side Water Treatment Plant	2033	12
Storage Projects	**Planned Construction Year**	**Additional Capacity (MG)**
ST1. Sand Hollow 2 MG Tank B	2025	2
ST2. Quail Creek 10 MG Tank B	2026	10
ST3. West Side Water Treatment Plant Storage Tanks	2033	5

[12] Sand Hollow Well 7 will increase the peaking capacity of the Sand Hollow Well Field to meet the peaking demands of new development but does not increase the overall annual yield of the system.
[13] This value represents the estimated yield from this improvement through the year 2042, which is the point at which the planned local water supply and the associated reuse is anticipated to be fully allocated in the system. Additional water may be available from this project beyond that point, but only the capacity and associated cost of said capacity that is known at this time to be available to the RWSA service area collectively is included here.
[14] This value represents the anticipated yield from the Regional Reuse Purification System with the improvements included in the IFFP. The Regional Reuse Purification System is comprised of various projects, including treatment, distribution, and storage, all of which work together collectively to make additional reuse water available to meet the needs for future growth. Additional Regional Reuse Purification System projects are planned to occur beyond the 10-year planning window of this IFFP that will increase the yield of the system, but the cost and yield of those future improvements are not included in this study. The Regional Reuse Purification System will be supported by additional projects to be constructed by the District's Reuse Program Partners, but only the projects to be funded by the District are included in this IFFP. The components of the Regional Reuse Purification System will be operated either by the District or on behalf of the District and meet the statutory definition for public facilities because it is anticipated to serve aspects of water supply, treatment, storage, and distribution.

SOURCE DEVELOPMENT PROJECTS (SUPPLY)	PLANNED CONSTRUCTION YEAR	ADDITIONAL SUPPLY (ACRE-FEET)
Distribution Projects	**Planned Construction Year**	**Additional Capacity (gpm)**
C1. Quail to Cottam Pump Stations and Pipeline Project, Phase 1	2025	4,500
C3. Sand Hollow 2 MG to Crossroads Pipeline Upsize	2025	320
C4. Cottam to Casa Pipeline	2025	2,400
C5. Toquerville Springs to Cottam Pipeline Pump Station	2026	1,000
C12. Cottam to Virgin Pipeline, Reach 3	2029	4,900
C7, C8, C9. Washington Fields Regional Pipeline Interconnect, Phases 1-3[15]	2029	15,800
C2. Quail to Cottam Pump Stations and Pipeline Project, Phase 2	2030	4,500

The District anticipates that new water system projects to be constructed in the next 10 years will contribute 27,566 acre-feet of additional supply to service future growth as depicted in Figure 4 below.

FIGURE 4: PLANNED WATER SUPPLY[16]



[15] The Washington Fields Regional Pipeline Interconnect Project is projected to occur in multiple phases, with each phase adding additional pumping capacity to the system. Because the majority of costs associated with the project pertain to Phase 1, which involves the construction of the pipeline and pump station, the total project cost and capacity, including costs and capacity from future phases that are projected to occur outside of the 10-year planning window, has been included. This fairly allocates the cost of the facility across the life of the project to avoid disproportionately charging users in the short-term more than users in the long-term.

[16] As shown in Figure 4, new projects to be constructed within the next 10 years will have capacity to service growth beyond the 10-year planning window. This IFFP/IFA and the impact fee calculated thereon only include the proportionate share of these projects that will be used by growth within the next 10-years. The excess capacity and cost of said capacity not used by growth in the next 10 years will be allocated to users beyond the 10-year planning window and captured in future impact fee studies. The figure includes Type 1 reuse water and that will be used to meet secondary irrigation demands, offsetting potable water demands and extending the overall source capacity of the system.

UCA § 11-36a-302(2): Revenue and Funding Sources for System Improvements

Section 302(2) requires the District to "generally consider all revenue sources to finance the impacts on system improvements". Table 5 shows the projected system improvements with the anticipated revenue and funding sources for each. The District has evaluated all sources of revenue and funding to finance the impacts of system improvements as set forth further in the IFA.

After considering reasonable potential revenue and funding sources, the District has determined that impact fees will be necessary to fund most of the cost of the facilities identified below. The District has secured state and federal grant funding for a portion of the projects included in the IFFP, but impact fees will be needed to cover the portion of the projects not funded by grants. The impact fee calculation will not include the portion of projects that will be funded through grants. The District will continue to seek additional grant money for projects but only grants that have been secured to date are accounted for in this analysis, since grants are not guaranteed. Interfund loans and bonds may be necessary for cash flow purposes to initially fund some project costs but must be paid back and so are not considered sources of revenue to cover the cost of the facilities. Given the absence of other dependable funding sources, impact fees are necessary to maintain the proposed level of service.

[SEE TABLE 5 ON NEXT PAGE]

TABLE 5: REVENUE AND FUNDING SOURCES FOR SYSTEM IMPROVEMENTS

EXISTING FACILITIES	BONDS	GRANTS	DEDICATIONS
Sand Hollow Well System	None	None	None
Sand Hollow Regional Pipeline	$10,435,500	None	None
Cottam Wells 3MG Tank	None	None	None
Warner Valley Tank	None	None	None
Subtotal	**$10,435,500**	**$0**	**$0**
FUTURE FACILITIES	**BONDS**	**GRANTS**	**DEDICATIONS**
SOURCE DEVELOPMENT PROJECTS			
SD2. Cottam Well 3	None	None	None
SD10. Sand Hollow Well 7	None	None	None
SD1. Ash Creek Pipeline/Chief Toquer Reservoir	$10,435,500	$23,959,750	None
SD3. Cottam Well 4	None	None	None
SD9. Potable Quality Agricultural Share Acquisition	None	None	None
SD5. Expansion of Kolob Reservoir	None	None	None
SD6. West Side Water Rights Development	None	None	None
SD8. La Verkin Secondary Irrigation System Improvements	$13,664,500	None	None
SD4. Cove Reservoir	None	None	None
SD7. Municipal Groundwater Development	None	$300,000	None
SD16. Agricultural Share Acquisition (2,098 acre-feet/year)	None	None	None
Regional Reuse Purification System Components	None	None	None
RC6. CPWRF Reuse Pump Station	$2,005,692	None	None
RC7. CPWRF to La Verkin Irrigation Pipeline and Pond	$1,511,617	$2,994,382	None
RC9. TSWS Upper Pond to Chief Toquer Reservoir Pipeline and Pump Station	$3,440,650	$2,000,000	None
RT5. Advanced Water Purification Demonstration Facility	$1,580,996	$5,419,004	None
RT1. St. George Reuse Facility Upgrade	$31,062,072	$1,921,684	None
RS1. Reuse Forebay and Pump Station	$29,423,686	$85,541	None
RC1. SGRF to Reuse Forebay Pipeline and Pump Station	$188,967,738	$3,244,407	None
RC2. Reuse Forebay to Agricultural Exchange Pipeline and Pump Station	$106,955,479	$643,521	None
RC4. Gateway WRF Reuse Components	$17,252,615	$231,385	None
RC8. La Verkin Irrigation Pond to TSWS Upper Pond Pipeline and Pump Station	$10,527,336	None	None
RC10. Ivins Reservoir Reuse Pump Station	$1,068,200	None	None
RT2. St. George Reuse Facility Expansion	$873,670	$290,003	None
Subtotal	**$413,149,941**	**$41,089,677**	**$0**
TREATMENT PROJECTS			
SD11. Quail Creek WTP 90 MGD Expansion	None	None	None
SD11. Quail Creek WTP Ozone Addition	None	None	None
SD12. West Side Water Treatment Plant	None	None	None
Subtotal	**$0**	**$0**	**$0**
STORAGE PROJECTS			
ST1. Sand Hollow 2 MG Tank B	None	None	None
ST2. Quail Creek 10 MG Tank B	None	None	None
ST3. West Side Water Treatment Plant Storage Tanks	None	None	None
Subtotal	**$0**	**$0**	**$0**
DISTRIBUTION PROJECTS			
C1. Quail to Cottam Pump Stations and Pipeline Project, Phase 1	None	None	None
C3. Sand Hollow 2 MG to Crossroads Pipeline Upsize	None	None	None
C4. Cottam to Casa Pipeline	None	$1,690,000	None
C5. Toquerville Springs to Cottam Pipeline Pump Station	None	None	None
C12. Cottam to Virgin Pipeline, Reach 3	None	None	None
C7, C8, C9. Washington Fields Regional Pipeline Interconnect	None	None	None
C2. Quail to Cottam Pump Stations and Pipeline Project, Phase 1	None	None	None
Subtotal	**$0**	**$1,690,000**	**$0**
Total	**$413,149,941**	**$42,779,677**	**$0**

IMPACT FEE ANALYSIS

UCA § 11-36a-303(1): Impact Fee Analysis

Section 11-36a-303(1) of the Act requires a written analysis of each proposed impact fee. While a summary of this analysis designed to be understood by a lay person has been included in the Executive Summary above, the impact fee is based on an analysis and consideration of each of the statutory factors, which are addressed in subsections below. The IFA relies on information from the 2025 Master Plan, the IFFP, and financial planning information provided by the District. The following sections also address the impact of new development on excess capacity and new capacity of system improvements[17] with regard to usage and financing.

UCA § 11-36a-304(1)(a): Excess Capacity and New Development

Section 304(a)(1) requires the analysis to identify the anticipated impact on or consumption of any existing capacity of a public facility by the anticipated development activity. Existing public facilities with excess capacity are identified in Table 6. As shown in Figure 3 of the IFFP, demand driven by anticipated new development will exhaust existing excess supply capacity by 2027. Existing excess system capacity is made available by a number of system components, including wells, pipelines, treatment facilities, and storage tanks. The portion of these existing facilities with excess capacity that will be used by future growth is shown in Table 6. The following sections describe how the percentages in Table 6 were determined.

TABLE 6: EXISTING EXCESS CAPACITY IN PUBLIC FACILITIES

EXISTING FACILITIES	EXCESS CAPACITY	TOTAL CAPACITY	% SERVING EXISTING DEVELOPMENT	% CAPACITY SERVING 10-YEAR GROWTH	EXCESS CAPACITY AVAILABLE FOR GROWTH BEYOND 10 YEARS
Sand Hollow Well System[18]	4,848 acre-feet	9,992 acre-feet	51.5%	48.5%	0%
Sand Hollow Regional Pipeline[19]	11,800 gpm	15,800 gpm	25.3%	22.2%	52.5%
Cottam Wells 3 MG Tank[20]	1,448,899 gal	3,000,000 gal	51.7%	48.3%	0%
Warner Valley Tank	750,799 gal	2,000,000 gal	62.5%	37.5%	0%
Quail Creek 60 MGD WTP	5,894 gpm	41,667 gpm	85.9%	14.1%	0%

Sand Hollow Well System

The excess water supply capacity in the District's system comes from the Sand Hollow Well System. Based on the supply and demand evaluation contained in Chapter 4 of the 2025 Master Plan, there is an estimated excess source capacity of 4,848 acre-feet, which represents 48.5 percent of the capacity of the Sand Hollow Well System. As indicated in Table 6, all excess supply capacity in the Sand Hollow Well System is anticipated to be utilized by new development over the next 10 years.

[17] The public facilities identified in this IFA and the IFFP are system improvements designed to provide service to new development activity in the regional service area at large over the next 10 years. They consist of existing public facilities with excess capacity and future public facilities that are planned to meet the demands of growth.
[18] The Sand Hollow Well System consists of wells, piping, and a groundwater treatment plant designed to deliver up to 9,992 acre-feet of water per year. Finished water storage facilities in the Sand Hollow system are not included in this capacity and are included separately.
[19] The Sand Hollow Regional Pipeline has capacity to serve development beyond the 10-year planning window. Only the proportionate share of the cost attributable to growth in the 10-year window is included in the impact fee calculation. Total capacity is calculated assuming a maximum design velocity of 5 feet per second.
[20] The excess capacity in the Cottam Well 3 MG Tank and Warner Valley Tank is calculated by grouping all district storage facilities and allocating the overall excess storage capacity to these two storage tanks.

Sand Hollow Regional Pipeline

The Sand Hollow Regional Pipeline is a 36-inch diameter transmission pipeline with a maximum design capacity of 15,800 gpm (flow velocity of 5 feet per second). The existing system utilizes 4,000 gpm of capacity from this line (25.3 percent), and growth over the next 10 years is anticipated to use an additional 3,500 gpm (22.2 percent), with the remaining 52.5 percent of capacity being used by growth beyond the 10-year planning window.

