



Powder Mountain Water and Sewer Improvement District

Sewer Impact Fee Analysis Noticing Draft

June 5, 2018



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EXECUTIVE SUMMARY

Powder Mountain Water and Sewer Improvement District (the District) recently commissioned Zions Public Finance, Inc. (Zions) to calculate the District’s sanitary sewer impact fees in accordance with Utah State Law. An impact fee is a payment of money imposed upon new development activity as a condition of development approval to mitigate the impact of the new development on public infrastructure. In conjunction with this project, CRS Engineers prepared the *Sewer Impact Fee Facilities Plan* (IFFP).

Sanitary Sewer System Overview

District-wide Service Area

The sanitary sewer impact fee will be assessed to one, District-wide service area referred to as the impact fee service area. The impact fee service area includes both the geographic area commonly referred to as the “original district” as well as the Summit Powder Mountain (SPM) development.

There are no outstanding bonds for the sewer system and no future bond expense will be included in the impact fee analysis for future speculative bonds. Interest or cost of issuance may be included in future updates following the issuance of any future bonds.

Level of Service – Equivalent Residential Unit

Level of service (LOS) defines the demands that a typical residential user will place on the sanitary sewer system. LOS is defined in terms of an Equivalent Residential Connection (ERC) which represents the average demand of a single-family residence assuming 2.3 persons per connection. One ERC is equivalent to 400 gallons per day. The demands of non-residential properties can be expressed as multiples of an ERC based on the gallons per day consumption.

The recommended impact fee structure presented in this analysis has been prepared to satisfy the Impact Fees Act, Utah Code Ann. § 11-36a-101 et. seq., and represents the maximum impact fees that the District may assess. As impact fees may only be used to perpetuate the current level of service, the District will be required to use other revenue sources to fund any projects identified in the IFFP that constitute repair and replacement, cure any existing deficiencies, or increase the level of service for existing users. An impact fee credit has been included in the calculation to account for projects which will cure existing deficiencies/increase the level of service.



District-Wide Service Area Sanitary Sewer Impact Fee Calculation

Figure ES.1 shows the impact fee calculation per equivalent residential connection.

FIGURE ES.1: SANITARY SEWER IMPACT FEE PER ERC

Component	Total Cost to Component	% That will Serve Ten Year Demand	Dollar Amount that will Serve Ten Year Demand	Ten Year Demand (ERU)	Impact Fee per ERC
COLLECTION					
Future 10 Year Capital Projects	\$ 512,126	14.59%	\$ 74,745	335	\$ 223
Future Collection Related Debt to be Issued - INTEREST ONLY	-	14.59%	-	335	-
Existing Collection	-	0.00%	-	335	-
Existing Collection Related Debt - INTEREST ONLY	-	0.00%	-	335	-
Collection Subtotal	\$ 512,126		\$ 74,745		\$ 223.12
TREATMENT					
Future 10 Year Capital Projects	\$ 7,682,871	56.74%	\$ 4,359,424	335	\$ 13,013
Future Treatment Related Debt to be Issued - INTEREST ONLY	-	56.74%	-	335	-
Existing Treatment Projects	-	0.00%	-	335	-
Existing Treatment Related Debt - OUTSTANDING INTEREST	-	0.00%	-	335	-
Treatment Subtotal	\$ 7,682,871		\$ 4,359,424		\$ 13,013.21
PROFESSIONAL SERVICES/ CREDITS					
Credit for Projects Benefitting Existing Users				335	\$ (4,268.71)
Professional Services Expense	60,000	100%	60,000	335	179
Professional Services/Credits Subtotal	60,000		60,000		(4,089.60)
Total Impact Fee Per ERC	\$ 8,254,997		\$ 4,494,169		\$ 9,146.72

Proposed Sanitary Sewer Impact Fee per ERC

The impact fee per ERC will be applied to all land uses as shown in Figure ES.2. To determine the ERC equivalent for each new development the gallons per day demand for the proposed development should be identified. One ERC is equivalent to 400 gallons per day.

