



EAGLE MOUNTAIN CITY

IMPACT FEE ANALYSIS: CULINARY WATER,
SANITARY SEWER, TRANSPORTATION, STORM
DRAIN, FIRE/EMS, POLICE, PARKS & RECREATION,
AND ELECTRICAL

NOVEMBER 2012

SUBMITTED BY:
LEWIS YOUNG ROBERTSON & BURNINGHAM, INC.



IMPACT FEE ANALYSIS CERTIFICATION

Impact Fee Analysis (IFA) Certification

LYRB certifies 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 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;
 - 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. offsets costs with grants or other alternate sources of payment; and,
4. complies in each and every relevant respect with the Impact Fees Act.

LYRB makes this certification with the following caveats:

1. All of the recommendations for implementation of the IFFP made in the IFFP documents or in the Impact Fee Analysis documents are followed by City Staff and elected officials.
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 If all or a portion of the IFFP or Impact Fee Analysis are modified or amended, this certification is no longer valid.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 LYRB is assumed to be correct, complete, and accurate. This includes information provided by the City as well as outside sources.

LEWIS YOUNG ROBERTSON & BURNINGHAM, INC.



TABLE OF CONTENTS

CHAPTER 1: EXECUTIVE SUMMARY.....	4
PROPORTIONATE SHARE ANALYSIS.....	4
CHAPTER 2: CITY OVERVIEW AND DEMAND PROJECTIONS	6
OVERVIEW OF EAGLE MOUNTAIN CITY	6
SERVICE AREAS.....	6
EXISTING AND FUTURE LAND USE PLANNING	6
CHAPTER 3: GENERAL IMPACT FEE METHODOLOGY	8
CHAPTER 4: CULINARY WATER IMPACT FEE CALCULATION	10
FUTURE CAPITAL FACILITY COSTS	12
MANNER OF FINANCING FUTURE FACILITIES	12
PROPOSED CULINARY WATER IMPACT FEE.....	13
CHAPTER 5: SANITARY SEWER IMPACT FEE CALCULATION	15
FUTURE CITY WASTEWATER CAPITAL PROJECTS.....	17
FUTURE CAPITAL FINANCING COSTS	18
PROPOSED SANITARY SEWER IMPACT FEES.....	18
CHAPTER 6: TRANSPORTATION IMPACT FEE CALCULATION.....	20
FUTURE CAPITAL FACILITY COSTS RELATED TO NEW GROWTH.....	21
FUTURE CAPITAL FINANCING COSTS	22
PROPOSED TRANSPORTATION IMPACT FEE.....	22
CHAPTER 7: STORM DRAIN IMPACT FEE CALCULATION.....	25
FUTURE CAPITAL PROJECTS	26
PROPOSED STORM DRAIN IMPACT FEES	27
CHAPTER 8: FIRE/EMS IMPACT FEE CALCULATION.....	29
CHAPTER 9: POLICE IMPACT FEE CALCULATION	30
FUTURE POLICE CAPITAL PROJECTS	31
PROPOSED POLICE IMPACT FEES.....	32
CHAPTER 10: PARKS & RECREATION IMPACT FEE CALCULATION.....	34
PROPORTIONATE SHARE ANALYSIS.....	36
PROPOSED PARK IMPACT FEES	36
CHAPTER 11: ELECTRICAL IMPACT FEE CALCULATION.....	38
FUTURE CAPITAL PROJECTS	39
PROPOSED ELECTRICAL IMPACT FEES	39
APPENDIX A: DESCRIPTION OF SIDS	42
APPENDIX B: GENERAL CONSIDERATIONS RELATED TO IMPACT FEES	43
APPENDIX C: WATER FUTURE CAPITAL IMPROVEMENTS	46
APPENDIX D: SEWER FUTURE CAPITAL IMPROVEMENTS.....	47
APPENDIX E: TRANSPORTATION FUTURE CAPITAL IMPROVEMENTS	48
APPENDIX F: STORM WATER FUTURE CAPITAL IMPROVEMENTS.....	49
APPENDIX G: ELECTRICAL FUTURE CAPITAL IMPROVEMENTS	50



CHAPTER 1: EXECUTIVE SUMMARY

Eagle Mountain City (the “City”) has commissioned this Impact Fee Analysis in accordance with Utah State Code Title 11, Chapter 36a. This analysis addresses services for culinary water, sanitary sewer, transportation, storm drain, fire/EMS, police, parks & recreation and electrical. The impact fees proposed in this analysis are calculated based upon the costs of constructing new capital infrastructure for future development and the value of existing public infrastructure that has excess capacity which may be used to service future development.

- ☞ **Impact Fee Service Areas:** There are three defined service areas within the IFFP: the North Service Area (“NSA”), South Service Area (“SSA”) and West Service Area (“WSA”). The impact fees related to storm water, public safety (police and fire), parks & recreation, and transportation are based on one city-wide service area. The impact fees related to sewer, culinary water and power are calculated separately for the NSA and SSA.
- ☞ **Demand Analysis:** The City’s projected increase in population and the changes in land use is determined to accurately apply the growth-related costs of capital facilities to future development. It is anticipated that the City-wide service area will see an increase in population by nearly 11,000 residents by 2022.¹ This represents an increase in population by 46 percent. Each impact fee analysis in this document considers the growth estimate for the unique demand units applied to each analysis.
- ☞ **Level of Service:** This analysis identifies the current level of service which is provided to the City’s existing residents and ensures that future facilities maintain these standards.
- ☞ **Capital Facilities:** LYRB has relied on the 2012 *Capital Facilities Plan Including Impact Fee Facilities* prepared by Horrocks Engineers in order to calculate these impact fees. This document is used to satisfy the requirements of adopting an Impact Fee Facilities Plan (IFFP) as stipulated in UC 11-36a-302 and is referred to in this document as the “IFFP”. This document identifies the available excess capacity within the system and the proposed capital improvements related to growth.

PROPORTIONATE SHARE ANALYSIS

LYRB has performed this analysis using capital project and engineering data, planning analysis, and other information provided by the City’s staff and the IFFP. The following table provides a summary of the Impact Fee Analysis findings for the services of culinary water, sanitary sewer, transportation, storm drain, fire/EMS, police, parks & recreation and electrical.

TABLE 1.1: SUMMARY OF RECOMMENDED IMPACT FEES

IMPACT FEE SUMMARY BY AREA	NSA	SSA	WSA
Culinary Water	\$2,609	\$2,119	NA
Sanitary Sewer	\$792 ²	\$2,788	NA
Transportation	\$2,405	\$2,842	\$1,094
Storm Drain	\$274	\$611	\$398
Fire/EMS	-	-	-
Police	\$47	\$47	\$47
Parks & Recreation	\$855	\$492	\$492
Electric	\$1,242	\$988	NA
Total	\$8,224	\$9,887	\$2,031
Existing Fee	\$9,568	\$13,327	\$0
Percent Change	(14%)	(26%)	NA
Shown by Equivalent Residential Unit or Connection (ERU or ERC)			

¹ Eagle Mountain 2012 Capital Facilities Plan Including Impact Fee Facilities, Chapter 2

² NSA also pays \$3,812 to TSSD.



As shown above, the proposed maximum impact fee is decreasing by 14 percent in the NSA and decreasing by 26 percent in the SSA. The table below illustrates the magnitude of change for each of the impact fees (per residential demand unit). These tables represent the impact fees assessed on a resident or residential equivalent unit. It is important to note that the Timpanogos Special Service District recently experienced an impact fee increase of nearly \$700, which is passed through to the NSD.

TABLE 1.2: ILLUSTRATION OF CHANGE IN IMPACT FEES

Impact Fee Summary by Area	CURRENT			PROPOSED			CHANGE		
	NSA	SSA	WSA	NSA	SSA	WSA	NSA	SSA	WSA
Culinary Water	\$3,952	\$3,429	NA	\$2,609	\$2,119	NA	(\$1,343)	(\$1,310)	NA
Sanitary Sewer	\$434	\$3,525	NA	\$792	\$2,788	NA	\$358	(\$737)	NA
Transportation	\$2,033	\$2,428	NA	\$2,405	\$2,842	\$1,094	\$372	\$414	NA
Storm Drain	\$109	\$259	NA	\$274	\$611	\$398	\$165	\$352	NA
Public Safety	\$197	\$197	NA	\$47	\$47	\$47	(\$150)	(\$150)	NA
Parks & Recreation	\$1,051	\$1,209	NA	\$855	\$492	\$492	(\$196)	(\$717)	NA
Electric	\$1,792	\$2,280	NA	\$1,242	\$988	NA	(\$550)	(\$1,292)	NA
Total	\$9,568	\$13,327	NA	\$8,224	\$9,776	\$2,031	(\$1,344)	(\$3,440)	NA

Shown by Equivalent Residential Unit or Connection

MULTI-FAMILY EQUIVALENCY CONVERSION

According to the City, an adjustment factor of .8 will be applied to the estimated fee per ERU or ERC for water, sewer, storm water and power services. Multi-family units are housing units with three or more attached units.