Cottam Wells 3 MG Tank Warner Valley Tank

Based on the storage utilization estimates presented in Chapter 5 of the 2025 Master Plan, there is excess storage capacity of 1,448,899 gallons in the Cottam Wells 3 MG Tank. It is anticipated that all this excess storage capacity will be utilized by new development within the 10-year planning window.

Warner Valley Tank

Based on the storage utilization estimates presented in Chapter 5 of the 2025 Master Plan, there is excess storage capacity of 750,799 gallons in the Warner Valley Tank. It is anticipated that all this excess storage capacity will be utilized by new development within the 10-year planning window.

Quail Creek 60 MGD WTP

Chapter 4 of the 2025 Master Plan identifies an excess peak source production capacity of 10,018 gpm. 4,124 gpm of excess capacity is in the Sand Hollow Well System, and 5,894 gpm of capacity is in the existing 60 MGD Quail Creek WTP. It is anticipated that this excess capacity will be fully utilized by new development within the 10-year planning window.

UCA § 11-36A-304(1)(B): System Improvements and New Development

Section 304(1)(b) requires that the analysis identify the anticipated impact on system improvements required by the anticipated development activity to maintain the established level of service. To maintain the level of service shown in Table of the IFFP, the District plans to develop and construct the future supply, distribution, storage and treatment system improvements as shown in Table 7. As shown in Figure 4 of the IFFP, demand driven by anticipated new development will require additional system improvements to maintain the proposed level of service. The portion of the future system improvements attributable to new development is shown in Table 7. The proposed projects address future needs for both average annual demand and peak day demand at the proposed level of service and are required to maintain the level of service. The public facilities listed in Table 7 meet the statutory requirements for a “Public Facility” as defined in UCA § 11-36A-102(17).

Table 7 provides a breakdown of new public facilities and the percentage of the project costs attributed to existing and future users. Pursuant to UCA §11-36A-304(1)(d), the impact fee analysis is required to “estimate the proportionate share” of which is defined in UCA §11-36A-102(16) to be “the cost of public facilities that are roughly proportionate and reasonably related to the service demand and needs of any development activity”. While most projects identified in Table 7 are required solely to meet the needs of future growth, some projects also benefit existing users, while others possess capacity to service growth beyond the 10-year planning window. Only those costs necessitated by new development during the planning window have been included in the impact fee analysis. The following sections describe the methodology used to determine the percentages shown in Table 7. Additional information is found in the 2025 Master Plan.

TABLE 7: PLANNED PUBLIC FACILITIES

FUTURE FACILITIES	PROJECT YEAR	% ATTRIBUTABLE TO EXISTING USERS	% ATTRIBUTABLE TO GROWTH IN 10-YEAR PLANNING WINDOW	% ATTRIBUTABLE TO GROWTH BEYOND 10 YEARS
SOURCE DEVELOPMENT PROJECTS				
SD2. Cottam Well 3	2025	0.0%	78.1%	21.9%
SD10. Sand Hollow Well 7	2025	0.0%	100.0%	0.0%
SD1. Ash Creek Pipeline/Chief Toquer Reservoir	2027	0.0%	78.1%	21.9%
SD3. Cottam Well 4	2027	0.0%	78.1%	21.9%
SD9. Potable Quality Agricultural Share Acquisition	2025-2034	0.0%	78.1%	21.9%
SD5. Expansion of Kolob Reservoir	2028	0.0%	78.1%	21.9%
SD6. West Side Water Rights Development	2028	0.0%	78.1%	21.9%
SD8. La Verkin Secondary Irrigation System Improvements	2028	0.0%	78.1%	21.9%
SD4. Cove Reservoir	2030	0.0%	78.1%	21.9%
SD7. Municipal Groundwater Development	2030	0.0%	78.1%	21.9%
Regional Reuse Purification System Components				
RC6. CPWRF Reuse Pump Station	2026	0.0%	78.1%	21.9%
RC7. CPWRF to La Verkin Irrigation Pipeline and Pond	2027	0.0%	78.1%	21.9%
RC9. TSWS Upper Pond to Chief Toquer Reservoir Pipeline and Pump Station	2028	0.0%	78.1%	21.9%
RT5. Advanced Water Purification Demonstration Facility	2028	0.0%	0.0%	100.0%
RT1. St. George Reuse Facility Upgrade	2029	0.0%	65.6%	34.4%
RS1. Reuse Forebay and Pump Station	2030	0.0%	65.6%	34.4%
RC1. SGRF to Reuse Forebay Pipeline and Pump Station	2030	0.0%	65.6%	34.4%
RC2. Reuse Forebay to Agricultural Exchange Pipeline and Pump Station	2030	0.0%	65.6%	34.4%
RC4. Gateway WRF Reuse Pump Station	2032	0.0%	78.1%	21.9%
RC8. La Verkin Irrigation Pond to TSWS Upper Pond Pipeline and Pump Station	2032	0.0%	78.1%	21.9%
RC10. Ivins Reservoir Reuse Pump Station	2033	0.0%	78.1%	21.9%
RT2. St. George Reuse Facility Expansion	2034	0.0%	65.6%	34.4%
TREATMENT PROJECTS				
SD11. Quail Creek WTP 90 MGD Expansion	2028	0.0%	31.4%	68.6%
SD11. Quail Creek WTP Ozone Addition	2028	57.2%	13.4%	29.3%
SD12. West Side Water Treatment Plant	2033	0%	78.1%	21.9%
STORAGE PROJECTS				
ST1. Sand Hollow 2 MG Tank B	2025	0.0%	77.7%	22.3%
ST2. Quail Creek 10 MG Tank B	2026	0.0%	77.7%	22.3%
ST3. West Side Water Treatment Plant Storage Tanks	2033	0.0%	77.7%	22.3%
CONVEYANCE PROJECTS				
C1. Quail to Cottam Pump Stations and Pipeline Project, Phase 1	2025	11.8%	26.3%	61.9%
C3. Sand Hollow 2 MG to Crossroads Pipeline Upsize	2025	93.7%	6.3%	0.0%
C4. Cottam to Casa Pipeline	2025	0.0%	50.0%	50.0%
C5. Toquerville Springs to Cottam Pipeline Pump Station	2026	0.0%	78.1%	21.9%
C12. Cottam to Virgin Pipeline, Reach 3	2029	15.8%	22.2%	62.0%
C7, C8, C9. Washington Fields Regional Pipeline Interconnect	2029	0.0%	44.9%	55.1%
C2. Quail to Cottam Pump Stations and Pipeline Project, Phase 2	2030	11.8%	26.3%	61.9%

Source Development Projects

As discussed previously in the description of the "Sand Hollow Well System", existing excess water supply capacity will be fully utilized by projected growth over the next 10 years. New water supply development projects will be needed to meet the total projected demand over the next 10 years.

Projected future water demand is a result of the combination of new ERCs added to the system at the 0.59 acre-feet per year standard and those added at the 0.39 acre-feet per year standard (see UCA §11-36a-302(1)(a)(I-II) in IFFP). In the 2025 Master Plan, it was estimated that 85 percent of new growth will be added to the system at the 0.59 acre-feet per year standard and that 15 percent of new growth will be added at the 0.39 acre-feet per year standard. Growth projections indicated that 47,099 new ERCs will be added to the system over the next 10 years, which corresponds to an added demand of 26,375 acre-feet per year. Assuming that the remaining excess supply capacity in the system is fully utilized by 10-year growth, new supply projects will need to meet the remaining 10-year supply demand of 21,527 acre-feet (26,375 acre-feet – 4,848 acre-feet = 21,527 acre-feet). New water supply projects included in the IFFP are expected to produce an estimated 27,567 acre-feet of water. By grouping these future water supply projects, it is anticipated that 10-year growth will utilize 78.1 percent of their combined capacity (21,527 acre-feet/27,567 acre-feet = 0.781 or 78.1 percent).

Some of the projects to be constructed in the next 10 years possess additional capacity that will be utilized beyond the 10-year planning window. Because these facilities possess this excess capacity, the proportionate share of the capacity of these sources that will be used beyond the 10-year planning window is deferred to that later period. For such projects, the percentage utilized by growth over the next 10 years is reduced from 78.1 percent to 65.6 percent. This calculation is based on the assumption that later phases of the Regional Reuse Purification System that occur beyond the 10-year planning window will add an additional 5,235 acre-feet of annual supply, bringing the total combined yield of new projects to 32,802 acre-feet. Anticipated demand over the next 10 years (21,527 acre-feet) represents 65.6 percent of this overall total supply.

For the Sand Hollow Well 7 project, it is anticipated that 100 percent of the project capacity will be utilized by new development over the next 10 years.

Treatment Projects

New treatment projects consist of an upgrade to the Quail Creek WTP to expand the treatment capacity to 90 MGD as well as add a new treatment process (ozone) to improve the overall quality and consistency of the treated water. The West Side Water Treatment Plant is a new treatment facility that will treat water from Gunlock Reservoir to be used for potable applications in conjunction with agricultural exchange made possible through the Regional Reuse Purification System. The projected increase in peak day potable water demand over the next 10 years is 20,905 gpm. The existing excess peaking capacity in the system is estimated to be 10,018 gpm (capacity in the Sand Hollow Wells System and the Quail Creek 60 MGD WTP), so 10,887 gpm of new demand must be satisfied by new projects. The total new peaking capacity added by new water supply projects, including the new treatment facilities, is estimated to be 34,666 gpm. Therefore, it is anticipated that new development over the next 10 years will utilize 31.4 percent of the combined treatment plant capacity. However, the capacity of West Side WTP is governed by the annual yield of water supplied rather than its peaking capacity. The yield made available through the Regional Reuse Purification System is contingent upon this facility, therefore the capacity anticipated to be used by new development over the next 10 years aligns with the percentage of the Regional Reuse Purification System supply described above in "Source Development Projects", or 78.1 percent.

For the ozone treatment component, because the improvements improve the overall quality of the treated water and provide a benefit to existing users, the proportionate share of the facility capacity has been allocated to existing users, users in the next 10 years, and users beyond the next 10 years.

Storage Facilities

As discussed previously in the description of the excess capacity of the Cottam Wells 3 MG Tank and Warner Valley Tank, there are 2,199,698 gallons of excess storage capacity between these two facilities that is anticipated to be fully utilized by development over the next 10 years. The total forecasted storage requirement over the next 10 years is 15,401,964 gallons. Assuming the existing storage capacity is fully utilized by 10-year growth, new storage facilities will need to provide 13,202,266 gallons of storage volume (15,401,964 gallons – 2,199,698 gallons = 13,202,266 gallons). Planned storage projects over the next 10 years will add 17,000,000 gallons of combined new storage capacity. Therefore, by grouping the future storage projects, new development over the 10-year planning window will utilize 77.7 percent of new storage projects (13,202,266 gallons/17,000,000 gallons = 0.777 or 77.7 percent).

Distribution Projects

The allocations of pipeline and pump station capacity for future distribution projects have been determined based on the anticipated use by existing users, users over the next 10 years, and users beyond the next 10 years. If a project involves the upsize of an existing pipe, the proportionate demand from existing users relative to that of future users has been accounted for. Because existing users will be receiving a new facility and will continue to use said facility, this proportionate share of the project will not be paid for by future users. For projects that involve a system expansion that does not benefit existing users, the proportionate share of project cost has been allocated to future users based on the anticipated utilization in the 10-year planning window and in the window beyond 10 years.

UCA § 11-36a-304(1)(c): Relation of Anticipated Impacts to Anticipated Development Activity

Under section 304(1)(c), the analysis, subject to section 304(2), must demonstrate how the anticipated impacts described above are reasonably related to the anticipated development activity. New development's anticipated impacts—both with respect to existing capacity and system improvements required to maintain the established level of service—are addressed in the immediately preceding sections. Based on analysis of the applicable factors of section 304(2), the anticipated impacts are reasonably related to anticipated development activity.

UCA § 11-36a-304(1)(d): Proportionate Share of Costs for Existing Capacity and New System Improvements

Under section 304(1)(d), the analysis must estimate the proportionate share of the costs for existing capacity that will be recouped, and the costs of impacts on system improvements that are reasonably related to the new development activity. Section 304(2) sets forth factors to address in performing this analysis which are addressed in detail in the following sections, followed by the sections setting for the estimates required under section 304(1)(d).

