

## Unapproved Meeting Minutes

Fairfield Town Council

Session

March 25, 2025

### Minutes

**Date: Wednesday, March 25, 2025**

**Location: Fairfield Town Office, 121 West Main Street, Fairfield, Utah**

**Time: 7:00 P.M.**

**Minutes By: Stephanie Shelley**

#### Call to Order

##### 1) Roll Call

Town Council Members Present:

Mayor Hollie McKinney, RL Panek, Tyler Thomas, Richard Cameron, Michael Weber

Staff Present:

Recorder: Stephanie Shelley  
Treasurer: Codi Butterfield (Via Zoom),  
Attorney: Brad Christopherson,

Others Present: Tal Adair, Wayne Taylor, Vern Carson, Brent Ault, Kyler Fisher, Travis Ramler, Brad Gurney, Shawn Strong.

Others Present Via Zoom: Jami Masacaro, Matthewkalm, Rebecca, Airpark, Neil, Dan Van Woerkom, and Michael.

##### 2) Prayer / Pledge Of Allegiance

Councilman Cameron offered the prayer. Those present recited the Pledge of Allegiance.

#### Reports

##### 1) Planning Commission update

Chairman Taylor reported that the Planning Commission had held a couple of meetings since the last council session. They forwarded the airport zone and airport overlay ordinances to the council for consideration. The commissioners are still working on the landscaping ordinance, which is not yet complete.

**General Public Comment** (2-minute limit per person): Comments are for any matter not on the agenda and not related to a pending land use application. *Two minutes per person, with a total limit of 14 minutes.*

Brad Gurney addressed the Council regarding the use of TRCC grant funds and the development of the town park. He explained that the grant was originally awarded for a museum project, but due to COVID, the museum was no longer feasible. He worked with the County, including the county commissioners and county attorney, to amend the agreement to allow the funds to be used for the park. He noted that the amendment required certain commitments, including incorporating historical elements into the project.

## Unapproved Meeting Minutes

Fairfield Town Council

Session

March 25, 2025

Mr. Gurney stated that he was directly involved in securing the amendment and that his reputation is associated with ensuring those commitments are fulfilled. He emphasized that the park presents an opportunity to reflect Fairfield's history and identity and encouraged the Council to consider the importance of history as decisions are made regarding the park's development.

### Consent Items

*The Council may approve these items without discussion or public comment and may remove an item to the Business Items for discussion and consideration.*

1) **Approval of the January 21, 2026, and March 11, 2026 minutes.**

Councilman Panek made a motion to approve the January 21, 2026, and March 11, 2026 minutes. Councilman Cameron seconded the motion. The motion passed unanimously.

*Mayor McKinney - Yes*

*Councilman Thomas - Yes*

*Councilman Panek - Yes*

*Councilman Cameron - Yes*

*Councilman Weber - Yes*

### Business Items

*The Council will discuss (without public comment) and may approve the following items:*

1) **Discuss and approve proceeding with park development phases, including associated change orders.**

Shawn Strong provided an update on the park project, stating that two phases have been completed and the current phase is nearing completion, with remaining work including septic installation and power service. He explained that without further direction, the project would pause in an unfinished condition. He proposed continuing under the existing contract using a transparent process in which the Council would review bids and approve work as phases progress.

Discussion included maintaining project momentum, avoiding delays associated with a new RFP process, and developing a comprehensive budget for the remaining phases. It was noted that the project is ahead of schedule due to favorable weather conditions. Concerns were raised regarding safety, as portions of the park are not yet safe for public use. The need for temporary closure signage and controlled access was discussed.

Codi Butterfield clarified that two grants are pending: approximately \$600,000 for restrooms and pavilion (anticipated decision later in the year) and approximately \$200,000 for playground equipment (expected sooner).

The Council expressed support to proceed by maintaining the current contract, developing a full budget, and continuing the project in phases with Council oversight, subject to verification by legal counsel.

## Unapproved Meeting Minutes

Fairfield Town Council

Session

March 25, 2025

**2) Discuss and approve the issuance of a Request for Proposals (RFP) for landscaping services for the Fairfield park project**

Following the discussion under the Business item #1, the Council determined that issuing a separate Request for Proposals for landscaping was not necessary at this time. The Council expressed support for proceeding under the phased approach with the current contractor; however, this direction was contingent upon verification by legal counsel that the process complies with applicable requirements. The item was held pending that review and further development of the overall project budget and phasing plan.

**3) Discuss removing the term “Town” from “Fairfield Town” and formally recognizing the municipality as “Fairfield.”**

Mayor McKinney addressed prior confusion regarding the proper name of the municipality. She clarified that the official name is “Fairfield,” with “town” serving only as a classification. This clarification was based on a review of the incorporation documents. The Council agreed to use “Fairfield” moving forward.

**4) Discussion and approval to reschedule the Council meeting to April 15.**

Mayor McKinney proposed rescheduling the April Town Council meeting to April 15, 2026, due to spring break scheduling conflicts and the need to address upcoming agenda items.

*Councilman Panek made a motion to reschedule the meeting to April 15, 2026. Councilman Cameron seconded the motion. The motion passed unanimously.*

*Mayor McKinney - Yes*

*Councilman Thomas - Yes*

*Councilman Panek - Yes*

*Councilman Cameron - Yes*

*Councilman Weber - Yes*

**5) Discuss and vote to approve #R2026-02 Notice of Pending Ordinance related to changes in the Conditional Use Ordinance (Chapter 10.17.00).**

Mayor McKinney explained the need to initiate changes to the Conditional Use Ordinance and emphasized compliance with state notice requirements to ensure transparency and public awareness.

*Councilman Thomas made a motion to approve #R2026-02 Notice of Pending Ordinance related to changes in the Conditional Use Ordinance (Chapter 10.17.00). Councilman Cameron seconded the motion. The motion passed unanimously.*

*Mayor McKinney - Yes*

*Councilman Thomas - Yes*

*Councilman Panek - Yes*

## Unapproved Meeting Minutes

Fairfield Town Council

Session

March 25, 2025

*Councilman Cameron - Yes*

*Councilman Weber - Yes*

- 6) **Discuss and vote on Ordinance 2026-01 An Ordinance Repealing and Replacing Fairfield Town Code § 10.11.260. Airpark Zone (renamed Airpark Mixed Use Zone - AMUZ) and Amending Town Code § 10.16. Special Use Regulations, Adding Additional Special Uses and Conditional Uses within the AMUZ. (This action follows from the Notice of Pending Ordinance Change related to the Airpark Zone and Airpark Overlay Zone adopted by the Town Council on Sept. 25, 2025).**

Mayor McKinney provided a detailed summary of public comments received during the public hearing held the previous week. She expressed appreciation to Brad Christopherson for his work on the ordinance and to Vonda for providing supporting information. She stated that her responsibility is to protect property rights and ensure the proper use of public funds, and confirmed that proper 10-day notice had been provided to all landowners.

Mayor McKinney reviewed comments submitted by members of the public, including statements from Brent Ault emphasizing the importance of protecting private property rights, and from Alina Pringle expressing concerns regarding the ordinance while acknowledging that proper notice had been provided. She noted that statements attributed to Mark Pringle could not be verified. She further summarized concerns raised by Dan Dansie regarding property rights, and by Dan McDonald regarding legal implications of a public use airport designation and issues related to wildlife hazard management. Additional concerns were noted from Dagan McKinney regarding wildlife impacts and flight paths over private property, and from Daymon Stephens expressing opposition and referencing state land use guidance. She also acknowledged concerns raised by pilots and other residents regarding operational limitations and impacts to existing uses.

Mayor McKinney stated that these comments were part of the public record and were considered in the Council's review of the ordinance. She addressed prior statements made to the Council that the airpark had been represented to the Council in 2018 as having FAA approval to become a public use airport while remaining privately owned. She also reviewed property tax information for West Desert Airport parcels and noted that this information is publicly available.

Mayor McKinney identified specific amendments to the ordinance, including correcting terminology from "rotor spacecraft operation" to "rotorcraft operation," adding definitions for "rotorcraft operation" and "airport sponsor," requiring UDOT reporting to also be submitted to the Town, clarifying that references to fencing apply to the airport or airpark, adding public road requirements, and including wildlife protected areas within submittal requirements.

Council members indicated they had reviewed the Planning Commission's recommendation and the public hearing materials and expressed readiness to proceed. Attorney Brad Christopherson

## Unapproved Meeting Minutes

Fairfield Town Council

Session

March 25, 2025

clarified that the ordinance repeals the existing Airpark Zone and adopts a new Airpark Mixed-Use Zone, and that existing uses would be considered legal nonconforming until rezoned.

*Councilman Thomas moved to approve ordinance number 2026- 0 1, an ordinance repealing the existing airpark zone and adopting the new zone called the airpark mixed-use zone. and that would also include the special use regulations of Municipal Code 10.16, the new, additional special uses and conditional uses within the airpark mixed use zone. Councilman Cameron seconded the motion. The motion passed unanimously.*

*Mayor McKinney - Yes  
Councilman Thomas - Yes  
Councilman Panek - Yes  
Councilman Cameron - Yes  
Councilman Weber - Yes*

The motion was then amended to include the specific amendments discussed during the meeting, as the original motion did not fully incorporate those revisions.

*Councilman Panek motion to amend the previously adopted motion. Councilman Cameron seconded the motion. The motion passed unanimously.*

*Mayor McKinney - Yes  
Councilman Thomas - Yes  
Councilman Panek - Yes  
Councilman Cameron - Yes  
Councilman Weber - Yes*

*Councilman Thomas motioned to adopt ordinance number 2026- 01, an ordinance repealing the airpark zone and adopting the new zone called the airpark mixed-use zone. In addition to adopting additional, and that would also include Town Code 10.16, and additional conditional uses within the air park mixed-use zone, including the amendments that were previously discussed. Councilman Cameron seconded the motion. The motion passed unanimously.*

*Mayor McKinney - Yes  
Councilman Thomas - Yes  
Councilman Panek - Yes  
Councilman Cameron - Yes  
Councilman Weber - Yes*

- 7) Discuss and vote on Ordinance 2026-02 An Ordinance Repealing and Replacing Fairfield Town Code § 10.11.275. Airpark Overlay Zone (This action follows from the Notice of Pending Ordinance Change related to the Airpark Zone and Airpark Overlay Zone adopted by the Town Council on Sept. 25, 2025)**

## Unapproved Meeting Minutes

Fairfield Town Council

Session

March 25, 2025

Mayor McKinney explained that the Planning Commission recommended repealing the existing overlay zone and adopting language consistent with state code, while clarifying that Fairfield is not responsible for acquiring property or property rights for airport operations.

*Councilman Thomas made a motion to approve Ordinance 2026-02, An Ordinance Repealing and Replacing Fairfield Town Code § 10.11.275. Airpark Overlay Zone. Councilman Paenk seconded the motion. The motion passed unanimously.*

*Mayor McKinney - Yes*

*Councilman Thomas - Yes*

*Councilman Panek - Yes*

*Councilman Cameron - Yes*

*Councilman Weber - Yes*

- 8) **Discuss and vote on the franchise agreement with Enbridge. Ordinance 2026-03 An Ordinance Granting To Questar Gas Company, DbA Enbridge Gas Utah, A Franchise For The Construction, Operation And Maintenance Of A Gas Distribution System In Fairfield, Utah County, State Of Utah.**

Mayor McKinney requested that this item be tabled, explaining that the proposed franchise agreement had been presented as an ordinance rather than as a separate franchise agreement with a supporting resolution, as had been done previously with Comcast. Attorney Brad Christopherson expressed concerns regarding the proposal and recommended that additional provisions be included to better protect the Town.

Mayor McKinney noted that Enbridge was agreeable to postponing the item until April 15 and would continue engineering work in the interim. She further stated that this approach is not uncommon and that other municipalities' franchise agreements could be reviewed for reference.

*Councilman Weber made a motion to table Business Item #8. Councilman Cameron seconded the motion. The motion passed unanimously.*

*Mayor McKinney - Yes*

*Councilman Thomas - Yes*

*Councilman Panek - Yes*

*Councilman Cameron - Yes*

*Councilman Weber - Yes*

Before entering closed session, Alina Pringle interrupted the meeting and addressed the Council, stating that the airpark owners had made multiple attempts to work with the Town Council and Planning Commission but had been denied. She further stated that a federal lawsuit had been filed against the Town and Mayor McKinney individually, alleging violations of their constitutional rights.

## Unapproved Meeting Minutes

Fairfield Town Council

Session

March 25, 2025

### Closed Session

*Possible motion to enter into closed session for the purchase, exchange, or lease of property; pending or reasonably imminent litigation; the character, professional competence, or the physical or mental health of an individual; or the deployment of security personnel, devices, or systems.*

*Councilman Weber made a motion to temporarily recess the Council meeting to go into a closed meeting for the following purpose(s): Strategy sessions to discuss pending or reasonably imminent litigation. Councilman Thomas seconded the motion. The motion passed unanimously.*

*Mayor McKinney - Yes  
Councilman Thomas - Yes  
Councilman Panek - Yes  
Councilman Cameron - Yes  
Councilman Weber - Yes*

*Councilman Weber motioned to reopen the meeting at 9:06. Councilman Cameron seconded the motion. The motion passed unanimously.*

*Mayor McKinney - Yes  
Councilman Thomas - Yes  
Councilman Panek - Yes  
Councilman Cameron - Yes  
Councilman Weber - Yes*

Following the closed session, Councilman Cameron raised concerns regarding insurance coverage for the park during construction. The Council discussed the park remaining closed to the public during construction. Attorney Brad Christopherson recommended consulting with the Town's insurance company regarding appropriate coverage.

Councilman Cameron also reported a damaged culvert near the Stephens residence. The Council discussed this issue, along with additional concerns about roadway conditions on Main Street east of the Stephens residence. Councilman Panek will coordinate with Preferred Paving to review these areas and identify any necessary repairs.

### Adjournment

*Councilman Weber made a motion to adjourn the meeting. Councilman Panek seconded the motion. The motion passed unanimously.*

The meeting adjourned at 9:15 p.m.

# Fairfield Town

Utah County, Utah \_\_\_\_\_

## Fairfield Town Financials

As of the Month Ending

2/28/2026

Mayor McKinney \_\_\_\_\_

Councilman Thomas \_\_\_\_\_

Councilman Panek \_\_\_\_\_

Councilman Cameron \_\_\_\_\_

Councilman Weber \_\_\_\_\_

Treasurer: \_\_\_\_\_

Recorder/Clerk: \_\_\_\_\_

Date \_\_\_\_\_

(Seal)



142060-04B\*\*008367  
TOWN OF FAIRFIELD  
PO BOX 271  
CEDAR VALLEY UT 84013-0271



**Need help with your credit score?**

**Check out Altabank's Credit Builder Program.**  
[www.altabank.com/credit-builder](http://www.altabank.com/credit-builder)

**We got you.**  
MEMBER FDIC

**Customer Service:** 801-756-7681  
**Website:** [www.altabank.com](http://www.altabank.com)

## Summary of Accounts

Account Type	Account Number	Ending Balance
SIMPLY BUSINESS CHECKING		\$666,424.63
SIMPLY BUSINESS CHECKING		\$2,485.07
SIMPLY BUSINESS CHECKING		\$68,458.49
SIMPLY BUSINESS CHECKING		\$728.00
SIMPLY BUSINESS CHECKING		\$29,210.00

## Statement of Account

**Account Title:** TOWN OF FAIRFIELD

**Statement Dates 2/02/26 to 3/01/26 (28 days)**

### SIMPLY BUSINESS CHECKING

<b>Previous Balance</b>	<b>\$425,539.43</b>	Average Ledger	\$644,081.31
Deposits/Credits (10)	\$307,079.31	Average Collected	\$644,081.31
Checks/Debits (47)	\$66,194.11		
Service Charge	\$0.00		
Interest Paid	\$0.00		
<b>Ending Balance</b>	<b>\$666,424.63</b>		

### Credit Transactions

Date	Description	Amount
2/02	Remote Deposit	\$245,498.41
2/06	heygov.com TRANSFER CCD ST-Z1X7N1O6K4E1 091000010186192	\$50.00
2/17	Remote Deposit	\$2,021.78
2/18	CREDIT 0917 02/18/26 52288885 Adobe Inc 800-8336687 CA C# 6324	\$5.36
2/18	CREDIT 0917 02/18/26 51630399 Adobe Inc 800-8336687 CA C# 6324	\$21.46
2/18	CREDIT 0918 02/18/26 18246610 Adobe Inc 800-8336687 CA C# 7626	\$132.30
2/19	Remote Deposit	\$33,837.16



ACCOUNT NUMBER  
FAIRFIELD TOWN

This statement is for the period from  
February 1, 2026 to February 28, 2026



FAIRFIELD TOWN  
PO BOX 271  
FAIRFIELD UTAH 84013

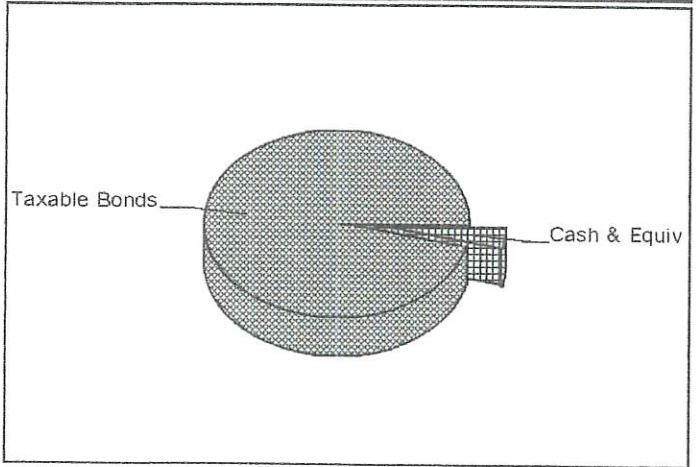
**QUESTIONS?**

If you have any questions regarding  
your account or this statement, please  
contact your Account Manager.

**MARQUES MCNIESE**  
CN-OH-W5IT  
CN-OH-W5IT  
425 WALNUT STREET  
CINCINNATI OH 45202  
Phone 513-632-4147  
E-mail marques.mcniese@usbank.com

**ASSET SUMMARY AS OF 02/28/26**

Assets	Current Period Market Value	% of Total	Est Annual Income
Cash & Equivalents	26,290.32	2.10	948.21
Taxable Bonds	1,246,943.85	97.90	56,486.38
<b>Total Market Value</b>	<b>\$1,273,234.17</b>	<b>100.00</b>	<b>\$57,434.59</b>



**ASSET DETAIL**

Shares or Face Amount	Security Description	Market Value/ Price	Tax Cost/ Unrealized Gain(Loss)	Yield at Market	Est Annual Inc
<b>Cash &amp; Equivalents</b>					
<b>Cash/Money Market</b>					
26,290.320	First American Government Oblig Fd Cl X #5385 31846V336	26,290.32 1.0000	26,290.32 0.00	3.61	948.21
<b>Total Cash/Money Market</b>		<b>\$26,290.32</b>	<b>\$26,290.32</b> \$ .00		<b>\$948.21</b>
<b>Cash</b>					

00000541 01854 0002-0004 DUSB14DD022826181624 00 L 00000833 STNDL6X9

00

**Fairfield Town**  
**2 Water Alta Bank- Checking**  
**Bank Reconciliation - 02/01/2026 to 02/28/2026**

Bank Statement Start Balance:      \$10,030.42

**Reconciled Deposits & Transfers**

Type	Reference	Date	Amount
Deposit		01/30/2026	55.00
Deposit		02/02/2026	55.00
Deposit		02/10/2026	58.00
Deposit		02/12/2026	110.00
Deposit		02/17/2026	55.00
Deposit		02/17/2026	55.00
Deposit		02/17/2026	55.00
Deposit		02/17/2026	110.00
Deposit		02/17/2026	154.00
Deposit		02/18/2026	55.00
Deposit		02/19/2026	55.00
Deposit		02/19/2026	56.00
Deposit		02/19/2026	62.00
Deposit		02/19/2026	110.00
Deposit		02/23/2026	55.00
Deposit		02/25/2026	55.00
Deposit		02/27/2026	55.00
Deposit		02/27/2026	300.00

**Reconciled Deposits & Transfers Total:      \$1,510.00**

**Reconciled Checks & Withdrawals**

Payee Name	Reference	Date	Amount
Rocky Mountain Power	550	01/29/2026	135.10
Miller, Llyod Bryant	549	01/29/2026	225.00
Chemtech-Ford Laboratories	547	01/29/2026	290.00
McNeil Engineering	548	01/29/2026	2,167.50
Bowen Collins	546	01/29/2026	6,232.75

**Reconciled Checks & Withdrawals Total:      \$9,050.35**

**Charges & Interest**

Description	Date	Amount
Difference in deposits	02/27/2026	-5.00

**Charges & Interest Total:      (\$5.00)**

**Bank Statement End Balance:      \$2,485.07**

**Fairfield Town  
Bank Reconciliation Summary  
All Bank Accounts - 02/28/2026**

<u>Bank Account</u>	<u>Start Date</u>	<u>End Date</u>	<u>Bank Statement Balance</u>	<u>Calculated Book Balance</u>	<u>General Ledger Balance</u>
1 General Alta Bank - Checking	02/01/2026	02/28/2026	\$666,424.63	\$665,909.06	\$665,909.06
2 Water Alta Bank- Checking	02/01/2026	02/28/2026	\$2,485.07	\$2,485.07	\$2,485.07
3 B & C Road Fund Alta Bank	02/01/2026	02/28/2026	\$68,458.49	\$68,458.49	\$68,458.49
4 Savings Alta Bank	02/01/2026	02/28/2026	\$0.00	\$0.00	\$0.00
Altabank- Road Impact Fee	02/01/2026	02/28/2026	\$29,210.00	\$29,210.00	\$29,210.00
Altabank- Water Impact Fee	02/01/2026	02/28/2026	\$728.00	\$728.00	\$728.00
Altabank- Cemetery Fund	02/01/2026	02/28/2026	\$0.00	\$0.00	\$0.00
Moreton Investment	02/01/2026	02/28/2026	\$1,274,269.12	\$1,274,269.12	\$1,274,269.12
Altabank- Capital Fund	05/01/2021	07/31/2021	\$0.00	\$0.00	\$0.00
			<u>\$2,041,575.31</u>	<u>\$2,041,059.74</u>	<u>\$2,041,059.74</u>

**Fairfield Town  
Check Register  
All Bank Accounts - 02/01/2026 to 02/28/2026**

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
Adobe	DC7626	260218	02/18/2026	02/18/2026	618.08	Acrobat Pro	104116.5 - Admin IT services	
Adobe	DC7626	260218R	02/18/2026	02/18/2026	-132.30	Refund	104116 - Admin Computer & internet ex	
					<b>\$485.78</b>			
Amazon.com	DC7626	260204	02/04/2026	02/04/2026	204.04	55-Inch Home Office Computer Desk	104115 - Admin Office expenses & sup	
					<b>\$204.04</b>			
C Kohler Holdings	1444	00001	02/04/2026	02/04/2026	1,259.12	Ring Cameras	104126.5 - Town Hall - Repairs and mai	
					<b>\$1,259.12</b>			
Crumbl Cookies	DC7626	260226	02/26/2026	02/26/2026	47.98	2 12-Packs	104115 - Admin Office expenses & sup	
					<b>\$47.98</b>			
Etsy.com	DC7626	260205	02/05/2026	02/05/2026	200.57	USA Flag Wall Art	104115 - Admin Office expenses & sup	
					<b>\$200.57</b>			
Google.com/ Google Inc	DC7626	260203	02/03/2026	02/03/2026	259.69	Suite Workspace	104116 - Admin Computer & internet ex	
					<b>\$259.69</b>			
IIMC	DC7626	260220	02/20/2026	02/20/2026	195.00	Membership	104111 - Admin Books, subscriptions,	
					<b>\$195.00</b>			
Internal Revenue Service	EFT	PR013126-760	01/27/2026	02/06/2026	285.74	Medicare Tax	102221 - Accrued SS, MC & FWT paya	
Internal Revenue Service	EFT	PR013126-760	01/27/2026	02/06/2026	316.33	Federal Income Tax	102221 - Accrued SS, MC & FWT paya	
Internal Revenue Service	EFT	PR013126-760	01/27/2026	02/06/2026	1,221.40	Social Security Tax	102221 - Accrued SS, MC & FWT paya	
					<b>\$1,823.47</b>			
Internal Revenue Service	EFT	PR020126-760	02/04/2026	02/06/2026	81.50	Medicare Tax	102221 - Accrued SS, MC & FWT paya	
Internal Revenue Service	EFT	PR020126-760	02/04/2026	02/06/2026	190.43	Federal Income Tax	102221 - Accrued SS, MC & FWT paya	
Internal Revenue Service	EFT	PR020126-760	02/04/2026	02/06/2026	348.44	Social Security Tax	102221 - Accrued SS, MC & FWT paya	
					<b>\$620.37</b>			
Internal Revenue Service	EFT	PR021526-760	02/19/2026	02/20/2026	98.24	Medicare Tax	102221 - Accrued SS, MC & FWT paya	
Internal Revenue Service	EFT	PR021526-760	02/19/2026	02/20/2026	183.18	Federal Income Tax	102221 - Accrued SS, MC & FWT paya	
Internal Revenue Service	EFT	PR021526-760	02/19/2026	02/20/2026	420.12	Social Security Tax	102221 - Accrued SS, MC & FWT paya	
					<b>\$701.54</b>			
Internal Revenue Service	EFT	PR022826-760	02/26/2026	02/26/2026	285.74	Medicare Tax	102221 - Accrued SS, MC & FWT paya	
Internal Revenue Service	EFT	PR022826-760	02/26/2026	02/26/2026	316.33	Federal Income Tax	102221 - Accrued SS, MC & FWT paya	
Internal Revenue Service	EFT	PR022826-760	02/26/2026	02/26/2026	1,221.40	Social Security Tax	102221 - Accrued SS, MC & FWT paya	
					<b>\$1,823.47</b>			
					<b>\$4,968.85</b>			
Lehi Bakery	DC7626	260218	02/18/2026	02/18/2026	20.89	Donuts for 2 meetings	104115 - Admin Office expenses & sup	
					<b>\$20.89</b>			
Sam's Club	DC7626	260203	02/03/2026	02/03/2026	58.01	Water/Coke/Pepsi/Chips	104115 - Admin Office expenses & sup	
					<b>\$58.01</b>			
Southern Utah University	DC7626	260203	02/03/2026	02/03/2026	445.00	UMCA Conference Registration	104122 - Admin Education	
					<b>\$445.00</b>			
Stevenson Smith Hood Knudson PC	DC7626	21087	02/04/2026	02/04/2026	1,785.00	Legal	104139 - Admin Legal	
					<b>\$1,785.00</b>			

**Fairfield Town  
Check Register  
All Bank Accounts - 02/01/2026 to 02/28/2026**

<u>Payee Name</u>	<u>Reference Number</u>	<u>Invoice Number</u>	<u>Invoice Ledger Date</u>	<u>Payment Date</u>	<u>Amount</u>	<u>Description</u>	<u>Ledger Account</u>	<u>Activity Code</u>
Taqueria	DC5290	260210	02/10/2026	02/10/2026	52.34	Lunch (Hollie/Stephanie)	104115 - Admin Office expenses & sup	
					<b>\$52.34</b>			
Target	DC7626	260225	02/25/2026	02/25/2026	4.50	Unknown	104115 - Admin Office expenses & sup	
					<b>\$4.50</b>			
USPS	DC7626	260209	02/09/2026	02/09/2026	78.00	1 roll of stamps	104115.5 - Admin Stamps	
					<b>\$78.00</b>			
Utah Association of Public Treasurer	DC6324	260203	02/03/2026	02/03/2026	175.00	UAPT Conference Registration	104122 - Admin Education	
					<b>\$175.00</b>			
Utah State Tax Commission	EFT	PR013126-17	01/27/2026	02/06/2026	211.38	State Income Tax	102222 - Accrued state withholding pay	
Utah State Tax Commission	EFT	PR020126-17	02/04/2026	02/06/2026	54.27	State Income Tax	102222 - Accrued state withholding pay	
Utah State Tax Commission	EFT	PR021526-17	02/19/2026	02/20/2026	64.62	State Income Tax	102222 - Accrued state withholding pay	
Utah State Tax Commission	EFT	PR022826-17	02/26/2026	02/26/2026	211.38	State Income Tax	102222 - Accrued state withholding pay	
					<b>\$541.65</b>			
Wal-Mart	DC7626	260204	02/04/2026	02/04/2026	8.52	Dr Pepper	104115 - Admin Office expenses & sup	
					<b>\$8.52</b>			
					<b>\$10,789.94</b>			

**Fairfield Town**  
**Standard Financial Report**  
**10 General Fund - 07/01/2025 to 02/28/2026**  
**66.67% of the fiscal year has expired**

	2025 Year-End Actual	February Actual	2026 YTD Actual
<b>Net Position</b>			
<b>Assets:</b>			
<b>Current Assets</b>			
<b>Cash and cash equivalents</b>			
1117 General Checking - Bank of AF	37,047.68	249,441.03	688,389.61
1119 B & C Road - Bank of AF	58,865.02	12,872.16	68,458.49
1120 Savings - Bank of AF	(0.77)	0.00	0.00
1123 Altabank- Cemetery Fund	60.00	0.00	0.00
1130 Moreton Investment	542,468.16	1,926.53	437,918.31
<b>Total Cash and cash equivalents</b>	<b>638,440.09</b>	<b>264,239.72</b>	<b>1,194,766.41</b>
<b>Receivables</b>			
1311 Accounts receivable	261,285.85	(245,498.41)	0.00
1440 Due from other governments	65,465.02	0.00	41,017.93
<b>Total Receivables</b>	<b>326,750.87</b>	<b>(245,498.41)</b>	<b>41,017.93</b>
<b>Total Current Assets</b>	<b>965,190.96</b>	<b>18,741.31</b>	<b>1,235,784.34</b>
<b>Total Assets:</b>	<b>965,190.96</b>	<b>18,741.31</b>	<b>1,235,784.34</b>
<b>Liabilites and Fund Equity:</b>			
<b>Liabilities:</b>			
<b>Current liabilities</b>			
2131 Accounts payable	(15,583.70)	(201,705.48)	(202,655.48)
2221 Accrued SS, MC & FWT payable	0.00	1,823.47	0.00
2222 Accrued state withholding payable	0.00	211.38	0.00
<b>Total Current liabilities</b>	<b>(15,583.70)</b>	<b>(199,670.63)</b>	<b>(202,655.48)</b>
<b>Deferred revenue</b>			
2600 Deferred revenue	(24,354.00)	0.00	(24,354.00)
<b>Total Deferred revenue</b>	<b>(24,354.00)</b>	<b>0.00</b>	<b>(24,354.00)</b>
<b>Total Liabilities:</b>	<b>(39,937.70)</b>	<b>(199,670.63)</b>	<b>(227,009.48)</b>
<b>Equity - Paid In / Contributed</b>			
2981 Fund balance	(925,253.26)	180,929.32	(1,008,774.86)
<b>Total Equity - Paid In / Contributed</b>	<b>(925,253.26)</b>	<b>180,929.32</b>	<b>(1,008,774.86)</b>
<b>Total Liabilites and Fund Equity:</b>	<b>(965,190.96)</b>	<b>(18,741.31)</b>	<b>(1,235,784.34)</b>
<b>Total Net Position</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**Fairfield Town**  
**Standard Financial Report**  
**10 General Fund - 07/01/2025 to 02/28/2026**  
**66.67% of the fiscal year has expired**