CHAPTER 2: CITY OVERVIEW AND DEMAND PROJECTIONS

OVERVIEW OF EAGLE MOUNTAIN CITY

The City's projected increase in population and the changes in land use must be determined to accurately apply the growth-related costs of capital facilities to future development. It is anticipated that the City will see an increase in population by nearly 11,000 residents by 2020. This represents an increase in population by 46 percent.

TABLE 2.1: POPULATION PROJECTIONS

YEAR	NSA	SSA	WSA	TOTAL
2010 (Census)				21,415
2010 (IFFP)	13,063	9,019	424	22,506
2011	13,734	9,111	424	23,269
2012	14,009	9,203	424	23,636
2013	14,289	9,277	424	23,990
2014	14,575	9,351	424	24,350
2015	14,866	9,425	424	24,715
2016	15,312	9,720	424	25,456
2017	15,771	10,020	428	26,219
2018	16,245	10,330	433	27,008
2019	17,219	10,971	437	28,627
2020	18,339	11,561	446	30,346
2021	19,622	12,089	454	32,165
2022	20,996	12,953	468	34,417
New Growth				10,781

Source: US 2010 Census, IFFP p11. The combined population is adjusted in this analysis to reflect the sum of the individual service areas.

SERVICE AREAS

There are three defined service areas within the IFFP: the North Service Area ("NSA"), South Service Area ("SSA") and West Service Area ("WSA"). The impact fees related to storm water, public safety, parks & recreation, and transportation are based on the inclusion of all three service areas. The impact fees related to sewer, culinary water and power include the NSA and SSA. The NSA and SSA will be divided at Unity Pass, with the WSA incorporating the Pole Canyon area, which includes nearly 3,000 acres of land for residential, commercial, and industrial development.

EXISTING AND FUTURE LAND USE PLANNING

According to the Eagle Mountain City 2005 General Plan, the City wishes to promote well-planned growth in order to maximize the benefits of growth while minimizing adverse impacts. The plan states that the City seeks to provide its citizens healthy, well-designed communities, parks, trails and open spaces providing opportunities for recreation and enjoyment, conservation and integration of the natural environment, and a strong, diversified economy that provides local job growth and services for the City's citizens.

TABLE 2.2: LAND USE (SUMMARY OF NORTH, SOUTH AND WEST SERVICE AREAS)

	DEVELOPED	UNDEVELOPED	TOTAL	DEVELOPED UNITS	UNDEVELOPED UNITS	TOTAL
	Acres	Acres	Acres	HH	HH	HH
Total Residential	1,994	20,087	22,081	5,765	74,079	79,844
Non Residential	Acres	Acres	Acres	Developed per 1,000 SF	Undeveloped per 1,000 SF	Total Square Feet
Mixed Use Commercial	6.51	2,600	2,607	36	14,443	14,479
Commercial/Residential	-	1,530	1,530	-	8,497	8,497

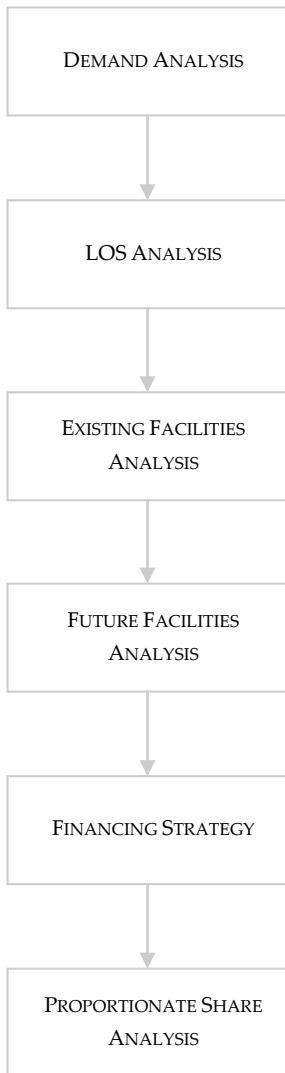


	DEVELOPED	UNDEVELOPED	TOTAL	DEVELOPED UNITS	UNDEVELOPED UNITS	TOTAL
Airport	-	1,700	1,700	-	9,442	9,442
Agricultural	33,801	NA	2,740	NA	NA	-
Industrial	-	649	649	-	3,604	3,604
Total Commercial	33,807	6,479	9,226	36	35,986	36,023

Table 2.2 summarizes the City's existing and future land use for the NSA, SSA, and WSA. The City has also identified a West Service Area. The Impact Fee Analysis considers the development potential that will occur within the IFFP planning horizon, which is generally 6-10 years.

CHAPTER 3: GENERAL IMPACT FEE METHODOLOGY

FIGURE 2.1: IMPACT FEE METHODOLOGY



The purpose of this study is to fulfill the requirements of the Impact Fees Act regarding the establishment of an IFFP and IFA. The IFFP is designed to identify the demands placed upon the City’s existing facilities by future development and evaluate how these demands will be met by the City. The IFFP is also intended to outline the improvements which are intended to be funded by impact fees. The IFA is designed to proportionately allocate the cost of the new facilities and any excess capacity to new development, while ensuring that all methods of financing are considered. Each component must consider the historic level of service provided to existing development and ensure that impact fees are not used to raise that level of service. The following elements are important considerations when completing an IFFP and IFA.

DEMAND ANALYSIS

The demand analysis serves as the foundation for the IFFP. This element focuses on a specific demand unit related to each public service – the existing demand on public facilities and the future demand as a result of new development that will impact public facilities.

LEVEL OF SERVICE ANALYSIS

The demand placed upon existing public facilities by existing development is known as the existing “Level of Service” (“LOS”). Through the inventory of existing facilities, this analysis identifies the level of service which is provided to a community’s existing residents and ensures that future facilities maintain these standards. Any excess capacity identified within existing facilities can be apportioned to new development. Any demand generated from new development that overburdens the existing system beyond the existing capacity justifies the construction of new facilities.

EXISTING FACILITY INVENTORY

In order to quantify the demands placed upon existing public facilities by new development activity, the Impact Fee Facilities Plan provides an inventory of the City’s existing system facilities. To the extent possible, the inventory valuation should consist of the following information:

- ☞ Original construction cost of each facility;
- ☞ Estimated date of completion of each future facility;
- ☞ Estimated useful life of each future facility; and,
- ☞ Remaining useful life of each existing facility.

The inventory of existing facilities is important to properly determine the excess capacity of existing facilities and the utilization of excess capacity by new development. **It is important to note that all of the excess capacity tables as identified in the CFP/IFFP have been updated with 2012 “remaining capacity” figures.**

FUTURE CAPITAL FACILITIES ANALYSIS

The demand analysis, existing facility inventory and LOS analysis allow for the development of a list of capital projects necessary to serve new growth and to maintain the existing system. This list includes any excess capacity of existing facilities as well as future system improvements necessary to maintain the level of service. Any demand generated from new development that overburdens the existing system beyond the existing capacity justifies the construction of new facilities. This analysis also includes a one percent annual inflationary expense for projects constructed after 2012.

**FINANCING STRATEGY – CONSIDERATION OF ALL REVENUE SOURCES**

This analysis must also include a consideration of all revenue sources, including impact fees, future debt costs, alternative funding sources and the dedication of system improvements, which may be used to finance system improvements.³ In conjunction with this revenue analysis, there must be a determination that impact fees are necessary to achieve an equitable allocation of the costs of the new facilities between the new and existing users.⁴

PROPORTIONATE SHARE ANALYSIS

The written impact fee analysis is required under the Impact Fees Act and must identify the impacts placed on the facilities by development activity and how these impacts are reasonably related to the new development. The written impact fee analysis must include a proportionate share analysis, clearly detailing each cost component and the methodology used to calculate each impact fee. A local political subdivision or private entity may only impose impact fees on development activities when its plan for financing system improvements establishes that impact fees are necessary to achieve an equitable allocation to the costs borne in the past and to be borne in the future (UCA 11-36a-302).