UCA 11-36a-304(2)(a): Cost of Existing Facilities with Excess Capacity

Under section 304(2)(a), the analysis must identify, if applicable, the cost of each existing public facility that has excess capacity to serve the anticipated development resulting from the new development activity. To calculate the cost of existing excess capacity, the original construction costs of each project with excess capacity were obtained and are identified in Table 8 below.

TABLE 8: COST OF EXISTING FACILITIES WITH EXCESS CAPACITY[21]

EXISTING FACILITIES	ORIGINAL CAPITAL EXPENSE
Sand Hollow Well System	$26,766,995
Sand Hollow Regional Pipeline	$17,176,334
Cottam 3 MG Tank	$5,130,049
Warner Valley Tank	$6,095,165
Quail Creek 60 MGD WTP	$24,375,464
Total	**$79,544,007**

UCA 11-36A-304(2)(B): COST OF FUTURE SYSTEM IMPROVEMENTS

Under section 304(2)(b), the analysis must identify, if applicable, the cost of system improvements for each public facility. The future system improvements listed below are anticipated to serve growth within the 10-year planning window. These system improvements include future facilities and expansions to current facilities necessitated by growth. Each qualifies as a public facility under the Act. The projected capital expenditure estimates for each project excluding financing costs are listed in Table 9.

TABLE 9: COST OF FUTURE SYSTEM IMPROVEMENTS[22]

PLANNED WATER SYSTEM SUPPLIES	PLANNED CONSTRUCTION YEAR	ESTIMATED PROJECT COST
SD2. Cottam Well 3	2025	$1,944,000
SD10. Sand Hollow Well 7	2025	$1,276,000
SD1. Ash Creek Pipeline/Chief Toquer Reservoir	2027	$85,473,000
SD3. Cottam Well 4	2027	$2,768,000
SD9. Potable Quality Agricultural Share Acquisition	2027	$1,900,000
SD5. Expansion of Kolob Reservoir	2028	$8,366,000
SD6. West Side Water Rights Development	2028	$4,356,000
SD8. La Verkin Secondary Irrigation System Improvements	2028	$13,664,500
SD4. Cove Reservoir	2030	$9,000,000
SD7. Municipal Groundwater Development	2030	$9,050,000
Regional Reuse Purification System Components		
RC6. CPWRF Reuse Pump Station	2026	$8,567,000
RC7. CPWRF to La Verkin Irrigation Pipeline and Pond	2027	$8,372,000
RC9. TSWS Upper Pond to Chief Toquer Reservoir Pipeline and Pump Station	2028	$5,754,000
RT5. Advanced Water Purification Demonstration Facility	2028	$7,000,000
RT1. St. George Reuse Facility Upgrade	2029	$48,166,000
RS1. Reuse Forebay and Pump Station	2030	$52,373,000
RC1. SGRF to Reuse Forebay Pipeline and Pump Station	2030	$236,826,000
RC2. Reuse Forebay to Agricultural Exchange Pipeline and Pump Station	2030	$107,599,000
RC4. Gateway WRF Reuse Pump Station	2032	$17,484,000
RC8. La Verkin Irrigation Pond to TSWS Upper Pond Pipeline and Pump Station	2032	$13,914,000
RC10. Ivins Reservoir Reuse Pump Station	2033	$2,180,000
RT2. St. George Reuse Facility Expansion	2034	$1,783,000
Subtotal		**$647,815,500**
TREATMENT PROJECTS		
SD11. Quail Creek WTP 90 MGD Expansion	2028	$142,600,800
SD11. Quail Creek WTP Ozone Addition	2028	$35,650,200

[21] Data from Washington County Water Conservancy District 2022 Book Asset Detail and from construction cost data for completed projects. Capital expenses include financing costs from bonds used to fund projects.
[22] Costs taken from the 2025 Master Plan.

PLANNED WATER SYSTEM SUPPLIES	PLANNED CONSTRUCTION YEAR	ESTIMATED PROJECT COST
SD12. West Side Water Treatment Plant	2033	$113,309,000
Subtotal		**$291,560,000**
STORAGE PROJECTS		
ST1. Sand Hollow 2 MG Tank B	2025	$8,035,000
ST2. Quail Creek 10 MG Tank B	2026	$29,579,000
ST3. West Side Water Treatment Plant Storage Tanks	2033	$22,770,000
Subtotal		**$60,384,000**
CONVEYANCE PROJECTS		
C1. Quail to Cottam Pump Stations and Pipeline Project, Phase 1	2025	$27,072,000
C3. Sand Hollow 2 MG to Crossroads Pipeline Upsize	2025	$2,106,000
C4. Cottam to Casa Pipeline	2025	$1,690,000
C5. Toquerville Springs to Cottam Pipeline Pump Station	2026	$1,741,000
C12. Cottam to Virgin Pipeline, Reach 3	2029	$1,160,000
C7, C8, C9. Washington Fields Regional Pipeline Interconnect	2029	$26,625,000
C2. Quail to Cottam Pump Stations and Pipeline Project, Phase 1	2030	$8,892,000
Subtotal		**$69,286,000**
Total		**$1,069,045,500**

UCA 11-36a-304(2)(c): Financing Sources for System Improvements

Under section 304(2)(c), the analysis must identify, if applicable, the manner of financing for each public facility, such as user charges, special assessments, bonded indebtedness, general taxes, or federal grants, other than impact fees[23]. Table 5 of the IFFP identifies funding sources (bond financing and grants) for future facilities necessary to meet the demands of growth, and Table 10 shows the anticipated financing costs and grant funding for system improvements.

Some of the future system improvements are planned to be funded by issuing new bonds which were modeled during the impact fee calculation. The District is pursuing two major sources of project funding:

1. Funding from the State of Utah for Regional Reuse Purification System Components - The District is working with the State of Utah on a loan for $195,000,000 to use toward the Regional Reuse Purification System. The loan is anticipated to have an initiation fee of $300,000 and an annual interest rate of 0.5 percent. The anticipated term of the loan is 40 years.

2. Water Infrastructure Finance and Innovation Act (WIFIA) Loan - The District is pursuing a loan from the federal government through the WIFIA program. The District is planning to fund a portion of the Regional Reuse Purification System that is not funded by grants (total estimated funding through WIFIA is estimated to be $213,334,000). Loan initiation fees are estimated to be $500,000. Under this program, loan interest rates are set by the federal treasury, which are estimated to be approximately 4.0 percent annually. The term of the WIFIA loan is assumed to be 30 years.

All future system improvement costs and financing costs have been presented in today's dollars with no increases to account for future inflation.

User charges and general taxes finance operation, maintenance, repair and replacement costs of facilities. The District does not currently plan to use user charges or tax revenue for capital expenditures associated with the identified facilities. Because the facilities are intended to meet the demands of growth, the District has elected to use impact fees as the most appropriate tool for covering capital costs. The District's Board of Trustees has the legislative discretion to make a policy judgment that a portion of the costs for system improvements required to serve new development be paid by water rates and/or property taxes

[23] Funding sources were considered as part of the impact fee facilities plan and the discussion in the plan is incorporated here.

rather than by the full impact fee calculated in this analysis. If the District's Board of Trustees makes such a determination, the impact fee will be adjusted accordingly.

The District does not anticipate any special assessments.

TABLE 10: FINANCING SOURCES FOR FUTURE PROJECTS

SOURCE DEVELOPMENT PROJECTS	ESTIMATED CAPITAL COST	ANTICIPATED FINANCING COSTS	ANTICIPATED GRANT FUNDING	ESTIMATED NET PROJECT COSTS
SD2. Cottam Well 3	$1,944,000	$0	$0	$1,944,000
SD10. Sand Hollow Well 7	$1,276,000	$0	$0	$1,276,000
SD1. Ash Creek Pipeline/Chief Toquer Reservoir	$85,473,000	$5,441,343	$23,959,750	$66,954,593
SD3. Cottam Well 4	$2,768,000	$0	$0	$2,768,000
SD9. Potable Quality Agricultural Share Acquisition	$1,900,000	$0	$0	$1,900,000
SD5. Expansion of Kolob Reservoir	$8,366,000	$0	$0	$8,366,000
SD6. West Side Water Rights Development	$4,356,000	$0	$0	$4,356,000
SD8. La Verkin Secondary Irrigation System Improvements	$13,664,500	$1,469,234	$0	$15,133,734
SD4. Cove Reservoir	$9,000,000	$0	$0	$9,000,000
SD7. Municipal Groundwater Development	$9,050,000	$0	$300,000	$8,750,000
Regional Reuse Purification System Components				
RC6. CPWRF Reuse Pump Station	$8,567,000	$215,656	$0	$8,782,656
RC7. CPWRF to La Verkin Irrigation Pipeline and Pond	$8,372,000	$162,532	$2,994,382	$5,540,150
RC9. TSWS Upper Pond to Chief Toquer Reservoir Pipeline and Pump Station	$5,754,000	$2,150,596	$2,000,000	$5,904,596
RT5. Advanced Water Purification Demonstration Facility	$7,000,000	$169,992	$5,419,004	$1,750,988
RT1. St. George Reuse Facility Upgrade	$48,166,000	$18,245,451	$1,921,684	$64,489,767
RS1. Reuse Forebay and Pump Station	$52,373,000	$19,371,199	$85,541	$71,658,658
RC1. SGRF to Reuse Forebay Pipeline and Pump Station	$236,826,000	$93,002,821	$3,244,407	$326,584,414
RC2. Reuse Forebay to Agricultural Exchange Pipeline and Pump Station	$107,599,000	$25,843,587	$643,521	$132,799,066
RC4. Gateway WRF Reuse Components	$17,484,000	$6,980,150	$231,385	$24,232,765
RC8. La Verkin Irrigation Pond to TSWS Upper Pond Pipeline and Pump Station	$13,914,000	$5,437,788	$0	$19,351,788
RC10. Ivins Reservoir Reuse Pump Station	$2,180,000	$789,484	$0	$2,969,484
RT2. St. George Reuse Facility Expansion	$1,783,000	$645,711	$290,003	$2,138,708
Subtotal	**$647,815,500**	**$179,925,547**	**$41,089,677**	**$786,651,370**
TREATMENT PROJECTS				
SD11. Quail Creek WTP 90 MGD Expansion	$142,600,800	$0	$0	$142,600,800
SD11. Quail Creek WTP Ozone Addition	$35,650,200	$0	$0	$35,650,200
SD12. West Side Water Treatment Plant	$113,309,000	$0	$0	$113,309,000
Subtotal	**$291,560,000**	**$0**	**$0**	**$291,560,000**
STORAGE PROJECTS				
ST1. Sand Hollow 2 MG Tank B	$8,035,000	$0	$0	$8,035,000
ST2. Quail Creek 10 MG Tank B	$29,579,000	$0	$0	$29,579,000
ST3. West Side Water Treatment Plant Storage Tanks	$22,770,000	$0	$0	$22,770,000
Subtotal	**$60,384,000**	**$0**	**$0**	**$60,384,000**
CONVEYANCE PROJECTS				
C1. Quail to Cottam Pump Stations and Pipeline Project, Phase 1	$27,072,000	$0	$0	$27,072,000
C3. Sand Hollow 2 MG to Crossroads Pipeline Upsize	$2,106,000	$0	$0	$2,106,000
C4. Cottam to Casa Pipeline	$1,690,000	$0	$1,690,000	$0
C5. Toquerville Springs to Cottam Pipeline Pump Station	$1,741,000	$0	$0	$1,741,000
C12. Cottam to Virgin Pipeline, Reach 3	$1,160,000	$0	$0	$1,160,000
C7, C8, C9. Washington Fields Regional Pipeline Interconnect	$26,625,000	$0	$0	$26,625,000
C2. Quail to Cottam Pump Stations and Pipeline Project, Phase 1	$8,892,000	$0	$0	$8,892,000
Subtotal	**$69,286,000**	**$0**	**$1,690,000**	**$67,596,000**
Total	**$1,069,045,500**	**$179,925,547**	**$42,779,677**	**$1,206,191,370**

UCA § 11-36a-304(2)(d)-(e): New Development's Contribution to Financing and Costs of System Improvements

Under section 304(2)(d), the analysis must identify, if applicable, the relative extent to which development activity will contribute to financing the excess capacity of and system improvements for each existing public facility, by such means as user charges, special assessments, or payment from the proceeds of general taxes. Section 304(2)(e) similarly requires identification of the relative extent to which development activity will contribute to the cost of existing public facilities and system improvements in the future.