FIGURE ES.2: MAXIMUM LEGAL SANITARY SEWER IMPACT FEE

Units of Measure	Sewer Impact Fee
Per Equivalent Residential Connection	\$ 9,147

The District reserves the right under the Impact Fees Act (Utah Code 11-36a-402(1)(c,d)) to assess an adjusted fee to respond to unusual circumstances and to ensure that the impact fees are assessed fairly. The impact fee resolution must include a provision that permits adjustment of the impact fee for a development based upon studies and data submitted by the developer that indicate a more realistic and accurate impact upon the District’s infrastructure. The impact fee formula described in Figure ES.3 for a non-standard user is based upon the user’s anticipated daily flow multiplied by the equivalent ERCs.

FIGURE ES.3: CALCULATION OF DISTRICT-WIDE NON-STANDARD IMPACT FEE

Non-Standard Users Impact Fee Formula
Step 1: Daily demand divided by 400 gallons = Equivalent ERCs
Step 2: Multiply Equivalent ERCs by Impact Fee per ERC of \$9,147



CHAPTER 1: OVERVIEW OF THE SANITARY SEWER IMPACT FEES

Purpose of an Impact Fee

An impact fee is a payment of money imposed upon new development activity as a condition of development approval to mitigate the impact of new development on public infrastructure. An impact fee recovers the District’s capital costs of excess sanitary sewer capacity reserved for new growth and the costs of future projects that add new capacity for growth. The impact fee is assessed directly to a new residential or non-residential development as a condition of receiving a building permit. Impact fees prevent existing users from paying growth-related costs through user rates. Impact fees also provide a mechanism for developers to construct system improvements at their own cost, but receive repayment with other developers’ impact fees who benefit from the improvements through reimbursement agreements.

The Utah Impact Fees Act allows only certain costs to be included in an impact fee to fairly assess the true cost of system expansion to new growth. Eligible costs include future and historic projects that have capacity available to serve growth, future or outstanding debt related to these eligible projects, and certain professional expenses related to planning for growth. Project improvements that were built by developers to serve a specific development may not be included in the impact fee. The portion of any system improvement that cures a deficiency or enhances the LOS may not be included.

This impact fee analysis provides documentation that there is a fair comparison, or rational nexus, between the impact fee charged to new development and the impact that growth has on the system.

Costs to be Included in the Impact Fee

Impact fees are generally calculated based upon the following costs:

- New sanitary sewer capital infrastructure that will serve new development;
- Professional and planning expenses related to the construction of system improvements that will serve new development; and
- Historic costs of existing system improvements that have excess capacity to serve new development.

The costs that cannot be included in the impact fee are as follows:

- Projects that cure system deficiencies for existing users;
- The portion of a project that increases the level of service above that which is currently provided;
- Operations and maintenance costs;
- Costs of facilities funded by grants or other funds that the District does not have to repay; and
- Costs of reconstruction of facilities that do not have capacity to serve new growth.



CHAPTER 2: IMPACT FROM GROWTH UPON THE DISTRICT'S FACILITIES AND LEVEL OF SERVICE

Proposed Sewer Demands

The District will assess the impact fee to a single, District-wide service area. The sanitary sewer system currently serves 207 ERCs which will grow to an estimated 586 ERCs by 2027. This impact fee analysis is based on a 10-year growth window. Figure 2.1 shows sanitary sewer growth projections in the service area. The estimated growth in sanitary sewer demand for the next ten years is scheduled to be 379 ERCs.

FIGURE 2.1: PROJECTED GROWTH IN SANITARY SEWER DEMAND

Year	Population	Growth Rate	ERC	Max Daily Outflow (MGD)	Lagoon Volume Required (MG)
2016	361		157	36,110	4.33
2017	476	32%	124	47,610	5.71
2018	591	24%	144	59,110	7.09
2019	672	14%	179	67,160	8.06
2020	752	12%	214	75,210	9.03
2021	837	11%	249	83,720	10.05
2022	922	10%	284	92,230	11.07
2023	1,008	9%	319	100,740	12.09
2024	1,093	8%	354	109,250	13.11
2025	1,178	8%	389	117,760	14.13
2026	1,263	7%	424	126,270	15.15
2027	1,348	7%	459	134,780	16.17
2028	1,433	6%	494	143,290	17.20
2029	1,518	6%	529	151,800	18.22
2030	1,603	6%	564	160,310	19.24
2040	2,357	47%	864	235,673	28.28
2050	3,110	32%	1,352	311,037	37.32
2060	3,864	24%	1,680	386,400	46.37
Buildout	6,900	79%	3,000	690,000	82.80