³ 11-36a-302(2)

⁴ 11-36a-302(3)

CHAPTER 4: CULINARY WATER IMPACT FEE CALCULATION

The City currently provides culinary water to its residents and businesses. The City does not currently provide a secondary water system. As a result of new growth, the culinary system is in need of expansion to perpetuate the level of service that the City has historically maintained. The IFFP outlines the recommended capital projects that will maintain the established level of service.

☞ **Description of Culinary Water Service Area:** The culinary impact fee is assessed to the NSA and SSA. The WSA is served by the White Hills Water Company.

☞ **Culinary Water Demand Unit:** The demand unit used in the calculation of the culinary water impact fees is an ERC (Equivalent Residential Connection). The proposed culinary water impact fees are based upon the growth in the base demand unit. **Table 4.1** summarizes the projected increase in ERCs through 2022. ERCs are project to increase by 1.5 percent, based on the population growth rate identified in the IFFP.

☞ **Culinary Water Level of Service:** Impact fees cannot be used to finance an increase in the level of service to current or future users of capital improvements. The culinary water level of service is defined as 400 gallons of storage per indoor ERC serviced, 2,848 gallons of storage per irrigated acre and 800 gpd of source capacity per indoor ERC serviced. A total of 0.45 acre-ft of water rights is estimated per ERC and 1.87 acre-ft per irrigated acre (See IFFP pp. 13-14).

☞ **Description of Existing Capacity and Outstanding Debt:** Eagle Mountain currently has outstanding long-term debt associated with water and sewer infrastructure. As of June 30, 2010 outstanding debt consisted of the following: Series 2004A (Refunding of SID 98-1 Special Assessment Bonds), Series 2006 (SID 2000-1 Special Assessment Bonds), Series 2007 Water and Sewer Refunding Bonds, and Series 2008 Sewer Water Quality Board Bonds. All SID related debt will be allocated to new development within the SID boundaries based on the SID agreements found in the IFFP. The impact fee analysis considers the SID related debt in determining the proportionate buy-in component.

The following illustrates the existing buy-in related infrastructure for the culinary water system with cost to build; original, used, and remaining capacity; value of remaining capacity; and original cost per ERC (as shown in the IFFP).

DISTRIBUTION BUY-IN

According to the IFFP, several distribution projects from SIDs still have remaining capacity. This capacity will be able to be used by residents that build in and near the SID boundaries. Some of the projects funded by the SID were designed larger than the build out population of the SIDs and can be used by residents outside of the SID boundaries. Eagle Mountain City has other projects that were built using reimbursement agreements, revenue bonds, and City funds. The buy-in component can be used to reimburse the projects with excess capacity.

TABLE 4.1: ERC PROJECTIONS THROUGH 2022

	ERCs	New Growth
2010	4,406	
2011	4,472	
2012	4,539	67
2013	4,607	68
2014	4,676	69
2015	4,816	140
2016	4,960	144
2017	5,109	149
2018	5,416	307
2019	5,741	325
2020	6,085	344
2021	6,511	426
2022	6,967	456
Total New Growth (2012-2022)		2,428

The growth in ERCs represents both residential and commercial demand.

TABLE 4.2: ALLOCATION OF DISTRIBUTION BUY-IN COMPONENT

YEAR	PROJECT NAME	CONST. COST	ESTIMATED CAPACITY (ERC)	REMAINING CAPACITY	COST PER ERC	EXCESS CAPACITY (OUTSIDE SID)
SIDs						
1998	Ranches SID-Water and Storage Distribution (SID 98-1)	\$1,800,026	6,300	4,150	\$285.72	759
Impact Fee: Reimbursement Agreements						
2004	Sweetwater Rd. 12-inch Waterline (NSA)	\$141,306	4,800	2,472	\$29.44	NA
2004	Sweetwater Rd. 12-inch Waterline (SSA)	\$282,613	4,800	3,834	\$58.88	NA
2007	Sunset Drive	\$21,000	1,500	1,202	\$14.00	NA
2007	Spyglass Drive	\$14,578	1,458	1,214	\$10.00	NA

Source: IFFP pp.18-19, Eagle Mountain City, LYRB

Any remaining value pertaining to the reimbursement expenditures is considered a qualified impact fee expense and can be reimbursed from impact fee payments. The buy-in component can be used to reimburse the City for the value of the remaining capacity of the projects identified in the table above. Development within the SID will receive a credit of \$285.72 toward the impact fee buy-in component. The City has identified the excess capacity of the SID related projects that will be utilized for development within the SID and the available capacity for development outside the SID areas. See **Appendix A** for a detailed description of SID 98-1.

STORAGE BUY-IN

No future capital facilities have been identified in the IFFP related to storage. Thus, the impact fees calculated herein only consider a buy-in component. The buy-in component is calculated using the existing reimbursement schedule as presented in the IFFP and based on information provided by the City. **Table 4.3** illustrates the remaining capacity of the existing water storage system.

TABLE 4.3: EXISTING STORAGE INFRASTRUCTURE

YEAR	PROJECT NAME	ORIGINAL COST	REMAINING ERC CAPACITY	ORIGINAL COST (PER ERC)	AGREEMENT TYPE	EXCESS CAPACITY (OUTSIDE SID)
2000	2 MG Reservoir	\$1,359,162	3,975	\$215.74	SID 2000-1	0
Buy-In Related to SIDs			3,975	\$215.74		
2009	Tank 4: Valley View Tank	\$1,150,000	585	\$1,916.67	Reimbursement	NA
2009-2010	Tank 5: 2MG	\$1,418,416	5,203	\$225.15	City Funded	NA
Average Buy-In Related to Reimbursements		\$2,568,416	5,788	\$396.11		

Source: IFFP pp.18-19, Eagle Mountain City, LYRB

The 1997 1 Million Gallon Tank and 1997 Revenue Bond identified in the IFFP do not have remaining capacity and are not included in this table.

There is no remaining capacity related to the SID 97-1 storage facility or the 1997 water tank constructed with revenue bonds. Thus, the analysis does not consider these improvements when calculating the impact fees. SID 2000-1 and Tanks 4 and 5 have available capacity. See **Appendix A** for a detailed description of SID 2000-1.

SUPPLY BUY-IN

Eagle Mountain has contracted for 14,000 acre feet of water which will serve approximately 15,614 new ERCs. Under terms of contract with the City, new development contracting for the Central Utah Water Project (CWP) water will be required to reimburse the City for all initial cost paid by the City to Central Utah Water Conservancy District for perpetual wholesale water service.

According to the IFFP, the City has excess capacity within existing supply resources. The excess capacity in existing City sources has been paid for by the City using revenue bond financing. **Table 4.4** illustrates the excess capacity of the City's current supply.

TABLE 4.4: EXISTING SOURCE CAPACITY

YEAR	PROJECT NAME	ORIGINAL COST	REMAINING ERC CAPACITY	ORIGINAL COST (PER ERC)	AGREEMENT TYPE	EXCESS CAPACITY (OUTSIDE SID)
1999	Well #1 Property Agreement	\$12,000	3,834	\$6.00	Reimbursement	0
2000	Well #1	\$3,539,000	4,852	\$720.00	Reimbursement	0

Source: IFFP pp.18-19, Eagle Mountain City, LYRB

All property subject to the Town of Eagle Mountain and Cedar Valley Water Company 2000 Town Well #1 Capacity Purchase Agreement shall be charged the Well #1 Buy-In.

FUTURE CAPITAL FACILITY COSTS

The existing culinary water system has a few minor deficiencies that must be corrected with funding from revenue sources other than impact fees. Impact fees will only be collected on projects necessary to maintain the LOS. **Table 4.5** shows a summary of the culinary water capital projects that will be constructed to serve the City through a ten-year planning horizon, as identified in the IFFP. A total of \$13.5 million in inflation adjusted expenditures have been identified in the table below as necessary capital improvements, with \$8.5 million related to growth. The IFA does not include projects constructed beyond the IFFP planning horizon. The majority of the future project cost consists of waterline connections related to CWP water transmission. These projects will serve development far beyond the next six to ten years. As a result the proportionate share analysis distinguishes between the demand for general project improvements and the CWP demand units.