	2025 Year-End Actual	February Actual	2026 YTD Actual	Annual Budget	Unearned/ Unexpended	% Earned/ Used
<b>Change In Net Position</b>						
<b>Revenue:</b>						
<b>Taxes</b>						
3110 General property taxes-current	27,533.19	2,021.78	35,025.34	29,500.00	(5,525.34)	118.73%
3130 General sales & use tax	63,786.81	6,921.61	46,446.96	82,000.00	35,553.04	56.64%
<b>Total Taxes</b>	<b>91,320.00</b>	<b>8,943.39</b>	<b>81,472.30</b>	<b>111,500.00</b>	<b>30,027.70</b>	<b>73.07%</b>
<b>Licenses and permits</b>						
3211 Business licenses	715.00	0.00	325.00	2,000.00	1,675.00	16.25%
3250 Penalties & Permits & Fees	350.00	0.00	25.00	400.00	375.00	6.25%
3260 Intermountain Regional Landfill	903,306.06	0.00	498,448.00	845,000.00	346,552.00	58.99%
3261 North Pointe Landfill	72,345.24	0.00	28,816.02	83,559.00	54,742.98	34.49%
<b>Total Licenses and permits</b>	<b>976,716.30</b>	<b>0.00</b>	<b>527,614.02</b>	<b>930,959.00</b>	<b>403,344.98</b>	<b>56.67%</b>
<b>Intergovernmental revenue</b>						
3339 State grants	0.00	0.00	23,506.90	67,200.00	43,693.10	34.98%
3341 Parks	0.00	0.00	385,605.00	0.00	(385,605.00)	0.00%
3356 Class C road fund allotment	74,959.31	12,872.16	56,451.90	58,957.00	2,505.10	95.75%
<b>Total Intergovernmental revenue</b>	<b>74,959.31</b>	<b>12,872.16</b>	<b>465,563.80</b>	<b>126,157.00</b>	<b>(339,406.80)</b>	<b>369.04%</b>
<b>Charges for services</b>						
3480 Opening/closing graves	625.00	0.00	0.00	625.00	625.00	0.00%
<b>Total Charges for services</b>	<b>625.00</b>	<b>0.00</b>	<b>0.00</b>	<b>625.00</b>	<b>625.00</b>	<b>0.00%</b>
<b>Interest</b>						
3610 Interest earnings	16.01	0.00	0.00	0.00	0.00	0.00%
3611 Investments increase (decrease)	103,410.84	1,926.53	37,800.96	85,000.00	47,199.04	44.47%
<b>Total Interest</b>	<b>103,426.85</b>	<b>1,926.53</b>	<b>37,800.96</b>	<b>85,000.00</b>	<b>47,199.04</b>	<b>44.47%</b>
<b>Miscellaneous revenue</b>						
3615 Donations, Collections, Christmas	20,967.82	0.00	19,010.00	21,000.00	1,990.00	90.52%
3650 Sale of material & supplies	0.00	125.00	125.00	0.00	(125.00)	0.00%
3690 Miscellaneous revenue	572.20	0.00	329.81	200.00	(129.81)	164.91%
<b>Total Miscellaneous revenue</b>	<b>21,540.02</b>	<b>125.00</b>	<b>19,464.81</b>	<b>21,200.00</b>	<b>1,735.19</b>	<b>91.82%</b>
<b>Buildings and Grounds</b>						
3220 Building Dept Application Fees	0.00	100.00	6,684.10	0.00	(6,684.10)	0.00%
3220.2 Building Dept Assignment of Addr	0.00	100.00	100.00	0.00	(100.00)	0.00%
3220.5 Building Dept Inspection Fees	0.00	950.40	1,045.40	0.00	(1,045.40)	0.00%
3220.6 Building Dept Fire Inspection Fee	560.00	0.00	705.00	0.00	(705.00)	0.00%
3220.7 Building Dept Plan Review Fees	0.00	4,118.40	4,118.40	0.00	(4,118.40)	0.00%
3220.9 Building Dept State Permit Surch	0.00	105.59	105.59	0.00	(105.59)	0.00%
3221 Non-business buildings, structures,	0.00	0.00	0.00	16,192.00	16,192.00	0.00%
3222 Building Dept Permits	25,658.72	7,831.00	27,194.08	25,287.00	(1,907.08)	107.54%
3223 Building Franchise Fee Revenue	0.00	0.00	1,000.00	0.00	(1,000.00)	0.00%
3224 Engineering and Surveying Fees	750.00	0.00	2,100.00	0.00	(2,100.00)	0.00%
3225 Grama Request Fees	600.00	0.00	0.00	0.00	0.00	0.00%
3481 Cemetery Revenue	0.00	0.00	0.00	3,500.00	3,500.00	0.00%
3670 Road Impact Fees	15,870.00	5,290.00	5,290.00	37,000.00	31,710.00	14.30%
<b>Total Buildings and Grounds</b>	<b>43,438.72</b>	<b>18,495.39</b>	<b>48,342.57</b>	<b>81,979.00</b>	<b>33,636.43</b>	<b>58.97%</b>
<b>Highways and Public Improvements</b>						
3671 Highway Improvements Engineerin	0.00	0.00	0.00	2,500.00	2,500.00	0.00%
<b>Total Highways and Public Improvemen</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,500.00</b>	<b>2,500.00</b>	<b>0.00%</b>
<b>Contributions and transfers</b>						
3890 Beginning fund balance appropriate	0.00	0.00	0.00	638,104.00	638,104.00	0.00%
<b>Total Contributions and transfers</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>638,104.00</b>	<b>638,104.00</b>	<b>0.00%</b>
<b>Total Revenue:</b>	<b>1,312,026.20</b>	<b>42,362.47</b>	<b>1,180,258.46</b>	<b>1,998,024.00</b>	<b>817,765.54</b>	<b>59.07%</b>
<b>Expenditures:</b>						
<b>General government</b>						
<b>Administrative</b>						
4103 Admin Permanent employees wag	61,729.25	4,318.75	39,492.50	70,000.00	30,507.50	56.42%
4103.1 Admin Office Manager Stipend	43,200.00	3,600.00	28,800.00	43,200.00	14,400.00	66.67%
4103.2 Admin Treasurer Stipend	16,044.25	0.00	0.00	0.00	0.00	0.00%
4103.3 Admin Treasurer Employee Wa	0.00	1,879.25	17,624.25	26,000.00	8,375.75	67.79%
4104 Admin Employee Payroll Services	131.97	0.00	0.00	6,800.00	6,800.00	0.00%
4105 Admin Employee Benefits	14,611.94	1,158.87	9,847.17	15,000.00	5,152.83	65.65%
4110 Admin Planning and Zoning Comp	250.00	0.00	0.00	0.00	0.00	0.00%

**Fairfield Town**  
**Standard Financial Report**  
**10 General Fund - 07/01/2025 to 02/28/2026**  
**66.67% of the fiscal year has expired**

	2025 Year-End Actual	February Actual	2026 YTD Actual	Annual Budget	Unearned/ Unexpended	% Earned/ Used
4111 Admin Books, subscriptions, mem	2,542.99	235.00	1,258.75	3,000.00	1,741.25	41.96%
4112 Admin Public notices	1,026.82	0.00	219.00	808.00	589.00	27.10%
4113 Admin GRAMA requests	0.00	0.00	0.00	300.00	300.00	0.00%
4114 Admin Travel	3,661.92	0.00	737.51	4,000.00	3,262.49	18.44%
4115 Admin Office expenses & supplies	3,086.14	596.85	5,612.86	5,500.00	(112.86)	102.05%
4115.5 Admin Stamps	0.00	78.00	652.00	1,000.00	348.00	65.20%
4116 Admin Computer & internet expen	5,208.89	127.39	16,590.16	4,100.00	(12,490.16)	404.64%
4116.5 Admin IT services	5,813.74	618.08	1,543.18	2,000.00	456.82	77.16%
4120 Admin Telephone	2,014.05	160.00	1,785.61	2,000.00	214.39	89.28%
4121 Admin Interlocal contributions	1,500.00	0.00	0.00	1,500.00	1,500.00	0.00%
4122 Admin Education	1,525.00	620.00	1,813.00	3,000.00	1,187.00	60.43%
4123 Admin Rental expense	5,568.67	0.00	3,546.09	6,500.00	2,953.91	54.56%
4124 Admin Insurance	3,902.70	194.47	5,961.24	6,000.00	38.76	99.35%
4125 Admin Taxes - property	0.00	0.00	866.31	0.00	(866.31)	0.00%
4126 Admin Repairs and maintenance	40.00	0.00	356.71	500.00	143.29	71.34%
4126.5 Town Hall - Repairs and mainten	0.00	1,259.12	7,250.11	0.00	(7,250.11)	0.00%
4130 Admin Bank service charges	(50.49)	0.00	38.61	500.00	461.39	7.72%
4132 Admin Town codification	495.00	0.00	1,012.99	6,600.00	5,587.01	15.35%
4140 Admin Elections	321.21	0.00	0.00	2,500.00	2,500.00	0.00%
4142 Admin Food Expenditures	1,942.37	0.00	541.46	3,000.00	2,458.54	18.05%
4171 Admin Capital Outlay - Museum/To	0.00	0.00	67.30	0.00	(67.30)	0.00%
4190 State Grant Expenses	0.00	1,478.00	2,836.75	38,101.00	35,264.25	7.45%
<b>Total Administrative</b>	<b>174,566.42</b>	<b>16,323.78</b>	<b>148,453.56</b>	<b>251,909.00</b>	<b>103,455.44</b>	<b>58.93%</b>
<b>Buildings and grounds</b>						
4127 Admin Bldg Permit fee state surch	117.01	0.00	41.03	200.00	158.97	20.52%
4141 Admin Survey and Engineering	11,470.50	3,107.50	27,628.35	6,440.00	(21,188.35)	429.01%
4154 Admin Inspections & plan reviews	266.75	0.00	0.00	0.00	0.00	0.00%
4169 Cemetery Expense	3,664.04	500.00	3,957.08	100,000.00	96,042.92	3.96%
4169.2 Cemetery Wages	0.00	200.00	1,600.00	2,400.00	800.00	66.67%
4180 Building Dept - Surveyor Expense	46.25	11.28	2,111.28	0.00	(2,111.28)	0.00%
4181 Building Dept - Engineering Expen	16,988.80	0.00	332.50	30,000.00	29,667.50	1.11%
4182 Building Dept - Legal Expenses	1,033.87	0.00	0.00	2,000.00	2,000.00	0.00%
4183 Building Dept - Inspections/Plan R	5,880.00	0.00	11,974.78	6,000.00	(5,974.78)	199.58%
4187 Building Dept - Master Site Plan	0.00	0.00	0.00	500.00	500.00	0.00%
4188 Building Dept - Preliminary Site PI	0.00	0.00	0.00	500.00	500.00	0.00%
<b>Total Buildings and grounds</b>	<b>39,467.22</b>	<b>3,818.78</b>	<b>47,645.02</b>	<b>148,040.00</b>	<b>100,394.98</b>	<b>32.18%</b>
<b>Planning and zoning</b>						
4155 Planning and Zoning	642.38	0.00	0.00	5,000.00	5,000.00	0.00%
4156 Planning and Zoning - Stipend	17,850.00	1,400.00	11,200.00	16,800.00	5,600.00	66.67%
4157 Planning and Zoning General Plan	56,113.35	0.00	989.65	1,000.00	10.35	98.97%
4158 Town Council- Misc	166.15	0.00	0.00	200.00	200.00	0.00%
<b>Total Planning and zoning</b>	<b>74,771.88</b>	<b>1,400.00</b>	<b>12,189.65</b>	<b>23,000.00</b>	<b>10,810.35</b>	<b>53.00%</b>
<b>Professional Services</b>						
4117 Admin Pelorus Software	7,828.10	0.00	3,400.00	5,100.00	1,700.00	66.67%
4118 Admin Copier Service and Mainten	1,063.42	0.00	3,567.53	2,000.00	(1,567.53)	178.38%
4133 Admin Website	3,215.00	3,215.00	3,215.00	4,000.00	785.00	80.38%
4134 Admin Accounting & auditing	4,000.00	7,500.00	7,500.00	7,500.00	0.00	100.00%
4136 Admin Consulting services	0.00	0.00	0.00	8,500.00	8,500.00	0.00%
4139 Admin Legal	44,843.50	36,986.50	98,227.10	70,000.00	(28,227.10)	140.32%
<b>Total Professional Services</b>	<b>60,950.02</b>	<b>47,701.50</b>	<b>115,909.63</b>	<b>97,100.00</b>	<b>(18,809.63)</b>	<b>119.37%</b>
<b>Total General government</b>	<b>349,755.54</b>	<b>69,244.06</b>	<b>324,197.86</b>	<b>520,049.00</b>	<b>195,851.14</b>	<b>62.34%</b>
<b>Public safety</b>						
4149 Code Enforcement	0.00	0.00	0.00	8,100.00	8,100.00	0.00%
4150 Animal services	0.00	0.00	1,170.00	0.00	(1,170.00)	0.00%
4151 Police Contracted services	22,443.23	0.00	14,425.02	20,000.00	5,574.98	72.13%
4152 Fire Contracted services	2,135.00	0.00	0.00	2,500.00	2,500.00	0.00%
4153 Emergency dispatch	4,906.46	0.00	2,669.98	4,100.00	1,430.02	65.12%
4153.5 Everbridge	28.94	0.00	0.00	35.00	35.00	0.00%
<b>Total Public safety</b>	<b>29,513.63</b>	<b>0.00</b>	<b>18,265.00</b>	<b>34,735.00</b>	<b>16,470.00</b>	<b>52.58%</b>
<b>City Council</b>						
4000 City Council Stipend	19,550.00	1,400.00	11,200.00	16,800.00	5,600.00	66.67%
4010 Mayor Stipend	6,600.00	550.00	4,400.00	6,600.00	2,200.00	66.67%
4169.1 Cemetery Board	0.00	0.00	0.00	9,150.00	9,150.00	0.00%

**Fairfield Town**  
**Standard Financial Report**  
**10 General Fund - 07/01/2025 to 02/28/2026**  
**66.67% of the fiscal year has expired**

	<u>2025</u> <u>Year-End</u> <u>Actual</u>	<u>February</u> <u>Actual</u>	<u>2026</u> <u>YTD</u> <u>Actual</u>	<u>Annual</u> <u>Budget</u>	<u>Unearned/</u> <u>Unexpended</u>	<u>%</u> <u>Earned/</u> <u>Used</u>
<b>Total City Council</b>	<b>26,150.00</b>	<b>1,950.00</b>	<b>15,600.00</b>	<b>32,550.00</b>	<b>16,950.00</b>	<b>47.93%</b>
<b>Highways and public improvements</b>						
<b>Roads</b>						
4137 Admin Street Signs	0.00	366.80	1,971.11	3,000.00	1,028.89	65.70%
4161 Roads Repairs & maintenance	56,937.46	0.00	55,691.64	100,000.00	44,308.36	55.69%
4162 Engineering Expenses	4,102.50	0.00	0.00	6,000.00	6,000.00	0.00%
4163 Roads Snowplow - Fuel, maint & r	367.20	0.00	375.05	2,000.00	1,624.95	18.75%
4165 Roads Weed Control	193.40	0.00	0.00	500.00	500.00	0.00%
4166.5 Roads Contracted Stipend	10,800.00	900.00	7,200.00	10,800.00	3,600.00	66.67%
<b>Total Roads</b>	<b>72,400.56</b>	<b>1,266.80</b>	<b>65,237.80</b>	<b>122,300.00</b>	<b>57,062.20</b>	<b>53.34%</b>
<b>Sanitation</b>						
4191 Trash collection	11,301.42	866.00	6,539.35	10,000.00	3,460.65	65.39%
<b>Total Sanitation</b>	<b>11,301.42</b>	<b>866.00</b>	<b>6,539.35</b>	<b>10,000.00</b>	<b>3,460.65</b>	<b>65.39%</b>
<b>Total Highways and public improvemen</b>	<b>83,701.98</b>	<b>2,132.80</b>	<b>71,777.15</b>	<b>132,300.00</b>	<b>60,522.85</b>	<b>54.25%</b>
<b>Parks, recreation, and public property</b>						
<b>Parks</b>						
4167 Community events	6,599.77	0.00	0.00	6,000.00	6,000.00	0.00%
4167.3 Christmas Events	42,257.52	0.00	40,628.10	39,641.00	(987.10)	102.49%
4167.5 Christmas Town Donations	2,750.00	0.00	3,359.00	3,359.00	0.00	100.00%
4173 Parks and Improvment	0.00	149,064.93	615,580.84	750,000.00	134,419.16	82.08%
4174 Parks and Publice Improv Stipend	11,550.00	900.00	7,200.00	10,800.00	3,600.00	66.67%
<b>Total Parks</b>	<b>63,157.29</b>	<b>149,964.93</b>	<b>666,767.94</b>	<b>809,800.00</b>	<b>143,032.06</b>	<b>82.34%</b>
<b>Total Parks, recreation, and public prop</b>	<b>63,157.29</b>	<b>149,964.93</b>	<b>666,767.94</b>	<b>809,800.00</b>	<b>143,032.06</b>	<b>82.34%</b>
<b>Miscellaneous</b>						
4193 Other miscellaneous supplies	0.00	0.00	0.00	1,000.00	1,000.00	0.00%
4193.5 Cards and Flowers	0.00	0.00	128.91	500.00	371.09	25.78%
4202 Donations, fees, collections for Co	160.87	0.00	0.00	500.00	500.00	0.00%
4203 Sub for Santa	4,172.82	0.00	0.00	500.00	500.00	0.00%
<b>Total Miscellaneous</b>	<b>4,333.69</b>	<b>0.00</b>	<b>128.91</b>	<b>2,500.00</b>	<b>2,371.09</b>	<b>5.16%</b>
<b>Transfers</b>						
4197 Transfer to Capital Projects	0.00	0.00	0.00	431,090.00	431,090.00	0.00%
4198 Transfer to water fund	565,000.00	0.00	0.00	35,000.00	35,000.00	0.00%
<b>Total Transfers</b>	<b>565,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>466,090.00</b>	<b>466,090.00</b>	<b>0.00%</b>
<b>Total Expenditures:</b>	<b>1,121,612.13</b>	<b>223,291.79</b>	<b>1,096,736.86</b>	<b>1,998,024.00</b>	<b>901,287.14</b>	<b>54.89%</b>
<b>Total Change In Net Position</b>	<b>190,414.07</b>	<b>(180,929.32)</b>	<b>83,521.60</b>	<b>0.00</b>	<b>(83,521.60)</b>	<b>0.00%</b>

**Fairfield Town**  
**Standard Financial Report**  
**41 Capital Projects - 07/01/2025 to 02/28/2026**  
**66.67% of the fiscal year has expired**

	2025 Year-End Actual	February Actual	2026 YTD Actual
<b>Net Position</b>			
<b>Assets:</b>			
<b>Current Assets</b>			
<b>Cash and cash equivalents</b>			
1111 Checking	463.93	0.00	0.00
1122 Altabank- Road Impact Fee	29,210.00	0.00	29,210.00
1130 Moreton Investment	1,544,000.00	0.00	836,350.81
<b>Total Cash and cash equivalents</b>	<u>1,573,673.93</u>	<u>0.00</u>	<u>865,560.81</u>
<b>Total Current Assets</b>	<u>1,573,673.93</u>	<u>0.00</u>	<u>865,560.81</u>
<b>Total Assets:</b>	<u>1,573,673.93</u>	<u>0.00</u>	<u>865,560.81</u>
<b>Liabilites and Fund Equity:</b>			
<b>Equity - Paid In / Contributed</b>			
2981 Fund Balance	(1,573,673.93)	0.00	(865,560.81)
<b>Total Equity - Paid In / Contributed</b>	<u>(1,573,673.93)</u>	<u>0.00</u>	<u>(865,560.81)</u>
<b>Total Liabilites and Fund Equity:</b>	<u>(1,573,673.93)</u>	<u>0.00</u>	<u>(865,560.81)</u>
<b>Total Net Position</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

**Fairfield Town**  
**Standard Financial Report**  
**41 Capital Projects - 07/01/2025 to 02/28/2026**  
**66.67% of the fiscal year has expired**

	2025 Year-End Actual	February Actual	2026 YTD Actual	Annual Budget	Unearned/ Unexpended	% Earned/ Used
<b>Change In Net Position</b>						
<b>Revenue:</b>						
<b>Contributions and transfers</b>						
3810 Transfer from General Fund	0.00	0.00	0.00	431,090.00	431,090.00	0.00%
3910 Appropriation of fund balance	0.00	0.00	0.00	238,910.00	238,910.00	0.00%
<b>Total Contributions and transfers</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>670,000.00</b>	<b>670,000.00</b>	<b>0.00%</b>
<b>Total Revenue:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>670,000.00</b>	<b>670,000.00</b>	<b>0.00%</b>
<b>Expenditures:</b>						
<b>Miscellaneous</b>						
4149 Admin Capital outlay	0.00	0.00	708,113.12	670,000.00	(38,113.12)	105.69%
<b>Total Miscellaneous</b>	<b>0.00</b>	<b>0.00</b>	<b>708,113.12</b>	<b>670,000.00</b>	<b>(38,113.12)</b>	<b>105.69%</b>
<b>Transfers</b>						
4851 Transfer to Water Fund	294,777.17	0.00	0.00	0.00	0.00	0.00%
4910 Budgeted increase in fund balance	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total Transfers</b>	<b>294,777.17</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Expenditures:</b>	<b>294,777.17</b>	<b>0.00</b>	<b>708,113.12</b>	<b>670,000.00</b>	<b>(38,113.12)</b>	<b>105.69%</b>
<b>Total Change In Net Position</b>	<b>(294,777.17)</b>	<b>0.00</b>	<b>(708,113.12)</b>	<b>0.00</b>	<b>708,113.12</b>	<b>0.00%</b>

**Fairfield Town**  
**Standard Financial Report**  
**51 Water Fund - 07/01/2025 to 02/28/2026**  
**66.67% of the fiscal year has expired**

	2025 Year-End Actual	February Actual	2026 YTD Actual
<b>Net Position</b>			
<b>Assets:</b>			
<b>Current Assets</b>			
<b>Cash and cash equivalents</b>			
1117 General Checking - Bank of AF	0.00	32,889.15	(22,480.55)
1118 Water Checking - Bank of AF	14,031.60	1,450.00	2,485.07
1125 Altabank- Water Impact Fee	728.00	0.00	728.00
<b>Total Cash and cash equivalents</b>	<u>14,759.60</u>	<u>34,339.15</u>	<u>(19,267.48)</u>
<b>Receivables</b>			
1311 Accounts receivable	705.64	248.00	345.81
1341 Grant receivable	26,708.25	0.00	0.00
<b>Total Receivables</b>	<u>27,413.89</u>	<u>248.00</u>	<u>345.81</u>
<b>Total Current Assets</b>	<u>42,173.49</u>	<u>34,587.15</u>	<u>(18,921.67)</u>
<b>Non-Current Assets</b>			
<b>Capital assets</b>			
<b>Property</b>			
1611 Land and easements	4,700.00	0.00	4,700.00
1612 Water rights	112,608.00	0.00	112,608.00
1621 Buildings	6,304.17	0.00	6,304.17
1641 Water system 10yr	92,600.00	0.00	92,600.00
1643 Water system 30yr	2,376,446.78	0.00	2,376,446.78
1644 Water system 40yr	77,004.00	0.00	77,004.00
<b>Total Property</b>	<u>2,669,662.95</u>	<u>0.00</u>	<u>2,669,662.95</u>
<b>Accumulated depreciation</b>			
1721 AccDepn Buildings	(2,206.68)	0.00	(2,390.57)
1741 AccDepn Water system	(458,469.30)	0.00	(509,452.61)
<b>Total Accumulated depreciation</b>	<u>(460,675.98)</u>	<u>0.00</u>	<u>(511,843.18)</u>
<b>Total Capital assets</b>	<u>2,208,986.97</u>	<u>0.00</u>	<u>2,157,819.77</u>
<b>Total Non-Current Assets</b>	<u>2,208,986.97</u>	<u>0.00</u>	<u>2,157,819.77</u>
<b>Total Assets:</b>	<u>2,251,160.46</u>	<u>34,587.15</u>	<u>2,138,898.10</u>
<b>Liabilities and Fund Equity:</b>			
<b>Liabilities:</b>			
<b>Current liabilities</b>			
2131 Accounts payable	(50,834.02)	(8,639.47)	(8,639.47)
2330 Customer deposits	(100.00)	0.00	(100.00)
<b>Total Current liabilities</b>	<u>(50,934.02)</u>	<u>(8,639.47)</u>	<u>(8,739.47)</u>
<b>Long-term liabilities</b>			
2510 2016 Loans	(438,000.00)	0.00	(419,000.00)
<b>Total Long-term liabilities</b>	<u>(438,000.00)</u>	<u>0.00</u>	<u>(419,000.00)</u>
<b>Total Liabilities:</b>	<u>(488,934.02)</u>	<u>(8,639.47)</u>	<u>(427,739.47)</u>
<b>Equity - Paid In / Contributed</b>			
2981 Retained earnings	(1,762,226.44)	(25,947.68)	(1,711,158.63)
<b>Total Equity - Paid In / Contributed</b>	<u>(1,762,226.44)</u>	<u>(25,947.68)</u>	<u>(1,711,158.63)</u>
<b>Total Liabilities and Fund Equity:</b>	<u>(2,251,160.46)</u>	<u>(34,587.15)</u>	<u>(2,138,898.10)</u>
<b>Total Net Position</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

**Fairfield Town**  
**Standard Financial Report**  
**51 Water Fund - 07/01/2025 to 02/28/2026**  
**66.67% of the fiscal year has expired**

	2025 Year-End Actual	February Actual	2026 YTD Actual	Annual Budget	Unearned/ Unexpended	% Earned/ Used
<b>Income or Expense</b>						
<b>Income From Operations:</b>						
<b>Operating income</b>						
5140 Culinary income	28,820.25	1,603.00	19,054.50	32,000.00	12,945.50	59.55%
5150 Connection Fees	50.00	2,600.00	3,735.00	0.00	(3,735.00)	0.00%
5151 Impact Fees	0.00	31,258.00	31,258.00	0.00	(31,258.00)	0.00%
5410 Late penalties and fees	100.00	100.00	225.00	100.00	(125.00)	225.00%
5610 Interest income	110.00	0.00	0.00	0.00	0.00	0.00%
<b>Total Operating income</b>	<b>29,080.25</b>	<b>35,561.00</b>	<b>54,272.50</b>	<b>32,100.00</b>	<b>(22,172.50)</b>	<b>169.07%</b>
<b>Operating expense</b>						
6110 Culinary operator stipend	10,800.00	900.00	7,425.00	10,800.00	3,375.00	68.75%
6113 Employee taxes and benefits	826.20	68.85	550.80	800.00	249.20	68.85%
6121 Dues	401.60	372.00	372.00	500.00	128.00	74.40%
6128 Utilities	3,009.43	38.22	1,856.58	2,600.00	743.42	71.41%
6131 Professional fees	1,237.50	0.00	1,387.50	3,000.00	1,612.50	46.25%
6132 Water Engineering	9,528.00	5,172.00	18,505.00	13,000.00	(5,505.00)	142.35%
6133 Water Inspections	0.00	0.00	0.00	7,832.00	7,832.00	0.00%
6134 Water & Sewer Master Plan expens	47,115.42	3,045.25	16,751.25	0.00	(16,751.25)	0.00%
6141 Repairs and maintenance	5,792.54	0.00	5,321.98	280,000.00	274,678.02	1.90%
6142 Chlorine	0.00	0.00	0.00	500.00	500.00	0.00%
6143 Monthly water tests	168.00	12.00	84.00	150.00	66.00	56.00%
6144 Water tests - other	275.00	0.00	1,731.00	300.00	(1,431.00)	577.00%
6161 Bank service charges	36.78	5.00	(13.00)	0.00	13.00	0.00%
6169 Depreciation expense	72,120.83	0.00	51,167.20	54,000.00	2,832.80	94.75%
6170 Improvements	0.00	0.00	201.00	0.00	(201.00)	0.00%
<b>Total Operating expense</b>	<b>151,311.30</b>	<b>9,613.32</b>	<b>105,340.31</b>	<b>373,482.00</b>	<b>268,141.69</b>	<b>28.20%</b>
<b>Total Income From Operations:</b>	<b>(122,231.05)</b>	<b>25,947.68</b>	<b>(51,067.81)</b>	<b>(341,382.00)</b>	<b>(290,314.19)</b>	<b>14.96%</b>
<b>Non-Operating Items:</b>						
<b>Non-operating income</b>						
5510 Grant income	26,708.25	0.00	0.00	0.00	0.00	0.00%
5710 Miscellaneous Non-Operating Inco	50.00	0.00	0.00	0.00	0.00	0.00%
5810 Transfers from general fund	565,000.00	0.00	0.00	35,000.00	35,000.00	0.00%
5841 Transfers from capital projects fund	294,777.17	0.00	0.00	0.00	0.00	0.00%
<b>Total Non-operating income</b>	<b>886,535.42</b>	<b>0.00</b>	<b>0.00</b>	<b>35,000.00</b>	<b>35,000.00</b>	<b>0.00%</b>
<b>Total Non-Operating Items:</b>	<b>886,535.42</b>	<b>0.00</b>	<b>0.00</b>	<b>35,000.00</b>	<b>35,000.00</b>	<b>0.00%</b>
<b>Total Income or Expense</b>	<b>764,304.37</b>	<b>25,947.68</b>	<b>(51,067.81)</b>	<b>(306,382.00)</b>	<b>(255,314.19)</b>	<b>16.67%</b>

**Fairfield Town**  
**Standard Financial Report**  
**91 General Fixed Assets - 07/01/2025 to 02/28/2026**  
**66.67% of the fiscal year has expired**

	<u>2025</u> <u>Year-End</u> <u>Actual</u>	<u>February</u> <u>Actual</u>	<u>2026</u> <u>YTD</u> <u>Actual</u>
<b>Net Position</b>			
<b>Assets:</b>			
<b>Non-Current Assets</b>			
<b>Capital assets</b>			
<b>Work in Process</b>			
1601 Construcion in progress	57,820.00	0.00	101,148.09
<b>Total Work in Process</b>	<u>57,820.00</u>	<u>0.00</u>	<u>101,148.09</u>
<b>Property</b>			
1611 Land	130,226.15	0.00	795,078.48
1631.10 Improvements other than bldg	156,287.96	0.00	156,287.96
1631.30 Improvements other than bldg	256,928.40	0.00	256,928.40
1661 Machinery and equipment	11,465.00	0.00	11,465.00
<b>Total Property</b>	<u>554,907.51</u>	<u>0.00</u>	<u>1,219,759.84</u>
<b>Accumulated depreciation</b>			
1731 AccDpn Improvements other than	(142,323.23)	0.00	(142,323.23)
1761 AccDpn Machinery and equipme	(9,743.88)	0.00	(9,743.88)
<b>Total Accumulated depreciation</b>	<u>(152,067.11)</u>	<u>0.00</u>	<u>(152,067.11)</u>
<b>Total Capital assets</b>	<u>460,660.40</u>	<u>0.00</u>	<u>1,168,840.82</u>
<b>Total Non-Current Assets</b>	<u>460,660.40</u>	<u>0.00</u>	<u>1,168,840.82</u>
<b>Total Assets:</b>	<u>460,660.40</u>	<u>0.00</u>	<u>1,168,840.82</u>
<b>Liabilites and Fund Equity:</b>			
<b>Equity - Paid In / Contributed</b>			
2971.1 Invested in capital assets	(612,727.51)	0.00	(1,320,907.93)
2972 Total depreciation charged	152,067.11	0.00	152,067.11
<b>Total Equity - Paid In / Contributed</b>	<u>(460,660.40)</u>	<u>0.00</u>	<u>(1,168,840.82)</u>
<b>Total Liabilites and Fund Equity:</b>	<u>(460,660.40)</u>	<u>0.00</u>	<u>(1,168,840.82)</u>
<b>Total Net Position</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

**Fairfield Town  
Payroll Register  
Payroll Payment - 02/01/2026 to 02/28/2026**

Employee	Earning	Hours	Amount	Benefit	Basis	Amount	Deduction	Basis	Amount
General Government #14	Regular	32.57	814.25	Social Security Tax	814.25	50.48	Social Security Tax	814.25	50.48
Net Amount				Medicare Tax	814.25	11.81	Medicare Tax	814.25	11.81
Pd 01/19/2026 - 02/01/2026				State Unemployment	814.25	0.00	Federal Income Tax	814.25	0.00
Payment 02/04/2026							State Income Tax	814.25	3.11
Check No. ACH	Total Earnings:	32.57	\$814.25	Total Benefits:		\$62.29	Total Deductions:		\$65.40
	Total Reimbursements:		\$0.00	Total Taxes:		\$62.29	Total Taxes:		\$65.40
General Government #14	Regular	42.60	1,065.00	Social Security Tax	1,065.00	66.03	Social Security Tax	1,065.00	66.03
Net Amount				Medicare Tax	1,065.00	15.44	Medicare Tax	1,065.00	15.44
Pd 02/02/2026 - 02/15/2026				State Unemployment	1,065.00	0.00	Federal Income Tax	1,065.00	0.00
Payment 02/19/2026							State Income Tax	1,065.00	17.66
Check No. ACH	Total Earnings:	42.60	\$1,065.00	Total Benefits:		\$81.47	Total Deductions:		\$99.13
	Total Reimbursements:		\$0.00	Total Taxes:		\$81.47	Total Taxes:		\$99.13
Training Commission #10	Regular	1.00	250.00	Social Security Tax	250.00	15.50	Social Security Tax	250.00	15.50
Net Amount				Medicare Tax	250.00	3.63	Medicare Tax	250.00	3.63
Pd 02/01/2026 - 02/28/2026				State Unemployment	250.00	0.00	Federal Income Tax	250.00	0.00
Payment 02/26/2026							State Income Tax	250.00	0.00
Check No. ACH	Total Earnings:	1.00	\$250.00	Total Benefits:		\$19.13	Total Deductions:		\$19.13
	Total Reimbursements:		\$0.00	Total Taxes:		\$19.13	Total Taxes:		\$19.13
Mayor/Council #10	Regular	2.00	1,250.00	Social Security Tax	1,250.00	77.50	Social Security Tax	1,250.00	77.50
Net Amount				Medicare Tax	1,250.00	18.13	Medicare Tax	1,250.00	18.13
Pd 02/01/2026 - 02/28/2026				State Unemployment	1,250.00	0.00	Federal Income Tax	1,250.00	0.00
Payment 02/26/2026							State Income Tax	1,250.00	0.00
Check No. ACH	Total Earnings:	2.00	\$1,250.00	Total Benefits:		\$95.63	Total Deductions:		\$95.63
	Total Reimbursements:		\$0.00	Total Taxes:		\$95.63	Total Taxes:		\$95.63
General Government #6	Regular	14.12	353.00	Social Security Tax	353.00	21.89	Social Security Tax	353.00	21.89
Net Amount				Medicare Tax	353.00	5.12	Medicare Tax	353.00	5.12
Pd 01/19/2026 - 02/01/2026				State Unemployment	353.00	0.00	Federal Income Tax	353.00	0.00
Payment 02/04/2026							State Income Tax	353.00	0.00
Check No. ACH	Total Earnings:	14.12	\$353.00	Total Benefits:		\$27.01	Total Deductions:		\$27.01
	Total Reimbursements:		\$0.00	Total Taxes:		\$27.01	Total Taxes:		\$27.01
General Government #6	Regular	30.11	752.75	Social Security Tax	752.75	46.67	Social Security Tax	752.75	46.67
Net Amount				Medicare Tax	752.75	10.91	Medicare Tax	752.75	10.91
Pd 02/02/2026 - 02/15/2026				State Unemployment	752.75	0.00	Federal Income Tax	752.75	0.00
Payment 02/19/2026							State Income Tax	752.75	0.00
Check No. ACH	Total Earnings:	30.11	\$752.75	Total Benefits:		\$57.58	Total Deductions:		\$57.58
	Total Reimbursements:		\$0.00	Total Taxes:		\$57.58	Total Taxes:		\$57.58