Source: IFFP Prepared by CRS, Table 4-1 of CRS Powder Mountain Sanitary Sewer Master Plan

FIGURE 2.2: GROWTH IN ERCs THROUGH 2027

Sanitary Sewer ERCs	
2017 ERCs (CRS Count)	124
10- Year ERCs	459
Buildout ERCs	3,000
10-Year ERCs Added	335
% 10-Year	11%



CHAPTER 3: HISTORIC AND FUTURE SANITARY SEWER CAPITAL PROJECTS

Historic Capital Project Costs by Component

The District is entitled to recover a portion of existing system improvement costs assuming that the assets are system improvements, were funded by the District or a developer in-lieu of impact fees, are currently in service, have a life of more than 10 years, and do not constitute repair and replacement. However, construction cost data is not available for the District’s existing sewer assets. Therefore, only the proportion of future sewer capital projects which have capacity to serve growth will be included in the impact fee calculation.

Future 10 Year Sanitary Sewer Capital Projects

In the next ten years, the District anticipates building various collection lines and treatment projects which will benefit ten-year growth. All construction estimates have been prepared in 2017 dollars. As shown in Figure 3.1, project costs were sorted by whether they will meet 10-year impact fee qualifying demand, beyond ten-year demand, or whether any portion is non-qualifying (which included portions of the project that will be utilized by existing users). The costs of historic capital projects are defined in the corresponding IFFP prepared by CRS Engineers.

The total cost of future sanitary sewer improvements to be built in ten years is \$8,194,997 (FV). \$4,434,169 is the portion of the total cost that will serve the ten-year demand.

FIGURE 3.1: FUTURE SANITARY SEWER CAPITAL PROJECT COSTS

Project Name	Year to be Constructed	2017 Construction Cost	Construction Cost with Inflation	10 Year Impact Fee Qualifying Cost	Beyond 10 Year Impact Fee Qualifying Cost	Non Impact Fee Qualifying
Collection						
Replace 12" Lagoon Feed Lines w/ 24" & 18" Lines	2033	\$ 159,852	\$ -	\$ -	\$ -	\$ -
Replace 8" Ridge Mainlines w/ 10" and 12" Lines	2033	470,064	-	-	-	-
By-pass Line at Existing Grinder Building	2020	74,350	81,244	74,745	-	6,500
Install (3) Sewer Pump Stations w/Standby Power & Telemetry	2023	300,000	358,216	-	-	358,216
Service Truck and Carport	2018	70,550	72,667	-	-	72,667
			-	-	-	-
			-	-	-	-
Collection Totals		\$ 1,074,816	\$ 512,126	\$ 74,745	\$ -	\$ 437,382
Treatment						
Existing Lagoon Land Purchase (12.1 acres)	2020	4,300,000	4,698,726	3,993,917	-	704,809
Headworks Sewer Grinder and Building	2020	104,000	113,644	104,552	-	9,091
Ridge Top Treatment Plant	2026	2,200,000	2,870,501	260,955	-	2,609,546
Treatment Totals		\$ 6,604,000	\$ 7,682,871	\$ 4,359,424	\$ -	\$ 3,323,447
Total Sanitary Sewer Projects		\$ 7,678,816	\$ 8,194,997	\$ 4,434,169	\$ -	\$ 3,760,829

CHAPTER 4: PROPORTIONATE SHARE ANALYSIS

The Impact Fees Act requires the impact fee analysis to estimate the proportionate share of the future and historic cost of existing system improvements that benefit new growth and can be recouped through impact fees. The proportionate share of all future and existing projects is shown in Figure 4.1.