TABLE 4.5: ILLUSTRATION OF CAPITAL COSTS RELATED TO NEW GROWTH

DISTRIBUTION	2012 COST	Total Const. Year Cost	IMPACT FEE ELIGIBLE
0-5 Yr Capital Needs (Excluding CWP)	\$1,000,000	\$1,019,923	\$247,272
6-10 Yr Capital Needs (Excl. CWP)	\$2,160,000	\$2,341,945	\$1,176,178
Subtotal of General Capital Costs	\$3,160,000	\$3,361,868	\$1,423,451
CWP 0-5 yrs Capital Needs	\$7,050,000	\$7,120,500	\$7,120,500
CWP 6-10 Yrs Capital Needs	\$2,780,000	\$3,040,445	\$0
Subtotal of CWP Related Costs	\$9,830,000	\$10,160,945	\$7,120,500
Total	\$12,990,000	\$13,522,813	\$8,543,951

Source: IFFP pp.26-27, Eagle Mountain City, LYRB; For additional details see Appendix C.

MANNER OF FINANCING FUTURE FACILITIES

Financing costs are not contemplated in this analysis. Should the City need to issue debt to fund future projects, the impact fee analysis should be updated to include this cost. Impact fees will be used to achieve an equitable allocation of the costs of the new facilities between the new and existing users.

PROPOSED CULINARY WATER IMPACT FEE

The culinary water impact fees proposed in this analysis will be assessed within all areas of the City. The tables below illustrate the appropriate buy-in component, the fee associated with projects occurring in the next six to ten years and the applicable costs related to the conveyance of new water sources. The impact fee calculations also include the costs of constructing future water projects. The proportionate share analysis determines the proportionate cost assignable to new development based on the proposed capital projects and the estimated ERC demand served by the proposed projects. The impact fee analysis calculates the fee per ERC for the different components of the water system: distribution and storage. The cost associated with new CWP supply is not considered in this analysis at this time.

TABLE 4.6: NEW GROWTH COMPONENT OF THE IMPACT FEE ANALYSIS

DISTRIBUTION	CAPACITY (ERCs)	IMPACT FEE ELIGIBLE	FINANCING COSTS	TOTAL COST TO NEW GROWTH	FEE PER ERC
1-10 yrs Capital Needs (Excluding CWP)	2,428	\$1,423,451	-	\$1,423,451	\$586
Impact Fee Fund Balance	2,428	(\$267,229)	-	(\$267,229)	(\$110)
Professional Expense (IFA/IFFP Updates)	2,428	\$15,000	-	\$15,000	\$6
Subtotal General Distribution Related Costs		\$1,171,222	-	\$1,171,222	\$482
CWP Distribution Related Costs	15,614	\$7,120,500	-	\$7,120,500	\$456
Total New Growth		\$8,291,722	-	\$8,291,722	\$938

TABLE 4.7: SUMMARY OF GENERAL SYSTEM IMPROVEMENTS IMPACT FEE

	FEE PER ERC
Impact Fee Related to General System Improvements	\$482
CWP Impact Fee	\$456
Total New Growth Impact Fee	\$938

A summary of the impact fee related to distribution, including the appropriate buy-in component, is found in **Table 4.7**.

CALCULATION OF BUY-IN

No future capital facilities have been identified in the IFFP related to storage or supply. Thus, the impact fees calculated herein include a buy-in component

for the excess capacity described at the beginning of this chapter. The buy-in component is calculated using the existing reimbursement schedule as presented in the IFFP and based on information provided by the City.

COMBINED WATER IMPACT FEE SUMMARY

The combined impact fee including the buy-in component is illustrated in **Table 4.8**. The impact fee includes a buy-in component for the available capacity within SID 98-1 and SID 2000-1, as well as the applicable new growth component. The total fee shows the cost to buy-in to Well #1 to illustrate the maximum fee.

TABLE 4.8: SUMMARY OF IMPACT FEE INCLUDING BUY-IN

NORTH SERVICE AREA	98-1 BUY-IN	2000-1 BUY-IN	12" WATER LINE BUY-IN	WELL #1 BUY-IN	BUY-IN SPYGLASS	BUY-IN SUNSET	REIMBURSEMENT FOR STORAGE	NEW GROWTH	TOTAL PER ERC
North Service Area	\$286	\$216	\$29	\$720	\$10	\$14	\$396	\$938	\$2,609
South Service Area		\$6	\$59	\$720			\$396	\$938	\$2,119

**NON-STANDARD CULINARY WATER IMPACT FEES**

The City reserves the right under the Impact Fees Act⁵ to assess an adjusted fee that more closely matches the true impact that the land use will have upon the City's culinary water system. This adjustment could result in a higher than normal impact fee if the City determines that a particular user will create a greater impact than what is standard for its land use. The impact fee for non-standard development would be determined based on the ERC allocation as determined by the City multiplied by the appropriate fee per ERC as shown below.

(Allocated ERCs * Appropriate Impact Fee by Area)

⁵ 11-36a-402(1)(c)

CHAPTER 5: SANITARY SEWER IMPACT FEE CALCULATION

The City is the primary sewer collection provider to all of Eagle Mountain City, excluding the West Service Area. The City owns the existing treatment facility that serves the SSA. Sewer treatment is provided to the NSA through Timpanogos Special Service District (“TSSD”). The following summarizes the information contained in the IFFP.

☞ **Description of Sanitary Sewer Service Areas:** The City’s sewer system is separated into two separate areas: the NSA and SSA. The boundary between the two service areas is Unity Pass. The NSA wastewater flows to and is treated by TSSD. The sewer impact fees calculated in this analysis for the NSA are for the sewer collection system and do not include the costs of sewer treatment. The SSA is served by the City’s centralized treatment facility. Sewer impact fees calculated for the SSA include costs of collection and treatment. The portion of the treatment plant expansion that is attributed to growth will be included only in the sewer impact fees charged to the SSA.

☞ **Sanitary Sewer Demand Units:** According to the IFFP, the projected demand for the NSA at build-out in 2060 is 3.22 MGD (million gallons per day) which will equate to 13,199 ERCs at 244 gallons per day. The projected demand for the SSA is 8.28 MGD at build-out which equals 33,939 ERCs at 244 gallons per day (See IFFP Appendix C).

☞ **Sanitary Sewer Level of Service:** Residential and commercial effluent production demand is expressed in Equivalent Residential Connections (“ERC”). An ERC is set at the typical daily sewer demand for an average residential unit. The IFFP prepared for the City by Horrocks Engineers has set an ERC at 244 gallons per day (“GPD”). The State standard is 100 GPD per capita. Adopting an average of 4.06 persons per household as stipulated in the IFFP would result in a level of service of nearly 400 GPD per ERC. The IFFP set the ERC at 244 GPD, or 60 GPD per capita, because the City systems are newer with minimal infiltration and inflow.

According to the IFFP, the NSA served approximately 3,480 ERCs with a flow of .58 MGD in 2010. The SSA served 2,690 ERCs with a flow of 0.66 MGD (IFFP pp. 31-32).

☞ **Description of Existing Capacity and Outstanding Debt:** Eagle Mountain currently has outstanding long-term debt associated with water and sewer infrastructure. As of June 30, 2010 outstanding debt consisted of the following: Series 2004A (SID 98-1 Special Assessment Bonds), Series 2006 (SID 2000-1 Special Assessment Bonds), Series 2007 Water and Sewer Refunding Bonds, and Series 2008 Sewer Water Quality Board Bonds.

The impact fee analysis considers the related debt in determining the proportionate buy-in component as discussed in the following paragraphs, with the cost to build; original, used, and remaining capacity; value of remaining capacity; and original cost per ERC (as shown in the IFFP).

TABLE 5.1: PROJECTED GROWTH IN ERCs

Year	NSA ERCs	SSA ERCs
2012	3,240	2,450
2013	3,480	2,690
2014	3,720	2,870
2015	3,900	3,050
2016	4,080	3,230
2017	4,260	3,410
2018	4,440	3,590
2019	4,620	3,770
2020	4,800	3,950
2021	4,980	4,130
2022	5,160	4,310
Buildout	13,199	33,939

Source: IFFP Appendix C, Table C-9

TABLE 5.2: ERC GROWTH WITHIN IFFP HORIZON

ERCs	10 Yr IFFP	5 Yr IFFP
NSA Growth Projections	1,975	900
SSA Growth Projections	2,187	900

EXISTING COLLECTION BUY-IN

The determination of a buy-in component related to collection infrastructure in each service area is based on the applicable SID projects and reimbursement agreements, as illustrated in **Tables 5.3** and **5.4**. The remaining capacity served by the SID projects is 2,788. Future impact fee revenues can be used to pay off the remaining value associated with repayment schedules outlined below. For additional information, see IFFP pp. 31-32.