The District's current facilities provide sufficient capacity to existing customers to meet current demand. However, some of the proposed new projects do provide a benefit to existing users, and this benefit to existing users has been accounted for in the analysis. Some existing facilities with excess capacity have been funded by bonds. Demand from new development will consume a portion of existing excess capacity, and therefore new development should be expected to share the original costs of existing facilities proportionate to its relative use of existing excess capacity of those facilities.

New development is expected to consume a portion of existing excess capacity and a portion of the capacity of future facilities. The impact fee is intended to finance the proportionate use of existing excess capacity and the portion of the future facilities' capacity that will be consumed by new development in the 10-year planning window.

UCA § 11-36a-304(2)(f): Development Credit to Offset Impact Fee

Under section 304(2)(f), the analysis must identify, if applicable, the extent to which the development activity is entitled to a credit against impact fees because the development activity will dedicate system improvements or public facilities that will offset the demand for system improvements, inside or outside the proposed development.

Given the nature of the system improvements contemplated in the IFFP and IFA, the District does not anticipate dedications of system improvements, including public facilities, by development activity. Should any dedication occur, it would be entitled to a credit against impact fees calculated on an individual basis, taking into account the demands for system improvements that would be relieved inside or outside the proposed development.

UCA § 11-36a-304(2)(g): Extraordinary Costs of Serving Development

Under section 304(2)(g), the analysis must identify, if applicable, extraordinary costs, if any, in servicing the newly developed properties. The District does not anticipate incurring extraordinary costs to serve newly developed properties under this Regional IFFP and IFA.

UCA § 11-36a-304(2)(h): Time-Price Comparison

Under section 304(2)(h), the analysis must identify, if applicable, the time-price differential inherent in fair comparisons of amounts paid at different times. This analysis states the costs of future facilities in 2025 dollars, while using original construction costs for existing facilities with excess capacity that have not been adjusted for inflation or depreciated replacement value. The Consultants recognize that future project costs may increase relative to 2025 estimates. However, due to uncertainty regarding future inflation costs, no adjustments for inflation have been applied to estimated project costs in the future. This calculation provides the benefit of the time-value of money to new development and reduces the amount of the impact fee.

UCA § 11-36a-304(1)(d)(i): Proportionate Share of Existing Facilities Costs

Section 304(1)(d)(i) requires the analysis to estimate the proportionate share of the costs for existing capacity that will be recouped. New development is expected to consume a portion of excess capacity of existing facilities within the 10-year planning window. The proportionate share of costs, based on the proportion of excess to total capacity, which will be recouped is estimated in Table 11 below.

TABLE 11: PROPORTIONATE SHARE OF EXISTING FACILITIES

EXISTING FACILITIES	ORIGINAL COST	EXCESS SHARE TO 10-YEAR GROWTH	COST OF EXCESS CAPACITY USED BY 10-YEAR GROWTH
Sand Hollow Well System	$26,766,995	48.5%	$12,987,029
Sand Hollow Regional Pipeline	$17,176,334	22.2%	$3,804,884
Cottam Well 3 MG Tank	$5,130,049	48.3%	$2,477,641
Warner Valley Tank	$6,095,165	37.5%	$2,288,122
Quail Creek 60 MGD WTP	$24,375,464	14.1%	$3,447,998
Total			**$25,005,673**

UCA § 11-36a-304(1)(d)(ii): Proportionate Share of Costs of Impacts on Future System Improvements

Section 304(1)(d)(ii) requires the analysis to estimate the costs of impacts on system improvements that are reasonably related to the new development activity.

As discussed above, new development necessitates the vast majority of future system improvements planned in the next 10 years, while some future projects also provide benefits to existing users. New development will only pay its proportionate share of each project. The proportionate share of projected capital expenditures for future system improvements associated with capacity needed to serve the 10-year growth is outlined in Table 12 below.

Table 12 reflects the costs of impacts on system improvements that are reasonably related to development activity within the 10-year planning window. It should be emphasized that the total cost for new system improvements will not be paid for solely by new development within the planning window. New development within the planning window will only pay its proportionate share of the cost of these future system improvements as determined by the impact fee calculation per ERC. The remainder of the cost will be paid for by existing users or new development that occurs beyond the 10-year planning window, which will also benefit from some of these facilities and are expected to bear their proportionate share.

TABLE 12: PROPORTIONATE SHARE OF FUTURE SYSTEM IMPROVEMENTS

SOURCE DEVELOPMENT PROJECTS	% ATTRIBUTABLE TO 10-YEAR GROWTH	PROJECT NET CAPITAL PROJECT COSTS	IMPACT FEE ELIGIBLE EXPENSE
SD2. Cottam Well 3	78.1%	$1,944,000	$1,518,107
SD10. Sand Hollow Well 7	100.0%	$1,276,000	$1,276,000
SD1. Ash Creek Pipeline/Chief Toquer Reservoir	78.1%	$66,954,593	$52,286,119
SD3. Cottam Well 4	78.1%	$2,768,000	$2,161,584
SD9. Potable Quality Agricultural Share Acquisition	78.1%	$1,900,000	$1,483,746
SD5. Expansion of Kolob Reservoir	78.1%	$8,366,000	$6,533,169
SD6. West Side Water Rights Development	78.1%	$4,356,000	$3,401,683
SD8. La Verkin Secondary Irrigation System Improvements	78.1%	$15,133,734	$11,818,222
SD4. Cove Reservoir	78.1%	$9,000,000	$7,028,272
SD7. Municipal Groundwater Development	78.1%	$8,750,000	$6,833,042
Regional Reuse Purification System Components			
RC6. CPWRF Reuse Pump Station	78.1%	$8,782,656	$6,858,544
RC7. CPWRF to La Verkin Irrigation Pipeline and Pond	78.1%	$5,540,150	$4,326,409
RC9. TSWS Upper Pond to Chief Toquer Reservoir Pipeline and Pump Station	78.1%	$5,904,596	$4,611,011
RT5. Advanced Water Purification Demonstration Facility	0.0%	$1,750,988	$0
RT1. St. George Reuse Facility Upgrade	65.6%	$64,489,767	$42,323,884
RS1. Reuse Forebay and Pump Station	65.6%	$71,658,658	$47,028,744
RC1. SGRF to Reuse Forebay Pipeline and Pump Station	65.6%	$326,584,414	$214,333,554
RC2. Reuse Forebay to Agricultural Exchange Pipeline and Pump Station	65.6%	$132,799,066	$87,154,483
RC4. Gateway WRF Reuse Pump Station	78.1%	$24,232,765	$18,923,829
RC8. La Verkin Irrigation Pond to TSWS Upper Pond Pipeline and Pump Station	78.1%	$19,351,788	$15,112,181
RC10. Ivins Reservoir Reuse Pump Station	78.1%	$2,969,484	$2,318,927
RT2. St. George Reuse Facility Expansion	65.6%	$2,138,708	$1,403,609
TREATMENT PROJECTS			
SD11. Quail Creek WTP 90 MGD Expansion	31.4%	$142,600,800	$44,784,368
SD11. Quail Creek WTP Ozone Addition	13.4%	$35,650,200	$4,787,849
SD12. West Side Water Treatment Plant	78.1%	$113,309,000	$88,485,160
STORAGE PROJECTS			
ST1. Sand Hollow 2 MG Tank B	77.7%	$8,035,000	$6,240,012
ST2. Quail Creek 10 MG Tank B	77.7%	$29,579,000	$22,971,166
ST3. West Side Water Treatment Plant Storage Tanks	77.7%	$22,770,000	$17,683,270
CONVEYANCE PROJECTS			
C1. Quail to Cottam Pump Stations and Pipeline Project, Phase 1	26.3%	$27,072,000	$7,108,811
C3. Sand Hollow 2 MG to Crossroads Pipeline Upsize	6.3%	$2,106,000	$133,450
C4. Cottam to Casa Pipeline	50.0%	$0	$0
C5. Toquerville Springs to Cottam Pipeline Pump Station	78.1%	$1,741,000	$1,359,580
C12. Cottam to Virgin Pipeline, Reach 3	22.2%	$1,160,000	$257,520
C7, C8, C9. Washington Fields Regional Pipeline Interconnect	44.9%	$26,625,000	$11,961,886
C2. Quail to Cottam Pump Stations and Pipeline Project, Phase 1	26.3%	$8,892,000	$2,334,942
Total		**$1,206,191,370**	**$746,843,136**

UCA § 11-36a-304(1)(e): Impact Fee Calculation

Section 304(1)(e) requires the analysis to identify how the impact fee was calculated. To calculate the impact fee, the District identified and analyzed the applicable statutory factors, as set forth above. The proportionate share of the cost of existing facilities with excess capacity is added to the proportionate share of the cost of future facilities necessary to meet the demands of growth over the next 10 years to determine the total cost of facilities servicing 10-year growth. The proportionate total cost of existing facilities and future facilities to be constructed over the next 10 years is then divided by the yield (in acre-feet) made available over the next 10 years to determine the cost of facilities per acre-foot of yield. This cost per acre-foot is multiplied by the level of service (0.59 acre-feet per ERC) to determine the impact fee for one ERC. The calculation is shown in Tables 13.[24]

In addition to water infrastructure projects provided by the District, a portion of future water supply will be met through municipal secondary irrigation systems. For users that are connected to an active municipal pressurized secondary irrigation system where the city provides its own secondary irrigation water, a reduced impact fee is calculated that takes into account the reduction of cost to the District associated with serving this customer base. The calculated impact fee per ERC for customers with metered, pressurized secondary irrigation service provided by a municipality will include only the indoor water use component of the level of service, assuming the outdoor irrigation component is covered by the municipal pressurized irrigation system.

TABLE 13: CALCULATION OF IMPACT FEE

	IMPACT FEE QUALIFYING COSTS
Cost of Existing Public Facilities Servicing 10-Year Growth	$25,005,673
Cost of Future Public Facilities Servicing 10-Year Growth	$746,843,136
Total Cost of Facilities Servicing 10-Year Growth	**$771,848,809**
	ANNUAL SUPPLY (ACRE-FEET)
Annual Supply Available for 10-Year Growth	26,375
Cost of Supply Facilities per Acre-Foot	$29,264
Acre-Foot of Supply per ERC	0.59
Cost of Supply Facilities per ERC	**$17,266**

For standard residential and non-residential connections, impact fees will be assessed based on meter size of the connection as shown in Table 14. Standard residential connections are typically served by a ¾-inch meter or smaller and represent one ERC. Standard non-residential connections are any non-residential meter connection of 2-inch or smaller.

TABLE 14: STANDARD IMPACT FEE SCHEDULE

METER SIZE (INCHES)	ERCs	IMPACT FEE
3/4-inch Residential, Water Efficient User (0.59 acre-feet)	1	$17,266
3/4-inch Non-Residential	1.15	$19,856
1-inch Non-Residential	3.1	$53,524
1 1/2-inch Non-Residential	7.6	$131,219
2-inch Non-Residential	19.0	$328,049

[24] In some cases, an impact fee credit is included when bonds used to fund projects that provide capacity to existing users are being paid off through the collection of user fees. The District holds sufficient cash reserves to cover the payments for its existing debt service and the portion of future debt service that would be used to address existing system deficiencies. User rates from new users are not needed to cover debt service for bonds used to fund projects that service existing users. Therefore, no impact fee credit for user fees is included in the impact fee calculation.

For non-standard residential connections or for non-residential meter connections larger than 2-inch, the impact fee will be assessed by determining the total ERCs for the connection. The equation shown below is the basis for calculating the impact fee for a non-standard connection.

$$\frac{Total\ Water\ Supply\ Need}{0.59\ acre\ foot\ per\ year}\ x\ Impact\ Fee\ per\ ERC = Impact\ Fee$$

The District has recently adopted ultra water efficiency standards that are intended to apply in limited circumstances where the District may provide retail service, as well as in developments in the regional cities that voluntarily accept the standards. In the event that the UWES standards apply in a particular development, the equation above for calculating the impact fee for a non-standard connection will be used to calculate an adjustment to the impact fee.

UCA § 11-36a-306: Certification of Impact Fee Analysis

The Act requires the Consultants preparing the IFFP and IFA certify their analysis. The Consultants provide the required certification with the understanding that it is the District's intent to construct the projects proposed in the IFFP. If all or a portion of the IFFP or IFA are modified or amended, or if the assumptions utilized in this analysis change substantially, the IFFP and IFA should be reviewed and updated to reflect these changes.