**Fairfield Town  
Payroll Register  
Payroll Payment - 02/01/2026 to 02/28/2026**

Employee	Earning	Hours	Amount	Benefit	Basis	Amount	Deduction	Basis	Amount
Planning Commission #13	Regular	1.00	250.00	Social Security Tax	250.00	15.50	Social Security Tax	250.00	15.50
Net Amount				Medicare Tax	250.00	3.63	Medicare Tax	250.00	3.63
Pd 02/01/2026 - 02/28/2026				State Unemployment	250.00	0.00	Federal Income Tax	250.00	0.00
Payment 02/26/2026							State Income Tax	250.00	0.00
Check No. ACH									
	Total Earnings:	1.00	\$250.00	Total Benefits:		\$19.13	Total Deductions:		\$19.13
	Total Reimbursements:		\$0.00	Total Taxes:		\$19.13	Total Taxes:		\$19.13
Cemetery #4	Regular	1.00	200.00	Social Security Tax	200.00	12.40	Social Security Tax	200.00	12.40
Net Amount				Medicare Tax	200.00	2.90	Medicare Tax	200.00	2.90
Pd 02/01/2026 - 02/28/2026				State Unemployment	200.00	0.00	Federal Income Tax	200.00	0.00
Payment 02/26/2026							State Income Tax	200.00	0.00
Check No. ACH									
	Total Earnings:	1.00	\$200.00	Total Benefits:		\$15.30	Total Deductions:		\$15.30
	Total Reimbursements:		\$0.00	Total Taxes:		\$15.30	Total Taxes:		\$15.30
Planning Commission #15	Regular	1.00	250.00	Social Security Tax	250.00	15.50	Social Security Tax	250.00	15.50
Net Amount				Medicare Tax	250.00	3.63	Medicare Tax	250.00	3.63
Pd 02/01/2026 - 02/28/2026				State Unemployment	250.00	0.00	Federal Income Tax	250.00	0.00
Payment 02/26/2026							State Income Tax	250.00	0.00
Check No. ACH									
	Total Earnings:	1.00	\$250.00	Total Benefits:		\$19.13	Total Deductions:		\$19.13
	Total Reimbursements:		\$0.00	Total Taxes:		\$19.13	Total Taxes:		\$19.13
Mayor/Council #2	Regular	2.00	4,150.00	Social Security Tax	4,150.00	257.30	Social Security Tax	4,150.00	257.30
Net Amount				Medicare Tax	4,150.00	60.18	Medicare Tax	4,150.00	60.18
Pd 02/01/2026 - 02/28/2026				State Unemployment	4,150.00	0.00	Federal Income Tax	4,150.00	316.33
Payment 02/26/2026							State Income Tax	4,150.00	186.75
Check No. ACH									
	Total Earnings:	2.00	\$4,150.00	Total Benefits:		\$317.48	Total Deductions:		\$820.56
	Total Reimbursements:		\$0.00	Total Taxes:		\$317.48	Total Taxes:		\$820.56
Mayor/Council #1	Regular	2.00	1,250.00	Social Security Tax	1,250.00	77.50	Social Security Tax	1,250.00	77.50
Net Amount				Medicare Tax	1,250.00	18.13	Medicare Tax	1,250.00	18.13
Pd 02/01/2026 - 02/28/2026				State Unemployment	1,250.00	0.00	Federal Income Tax	1,250.00	0.00
Payment 02/26/2026							State Income Tax	1,250.00	0.00
Check No. ACH									
	Total Earnings:	2.00	\$1,250.00	Total Benefits:		\$95.63	Total Deductions:		\$95.63
	Total Reimbursements:		\$0.00	Total Taxes:		\$95.63	Total Taxes:		\$95.63
Planning Commission #5	Regular	1.00	250.00	Social Security Tax	250.00	15.50	Social Security Tax	250.00	15.50
Net Amount				Medicare Tax	250.00	3.63	Medicare Tax	250.00	3.63
Pd 02/01/2026 - 02/28/2026				State Unemployment	250.00	0.00	Federal Income Tax	250.00	0.00
Payment 02/26/2026							State Income Tax	250.00	0.00
Check No. ACH									
	Total Earnings:	1.00	\$250.00	Total Benefits:		\$19.13	Total Deductions:		\$19.13
	Total Reimbursements:		\$0.00	Total Taxes:		\$19.13	Total Taxes:		\$19.13

**Fairfield Town  
Payroll Register  
Payroll Payment - 02/01/2026 to 02/28/2026**

Employee	Earning	Hours	Amount	Benefit	Basis	Amount	Deduction	Basis	Amount
General Government #7	Regular	65.71	1,642.75	Social Security Tax	1,642.75	101.85	Social Security Tax	1,642.75	101.85
Net Amount				Medicare Tax	1,642.75	23.82	Medicare Tax	1,642.75	23.82
Pd 01/19/2026 - 02/01/2026				State Unemployment	1,642.75	0.00	Federal Income Tax	1,642.75	190.43
Payment 02/04/2026							State Income Tax	1,642.75	51.16
Check No. ACH	Total Earnings:	65.71	\$1,642.75	Total Benefits:		\$125.67	Total Deductions:		\$367.26
	Total Reimbursements:		\$0.00	Total Taxes:		\$125.67	Total Taxes:		\$367.26
General Government #7	Regular	62.81	1,570.25	Social Security Tax	1,570.25	97.36	Social Security Tax	1,570.25	97.36
Net Amount				Medicare Tax	1,570.25	22.77	Medicare Tax	1,570.25	22.77
Pd 02/02/2026 - 02/15/2026				State Unemployment	1,570.25	0.00	Federal Income Tax	1,570.25	183.18
Payment 02/19/2026							State Income Tax	1,570.25	46.96
Check No. ACH	Total Earnings:	62.81	\$1,570.25	Total Benefits:		\$120.13	Total Deductions:		\$350.27
	Total Reimbursements:		\$0.00	Total Taxes:		\$120.13	Total Taxes:		\$350.27
Planning Commission #12	Regular	2.00	400.00	Social Security Tax	400.00	24.80	Social Security Tax	400.00	24.80
Net Amount				Medicare Tax	400.00	5.80	Medicare Tax	400.00	5.80
Pd 02/01/2026 - 02/28/2026				State Unemployment	400.00	0.00	Federal Income Tax	400.00	0.00
Payment 02/26/2026							State Income Tax	400.00	0.00
Check No. ACH	Total Earnings:	2.00	\$400.00	Total Benefits:		\$30.60	Total Deductions:		\$30.60
	Total Reimbursements:		\$0.00	Total Taxes:		\$30.60	Total Taxes:		\$30.60
Mayor/Council #3	Regular	2.00	1,250.00	Social Security Tax	1,250.00	77.50	Social Security Tax	1,250.00	77.50
Net Amount				Medicare Tax	1,250.00	18.13	Medicare Tax	1,250.00	18.13
Pd 02/01/2026 - 02/28/2026				State Unemployment	1,250.00	0.00	Federal Income Tax	1,250.00	0.00
Payment 02/26/2026							State Income Tax	1,250.00	24.63
Check No. ACH	Total Earnings:	2.00	\$1,250.00	Total Benefits:		\$95.63	Total Deductions:		\$120.26
	Total Reimbursements:		\$0.00	Total Taxes:		\$95.63	Total Taxes:		\$120.26
Mayor/Council #11	Regular	1.00	350.00	Social Security Tax	350.00	21.70	Social Security Tax	350.00	21.70
Net Amount				Medicare Tax	350.00	5.08	Medicare Tax	350.00	5.08
Pd 02/01/2026 - 02/28/2026				State Unemployment	350.00	0.00	Federal Income Tax	350.00	0.00
Payment 02/26/2026							State Income Tax	350.00	0.00
Check No. ACH	Total Earnings:	1.00	\$350.00	Total Benefits:		\$26.78	Total Deductions:		\$26.78
	Total Reimbursements:		\$0.00	Total Taxes:		\$26.78	Total Taxes:		\$26.78

**Fairfield Town  
Payroll Register  
Payroll Payment - 02/01/2026 to 02/28/2026**

<u>Employee</u>	<u>Earning</u>	<u>Hours</u>	<u>Amount</u>	<u>Benefit</u>	<u>Basis</u>	<u>Amount</u>	<u>Deduction</u>	<u>Basis</u>	<u>Amount</u>
<b>REPORT TOTALS</b>	Regular	263.92	16,048.00	Social Security Tax	16,048.00	994.98	Social Security Tax	16,048.00	994.98
Net Amount <b>\$13,800.07</b>				Medicare Tax	16,048.00	232.74	Medicare Tax	16,048.00	232.74
				State Unemployment	16,048.00	0.00	Federal Income Tax	16,048.00	689.94
							State Income Tax	16,048.00	330.27
	<b>Total Earnings:</b>	<b>263.92</b>	<b>\$16,048.00</b>	<b>Total Benefits:</b>		<b>\$1,227.72</b>	<b>Total Deductions:</b>		<b>\$2,247.93</b>
	<b>Total Reimbursements:</b>		<b>\$0.00</b>	<b>Total Taxes:</b>		<b>\$1,227.72</b>	<b>Total Taxes:</b>		<b>\$2,247.93</b>

Fairfield Town  
 3 B & C Road Fund Alta Banl  
 Bank Reconciliation - 02/01/2026 to 02/28/2026

---

				Bank Statement Start Balance:	\$55,586.33
Reconciled Deposits & Transfers					
<u>Type</u>	<u>Reference</u>	<u>Date</u>	<u>Amount</u>		
Deposit		02/05/2026	12,872.16		
				Reconciled Deposits & Transfers Total:	\$12,872.16
				Bank Statement End Balance:	\$68,458.49

**Fairfield Town**  
**1 General Alta Bank - Checking**  
**Bank Reconciliation - 02/01/2026 to 02/28/2026**

Bank Statement Start Balance: **\$425,539.43**

**Reconciled Deposits & Transfers**

Type	Reference	Date	Amount
Deposit		02/02/2026	245,498.41
Deposit		02/06/2026	50.00
Deposit		02/11/2026	33,837.16
Deposit		02/17/2026	2,021.78
Deposit		02/24/2026	125.00
Deposit		02/25/2026	18,466.23
Deposit		02/26/2026	6,921.61

**Reconciled Deposits & Transfers Total: \$306,920.19**

**Reconciled Checks & Withdrawals**

Payee Name	Reference	Date	Amount
Curtis, Paxton	1375	12/08/2025	250.00
Utah County Health Department	1424	01/27/2026	1,800.00
Rocky Mountain Power	1425	01/27/2026	16,260.91
Utah Department of Commerce	1438	01/29/2026	41.03
Blue Stakes of Utah 811	1426	01/29/2026	46.25
Rocky Mountain Power	1432	01/29/2026	48.85
State Fire DC Specialties	1434	01/29/2026	69.90
CUIRA - Central Utah Recorders Association	1427	01/29/2026	75.00
	1433	01/29/2026	100.00
Utah Local Government Trust	1439	01/29/2026	194.47
The Yard Dumpster	1441	01/29/2026	200.00
Freeway Propane	1428	01/29/2026	409.34
Peacock, Bart	1443	01/29/2026	450.00
Utah Barricade Company	1436	01/29/2026	556.82
Les Olson Company	1442	01/29/2026	650.39
McNeil Engineering	1440	01/29/2026	740.00
The Yard Dumpster	1435	01/29/2026	1,066.00
Utah County Auditor	1437	01/29/2026	2,755.02
Prime Landscape Architecture	1431	01/29/2026	4,600.00
Hayes Godfrey Bell, P.C.	1429	01/29/2026	11,131.00
Sam's Club	DC7626	02/03/2026	58.01
Utah Association of Public Treasurers	DC6324	02/03/2026	175.00
Google.com/ Google Inc	DC7626	02/03/2026	259.69
Southern Utah University	DC7626	02/03/2026	445.00
Wal-Mart	DC7626	02/04/2026	8.52
Amazon.com	DC7626	02/04/2026	204.04
C Kohler Holdings	1444	02/04/2026	1,259.12
Stevenson Smith Hood Knudson PC	DC7626	02/04/2026	1,785.00
Payroll DD	0204261200	02/04/2026	2,350.33
Etsy.com	DC7626	02/05/2026	200.57
Utah State Tax Commission	EFT	02/06/2026	265.65
Internal Revenue Service	EFT	02/06/2026	2,443.84
USPS	DC7626	02/09/2026	78.00
Taqueria	DC5290	02/10/2026	52.34
Adobe	DC7626	02/18/2026	-132.30
Lehi Bakery	DC7626	02/18/2026	20.89
Adobe	DC7626	02/18/2026	618.08
Payroll DD	0219261200	02/19/2026	2,881.02
Utah State Tax Commission	EFT	02/20/2026	64.62
IIMC	DC7626	02/20/2026	195.00
Internal Revenue Service	EFT	02/20/2026	701.54
Target	DC7626	02/25/2026	4.50
Crumbli Cookies	DC7626	02/26/2026	47.98
Utah State Tax Commission	EFT	02/26/2026	211.38
Internal Revenue Service	EFT	02/26/2026	1,823.47
Payroll DD	0226261200	02/26/2026	8,568.72

**Reconciled Checks & Withdrawals Total: \$66,034.99**

**Bank Statement End Balance: \$666,424.63**

#7

**Resolution No. R2026-03** A Resolution Of The Fairfield Town Council Authorizing The Mayor To Enter Into An Agreement With Strong Solutions For The Continued Work On The Park.

**Dated April 15, 2026**

---

**WHEREAS**, consistent with the Town Procurement Policy and Town Council exemption, during the March 25th Meeting, the Town Council authorized the continued use of Strong Solutions, LLC, as the landscaper for the park project; and

**WHEREAS**, the Town Council authorized the continued use on a “change-order” basis to allow the continued work on the park project; and

**WHEREAS**, the Town Council authorized the entry of said agreement under the same terms as the previous contract, namely a 5% administrative fee and 3 bids for each portion of the park; and

**WHEREAS**, the Town Council now desires to authorize the Mayor to negotiate, sign and enter into a contract with Strong Solutions, LLC, for the park project; and

**NOW THEREFORE BE IT RESOLVED BY THE GOVERNING BODY OF FAIRFIELD, UTAH AS FOLLOWS:**

Section 1. Approval. The Town Council of Fairfield, Utah, hereby authorizes the Mayor to negotiate, sign and enter into a contract with Strong Solutions, LLC, for and on behalf of the Town as outlined above, attached hereto as Exhibit A, and incorporated herein by reference.

Section 2. Severability. If any section, part or provision of this Resolution is held invalid or unenforceable, such invalidity or unenforceability shall not affect any other portion of this Resolution, and all sections, parts and provisions of this Resolution shall be severable.

Section 3. Effective Date. This Resolution shall become effective immediately upon its approval by the Town Council.

**Passed and adopted this 15th day of April 2026.**

FAIRFIELD

---

Hollie McKinney, Mayor

Hollie McKinney	yes	no	abstain
RL Panek	yes	no	abstain
Tyler Thomas	yes	no	abstain
Michael Weber	yes	no	abstain
Richard Cameron	yes	no	abstain

ATTEST:

\_\_\_\_\_  
Stephanie Shelley, Recorder

(OFFICIAL SEAL)

Working Draft 26-04-13

FAIRFIELD

STATE OF UTAH     )  
                                  ) ss.  
COUNTY OF UTAH )

I, Stephanie Shelley, Town Recorder of Fairfield, Utah, do hereby certify and declare that the above and foregoing is a true, full, and correct copy of an ordinance passed by the Town Council of Fairfield, Utah, on the **15th day of April 2026**.

Resolution No. R2026-03 A Resolution Of The Fairfield Town Council Authorizing The Mayor To Enter Into An Agreement With Strong Solutions For The Continued Work On The Park.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Corporate Seal of Fairfield, Utah, this **15th day of April 2026**.

\_\_\_\_\_,  
Fairfield Recorder/Clerk

(SEAL)

# Exhibit A

Working Draft 26-04-13

**Resolution No. R2026-04** A Resolution Authorizing The Execution Of A Franchise Agreement With Questar Gas Company, Dba Enbridge Gas Utah, Inc. To Provide Natural And Manufactured Gas Services In Fairfield. **Dated April 15, 2026**

---

**WHEREAS**, the governing body of Fairfield, Utah, desires to provide natural and manufactured gas to the Town and its inhabitants for heating and other purposes for the benefit of its current and future citizens, businesses, and visitors; and

**WHEREAS**, the Town recognizes, through its goals and policies, the need to work with utility companies to plan for the improvement and maintenance of the Fairfield area; and

**WHEREAS**, Questar Gas Company, dba Enbridge Gas Utah, desires to construct, maintain and operate a gas distribution system within the Town;

**WHEREAS**, the Town Council has determined that it is in the best interest of the citizens of the Town to grant a franchise to Enbridge Gas Utah to use the roads and streets within the Town for such purpose;

**NOW THEREFORE BE IT RESOLVED BY THE GOVERNING BODY OF FAIRFIELD, UTAH AS FOLLOWS:**

Section 1. Approval. The Town Council of Fairfield, Utah, hereby authorizes the Mayor to negotiate, sign and enter into a contract with Questar Gas Company, dba Enbridge Gas Utah, for and on behalf of the Town as outlined above, attached hereto as Exhibit A, and incorporated herein by reference.

Section 2. Severability. If any section, part or provision of this Resolution is held invalid or unenforceable, such invalidity or unenforceability shall not affect any other portion of this Resolution, and all sections, parts and provisions of this Resolution shall be severable.

Section 3. Effective Date. This Resolution shall become effective immediately upon its approval by the Town Council.

**Passed and adopted this 15th day of April 2026.**

FAIRFIELD

---

Hollie McKinney, Mayor

Hollie McKinney    yes\_\_\_\_ no\_\_\_\_ abstain \_\_\_\_  
RL Panek            yes\_\_\_\_ no\_\_\_\_ abstain \_\_\_\_  
Tyler Thomas        yes\_\_\_\_ no\_\_\_\_ abstain \_\_\_\_  
Michael Weber        yes\_\_\_\_ no\_\_\_\_ abstain \_\_\_\_  
Richard Cameron    yes\_\_\_\_ no\_\_\_\_ abstain \_\_\_\_

ATTEST:

\_\_\_\_\_  
Stephanie Shelley, Recorder

(OFFICIAL SEAL)

Working Draft 26-04-13

FAIRFIELD

STATE OF UTAH     )  
                                  ) ss.  
COUNTY OF UTAH )

I, Stephanie Shelley, Town Recorder of Fairfield Town, Utah, do hereby certify and declare that the above and foregoing is a true, full, and correct copy of an ordinance passed by the Town Council of Fairfield, Utah, on the **15th day of April 2026**.

Resolution No. R2026-04 A Resolution Authorizing The Execution Of A Franchise Agreement With Questar Gas Company, Dba Enbridge Gas Utah, Inc. To Provide Natural And Manufactured Gas Services In Fairfield.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Corporate Seal of Fairfield, Utah, this **15th day of April 2026**.

\_\_\_\_\_,  
Fairfield Recorder/Clerk

(SEAL)

## Exhibit A

Working Draft 26-04-13

**Resolution No. R2026-05** A Resolution Of The Fairfield Town Council Authorizing The Mayor To Enter Into An Agreement With Utah Division of Finance.

**Dated April 15, 2026**

**WHEREAS**, Fairfield (referred to as “the Town”) and the Utah Division of Finance (referred to as “the Division”) are public entities under the laws of the State of Utah; and

**WHEREAS**, the Town Council now desires to authorize the Mayor to negotiate, sign, and enter into a contract with Utah Division of Finance, for the reimbursement of the Allen's Ranch Road waterline and other project area improvements;

**WHEREAS**, the Town Council specifically authorizes Town Staff to complete and execute any necessary tax or financial forms as requested by the Division to finalize the contract;

**NOW THEREFORE BE IT RESOLVED BY THE GOVERNING BODY OF FAIRFIELD, UTAH AS FOLLOWS:**

Section 1. Approval. The Town Council of Fairfield, Utah, hereby authorizes the Mayor to negotiate, sign, and enter into a contract with the Utah Division of Finance, for and on behalf of the Town as outlined above, attached hereto as Exhibit A, incorporated herein by reference.

Section 2. Severability. If any section, part, or provision of this Resolution is held invalid or unenforceable, such invalidity or unenforceability shall not affect any other portion of this Resolution, and all sections, parts, and provisions of this Resolution shall be severable.

Section 3. Effective Date. This Resolution shall become effective immediately upon its approval by the Town Council.

**Passed and adopted this 15th day of April 2026.**

FAIRFIELD

\_\_\_\_\_  
Hollie McKinney, Mayor

Hollie McKinney	yes_____	no_____	abstain_____
RL Panek	yes_____	no_____	abstain_____
Tyler Thomas	yes_____	no_____	abstain_____
Michael Weber	yes_____	no_____	abstain_____
Richard Cameron	yes_____	no_____	abstain_____

ATTEST:

\_\_\_\_\_  
Stephanie Shelley, Recorder

(OFFICIAL SEAL)

FAIRFIELD

STATE OF UTAH        )  
                                  ) ss.  
COUNTY OF UTAH )

I, Stephanie Shelley, Town Recorder of Fairfield, Utah, do hereby certify and declare that the above and foregoing is a true, full, and correct copy of an ordinance passed by the Town Council of Fairfield, Utah, on the **15th day of April 2026**.

**Resolution No. R2026-05** A Resolution Of The Fairfield Town Council Authorizing The Mayor To Enter Into An Agreement With Utah Division of Finance

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Corporate Seal of Fairfield, Utah, this **15th day of April 2026**.

\_\_\_\_\_  
Fairfield Recorder/Clerk

(SEAL)

Working Draft 2026-04-13

# Exhibit A

Working Draft 26-04-13



Fairfield Town  
Utah County, Utah



FAIRFIELD TOWN

JANUARY 2026

**DRAFT**

# SEWER IMPACT FEE ANALYSIS

---

# Fairfield Town Sewer Impact Fee Analysis

*January 2026*

**DRAFT**

Prepared for:

**Fairfield Town**  
Utah County, Utah

Prepared by:



**TABLE OF CONTENTS**

EXECUTIVE SUMMARY .....iii

    Introduction .....iii

    Why Assess an Impact Fee? .....iii

    How are Impact Fees Calculated? .....iii

    Impact Fee Calculation .....iii

    Recommended Sewer Impact Fee .....iv

IMPACT FEE ANALYSIS ..... 1

    Introduction ..... 1

    Impact on System -11-36a-304(1)(a)(b) ..... 1

        Service Areas..... 1

    Relation of Impacts to Anticipated Development – 11-36a-304(1)(c)T..... 3

    Proportionate share analysis – 11-36a-304(d)..... 4

        Excess Capacity to Accommodate Future Growth..... 4

        Reimbursement Agreements ..... 4

        Future Improvements..... 4

    Impact Fee Calculation – 11-36a-304(1)(e) ..... 5

        Bonding Interests Costs ..... 5

        Credit for User Fees ..... 6

        Impact Fee Studies ..... 6

        Recommended Impact Fee ..... 6

        Calculation of Non-Standard Impact Fees..... 6

    Additional Considerations – 11-36a-304(2) ..... 6

        Manner of Financing – 11-36a-304(2)(a-e) ..... 6

        Dedication of System Improvements – 11-36a-304(2)(f) ..... 7

        Extraordinary Costs - 11-36a-304(2)(g) ..... 8

        Time-Price Differential - 11-36a-304(2)(h)..... 8

    Impact Fee Certification – 11-36a-306(2) ..... 9

**LIST OF TABLES**

Table ES-1. Recommended Sewer Impact Fee .....ivv  
Table 1. Projected Fairfield Town Sewer System Growth..... 3  
Table 2. Impact Fee Eligible Capital Projects ..... 4  
Table 3. Fairfield General Impact Fee Calculation per ERU..... 5  
Table 4. Recommended Sewer Impact Fee ..... 6

**LIST OF FIGURES**

Figure 1. Fairfield Town Service Area Sewer ERU Projections ..... 2

## EXECUTIVE SUMMARY

### INTRODUCTION

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

### WHY ASSESS AN IMPACT FEE?

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

### HOW ARE IMPACT FEES CALCULATED?

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

1. New facilities required to maintain (but not exceed) the proposed level of service identified in the IFFP; only those expected to be built within ten years are considered in the final calculations of the impact fee.
2. Historic costs of existing facilities that will serve new development.
3. Cost of professional services for engineering, planning, and preparation of the impact fee facilities plan and impact fee analysis.
4. Cost not used in the impact fee calculation:
  - a. Operational and maintenance costs
  - b. Cost of facilities constructed beyond 10 years
  - c. Cost associated with capacity not expected to be used within 10 years
  - d. Cost of facilities funded by grants, developer contributions, or other funds which is not required to repay
  - e. Cost of renovating or reconstructing facilities which do not provide new capacity or enhancement of services to serve future development.

### IMPACT FEE CALCULATION

Impact fees for this analysis were calculated by dividing the proportional cost of facilities required to service 10-year growth by the amount of growth expected over the next 10-years based on ERUs. The total impact fee per ERU can be calculated by adding up the fee for each component of the analysis. This is separate from any additional charges levied by the Town for hookup costs or for other reasonable permit and application fees.

**RECOMMENDED SEWER IMPACT FEE**

The total calculated impact fee is summarized in Table ES-1. This is the legal maximum amount that may be charged as an impact fee. A lower amount may be adopted if desired, but a higher fee is not allowable under the requirements of Utah Code.

**Table ES-1  
Recommended Sewer Impact Fee**

	<b>Maximum Allowable Impact Fee</b>
Treatment	\$3,000
Collection	\$3,256
Professional Services	\$0
<b>Total</b>	<b>\$6,256</b>

## IMPACT FEE ANALYSIS

### INTRODUCTION

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

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

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

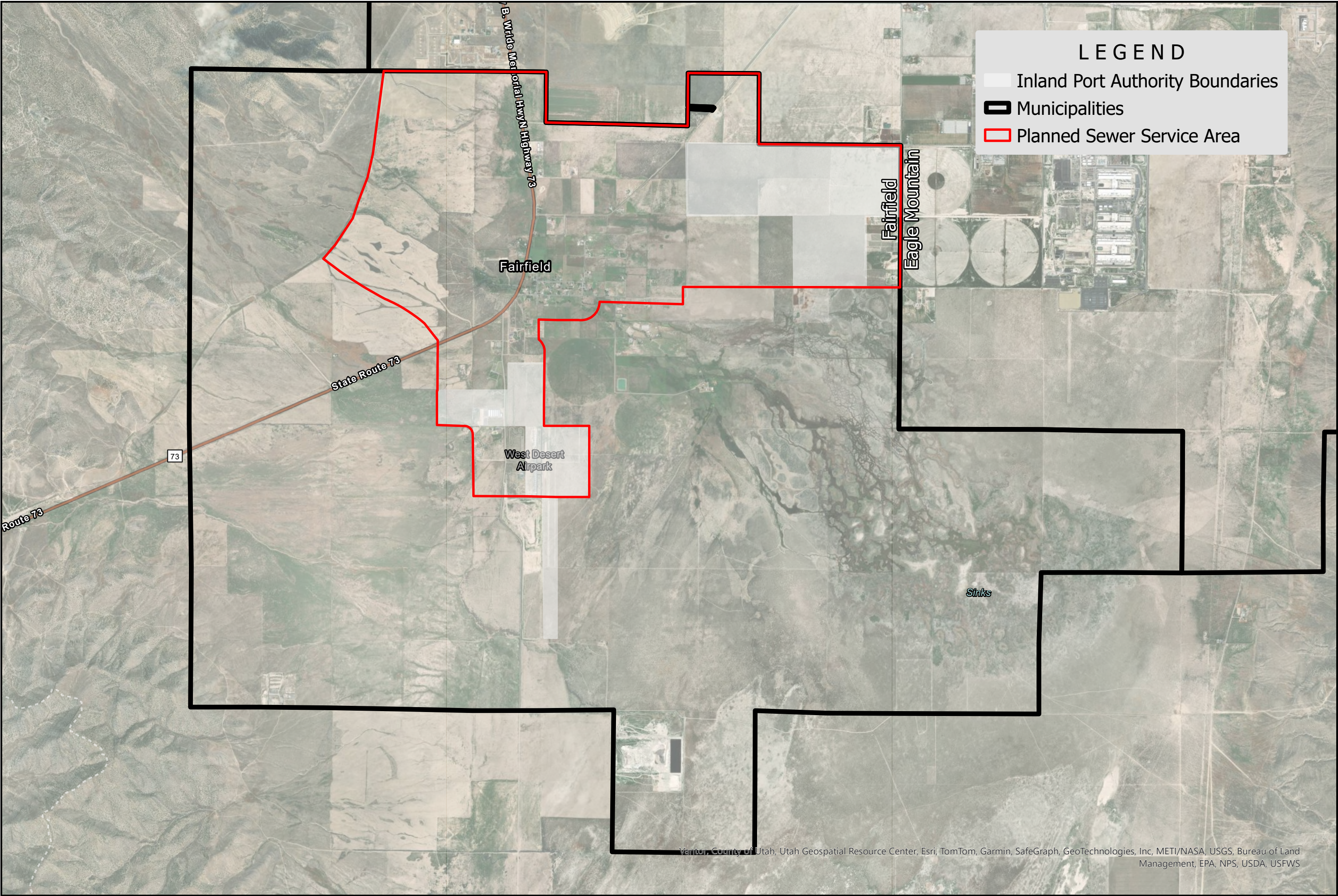
The following sections of this report have been organized to address each of these requirements.

### IMPACT ON SYSTEM -11-36A-304(1)(A)(B)

Growth within the Town's service areas, and projections of sewer flows resulting from said growth, is discussed in detail in the Town's 2025 Sewer Master Plan and Impact Fee Facilities Plan (IFFP). Growth in the system has been expressed in terms of equivalent residential units (ERUs). An ERU represents the demand that a typical single family residence places on the system. Growth in ERUs projected for the service areas are summarized in Table 1.

#### Service Areas

For the purpose of impact fee calculations, the Town will be treated as a single service area. However, not all of the Town municipal boundary is planned to have sewer service, as shown in Figure 1. Expected growth within the Town is shown in Table 1. Only future customers developing in this planned sewer service area will be charged the sewer impact fee. It is assumed that any development outside of this planned service area will provide their own septic system and therefore will not be subject to sewer impact fees.



**LEGEND**

- Inland Port Authority Boundaries
- Municipalities
- Planned Sewer Service Area

NORTH:

SCALE:

**PLANNED FAIRFIELD  
SEWER SERVICE AREA**

**2025 FAIRFIELD SEWER  
IMPACT FEE FACILITY PLAN**



Map data provided by: Vector, County of Utah, Utah Geospatial Resource Center, Esri, TomTom, Garmin, SafeGraph, GeoTechnologies, Inc, METI/NASA, USGS, Bureau of Land Management, EPA, NPS, USDA, USFWS

P:\Fairfield Town\832-2442 Sewer Master Plan\4.0 GIS\4.4 APP\XF\Fairfield Sewer.aprx | p1size.r 12/10/2025

**Table 1**  
**Projected Fairfield Town Sewer System Growth**

Year	Total Sewer ERUs	Estimated Dry Weather Sewer Flows (MGD)
2025	0	0.00
2030	242	0.18
2035	622	0.43
2040	1,273	0.83
2050	3,138	1.95

As indicated in the table, projected growth for the 10-year planning window of this Impact Fee Analysis (2025 to 2035) is 622 new ERUs. In order to achieve the proposed level of service, projected future growth will be met through construction of additional capacity in new facilities. Use of excess capacity and required system improvements are detailed in the IFFP.

#### **RELATION OF IMPACTS TO ANTICIPATED DEVELOPMENT - 11-36A-304(1)(C)T**

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

1. **Existing Demand** – There is no existing sewer demand in the Town.
2. **Existing Capacity** – There are no existing sewer pipes in the Town.
3. **Existing Deficiencies** – Existing deficiencies in the system were looked for by comparing proposed performance standards against calculated capacities. There are no existing sewer deficiencies due to the lack of an existing central sewer system. All future connections to a sewer system (including existing residents) are considered a future sewer ERU in these impact fee calculations.
4. **Future Demand** - The demand future development will place on the system was estimated based on development projections as discussed in the Town’s 2025 Sewer Master Plan and Impact Fee Facilities Plan.
5. **Future Demand Use of Existing Capacity** – Whenever possible, excess capacity in existing facilities has been used to serve future demands. Where this occurs, the amount of capacity used by future growth has been calculated as described in detail in the Impact Fee Facilities Plan.
6. **Future Deficiencies** – Needed system improvements were identified to meet demands associated with future development.
7. **Recommended Improvements** – Needed system improvements were identified to meet demands associated with future development.

## PROPORTIONATE SHARE ANALYSIS – 11-36A-304(D)

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

### Excess Capacity to Accommodate Future Growth

Projected future growth will be met through construction of new conveyance pipes. Based on the sewer system projections found in the Sewer Master Plan, the current system has 13 ERUs from existing residents, indicating a slight deficiency in existing capacity because these residents do not have sewer service, whereas sewer service is proposed in other areas of the Town. In the next 10 years, the number of sewer ERUs in the Town is anticipated to increase to 635 ERUs (an increase of 622 ERUs). At buildout, there will be an estimated 3,143 ERUs. Because there is no existing system, no excess capacity exists to accommodate any future growth.

### Reimbursement Agreements

There are no current reimbursement agreements existing within the system.

### Future Improvements

Demand associated with projected future development will be met through the construction of additional capacity in new facilities. A primary focus of the Impact Fee Facilities Plan was the identification of projects required to serve new development. The results of the Impact Fee Facilities Plan are summarized in Table 2. Included in the table are the costs of each required project and the portion of costs associated with development.

**Table 2**  
**Impact Fee Eligible Capital Projects**

Project ID	Project Year	Description	Total Estimated Construction Cost (2025 Dollars)	Impact Fee Eligible Construction Cost (2025 Dollars)	Percent to 10-yr Growth	Impact Fee Eligible Cost to 10-yr Growth
T-2	2025	10-Yr Window Purchase Eagle Mountain Wastewater Treatment (622 ERUs)	\$1,866,806	\$1,866,806	100.0%	\$1,866,806
C-1	2025	Finalize Collection System Layout and Alignment	\$5,000	\$5,000	14.2%	\$711
C-2	2026	Install 24-inch Sewer Main from Fairfield to Eagle Mountain System	\$3,412,800	\$3,412,800	14.2%	\$485,550
C-3	2027	Install 8-inch Sewer Main Along 0 W/ 1600 W	\$1,852,100	\$1,852,100	14.2%	\$263,504
C-4	2028	Install 21-inch Sewer Main Along 2500 N	\$4,637,300	\$4,637,300	14.2%	\$659,764
C-5	2030	Install 21-inch Sewer Main Along Lehi-Fairfield Rd	\$2,748,100	\$2,748,100	14.2%	\$390,981
C-6	2032	Install 18-inch Sewer Main Along 200 E	\$1,590,400	\$1,590,400	14.2%	\$226,271
C-7	2034	Install 12-inch Sewer Main Between 200 E and Tal Adair Property	\$1,516,800	\$1,516,800	14.2%	\$215,800
<b>TOTAL</b>			<b>\$17,629,306</b>	<b>\$17,629,306</b>		<b>\$4,108,883</b>

All cost estimates contained in this IFA have been taken directly from the IFFP. The basis of these estimates are documented in the Town's IFFP and 2025 Sewer Master Plan. Estimated construction costs are given in 2025 dollars to account for the time value of money.