TABLE 5.3: SEWER PROJECTS FOR SPECIAL IMPROVEMENT DISTRICTS (SIDs)

NAME	YEAR	PROJECT NAME	ORIGINAL COST	ORIGINAL CAPACITY (ERCs)	REMAINING CAPACITY	COST PER ERU	EXCESS CAPACITY (OUTSIDE SID)
98-1	1998	Ranches Sewer 98-1	\$8,600	6,300	2,788	\$1.37	759
98-1	1998	Ranches Sewer 98-1 TSSD	\$2,723,110	6,300	2,788	\$432.24	759
Total			\$2,731,710		2,788	\$433.61	

TABLE 5.4: EXISTING REIMBURSEMENT AGREEMENTS

YEAR	ITEM DESCRIPTION	TOTAL COST	ORIGINAL CAPACITY (ERCs)	REMAINING CAPACITY	COST PER ERC
1998	SSA Waste Water Treatment Plant Property	\$397,880	3,500	3,418	\$114
2007	Carlton Sewer Line	\$56,873	506	342	\$112

EXISTING TREATMENT BUY-IN

The sewer impact fees calculated in this analysis for the NSA are for the NSA's sewer collection systems and do not include the costs of sewer treatment, as the wastewater in the NSA flows to, and is treated by, the Timpanogos Special Service District. No buy-in component is contemplated for treatment in the NSA. Thus, the impact fees calculated herein only consider a treatment buy-in component for the SSA. The buy-in component is calculated using the existing reimbursement schedule as presented in the IFFP (p. 34) and based on information provided by the City (**Table 5.5**). The impact fees include the City and State bonding amounts as well as the impact fee revenues.

TABLE 5.5: EXISTING TREATMENT INFRASTRUCTURE

PROJECT DESCRIPTION	TOTAL COST	CITY (BOND)	STAG GRANT	STATE LOAN	IMPACT FEES	REIMBURSED AMOUNT
1.2 MGD SSA WWTF	\$9,364,256	\$1,189,202	\$500,000	\$6,665,000	\$1,010,054	\$8,796,853
SSA WWTF Engineering Services	\$567,435	\$529,020		-	\$38,415	-
SSA WWTF Land Purchase	\$2,325,000	\$2,325,000		-	-	-
Total Impact Fee Qualifying Buy In	\$12,256,691	\$4,043,222	\$500,000	\$6,665,000	\$942,651	\$8,796,853

According to the City, the costs for the land (\$2,325,000) and the engineering costs (\$529,020) are not included as a reimbursable amount due to the fact that the engineering costs were necessary to cure an existing deficiency more than for future growth and the land purchase serves the buildout demand and is being assessed through user rates.

The reimbursable amount is estimated at \$8,796,853, for which the City issued debt to finance. The total principal amount of these bonds was \$6,665,000, with an interest cost of \$899,820. Thus, a total of \$9,696,673 in cost is included in the analysis related to the treatment facility. However, approximately 25% of the plant expansion cured the systems existing deficiency, and will not be included in the impact fees. The remaining 75% will handle sewer flows caused by new growth in the SSA and will be included in the SSA sewer impact fees. Thus, a total of \$7,272,505 is allocated as a buy-in component, as shown in **Table 5.6**.

TABLE 5.6: ESTIMATED COST TO NEW GROWTH - TREATMENT

	REIMBURSABLE AMOUNT	IMPACT FEE RELATED	COST TO IMPACT FEE
Treatment Facility	\$8,796,853	75%	\$6,597,640
Debt Related Cost (Interest)	\$899,820	75%	\$674,865
Total	\$9,696,673		\$7,272,505

Based on the level of service per ERC of 244 gallons per day, the 1.2 MG treatment facility should serve approximately 4,926 ERCs. New growth is assessed \$7,272,505, or 75 percent of the treatment component as discussed above. Thus, the excess capacity will proportionately serve 3,695 ERCs as shown below.

TABLE 5.7: BUY-IN FROM AVAILABLE CAPACITY RELATED TO TREATMENT (SSA)

	EST. COST	ERCs SERVED*	IMPACT FEE ELIGIBLE	REMAINING CAPACITY	COST TO IMPACT FEE	BUY-IN FEE PER ERC
Existing Treatment Facilities	\$12,256,691	4,926	75%	3,695	\$6,597,640	\$1,786
Debt Related Cost (Interest)	\$899,820	4,926	75%	3,695	\$674,865	\$183

*The estimate of ERCs served by the existing treatment plant is based on the total processing capacity of 1.2 MGD which should serve 4,926 ERCs (based on the level of service of 244 gallons per day/ERC).

FUTURE CITY WASTEWATER CAPITAL PROJECTS

Table 5.8 illustrates the estimated cost of future capital improvements generally for each service area. These costs are described by component below. See Appendix D for more details.

TABLE 5.8: SUMMARY OF FUTURE WASTEWATER CAPITAL FACILITIES

SEWER PROJECTS	2012 COST	TOTAL CONST. YEAR COST	COST TO GROWTH	REMAINING TO BE FUNDED
Capital Project Needs: 0-5 Year Horizon				
NSA	\$1,490,000	\$1,504,900	\$1,282,700	\$222,200
SSA	\$1,240,000	\$1,258,056	\$1,258,056	-
Capital Project Needs: 6-10 Year Horizon				
NSA	\$1,540,000	\$1,617,723	\$1,617,723	-
SSA	\$8,760,000	\$9,283,824	\$416,242	\$8,867,582
Capital Project Needs: 10+ Year Horizon				
NSA	\$390,000	\$422,314	\$422,314	-
SSA	\$150,030,000	\$176,225,737	-	\$176,225,737
Totals	\$163,450,000	\$190,312,553	\$4,997,035	\$185,315,519

SSA Treatment: As stated above, the existing treatment facility has excess capacity to handle 3,695 new ERCs. The projected growth in ERCs is expected to increase by 2,187 ERCs through 2022. This illustrates that the excess capacity will be sufficient to handle new development within the near term, thus, the proportionate share analysis will not assess a new facility cost related to treatment expansion.

SSA Collection: No existing deficiencies are identified in the SSA related to collection. A total of \$1,258,056 has been identified as future collection capital projects for the SSA within

TABLE 5.9: FUTURE CAPITAL FACILITIES BY TYPE

	COLLECTION	TREATMENT	TOTAL
0-5 Year Horizon			
NSA	\$1,282,700	-	\$1,282,700
SSA	\$1,258,056	-	\$1,258,056
6-10 Year Horizon			
NSA	\$1,617,723	-	\$1,617,723
SSA	\$416,242	-	\$416,242
10+ Year Horizon			
NSA	\$422,314	-	\$422,314
SSA	-	-	\$0
Combined Total	\$4,997,035	-	\$4,997,035

Source: IFFP p.34, LYRB.

the next one to five years. An additional \$416,242 is identified as necessary capital improvements within the six to ten year planning horizon to serve new growth in the SSA.

NSA Treatment: Wastewater in the NSA flows to and is treated by the Timpanogos Special Service District. The City does not assess an impact fee to the NSA for TSSD for treatment.

NSA Collection: A total of \$1,282,700 has been identified as future capital projects within the next one to five years. An additional \$1,617,723 is identified as necessary capital improvements within the six to ten year planning horizon to serve new growth in the NSA.

FUTURE CAPITAL FINANCING COSTS

The capital projects that will be constructed to cure the existing system deficiencies will be funded through user rate revenues. All other capital projects within the next 1-5 years which are intended to serve new growth will be funded through sanitary sewer impact fees or on a pay-as-you-go approach. Thus, costs associated with future debt are not included in the Impact Fee Analysis.

PROPOSED SANITARY SEWER IMPACT FEES

The culinary water impact fees proposed in this analysis will be assessed to the NSA and SSA. The impact fee calculations include the costs of constructing future water projects and the related improvements (including an annual inflation rate for projects constructed after 2012). The proportionate share analysis determines the proportionate cost assignable to new development based on the proposed capital projects and the estimated ERC demand served by the proposed projects.

The general future system improvement impact fee includes the cost of necessary capital facilities related to the collection system, as shown below for each service area. The treatment component for the NSA is determined by TSSD. The SSA's treatment component is based on a buy-in.