Manner of Funding

The proportionate share analysis considers the manner of funding utilized for existing public facilities. Historically the District has funded existing infrastructure with revenue sources including sanitary sewer user rates and miscellaneous fees, sanitary sewer impact fees, and bond proceeds.

In the future, the District will rely solely upon user rate revenues to fund the operations and maintenance of the sewer system. Some rate revenues may be used to pay impact fee qualifying expenses in years when impact fee revenues are insufficient to cover the qualifying cost. However, if rate revenues are used to pay what should be funded through impact fees (due to a shortfall in impact fee revenues) then the sanitary sewer operating fund will be repaid with impact fees once the impact fee collections exceed costs.

Grant funding is not secured at this time; however, if any grants are received, future impact fees will be discounted according to the size of grant and what impact fee qualifying projects are funded by such grants.

Developer Credits

If a project included in the IFFP (or a project that will offset the demand for a system improvement that is listed in the IFFP) is constructed by a developer, then that developer is entitled to a credit against impact fees owed. (Utah Impact Fees Act, 11-36a-304(2)(f)).

Deficiency Credits or Level of Service Increases

Given that the majority of the impact fee eligible projects also include a portion of the project which will benefit existing users or increase the current level of service an impact fee credit has been calculated and applied to the impact fee calculation. Please see Appendix C.

Time-Price Differential

Utah Code 11-36a-301(2)(h) allows for the inclusion of a time-price differential to create fairness for costs of projects paid at different times. To account for the time-price differential any projects constructed after 2017 include 3% annual inflation.



PMWSID Sanitary Sewer Impact Fee Analysis

Maximum Legal Sanitary Sewer Impact Fee per ERC

The maximum impact fee is based on the combination of future construction costs and allowable professional fees and divided by the total and available capacities. The result is a very precise impact fee that complies with the Impact Fees Act. As shown in Figure 4.1, the maximum legal impact fee per ERC of sanitary sewer demand is calculated to be \$9,146.72.

FIGURE 4.1: DISTRICT-WIDE SANITARY SEWER PROPORTIONATE SHARE/COST PER ERC

Component	Total Cost to Component	% That will Serve Ten Year Demand	Dollar Amount that will Serve Ten Year Demand	Ten Year Demand (ERU)	Impact Fee per ERC
COLLECTION					
Future 10 Year Capital Projects	\$ 512,126	14.59%	\$ 74,745	335	\$ 223
Future Collection Related Debt to be Issued - INTEREST ONLY	-	14.59%	-	335	-
Existing Collection	-	0.00%	-	335	-
Existing Collection Related Debt - INTEREST ONLY	-	0.00%	-	335	-
Collection Subtotal	\$ 512,126		\$ 74,745		\$ 223.12
TREATMENT					
Future 10 Year Capital Projects	\$ 7,682,871	56.74%	\$ 4,359,424	335	\$ 13,013
Future Treatment Related Debt to be Issued - INTEREST ONLY	-	56.74%	-	335	-
Existing Treatment Projects	-	0.00%	-	335	-
Existing Treatment Related Debt - OUTSTANDING INTEREST	-	0.00%	-	335	-
Treatment Subtotal	\$ 7,682,871		\$ 4,359,424		\$ 13,013.21
PROFESSIONAL SERVICES/ CREDITS					
Credit for Projects Benefitting Existing Users				335	\$ (4,268.71)
Professional Services Expense	60,000	100%	60,000	335	179
Professional Services/Credits Subtotal	60,000		60,000		(4,089.60)
Total Impact Fee Per ERC	\$ 8,254,997		\$ 4,494,169		\$ 9,146.72

CHAPTER 5: SANITARY SEWER IMPACT FEE CALCULATION

Determination of Residential and Non-Residential Impact Fees

Figure 5.1 shows the maximum legal impact fee that the District can assess per ERC. Residences are assessed a sanitary sewer impact fee equivalent to one ERC which assumes the typical demand of 400 gallons per day. Non-residential connections will be assessed a sanitary sewer impact fee according to their number of ERCs based on gallons per day demand.