UCA § 11-36a-306(1): Certification of Impact Fee Facilities Plan

Applied Analysis and Bowen Collins & Associates certify that the foregoing IFFP:

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; or
    b. cost for qualifying public facilities that will raise the level of service for the facilities, through impact fees, above the level of service that is supported by existing residents; and
3. complies in each and every relevant respect with the Impact Fees Act.

Applied Analysis
By: Brian Gordon, Principal

Bowen Collins & Associates
By: Aaron Anderson, P.E., Principal

UCA § 11-36a-306(2): Certification of Impact Fee Analysis

Applied Analysis and Bowen Collins & Associates certify that the foregoing IFA:

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. cost for qualifying public facilities that will raise the level of service for the facilities, through impact fees, above the level of service that is supported by existing residents;
3. offsets costs with grants or other alternate sources of payment; and
4. complies in each and every relevant respect with the Impact Fees Act.

Applied Analysis
By: Brian Gordon, Principal

Bowen Collins & Associates
By: Aaron Anderson, P.E., Principal

APPENDIX

RECENT HISTORICAL WATER USE DATA FOR NON-RESIDENTIAL METER SIZES

METER SIZE (INCHES)	AVGERAGE USE PER CONNECTION (GALLONS/YEAR)	AVERAGE HISTORICAL USE PER SINGLE FAMILY CONNECTION (GALLONS/YEAR)	DEMAND RATIO
2021			
¾"		182,462	1.0
1"		182,462	2.8
1 ½"		182,462	6.8
2"		182,462	15.5
2022			
¾"		174,023	1.0
1"		174,023	2.7
1 ½"		174,023	6.9
2"		174,023	17.1
2023			
¾"		162,634	1.0
1"		162,634	2.5
1 ½"		162,634	6.1
2"		162,634	16.9
OVERALL AVERAGE			**DEMAND RATIO**
¾"			1.0
1"			2.7
1 ½"			6.6
2			16.5

VALUES USED IN MASTER PLAN

METER SIZE (INCHES)	RATIO
¾"	1.0
1"	2.7
1 ½"	6.6
2	16.5

Source Sizing Standard for Existing Users per 2025 Master Plan	0.68 AFY
Target Level of Service for New Development	0.59 AFY
Ratio	1.15

ADJUSTED METER RATIOS RELATIVE TO 0.59 AFY LOS

METER SIZE (INCHES)	PROPOSED RATIOS
¾"	1.15
1"	3.1
1 ½"	7.6
2	19.0

533 E WATERWORKS DR.
ST. GEORGE, UT 84770

435.673.3617 | WWW.WCWCD.GOV

Exhibit 3:	Notice of Intent to Prepare Regional Water Impact Fee Facilities Plan and Analysis

NOTICE OF INTENT TO PREPARE IMPACT FEE FACILITIES PLAN AND IMPACT FEE ANALYSIS FOR WASHINGTON COUNTY WATER CONSERVANCY DISTRICT'S REGIONAL WATER SYSTEM

Pursuant to the provisions of sections 11-36a-501 and 503 of the Utah Code (2011), as amended, notice is hereby given that the Washington County Water Conservancy District intends to prepare a Regional Water Impact Fee Facilities Plan and Impact Fee Analysis. Most proposed impact fee facilities will be within the district's service area of Washington County, with exceptions for the Lake Powell Pipeline (facilities in Kane County, UT and Mohave and Coconino counties, AZ) and Cove Reservoir (facilities in Kane County). This notice should be posted through June 8, 2023.

Notice Title on Utah Public Notice Website

NOTICE OF INTENT TO PREPARE IMPACT FEE FACILITIES PLAN AND IMPACT FEE ANALYSIS FOR WASHINGTON COUNTY WATER CONSERVANCY DISTRICTS REGIONAL WATER SYSTEM

Notice Tags
Business
Event Start Date & Time
May 26, 2023, 08:00 AM
Event End Date & Time
June 8, 2023, 05:00 PM

Description/Agenda

WASHINGTON COUNTY WATER CONSERVANCY'S REGIONAL WATER SYSTEM NOTICE OF INTENT TO PREPARE IMPACT FEE FACILITIES PLAN AND IMPACT FEE ANALYSIS FOR WASHINGTON COUNTY WATER CONSERVANCY DISTRICT'S REGIONAL WATER SYSTEM Pursuant to the provisions of sections 11-36a-501 and 503 of the Utah Code (2011), as amended, notice is hereby given that the Washington County Water Conservancy District intends to prepare a Regional Water Impact Fee Facilities Plan and Impact Fee Analysis. Most proposed impact fee facilities will be within the district's service area of Washington County, with exceptions for the Lake Powell Pipeline (facilities in Kane County, UT and Mohave and Coconino counties, AZ) and Cove Reservoir (facilities in Kane County).

Notice of Special Accommodations (ADA)

In compliance with the Americans with Disabilities Act, individuals needing special accommodations (including auxiliary communicative aids and services) during this meeting should notify our offices (43)673-3617 for any other special accommodations needed.

Notice of Electronic or Telephone Participation
Meetings are recorded. No telephonic participation.
Meeting Information
Meeting Location
533 E Waterworks Drive
St. George, UT 84770
Show in Apple Maps Show in Google Maps
Contact Name
Mindy Mees
Contact Email
mindy@wcwcd.gov
Contact Phone
(435)673-3617
Notice Posting Details
Notice Posted On
May 25, 2023, 04:13 PM
Notice Last Edited On
May 25, 2023, 04:13 PM

From: Karry Rathje
To: Emily Kagan; Tina Esplin; Mindy Mees
Cc: Brie Thompson
Subject: RE: Notice of Intent due today
Date: Thursday, May 25, 2023 4:11:42 PM
Attachments: image001.png
image002.png

Emily,
I don't recall posting this on the website previously and am a little unsure where to do so. It's currently posted on the reports page under the IFFP headline, which was the most obvious place to me. If it needs to be posted in another area, let me know.
Thanks,
Karry

Impact Fee Facilities Plan

- 2022 Impact Fee Facilities Plan and Analysis
- 2022 Impact Fee Facilities Plan Enactment

NOTICE OF INTENT TO PREPARE IMPACT FEE FACILITIES PLAN AND IMPACT FEE ANALYSIS FOR WASHINGTON COUNTY WATER CONSERVANCY DISTRICT'S REGIONAL WATER SYSTEM

Pursuant to the provisions of sections 11-36a-501 and 503 of the Utah Code (2011), as amended, notice is hereby given that the Washington County Water Conservancy District intends to prepare a Regional Water Impact Fee Facilities Plan and Impact Fee Analysis. Most proposed impact fee facilities will be within the district's service area of Washington County, with exceptions for the Lake Powell Pipeline (facilities in Kane County, UT and Mohave and Coconino counties, AZ) and Cove Reservoir (facilities in Kane County).

From: Emily Kagan <emilyk@wcwcd.org>

Sent: Thursday, May 25, 2023 3:00 PM
To: Tina Esplin <Tina@wcwcd.org>; Mindy Mees <Mindy@wcwcd.org>; Karry Rathje <Karry@wcwcd.org>
Cc: Brie Thompson <Brie@wcwcd.org>
Subject: Notice of Intent due today

Notice of Intent
Here is the notice that Brie and Jodi finalized for the IFFP & IFA. I will get this posted in the RWSA municipalities, the district office, and the county.
Tina - please let me know what Kane County says about us emailing it to them for posting.
Mindy, if you could put this on the public notice site, that would be awesome.
And Karry, I believe this goes on our website as well. Thank you all in advance for this last-minute help!

NOTICE OF INTENT TO PREPARE IMPACT FEE FACILITIES PLAN AND IMPACT FEE ANALYSIS FOR WASHINGTON COUNTY WATER CONSERVANCY DISTRICT'S REGIONAL WATER SYSTEM

Pursuant to the provisions of sections 11-36a-501 and 503 of the Utah Code (2011), as amended, notice is hereby given that the Washington County Water Conservancy District intends to prepare a Regional Water Impact Fee Facilities Plan and Impact Fee Analysis. Most proposed impact fee facilities will be within the district's service area of Washington County, with exceptions for the Lake Powell Pipeline (facilities in Kane County, UT and Mohave and Coconino counties, AZ) and Cove Reservoir (facilities in Kane County). This notice should be posted through June 8, 2023.

Emily Kagan
Technical & Administrative Assistant
Operations and Planning
Washington County Water Conservancy District
P: 435.673.3617 | C: 207-735-7626 | emilyk@wcwcd.org

Certification of Posting of Public Notice

I certify that on Friday, May 26, 2023, copies of the NOTICE OF INTENT TO PREPARE IMPACT FEE FACILITIES PLAN AND IMPACT FEE ANALYSIS FOR WASHINGTON COUNTY WATER CONSERVACY DISTRICT'S REGIONAL WATER SYSTEM were posted at the following public locations:

Washington County Water Conservancy
District Office
533 East Waterworks Drive
St. George, UT 84770

Washington County Administration
Building
197 East Tabernacle Street
St. George, UT 84770

City of St. George Office
175 East 200 North
St. George, UT 84770

City of Hurricane Office
147 North 870 West
Hurricane, UT 84737

City of Washington
111 North 100 East
Washington, UT 84780

Town of Leeds
218 North Main Street
Leeds, UT 84746

City of Toquerville
212 North Toquerville Blvd.
Toquerville, UT 84774

City of La Verkin
435 North Main Street
La Verkin, UT 84745

City of Santa Clara
2603 Santa Clara Drive
Santa Clara, UT 84765

City of Ivins
55 North Main Street
Ivins, UT 84738

Kane County
Emailed for posting:
kanecobilling@gmail.com (see attached)

Emily Kagan

Emily Kagan, Employee
Washington County Water Conservancy District

Date: November 21, 2025

From: Tina Esplin
To: kanecobilling@gmail.com
Cc: kanecowater@gmail.com; Emily Kagan
Subject: RE: Notice of Intent
Date: Friday, May 26, 2023 9:20:56 AM
Attachments: image001.png

Hello Katy,

Today was the deadline so that is perfect!

Thank you for your help.

Tina

From: kanecobilling@gmail.com <kanecobilling@gmail.com>
Sent: Friday, May 26, 2023 9:12 AM
To: Tina Esplin <Tina@wcwcd.org>
Cc: kanecowater@gmail.com
Subject: RE: Notice of Intent

Hi Tina,

I apologize, I don't know why this didn't come through until this morning. I have it printed out and posted now, though.

Have a great day!

Katy Ballard
Billing Clerk
Kane County Water Conservancy District
725 E. Kaneplex Dr.
Kanab, UT 84741
435-644-3997

From: Tina Esplin <Tina@wcwcd.org>
Sent: Thursday, May 25, 2023 3:47 PM
To: kanecobilling@gmail.com
Cc: Emily Kagan <emilyk@wcwcd.org>
Subject: Notice of Intent

Hi Katie,

Pursuant to our telephone conversation, I have attached the Notice of Intent that we would appreciate your posting at the Kane County Water Conservancy District until June 8.

Thanks so much and have a wonderful day!

All the best,

Tina

Tina B. Esplin
Paralegal/Water Rights Assistant
Washington County Water Conservancy District
533 E. Waterworks Drive | St. George, Utah 84770
435.673.3617 | **tina@wcwcd.org**

Exhibit 4:	Notice of Intent to Adopt Regional Water Impact Fee Facilities Plan and Analysis and Impact Fee Enactment

NOTICE OF INTENT TO ADOPT A REGIONAL WATER IMPACT FEE FACILITIES PLAN AND ANALYSIS AND IMPACT FEE ENACTMENT MODIFYING THE CURRENT IMPACT FEE AND NOTICE OF PUBLIC HEARING ON THE SAME.

The Washington County Water Conservancy District will hold a Public Hearing on Monday, December 1, 2025, at 6:00 pm in the district office located at 533 E. Waterworks Drive, St. George, Utah.

The purposes of the Public Hearing are for the Board of Trustees to receive public comment on and consider adoption of:

1. The proposed Regional Water Impact Fee Facilities Plan and Analysis (IFFP and IFA) which is the basis for the proposed modified impact fee for future water users in the District's Regional Service Area in Washington County; and
2. The proposed Impact Fee Enactment (IFE) which would modify the current impact fee.

Copies of the IFFP, IFA and IFE are available for public review in the district office, in each branch of the Washington County Library System, and on the district's website at wcwcd.gov/reports/.