TABLE 5.10: FUTURE SYSTEM IMPROVEMENT COSTS (NSA)

	EST. ACTUAL COST	IF ELIGIBLE	IFA COSTS	ERCs SERVED	FEE PER ERC
Collection IFFP Cost	\$2,900,423	100%	\$2,900,423	11,521	\$252
Treatment IFFP Cost	NA	NA	NA	NA	NA
Impact Fee Fund Balance	(\$149,400)	100%	(\$149,400)	11,521	(\$13)
Professional Expense	\$7,500	100%	\$7,500	900	\$8
Total	\$2,758,523		\$2,758,523		\$247

Treatment provided by Timpanogos Special Service District

TABLE 5.11: FUTURE SYSTEM IMPROVEMENT COSTS (SSA)

	EST. ACTUAL COST	IF ELIGIBLE	IFA COSTS	ERCs SERVED	FEE PER ERC
Collection IFFP Cost	\$1,674,298	100%	\$1,674,298	2,187	\$766
Treatment Buy-In*	\$9,696,673	75%	\$7,272,505	3,695	\$1,968
Treatment IFFP Cost**	\$0	0%	\$0	9,852	\$0
Impact Fee Fund Balance	(\$149,400)	100%	(\$149,400)	2,187	(\$68)
Professional Expense	\$7,500	100%	\$7,500	900	\$8
Total	\$11,229,071		\$8,804,903		\$2,674

*The estimate of ERCs served by the existing treatment plant is based on the total processing capacity of 1.2 MGD which should serve 4,926 ERCs (based on 244 gallons per day/ERC). Since the facility has 75 percent available capacity, the value of the excess capacity will serve 3,695 ERCs (75 percent of the total).

**The IFFP Treatment Costs are not included in this analysis due to the available capacity within the existing treatment facility. If growth escalates and the excess capacity is absorbed faster than projected, the Impact Fee Analysis should be updated to include this cost.

COMBINED SEWER IMPACT FEE SUMMARY

The combined impact fee, including the buy-in component is illustrated in **Table 5.12**. The impact fees include a buy-in component for all the available capacity related to the distribution system for SID 98-1, as well as the buy-in component for treatment for the SSA.

TABLE 5.12: COMBINED SEWER IMPACT FEE SUMMARY

	98-1 BUY-IN	Property Equity Buy-In	CARLTON LINE BUY-IN	FUTURE FACILITIES	TREATMENT	TOTAL PER ERC
North Service Area	\$432		\$112	\$247	\$3,812 (TSSD)	\$4,604
South Service Area		\$114	-	\$706	\$1,968 (Buy-In)	\$2,788

NON-STANDARD SANITARY SEWER IMPACT FEES

The proposed fees are based upon the level of service of 244 gpd per ERC. The non-standard fee is calculated by dividing the estimated per day water usage for a specific user by the level of service as shown in the following formula:

$$\text{Estimated Water Usage (gpd)} / 244 \text{ gpd} \times \text{Combined Fee per Service Area}$$

The City reserves the right under the Impact Fees Act⁶ to assess an adjusted fee that more closely matches the true impact that the land use will have upon the City’s sanitary sewer system. This adjustment could result in a higher than normal impact fee if the City determines that a particular user will create a greater impact on the system.

⁶ 11-36a-402(1)(c)

CHAPTER 6: TRANSPORTATION IMPACT FEE CALCULATION

The City currently maintains a system of roadways serving existing development. As a result of new growth, the transportation system is in need of expansion to perpetuate the level of service that the City has historically maintained. The IFFP outlines the recommended capital projects that will maintain the established level of service.

- ☞ **Description of Transportation Service Area:** The transportation impact fee will be assessed to the NSA, SSA, and WSA.
- ☞ **Transportation Demand Unit:** The demand unit used in the calculation of the transportation impact fees is SFES (Single Family Equivalent), as described in the IFFP. One SFES is equivalent to a single family residential unit, or 9.57 effective trip ends (see IFFP p. 54). The proposed transportation impact fees are based upon the growth of the base demand unit. **Table 6.1** and **6.2** summarize the projected increase in SFES.

TABLE 6.1: SFES PROJECTIONS

LAND USE	DEVELOPED UNITS	UNDEVELOPED UNITS	EFFECTIVE TRIP ENDS ⁷	CURRENT PEAK HOUR TRIPS	FUTURE PEAK HOUR TRIPS
Residential	5,765	74,079	9.57	55,175	708,932
Mixed Use Commercial (Commercial) - 1,000 Sq. ft.	36	14,443	30.62	1,107	442,247
Commercial/Residential (Commercial) - 1,000 Sq. ft.	-	8,497	20.60	-	175,073
Airport - 1,000 Sq. ft.	-	9,442	7.83	-	73,919
Industrial - 1,000 Sq. ft.	-	3,604	7.18	-	25,862
TOTALS	5,802	110,065		56,283	1,426,033

TABLE 6.2: SFES PROJECTIONS (CONT.)

LAND USE	CURRENT PEAK HOUR TRIPS	FUTURE PEAK HOUR TRIPS	TOTAL PEAK HOUR TRIPS	CURRENT SFES	FUTURE SFES	TOTAL SFES
Residential	55,175	708,932	764,107	5,765	74,079	79,844
Mixed Use Commercial (Commercial) - 1,000 Sq. ft.	1,107	442,247	443,354	116	46,212	46,328
Commercial/Residential (Commercial) - 1,000 Sq. ft.	-	175,073	175,073	-	18,294	18,294
Airport - 1,000 Sq. ft.	-	73,919	73,919	-	7,724	7,724
Industrial - 1,000 Sq. ft.	-	25,862	25,862	-	2,702	2,702
TOTALS	56,283	1,426,033	1,482,316	5,881	149,011	154,892

- ☞ **Transportation Level of Service:** Impact fees cannot be used to finance an increase in the level of service to current or future users of capital improvements. Therefore, it is important to identify the level of service currently provided within the City to ensure that the new capacities of projects financed through impact fees do not exceed the established standard. The transportation level of service, as defined in the IFFP is defined below (See IFFP p. 49).

Adequacy of an existing street system can be quantified by assigning LOS to major roadways and intersections. As defined in the Highway Capacity Manual, a special report published by the Transportation Research Board,

⁷ Effective trips ends represents an average of several land use trip statistics as identified in the IFFP (p.54). Mixed Use Commercial includes ITE Codes 890, 820, 931, 934, 945, 912, 310 and 320. Commercial/Residential (Commercial) includes an average of codes 210, 230, 220, 710, 720, 890, 820, 931, 934, 945, 912, 310 and 320. Airport is based on an average of codes 520, 522, 530, 534, 536, 565, 590, 560. Industrial is based on ITE Codes 110, 140, 150.

LOS serves as the traditional measuring stick of a roadway's functionality. LOS is identified by reviewing elements such as the number of lanes assigned to a roadway, the amount of traffic using the roadway and amount of delay per vehicle at intersections. Levels of service range from A (free flow) to F (complete congestion). The City currently enjoys a level of service A. Current City policy is to maintain a level of service C.

- Description of Existing Capacity and Outstanding Debt:** The intent of the equity buy-in component is to recover the costs of the unused capacity in existing infrastructure from new development. Many of the existing transportation facilities were constructed by using Special Improvement District (SID) Bonds. The following table illustrates the existing infrastructure with excess capacity related to the transportation system, with cost to build; original and remaining capacity; and, original cost per ERU (as shown in the IFFP, p. 50). An ERU represents the same demand unit as an SFE.

TABLE 6.3: EXCESS CAPACITY WITHIN EXISTING SYSTEM

YEAR	SID NAME	PROJECT NAME	ORIGINAL COST	ORIGINAL CAPACITY	REMAINING CAPACITY	COST PER ERU	EXCESS CAPACITY OUTSIDE SID
SIDs							
1997	97-1	Eagle Mountain Blvd (EMP 97-1 SID)	\$2,660,149	3,000	1,450	\$886.72	-
1997	97-1	EMP Property	\$1,343,474	3,865	2,300	\$347.60	-
1998	98-1	Ranches Street	\$2,050,250	6,000	2,706	\$341.71	459
1998	98-3	Sweetwater Road	\$2,763,832	6,000	5,800	\$460.64	-
1998	98-3	Town Center	\$318,500	6,000	5,800	\$53.08	-
2000	2000-1	Ranches Parkway	\$1,633,870	6,000	3,675	\$341.71	-
2000	2000-1	Pony Express Parkway	\$2,373,906	3,500	1,175	\$627.61	-
Reimbursement Agreements							
1998		Eagle Mtn. Rd. / Sweetwater Fencing	\$2,105,821	6,000	5,941	\$350.97	NA
2004		Sweetwater Road Extension	\$434,364	3,500	1,042	\$124.10	NA
2004		Sweetwater Road Extension	\$868,728	3,500	2,622	\$248.21	NA
2004		Pony Express Extension through Silverlake	\$1,291,500	7,000	5,700	\$184.50	NA
2012		Airport Road Right of Way	\$233,669	7,000	7,000	\$33.38	NA

According to the IFFP, new development will burden the system far beyond its current capacity.