### IMPACT FEE CALCULATION – 11-36A-304(1)(E)

Using the information contained in the previous sections, impact fees can be calculated by dividing the proportional cost of facilities required to service 10-year growth by the amount of growth expected over the next 10 years. Impact fees have been calculated for each service area and are summarized in Table 3.

**Table 3**  
**Fairfield Impact Fee Calculation per ERU**

System Components	Total Cost of Component	Impact Fee Eligible Cost Component	% Serving 10-year Growth	Cost Serving 10-year Growth	10-year ERUs Served	Cost Per ERU
<b>Collection Facilities</b>						
Existing Facilities	--	--	--	--	--	\$0.00
10-year Projects	\$14,245,700	\$14,245,700	14.2%	\$2,026,326	622	\$3,256.35
10-Year Project Interest Costs	--	--	--	--	--	\$0.00
Credits	--	--	--	--	--	\$0.00
<b>Subtotal</b>	<b>\$28,491,400</b>	<b>\$28,491,400</b>		<b>\$4,052,652</b>		<b>\$3,256.35</b>
<b>Treatment Agreement and Facilities</b>						
Existing Facilities	--	--	--	--	--	\$0.00
10-Year Projects	\$1,866,806	\$1,866,806	100.0%	\$1,866,806	622	\$3,000.00
10-Year Project Interest Costs	--	--	--	--	--	--
Credits	--	--	--	--	--	--
<b>Subtotal</b>	<b>\$1,866,806</b>	<b>\$1,866,806</b>		<b>\$1,866,806</b>		<b>\$3,000</b>
<b>Other</b>						
Impact Fee Studies - Professional Fees	\$33,000	\$0	100.00%	\$0	311	\$0.00
<b>Subtotal</b>	<b>\$33,000</b>	<b>\$0</b>		<b>\$0</b>		<b>\$0.00</b>
<b>Total</b>	<b>\$30,391,206</b>	<b>\$30,358,206</b>		<b>\$5,919,458</b>		<b>\$6,256</b>

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

### Bonding Interests Costs

In addition to construction costs, impact fees can include the anticipated financing costs. Based on conversations with Town personnel, BC&A has assumed that no loans will be taken out by the Town to pay for system expansion. Based on the Town's current reserve fund, this means that growth will be completely driven and paid for by developers. Therefore, no financing costs were included in this IFA calculation.

### Credit for User Fees

In some cases, an impact fee analysis may include some portion of financing cost which benefit existing users. For projects where this is the case, future users will pay for their portion of capacity via impact fees. They cannot also be expected to pay through user rates the portion of future bonds that will be used to build capacity or remedy deficiencies for existing users. This often creates the need for a credit for future users.

The Town's current policy is that growth will be driven by development, and the Town will not finance system expansion via loans or bonding. Therefore, no credits were calculated in this analysis.

### Impact Fee Studies

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

### Recommended Impact Fee

The total calculated impact fee is summarized in Table 4. This is the legal maximum amount that may be charged as an impact fee. A lower amount may be adopted if desired, but a higher fee is not allowable under the requirements of Utah Code.

**Table 4**  
**Recommended Sewer Impact Fee**

Fairfield General	Maximum Allowable Impact Fee
Treatment	\$3,000
Collection	\$3,256
Professional Services	\$0
<b>TOTAL</b>	<b>\$6,256</b>

### Calculation of Non-Standard Impact Fees

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

$$\frac{\text{Estimated Indoor Water Use}}{198 \text{ gallons per day}} \times \text{Impact Fee Per ERU} = \text{Impact Fee}$$

## ADDITIONAL CONSIDERATIONS – 11-36A-304(2)

### Manner of Financing – 11-36a-304(2)(a-e)

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

**User Charges.** Because infrastructure must generally be built ahead of growth, there often arises situations in which projects must be funded ahead of expected impact fee revenues. In some cases,

the solution to this issue will be bonding. In others, funds from existing user rate revenue will be loaned to the impact fee fund to complete initial construction of the project and will be reimbursed later as impact fees are received. Interfund loans should be considered in subsequent accounting of impact fee expenditures.

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

**Pioneering Agreements.** There are no existing pioneering agreements pertaining to the Town's sewer facilities.

**Bonds.** No future bonds are anticipated to fund projects in the 10-year planning window.

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

**Federal and State Grants and Donations.** Impact fees cannot reimburse costs funded or expected to be funded through federal grants and other funds that the Town has received for capital improvements without an obligation to repay. Grants and donations are not currently contemplated in this analysis. If grants become available for constructing facilities, impact fees will need to be recalculated and an appropriate credit given.

#### **Dedication of System Improvements – 11-36a-304(2)(f)**

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

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

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

#### **Planned Improvement District (PID) Dedications**

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

The reimbursement amount agreed upon between the Town and the PID should be equivalent to the value of the asset dedicated. The agreement between the Town and the PID should define the terms on which the Town will reimburse the PID, which will likely be some percentage of received impact fees until the agreed reimbursement amount is reached. The PID can use the reimbursement moneys to pay down its debt and thus reduce the tax burden on its properties. This method creates a more

equitable division of cost to the development within the PID with respect to impact fees and property taxes over time compared with other arrangements.

The development within the PID will still be obligated to pay a full impact fee to the Town, a portion of which will go to the PID per the reimbursement agreement.

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

Fairfield has no planned PIDs within its service boundaries, however the Inland Port Authority (IPA) areas within Fairfield will likely function the same as a PID from a capital improvements funding perspective. Therefore, all system level assets funded by the IPA should be reimbursed in the same manner as a PID described in this section.

**Extraordinary Costs - 11-36a-304(2)(g)**

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

**Time-Price Differential - 11-36a-304(2)(h)**

Utah Code allows consideration of time-price differential in order to create fairness for amounts paid at different times. To account for the time value of money, all project costs have been presented in terms of estimated 2025 costs.

---

## IMPACT FEE CERTIFICATION – 11-36A-306(2)

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

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

I certify that the attached impact fee analysis:

1. Includes only the costs of public facilities that are:
  - a. allowed under the Impact Fees Act; and
  - b. actually incurred; or
  - c. projected to be incurred or encumbered within six years after the day on which each impact fee is paid;
2. Does not include:
  - a. costs of operation and maintenance of public facilities;
  - b. costs of qualifying public facilities that will raise the level of service for the facilities, through impact fees, above the level of service that is supported by existing residents; or
  - c. Offset costs with grants or other alternate sources of payments; and
3. Complies in each and every relevant respect with the Impact Fees Act.



---

Justin Dietrich, P.E.

**DRAPER, UTAH OFFICE**

154 E 14075 S  
DRAPER, UTAH 84020  
PHONE: 801.495.2224

**BOISE, IDAHO OFFICE**

776 E RIVERSIDE DRIVE  
SUITE 250  
EAGLE, IDAHO 83616  
PHONE: 208.939.9561

**ST. GEORGE, UTAH OFFICE**

20 NORTH MAIN  
SUITE 107  
ST.GEORGE, UTAH 84770  
PHONE: 435.656.3299

**OGDEN, UTAH OFFICE**

2036 LINCOLN AVENUE  
SUITE 104  
OGDEN, UTAH 84401  
PHONE: 801.495.2224



**BOWEN COLLINS**  
& A S S O C I A T E S

[WWW.BOWENCOLLINS.COM](http://WWW.BOWENCOLLINS.COM)



Fairfield Town  
Utah County, Utah



FAIRFIELD TOWN

JANUARY 2026

**DRAFT**

# SEWER IMPACT FEE FACILITIES PLAN

---

# Fairfield Town Sewer Impact Fee Facilities Plan

*January 2026*

**DRAFT**

Prepared for:

**Fairfield Town**  
Utah County, Utah

Prepared by:



## TABLE OF CONTENTS

EXECUTIVE SUMMARY - IFFP.....iii

    Why is an IFFP Needed? .....iii

    Projected Future Growth .....iii

    Level of Service .....iv

    Existing Capacity Available to Serve Future Growth ..... v

    Required System Improvements ..... v

IMPACT FEE FACILITIES PLAN ..... 1

    Introduction ..... 1

        Requirements ..... 1

    Existing Level of Service -11-36a-302(1)(a)(i)..... 1

        Service Area..... 1

        Unit of Demand ..... 3

        Performance Standard..... 3

        Existing Level of Service ..... 4

    Proposed Level of Service – 11-36a-302(1)(a)(ii)..... 4

    Excess Capacity to Accommodate Future Growth – 11-36a-302(1)(a)(iii)..... 5

    Demands Placed on Facilities by New Development – 11-36a-302(1)(a)(iv) ..... 5

    Infrastructure Required to Meet Demands of New Development – 11-36a-302(1)(a)(v) ..... 5

        10-Year Improvement Plan ..... 6

        Project Cost Attributable to Future Growth..... 8

        Project Cost Attributable to 10-Year Growth ..... 8

        Basis of Construction Cost Estimates..... 8

    Additional Considerations ..... 8

        Manner of Financing – 11-36a-302(3) ..... 8

        Planned Improvement District (PID) Dedications ..... 9

    Necessity of Improvement to Maintain Level of Service – 11-36a-302(3) ..... 10

    School Related Infrastructure -11-36a-302(2) ..... 10

    Noticing And Adoption Requirements -11-36a-502 ..... 10

    Impact Fee Certification – 11-36a-306(1)..... 11

## LIST OF TABLES

Table 1. Fairfield Town Service Area Flows .....	3
Table 2. Existing Performance Standard and Level of Service for Fairfield Town Sewer Collection Pipes .....	5
Table 3. Projected Fairfield Town Sewer System Growth.....	5
Table 4. Project Cost Allocated to Project Development .....	7

## LIST OF FIGURES

Figure 1. Fairfield Town Service Area Sewer ERU Projections.....	2
--	---

## EXECUTIVE SUMMARY - IFFP

The purpose of an impact fee facilities plan is to identify demands placed upon the Town's facilities by future development and evaluate how these demands will be met by the Town. The IFFP also outlines the improvements which may be funded through impact fees.

### WHY IS AN IFFP NEEDED?

The IFFP provides a technical basis for assessing updated impact fees throughout the Town. This document addresses the future sewer infrastructure needed to serve the Town. The existing and future capital projects documented in this IFFP will ensure that level of service standards are maintained for all existing and future residents who reside within the service area. Local governments must pay strict attention to the required elements of the Impact Fee Facilities Plan which are enumerated in the Impact Fees Act.

### PROJECTED FUTURE GROWTH

To evaluate the use of existing capacity and the need for future capacity, it is first necessary to calculate the demand associated with existing development and projected growth. Using available information for existing development and growth projections from the Town's 2025 Sewer Master Plan, projected growth in system demand is summarized in Table ES-1. It should be noted that while there are existing residents within Fairfield Town, no centralized sewer system exists. All current residents utilize private septic systems for wastewater disposal. As there is no historical information for sewer flows in Fairfield, BC&A has estimated the expected flows and sewer equivalent residential units (ERUs) using historic winter water use of existing customers. Further description of these flow and ERU estimates can be found in the 2025 Fairfield Sewer Master Plan.

**Table ES-1  
Fairfield Town Service Area Sewer ERU Projections**

Year	Sewer ERUs	Estimated Dry Weather Sewer Flows (mgd)
2025	0	0*
2030	254	1.13
2035	635	1.34
2040	1,286	1.62
2050	3,143	2.02

\* There are existing residents in Fairfield, however no centralized sewer system exists as all residents are connected to private septic systems. Therefore, there are no existing ERUs or flows in the sewer system.

Demands are projected in terms of Equivalent Residential Units (ERUs). An ERU represents the demand that a typical single family residence places on the system. The basis of an ERU for this IFFP is summarized in Table ES-2.

**Table ES-2  
Fairfield Town Service Area Master Planned Flows**

	Value for Existing Conditions*	End of 10-year Window Conditions	Buildout Conditions
Service Area Population	175 (Not Connected to Sewer)	1,449	3,060
Equivalent Connected Sewer Residential Units (ERU)	0	635	4,375
Domestic Wastewater Production (mgd)	0	0.13	0.92
Infiltration, Maximum Month (mgd)	0	0.02	0.17
Average Day, Maximum Month Flow (mgd)	0	0.16	1.09
Peak Hour Flow (mgd)	0	0.44	2.62
<b>Flows per ERU</b>			
Average Indoor Water Use (gpd/ERU)	198	198	198
Domestic Wastewater Production (gpd/ERU)	188	188	188
Average Day, Maximum Month Flow (gpd/ERU)	222	222	222
Peak Hour, Dry Weather Flow (gpd/ERU)	795	617	535

\* All existing residents of Fairfield are on septic systems. Estimates for flows per ERU are based on estimates in the sewer master plan and are used in our projections of the future system.

### LEVEL OF SERVICE

Level of service is defined in the Impact Fees Act as “the defined performance standard or unit of demand for each capital component of a public facility within a service area”. Performance standards are those standards that are used to design and evaluate the performance of facilities. Because there is no existing centralized sewer system, the proposed new performance standard and level of service for the future system pipe capacity and treatment capacity, as contained in

Table ES-3.

**Table ES-3  
Proposed Performance Standards and Level of Service**

	Proposed Level of Service
<b>Pipeline Capacity</b>	
Maximum Ratio of Peak Flow Depth to Pipe Diameter <sup>1</sup>	0.75
<b>Treatment Capacity</b>	
Average Day, Maximum Month Flow (gpd/ERU)	222

<sup>1</sup> Under peak hour, dry weather flow conditions

## **EXISTING CAPACITY AVAILABLE TO SERVE FUTURE GROWTH**

Projected future growth will be met through construction of new conveyance pipes. In the next 10 years, the number of sewer ERUs in the Town is anticipated to increase from zero to 622. At buildout, there will be an estimated 4,375 ERUs. Because there is no existing system, no excess capacity exists to accommodate any future growth.

## **REQUIRED SYSTEM IMPROVEMENTS**

Beyond available existing capacity, additional improvements required to serve new growth are summarized in Table ES-4. To satisfy the requirements of state law, Table ES-4 provides a breakdown of the percentage of the project costs attributed to existing and future users. For future use, capacity has been divided between capacity to be used by growth within the 10-year planning window of this IFFP and capacity that will be available for growth beyond the 10-year window.

**Table ES-4  
Project Cost Allocated to Project Development**

Project ID	Project Year	Description	Total Estimated Project Cost (2025 Dollars)	Total Impact Fee Eligible Project Cost (2025 Dollars)	Percent to Existing	Percent to 10-yr Growth	Percent to Beyond 10-yr	Cost to Existing	Cost to 10-yr Growth	Cost to Beyond 10-yr
<b>Treatment</b>										
T-1	2026	Implement a Sewer Flow Release Limitation for Non-Residential Customers	\$0	\$0	0.0%	100.0%	0.0%	\$0	\$0	\$0
T-2	2026	10-Yr Window Purchase Eagle Mountain Wastewater Treatment Capacity <sup>1</sup>	\$1,866,806	\$1,866,806	0.0%	100.0%	0.0%	\$0	\$1,866,806	\$0
<i>Treatment Subtotal</i>			<i>\$1,866,806</i>	<i>\$1,866,806</i>				<i>\$0</i>	<i>\$1,866,806</i>	<i>\$0</i>
<b>Conveyance</b>										
C-1	2026	Finalize Collection System Layout and Alignment	\$5,000	\$5,000	0.0%	14.2%	85.8%	\$0	\$711	\$4,289
C-2	2026	Install 24-inch Sewer Main from Fairfield to Eagle Mountain System	\$3,412,800	\$3,412,800	0.0%	14.2%	85.8%	\$0	\$485,441	\$2,927,359
C-3	2027	Install 8-inch Sewer Main Along 0 W/ 1600 W	\$1,852,100	\$1,852,100	0.0%	14.2%	85.8%	\$0	\$263,445	\$1,588,655
C-4	2028	Install 21-inch Sewer Main Along 2500 N	\$4,637,300	\$4,637,300	0.0%	14.2%	85.8%	\$0	\$659,615	\$3,977,685
C-5	2030	Install 21-inch Sewer Main Along Lehi-Fairfield Rd	\$2,748,100	\$2,748,100	0.0%	14.2%	85.8%	\$0	\$390,893	\$2,357,207
C-6	2032	Install 18-inch Sewer Main Along 200 E	\$1,590,400	\$1,590,400	0.0%	14.2%	85.8%	\$0	\$226,220	\$1,364,180
C-7	2034	Install 12-inch Sewer Main Between 200 E and Tal Adair Property	\$1,516,800	\$1,516,800	0.0%	14.2%	85.8%	\$0	\$215,752	\$1,301,048
<i>Conveyance Subtotal</i>			<i>\$15,762,500</i>	<i>\$15,762,500</i>				<i>\$0</i>	<i>\$2,242,077</i>	<i>\$13,520,423</i>
<b>TOTAL</b>			<b>\$17,629,306</b>	<b>\$17,629,306</b>				<b>\$0</b>	<b>\$4,108,883</b>	<b>\$13,520,423</b>

<sup>1</sup> The cost for the Eagle Mountain Wastewater Treatment agreement shown here is an estimate. Expected cost is between \$2,500 and \$3,500 per ERU. This IFFP should be updated when the cost of this agreement is set, especially if the real cost is significantly different than the estimate shown here (\$3,000/ERU).

## IMPACT FEE FACILITIES PLAN

### INTRODUCTION

Fairfield Town (Town) has asked Bowen Collins & Associates (BC&A) to prepare an impact fee facilities plan (IFFP) for sewer collection services provided by the Town. The purpose of an IFFP is to determine the public facilities required to service new development. The IFFP is also intended to outline the improvements which may be funded through impact fees.

Much of the analysis forming the basis of this IFFP has been taken from the Town's Sewer Master Plan. The Sewer Master Plan was prepared by Bowen Collins & Associates and is dated May 2025. For the purposes of this report, subsequent references to the Sewer Master Plan will simply be identified as the "2025 Master Plan". The reader should refer to the Town's 2025 Master Plan for additional discussion of planning and evaluation methodology beyond what is contained in this IFFP.

### Requirements

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

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

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

### EXISTING LEVEL OF SERVICE -11-36A-302(1)(A)(I)

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

### Service Area

For the purpose of impact fee calculations, the Town will be treated as a single service area. The planned service area within Fairfield Town is identified in Figure 1. Only future customers developing in this planned sewer service area will be charged the sewer impact fee. It is assumed that any development outside of this planned service area will provide their own septic system and therefore will not be subject to sewer impact fees.



## Unit of Demand

The projected flow used to design and evaluate sewer system components will vary depending on the nature of each component. For example, most treatment plant processes are designed based on average day, maximum month flow. Conversely, conveyance pipelines must be designed based on peak hour flow (function of daily flow and diurnal flow variation). Since Fairfield Town does not operate treatment facilities, the only system component which will be evaluated in this IFFP is the sewer collection infrastructure.

For the purposes of this analysis, it is useful to define demands in terms of Equivalent Residential Units (ERUs). An ERU represents the demand that a typical single-family residence places on the system. It should be noted that while there are existing residents within Fairfield Town, no centralized sewer system exists. All current residents utilize private septic systems for wastewater disposal. As there is no historical information for sewer flows in Fairfield, BC&A has estimated the expected flows and sewer equivalent residential units (ERUs) using historic winter water use of existing customers. The basis of an ERU for estimated typical sewer flow rates is summarized in **Error! Reference source not found.** Additional detail regarding the calculation of values used in the definition of an ERU are contained in the Town’s 2025 Sewer Master Plan.

**Table 1**  
**Fairfield Town Service Area Flows**

Item	Value for Existing Conditions*	Proposed/ Expected Level of Service	Proposed/ Expected Level of Service
Service Area Population	175 (Not Connected to Sewer)	1,449	3,060
Equivalent Connected Sewer Residential Units (ERU)	0	635	4,375
Domestic Wastewater Production (mgd)	0	0.13	0.92
Infiltration, Maximum Month (mgd)	0	0.02	0.17
Average Day, Maximum Month Flow (mgd)	0	0.16	1.09
Peak Hour Flow (mgd)	0	0.44	2.62
<b>Flows per ERU</b>			
Average Indoor Water Use (gpd/ERU)	198	198	198
Domestic Wastewater Production (gpd/ERU)	188	188	188
Average Day, Maximum Month Flow (gpd/ERU)	222	222	222
Peak Hour Flow (gpd/ERU)	795	617	535

\* All existing residents of Fairfield are on septic systems. Estimates for flows per ERU are based on estimates in the sewer master plan and are used in our projections of the future system.

## Performance Standard

Performance standards are those standards that are used to design and evaluate the performance of facilities. While the Impact Fees Act includes “defined performance standard” as part of the level of

service definition, this report will make a subtle distinction between performance standard and level of service. The performance standard will be considered the desired minimum level of performance for each component, while the existing level of service will be the actual current performance of the component. Thus, if the existing level of service does not meet the performance standard it is a deficiency, whereas if it exceeds the performance standard it may indicate excess capacity. This section discusses the existing performance standards for the Town. A subsequent section will consider existing level of service relative to these standards.

Fairfield Town does not operate wastewater treatment facilities; future sewer flows from Fairfield are expected to be treated at the Eagle Mountain City Water Reclamation Facility. However, Fairfield Town will need to maintain an appropriate purchased treatment capacity by agreement with Eagle Mountain. The performance standards for sewer pipelines and treatment are as follows:

### **Pipeline Capacity**

While there is no existing standard for sewer pipeline capacity, the proposed standard is that all sewer mains be designed such that the peak flow in the pipe is less than or equal to 75 percent of the full-pipe hydraulic capacity, using a Manning's roughness factor of 0.013. This is approximately equal to a maximum depth over diameter ratio of 0.65. This allows for a small amount of extra capacity to be reserved in the pipeline to account for potential inflow into the system and other unknowns.

### **Treatment Capacity**

Similar to pipeline capacity, no existing standard for sewer treatment capacity exists. The proposed standard for treatment capacity is that Fairfield will maintain purchased capacity within the Eagle Mountain water reclamation facility equal to the average day, maximum monthly flow (222 gpd/ERU) for all connected sewer customers.

### **Existing Level of Service**

As there is no existing central sewer system within Fairfield, no existing performance standard or level of service exists.

## **PROPOSED LEVEL OF SERVICE – 11-36A-302(1)(A)(II)**

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

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

In the case of this IFFP, a performance standard of 75% pipe capacity ( $q/Q$ ) is proposed for evaluating level of service of the future system as shown in Table 2. By definition, this becomes the proposed level of service.

**Table 2  
Proposed Performance Standards and Level of Service**

	Proposed Level of Service
<b>Pipeline Capacity</b>	
Maximum Ratio of Peak Flow Depth to Pipe Diameter <sup>1</sup>	0.75
<b>Treatment Capacity</b>	
Average Day, Maximum Month Flow (gpd/ERU)	222

<sup>1</sup>Under peak hour, dry weather flow conditions

**EXCESS CAPACITY TO ACCOMMODATE FUTURE GROWTH - 11-36A-302(1)(A)(III)**

Projected future growth will be met through construction of new conveyance pipes. In the next 10 years, the number of sewer ERUs in the Town is anticipated to increase from zero to 6322 ERUs. At buildout, there will be an estimated 4,375 ERUs. Because there is no existing system, no excess capacity exists to accommodate any future growth.

**DEMANDS PLACED ON FACILITIES BY NEW DEVELOPMENT - 11-36A-302(1)(A)(IV)**

Growth projections within the Town’s service area and projections of sewer flows resulting from said growth are discussed in detail in the 2025 Master Plan. Projected growth in terms of both ERUs and corresponding sewer flows are summarized in

Table 3.

**Table 3  
Projected Fairfield Town Sewer System Growth**

Year	Sewer ERUs	Estimated Dry Weather Sewer Flows (mgd)
2025	0	0*
2030	254	1.13
2035	635	1.34
2040	1,286	1.62
2050	3,143	2.02

*\* There are existing residents in Fairfield, however no centralized sewer system exists as all residents are connected to private septic systems. Therefore, there are no existing ERUs or flows in the sewer system.*

**INFRASTRUCTURE REQUIRED TO MEET DEMANDS OF NEW DEVELOPMENT - 11-36A-302(1)(A)(V)**

To satisfy the requirements of state law, the effect of demand placed upon existing system facilities by future development was evaluated using the process outlined below. Each of the steps were completed as part of this plan’s development. More description of the methodology used in the process outlined below can be found in the 2025 Sewer Master Plan.

1. **Existing Demand** – The demand existing development places on the Town’s system was estimated based on historic water use and flow records.
2. **Existing Capacity** – There are no existing sewer pipes in the Town.
3. **Existing Deficiencies** – Existing deficiencies in the system were looked for by comparing proposed performance standards against calculated capacities. Although the Town has existing residents that utilize other Town utilities (i.e. water), there are no existing sewer deficiencies due to the lack of an existing central sewer system. All future connections to a sewer system (including existing residents) are considered a future sewer ERU in these impact fee calculations.
4. **Future Demand** - The demand future development will place on the system was estimated based on development projections as summarized above and as discussed in the 2025 Sewer Master Plan.
5. **Future Deficiencies** - Future deficiencies in the collection system were identified using the proposed level of service as discussed in the 2025 Sewer Master Plan.
6. **Recommended Improvements** – Needed system improvements were identified to meet demands associated with future development.

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

### **10-Year Improvement Plan**

In the Town’s 2025 Sewer Master Plan, capital facilities projects needed to provide service to different parts of the Town at projected buildout are identified. These projects will be completed incrementally as required by development. Only infrastructure to be constructed within a ten-year horizon will be considered in the calculation of impact fees to avoid uncertainty surrounding improvements further into the future. Table 4 summarizes the impact fee related projects identified in the capital facilities plan that will be expected to be constructed within the next ten years.

**Table 4  
Project Costs Allocated to Project Development**

Project ID	Project Year	Description	Total Estimated Project Cost (2025 Dollars)	Total Impact Fee Eligible Project Cost (2025 Dollars)	Percent to Existing	Percent to 10-yr Growth	Percent to Beyond 10-yr	Cost to Existing	Cost to 10-yr Growth	Cost to Beyond 10-yr
<b>Treatment</b>										
T-1	2025	Implement a Sewer Flow Release Limitation for Non-Residential Customers	\$0	\$0	0.0%	100.0%	0.0%	\$0	\$0	\$0
T-2	2025	10-Yr Window Purchase Eagle Mountain Wastewater Treatment Capacity <sup>1</sup>	\$1,866,806	\$1,866,806	0.0%	100.0%	0.0%	\$0	\$1,866,806	\$0
<i>Treatment Subtotal</i>			<i>\$1,866,806</i>	<i>\$1,866,806</i>				<i>\$0</i>	<i>\$1,866,806</i>	<i>\$0</i>
<b>Conveyance</b>										
C-1	2025	Finalize Collection System Layout and Alignment	\$5,000	\$5,000	0.0%	14.2%	85.8%	\$0	\$711	\$4,289
C-2	2026	Install 24-inch Sewer Main from Fairfield to Eagle Mountain System	\$3,412,800	\$3,412,800	0.0%	14.2%	85.8%	\$0	\$485,441	\$2,927,359
C-3	2027	Install 8-inch Sewer Main Along 0 W/ 1600 W	\$1,852,100	\$1,852,100	0.0%	14.2%	85.8%	\$0	\$263,445	\$1,588,655
C-4	2028	Install 21-inch Sewer Main Along 2500 N	\$4,637,300	\$4,637,300	0.0%	14.2%	85.8%	\$0	\$659,615	\$3,977,685
C-5	2030	Install 21-inch Sewer Main Along Lehi-Fairfield Rd	\$2,748,100	\$2,748,100	0.0%	14.2%	85.8%	\$0	\$390,893	\$2,357,207
C-6	2032	Install 18-inch Sewer Main Along 200 E	\$1,590,400	\$1,590,400	0.0%	14.2%	85.8%	\$0	\$226,220	\$1,364,180
C-7	2034	Install 12-inch Sewer Main Between 200 E and Tal Adair Property	\$1,516,800	\$1,516,800	0.0%	14.2%	85.8%	\$0	\$215,752	\$1,301,048
<i>Conveyance Subtotal</i>			<i>\$15,762,500</i>	<i>\$15,762,500</i>				<i>\$0</i>	<i>\$2,242,077</i>	<i>\$13,520,423</i>
<b>TOTAL</b>			<b>\$17,629,306</b>	<b>\$17,629,306</b>				<b>\$0</b>	<b>\$4,108,883</b>	<b>\$13,520,423</b>

<sup>1</sup> The cost for the Eagle Mountain Wastewater Treatment agreement shown here is an estimate. Expected cost is between \$2,500 and \$3,500 per ERU. This IFFP should be updated when the cost of this agreement is set, especially if the real cost is significantly different than the estimate shown here (\$3,000/ERU).

### **Project Cost Attributable to Future Growth**

To satisfy the requirements of state law, Table 4 also provides a breakdown of the capital facilities projects and the percentage of the project costs attributed to existing and future users. As defined in Section 11-36a-102(15), the impact fee facilities plan should only include the proportionate share of “the cost of public facilities that are roughly proportionate and reasonably related to the service demands and needs of any development activity.”

For all projects within this impact fee facilities plan, the division of costs between existing and future users is easy because there are no existing users and therefore all costs are attributable to future growth. This includes any existing Town resident who connects to sewer in the future.

In this impact fee study, BC&A assumed that the Inland Port Authority would contribute funds or infrastructure proportional to the capacity required by the development on their jurisdictional lands within Fairfield, just as will be required by other developments (see Figure 1). BC&A completed calculations assuming the Inland Port Authority will function similar to a public improvement district (PID), which contributes required system level improvements and recoups associated costs with special tax assessments.

### **Project Cost Attributable to 10-Year Growth**

Included in Table 4 is a breakdown of capacity associated with growth both at full buildout and through the next 10 years. This is necessary because the projects identified in the table will be built with capacity to accommodate flows beyond the 10-year growth window. While the exact location and timing of future growth is ultimately unknown, cost distribution between users coming into the system within the next 10-years and users coming in beyond the next years was based on the estimated distribution of future growth through coordination with Town staff and known development “hotspots” throughout the Town.

### **Basis of Construction Cost Estimates**

The costs of construction for projects to be completed within ten years have been estimated based on past BC&A experience with projects of a similar nature. Details of the cost estimates can be found in the 2025 Sewer Master Plan.

## **ADDITIONAL CONSIDERATIONS**

### **Manner of Financing – 11-36a-302(3)**

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

**Federal and State Grants and Donations.** Impact fees cannot reimburse costs funded or expected to be funded through federal grants and other funds that the Town has received for capital improvements without an obligation to repay. Grants and donations are not currently contemplated in this analysis. If grants become available for constructing facilities, impact fees will need to be recalculated and an appropriate credit given.

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

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

included in the impact fee analysis and should also be considered in subsequent accounting of impact fee expenditures.

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

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

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

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

#### **Planned Improvement District (PID) Dedications**

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

The reimbursement amount agreed upon between the Town and the PID should be equivalent to the value of the asset dedicated. The agreement between the Town and the PID should define the terms on which the Town will reimburse the PID, which will likely be some percentage of received impact fees until the agreed reimbursement amount is reached. The PID can use the reimbursement moneys to pay down its debt and thus reduce the tax burden on its properties. This method creates a more equitable division of cost to the development within the PID with respect to impact fees and property taxes over time compared with other arrangements.

The development within the PID will still be obligated to pay a full impact fee to the Town, a portion of which will go to the PID per the reimbursement agreement.

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

Fairfield has no planned PIDs within its service boundaries, however the Inland Port Authority (IPA) areas within Fairfield will likely function the same as a PID from a capital improvements funding perspective. Therefore, all system level assets funded by the IPA should be reimbursed in the same manner as a PID described in this section.

**NECESSITY OF IMPROVEMENT TO MAINTAIN LEVEL OF SERVICE - 11-36A-302(3)**

According to State statute, impact fees cannot be used to correct deficiencies in the Town’s system and must be necessary to maintain the proposed level of service established for all users. Only those facilities or portions of facilities that are required to maintain the proposed level of service for future growth have been included in this IFFP. Additionally, any portion of projects being used to cure existing deficiencies that will be paid for through future user rates will be accounted for through an impact fee credit to be calculated as part of the impact fee analysis. This will result in an equitable fee as future users will not be expected to fund any portion of the facilities that will benefit existing residents.

**SCHOOL RELATED INFRASTRUCTURE -11-36A-302(2)**

As part of the noticing and data collection process for this plan, information was gathered regarding future development within the Town, which would include new schools. Required public facilities to serve future schools have been included in the impact fee facilities plan and impact fee analysis.

**NOTICING AND ADOPTION REQUIREMENTS -11-36A-502**

The Impact Fees Act requires that entities must publish a notice of intent to prepare or modify any IFFP. If an entity prepares an independent IFFP rather than include a capital facilities element in the general plan, the actual IFFP must be adopted by enactment. Before the IFFP can be adopted, a reasonable notice of the public hearing must be published in a local newspaper at least 10 days before the actual hearing. A copy of the proposed IFFP must be made available in each public library within the Town during the 10-day noticing period for public review and inspection. Utah Code requires that the Town must post a copy of the ordinance in at least three places. These places may include the Town offices and the public libraries within the Town’s jurisdiction. Following the 10-day noticing period, a public hearing will be held, after which the Town may adopt, amend and adopt, or reject the proposed IFFP.

## **IMPACT FEE CERTIFICATION – 11-36A-306(1)**

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

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

I certify that the attached impact fee facilities plan:

1. Includes only the costs of public facilities that are:
  - a. allowed under the Impact Fees Act; and
  - b. actually incurred; or
  - c. projected to be incurred or encumbered within six years after the day on which each impact fee is paid;
2. Does not include:
  - a. costs of operation and maintenance of public facilities;
  - b. 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.



---

Justin Dietrich, P.E.