WASHINGTON COUNTY WATER CONSERVANCY DISTRICT
A RESOLUTION ADOPTING THE 2026 TENTATIVE BUDGET
AS THE FINAL BUDGET FOR 2026

WHEREAS, the Board of Trustees has received, reviewed, and considered and tentatively adopted the tentative budget for the 2026 calendar year; and

WHEREAS, the Board of Trustees has conducted a public hearing considering the adoption of the 2026 tentative budget as the final budget for 2026 on December 1, 2025; and

WHEREAS, the Board of Trustees has given all interested persons in attendance an opportunity to be heard on the estimates of revenues and expenditures or any item in the tentative budget of any fund; and

WHEREAS, the Board of Trustees has determined that the 2026 tentative budget attached hereto is appropriate and necessary for the District operations in 2026;

NOW THEREFORE, be it resolved that the 2026 tentative budget attached hereto is hereby adopted as the final budget for the 2026 calendar year.

ADOPTED, by the Board of Trustees of the Washington County Water Conservancy District this 1st day of December, 2025.

WASHINGTON COUNTY
WATER CONSERVANCY DISTRICT:

Ed Bowler, Chairman of the Board

ATTEST:

Mindy Mees, Secretary

VOTING:

Ed Bowler	Yea X	No ___
Adam Bowler	Yea X	No ___
Clark Fawcett	Yea ___	No ___
Victor Iverson	Yea ___	No ___
Michele Randall	Yea ___	No ___
Rick Rosenberg	Yea X	No ___
Kress Staheli	Yea X	No ___

A RESOLUTION OF THE WASHINGTON COUNTY WATER CONSERVANCY DISTRICT BOARD OF TRUSTEES RESTRICTING EXCESS FUND BALANCES IN THE GENERAL FUND FOR USE IN THE CAPITAL PROJECTS FUND

WHEREAS, analysis of the operations of the general fund of fiscal year 2025 to date indicates there will be a general fund balance at year end;

WHEREAS, the Board desires to maintain a reserve balance for capital projects;

THEREFORE, the excess balance of the general fund at December 31, 2025 will hereby be restricted for use in the same manner as the capital projects fund. The excess balance of the general fund will be calculated as detailed in § 4.16.1(b) of the District's Administrative Policy and Procedures Manual. This calculation will be completed at the end of the 2025 financial audit and the restricted balance will be reported on the District's audited financial statements.

ADOPTED by the Board of Trustees this 1st day of December, 2025.

WASHINGTON COUNTY
WATER CONSERVANCY DISTRICT:

Ed Bowler, Chairman of the Board

ATTEST:

Mindy Mees, Secretary

VOTING:

Ed Bowler	Yea X	No ___
Adam Bowler	Yea X	No ___
Clark Fawcett	Yea ___	No ___
Victor Iverson	Yea ___	No ___
Michele Randall	Yea ___	No ___
Rick Rosenberg	Yea X	No ___
Kress Staheli	Yea X	No ___

WASHINGTON COUNTY WATER CONSERVANCY DISTRICT

A RESOLUTION UPDATING ADMINISTRATIVE POLICY & PROCEDURES REGARDING THE POWERS AND DUTIES OF THE GENERAL MANAGER

WHEREAS, Washington County Water Conservancy District Administrative Policy & Procedures provides for the powers and duties of the General Manager;

NOW THEREFORE, be it resolved that the Administrative Policy & Procedures shall be amended in section 5.10 to include the underlined language and omit the stricken language:

5.10 PURCHASE OF WATER ~~STOCK~~ RIGHTS AND SHARES

5.10.1 The General Manager, Water Resources Planning Engineer and other staff as assigned are ~~is~~ authorized to purchase water rights, or shares of stock in water companies, provided that the consideration given in exchange by the District does not exceed $~~140~~250,000.00 for a single transaction. ~~Purchases made by the General Manager shall be reported to the Board at its next regularly scheduled meeting.~~ Single transactions that exceed $~~140~~250,000 must be approved by the Board.

5.10.2

In order to properly acquire, utilize, and protect the water rights and shares of the District, the General Manager, Water Resources Planning Engineer and other staff as assigned are authorized to execute all documents, agreements, deeds, etc. as needed.

ADOPTED by the Board of Trustees this 1st day of December 2025.

(Signature page to follow)

WASHINGTON COUNTY

WATER CONSERVANCY DISTRICT:

Ed Bowler, Chairman of the Board

ATTEST:

Mindy Mees, Secretary

VOTING:

Ed Bowler	Yea X	No__
Adam Bowler	Yea X	No__
Rick Rosenberg	Yea X	No__
Victor Iverson	Yea__	No__
Michele Randall	Yea__	No__
Kress Staheli	Yea X	No__
Clark Fawcett	Yea__	No__

BOARD OF TRUSTEES 2026 SCHEDULE

Board Meetings

All board meetings are scheduled on the first Monday of the month at 6 p.m. unless otherwise noted.

January 5	February 2	March 2
April 6	May 4*	June 1
July 6	August 3	September 14
October 5*	November 2	December 7
December 17**		

* Field trip at 3 pm followed by the 6 pm meeting

** Noon lunch meeting, if needed

WASHINGTON COUNTY
WATER
CONSERVANCY
DISTRICT

Board of Trustees Meeting

December 1, 2025

Agenda

- Consider a resolution authorizing the issuance and sale of not more than $195 million aggregate principal amount of Water Revenue Bonds, Series 2026; and related matters
- Public hearing to consider adopting Regional Water Impact Fee Facilities Plan & Analysis and Impact Fee Enactment Modifying the Current Impact Fee
- Consider a resolution adopting the Regional Water Impact Fee Facilities Plan & Analysis, Enacting an Impact Fee, and Prescribing Related Policy and Procedure
- Public hearing regarding intent to adopt the 2026 budget
- Consider a resolution adopting the 2026 budget
- Consider a resolution allocating any excess fund balance in the general fund to capital projects
- Consider a resolution updating Administrative Policy & Procedures regarding the purchase of water stock and water rights
- 2026 Meeting schedule
- Manager’s report
- Request for a closed session to discuss general manager performance review
- (Return to open session) Consider approval of general manager performance review
- Consider approval of November 3, 2025, board meeting minutes

1. Consideration a resolution authorizing the issuance and sale of not more than $195,000,000 aggregate principal amount of Water Revenue Bonds, Series 2026; and related matters

- Jacob Sullivan, WCWCD Treasurer, Budget & Finance Manager
- For action

Summary

$195 million from the Utah Division of Water Resources

- 0.5% interest rate
- 40-year repayment term

2 bond issuances

- Approximately $40-70 million closing in February 2026
- Remainder closing in late summer 2027

Function similar to a grant with monthly reimbursement requests

Public hearing will be held at January 2026 board meeting

Item 1 - Recommendation

- Move to adopt a resolution authorizing the issuance and sale of not more than $195,000,000 aggregate principal amount of Water Revenue Bonds, Series 2026.

2. Public hearing to consider adopting Regional Water Impact Fee Facilities Plan & Analysis and Impact Fee Enactment Modifying the Current Impact fee

- Brie Thompson, WCWCD Associate General Manager
- Aaron Anderson, Bowen Collins & Associates
- For discussion

WASHINGTON COUNTY
WATER CONSERVANCY DISTRICT

REGIONAL WATER

IMPACT FEE FACILITIES PLAN & IMPACT FEE ANALYSIS

PREPARED BY:

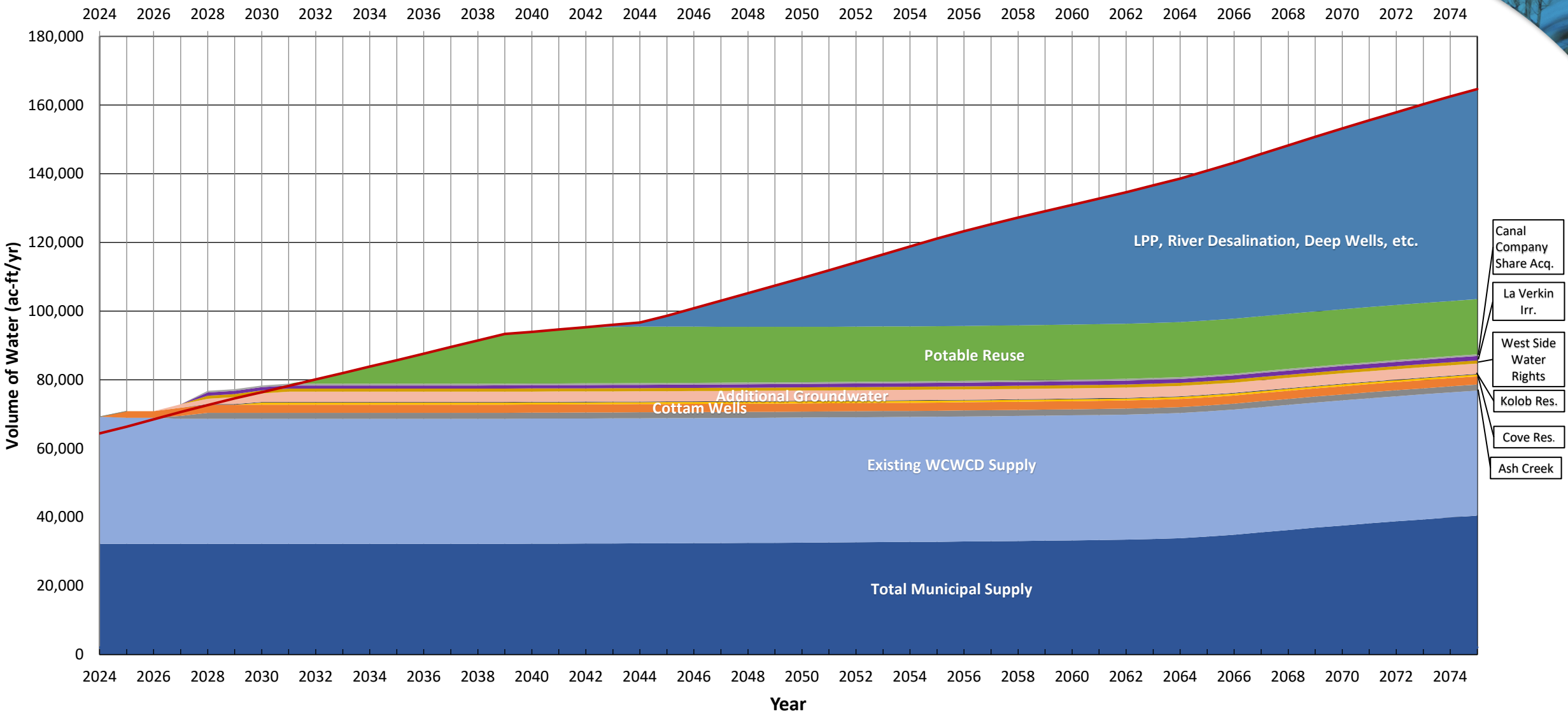
BOWEN COLLINS & ASSOCIATES

APPLIED ANALYSIS

MASTER PLAN SUMMARY

- Growth Projections
- Water Use Analysis
- Existing Facility Evaluation
- New Project Development
- 50-Year Planning Window
- 10-Year Planning Window for Impact Fees