FUTURE CAPITAL FACILITY COSTS RELATED TO NEW GROWTH

Table 6.4 shows a summary of the transportation capital projects that will be constructed to serve the City through a ten year planning horizon, as identified in the IFFP (excluding the Cedar Valley Freeway construction costs). A total of \$195 million has been identified in the table below as necessary capital improvements (see Appendix E for more details). However, the IFA does not include project constructed beyond the IFFP planning horizon.

TABLE 6.4: ILLUSTRATION OF CAPITAL COSTS RELATED TO NEW GROWTH

	TOTAL	CONSTRUCTION YEAR COST	IMPACT FEE COSTS
6 Year Subtotal	\$61,230,000	\$62,269,783	\$19,329,848
6-10 Year Subtotal	\$73,400,000	\$77,713,320	\$40,480,020
10+ Year Subtotal	\$61,240,000	\$67,345,530	-
Total	\$195,870,000	\$207,328,633	\$59,809,868

Source: IFFP pp.57-59, Eagle Mountain City, LYRB. The Impact Fee Eligible Costs do not include the projects associated with the Cedar Valley Freeway Project.



FUTURE CAPITAL FINANCING COSTS

The Impact Fees Act allows for the costs related to the financing of future capital projects to be legally included in the impact fee. This allows the City to finance and quickly construct infrastructure for new development and reimburse itself later from impact fee revenues for the costs of principal and interest. The City may finance and construct infrastructure for new development from bond sources and be reimbursed later for impact fee revenues, including a component allocated as equity buy in. However, no financing costs are included in this analysis.

PROPOSED TRANSPORTATION IMPACT FEE

The transportation impact fees proposed in this analysis will be assessed within all areas of the City. The tables below illustrate the appropriate buy-in component, the fee associated with projects occurring in the next six to ten years and the applicable costs related to any buy-in component. The proportionate share analysis determines the proportionate cost assignable to new development based on the proposed capital projects and the estimated SFE demand served by the proposed projects.

The total cost applicable to new growth for general system improvements within the next ten years is outlined in **Table 6.5**, with the estimated fee per SFE. A summary of the impact fee related by land use type is found in **Table 6.6**.

TABLE 6.5: SUMMARY OF IMPACT FEE PER SFE

	IMPACT FEE COST	SFES SERVED	FEE PER SFE
5 Year Capital Improvement Projects	\$19,329,848	149,011	\$129.72
6-10 Years Capital Improvement Projects	\$40,480,020	149,011	\$271.66
10+ Capital Improvement Projects	-	149,011	\$0.00
Impact Fee Fund Balance	-	149,011	\$0.00
Professional Expense	\$15,000	149,011	\$0.10
Total	\$59,824,868		\$401.48

TABLE 6.6: IMPACT FEE BY LAND USE TYPE

LAND USE	UNIT	APPLICABLE ITE CODE(S)	ITE TRIP ENDS PER UNIT (WEEKDAY)	HEAVY VEHICLE %	HEAVY VEHICLE ADJUSTMENT	PRIMARY TRIP ADJUSTMENT (PASS-BY REDUCTION)	EFFECTIVE TRIP ENDS PER UNIT (WEEKDAY)	DEMAND INDEX (SFE) (WEEKDAY)	IMPACT FEE
Residential									
Single Family Detached	Dwelling Units	210	9.57	0%	1.00	1.00	9.57	1.00	\$401
Condominium/ Townhome	Dwelling Units	230	5.81	0%	1.00	1.00	5.81	0.61	\$245
Apartment	Dwelling Units	220	6.65	0%	1.00	1.00	6.65	0.69	\$277
Average			7.34				7.34	0.77	\$308
Office									
Office Building	1,000 sq. ft.	710	11.01	5%	1.05	1.00	11.56	1.21	\$486
Medical Office Building	1,000 sq. ft.	720	36.13	0%	1.00	1.00	36.13	3.78	\$1,518
Average			23.57				23.85	2.50	\$1,002
Commercial/Retail									
Less Intensive Retail	1,000 sq. ft.	890	5.06	5%	1.05	0.20	1.06	0.11	\$44
Intensive Retail	1,000 sq. ft.	820	42.94	5%	1.05	0.30	13.53	1.41	\$566
Quality Restaurant	1,000 sq. ft.	931	89.95	5%	1.05	0.35	33.06	3.45	\$1,385
Fast Food	1,000 sq. ft.	934	496.12	5%	1.05	0.20	104.19	10.89	\$4,372
Convenience Market w/ Gas Pumps	Pump Stations	945	162.78	5%	1.05	0.15	25.64	2.68	\$1,076
Bank	1,000 sq. ft.	912	148.15	0%	1.00	0.20	29.63	3.1	\$1,245
Hotel/ Motel	Rooms	310/320	6.90	5%	1.05	1.00	7.25	0.76	\$305
Average			135.99				30.62	3.20	\$1,285
Industrial									
Industrial	1,000 sq. ft.	110	6.97	50%	1.50	1.00	10.46	1.09	\$438
Manufacturing	1,000 sq. ft.	140	3.82	50%	1.50	1.00	5.73	0.6	\$241
Warehousing	1,000 sq. ft.	150	3.56	50%	1.50	1.00	5.34	0.56	\$225
Average			4.78				7.18	0.75	\$301
Institutional									
Elementary School	Students	520	1.29	0%	1.00	1.00	1.29	0.13	\$52
Middle/Junior School	Students	522	1.62	0%	1.00	1.00	1.62	0.17	\$68
High School	Students	530	1.71	0%	1.00	1.00	1.71	0.18	\$72
Private School (K-8)	Students	534	2.45	0%	1.00	1.00	2.45	0.26	\$104
Private School (K-12)	Students	536	2.48	0%	1.00	1.00	2.48	0.26	\$104
Day Care	1,000 sq. ft.	565	79.26	0%	1.00	0.20	15.85	1.66	\$666
Library	1,000 sq. ft.	590	56.24	0%	1.00	0.50	28.12	2.94	\$1,180
Church	1,000 sq. ft.	560	9.11	0%	1.00	1.00	9.11	0.95	\$381
Average			19.27				7.83	0.82	\$329

COMBINED TRANSPORTATION IMPACT FEE SUMMARY

The combined impact fee including the buy-in component is illustrated in Table 6.7. The table below illustrates the cost per SFE or typical residential dwelling. Commercial and uses are assessed a future facilities fee based on the SFE equivalency chart shown in Table 6.6. The impact fee includes a buy-in component for the available capacity within SID 98-1, SID 98-3, SID 97-1 and SID 2000-1, any applicable reimbursement agreements, as well as the applicable new growth component.

TABLE 6.7: SUMMARY OF IMPACT FEE INCLUDING BUY-IN

	SID 98-1	SID 98-3	SID 97-1	SID 2000-1	EM RD/ SWEETWATER FENCING	AIRPORT RIGHT OF WAY	SILVERLAKE/ PONY EXPRESS	EM BLVD/ SWEETWATER	FUTURE FACILITIES	TOTALS
North Service Area	\$342			\$969	\$351	\$33	\$185	\$124	\$401	\$2,405
South Service Area		\$514	\$1,234		\$351	\$33	\$185	\$124	\$401	\$2,842
West Service Area					\$351	\$33	\$185	\$124	\$401	\$1,094

NON-STANDARD CULINARY WATER IMPACT FEES

The City reserves the right under the Impact Fees Act⁸ to assess an adjusted fee that more closely matches the true impact that the land use will have upon the City’s transportation system. This adjustment could result in a higher than normal impact fee if the City determines that a particular user will create a greater impact than what is standard for its land use. The impact fee for non-standard development would be determined based on the SFE allocation as determined by the City multiplied by the appropriate fee per area as shown below.

(Allocated SFEs * Appropriate Impact Fee by Area)

⁸ 11-36a-402(1)(c)

CHAPTER 7: STORM DRAIN IMPACT FEE CALCULATION

Eagle Mountain City currently owns and operates the storm drain system which has been primarily financed through SID bonds and developer exactions. The existing storm drain system is divided into three areas: the NSA, SSA and WSA. The City has established the policy of maintaining the natural drainage through the valley if possible without an increase in runoff resulting from development. The City has therefore constructed a comprehensive storm drain system to ensure that drainage is effectively controlled without risk to property or residents. The following summarizes the inputs utilized in this analysis to determine the impact fee related to storm facilities, as contained in the IFFP.