**DRAPER, UTAH OFFICE**

154 E 14075 S  
DRAPER, UTAH 84020  
PHONE: 801.495.2224

**BOISE, IDAHO OFFICE**

776 E RIVERSIDE DRIVE  
SUITE 250  
EAGLE, IDAHO 83616  
PHONE: 208.939.9561

**ST. GEORGE, UTAH OFFICE**

20 NORTH MAIN  
SUITE 107  
ST.GEORGE, UTAH 84770  
PHONE: 435.656.3299

**OGDEN, UTAH OFFICE**

2036 LINCOLN AVENUE  
SUITE 104  
OGDEN, UTAH 84401  
PHONE: 801.495.2224



**BOWEN COLLINS**  
& A S S O C I A T E S

[WWW.BOWENCOLLINS.COM](http://WWW.BOWENCOLLINS.COM)



Fairfield Town  
Utah County, Utah



FAIRFIELD TOWN

JANUARY 2026

**DRAFT**

# WATER IMPACT FEE FACILITIES PLAN

---

# Fairfield Town

## Culinary Impact Fee Facilities Plan

*January 2026*

**DRAFT**

Prepared for:

**Fairfield Town**  
Utah County, Utah

Prepared by:



**TABLE OF CONTENTS**

	<b>Page</b>
Executive Summary Culinary Water Impact Fee Facilities Plan .....	i
Why is an IFFP Needed? .....	i
Projected Future Growth.....	i
Existing Capacity Available to Serve Future Growth .....	ii
Required System Improvements.....	ii
Impact Fee Facilities Plan.....	1
Introduction.....	1
Service Areas .....	1
Impact Fee Facility Plan Components.....	1
Existing Level of Service – Utah Code Annotated 11-36a-302(1)(a)(i) .....	1
Performance Standard .....	3
Transmission/Distribution Pipe Level of Service .....	3
Storage Level of Service .....	3
Unit of Demand Level of Service .....	3
Source Capacity Level of Service.....	4
Level of Service Summary.....	4
Proposed Level of Service - Utah Code Annotated 11-36a-302(1)(b) and 11-36a-302(1)(c)(i).....	4
Excess Capacity to Accommodate Future Growth - Utah Code Annotated 11-36a-302(1)(a)(iii).....	4
Existing Culinary Water Infrastructure.....	4
Existing Demand and Determination of Excess Capacity .....	4
Demands Placed on Facilities by New Development – Utah Code Annotated 11-36a-302(1)(a)(iv).....	6
Infrastructure Required to Meet Demands of New Development - Utah Code Annotated 11-36a-302(1)(a)(v) .....	6
10-Year Improvement Plan.....	7
Project Cost Attributable to Future Growth .....	10
Further Division of Project Cost – Cost Attributable to 10 Year Growth .....	10
Basis of Construction Cost Estimates.....	10
Additional Considerations .....	10
Manner of Financing – Utah Code Annotated 11-36a-302(2).....	10
Federal and State Grants and Donations .....	10
Bonds .....	11
Interfund Loans .....	11
Impact Fees .....	11
Developer Dedications and Exactions .....	11
Planned Improvement District (PID) Dedications .....	11
Necessity of Improvements to Maintain Level of Service – Utah Code Annotated 11-36a-302(3) .....	12
School Related Infrastructure - Utah Code Annotated 11-36a-302(2) .....	12
Noticing and Adoption Requirements - Utah Code Annotated 11-36a-502.....	12
Impact Fee Certification – Utah Code Annotated 11-36a-306(1).....	13

**TABLE OF CONTENTS  
(continued)**

**LIST OF TABLES**

<b>No.</b>	<b>Title</b>	<b>Page</b>
ES-1	Town Culinary Water Growth Projections.....	ii
ES-2	Existing Facility Capacity Used by Future Growth.....	iii
ES-3	Proposed Facility Capacity Used by Future Growth.....	iv
1	Fairfield Culinary System Existing Assets .....	5
2	Town Culinary Water Growth Projections.....	6
3	Proposed Facility Capacity Used by Future Growth.....	8

**LIST OF FIGURES**

<b>No.</b>	<b>Title</b>	<b>Page</b>
1	Service Areas .....	2
2	10-Year Improvements .....	9

## **EXECUTIVE SUMMARY CULINARY WATER IMPACT FEE FACILITIES PLAN**

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

### **WHY IS AN IFFP NEEDED?**

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

### **PROJECTED FUTURE GROWTH**

To evaluate the use of existing capacity and the need for future capacity, it is first necessary to calculate the demand associated with existing development and projected growth. Using available information for existing development and growth projections from the Town's Culinary Water System Master Plan, projected growth in system demand is summarized in Table ES-1 in terms of Equivalent Residential Units (ERU). ERUs are a way to provide a common unit of measurement with which to combine residential and nonresidential development and indoor and outdoor use. This is the unit of measure for evaluating system capacity, and assessing impact fees. The value of an ERU is tied to the approximate amount of peak day system capacity required for a single-family residence. For this IFFP, the definition of an ERU is 1,465 gpd of peak day capacity (1,626 gpd when including a supply buffer). Table ES-1 shows the projected ERUs for Fairfield.

**Table ES-1  
Fairfield Town Culinary Water Growth Projections**

Year	Total ERUs	Total Peak Day Demand (gpm)
2025	33	34
2026	119	119
2027	213	211
2028	315	309
2029	425	414
2030	539	521
2031	659	632
2032	782	743
2033	917	866
2034	1,064	999
2035	1,220	1,138

**EXISTING CAPACITY AVAILABLE TO SERVE FUTURE GROWTH**

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

**REQUIRED SYSTEM IMPROVEMENTS**

Beyond the existing available capacity, additional improvements required to serve new growth are summarized in Table ES-3.

To satisfy the requirements of state law, Table ES-3 provides a breakdown of the percentage of the project costs attributed to existing and future users. For future use, capacity has been divided between capacity to be used by growth within the 10-year planning window of this IFFP and capacity that will be available for growth beyond the 10-year window. Project costs have been taken from the 2025 Culinary Water Master Plan or are actual costs of completed projects, where applicable.

**Table ES-2  
Existing Facility Capacity Used by Future Growth**

	Project Name	Estimated Total Cost <sup>1</sup>	Estimated System Level Cost <sup>2</sup>	Percent to Existing	Percent to 10-Year Growth	Percent Growth Beyond 10-Years
<b>Storage Assets</b>						
	250,000 gallon Tank	\$766,170	\$568,707	18%	82%	0%
<b>Distribution System Assets</b>						
	Misc Main Water Pipes (2018)	\$106,282	\$15,600	1%	33%	66%
	Allen Ranch Road 12-inch Water Line	\$954,933	\$954,933	0%	35%	65%
<b>Source Assets</b>						
	150 gpm well	\$293,128	\$0	16%	84%	0%
	Pump station	\$89,409	\$0	16%	84%	0%
	<b>Total</b>	<b>\$2,209,923</b>	<b>\$1,539,241</b>	<b>7%</b>	<b>52%</b>	<b>41%</b>

<sup>1</sup> Actual cost in year of project.

<sup>2</sup> The portion of the total project that was system level and Town funded.

**Table ES-3  
Proposed Facility Capacity Used by Future Growth**

Project ID	Project Name	Anticipated Year of Completion <sup>1</sup>	Total Estimated Cost	Estimated System Level Cost <sup>2</sup>	Percent to Existing	Percent to 10-Year Growth	Percent Growth Beyond 10-Years
<b>Storage Improvements</b>							
ST-1	Construct 1,100,000 gallons of additional storage	2032	\$3,962,000	\$3,962,000	0%	96%	4%
<b>Distribution System Improvements</b>							
T-1	Allen's Ranch Road Water Line (12")	2031	\$792,220	\$792,220	0%	35%	65%
T-2	200 E Extension (2,200 LF of 16" pipe)	2028	\$712,800	\$712,800	1%	33%	66%
T-3	Lehi Fairfield Rd Extension Part 1 (3,200 LF of 16" pipe)	2028	\$1,036,800	\$1,036,800	1%	33%	66%
T-4	Lehi Fairfield Rd Extension Part 2 (5,750 LF of 12" pipe)	2028	\$1,661,750	\$1,661,750	0%	36%	64%
T-5	670 N Extension Part 1 (4,700 LF of 16" pipe)	2029	\$1,522,800	\$1,522,800	0%	36%	64%
T-6	670 N Extension Part 2 (3,000 LF of 16" pipe)	2029	\$972,000	\$972,000	1%	33%	66%
T-7	Dedicated Pump Line to New Tank (4,000 LF of 6" pipe)	2032	\$1,000,000	\$1,000,000	1%	33%	66%
<b>Source Improvements</b>							
S-3	Add additional source capacity (1,330 gpm)	2030	\$1,600,000	\$1,600,000	0%	100%	0%
<b>Total or Average</b>			<b>\$13,260,370</b>	<b>\$13,260,370</b>	<b>0.3%</b>	<b>57.9%</b>	<b>41.8%</b>

<sup>1</sup> Project costs were estimated assuming costs would inflate by 3% annually

<sup>2</sup> These costs are the estimated portion of the total project that are system level and will be Town funded.

## IMPACT FEE FACILITIES PLAN

### INTRODUCTION

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

Much of the analysis forming the basis of this IFFP has been taken from the Town's Culinary Water System Master Plan, which was also prepared by BC&A. The reader should refer to the 2025 Culinary Master Plan for additional discussion of planning and evaluation methodology beyond what is contained in this IFFP.

### SERVICE AREAS

For the purpose of impact fee calculations, the Town system will be treated as a single service area. Only a portion of the Town is planned for water service, however, as shown in Figure 1. Only future customers developing in this planned water service area will be charged the water impact fee. It is assumed that any development outside of this planned service area will provide their own water source and conveyance and therefore will not be subject to water impact fees.

### IMPACT FEE FACILITY PLAN COMPONENTS

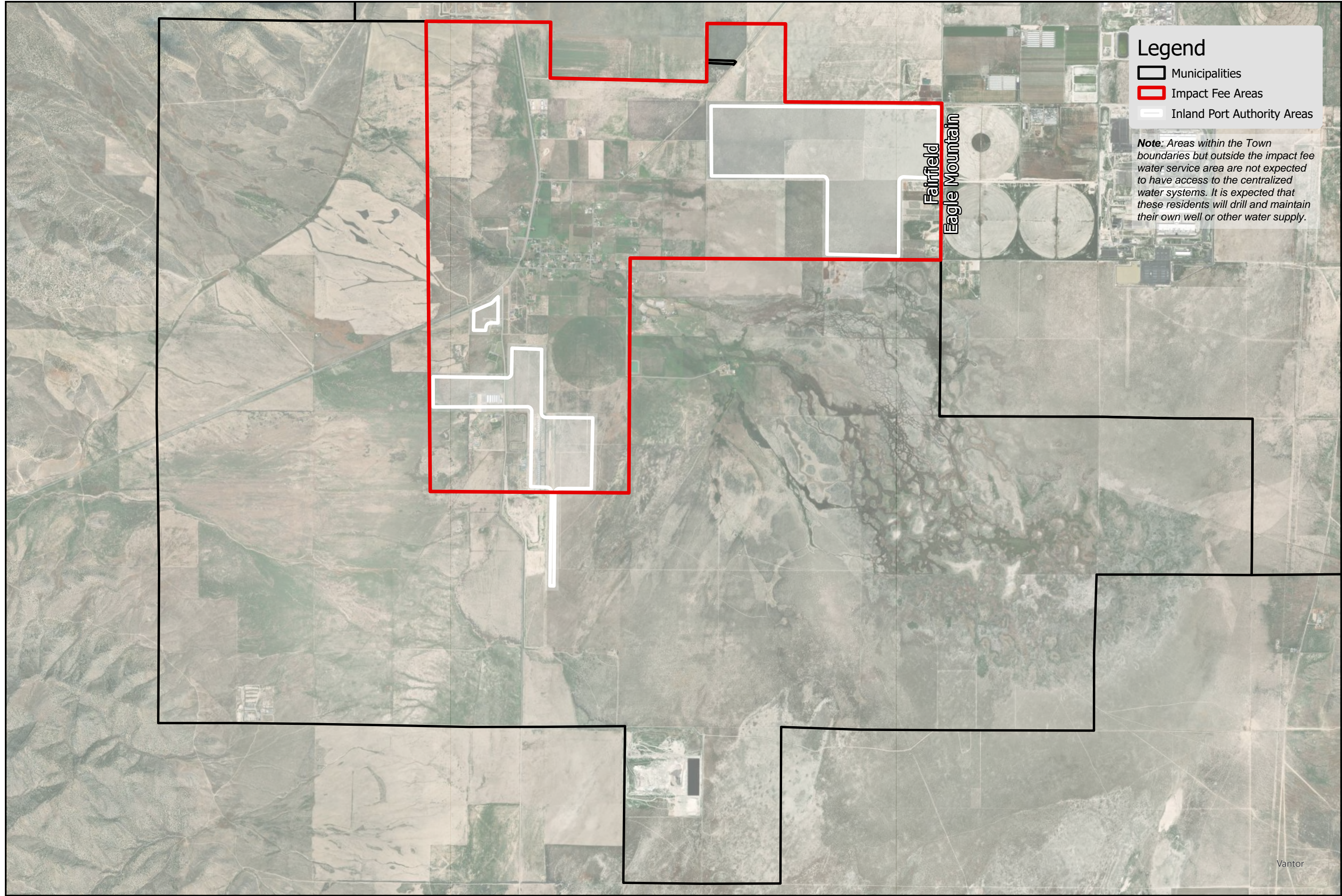
Requirements for the preparation of an IFFP are outlined in Title 11, Chapter 36a of the Utah Code Annotated (the Impact Fees Act). Under these requirements, an IFFP shall accomplish the following for each facility:

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




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

### EXISTING LEVEL OF SERVICE - UTAH CODE ANNOTATED 11-36A-302(1)(A)(I)

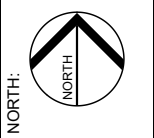
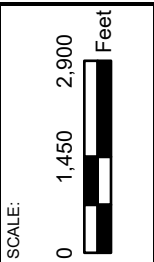
Level of service is defined in the Impact Fees Act as "the defined performance standard or unit of demand for each capital component of a public facility within a service area." This section discusses the level of service currently being provided to existing users.



**Legend**

-  Municipalities
-  Impact Fee Areas
-  Inland Port Authority Areas

*Note: Areas within the Town boundaries but outside the impact fee water service area are not expected to have access to the centralized water systems. It is expected that these residents will drill and maintain their own well or other water supply.*



**PLANNED SERVICE AREA**

**2025 WATER IMPACT FEE FACILITIES PLAN**



FAIRFIELD TOWN

Vantor

P:\Fairfield Town\82-24-03 Water Master Plan and Modeling\4.0 GIS\4.4 APRA\Fairfield Water System\Fairfield Water System.aprx ipblazer 1/12/2026

### **Performance Standard**

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

### **Transmission/Distribution Pipe Level of Service**

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

1. Under peak day demand, the system must be capable of maintaining constant levels at all system tanks.
2. Culinary distribution pipes are limited to less than 7.0 feet per second (ft/s). Transmission pipes can have velocities that are higher than distribution pipes, but typically should be less than 10 ft/s.
3. The Town tries to maintain pressure between 50 psi and 120 psi during peak day production requirements and between 40 psi and 120 psi during peak hour production requirements.
4. The State of Utah requires that a public water system be capable of conveying required fire flow and peak day demand with a residual pressure of 20 psi. Any node in a residential area incapable of supplying 1,500 gpm with a 20 psi residual is considered deficient.

### **Storage Level of Service**

Culinary storage facilities were sized to provide sufficient equalization, emergency, and fire suppression storage. The combined equalization and emergency storage was sized to be equal to half of peak day demands based on typical state sizing standards (see R309-510 and Utah Code 19-4-114). Fire suppression storage was sized to meet the Utah County Fire standards.

### **Unit of Demand Level of Service**

The projected flow used to design and evaluate system components will vary depending on the nature of each component. For example, the systems supply pump stations are designed for peak day flow. Conversely, most conveyance pipelines must be designed based on peak hour flow (function of daily flow and diurnal flow variation).

For the purposes of this analysis, it is useful to define these various demands in terms of equivalent residential units (ERUs). ERUs are a way to provide a common unit of measurement with which to combine residential and nonresidential development and indoor and outdoor use. This is the unit of measure for evaluating system capacity and assessing impact fees. The value of an ERU is tied to the approximate amount of peak day system capacity required for a single-family residence. For this IFFP and the Town 2025 Culinary Master Plan, the definition of an ERU is 1,465 gpd of peak day capacity. When calculating source capacity requirements, an 11% reliability buffer was included (i.e. 1,626 gpd/ERU).

### **Source Capacity Level of Service**

Existing culinary sources are sized to produce at least the existing peak day demands. Based on the water demands of the Town's 33 existing customers, this is 1,626 gpd per ERU.

### **Level of Service Summary**

The existing Fairfield culinary water system level of service has some deficiencies with residual pressure during fire flow scenarios, as described in the 2025 Water Master Plan. Projects to address these deficiencies are identified in that plan and have been excluded from this IFFP. All other existing infrastructure meets the performance standard for all areas currently connected.

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

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

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

No changes in performance standards are proposed for Fairfield. Future facilities will be constructed to meet the same performance standards identified for the existing level of service.

### **EXCESS CAPACITY TO ACCOMMODATE GROWTH - UTAH CODE ANNOTATED 11-36A-302(1)(A)(III)**

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

### **Existing Culinary Water Infrastructure**

Fairfield currently owns all existing culinary system infrastructure within the culinary system.

### **Existing Demand and Determination of Excess Capacity**

Current existing facilities represent some impact fee recoverable capital cost to Fairfield. Table 1 summarizes these existing facilities with distributions of costs that are allocated to the existing, 10-year, and beyond 10-year user.

**Table 1  
Fairfield Culinary System Existing Assets**

	<b>Project Name</b>	<b>Estimated Total Cost</b>	<b>Estimated System Level Cost</b>	<b>Percent to Existing</b>	<b>Percent to 10-Year Growth</b>	<b>Percent Growth Beyond 10-Years</b>
<b>Storage Assets</b>						
	250,000 gallon Tank	\$766,170	\$568,707	18%	82%	0%
<b>Distribution System Assets</b>						
	Miscellaneous Pipes	\$106,282	\$15,600	1%	33%	66%
	Allen Ranch Road 12-inch waterline	\$954,933	\$954,933	0%	35%	65%
<b>Source Assets</b>						
	150 gpm well	\$293,128	\$0	16%	84%	0%
	Pump station	\$89,409	\$0	16%	84%	0%
<b>Total or Average</b>		<b>\$2,209,923</b>	<b>\$1,539,241</b>	<b>7%</b>	<b>52%</b>	<b>41%</b>

**DEMANDS PLACED ON FACILITIES BY NEW DEVELOPMENT – UTAH CODE ANNOTATED 11-36A-302(1)(A)(IV)**

The planning period to be used for this IFFP is 10 years. Table 2 lists the growth projections for the 10-year planning window (2025 – 2035). Note that the expected growth listed in the master plan between 2023 and 2025 occurred slower than expected, therefore the ERU and demand projections used in this IFFP and subsequent IFA are offset one year from the master plan projections (i.e. the 2024 master plan numbers are shown as 2025 numbers here).

**Table 2  
Town Culinary Water Growth Projections**

Year	Total ERUs	Total Peak Day Demand (gpm)
2025	33	34
2026	119	119
2027	213	211
2028	315	309
2029	425	414
2030	539	521
2031	659	632
2032	782	743
2033	917	866
2034	1,064	999
2035	1,220	1,138

**Infrastructure Required to Meet Demands of New Development – Utah Code Annotated 11-36a-302(1)(a)(v)**

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

- Existing Demand** – The demand existing development places on the Town’s system was estimated based on existing ERUs and demand patterns observed in similar systems.
- Existing Capacity** – The capacities of existing system collection facilities were estimated using size data provided by the Town and a hydraulic computer model as part of the Culinary Water System Master Plan.
- Existing Deficiencies** – Existing deficiencies in the system were looked for by comparing defined levels of service against calculated capacities.
- Future Demand** - The demand that future development will place on the system was estimated based on development projections as discussed previously.
- Future Deficiencies** - Future deficiencies in the collection system (portions of the system that are inadequate to accommodate the demand created by future growth) were identified using the defined level of service and results from a hydraulic computer model.
- Recommended Improvements** – Needed system improvements were identified to meet demands associated with future development.

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

### **10-Year Improvement Plan**

Planned improvements to satisfy level of service requirements for projected demands within the next 10 years have been identified for the Town area in the Town’s Culinary Water System Master Plan and are summarized in Table 3. Improvement costs are estimated based on the anticipated year(s) of construction shown. These improvements will be constructed in phases as funding becomes available. Only infrastructure planned for construction within a ten-year window will be considered in the calculation of these impact fees to avoid uncertainty surrounding improvements further into the future. The approximate locations of projects to be completed in the next 10 years are shown in Figure 2. It should be noted that Table 3 only includes those projects with components of cost that are eligible to be included in the impact fee calculation.












**Table 3  
Proposed Facility Capacity Used by Future Growth**

Project ID	Project Name	Anticipated Year of Completion <sup>1</sup>	Total Estimated Cost	Estimated System Level Cost <sup>2</sup>	Percent to Existing	Percent to 10-Year Growth	Percent Growth Beyond 10-Years
<b>Storage Improvements</b>							
ST-1	Construct 1,100,000 gallons of additional storage	2032	\$3,962,000	\$3,962,000	0%	86%	14%
<b>Distribution System Improvements</b>							
T-1	Allen's Ranch Road Water Line (12")	2031	\$792,220	\$792,220	0%	35%	65%
T-2	200 E Extension (2,200 LF of 16" pipe)	2028	\$712,800	\$712,800	1%	33%	66%
T-3	Lehi Fairfield Rd Extension Part 1 (3,200 LF of 16" pipe)	2028	\$1,036,800	\$1,036,800	1%	33%	66%
T-4	Lehi Fairfield Rd Extension Part 2 (5,750 LF of 12" pipe)	2028	\$1,661,750	\$1,661,750	0%	36%	64%
T-5	670 N Extension Part 1 (4,700 LF of 16" pipe)	2029	\$1,522,800	\$1,522,800	0%	36%	64%
T-6	670 N Extension Part 2 (3,000 LF of 16" pipe)	2029	\$972,000	\$972,000	1%	33%	66%
T-7	Dedicated Pump Line to New Tank (4,000 LF of 6" pipe)	2032	\$1,000,000	\$1,000,000	1%	33%	66%
<b>Source Improvements</b>							
S-3	Add additional source capacity (1,330 gpm)	2030	\$1,600,000	\$1,600,000	0%	100%	0%
<b>Total or Average</b>			<b>\$13,260,370</b>	<b>\$13,260,370</b>	<b>0.3%</b>	<b>57.9%</b>	<b>41.8%</b>

<sup>1</sup> Project costs were estimated assuming costs would inflate by 3% annually.

<sup>2</sup> These costs are the portion of the total project that are system level and are Town funded.

# Legend

-  Existing Well
-  Potential Future Well
-  Existing Tank
-  Planned Future Tank
-  Spring and Water Vault
-  Municipalities
-  Existing Water Mains
-  Expected System Expansion
-  10-yr Capital Project
-  Capital Project Beyond 10-yr
-  Emergency Booster Station



P:\Fairfield Town\832-24-03 Water Master Plan and Modeling\4.0 GIS\4.4 APRX\Fairfield Water System\Fairfield Water System.aprx rplazier 1/23/2026

### **Project Cost Attributable to Future Growth**

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

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

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

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

Included in Tables 1 and 3 is a breakdown of capacity associated with growth through the next 10 years and for growth beyond 10 years. To most accurately evaluate the cost of providing service for growth during the next ten years, added consideration has been given to evaluating how much of each improvement will be used in the next 10 years. This has been done following the same methodology as described above.

### **Basis of Construction Cost Estimates**

The costs of construction for projects to be completed within ten years have been estimated based on past BC&A experience with projects of a similar nature. Details of the cost estimates can be found in the Town’s Culinary Water System Master Plan.

## **ADDITIONAL CONSIDERATIONS**

### **MANNER OF FINANCING – UTAH CODE ANNOTATED 11-36A-302(2)**

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

### **Federal and State Grants and Donations**

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

## **Bonds**

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

## **Interfund Loans**

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

## **Impact Fees**

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

## **Developer Dedications and Exactions**

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

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

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

## **Planned Improvement District (PID) Dedications**

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

The reimbursement amount agreed upon between the Town and the PID should be equivalent to the value of the asset dedicated. The agreement between the Town and the PID should define the terms on which the Town will reimburse the PID, which will likely be some percentage of received impact

fees until the agreed reimbursement amount is reached. The PID can use the reimbursement moneys to pay down its debt and thus reduce the tax burden on its properties. This method creates a more equitable division of cost to the development within the PID with respect to impact fees and property taxes over time compared with other arrangements.

The development within the PID will still be obligated to pay a full impact fee to the Town, a portion of which will go to the PID per the reimbursement agreement.

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

Fairfield has no planned PIDs within its service boundaries, however the Inland Port Authority (IPA) areas within Fairfield will likely function the same as a PID from a capital improvements funding perspective. Therefore, all system level assets funded by the IPA should be reimbursed in the same manner as a PID described in this section.

### **NECESSITY OF IMPROVEMENTS TO MAINTAIN LEVEL OF SERVICE – UTAH CODE ANNOTATED 11-36A-302(3)**

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

### **SCHOOL RELATED INFRASTRUCTURE - UTAH CODE ANNOTATED 11-36A-302(2)**

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

### **NOTICING AND ADOPTION REQUIREMENTS - UTAH CODE ANNOTATED 11-36A-502**

The Impact Fees Act requires that entities must publish a notice of intent to prepare or modify any IFFP. If an entity prepares an independent IFFP rather than include a capital facilities element in the general plan, the actual IFFP must be adopted by enactment. Before the IFFP can be adopted, a reasonable notice of the public hearing must be published in a local newspaper at least 10 days before the actual hearing. A copy of the proposed IFFP must be made available in each public library within the Town during the 10-day noticing period for public review and in a minimum of 3 public locations. Utah Code requires that the Town must post a copy of the ordinance in at least three places. These places may include the Town offices and the public libraries within the Town’s jurisdiction. Following the 10-day noticing period, a public hearing will be held, after which the Town may adopt, amend and adopt, or reject the proposed IFFP.

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

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


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

I certify that this impact fee facility plan:

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

This certification is made with the following caveats:

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

  
Justin Dietrich, P.E.

**DRAPER, UTAH OFFICE**

154 E 14075 S  
DRAPER, UTAH 84020  
PHONE: 801.495.2224

**BOISE, IDAHO OFFICE**

776 E RIVERSIDE DRIVE  
SUITE 250  
EAGLE, IDAHO 83616  
PHONE: 208.939.9561

**ST. GEORGE, UTAH OFFICE**

20 NORTH MAIN  
SUITE 107  
ST.GEORGE, UTAH 84770  
PHONE: 435.656.3299

**OGDEN, UTAH OFFICE**

2036 LINCOLN AVENUE  
SUITE 104  
OGDEN, UTAH 84401  
PHONE: 801.495.2224



**BOWEN COLLINS**  
& A S S O C I A T E S

[WWW.BOWENCOLLINS.COM](http://WWW.BOWENCOLLINS.COM)



Fairfield Town  
Utah County, Utah



FAIRFIELD TOWN

JANUARY 2026

**DRAFT**

# WATER IMPACT FEE ANALYSIS

---

# Fairfield Town

## Culinary Impact Fee Analysis

*January 2026*

**DRAFT**

Prepared for:

**Fairfield Town**  
Utah County, Utah

Prepared by:



**TABLE OF CONTENTS**

	<b>Page</b>
Introduction.....	1
Service Areas.....	1
Requirements.....	1
Impact On System - 11-36a-304(1)(a)(b).....	3
Relation Of Impacts To Anticipated Development - 11-36a-304(1)(c).....	3
Proportionate Share Analysis - 11-36a-304(d).....	4
Excess Capacity to Accommodate Future Growth.....	4
Future Improvements.....	5
Impact Fee Calculation - 11-36a-304(1)(e).....	5
Planning and Engineering Costs.....	8
Credit for User Fees.....	8
Recommended Impact Fee.....	8
Additional Considerations - 11-36a-304(2).....	8
Manner Of Financing - 11-36a-304(2)(a-e).....	8
User Charges.....	9
Bonds.....	9
General Taxes.....	9
Federal and State Grants and Donations.....	9
Planned Improvement District (PID) Dedications.....	9
Dedication Of System Improvements - 11-36a-304(2)(f).....	10
Extraordinary Costs - 11-36a-304(2)(g).....	10
Time-Price Differential - 11-36a-304(2)(h).....	10
Impact Fee Certification - 11-36a-306(2).....	11

**LIST OF TABLES**

<b>No.</b>	<b>Title</b>	<b>Page</b>
	Table 1 Projected Fairfield Town Culinary Water System Growth.....	3
	Table 2 Fairfield Culinary System Existing Assets.....	4
	Table 3 Impact Fee Eligible Capital Projects.....	6
	Table 4 Fairfield Impact Fee Calculation per ERU.....	7
	Table 5 Summary of Calculated Impact Fees per ERU.....	8

**LIST OF FIGURES**

<b>No.</b>	<b>Title</b>	<b>Page</b>
	Figure 1 Planned Service Area.....	2

## IMPACT FEE ANALYSIS

### INTRODUCTION

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

### Service Areas

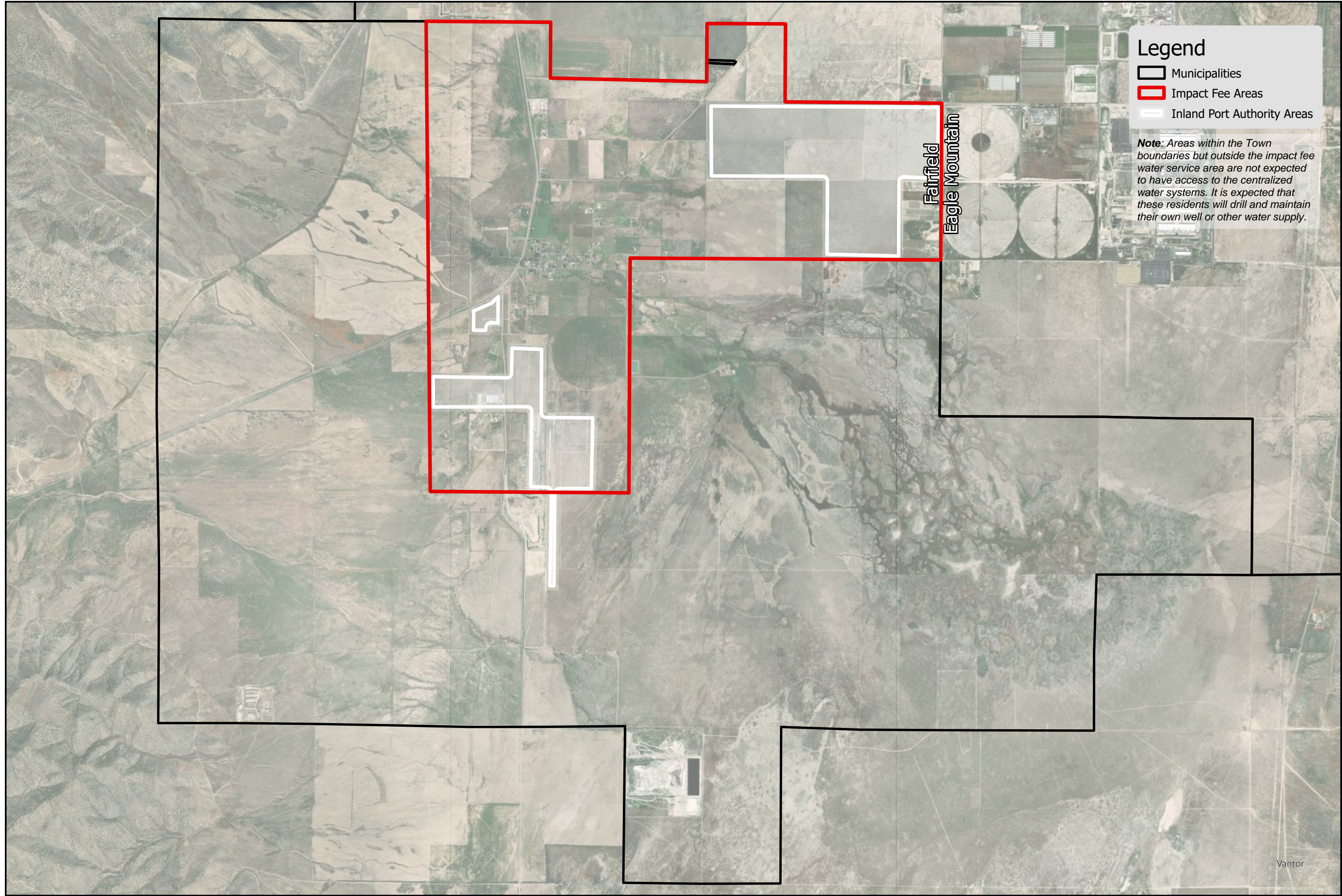
For the purpose of impact fee calculations, the Town system will be treated as a single service area. Only a portion of the Town is planned for water service, however, as shown in Figure 1. Only future customers developing in this planned water service area will be charged the water impact fee. It is assumed that any development outside of this planned service area will provide their own water source and conveyance and therefore will not be subject to water impact fees.

### Requirements




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

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

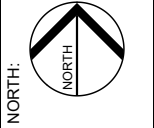
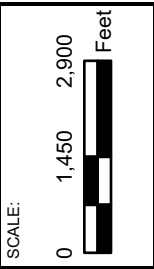
The following sections of this report have been organized to address each of these requirements.



**Legend**

-  Municipalities
-  Impact Fee Areas
-  Inland Port Authority Areas

*Note: Areas within the Town boundaries but outside the impact fee water service area are not expected to have access to the centralized water systems. It is expected that these residents will drill and maintain their own well or other water supply.*



**PLANNED SERVICE AREA**

**2025 WATER IMPACT FEE FACILITIES PLAN**



FAIRFIELD TOWN

Vantor

P:\Fairfield Town\82-24-03 Water Master Plan and Modeling\4.0 GIS\4.4 APRA\Fairfield Water System.aprx ipblazer 1/12/2026

## IMPACT ON SYSTEM - 11-36A-304(1)(A)(B)

Growth within the Town's service area and projections of culinary water demands resulting from said growth is discussed in detail in the Town's Impact Fee Facilities Plan. For the purposes of impact fee calculation, growth in the system has been expressed in terms of equivalent residential units (ERUs). ERUs are a way to provide a common unit of measurement with which to combine residential and nonresidential development and indoor and outdoor use. Total ERUs projected for each service area are summarized in Table 1.