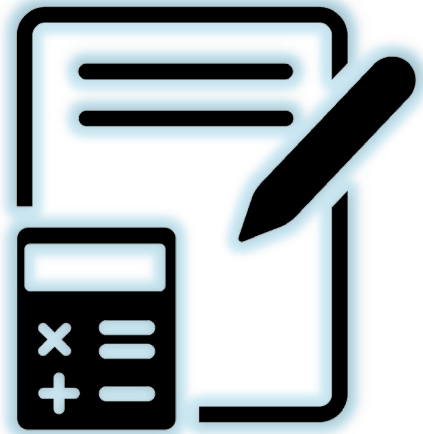
Proposed New 10-Year Projects	Planned Construction Year
SD2. Cottam Well 3	2025
SD10. Sand Hollow Well 7	2025
SD1. Ash Creek Pipeline/Chief Toquer Reservoir	2027
SD3. Cottam Well 4	2027
SD9. Potable Quality Agricultural Share Acquisition	2027
SD5. Expansion of Kolob Reservoir	2028
SD6. West Side Water Rights Development	2028
SD8. La Verkin Secondary Irrigation System Improvements	2028
SD4. Cove Reservoir	2030
SD7. Municipal Groundwater Development	2030
RC6. CPWRF Reuse Pump Station	2026
RC7. CPWRF to La Verkin Irrigation Pipeline and Pond	2027
RC9. TSWS Upper Pond to Chief Toquer Reservoir Pipeline and Pump Station	2028
RT5. Advanced Water Purification Demonstration Facility	2028
RT1. St. George Reuse Facility Upgrade	2029
RS1. Reuse Forebay and Pump Station	2030
RC1. SGRF to Reuse Forebay Pipeline and Pump Station	2030
RC2. Reuse Forebay to Agricultural Exchange Pipeline and Pump Station	2030
RC4. Gateway WRF Reuse Pump Station	2032
RC8. La Verkin Irrigation Pond to TSWS Upper Pond Pipeline and Pump Station	2032
RC10. Ivins Reservoir Reuse Pump Station	2033
RT2. St. George Reuse Facility Expansion	2034
SD11. Quail Creek WTP 90 MGD Expansion	2028
SD11. Quail Creek WTP Ozone Addition	2028
SD12. West Side Water Treatment Plant	2033
ST1. Sand Hollow 2 MG Tank B	2025
ST2. Quail Creek 10 MG Tank B	2026
ST3. West Side Water Treatment Plant Storage Tanks	2033
C1. Quail to Cottam Pump Stations and Pipeline Project, Phase 1	2025
C3. Sand Hollow 2 MG to Crossroads Pipeline Upsize	2025
C4. Cottam to Casa Pipeline	2025
C5. Toquerville Springs to Cottam Pipeline Pump Station	2026
C12. Cottam to Virgin Pipeline, Reach 3	2029
C7, C8, C9. Washington Fields Regional Pipeline Interconnect	2029
C2. Quail to Cottam Pump Stations and Pipeline Project, Phase 1	2030


2024 2026 2028 2030 2032 2034 2036 2038 2040 2042 2044 2046 2048 2050 2052 2054 2056 2058 2060 2062 2064 2066 2068 2070 2072 2074
180,000
160,000
140,000
120,000
100,000
80,000
60,000
40,000
20,000
0
Volume of Water (ac-ft/yr)
Year
LPP, River Desalination, Deep Wells, etc.
Potable Reuse
Additional Groundwater
Cottam Wells
Existing WCWCD Supply
Total Municipal Supply
Canal Company Share Acq.
La Verkin Irr.
West Side Water Rights
Kolob Res.
Cove Res.
Ash Creek

Impact Fee Facilities Plan *(IFFP)*

Identifies the level of service, excess system capacity and required new system capacity to meet needs of growth.

Impact Fee Analysis *(IFA)*



Calculates the allowable impact fee.

Note: Items presented in this presentation are preliminary and subject to change.

Impact Fee Facilities Plan *(IFFP)*

Identifies the level of service, excess system capacity and required new system capacity to meet needs of growth.

Impact Fee Analysis *(IFA)*

Calculates the allowable impact fee.

Level of Service

Established in 2023 IFFP/IFA

0.59

ACRE-FEET PER ERC

Level of Service

Proposed for New Development

0.59

ACRE-FEET PER ERC

Note: Level of service is enforced through conservation ordinances and excess water use surcharges.

UNIT OF DEMAND

Average Annual Demand

DEMAND PER ERC	ACRE-FEET PER YEAR
Existing/Proposed	
Indoor	0.25
Outdoor	0.34
Total	**0.59**

Peak Day Demand

DEMAND PER ERC	GALLONS PER DAY
Total Existing Peak Day Demand	1,079
Total Proposed Peak Day Demand	917

CAPACITY OF EXISTING WATER FACILITIES

Acre-Feet Per Year

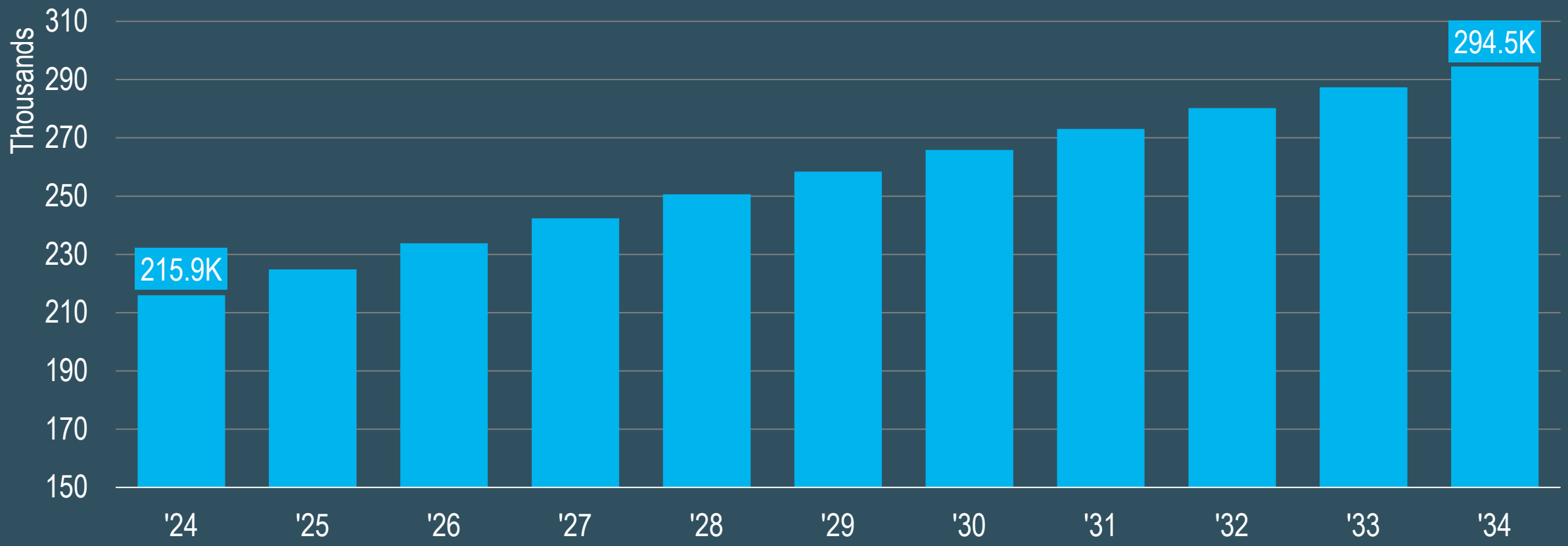
EXISTING FACILITIES	CURRENTLY ALLOCATED CAPACITY	EXCESS CAPACITY	TOTAL CAPACITY
SUPPLY FACILITIES (ACRE-FEET)			
Cottam Wells	567	-	567
Crystal Creek Pipeline	1,819	-	1,819
Toquerville Springs	1,591		1,591
Quail Creek/Sand Hollow	24,920	-	24,920
Ence Wells	180	-	180
Sand Hollow Well System	5,144	4,848	9,992
Regional City Potable Resources	32,222	-	32,222
Total	**66,443**	**4,848**	**71,291**

CAPACITY OF EXISTING WATER FACILITIES

Acre-Feet Per Year *(CONTINUED)*

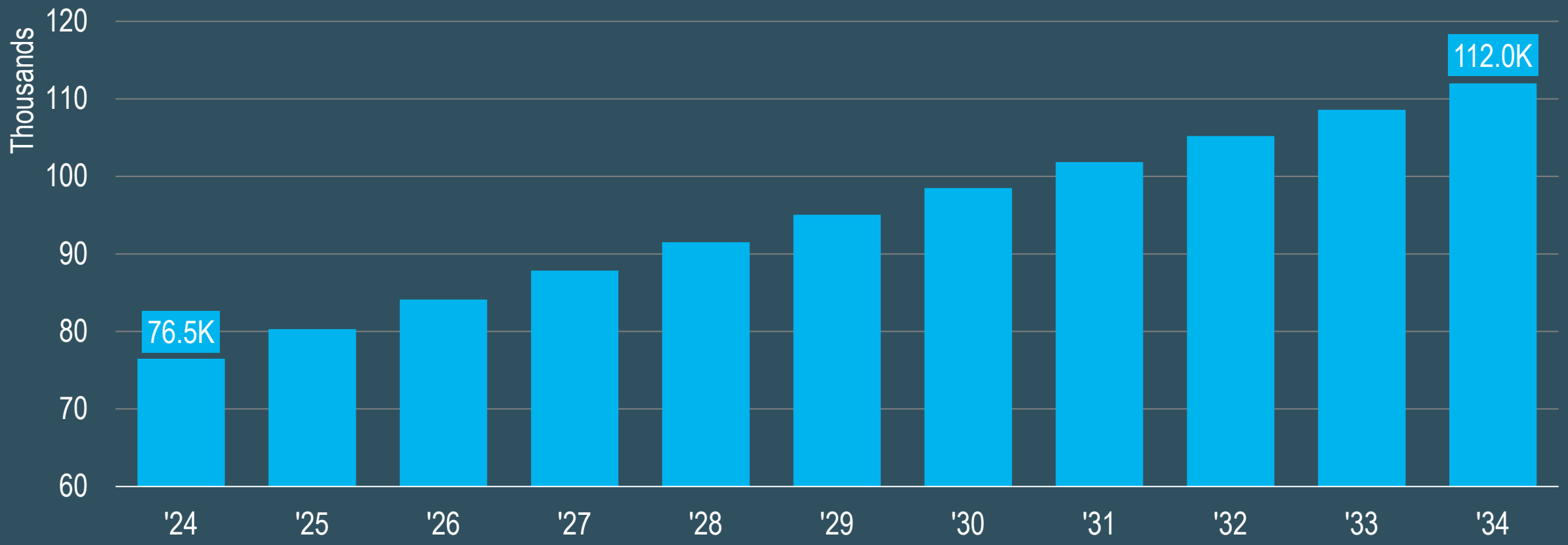
EXISTING FACILITIES	CURRENTLY ALLOCATED CAPACITY	EXCESS CAPACITY	TOTAL CAPACITY
TREATMENT FACILITIES PEAKING CAPACITY (GPM)			
Quail Creek 60 MGD Water Treatment Plant (WTP)	35,773	5,894	41,667
Total	**35,773**	**5,894**	**41,667**
STORAGE FACILITIES (GALLONS)			
Cottam Wells 3 MG Tank	1,551,101	1,448,899	3,000,000
Warner Valley Tank	1,249,201	750,799	2,000,000
Total	**2,800,302**	**2,199,698**	**5,000,000**
DISTRIBUTION FACILITIES (GPM)			
Sand Hollow Regional Pipeline	4,000	11,800	15,800
Total	**4,000**	**11,800**	**15,800**

WASHINGTON COUNTY
POPULATION PROJECTION



Source: Kem C. Gardner Policy Institute, 2022 Baseline Projection with interpolation to 2024.

WASHINGTON COUNTY
HOUSEHOLD PROJECTION



Source: Kem C. Gardner Policy Institute, 2022 Baseline Projection with interpolation to 2024.