FIGURE 5.1: DISTRICT-WIDE SANITARY SEWER IMPACT FEE

Units of Measure	Sewer Impact Fee
Per Equivalent Residential Connection	\$ 9,147

Non-Standard Demand Adjustments

The District reserves the right under the Impact Fees Act (Utah Code 11-36a-402(1)(c,d)) to assess an adjusted fee to respond to unusual circumstances and to ensure that the impact fees are assessed fairly. The impact fee resolution must include a provision that permits adjustment of the fee for a development based upon studies and data submitted by the developer that indicate a more realistic and accurate impact upon the District’s infrastructure. The impact fee formulas shown below in Figure 5.2 for a non-standard user is based upon the user’s anticipated annual indoor water demand divided by 400 gallons per day to arrive at ERCs which is then multiplied by \$9,147.

FIGURE 5.2: CALCULATION OF NON-STANDARD IMPACT FEE

Non-Standard Users Impact Fee Formula
Step 1: Daily demand divided by 400 gallons = Equivalent ERCs
Step 2: Multiply Equivalent ERCs by Impact Fee per ERC of \$9,147



**APPENDICES: CERTIFICATION, SERVICE AREA MAP,
IMPACT FEE CALCULATIONS**



PMWSID Sanitary Sewer Impact Fee Analysis

In accordance with Utah Code Annotated, 11-36a-306(2), Zions Public Finance, Inc., makes the following certification:

Zions Public Finance, Inc. certifies that the attached impact fee analysis:

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;
3. offset costs with grants or other alternate sources of payment; and
4. complies in each and every relevant respect with the Impact Fees Act.

Zions Public Finance makes this certification 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 District staff and Board in accordance to the specific policies established for the Service Area.
2. If all or a portion of the IFFP or impact fee analysis are modified or amended, this certification is no longer valid.
3. All information provided to Zions Public Finance, Inc., its contractors or suppliers is assumed to be correct, complete and accurate. This includes information provided by Powder Mountain Water and Sewer Improvement District and outside sources.

Dated: 6/5/2018

ZIONS PUBLIC FINANCE, INC.

Appendix A: ERC Projections for Sanitary Sewer

CURRENT AND FUTURE ERCs FOR THE SANITARY SEWER SERVICE AREA

A B C D E F G

TABLE A.1: GROWTH PROJECTIONS

Year	Population	Growth Rate	ERC	Max Daily Outflow (MGD)	Lagoon Volume Required (MG)
2016	361		157	36,110	4.33
2017	476	32%	124	47,610	5.71
2018	591	24%	144	59,110	7.09
2019	672	14%	179	67,160	8.06
2020	752	12%	214	75,210	9.03
2021	837	11%	249	83,720	10.05
2022	922	10%	284	92,230	11.07
2023	1,008	9%	319	100,740	12.09
2024	1,093	8%	354	109,250	13.11
2025	1,178	8%	389	117,760	14.13
2026	1,263	7%	424	126,270	15.15
2027	1,348	7%	459	134,780	16.17
2028	1,433	6%	494	143,290	17.20
2029	1,518	6%	529	151,800	18.22
2030	1,603	6%	564	160,310	19.24
2040	2,357	47%	864	235,673	28.28
2050	3,110	32%	1,352	311,037	37.32
2060	3,864	24%	1,680	386,400	46.37
Buildout	6,900	79%	3,000	690,000	82.80

Source: IFFP Prepared by CRS, Table 4-1 of CRS Powder Mountain Sanitary Sewer Master Plan

TABLE A.2: SANITARY SEWER ERCs

Year	Population	ERCs
2017	476	124
2027	1,348	459
Buildout	6,900	3,000

TABLE A.3: SANITARY SEWER ERCs

Sanitary Sewer ERCs	
2017 ERCs (CRS Count)	124
10- Year ERCs	459
Buildout ERCs	3,000
10-Year ERCs Added	335
% 10-Year	11%