**Table 1**  
**Projected Fairfield Town Culinary Water System Growth**

Year	Total ERUs	Total Peak Day Demand (gpm)
2025	33	34
2026	119	119
2027	213	211
2028	315	309
2029	425	414
2030	539	521
2031	659	632
2032	782	743
2033	917	866
2034	1,064	999
2035	1,220	1,138

To maintain the established level of service, projected future growth will be met through a combination of available excess capacity in existing facilities and construction of additional capacity in new facilities. Use of excess capacity and required system improvements are detailed in the Impact Fee Facilities Plan.

## RELATION OF IMPACTS TO ANTICIPATED DEVELOPMENT - 11-36A-304(1)(C)

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

1. **Existing Demand** – The demand existing development places on the system was estimated based on historic demand records.
2. **Existing Capacity** – The capacities of existing facilities were calculated based on the level of service criteria established for each type of facility in the Impact Fee Facilities Plan.
3. **Existing Deficiencies** – Existing deficiencies in the system were looked for by comparing defined levels of service against calculated capacities. If existing deficiencies exist, projects

were identified to eliminate the deficiencies. Costs associated with existing deficiencies were not assigned to impacts of development.

4. **Future Demand** - The demand future development will place on the system was estimated based on development projections as discussed in the Impact Fee Facilities Plan.
5. **Future Demand Use of Existing Capacity** – Whenever possible, excess capacity in existing facilities has been used to serve future demands. Where this occurs, the amount of capacity used by future growth has been calculated as described in detail in the Impact Fee Facilities Plan.
6. **Future Deficiencies** – Where excess capacity is inadequate to meet projected demands, future deficiencies in the system were identified using the same established level of service criteria used for existing demands.
7. **Recommended Improvements** – Needed system improvements were identified to meet demands associated with future development.

**PROPORTIONATE SHARE ANALYSIS - 11-36A-304(D)**

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

**Excess Capacity to Accommodate Future Growth**

The Town culinary system has several existing assets with excess capacity with costs that are eligible for recovery under impact fees. These existing assets and costs are summarized in Table 2.

**Table 2  
Fairfield Culinary System Existing Assets**

	Project Name	Estimated Total Cost	Estimated System Level Cost	Percent to Existing	Percent to 10-Year Growth	Percent Growth Beyond 10-Years
<b>Storage Assets</b>						
	250,000 gallon Tank	\$766,170	\$568,707	18%	82%	0%
<b>Distribution System Assets</b>						
	Miscellaneous Pipes	\$106,282	\$15,600	1%	33%	66%
	Allen Ranch Road 12-inch Waterline	\$954,933	\$954,933	0%	35%	65%
<b>Source Assets</b>						
	150 gpm Well	\$293,128	\$0	16%	84%	0%
	Pump Station	\$89,409	\$0	16%	84%	0%
	<b>Total or Average</b>	<b>\$2,209,923</b>	<b>\$1,539,241</b>	<b>7%</b>	<b>52%</b>	<b>41%</b>

### **Future Improvements**

In addition to using available existing capacity, demand associated with projected future development will be met through the construction of additional capacity in new facilities. A primary focus of the Impact Fee Facilities Plan was the identification of projects required to serve new development. The results of the Impact Fee Facilities Plan are summarized in Table 3. Included in the table are the costs of each required project and the portion of costs associated with development in the planning window.

### **IMPACT FEE CALCULATION - 11-36A-304(1)(E)**

Using the information contained in the previous sections, impact fees can be calculated by dividing the proportional cost of facilities required to service 10-year growth by the amount of growth expected over the next 10-years. Calculated impact fees by component for each service area are summarized in Table 4.

**Table 3  
Impact Fee Eligible Capital Projects**

Project ID	Project Name	Anticipated Year of Completion <sup>1</sup>	Total Estimated Cost	Estimated System Level Cost <sup>2</sup>	Percent to Existing	Percent to 10-Year Growth	Percent Growth Beyond 10-Years	Cost to 10-Year Growth
<b>Storage Improvements</b>								
ST-1	Construct 1,100,000 gallons of additional storage	2032	\$3,962,000	\$3,962,000	0%	86%	14%	\$3,419,715
	<i>Storage Subtotal</i>		<i>\$3,962,000</i>	<i>\$3,962,000</i>				<i>\$3,419,715</i>
<b>Distribution System Improvements</b>								
T-1	Allen's Ranch Road Water Line (12")	2031	\$792,220	\$792,220	0%	35%	65%	\$276,968
T-2	200 E Extension (2,200 LF of 16" pipe)	2028	\$712,800	\$712,800	1%	33%	66%	\$243,151
T-3	Lehi Fairfield Rd Extension Part 1 (3,200 LF of 16" pipe)	2028	\$1,036,800	\$1,036,800	1%	33%	66%	\$340,583
T-4	Lehi Fairfield Rd Extension Part 2 (5,750 LF of 12" pipe)	2028	\$1,661,750	\$1,661,750	0%	36%	64%	\$604,899
T-5	670 N Extension Part 1 (4,700 LF of 16" pipe)	2029	\$1,522,800	\$1,522,800	0%	36%	64%	\$554,319
T-6	670 N Extension Part 2 (3,000 LF of 16" pipe)	2029	\$972,000	\$972,000	1%	33%	66%	\$319,297
T-7	Dedicated Pump Line to New Tank (4,000 LF of 6" pipe)	2032	\$1,000,000	\$1,000,000	1%	33%	66%	\$328,495
	<i>Distribution System Subtotal</i>		<i>\$6,698,370</i>	<i>\$6,693,370</i>				<i>\$2,658,713</i>
<b>Source Improvements</b>								
S-3	Add additional source capacity	2030	\$1,600,000	\$1,600,000	0%	100%	0%	\$1,600,000
	<i>Source Subtotal</i>		<i>\$1,600,000</i>	<i>\$1,600,000</i>				<i>\$1,600,000</i>
<b>Total or Average</b>			<b>\$13,260,370</b>	<b>\$13,260,370</b>	<b>0.3%</b>	<b>57.9%</b>	<b>41.8 %</b>	<b>\$7,678,428</b>

<sup>1</sup> Project costs were estimated assuming costs would inflate by 3% annually.

<sup>2</sup> These costs are the portion of the total project that are system level and are Town funded.

**Table 4**  
**Fairfield Impact Fee Calculation per ERU**

System Components	Total Cost of Component	System Level Cost	% Serving 10-Year Growth	Cost Serving 10-year Growth	10-Year ERUs Served	Cost per ERU
<b>Storage Improvements</b>						
Existing Facilities	\$766,170	\$568,707	82.3%	\$468,313	280	\$1,670
Existing Facility Financing Costs	--	--	--	--	--	--
10-year Projects	\$3,962,000	\$3,962,000	86.3%	\$3,419,715	906	\$3,774
Credit for User Fees Paid Toward Existing						\$0
<i>Storage Subtotal</i>						\$5,444
<b>Distribution System Improvements</b>						
Existing Facilities	\$1,061,215	\$970,533	33.2%	\$321,779	1,187	\$271
Existing Facility Financing Costs	--	--	--	--	--	--
10-year Projects	\$7,698,370	\$7,698,370	34.5%	\$2,658,712	1,187	\$2,240
Credit for User Fees Paid Toward Existing						\$0
<i>Distribution System Subtotal</i>						\$2,511
<b>Source Improvements</b>						
Existing Facilities	\$382,537	\$0	83.8%	\$0	171	\$0
Existing Facility Financing Costs	--	--	--	--	--	--
10-year Projects	\$1,600,000	\$1,600,000	100.0%	\$1,600,000	1,016	\$1,574
Credit for User Fees Paid Toward Existing						\$0
<i>Source Subtotal</i>						\$1,574
<b>Professional Services</b>						
2029 Capital Facilities Plan	\$25,000	\$25,000	100.0%	\$25,000	594	\$42
2029 Impact Fee Facilities Plan	\$4,200	\$4,200	100.0%	\$4,200	594	\$7
2029 Impact Fee Analysis	\$3,800	\$3,800	100.0%	\$3,800	594	\$6
New Source Viability Study	\$54,636	\$54,636	100%	\$54,636	594	\$92
<i>Professional Services Subtotal</i>						\$147
<b>Total</b>						<b>\$9,676</b>

**Planning and Engineering Costs**

Utah Code allows for the cost of planning and engineering associated with impact fee calculations to be recovered as part of an impact fee. The cost of applicable studies completed by the Town directly associated with planning for future growth have been included in Table 4. Only the actual costs, incurred by the Town, related to planning and engineering for new growth have been included in this document. No future costs or projections have been added.

Included in the table is the calculated portion of the studies dedicated to planning for future growth (based on hours spent) and the number of ERUs served during the expected useful life of the planning documents (five years).

**Credit for User Fees**

In some cases, an impact fee analysis may include some portion of financing cost which benefit existing users. For projects where this is the case, future users will pay for their portion of capacity via impact fees. They cannot also be expected to pay through user rates the portion of future bonds that will be used to build capacity or remedy deficiencies for existing users. This often creates the need for a credit for future users.

The Town’s current policy is that growth will be driven by development, and the Town will not finance system expansion via loans or bonding. Therefore, no credits were calculated in this analysis.

**Recommended Impact Fee**

The calculated impact fee for culinary water in Fairfield Town is summarized in Table 5. This value represents the legal maximum amount that may be charged as an impact fee. A lower amount may be adopted if desired, but a higher fee is not allowable under the requirements of Utah Code. This is separate from any additional charges levied by the Town for hookup costs or for other reasonable permit and application fees.

**Table 5  
Summary of Calculated Impact Fees per ERU**

<b>Component</b>	<b>Impact Fee per ERU</b>
Storage	\$5,444
Transmission	\$2,511
Source	\$1,574
Professional Services	\$147
<b>Total</b>	<b>\$9,676</b>

**ADDITIONAL CONSIDERATIONS - 11-36A-304(2)**

**MANNER OF FINANCING - 11-36A-304(2)(A-E)**

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

## **User Charges**

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

## **Bonds**

No future bonds are anticipated to fund projects in the 10-year planning window.

## **General Taxes**

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

## **Federal and State Grants and Donations**

Impact fees cannot reimburse costs funded or expected to be funded through federal grants and other funds that the Town has received for capital improvements without an obligation to repay. For any capital projects that were or will be paid using grants, only the Town-funded portion of cost was included in this analysis. If additional grants become available for constructing facilities, impact fees will need to be recalculated and an appropriate credit given. Any existing infrastructure funded through past grants has been removed from the system cost.

## **Planned Improvement District (PID) Dedications**

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

The reimbursement amount agreed upon between the Town and the PID should be equivalent to the value of the asset dedicated. The agreement between the Town and the PID should define the terms on which the Town will reimburse the PID, which will likely be some percentage of received impact fees until the agreed reimbursement amount is reached. The PID can use the reimbursement moneys to pay down its debt and thus reduce the tax burden on its properties. This method creates a more equitable division of cost to the development within the PID with respect to impact fees and property taxes over time compared with other arrangements.

The development within the PID will still be obligated to pay a full impact fee to the Town, a portion of which will go to the PID per the reimbursement agreement.

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

Fairfield has no planned PIDs within its service boundaries, however the Inland Port Authority (IPA) areas within Fairfield will likely function the same as a PID from a capital improvements funding perspective. Therefore, all system level assets funded by the IPA should be reimbursed in the same manner as a PID described in this section.

#### **DEDICATION OF SYSTEM IMPROVEMENTS - 11-36A-304(2)(F)**

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

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

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

#### **EXTRAORDINARY COSTS - 11-36A-304(2)(G)**

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

#### **TIME-PRICE DIFFERENTIAL - 11-36A-304(2)(H)**

Utah Code allows consideration of time-price differential in order to create fairness for amounts paid at different times. To address time-price differential, this analysis includes a conversion to present value cost for future expenditures. In the case of future construction costs, it has been assumed that the return rate on investment will be roughly equivalent to construction inflation and current construction estimates have been used in the calculation of impact fees. Per the requirements of the Code, existing infrastructure cost, if any, is based on actual historical costs without adjustment.


## IMPACT FEE CERTIFICATION - 11-36A-306(2)

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

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

I certify that the attached impact fee analysis:

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



---

Justin Dietrich, P.E.

**DRAPER, UTAH OFFICE**

154 E 14075 S  
DRAPER, UTAH 84020  
PHONE: 801.495.2224

**BOISE, IDAHO OFFICE**

776 E RIVERSIDE DRIVE  
SUITE 250  
EAGLE, IDAHO 83616  
PHONE: 208.939.9561

**ST. GEORGE, UTAH OFFICE**

20 NORTH MAIN  
SUITE 107  
ST.GEORGE, UTAH 84770  
PHONE: 435.656.3299

**OGDEN, UTAH OFFICE**

2036 LINCOLN AVENUE  
SUITE 104  
OGDEN, UTAH 84401  
PHONE: 801.495.2224



**BOWEN COLLINS**  
& A S S O C I A T E S

[WWW.BOWENCOLLINS.COM](http://WWW.BOWENCOLLINS.COM)



Fairfield Town  
Utah County, Utah



FAIRFIELD TOWN

JANUARY 2026

**DRAFT**

# SEWER IMPACT FEE FACILITIES PLAN

---

# Fairfield Town Sewer Impact Fee Facilities Plan

*January 2026*

**DRAFT**

Prepared for:

**Fairfield Town**  
Utah County, Utah

Prepared by:



## TABLE OF CONTENTS

EXECUTIVE SUMMARY - IFFP.....iii

    Why is an IFFP Needed? .....iii

    Projected Future Growth .....iii

    Level of Service .....iv

    Existing Capacity Available to Serve Future Growth ..... v

    Required System Improvements ..... v

IMPACT FEE FACILITIES PLAN..... 1

    Introduction ..... 1

        Requirements ..... 1

    Existing Level of Service -11-36a-302(1)(a)(i)..... 1

        Service Area..... 1

        Unit of Demand ..... 3

        Performance Standard..... 3

        Existing Level of Service ..... 4

    Proposed Level of Service – 11-36a-302(1)(a)(ii)..... 4

    Excess Capacity to Accommodate Future Growth – 11-36a-302(1)(a)(iii)..... 5

    Demands Placed on Facilities by New Development – 11-36a-302(1)(a)(iv) ..... 5

    Infrastructure Required to Meet Demands of New Development – 11-36a-302(1)(a)(v) ..... 5

        10-Year Improvement Plan ..... 6

        Project Cost Attributable to Future Growth..... 8

        Project Cost Attributable to 10-Year Growth ..... 8

        Basis of Construction Cost Estimates..... 8

    Additional Considerations ..... 8

        Manner of Financing – 11-36a-302(3) ..... 8

        Planned Improvement District (PID) Dedications ..... 9

    Necessity of Improvement to Maintain Level of Service – 11-36a-302(3) ..... 10

    School Related Infrastructure -11-36a-302(2) ..... 10

    Noticing And Adoption Requirements -11-36a-502 ..... 10

    Impact Fee Certification – 11-36a-306(1)..... 11

## LIST OF TABLES

Table 1. Fairfield Town Service Area Flows .....	3
Table 2. Existing Performance Standard and Level of Service for Fairfield Town Sewer Collection Pipes .....	5
Table 3. Projected Fairfield Town Sewer System Growth.....	5
Table 4. Project Cost Allocated to Project Development .....	7

## LIST OF FIGURES

Figure 1. Fairfield Town Service Area Sewer ERU Projections.....	2
--	---

## EXECUTIVE SUMMARY - IFFP

The purpose of an impact fee facilities plan is to identify demands placed upon the Town's facilities by future development and evaluate how these demands will be met by the Town. The IFFP also outlines the improvements which may be funded through impact fees.

### WHY IS AN IFFP NEEDED?

The IFFP provides a technical basis for assessing updated impact fees throughout the Town. This document addresses the future sewer infrastructure needed to serve the Town. The existing and future capital projects documented in this IFFP will ensure that level of service standards are maintained for all existing and future residents who reside within the service area. Local governments must pay strict attention to the required elements of the Impact Fee Facilities Plan which are enumerated in the Impact Fees Act.

### PROJECTED FUTURE GROWTH

To evaluate the use of existing capacity and the need for future capacity, it is first necessary to calculate the demand associated with existing development and projected growth. Using available information for existing development and growth projections from the Town's 2025 Sewer Master Plan, projected growth in system demand is summarized in Table ES-1. It should be noted that while there are existing residents within Fairfield Town, no centralized sewer system exists. All current residents utilize private septic systems for wastewater disposal. As there is no historical information for sewer flows in Fairfield, BC&A has estimated the expected flows and sewer equivalent residential units (ERUs) using historic winter water use of existing customers. Further description of these flow and ERU estimates can be found in the 2025 Fairfield Sewer Master Plan.

**Table ES-1  
Fairfield Town Service Area Sewer ERU Projections**

Year	Sewer ERUs	Estimated Dry Weather Sewer Flows (mgd)
2025	0	0*
2030	254	1.13
2035	635	1.34
2040	1,286	1.62
2050	3,143	2.02

*\* There are existing residents in Fairfield, however no centralized sewer system exists as all residents are connected to private septic systems. Therefore, there are no existing ERUs or flows in the sewer system.*

Demands are projected in terms of Equivalent Residential Units (ERUs). An ERU represents the demand that a typical single family residence places on the system. The basis of an ERU for this IFFP is summarized in Table ES-2.

**Table ES-2  
Fairfield Town Service Area Master Planned Flows**

	Value for Existing Conditions*	End of 10-year Window Conditions	Buildout Conditions
Service Area Population	175 (Not Connected to Sewer)	1,449	3,060
Equivalent Connected Sewer Residential Units (ERU)	0	635	4,375
Domestic Wastewater Production (mgd)	0	0.13	0.92
Infiltration, Maximum Month (mgd)	0	0.02	0.17
Average Day, Maximum Month Flow (mgd)	0	0.16	1.09
Peak Hour Flow (mgd)	0	0.44	2.62
<b>Flows per ERU</b>			
Average Indoor Water Use (gpd/ERU)	198	198	198
Domestic Wastewater Production (gpd/ERU)	188	188	188
Average Day, Maximum Month Flow (gpd/ERU)	222	222	222
Peak Hour, Dry Weather Flow (gpd/ERU)	795	617	535

\* All existing residents of Fairfield are on septic systems. Estimates for flows per ERU are based on estimates in the sewer master plan and are used in our projections of the future system.

### LEVEL OF SERVICE

Level of service is defined in the Impact Fees Act as “the defined performance standard or unit of demand for each capital component of a public facility within a service area”. Performance standards are those standards that are used to design and evaluate the performance of facilities. Because there is no existing centralized sewer system, the proposed new performance standard and level of service for the future system pipe capacity and treatment capacity, as contained in

Table ES-3.

**Table ES-3  
Proposed Performance Standards and Level of Service**

	Proposed Level of Service
<b>Pipeline Capacity</b>	
Maximum Ratio of Peak Flow Depth to Pipe Diameter <sup>1</sup>	0.75
<b>Treatment Capacity</b>	
Average Day, Maximum Month Flow (gpd/ERU)	222

<sup>1</sup> Under peak hour, dry weather flow conditions

## **EXISTING CAPACITY AVAILABLE TO SERVE FUTURE GROWTH**

Projected future growth will be met through construction of new conveyance pipes. In the next 10 years, the number of sewer ERUs in the Town is anticipated to increase from zero to 622. At buildout, there will be an estimated 4,375 ERUs. Because there is no existing system, no excess capacity exists to accommodate any future growth.

## **REQUIRED SYSTEM IMPROVEMENTS**

Beyond available existing capacity, additional improvements required to serve new growth are summarized in Table ES-4. To satisfy the requirements of state law, Table ES-4 provides a breakdown of the percentage of the project costs attributed to existing and future users. For future use, capacity has been divided between capacity to be used by growth within the 10-year planning window of this IFFP and capacity that will be available for growth beyond the 10-year window.

**Table ES-4  
Project Cost Allocated to Project Development**

Project ID	Project Year	Description	Total Estimated Project Cost (2025 Dollars)	Total Impact Fee Eligible Project Cost (2025 Dollars)	Percent to Existing	Percent to 10-yr Growth	Percent to Beyond 10-yr	Cost to Existing	Cost to 10-yr Growth	Cost to Beyond 10-yr
<b>Treatment</b>										
T-1	2026	Implement a Sewer Flow Release Limitation for Non-Residential Customers	\$0	\$0	0.0%	100.0%	0.0%	\$0	\$0	\$0
T-2	2026	10-Yr Window Purchase Eagle Mountain Wastewater Treatment Capacity <sup>1</sup>	\$1,866,806	\$1,866,806	0.0%	100.0%	0.0%	\$0	\$1,866,806	\$0
<i>Treatment Subtotal</i>			<i>\$1,866,806</i>	<i>\$1,866,806</i>				<i>\$0</i>	<i>\$1,866,806</i>	<i>\$0</i>
<b>Conveyance</b>										
C-1	2026	Finalize Collection System Layout and Alignment	\$5,000	\$5,000	0.0%	14.2%	85.8%	\$0	\$711	\$4,289
C-2	2026	Install 24-inch Sewer Main from Fairfield to Eagle Mountain System	\$3,412,800	\$3,412,800	0.0%	14.2%	85.8%	\$0	\$485,441	\$2,927,359
C-3	2027	Install 8-inch Sewer Main Along 0 W/ 1600 W	\$1,852,100	\$1,852,100	0.0%	14.2%	85.8%	\$0	\$263,445	\$1,588,655
C-4	2028	Install 21-inch Sewer Main Along 2500 N	\$4,637,300	\$4,637,300	0.0%	14.2%	85.8%	\$0	\$659,615	\$3,977,685
C-5	2030	Install 21-inch Sewer Main Along Lehi-Fairfield Rd	\$2,748,100	\$2,748,100	0.0%	14.2%	85.8%	\$0	\$390,893	\$2,357,207
C-6	2032	Install 18-inch Sewer Main Along 200 E	\$1,590,400	\$1,590,400	0.0%	14.2%	85.8%	\$0	\$226,220	\$1,364,180
C-7	2034	Install 12-inch Sewer Main Between 200 E and Tal Adair Property	\$1,516,800	\$1,516,800	0.0%	14.2%	85.8%	\$0	\$215,752	\$1,301,048
<i>Conveyance Subtotal</i>			<i>\$15,762,500</i>	<i>\$15,762,500</i>				<i>\$0</i>	<i>\$2,242,077</i>	<i>\$13,520,423</i>
<b>TOTAL</b>			<b>\$17,629,306</b>	<b>\$17,629,306</b>				<b>\$0</b>	<b>\$4,108,883</b>	<b>\$13,520,423</b>

<sup>1</sup> The cost for the Eagle Mountain Wastewater Treatment agreement shown here is an estimate. Expected cost is between \$2,500 and \$3,500 per ERU. This IFFP should be updated when the cost of this agreement is set, especially if the real cost is significantly different than the estimate shown here (\$3,000/ERU).

## IMPACT FEE FACILITIES PLAN

### INTRODUCTION

Fairfield Town (Town) has asked Bowen Collins & Associates (BC&A) to prepare an impact fee facilities plan (IFFP) for sewer collection services provided by the Town. The purpose of an IFFP is to determine the public facilities required to service new development. The IFFP is also intended to outline the improvements which may be funded through impact fees.

Much of the analysis forming the basis of this IFFP has been taken from the Town's Sewer Master Plan. The Sewer Master Plan was prepared by Bowen Collins & Associates and is dated May 2025. For the purposes of this report, subsequent references to the Sewer Master Plan will simply be identified as the "2025 Master Plan". The reader should refer to the Town's 2025 Master Plan for additional discussion of planning and evaluation methodology beyond what is contained in this IFFP.

### Requirements

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

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

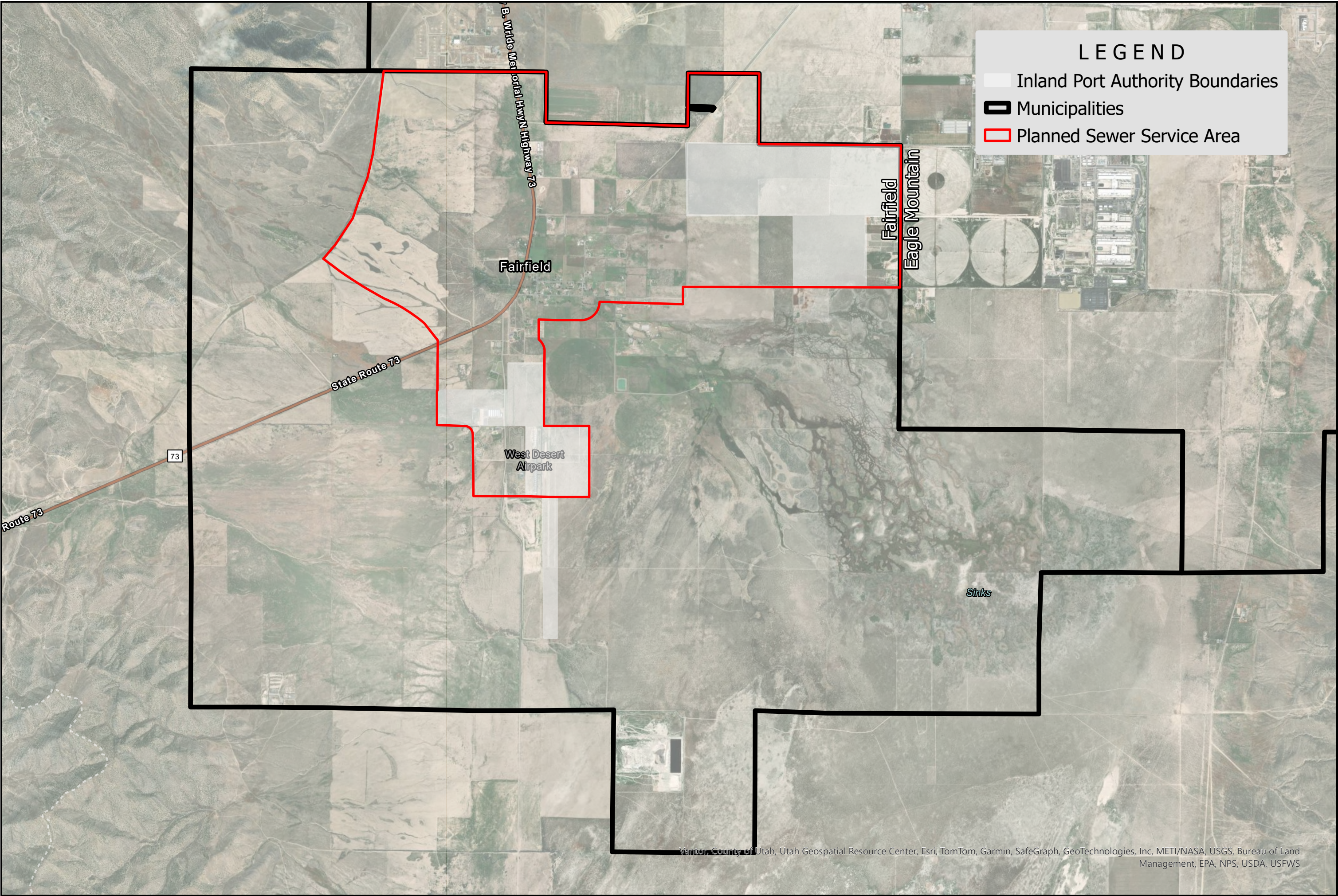
The following sections of this report have been organized to address each of these requirements.

### EXISTING LEVEL OF SERVICE -11-36A-302(1)(A)(I)

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

### Service Area

For the purpose of impact fee calculations, the Town will be treated as a single service area. The planned service area within Fairfield Town is identified in Figure 1. Only future customers developing in this planned sewer service area will be charged the sewer impact fee. It is assumed that any development outside of this planned service area will provide their own septic system and therefore will not be subject to sewer impact fees.



**LEGEND**

- Inland Port Authority Boundaries
- Municipalities
- Planned Sewer Service Area

NORTH:

SCALE:

**PLANNED FAIRFIELD  
SEWER SERVICE AREA**

**2025 FAIRFIELD SEWER  
IMPACT FEE FACILITY PLAN**



Map data provided by: Vector, County of Utah, Utah Geospatial Resource Center, Esri, TomTom, Garmin, SafeGraph, GeoTechnologies, Inc, METI/NASA, USGS, Bureau of Land Management, EPA, NPS, USDA, USFWS

P:\Fairfield Town\832-2442 Sewer Master Plan\4.0 GIS\4.4 APP\XF\Fairfield Sewer.aprx | 1/16/2025

## Unit of Demand

The projected flow used to design and evaluate sewer system components will vary depending on the nature of each component. For example, most treatment plant processes are designed based on average day, maximum month flow. Conversely, conveyance pipelines must be designed based on peak hour flow (function of daily flow and diurnal flow variation). Since Fairfield Town does not operate treatment facilities, the only system component which will be evaluated in this IFFP is the sewer collection infrastructure.

For the purposes of this analysis, it is useful to define demands in terms of Equivalent Residential Units (ERUs). An ERU represents the demand that a typical single-family residence places on the system. It should be noted that while there are existing residents within Fairfield Town, no centralized sewer system exists. All current residents utilize private septic systems for wastewater disposal. As there is no historical information for sewer flows in Fairfield, BC&A has estimated the expected flows and sewer equivalent residential units (ERUs) using historic winter water use of existing customers. The basis of an ERU for estimated typical sewer flow rates is summarized in **Error! Reference source not found.** Additional detail regarding the calculation of values used in the definition of an ERU are contained in the Town’s 2025 Sewer Master Plan.

**Table 1**  
**Fairfield Town Service Area Flows**

Item	Value for Existing Conditions*	Proposed/ Expected Level of Service	Proposed/ Expected Level of Service
Service Area Population	175 (Not Connected to Sewer)	1,449	3,060
Equivalent Connected Sewer Residential Units (ERU)	0	635	4,375
Domestic Wastewater Production (mgd)	0	0.13	0.92
Infiltration, Maximum Month (mgd)	0	0.02	0.17
Average Day, Maximum Month Flow (mgd)	0	0.16	1.09
Peak Hour Flow (mgd)	0	0.44	2.62
<b>Flows per ERU</b>			
Average Indoor Water Use (gpd/ERU)	198	198	198
Domestic Wastewater Production (gpd/ERU)	188	188	188
Average Day, Maximum Month Flow (gpd/ERU)	222	222	222
Peak Hour Flow (gpd/ERU)	795	617	535

*\* All existing residents of Fairfield are on septic systems. Estimates for flows per ERU are based on estimates in the sewer master plan and are used in our projections of the future system.*

## Performance Standard

Performance standards are those standards that are used to design and evaluate the performance of facilities. While the Impact Fees Act includes “defined performance standard” as part of the level of

service definition, this report will make a subtle distinction between performance standard and level of service. The performance standard will be considered the desired minimum level of performance for each component, while the existing level of service will be the actual current performance of the component. Thus, if the existing level of service does not meet the performance standard it is a deficiency, whereas if it exceeds the performance standard it may indicate excess capacity. This section discusses the existing performance standards for the Town. A subsequent section will consider existing level of service relative to these standards.

Fairfield Town does not operate wastewater treatment facilities; future sewer flows from Fairfield are expected to be treated at the Eagle Mountain City Water Reclamation Facility. However, Fairfield Town will need to maintain an appropriate purchased treatment capacity by agreement with Eagle Mountain. The performance standards for sewer pipelines and treatment are as follows:

### **Pipeline Capacity**

While there is no existing standard for sewer pipeline capacity, the proposed standard is that all sewer mains be designed such that the peak flow in the pipe is less than or equal to 75 percent of the full-pipe hydraulic capacity, using a Manning's roughness factor of 0.013. This is approximately equal to a maximum depth over diameter ratio of 0.65. This allows for a small amount of extra capacity to be reserved in the pipeline to account for potential inflow into the system and other unknowns.

### **Treatment Capacity**

Similar to pipeline capacity, no existing standard for sewer treatment capacity exists. The proposed standard for treatment capacity is that Fairfield will maintain purchased capacity within the Eagle Mountain water reclamation facility equal to the average day, maximum monthly flow (222 gpd/ERU) for all connected sewer customers.

### **Existing Level of Service**

As there is no existing central sewer system within Fairfield, no existing performance standard or level of service exists.

## **PROPOSED LEVEL OF SERVICE – 11-36A-302(1)(A)(II)**

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

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

In the case of this IFFP, a performance standard of 75% pipe capacity ( $q/Q$ ) is proposed for evaluating level of service of the future system as shown in Table 2. By definition, this becomes the proposed level of service.

**Table 2  
Proposed Performance Standards and Level of Service**

	Proposed Level of Service
<b>Pipeline Capacity</b>	
Maximum Ratio of Peak Flow Depth to Pipe Diameter <sup>1</sup>	0.75
<b>Treatment Capacity</b>	
Average Day, Maximum Month Flow (gpd/ERU)	222

<sup>1</sup>Under peak hour, dry weather flow conditions

**EXCESS CAPACITY TO ACCOMMODATE FUTURE GROWTH - 11-36A-302(1)(A)(III)**

Projected future growth will be met through construction of new conveyance pipes. In the next 10 years, the number of sewer ERUs in the Town is anticipated to increase from zero to 6322 ERUs. At buildout, there will be an estimated 4,375 ERUs. Because there is no existing system, no excess capacity exists to accommodate any future growth.

**DEMANDS PLACED ON FACILITIES BY NEW DEVELOPMENT - 11-36A-302(1)(A)(IV)**

Growth projections within the Town’s service area and projections of sewer flows resulting from said growth are discussed in detail in the 2025 Master Plan. Projected growth in terms of both ERUs and corresponding sewer flows are summarized in

Table 3.