WATER SUPPLY

10-YEAR PLANNED WATER SOURCE DEVELOPMENT

PLANNED WATER SUPPLY DEVELOPMENT

9,643 Acre-Feet
Additional Supply

REGIONAL REUSE

17,924 Acre-Feet
Additional Supply

TOTAL

27,567 Acre-Feet
Additional Supply

10-YEAR PLANNED WATER SYSTEM FACILITIES

TREATMENT PROJECTS

42 MGD
Additional Capacity

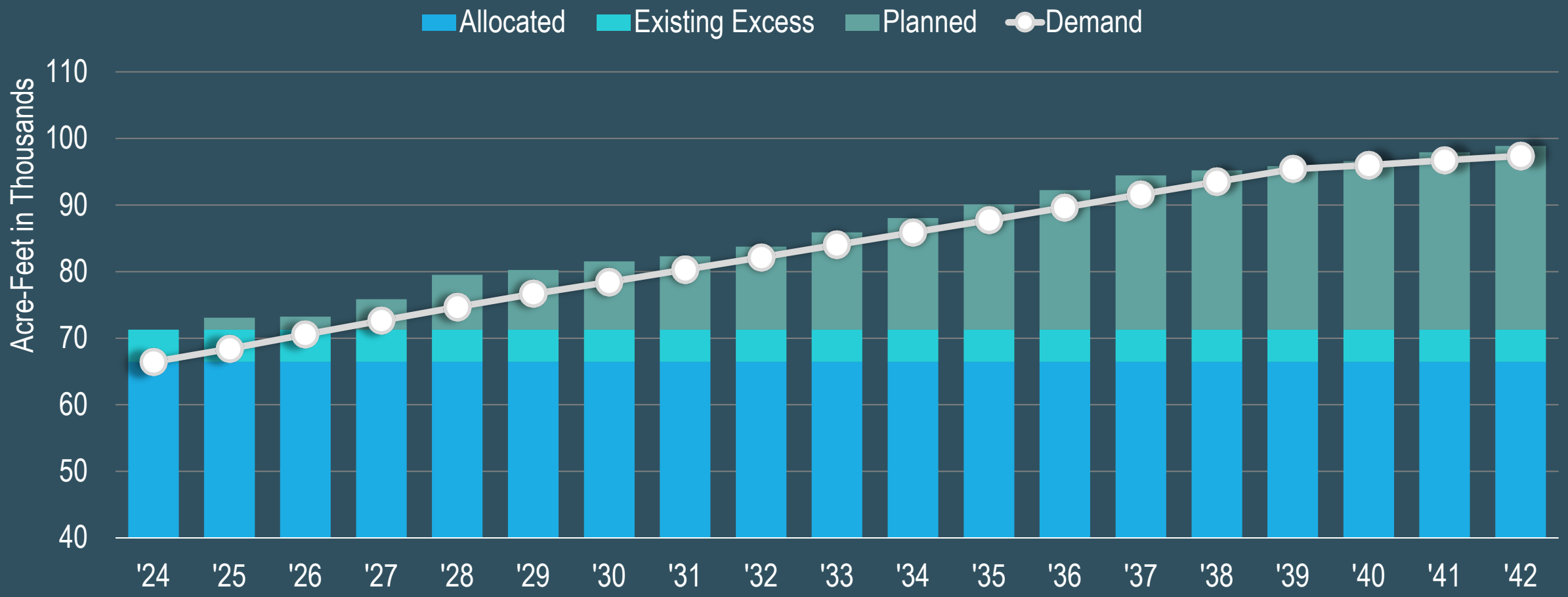
STORAGE PROJECTS

17 MG
Additional Capacity

DISTRIBUTION PROJECTS

28,920 gpm
Additional Capacity

PLANNED WATER SUPPLY



REVENUE AND FUNDING SOURCES FOR SYSTEM IMPROVEMENTS

EXISTING FACILITIES	BONDS	GRANTS	DEDICATIONS
Total *(4 Facilities)*	**$10,435,500**	**$0**	**$0**

FUTURE FACILITIES	BONDS	GRANTS	DEDICATIONS
SOURCE DEVELOPMENT PROJECTS *(22 PROJECTS)*	$413,149,941	$41,089,677	$0
TREATMENT PROJECTS *(3 PROJECTS)*	$0	$0	$0
STORAGE PROJECTS *(3 PROJECTS)*	$0	$0	$0
DISTRIBUTION PROJECTS *(9 PROJECTS)*	$0	$1,690,000	$0
Total	**$423,585,441**	**$42,779,677**	**$0**

Impact Fee Facilities Plan *(IFFP)*

Identifies the level of service, excess system capacity and required new system capacity to meet needs of growth.

Impact Fee Analysis *(IFA)*

Calculates the allowable impact fee.

Impact Fee Facilities Plan *(IFFP)*

Identifies the level of service, excess system capacity and required new system capacity to meet needs of growth.

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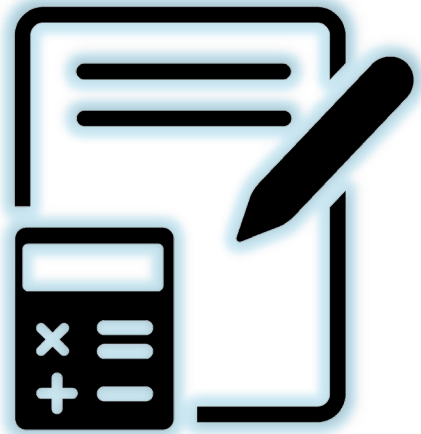

Calculates the allowable impact fee.

EXCESS SUPPLY CAPACITY

Acre-Feet Per Year

EXISTING FACILITIES	EXCESS CAPACITY	TOTAL CAPACITY	% SERVING EXISTING DEVELOPMENT	% SERVING 10-YEAR GROWTH	EXCESS CAPACITY (AVAILABLE FOR FUTURE GROWTH BEYOND 10 YEARS)
Sand Hollow Well System	4,848 acre-feet	9,992 acre-feet	51.5%	48.5%	0%
Sand Hollow Regional Pipeline	11,800 gpm	15,800 gpm	25.3%	22.2%	52.5%
Cottam Wells 3 MG Tank	1,448,899 gal	3,000,000 gal	51.7%	48.3%	0%
Warner Valley Tank	750,799 gal	2,000,000 gal	62.5%	37.5%	0%
Quail Creek 60 MGD WTP	5,894 gpm	41,667 gpm	85.9%	14.1%	0%

COST OF EXISTING FACILITIES

With Excess Capacity

EXISTING FACILITIES	ORIGINAL CAPITAL EXPENSE
Sand Hollow Well System	$26,766,995
Sand Hollow Regional Pipeline	$17,176,334
Cottam 3 MG Tank	$5,130,049
Warner Valley Tank	$6,095,165
Quail Creek 60 MGD WTP	$24,375,464
Total	**$79,544,007**

COST OF FUTURE SYSTEM IMPROVEMENTS

PLANNED WATER SYSTEM SUPPLIES	ESTIMATED PROJECT COST
PLANNED SUPPLIES AND REGIONAL REUSE PURIFICATION SYSTEM COMPONENTS *(22 PROJECTS)*	$647,815,500
TREATMENT PROJECTS *(3 PROJECTS)*	$291,560,000
STORAGE PROJECTS *(3 PROJECTS)*	$60,384,000
CONVEYANCE PROJECTS *(9 PROJECTS)*	$69,286,000
Total	**$1,069,045,500**

FINANCING SOURCES FOR FUTURE PROJECTS

FUTURE FACILITIES	ESTIMATED CAPITAL COST	ANTICIPATED FINANCING COSTS	ANTICIPATED GRANT FUNDING	ESTIMATED NET PROJECT COSTS
SOURCE DEVELOPMENT PROJECTS *(22 PROJECTS)*	$647,815,500	$179,925,547	$41,089,677	$786,651,370
TREATMENT PROJECTS *(3 PROJECTS)*	$291,560,000	$0	$0	$291,560,000
STORAGE PROJECTS *(3 PROJECTS)*	$60,384,000	$0	$0	$60,384,000
CONVEYANCE PROJECTS *(9 PROJECTS)*	$69,286,000	$0	$1,690,000	$67,596,000
Total	**$1,069,045,500**	**$179,925,547**	**$42,779,677**	**$1,206,191,370**

PROPORTIONATE SHARE

Existing Facilities

EXISTING FACILITIES	ORIGINAL COST	EXCESS SHARE TO 10-YEAR GROWTH	COST OF EXCESS CAPACITY USED BY 10-YEAR GROWTH
Sand Hollow Well System	$26,766,995	48.5%	$12,987,029
Sand Hollow Regional Pipeline	$17,176,334	22.2%	$3,804,884
Cottam Well 3 MG Tank	$5,130,049	48.3%	$2,477,641
Warner Valley Tank	$6,095,165	37.5%	$2,288,122
Quail Creek 60 MGD WTP	$24,375,464	14.1%	$3,447,998
Total			**$25,005,673**

PROPORTIONATE SHARE OF FUTURE SYSTEM IMPROVEMENTS

FUTURE FACILITIES	PROJECT NET CAPITAL PROJECT COSTS	IMPACT FEE ELIGIBLE EXPENSE
SOURCE DEVELOPMENT PROJECTS *(22 PROJECTS)*	$786,651,370	$538,735,120
TREATMENT PROJECTS *(3 PROJECTS)*	$291,560,000	$138,057,377
STORAGE PROJECTS *(3 PROJECTS)*	$60,384,000	$46,894,449
CONVEYANCE PROJECTS *(9 PROJECTS)*	$67,596,000	$23,156,189
Total	**$1,206,191,370**	**$746,843,136**

Notes: [1] Costs taken from the 2025 Master Plan

CALCULATION OF IMPACT FEE

	IMPACT FEE QUALIFYING COSTS
Cost of Existing Public Facilities Servicing 10-Year Growth	$25,005,673
Cost of Future Public Facilities Servicing 10-Year Growth	$746,843,136
Total Cost of Facilities Servicing 10-Year Growth	**$771,848,809**
	ANNUAL SUPPLY (ACRE-FEET)
Annual Supply Available for 10-Year Growth	26,375
Cost of Supply Facilities per Acre-Foot	$29,264
Acre-Foot of Supply per ERC	0.59
Cost of Supply Facilities per ERC	**$17,266**

STANDARD IMPACT FEE SCHEDULE

METER SIZE (INCHES)	ERCS	IMPACT FEE
3/4-inch Residential, Water Efficient User (0.59 acre-feet)	1	$17,266
3/4-inch Non-Residential	1.15	$19,856
1-inch Non-Residential	3.1	$53,524
1 1/2-inch Non-Residential	7.6	$131,219
2-inch Non-Residential	19.0	$328,049

Questions & Answers

Information presented by:
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Bowen Collins & Associates
aanderson@bowencollins.com

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ST GEORGE, UT 84770

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3. Consider a resolution adopting the Regional Water Impact Fee Facilities Plan & Analysis, Enacting an Impact Fee, and Prescribing Related Policy and Procedure

- Brie Thompson, WCWCD Associate General Manager
- Aaron Anderson, Bowen Collins & Associates
- For action

Item 3 - Recommendation

- Move to approve a resolution adopting the Regional Water Impact Fee Facilities Plan & Impact Fee Analysis, Enacting an Impact Fee Pursuant to the Impact Fee Facilities Plan and Impact Fee Analysis and Prescribing Related Policy and Procedure, with the following amendment to paragraph 3 of the resolution (underlined language added):

The Board hereby adopts the prepared Regional Water Impact Fee Facilities Plan and Analysis presented to the Board on December 1, 2025, <u>with the following amendment:</u>

<u>Table 5 (Revenue and Funding Sources for System Improvements, p.13) of the Impact Fee Facilities Plan shall be amended to include the following figure as the total value for the bond column:</u>

<u>$423,585,441</u>

4. Public hearing regarding the intent to adopt the 2026 budget

- Jacob Sullivan, WCWCD Treasurer, Budget & Finance Manager
- For discussion

5. Consider resolution adopting the 2026 budget

- Jacob Sullivan, WCWCD Treasurer, Budget & Finance Manager
- For action

Item 5 - Recommendation

- Move to approve a resolution to adopt the 2026 tentative budget as the final budget.

6. Consider a resolution allocating any excess fund balance in the general fund to capital projects

- Jacob Sullivan, WCWCD Treasurer, Budget & Finance Manager
- For action

Item 6 - Recommendation

- Move to adopt a resolution restricting excess fund balances in the General Fund for use in the Capital Projects Fund.

7. Consider resolution updating Administrative Policy & Procedures regarding the purchase of water stock and water rights

- Nate Moses, WCWCD Water Resources Planning Engineer
- For action

Item 7 - Recommendation

Move to approve a resolution updating Administrative Policy & Procedures regarding the purchase of water stock and water rights

8. 2026 Board Meeting Schedule

- Zach Renstrom, WCWCD General Manager
- For action

2026 Board of Trustee Meeting Schedule

Board Meetings

All board meetings are scheduled on the first Monday of the month at 6 p.m. unless otherwise noted.

January 5	**February 2**	**March 2**
April 6	**May 4**	**June 1**
July 6	**August 3**	**September 14**
October 5	**November 2**	**December 7**
December 17		

Item 8- Recommendation

Move to approve the 2026 Board Meeting Schedule

9. Manager’s Report

- Zach Renstrom, WCWCD General Manager
- For discussion

10. Request for a closed session to discuss general manager performance review

- Ed Bowler, WCWCD Chairman
- For discussion

11. (Return to open session) Consider approval of general manager performance review

- Ed Bowler, WCWCD Chairman
- For action

Item 11 - Recommendation

Move to approve the performance review of the general manager as discussed in the closed session

12. Consider approval of November 3, 2025 board meeting minutes

- Ed Bowler, WCWCD Board Chairman
- For action

Item 12 - Recommendation

Move to approve the November 3, 2025, board meeting minutes

Thank you for participating in this board meeting

wcwcd.gov

info@wcwcd.gov