A B C D E F G

Appendix B: Sanitary Sewer Ten Year Capital Projects

1 A B C D E F G H I J K L M 1
 2 Inflation Rate* 3.00% 2

3 **TABLE B.1: SEWER CAPITAL PROJECTS**

Project Name	% Impact Fee Qualifying 10 Year	% Impact Fee Qualifying Beyond 10 Year	% Non-Impact Fee Qualifying	Year to be Constructed	2017 Construction Cost	Construction Cost with Inflation	10 Year Impact Fee Qualifying Cost	Beyond 10 Year Impact Fee Qualifying Cost	Non Impact Fee Qualifying
Collection									
Replace 12" Lagoon Feed Lines w/ 24" & 18" Lines	0%	0%	100%	2033	\$ 159,852	\$ -	\$ -	\$ -	\$ -
Replace 8" Ridge Mainlines w/ 10" and 12" Lines	0%	0%	100%	2033	470,064	-	-	-	-
By-pass Line at Existing Grinder Building	92%	0%	8%	2020	74,350	81,244	74,745	-	6,500
Install (3) Sewer Pump Stations w/Standby Power & Telemetry	0%	0%	100%	2023	300,000	358,216	-	-	358,216
Service Truck and Carport (Non-Impact Fee Qualifying)	0%	0%	100%	2018	70,550	72,667	-	-	72,667
Collection Totals					\$ 1,074,816	\$ 512,126	\$ 74,745	\$ -	\$ 437,382
Treatment									
Existing Lagoon Land Purchase (12.1 acres)	85%	0%	15%	2020	4,300,000	4,698,726	3,993,917	-	704,809
Headworks Sewer Grinder and Building	92%	0%	8%	2020	104,000	113,644	104,552	-	9,091
Ridge Top Treatment Plant	9%	0%	91%	2026	2,200,000	2,870,501	260,955	-	2,609,546
Treatment Totals					\$ 6,604,000	\$ 7,682,871	\$ 4,359,424	\$ -	\$ 3,323,447
Total Sanitary Sewer Projects					\$ 7,678,816	\$ 8,194,997	\$ 4,434,169	\$ -	\$ 3,760,829

20 *Based on 20 years average cost of inflation using ENR and net of interest earnings

Project	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Collection												
Replace 12" Lagoon Feed Lines w/ 24" & 18" Lines	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Replace 8" Ridge Mainlines w/ 10" and 12" Lines	-	-	-	-	-	-	-	-	-	-	-	-
By-pass Line at Existing Grinder Building	-	-	-	-	81,244	-	-	-	-	-	-	-
Install (3) Sewer Pump Stations w/Standby Power & Teler	-	-	-	-	-	-	-	358,216	-	-	-	-
Service Truck and Carport (Non-Impact Fee Qualifying)	-	-	72,667	-	-	-	-	-	-	-	-	-
	0	-	-	-	-	-	-	-	-	-	-	-
	0	-	-	-	-	-	-	-	-	-	-	-
Subtotal	\$ -	\$ -	\$ 72,667	\$ -	\$ 81,244	\$ -	\$ -	\$ 358,216	\$ -	\$ -	\$ -	\$ -
Treatment												
Existing Lagoon Land Purchase (12.1 acres)	-	-	-	-	4,698,726	-	-	-	-	-	-	-
Headworks Sewer Grinder and Building	-	-	-	-	113,644	-	-	-	-	-	-	-
Ridge Top Treatment Plant	-	-	-	-	-	-	-	-	-	-	2,870,501	-
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ 4,812,370	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,870,501	\$ -
Total Capital Projects	\$ -	\$ -	\$ 72,667	\$ -	\$ 4,893,614	\$ -	\$ -	\$ 358,216	\$ -	\$ -	\$ 2,870,501	\$ -