**Table 3  
Projected Fairfield Town Sewer System Growth**

Year	Sewer ERUs	Estimated Dry Weather Sewer Flows (mgd)
2025	0	0*
2030	254	1.13
2035	635	1.34
2040	1,286	1.62
2050	3,143	2.02

*\* There are existing residents in Fairfield, however no centralized sewer system exists as all residents are connected to private septic systems. Therefore, there are no existing ERUs or flows in the sewer system.*

**INFRASTRUCTURE REQUIRED TO MEET DEMANDS OF NEW DEVELOPMENT - 11-36A-302(1)(A)(V)**

To satisfy the requirements of state law, the effect of demand placed upon existing system facilities by future development was evaluated using the process outlined below. Each of the steps were completed as part of this plan’s development. More description of the methodology used in the process outlined below can be found in the 2025 Sewer Master Plan.

1. **Existing Demand** – The demand existing development places on the Town’s system was estimated based on historic water use and flow records.
2. **Existing Capacity** – There are no existing sewer pipes in the Town.
3. **Existing Deficiencies** – Existing deficiencies in the system were looked for by comparing proposed performance standards against calculated capacities. Although the Town has existing residents that utilize other Town utilities (i.e. water), there are no existing sewer deficiencies due to the lack of an existing central sewer system. All future connections to a sewer system (including existing residents) are considered a future sewer ERU in these impact fee calculations.
4. **Future Demand** - The demand future development will place on the system was estimated based on development projections as summarized above and as discussed in the 2025 Sewer Master Plan.
5. **Future Deficiencies** - Future deficiencies in the collection system were identified using the proposed level of service as discussed in the 2025 Sewer Master Plan.
6. **Recommended Improvements** – Needed system improvements were identified to meet demands associated with future development.

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

### **10-Year Improvement Plan**

In the Town’s 2025 Sewer Master Plan, capital facilities projects needed to provide service to different parts of the Town at projected buildout are identified. These projects will be completed incrementally as required by development. Only infrastructure to be constructed within a ten-year horizon will be considered in the calculation of impact fees to avoid uncertainty surrounding improvements further into the future. Table 4 summarizes the impact fee related projects identified in the capital facilities plan that will be expected to be constructed within the next ten years.

**Table 4  
Project Costs Allocated to Project Development**

Project ID	Project Year	Description	Total Estimated Project Cost (2025 Dollars)	Total Impact Fee Eligible Project Cost (2025 Dollars)	Percent to Existing	Percent to 10-yr Growth	Percent to Beyond 10-yr	Cost to Existing	Cost to 10-yr Growth	Cost to Beyond 10-yr
<b>Treatment</b>										
T-1	2025	Implement a Sewer Flow Release Limitation for Non-Residential Customers	\$0	\$0	0.0%	100.0%	0.0%	\$0	\$0	\$0
T-2	2025	10-Yr Window Purchase Eagle Mountain Wastewater Treatment Capacity <sup>1</sup>	\$1,866,806	\$1,866,806	0.0%	100.0%	0.0%	\$0	\$1,866,806	\$0
<i>Treatment Subtotal</i>			<i>\$1,866,806</i>	<i>\$1,866,806</i>				<i>\$0</i>	<i>\$1,866,806</i>	<i>\$0</i>
<b>Conveyance</b>										
C-1	2025	Finalize Collection System Layout and Alignment	\$5,000	\$5,000	0.0%	14.2%	85.8%	\$0	\$711	\$4,289
C-2	2026	Install 24-inch Sewer Main from Fairfield to Eagle Mountain System	\$3,412,800	\$3,412,800	0.0%	14.2%	85.8%	\$0	\$485,441	\$2,927,359
C-3	2027	Install 8-inch Sewer Main Along 0 W/ 1600 W	\$1,852,100	\$1,852,100	0.0%	14.2%	85.8%	\$0	\$263,445	\$1,588,655
C-4	2028	Install 21-inch Sewer Main Along 2500 N	\$4,637,300	\$4,637,300	0.0%	14.2%	85.8%	\$0	\$659,615	\$3,977,685
C-5	2030	Install 21-inch Sewer Main Along Lehi-Fairfield Rd	\$2,748,100	\$2,748,100	0.0%	14.2%	85.8%	\$0	\$390,893	\$2,357,207
C-6	2032	Install 18-inch Sewer Main Along 200 E	\$1,590,400	\$1,590,400	0.0%	14.2%	85.8%	\$0	\$226,220	\$1,364,180
C-7	2034	Install 12-inch Sewer Main Between 200 E and Tal Adair Property	\$1,516,800	\$1,516,800	0.0%	14.2%	85.8%	\$0	\$215,752	\$1,301,048
<i>Conveyance Subtotal</i>			<i>\$15,762,500</i>	<i>\$15,762,500</i>				<i>\$0</i>	<i>\$2,242,077</i>	<i>\$13,520,423</i>
<b>TOTAL</b>			<b>\$17,629,306</b>	<b>\$17,629,306</b>				<b>\$0</b>	<b>\$4,108,883</b>	<b>\$13,520,423</b>

<sup>1</sup> The cost for the Eagle Mountain Wastewater Treatment agreement shown here is an estimate. Expected cost is between \$2,500 and \$3,500 per ERU. This IFFP should be updated when the cost of this agreement is set, especially if the real cost is significantly different than the estimate shown here (\$3,000/ERU).

### **Project Cost Attributable to Future Growth**

To satisfy the requirements of state law, Table 4 also provides a breakdown of the capital facilities projects and the percentage of the project costs attributed to existing and future users. As defined in Section 11-36a-102(15), the impact fee facilities plan should only include the proportionate share of “the cost of public facilities that are roughly proportionate and reasonably related to the service demands and needs of any development activity.”

For all projects within this impact fee facilities plan, the division of costs between existing and future users is easy because there are no existing users and therefore all costs are attributable to future growth. This includes any existing Town resident who connects to sewer in the future.

In this impact fee study, BC&A assumed that the Inland Port Authority would contribute funds or infrastructure proportional to the capacity required by the development on their jurisdictional lands within Fairfield, just as will be required by other developments (see Figure 1). BC&A completed calculations assuming the Inland Port Authority will function similar to a public improvement district (PID), which contributes required system level improvements and recoups associated costs with special tax assessments.

### **Project Cost Attributable to 10-Year Growth**

Included in Table 4 is a breakdown of capacity associated with growth both at full buildout and through the next 10 years. This is necessary because the projects identified in the table will be built with capacity to accommodate flows beyond the 10-year growth window. While the exact location and timing of future growth is ultimately unknown, cost distribution between users coming into the system within the next 10-years and users coming in beyond the next years was based on the estimated distribution of future growth through coordination with Town staff and known development “hotspots” throughout the Town.

### **Basis of Construction Cost Estimates**

The costs of construction for projects to be completed within ten years have been estimated based on past BC&A experience with projects of a similar nature. Details of the cost estimates can be found in the 2025 Sewer Master Plan.

## **ADDITIONAL CONSIDERATIONS**

### **Manner of Financing – 11-36a-302(3)**

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

**Federal and State Grants and Donations.** Impact fees cannot reimburse costs funded or expected to be funded through federal grants and other funds that the Town has received for capital improvements without an obligation to repay. Grants and donations are not currently contemplated in this analysis. If grants become available for constructing facilities, impact fees will need to be recalculated and an appropriate credit given.

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

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

included in the impact fee analysis and should also be considered in subsequent accounting of impact fee expenditures.

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

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

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

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

#### **Planned Improvement District (PID) Dedications**

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

The reimbursement amount agreed upon between the Town and the PID should be equivalent to the value of the asset dedicated. The agreement between the Town and the PID should define the terms on which the Town will reimburse the PID, which will likely be some percentage of received impact fees until the agreed reimbursement amount is reached. The PID can use the reimbursement moneys to pay down its debt and thus reduce the tax burden on its properties. This method creates a more equitable division of cost to the development within the PID with respect to impact fees and property taxes over time compared with other arrangements.

The development within the PID will still be obligated to pay a full impact fee to the Town, a portion of which will go to the PID per the reimbursement agreement.

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

Fairfield has no planned PIDs within its service boundaries, however the Inland Port Authority (IPA) areas within Fairfield will likely function the same as a PID from a capital improvements funding perspective. Therefore, all system level assets funded by the IPA should be reimbursed in the same manner as a PID described in this section.

**NECESSITY OF IMPROVEMENT TO MAINTAIN LEVEL OF SERVICE - 11-36A-302(3)**

According to State statute, impact fees cannot be used to correct deficiencies in the Town’s system and must be necessary to maintain the proposed level of service established for all users. Only those facilities or portions of facilities that are required to maintain the proposed level of service for future growth have been included in this IFFP. Additionally, any portion of projects being used to cure existing deficiencies that will be paid for through future user rates will be accounted for through an impact fee credit to be calculated as part of the impact fee analysis. This will result in an equitable fee as future users will not be expected to fund any portion of the facilities that will benefit existing residents.

**SCHOOL RELATED INFRASTRUCTURE -11-36A-302(2)**

As part of the noticing and data collection process for this plan, information was gathered regarding future development within the Town, which would include new schools. Required public facilities to serve future schools have been included in the impact fee facilities plan and impact fee analysis.

**NOTICING AND ADOPTION REQUIREMENTS -11-36A-502**

The Impact Fees Act requires that entities must publish a notice of intent to prepare or modify any IFFP. If an entity prepares an independent IFFP rather than include a capital facilities element in the general plan, the actual IFFP must be adopted by enactment. Before the IFFP can be adopted, a reasonable notice of the public hearing must be published in a local newspaper at least 10 days before the actual hearing. A copy of the proposed IFFP must be made available in each public library within the Town during the 10-day noticing period for public review and inspection. Utah Code requires that the Town must post a copy of the ordinance in at least three places. These places may include the Town offices and the public libraries within the Town’s jurisdiction. Following the 10-day noticing period, a public hearing will be held, after which the Town may adopt, amend and adopt, or reject the proposed IFFP.

## **IMPACT FEE CERTIFICATION – 11-36A-306(1)**

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

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

I certify that the attached impact fee facilities plan:

1. Includes only the costs of public facilities that are:
  - a. allowed under the Impact Fees Act; and
  - b. actually incurred; or
  - c. projected to be incurred or encumbered within six years after the day on which each impact fee is paid;
2. Does not include:
  - a. costs of operation and maintenance of public facilities;
  - b. 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.



---

Justin Dietrich, P.E.

**DRAPER, UTAH OFFICE**

154 E 14075 S  
DRAPER, UTAH 84020  
PHONE: 801.495.2224

**BOISE, IDAHO OFFICE**

776 E RIVERSIDE DRIVE  
SUITE 250  
EAGLE, IDAHO 83616  
PHONE: 208.939.9561

**ST. GEORGE, UTAH OFFICE**

20 NORTH MAIN  
SUITE 107  
ST.GEORGE, UTAH 84770  
PHONE: 435.656.3299

**OGDEN, UTAH OFFICE**

2036 LINCOLN AVENUE  
SUITE 104  
OGDEN, UTAH 84401  
PHONE: 801.495.2224



**BOWEN COLLINS**  
& A S S O C I A T E S

[WWW.BOWENCOLLINS.COM](http://WWW.BOWENCOLLINS.COM)



Fairfield Town  
Utah County, Utah



FAIRFIELD TOWN

JANUARY 2026

**DRAFT**

# WATER IMPACT FEE FACILITIES PLAN

---

# Fairfield Town

## Culinary Impact Fee Facilities Plan

*January 2026*

**DRAFT**

Prepared for:

**Fairfield Town**  
Utah County, Utah

Prepared by:



**TABLE OF CONTENTS**

	<b>Page</b>
Executive Summary Culinary Water Impact Fee Facilities Plan .....	i
Why is an IFFP Needed? .....	i
Projected Future Growth.....	i
Existing Capacity Available to Serve Future Growth.....	ii
Required System Improvements.....	ii
Impact Fee Facilities Plan.....	1
Introduction.....	1
Service Areas .....	1
Impact Fee Facility Plan Components.....	1
Existing Level of Service – Utah Code Annotated 11-36a-302(1)(a)(i) .....	1
Performance Standard .....	3
Transmission/Distribution Pipe Level of Service.....	3
Storage Level of Service.....	3
Unit of Demand Level of Service .....	3
Source Capacity Level of Service.....	4
Level of Service Summary.....	4
Proposed Level of Service - Utah Code Annotated 11-36a-302(1)(b) and 11-36a-302(1)(c)(i).....	4
Excess Capacity to Accommodate Future Growth - Utah Code Annotated 11-36a-302(1)(a)(iii).....	4
Existing Culinary Water Infrastructure.....	4
Existing Demand and Determination of Excess Capacity .....	4
Demands Placed on Facilities by New Development – Utah Code Annotated 11-36a-302(1)(a)(iv).....	6
Infrastructure Required to Meet Demands of New Development - Utah Code Annotated 11-36a-302(1)(a)(v) .....	6
10-Year Improvement Plan.....	7
Project Cost Attributable to Future Growth.....	10
Further Division of Project Cost – Cost Attributable to 10 Year Growth .....	10
Basis of Construction Cost Estimates.....	10
Additional Considerations .....	10
Manner of Financing – Utah Code Annotated 11-36a-302(2).....	10
Federal and State Grants and Donations .....	10
Bonds .....	11
Interfund Loans .....	11
Impact Fees .....	11
Developer Dedications and Exactions .....	11
Planned Improvement District (PID) Dedications .....	11
Necessity of Improvements to Maintain Level of Service – Utah Code Annotated 11-36a-302(3) .....	12
School Related Infrastructure - Utah Code Annotated 11-36a-302(2).....	12
Noticing and Adoption Requirements - Utah Code Annotated 11-36a-502.....	12
Impact Fee Certification – Utah Code Annotated 11-36a-306(1).....	13

**TABLE OF CONTENTS  
(continued)**

**LIST OF TABLES**

<b>No.</b>	<b>Title</b>	<b>Page</b>
ES-1	Town Culinary Water Growth Projections.....	ii
ES-2	Existing Facility Capacity Used by Future Growth.....	iii
ES-3	Proposed Facility Capacity Used by Future Growth.....	iv
1	Fairfield Culinary System Existing Assets .....	5
2	Town Culinary Water Growth Projections.....	6
3	Proposed Facility Capacity Used by Future Growth.....	8

**LIST OF FIGURES**

<b>No.</b>	<b>Title</b>	<b>Page</b>
1	Service Areas .....	2
2	10-Year Improvements .....	9

## **EXECUTIVE SUMMARY CULINARY WATER IMPACT FEE FACILITIES PLAN**

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

### **WHY IS AN IFFP NEEDED?**

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

### **PROJECTED FUTURE GROWTH**

To evaluate the use of existing capacity and the need for future capacity, it is first necessary to calculate the demand associated with existing development and projected growth. Using available information for existing development and growth projections from the Town's Culinary Water System Master Plan, projected growth in system demand is summarized in Table ES-1 in terms of Equivalent Residential Units (ERU). ERUs are a way to provide a common unit of measurement with which to combine residential and nonresidential development and indoor and outdoor use. This is the unit of measure for evaluating system capacity, and assessing impact fees. The value of an ERU is tied to the approximate amount of peak day system capacity required for a single-family residence. For this IFFP, the definition of an ERU is 1,465 gpd of peak day capacity (1,626 gpd when including a supply buffer). Table ES-1 shows the projected ERUs for Fairfield.

**Table ES-1  
Fairfield Town Culinary Water Growth Projections**

Year	Total ERUs	Total Peak Day Demand (gpm)
2025	33	34
2026	119	119
2027	213	211
2028	315	309
2029	425	414
2030	539	521
2031	659	632
2032	782	743
2033	917	866
2034	1,064	999
2035	1,220	1,138

**EXISTING CAPACITY AVAILABLE TO SERVE FUTURE GROWTH**

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

**REQUIRED SYSTEM IMPROVEMENTS**

Beyond the existing available capacity, additional improvements required to serve new growth are summarized in Table ES-3.

To satisfy the requirements of state law, Table ES-3 provides a breakdown of the percentage of the project costs attributed to existing and future users. For future use, capacity has been divided between capacity to be used by growth within the 10-year planning window of this IFFP and capacity that will be available for growth beyond the 10-year window. Project costs have been taken from the 2025 Culinary Water Master Plan or are actual costs of completed projects, where applicable.

**Table ES-2  
Existing Facility Capacity Used by Future Growth**

	<b>Project Name</b>	<b>Estimated Total Cost<sup>1</sup></b>	<b>Estimated System Level Cost<sup>2</sup></b>	<b>Percent to Existing</b>	<b>Percent to 10-Year Growth</b>	<b>Percent Growth Beyond 10-Years</b>
<b>Storage Assets</b>						
	250,000 gallon Tank	\$766,170	\$568,707	18%	82%	0%
<b>Distribution System Assets</b>						
	Misc Main Water Pipes (2018)	\$106,282	\$15,600	1%	33%	66%
	Allen Ranch Road 12-inch Water Line	\$954,933	\$954,933	0%	35%	65%
<b>Source Assets</b>						
	150 gpm well	\$293,128	\$0	16%	84%	0%
	Pump station	\$89,409	\$0	16%	84%	0%
	<b>Total</b>	<b>\$2,209,923</b>	<b>\$1,539,241</b>	<b>7%</b>	<b>52%</b>	<b>41%</b>

<sup>1</sup> Actual cost in year of project.

<sup>2</sup> The portion of the total project that was system level and Town funded.

**Table ES-3  
Proposed Facility Capacity Used by Future Growth**

Project ID	Project Name	Anticipated Year of Completion <sup>1</sup>	Total Estimated Cost	Estimated System Level Cost <sup>2</sup>	Percent to Existing	Percent to 10-Year Growth	Percent Growth Beyond 10-Years
<b>Storage Improvements</b>							
ST-1	Construct 1,100,000 gallons of additional storage	2032	\$3,962,000	\$3,962,000	0%	96%	4%
<b>Distribution System Improvements</b>							
T-1	Allen's Ranch Road Water Line (12")	2031	\$792,220	\$792,220	0%	35%	65%
T-2	200 E Extension (2,200 LF of 16" pipe)	2028	\$712,800	\$712,800	1%	33%	66%
T-3	Lehi Fairfield Rd Extension Part 1 (3,200 LF of 16" pipe)	2028	\$1,036,800	\$1,036,800	1%	33%	66%
T-4	Lehi Fairfield Rd Extension Part 2 (5,750 LF of 12" pipe)	2028	\$1,661,750	\$1,661,750	0%	36%	64%
T-5	670 N Extension Part 1 (4,700 LF of 16" pipe)	2029	\$1,522,800	\$1,522,800	0%	36%	64%
T-6	670 N Extension Part 2 (3,000 LF of 16" pipe)	2029	\$972,000	\$972,000	1%	33%	66%
T-7	Dedicated Pump Line to New Tank (4,000 LF of 6" pipe)	2032	\$1,000,000	\$1,000,000	1%	33%	66%
<b>Source Improvements</b>							
S-3	Add additional source capacity (1,330 gpm)	2030	\$1,600,000	\$1,600,000	0%	100%	0%
<b>Total or Average</b>			<b>\$13,260,370</b>	<b>\$13,260,370</b>	<b>0.3%</b>	<b>57.9%</b>	<b>41.8%</b>

<sup>1</sup> Project costs were estimated assuming costs would inflate by 3% annually

<sup>2</sup> These costs are the estimated portion of the total project that are system level and will be Town funded.

## IMPACT FEE FACILITIES PLAN

### INTRODUCTION

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

Much of the analysis forming the basis of this IFFP has been taken from the Town's Culinary Water System Master Plan, which was also prepared by BC&A. The reader should refer to the 2025 Culinary Master Plan for additional discussion of planning and evaluation methodology beyond what is contained in this IFFP.

### SERVICE AREAS

For the purpose of impact fee calculations, the Town system will be treated as a single service area. Only a portion of the Town is planned for water service, however, as shown in Figure 1. Only future customers developing in this planned water service area will be charged the water impact fee. It is assumed that any development outside of this planned service area will provide their own water source and conveyance and therefore will not be subject to water impact fees.

### IMPACT FEE FACILITY PLAN COMPONENTS

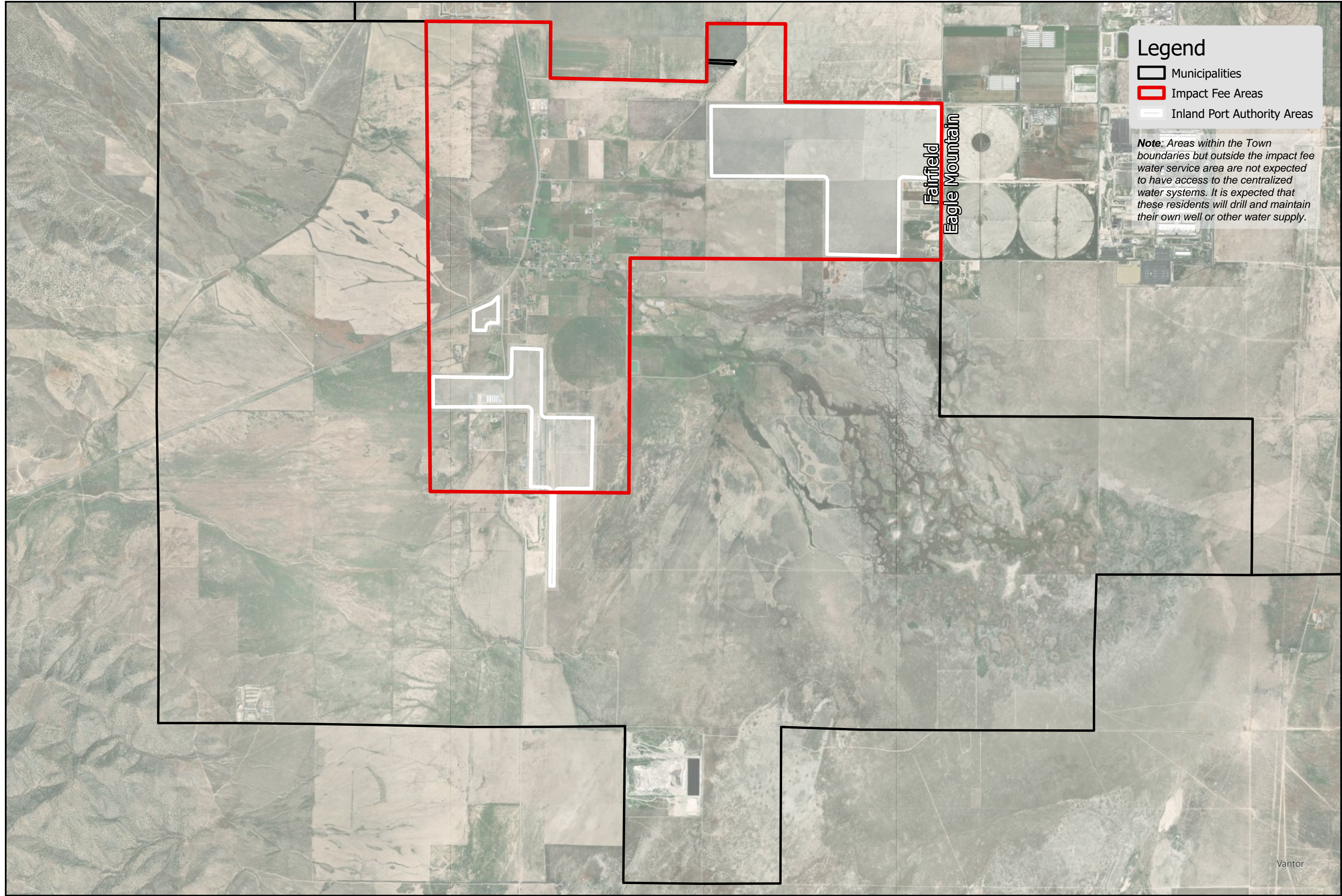
Requirements for the preparation of an IFFP are outlined in Title 11, Chapter 36a of the Utah Code Annotated (the Impact Fees Act). Under these requirements, an IFFP shall accomplish the following for each facility:

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




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

### EXISTING LEVEL OF SERVICE - UTAH CODE ANNOTATED 11-36A-302(1)(A)(I)

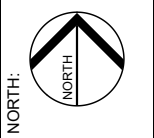
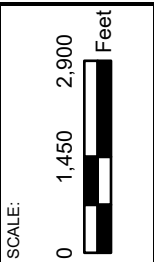
Level of service is defined in the Impact Fees Act as "the defined performance standard or unit of demand for each capital component of a public facility within a service area." This section discusses the level of service currently being provided to existing users.



**Legend**

-  Municipalities
-  Impact Fee Areas
-  Inland Port Authority Areas

*Note: Areas within the Town boundaries but outside the impact fee water service area are not expected to have access to the centralized water systems. It is expected that these residents will drill and maintain their own well or other water supply.*



**PLANNED SERVICE AREA**

**2025 WATER IMPACT FEE FACILITIES PLAN**



FAIRFIELD TOWN

Vantor

P:\Fairfield Town\82-24-03 Water Master Plan and Modeling\4.0 GIS\4.4 APRA\Fairfield Water System\Fairfield Water System.aprx ipblazer 1/12/2026

### **Performance Standard**

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

### **Transmission/Distribution Pipe Level of Service**

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

1. Under peak day demand, the system must be capable of maintaining constant levels at all system tanks.
2. Culinary distribution pipes are limited to less than 7.0 feet per second (ft/s). Transmission pipes can have velocities that are higher than distribution pipes, but typically should be less than 10 ft/s.
3. The Town tries to maintain pressure between 50 psi and 120 psi during peak day production requirements and between 40 psi and 120 psi during peak hour production requirements.
4. The State of Utah requires that a public water system be capable of conveying required fire flow and peak day demand with a residual pressure of 20 psi. Any node in a residential area incapable of supplying 1,500 gpm with a 20 psi residual is considered deficient.

### **Storage Level of Service**

Culinary storage facilities were sized to provide sufficient equalization, emergency, and fire suppression storage. The combined equalization and emergency storage was sized to be equal to half of peak day demands based on typical state sizing standards (see R309-510 and Utah Code 19-4-114). Fire suppression storage was sized to meet the Utah County Fire standards.

### **Unit of Demand Level of Service**

The projected flow used to design and evaluate system components will vary depending on the nature of each component. For example, the systems supply pump stations are designed for peak day flow. Conversely, most conveyance pipelines must be designed based on peak hour flow (function of daily flow and diurnal flow variation).

For the purposes of this analysis, it is useful to define these various demands in terms of equivalent residential units (ERUs). ERUs are a way to provide a common unit of measurement with which to combine residential and nonresidential development and indoor and outdoor use. This is the unit of measure for evaluating system capacity and assessing impact fees. The value of an ERU is tied to the approximate amount of peak day system capacity required for a single-family residence. For this IFFP and the Town 2025 Culinary Master Plan, the definition of an ERU is 1,465 gpd of peak day capacity. When calculating source capacity requirements, an 11% reliability buffer was included (i.e. 1,626 gpd/ERU).

### **Source Capacity Level of Service**

Existing culinary sources are sized to produce at least the existing peak day demands. Based on the water demands of the Town's 33 existing customers, this is 1,626 gpd per ERU.

### **Level of Service Summary**

The existing Fairfield culinary water system level of service has some deficiencies with residual pressure during fire flow scenarios, as described in the 2025 Water Master Plan. Projects to address these deficiencies are identified in that plan and have been excluded from this IFFP. All other existing infrastructure meets the performance standard for all areas currently connected.

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

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

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

No changes in performance standards are proposed for Fairfield. Future facilities will be constructed to meet the same performance standards identified for the existing level of service.

### **EXCESS CAPACITY TO ACCOMMODATE GROWTH - UTAH CODE ANNOTATED 11-36A-302(1)(A)(III)**

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

### **Existing Culinary Water Infrastructure**

Fairfield currently owns all existing culinary system infrastructure within the culinary system.

### **Existing Demand and Determination of Excess Capacity**

Current existing facilities represent some impact fee recoverable capital cost to Fairfield. Table 1 summarizes these existing facilities with distributions of costs that are allocated to the existing, 10-year, and beyond 10-year user.

**Table 1  
Fairfield Culinary System Existing Assets**

	<b>Project Name</b>	<b>Estimated Total Cost</b>	<b>Estimated System Level Cost</b>	<b>Percent to Existing</b>	<b>Percent to 10-Year Growth</b>	<b>Percent Growth Beyond 10-Years</b>
<b>Storage Assets</b>						
	250,000 gallon Tank	\$766,170	\$568,707	18%	82%	0%
<b>Distribution System Assets</b>						
	Miscellaneous Pipes	\$106,282	\$15,600	1%	33%	66%
	Allen Ranch Road 12-inch waterline	\$954,933	\$954,933	0%	35%	65%
<b>Source Assets</b>						
	150 gpm well	\$293,128	\$0	16%	84%	0%
	Pump station	\$89,409	\$0	16%	84%	0%
<b>Total or Average</b>		<b>\$2,209,923</b>	<b>\$1,539,241</b>	<b>7%</b>	<b>52%</b>	<b>41%</b>

**DEMANDS PLACED ON FACILITIES BY NEW DEVELOPMENT – UTAH CODE ANNOTATED 11-36A-302(1)(A)(IV)**

The planning period to be used for this IFFP is 10 years. Table 2 lists the growth projections for the 10-year planning window (2025 – 2035). Note that the expected growth listed in the master plan between 2023 and 2025 occurred slower than expected, therefore the ERU and demand projections used in this IFFP and subsequent IFA are offset one year from the master plan projections (i.e. the 2024 master plan numbers are shown as 2025 numbers here).

**Table 2  
Town Culinary Water Growth Projections**

Year	Total ERUs	Total Peak Day Demand (gpm)
2025	33	34
2026	119	119
2027	213	211
2028	315	309
2029	425	414
2030	539	521
2031	659	632
2032	782	743
2033	917	866
2034	1,064	999
2035	1,220	1,138

**Infrastructure Required to Meet Demands of New Development – Utah Code Annotated 11-36a-302(1)(a)(v)**

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

- Existing Demand** – The demand existing development places on the Town’s system was estimated based on existing ERUs and demand patterns observed in similar systems.
- Existing Capacity** – The capacities of existing system collection facilities were estimated using size data provided by the Town and a hydraulic computer model as part of the Culinary Water System Master Plan.
- Existing Deficiencies** – Existing deficiencies in the system were looked for by comparing defined levels of service against calculated capacities.
- Future Demand** - The demand that future development will place on the system was estimated based on development projections as discussed previously.
- Future Deficiencies** - Future deficiencies in the collection system (portions of the system that are inadequate to accommodate the demand created by future growth) were identified using the defined level of service and results from a hydraulic computer model.
- Recommended Improvements** – Needed system improvements were identified to meet demands associated with future development.

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

### **10-Year Improvement Plan**

Planned improvements to satisfy level of service requirements for projected demands within the next 10 years have been identified for the Town area in the Town’s Culinary Water System Master Plan and are summarized in Table 3. Improvement costs are estimated based on the anticipated year(s) of construction shown. These improvements will be constructed in phases as funding becomes available. Only infrastructure planned for construction within a ten-year window will be considered in the calculation of these impact fees to avoid uncertainty surrounding improvements further into the future. The approximate locations of projects to be completed in the next 10 years are shown in Figure 2. It should be noted that Table 3 only includes those projects with components of cost that are eligible to be included in the impact fee calculation.












**Table 3  
Proposed Facility Capacity Used by Future Growth**

Project ID	Project Name	Anticipated Year of Completion <sup>1</sup>	Total Estimated Cost	Estimated System Level Cost <sup>2</sup>	Percent to Existing	Percent to 10-Year Growth	Percent Growth Beyond 10-Years
<b>Storage Improvements</b>							
ST-1	Construct 1,100,000 gallons of additional storage	2032	\$3,962,000	\$3,962,000	0%	86%	14%
<b>Distribution System Improvements</b>							
T-1	Allen's Ranch Road Water Line (12")	2031	\$792,220	\$792,220	0%	35%	65%
T-2	200 E Extension (2,200 LF of 16" pipe)	2028	\$712,800	\$712,800	1%	33%	66%
T-3	Lehi Fairfield Rd Extension Part 1 (3,200 LF of 16" pipe)	2028	\$1,036,800	\$1,036,800	1%	33%	66%
T-4	Lehi Fairfield Rd Extension Part 2 (5,750 LF of 12" pipe)	2028	\$1,661,750	\$1,661,750	0%	36%	64%
T-5	670 N Extension Part 1 (4,700 LF of 16" pipe)	2029	\$1,522,800	\$1,522,800	0%	36%	64%
T-6	670 N Extension Part 2 (3,000 LF of 16" pipe)	2029	\$972,000	\$972,000	1%	33%	66%
T-7	Dedicated Pump Line to New Tank (4,000 LF of 6" pipe)	2032	\$1,000,000	\$1,000,000	1%	33%	66%
<b>Source Improvements</b>							
S-3	Add additional source capacity (1,330 gpm)	2030	\$1,600,000	\$1,600,000	0%	100%	0%
<b>Total or Average</b>			<b>\$13,260,370</b>	<b>\$13,260,370</b>	<b>0.3%</b>	<b>57.9%</b>	<b>41.8%</b>

<sup>1</sup> Project costs were estimated assuming costs would inflate by 3% annually.

<sup>2</sup> These costs are the portion of the total project that are system level and are Town funded.

# Legend

-  Existing Well
-  Potential Future Well
-  Existing Tank
-  Planned Future Tank
-  Spring and Water Vault
-  Municipalities
-  Existing Water Mains
-  Expected System Expansion
-  10-yr Capital Project
-  Capital Project Beyond 10-yrs
-  Emergency Booster Station



P:\Fairfield Town\832-24-03 Water Master Plan and Modeling\4.0 GIS\4.4 APRX\Fairfield Water System\Fairfield Water System.aprx rplazier 1/23/2026

### **Project Cost Attributable to Future Growth**

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

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

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

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

Included in Tables 1 and 3 is a breakdown of capacity associated with growth through the next 10 years and for growth beyond 10 years. To most accurately evaluate the cost of providing service for growth during the next ten years, added consideration has been given to evaluating how much of each improvement will be used in the next 10 years. This has been done following the same methodology as described above.

### **Basis of Construction Cost Estimates**

The costs of construction for projects to be completed within ten years have been estimated based on past BC&A experience with projects of a similar nature. Details of the cost estimates can be found in the Town’s Culinary Water System Master Plan.