Project	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Collection												
10 Year Qualifying	\$ -	\$ -	\$ -	\$ -	\$ 74,745	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Beyond 10 Year Qualifying	-	-	-	-	-	-	-	-	-	-	-	-
Non-Qualifying	-	-	72,667	-	6,500	-	-	358,216	-	-	-	-
Subtotal	\$ -	\$ -	\$ 72,667	\$ -	\$ 81,244	\$ -	\$ -	\$ 358,216	\$ -	\$ -	\$ -	\$ -
Treatment												
10 Year Qualifying	\$ -	\$ -	\$ -	\$ -	\$ 4,098,469	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 260,955	\$ -
Beyond 10 Year Qualifying	-	-	-	-	-	-	-	-	-	-	-	-
Non-Qualifying	-	-	-	-	713,900	-	-	-	-	-	2,609,546	-
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ 4,812,370	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,870,501	\$ -
Qualifying Total	\$ -	\$ -	\$ -	\$ -	\$ 4,173,214	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 260,955	\$ -
Non-Qualifying Total	\$ -	\$ -	\$ 72,667	\$ -	\$ 720,400	\$ -	\$ -	\$ 358,216	\$ -	\$ -	\$ 2,609,546	\$ -
Total Capital Projects	\$ -	\$ -	\$ 72,667	\$ -	\$ 4,893,614	\$ -	\$ -	\$ 358,216	\$ -	\$ -	\$ 2,870,501	\$ -

54 A B C D E F G H I J K L M 54

APPENDIX C: IMPACT FEE CREDIT CALCULATION

TABLE C.1: IMPACT FEE CREDIT CALCULATION

A	B	C
Total Non-Qualifying Project Costs	Total ERCs by 2040*	Impact Fee Credit per ERC
\$ 3,688,162	864	\$ 4,269

*The non-qualifying projects are expected to be funded over time through approximately the year 2040

A

B

C

APPENDIX D: SANITARY SEWER CALCULATION OF THE IMPACT FEE PER ERC

TABLE D.1: IMPACT FEE CALCULATION

	A	B	C	D	E	F	
1	Component	Total Cost to Component	% That will Serve Ten Year Demand	Dollar Amount that will Serve Ten Year Demand	Ten Year Demand (ERU)	Impact Fee per ERC	1
2	COLLECTION						2
3	Future 10 Year Capital Projects	\$ 512,126	14.59%	\$ 74,745	335	\$ 223	3
4	Future Collection Related Debt to be Issued - INTEREST ONLY	-	14.59%	-	335	-	4
5	Existing Collection	-	0.00%	-	335	-	5
6	Existing Collection Related Debt - INTEREST ONLY	-	0.00%	-	335	-	6
7	Collection Subtotal	\$ 512,126		\$ 74,745		\$ 223.12	7
8							8
9	TREATMENT						9
10	Future 10 Year Capital Projects	\$ 7,682,871	56.74%	\$ 4,359,424	335	\$ 13,013	10
11	Future Treatment Related Debt to be Issued - INTEREST ONLY	-	56.74%	-	335	-	11
12	Existing Treatment Projects	-	0.00%	-	335	-	12
13	Existing Treatment Related Debt - OUTSTANDING INTEREST	-	0.00%	-	335	-	13
14							14
15	Treatment Subtotal	\$ 7,682,871		\$ 4,359,424		\$ 13,013.21	15
16							16
17	PROFESSIONAL SERVICES/ CREDITS						17
18	Credit for Projects Benefitting Existing Users				335	\$ (4,268.71)	18
19	Professional Services Expense	60,000	100%	60,000	335	179	19
20	Professional Services/Credits Subtotal	60,000		60,000		(4,089.60)	20
21							21
22	Total Impact Fee Per ERC	\$ 8,254,997		\$ 4,494,169		\$ 9,146.72	22
23							23

Appendix E: Maximum Sanitary Sewer Impact Fees

	A	B	C	D	
1	TABLE E.1: Sanitary Sewer Impact Fee				1
2	Units of Measure		Sewer Impact Fee		2
3	Per Equivalent Residential Connection		\$ 9,147		3
4					4
5	TABLE E.2: NON-STANDARD IMPACT FEE CALCULATION				5
6	Non-Standard Users Impact Fee Formula				6
7	Step 1: Daily demand divided by 400 gallons = Equivalent ERCs				7
8	Step 2: Multiply Equivalent ERCs by Impact Fee per ERC of \$9,147				8
9					9
	A	B	C	D	