## **ADDITIONAL CONSIDERATIONS**

### **MANNER OF FINANCING – UTAH CODE ANNOTATED 11-36A-302(2)**

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

### **Federal and State Grants and Donations**

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

## **Bonds**

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

## **Interfund Loans**

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

## **Impact Fees**

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

## **Developer Dedications and Exactions**

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

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

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

## **Planned Improvement District (PID) Dedications**

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

The reimbursement amount agreed upon between the Town and the PID should be equivalent to the value of the asset dedicated. The agreement between the Town and the PID should define the terms on which the Town will reimburse the PID, which will likely be some percentage of received impact

fees until the agreed reimbursement amount is reached. The PID can use the reimbursement moneys to pay down its debt and thus reduce the tax burden on its properties. This method creates a more equitable division of cost to the development within the PID with respect to impact fees and property taxes over time compared with other arrangements.

The development within the PID will still be obligated to pay a full impact fee to the Town, a portion of which will go to the PID per the reimbursement agreement.

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

Fairfield has no planned PIDs within its service boundaries, however the Inland Port Authority (IPA) areas within Fairfield will likely function the same as a PID from a capital improvements funding perspective. Therefore, all system level assets funded by the IPA should be reimbursed in the same manner as a PID described in this section.

### **NECESSITY OF IMPROVEMENTS TO MAINTAIN LEVEL OF SERVICE – UTAH CODE ANNOTATED 11-36A-302(3)**

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

### **SCHOOL RELATED INFRASTRUCTURE - UTAH CODE ANNOTATED 11-36A-302(2)**

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

### **NOTICING AND ADOPTION REQUIREMENTS - UTAH CODE ANNOTATED 11-36A-502**

The Impact Fees Act requires that entities must publish a notice of intent to prepare or modify any IFFP. If an entity prepares an independent IFFP rather than include a capital facilities element in the general plan, the actual IFFP must be adopted by enactment. Before the IFFP can be adopted, a reasonable notice of the public hearing must be published in a local newspaper at least 10 days before the actual hearing. A copy of the proposed IFFP must be made available in each public library within the Town during the 10-day noticing period for public review and in a minimum of 3 public locations. Utah Code requires that the Town must post a copy of the ordinance in at least three places. These places may include the Town offices and the public libraries within the Town’s jurisdiction. Following the 10-day noticing period, a public hearing will be held, after which the Town may adopt, amend and adopt, or reject the proposed IFFP.

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

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


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

I certify that this impact fee facility plan:

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

This certification is made with the following caveats:

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

  
Justin Dietrich, P.E.

**DRAPER, UTAH OFFICE**

154 E 14075 S  
DRAPER, UTAH 84020  
PHONE: 801.495.2224

**BOISE, IDAHO OFFICE**

776 E RIVERSIDE DRIVE  
SUITE 250  
EAGLE, IDAHO 83616  
PHONE: 208.939.9561

**ST. GEORGE, UTAH OFFICE**

20 NORTH MAIN  
SUITE 107  
ST.GEORGE, UTAH 84770  
PHONE: 435.656.3299

**OGDEN, UTAH OFFICE**

2036 LINCOLN AVENUE  
SUITE 104  
OGDEN, UTAH 84401  
PHONE: 801.495.2224



**BOWEN COLLINS**  
& A S S O C I A T E S

[WWW.BOWENCOLLINS.COM](http://WWW.BOWENCOLLINS.COM)



Fairfield Town  
Utah County, Utah



FAIRFIELD TOWN

JANUARY 2026

**DRAFT**

# WATER IMPACT FEE ANALYSIS

---

# Fairfield Town

## Culinary Impact Fee Analysis

*January 2026*

**DRAFT**

Prepared for:

**Fairfield Town**  
Utah County, Utah

Prepared by:



**TABLE OF CONTENTS**

	<b>Page</b>
Introduction.....	1
Service Areas.....	1
Requirements.....	1
Impact On System - 11-36a-304(1)(a)(b).....	3
Relation Of Impacts To Anticipated Development - 11-36a-304(1)(c).....	3
Proportionate Share Analysis - 11-36a-304(d).....	4
Excess Capacity to Accommodate Future Growth.....	4
Future Improvements.....	5
Impact Fee Calculation - 11-36a-304(1)(e).....	5
Planning and Engineering Costs.....	8
Credit for User Fees.....	8
Recommended Impact Fee.....	8
Additional Considerations - 11-36a-304(2).....	8
Manner Of Financing - 11-36a-304(2)(a-e).....	8
User Charges.....	9
Bonds.....	9
General Taxes.....	9
Federal and State Grants and Donations.....	9
Planned Improvement District (PID) Dedications.....	9
Dedication Of System Improvements - 11-36a-304(2)(f).....	10
Extraordinary Costs - 11-36a-304(2)(g).....	10
Time-Price Differential - 11-36a-304(2)(h).....	10
Impact Fee Certification - 11-36a-306(2).....	11

**LIST OF TABLES**

<b>No.</b>	<b>Title</b>	<b>Page</b>
	Table 1 Projected Fairfield Town Culinary Water System Growth.....	3
	Table 2 Fairfield Culinary System Existing Assets.....	4
	Table 3 Impact Fee Eligible Capital Projects.....	6
	Table 4 Fairfield Impact Fee Calculation per ERU.....	7
	Table 5 Summary of Calculated Impact Fees per ERU.....	8

**LIST OF FIGURES**

<b>No.</b>	<b>Title</b>	<b>Page</b>
	Figure 1 Planned Service Area.....	2

## IMPACT FEE ANALYSIS

### INTRODUCTION

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

### Service Areas

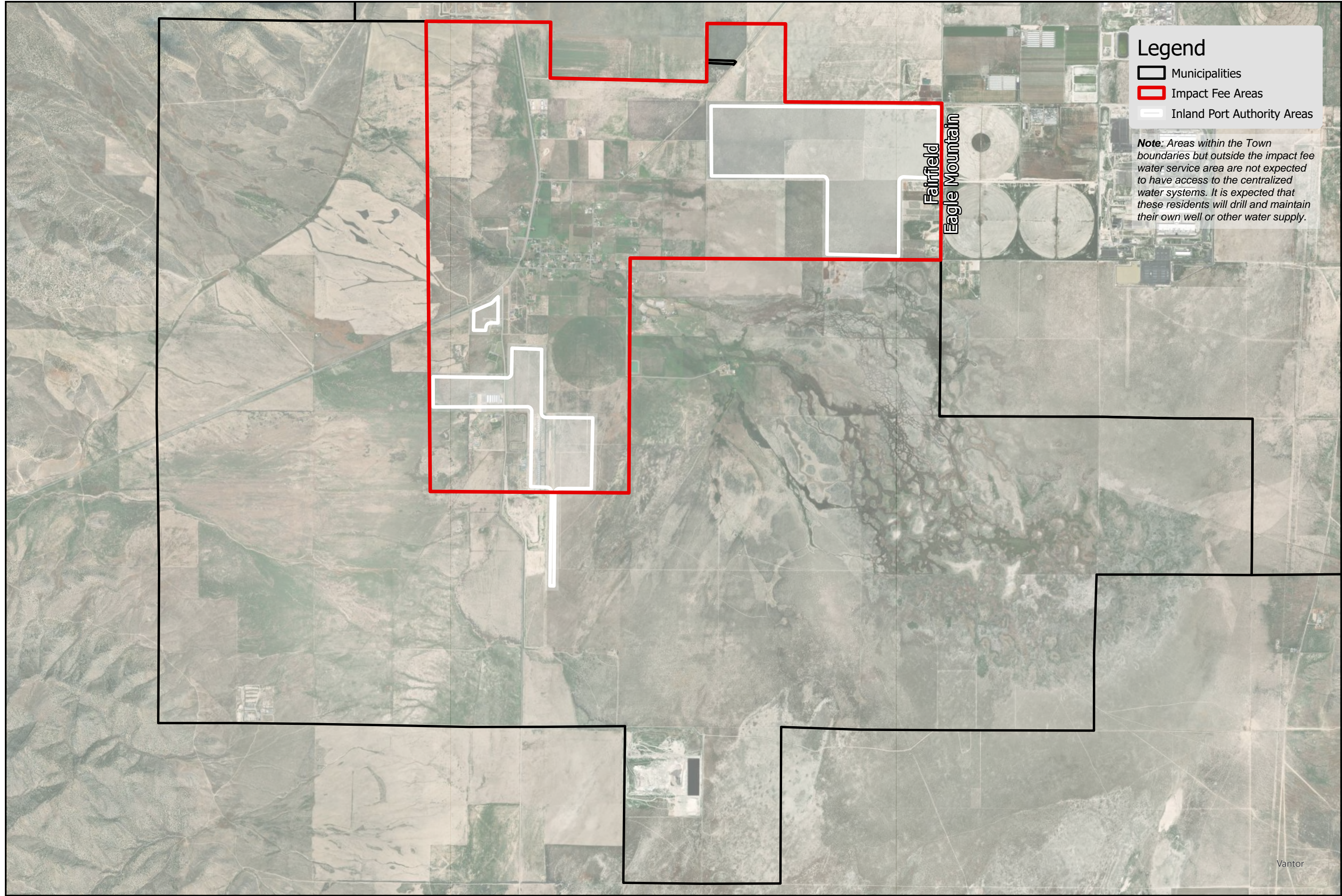
For the purpose of impact fee calculations, the Town system will be treated as a single service area. Only a portion of the Town is planned for water service, however, as shown in Figure 1. Only future customers developing in this planned water service area will be charged the water impact fee. It is assumed that any development outside of this planned service area will provide their own water source and conveyance and therefore will not be subject to water impact fees.

### Requirements




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

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

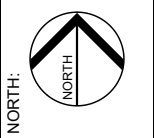
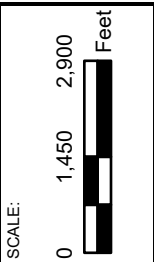
The following sections of this report have been organized to address each of these requirements.



**Legend**

-  Municipalities
-  Impact Fee Areas
-  Inland Port Authority Areas

*Note: Areas within the Town boundaries but outside the impact fee water service area are not expected to have access to the centralized water systems. It is expected that these residents will drill and maintain their own well or other water supply.*



**PLANNED SERVICE AREA**

**2025 WATER IMPACT FEE FACILITIES PLAN**



FAIRFIELD TOWN

Vantor

P:\Fairfield Town\82-24-03 Water Master Plan and Modeling\4.0 GIS\4.4 APRA\Fairfield Water System\Fairfield Water System.aprx ipblazer 1/12/2026

**IMPACT ON SYSTEM - 11-36A-304(1)(A)(B)**

Growth within the Town's service area and projections of culinary water demands resulting from said growth is discussed in detail in the Town's Impact Fee Facilities Plan. For the purposes of impact fee calculation, growth in the system has been expressed in terms of equivalent residential units (ERUs). ERUs are a way to provide a common unit of measurement with which to combine residential and nonresidential development and indoor and outdoor use. Total ERUs projected for each service area are summarized in Table 1.

**Table 1**  
**Projected Fairfield Town Culinary Water System Growth**

Year	Total ERUs	Total Peak Day Demand (gpm)
2025	33	34
2026	119	119
2027	213	211
2028	315	309
2029	425	414
2030	539	521
2031	659	632
2032	782	743
2033	917	866
2034	1,064	999
2035	1,220	1,138

To maintain the established level of service, projected future growth will be met through a combination of available excess capacity in existing facilities and construction of additional capacity in new facilities. Use of excess capacity and required system improvements are detailed in the Impact Fee Facilities Plan.

**RELATION OF IMPACTS TO ANTICIPATED DEVELOPMENT - 11-36A-304(1)(C)**

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

1. **Existing Demand** – The demand existing development places on the system was estimated based on historic demand records.
2. **Existing Capacity** – The capacities of existing facilities were calculated based on the level of service criteria established for each type of facility in the Impact Fee Facilities Plan.
3. **Existing Deficiencies** – Existing deficiencies in the system were looked for by comparing defined levels of service against calculated capacities. If existing deficiencies exist, projects

were identified to eliminate the deficiencies. Costs associated with existing deficiencies were not assigned to impacts of development.

4. **Future Demand** - The demand future development will place on the system was estimated based on development projections as discussed in the Impact Fee Facilities Plan.
5. **Future Demand Use of Existing Capacity** – Whenever possible, excess capacity in existing facilities has been used to serve future demands. Where this occurs, the amount of capacity used by future growth has been calculated as described in detail in the Impact Fee Facilities Plan.
6. **Future Deficiencies** – Where excess capacity is inadequate to meet projected demands, future deficiencies in the system were identified using the same established level of service criteria used for existing demands.
7. **Recommended Improvements** – Needed system improvements were identified to meet demands associated with future development.

**PROPORTIONATE SHARE ANALYSIS - 11-36A-304(D)**

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

**Excess Capacity to Accommodate Future Growth**

The Town culinary system has several existing assets with excess capacity with costs that are eligible for recovery under impact fees. These existing assets and costs are summarized in Table 2.

**Table 2  
Fairfield Culinary System Existing Assets**

	Project Name	Estimated Total Cost	Estimated System Level Cost	Percent to Existing	Percent to 10-Year Growth	Percent Growth Beyond 10-Years
<b>Storage Assets</b>						
	250,000 gallon Tank	\$766,170	\$568,707	18%	82%	0%
<b>Distribution System Assets</b>						
	Miscellaneous Pipes	\$106,282	\$15,600	1%	33%	66%
	Allen Ranch Road 12-inch Waterline	\$954,933	\$954,933	0%	35%	65%
<b>Source Assets</b>						
	150 gpm Well	\$293,128	\$0	16%	84%	0%
	Pump Station	\$89,409	\$0	16%	84%	0%
	<b>Total or Average</b>	<b>\$2,209,923</b>	<b>\$1,539,241</b>	<b>7%</b>	<b>52%</b>	<b>41%</b>

### **Future Improvements**

In addition to using available existing capacity, demand associated with projected future development will be met through the construction of additional capacity in new facilities. A primary focus of the Impact Fee Facilities Plan was the identification of projects required to serve new development. The results of the Impact Fee Facilities Plan are summarized in Table 3. Included in the table are the costs of each required project and the portion of costs associated with development in the planning window.

### **IMPACT FEE CALCULATION - 11-36A-304(1)(E)**

Using the information contained in the previous sections, impact fees can be calculated by dividing the proportional cost of facilities required to service 10-year growth by the amount of growth expected over the next 10-years. Calculated impact fees by component for each service area are summarized in Table 4.

**Table 3  
Impact Fee Eligible Capital Projects**

Project ID	Project Name	Anticipated Year of Completion <sup>1</sup>	Total Estimated Cost	Estimated System Level Cost <sup>2</sup>	Percent to Existing	Percent to 10-Year Growth	Percent Growth Beyond 10-Years	Cost to 10-Year Growth
<b>Storage Improvements</b>								
ST-1	Construct 1,100,000 gallons of additional storage	2032	\$3,962,000	\$3,962,000	0%	86%	14%	\$3,419,715
	<i>Storage Subtotal</i>		<i>\$3,962,000</i>	<i>\$3,962,000</i>				<i>\$3,419,715</i>
<b>Distribution System Improvements</b>								
T-1	Allen's Ranch Road Water Line (12")	2031	\$792,220	\$792,220	0%	35%	65%	\$276,968
T-2	200 E Extension (2,200 LF of 16" pipe)	2028	\$712,800	\$712,800	1%	33%	66%	\$243,151
T-3	Lehi Fairfield Rd Extension Part 1 (3,200 LF of 16" pipe)	2028	\$1,036,800	\$1,036,800	1%	33%	66%	\$340,583
T-4	Lehi Fairfield Rd Extension Part 2 (5,750 LF of 12" pipe)	2028	\$1,661,750	\$1,661,750	0%	36%	64%	\$604,899
T-5	670 N Extension Part 1 (4,700 LF of 16" pipe)	2029	\$1,522,800	\$1,522,800	0%	36%	64%	\$554,319
T-6	670 N Extension Part 2 (3,000 LF of 16" pipe)	2029	\$972,000	\$972,000	1%	33%	66%	\$319,297
T-7	Dedicated Pump Line to New Tank (4,000 LF of 6" pipe)	2032	\$1,000,000	\$1,000,000	1%	33%	66%	\$328,495
	<i>Distribution System Subtotal</i>		<i>\$6,698,370</i>	<i>\$6,693,370</i>				<i>\$2,658,713</i>
<b>Source Improvements</b>								
S-3	Add additional source capacity	2030	\$1,600,000	\$1,600,000	0%	100%	0%	\$1,600,000
	<i>Source Subtotal</i>		<i>\$1,600,000</i>	<i>\$1,600,000</i>				<i>\$1,600,000</i>
<b>Total or Average</b>			<b>\$13,260,370</b>	<b>\$13,260,370</b>	<b>0.3%</b>	<b>57.9%</b>	<b>41.8 %</b>	<b>\$7,678,428</b>

<sup>1</sup> Project costs were estimated assuming costs would inflate by 3% annually.

<sup>2</sup> These costs are the portion of the total project that are system level and are Town funded.

**Table 4**  
**Fairfield Impact Fee Calculation per ERU**

System Components	Total Cost of Component	System Level Cost	% Serving 10-Year Growth	Cost Serving 10-year Growth	10-Year ERUs Served	Cost per ERU
<b>Storage Improvements</b>						
Existing Facilities	\$766,170	\$568,707	82.3%	\$468,313	280	\$1,670
Existing Facility Financing Costs	--	--	--	--	--	--
10-year Projects	\$3,962,000	\$3,962,000	86.3%	\$3,419,715	906	\$3,774
Credit for User Fees Paid Toward Existing						\$0
<i>Storage Subtotal</i>						\$5,444
<b>Distribution System Improvements</b>						
Existing Facilities	\$1,061,215	\$970,533	33.2%	\$321,779	1,187	\$271
Existing Facility Financing Costs	--	--	--	--	--	--
10-year Projects	\$7,698,370	\$7,698,370	34.5%	\$2,658,712	1,187	\$2,240
Credit for User Fees Paid Toward Existing						\$0
<i>Distribution System Subtotal</i>						\$2,511
<b>Source Improvements</b>						
Existing Facilities	\$382,537	\$0	83.8%	\$0	171	\$0
Existing Facility Financing Costs	--	--	--	--	--	--
10-year Projects	\$1,600,000	\$1,600,000	100.0%	\$1,600,000	1,016	\$1,574
Credit for User Fees Paid Toward Existing						\$0
<i>Source Subtotal</i>						\$1,574
<b>Professional Services</b>						
2029 Capital Facilities Plan	\$25,000	\$25,000	100.0%	\$25,000	594	\$42
2029 Impact Fee Facilities Plan	\$4,200	\$4,200	100.0%	\$4,200	594	\$7
2029 Impact Fee Analysis	\$3,800	\$3,800	100.0%	\$3,800	594	\$6
New Source Viability Study	\$54,636	\$54,636	100%	\$54,636	594	\$92
<i>Professional Services Subtotal</i>						\$147
<b>Total</b>						<b>\$9,676</b>

**Planning and Engineering Costs**

Utah Code allows for the cost of planning and engineering associated with impact fee calculations to be recovered as part of an impact fee. The cost of applicable studies completed by the Town directly associated with planning for future growth have been included in Table 4. Only the actual costs, incurred by the Town, related to planning and engineering for new growth have been included in this document. No future costs or projections have been added.

Included in the table is the calculated portion of the studies dedicated to planning for future growth (based on hours spent) and the number of ERUs served during the expected useful life of the planning documents (five years).

**Credit for User Fees**

In some cases, an impact fee analysis may include some portion of financing cost which benefit existing users. For projects where this is the case, future users will pay for their portion of capacity via impact fees. They cannot also be expected to pay through user rates the portion of future bonds that will be used to build capacity or remedy deficiencies for existing users. This often creates the need for a credit for future users.

The Town’s current policy is that growth will be driven by development, and the Town will not finance system expansion via loans or bonding. Therefore, no credits were calculated in this analysis.

**Recommended Impact Fee**

The calculated impact fee for culinary water in Fairfield Town is summarized in Table 5. This value represents the legal maximum amount that may be charged as an impact fee. A lower amount may be adopted if desired, but a higher fee is not allowable under the requirements of Utah Code. This is separate from any additional charges levied by the Town for hookup costs or for other reasonable permit and application fees.

**Table 5  
Summary of Calculated Impact Fees per ERU**

<b>Component</b>	<b>Impact Fee per ERU</b>
Storage	\$5,444
Transmission	\$2,511
Source	\$1,574
Professional Services	\$147
<b>Total</b>	<b>\$9,676</b>

**ADDITIONAL CONSIDERATIONS - 11-36A-304(2)**

**MANNER OF FINANCING - 11-36A-304(2)(A-E)**

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

## **User Charges**

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

## **Bonds**

No future bonds are anticipated to fund projects in the 10-year planning window.

## **General Taxes**

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

## **Federal and State Grants and Donations**

Impact fees cannot reimburse costs funded or expected to be funded through federal grants and other funds that the Town has received for capital improvements without an obligation to repay. For any capital projects that were or will be paid using grants, only the Town-funded portion of cost was included in this analysis. If additional grants become available for constructing facilities, impact fees will need to be recalculated and an appropriate credit given. Any existing infrastructure funded through past grants has been removed from the system cost.

## **Planned Improvement District (PID) Dedications**

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

The reimbursement amount agreed upon between the Town and the PID should be equivalent to the value of the asset dedicated. The agreement between the Town and the PID should define the terms on which the Town will reimburse the PID, which will likely be some percentage of received impact fees until the agreed reimbursement amount is reached. The PID can use the reimbursement moneys to pay down its debt and thus reduce the tax burden on its properties. This method creates a more equitable division of cost to the development within the PID with respect to impact fees and property taxes over time compared with other arrangements.

The development within the PID will still be obligated to pay a full impact fee to the Town, a portion of which will go to the PID per the reimbursement agreement.

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

Fairfield has no planned PIDs within its service boundaries, however the Inland Port Authority (IPA) areas within Fairfield will likely function the same as a PID from a capital improvements funding perspective. Therefore, all system level assets funded by the IPA should be reimbursed in the same manner as a PID described in this section.

#### **DEDICATION OF SYSTEM IMPROVEMENTS - 11-36A-304(2)(F)**

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

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

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

#### **EXTRAORDINARY COSTS - 11-36A-304(2)(G)**

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

#### **TIME-PRICE DIFFERENTIAL - 11-36A-304(2)(H)**

Utah Code allows consideration of time-price differential in order to create fairness for amounts paid at different times. To address time-price differential, this analysis includes a conversion to present value cost for future expenditures. In the case of future construction costs, it has been assumed that the return rate on investment will be roughly equivalent to construction inflation and current construction estimates have been used in the calculation of impact fees. Per the requirements of the Code, existing infrastructure cost, if any, is based on actual historical costs without adjustment.


## IMPACT FEE CERTIFICATION - 11-36A-306(2)

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

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

I certify that the attached impact fee analysis:

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



---

Justin Dietrich, P.E.

**DRAPER, UTAH OFFICE**

154 E 14075 S  
DRAPER, UTAH 84020  
PHONE: 801.495.2224

**BOISE, IDAHO OFFICE**

776 E RIVERSIDE DRIVE  
SUITE 250  
EAGLE, IDAHO 83616  
PHONE: 208.939.9561

**ST. GEORGE, UTAH OFFICE**

20 NORTH MAIN  
SUITE 107  
ST.GEORGE, UTAH 84770  
PHONE: 435.656.3299

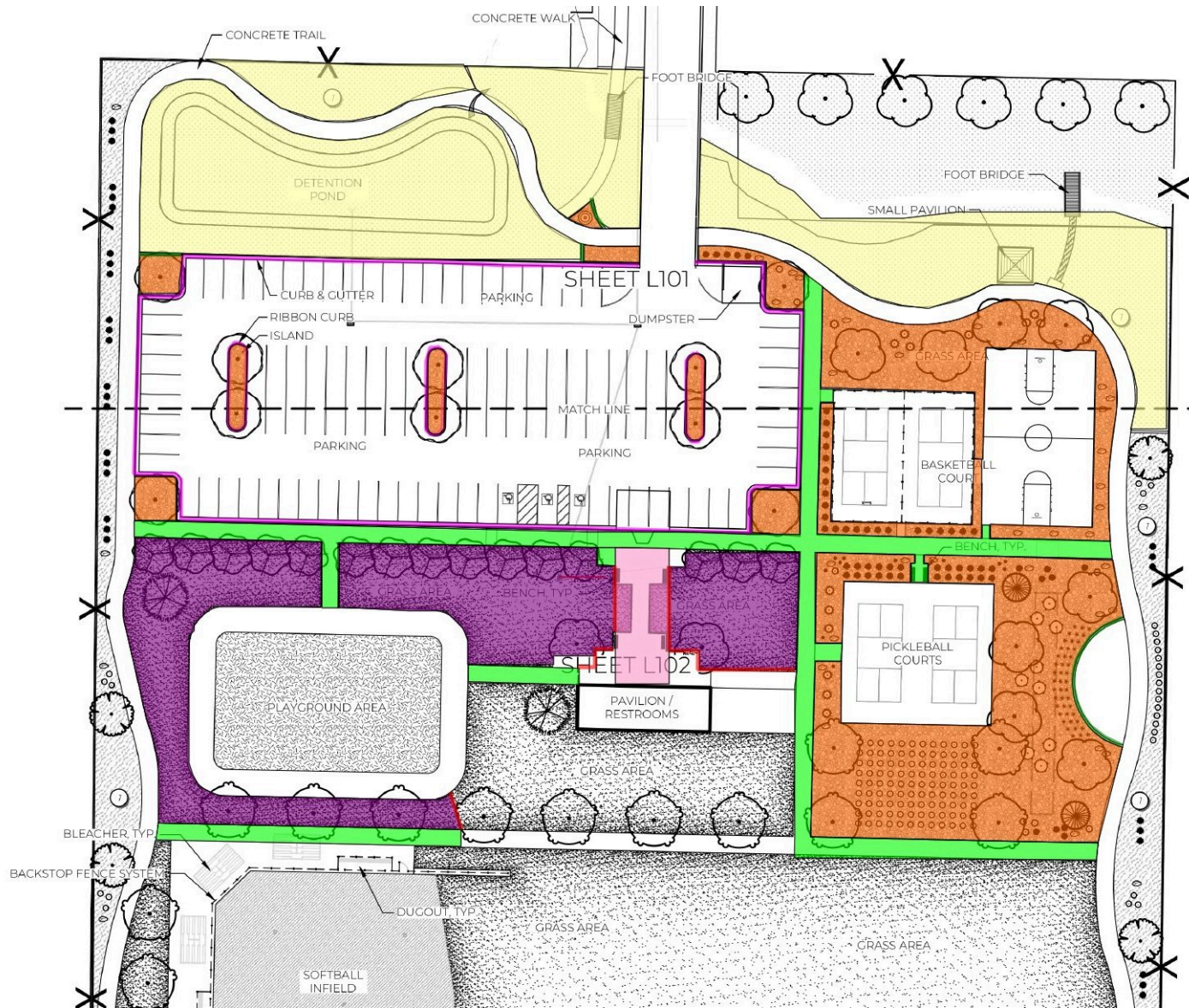
**OGDEN, UTAH OFFICE**














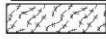
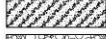

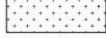


2036 LINCOLN AVENUE  
SUITE 104  
OGDEN, UTAH 84401  
PHONE: 801.495.2224



**BOWEN COLLINS**  
& A S S O C I A T E S

[WWW.BOWENCOLLINS.COM](http://WWW.BOWENCOLLINS.COM)



-  PIC G22 Picea pur
-  PPG Picea pur
-  PV2 Prunus vi
-  PYR BRA Pyrus call
- SHRUBS**
-  ERI NAU Ericameri
-  NEP PBL Nepeta x1
-  PM Pinus mu
-  PB Prunus bt
-  SAN CHA Santolina
- GRASSES**
-  CA Calamagr
-  PEN RU4 Penniset
- SUCCULENTS**
-  SED AU3 Sedum x1
- INERT MATERIAL**
-  BOU DE2 BOULDEF
- GROUND COVERS**
-  BAR BA9 BARK MU
-  CR3 Crushed /
-  CR2 Crushed /
-  PXW Hydrosee
-  POA PRA Poa prate
-  SOF DUR Softball Ir

**BUDGET SCHEDULE**  
**FAIRFIELD PARK PHASE 2**

#	WORK DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	TOTAL
1	Mobilization and General Conditions/Survey GPS	1	EA	\$ 18,000.00	\$ 18,000.00
3	Site Drainage	1	LS	\$ 5,500.00	\$ 5,500.00
4	Electrical ( not related to restroom)	1	LS	\$ 17,500.00	\$ 17,500.00
5	Parking lot lights	0	EA	\$ -	\$ -
6	Utilities , Landscape POC,	1	EA	\$ 21,000.00	\$ 21,000.00
8	Concrete Flatwork 5" with microfiber	8404	SQFT	\$ 12.95	\$ 108,831.80
9	Curb & Gutter 24" with prep	1078	LF	\$ 41.00	\$ 44,198.00
10	Pavilion /Restroom	0	LS	\$ -	\$ -
11	Softball Back Stop and Dugout fence	0	LS	\$ -	\$ -
12	Entrance Road Asphalt 3"	0	SQFT	\$ -	\$ -
14	Parking Lot Asphalt 3"	0	SQFT	\$ -	\$ -
15	Small Shade Structures w/ footings and concrete	0	LS	\$ -	\$ -
16	Pickle Ball Court #2	0	LS	\$ -	\$ -
17	Landscape Boulders 2-3'	30	EA	\$ 89.00	\$ 2,670.00
18	Landscape curb	122	LF	\$ 44.00	\$ 5,368.00
20	Site Furniture Benches	0	EA	\$ -	\$ -
21	Site Furniture Picnic tables	0	EA	\$ -	\$ -
22	Basketball Court	1	LS	\$ 95,364.00	\$ 95,364.00
23	Pedestrian bridges	0	EA	\$ -	\$ -
24	Fine Grading/Topsoil Placement	150	CY	\$ 17.50	\$ 2,625.00
26	Topsoil Onsite Screening	2500	CY	\$ 12.00	\$ 30,000.00
27	Trees Deciduous 1.5-2"	32	EA	\$ 750.00	\$ 24,000.00
28	Trees Conifer 8-9'	3	EA	\$ 1,525.00	\$ 4,575.00
29	Plants #1	251	EA	\$ 28.00	\$ 7,028.00
30	Landscape Rock 4-6" suggest 2"	18606	SQFT	\$ 2.20	\$ 40,933.20
32	Landscape Bark	0	SQFT		\$ -
33	Landscape 3/8 Chat	90	SQFT	\$ 2.50	\$ 225.00
34	Irrigation System	18	each	\$ 6,500.00	\$ 117,000.00
35	Sod	14720	SQFT	\$ 0.98	\$ 14,425.60
36	Hydro Seed Cabin Blend	22000	SQFT	\$ 0.15	\$ 3,300.00
38	Misc. site Furnishings (bike racks, bollards, ect)	0	LS	\$ -	\$ -
39	subase and roadbase for future pickleball court				

TOTAL CONTRACT BID AMOUNT FOR PROJECT (\$) **\$ 562,543.60**

**Quantities and pricing in this estimate are based on the current construction drawings. Final measurements will be verified upon completion of work, and invoicing will be adjusted to reflect actual quantities installed.**

**BUDGET SCHEDULE**  
**FAIRFIELD PARK PHASE 2**

#	WORK DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	TOTAL
1	Mobilization and General Conditions/Survey GPS	1	EA	\$ 18,000.00	\$ 18,000.00
3	Site Drainage	1	LS	\$ 5,500.00	\$ 5,500.00
4	Electrical ( not related to restroom)	1	LS	\$ 17,500.00	\$ 17,500.00
5	Parking lot lights	0	EA	\$ -	\$ -
6	Utilities , Landscape POC,	1	EA	\$ 21,000.00	\$ 21,000.00
8	Concrete Flatwork 5" with microfiber	8404	SQFT	\$ 12.95	\$ 108,831.80
9	Curb & Gutter 24" with prep	1078	LF	\$ 41.00	\$ 44,198.00
10	Pavilion /Restroom	0	LS	\$ -	\$ -
11	Softball Back Stop and Dugout fence	0	LS	\$ -	\$ -
12	Entrance Road Asphalt 3"	0	SQFT	\$ -	\$ -
14	Parking Lot Asphalt 3"	0	SQFT	\$ -	\$ -
15	Small Shade Structures w/ footings and concrete	0	LS	\$ -	\$ -
16	Pickle Ball Court #2	0	LS	\$ -	\$ -
17	Landscape Boulders 2-3'	30	EA	\$ 89.00	\$ 2,670.00
18	Landscape curb	122	LF	\$ 44.00	\$ 5,368.00
20	Site Furniture Benches	0	EA	\$ -	\$ -
21	Site Furniture Picnic tables	0	EA	\$ -	\$ -
22	Basketball Court	1	LS	\$ 95,364.00	\$ 95,364.00
23	Pedestrian bridges	0	EA	\$ -	\$ -
24	Fine Grading/Topsoil Placement	150	CY	\$ 17.50	\$ 2,625.00
26	Topsoil Onsite Screening	2500	CY	\$ 12.00	\$ 30,000.00
27	Trees Deciduous 1.5-2"	32	EA	\$ 750.00	\$ 24,000.00
28	Trees Conifer 8-9'	3	EA	\$ 1,525.00	\$ 4,575.00
29	Plants #1	251	EA	\$ 28.00	\$ 7,028.00
30	Landscape Rock 4-6" suggest 2"	18606	SQFT	\$ 2.20	\$ 40,933.20
32	Landscape Bark	0	SQFT		\$ -
33	Landscape 3/8 Chat	90	SQFT	\$ 2.50	\$ 225.00
34	Irrigation System	18	each	\$ 6,500.00	\$ 117,000.00
35	Sod	14720	SQFT	\$ 0.98	\$ 14,425.60
36	Hydro Seed Cabin Blend	22000	SQFT	\$ 0.15	\$ 3,300.00
38	Misc. site Furnishings (bike racks, bollards, ect)	0	LS	\$ -	\$ -
39	subase and roadbase for future pickleball court				

TOTAL CONTRACT BID AMOUNT FOR PROJECT (\$) **\$ 562,543.60**

**Quantities and pricing in this estimate are based on the current construction drawings. Final measurements will be verified upon completion of work, and invoicing will be adjusted to reflect actual quantities installed.**