- ☞ **Service Areas:** The City's storm drain system is naturally divided into three service areas - the NSA, SSA and WSA - with very different drainage characteristics for each area.
- ☞ **Demand Analysis:** Changes in land use are the primary influence on the demand relating to storm drain infrastructure. Developed land generally increases the amount of impervious surface, resulting in increased run-off. As Eagle Mountain City continues to grow, the potential for localized flooding due to storm water runoff will increase. ERUs are calculated based on 80 percent impervious surface per commercial acre, with an average of 4,300 sq. ft. of impervious surface per ERU.

TABLE 7.1: PROJECTED INCREASE IN STORM DRAIN ERUS

	DEVELOPED ACRES	UNDEVELOPED ACRES	TOTAL ACRES	DEVELOPED ERUS	UNDEVELOPED ERUS	TOTAL ERUS
NSA						
Residential	1,285	3,015	4,300	3,015	11,491	14,772
Mixed Use Commercial (Commercial)	6.51	993	1,000	7	1,027	1,033
Commercial/Residential (Commercial)	-	1,530	1,530	-	1,581	1,581
Airport	-	1,700	1,700	-	1,757	1,757
Agricultural	NA	NA	NA	NA	NA	NA
Industrial	-	-	-	-	-	-
Total NSA:	1,292	7,238	8,530	3,022	15,855	19,143
SSA						
Residential	615	14,945	15,560	2,265	38,907	41,172
Mixed Use Commercial (Commercial)	-	1,370	1,370	-	1,416	1,416
Commercial/Residential (Commercial)	-	-	-	-	-	-
Airport	-	-	-	-	-	-
Agricultural	NA	NA	NA	NA	NA	NA
Industrial	-	-	-	-	-	-
Total SSA:	615	16,315	16,930	2,265	40,322	42,588
WSA						
Residential	94	2,127	2,221	219	23,681	23,900
Mixed Use Commercial (Commercial)	-	237	237	-	245	245
Commercial/Residential (Commercial)	-	-	-	-	-	-
Airport	-	-	-	-	-	-
Agricultural	NA	NA	-	NA	NA	-
Industrial	-	649	649	-	671	671
Total WSA:	94	3,013	3,107	219	24,596	24,815

Source: IFFP, Eagle Mountain City, LYRB

- ☞ **Level of service:** The impact analysis seeks to achieve an equitable allocation to the costs borne in the past and to be borne in the future. In order to meet this objective, the IFFP outlines the existing level of service and the level of service proposed for new projects, summarized by the following criteria (IFFP pp. 62):
 - Size storm drains to keep water from ponding in streets and intersections during a 10-year storm event.
 - Minimum pipe size of 15-inch.
 - Evaluate how storm drains will function during a 100-year storm event to identify areas where major flooding may occur.
 - Require detention of all improvements that will limit discharge to calculated pre-developed flows.
 - Detention and retention facilities must be designed to handle the volume from a 100-year storm event.

- ☞ **Description of Existing Capacity and Outstanding Debt:** Eagle Mountain currently has outstanding long-term debt associated with the storm water infrastructure. According to the IFFP outstanding debt consisted of the following: SID 98-1 Special Assessment Bonds (NSA) and SID 98-3 Special Assessment Bonds (SSA). New development does not receive a credit toward impact fees for revenue bonds. Thus, the impact fee analysis only considers the SID related debt in determining the proportionate buy-in component. The IFFP identifies the following SIDs and reimbursement agreements with available capacity related to storm drain projects. The remaining capacity of the projects identified below can be used as a buy-in component of the impact fee (IFFP p. 67).

TABLE 7.2: REIMBURSEMENT AGREEMENTS

AREA	YEAR	PROJECT NAME	COST	USED CAPACITY (ERUS)	REMAINING CAPACITY	ORIGINAL COST/ERU
SSA	2007	Storm Water Detention Pond	\$286,085	64	9804	\$28.99
NSA	1998	Tickville Wash Debris Basin	\$224,521	574	2426	\$74.84

TABLE 7.3 EXISTING STORM DRAIN SID PAYMENTS

AREA	NAME	YEAR CONSTRUCTED	PROJECT NAME	ORIGINAL COST	ORIGINAL CAPACITY	REMAINING CAPACITY	ORIGINAL COST PER ERU	EXCESS CAPACITY OUTSIDE SID
NSA	98-1	1998	Ranches Storm Water	\$175,000	4,500	2,350	\$38.89	-
SSA	98-3	1998	Storm Water	\$1,360,639	12,000	11,800	\$113.39	4,382

FUTURE CAPITAL PROJECTS

In order to meet the City's future needs and level of service standards, future growth will require storm drain system improvements to be made. The IFFP identifies 28 projects necessary within the system (see IFFP p.67). This analysis will only include the project necessary to serve new development and which will be completed in the IFFP planning horizon, as listed in **Table 7.4** (see **Appendix F** for additional details). A total of **\$31,254,826** has been applied to impact fees as growth-related costs. The impact fee analysis considers the undeveloped land for each service area.

The proposed impact fees are comprised of the costs of future storm drain capital projects as outlined in the IFFP and only includes costs for system-wide facilities. Capital projects related to curing existing deficiencies were not included in the calculation of the impact fees.

TABLE 7.4: STORM DRAIN CAPITAL PROJECTS

STORM PROJECTS	CONST. COSTS	CONST. YEAR COST	% TO GROWTH	QUALIFIED IMPACT FEE EXPENSE	COST TO NSA	COST TO SSA	COST TO WSA
5 Year Horizon	\$14,480,000	\$14,696,925	65%	\$9,519,160	\$979,700	\$663,065	\$7,876,395
6-10 Year Subtotal	\$46,700,000	\$54,012,818	40%	\$21,735,665	\$1,598,749	\$18,226,432	\$1,910,484
Total	\$61,180,000	\$68,709,743	45%	\$31,254,826	\$2,578,449	\$18,889,497	\$9,786,879

FUTURE CAPITAL FINANCING COSTS

At the direction of the City, no principal and interest payments relating to future bond issuance are included in this analysis. The City is planning to fund future projects on a pay-as-you-go basis using either impact fee revenues, user rates or general fund revenues. Future impact fee cash flows are projected based upon the annual schedule of capital and professional expenses and upon the measurable impervious surface of future development.

PROPOSED STORM DRAIN IMPACT FEES

The proportionate share analysis determines the proportionate cost assignable to new development based on the proposed capital projects and the estimated future growth. A total of \$31,254,826 has been applied to impact fees as growth-related costs, based on the ratio of developed and undeveloped land within the City. The impact fee analysis considers the undeveloped land for each service area.

The storm drain impact fees proposed in this analysis will be assessed within the NSA, SSA and WSA. The impact fees are based upon the capital expenses of future facilities and the portion of the City’s existing storm drain system that will serve new growth. The maximum impact fees per land use category are shown below in Table 7.5. The fees also include professional expense to update the impact fees and IFFP.

TABLE 7.5: TOTAL GROWTH RELATED COST INCLUDED IN IMPACT FEE

CAPITAL COSTS	IMPACT FEE ELIGIBLE COST	ERUS SERVED	FEE PER ERU
NSA			
0-5 Yr Facilities Attributed to New Growth	\$979,700	16,121	\$60.77
6-10 Yr Facilities Attributed to New Growth	\$1,598,749	16,121	\$99.17
Professional Expense	\$5,000	16,121	\$0.31
Impact Fee Fund Balance	(\$2,948)	16,121	(\$0.18)
Combined Fee for NSA:	\$2,580,501		\$160.07
SSA			
0-5 Yr Facilities Attributed to New Growth	\$663,065	40,322	\$16.44
6-10 Yr Facilities Attributed to New Growth	\$18,226,432	40,322	\$452.02
Professional Expense	\$5,000	40,322	\$0.13
Impact Fee Fund Balance	(\$2,948)	40,322	(\$0.08)
Combined Fee for SSA	\$18,891,549		\$468.51
WSA			
0-5 Yr Facilities Attributed to New Growth	\$7,876,395	24,596	\$320.23
6-10 Yr Facilities Attributed to New Growth	\$1,910,484	24,596	\$77.67
Professional Expense	\$5,000	24,596	\$0.21
Impact Fee Fund Balance	(\$2,948)	24,596	(\$0.12)
Combined Fee for WSA	\$9,788,931		\$397.99

A summary of the impact fee per ERU, including the applicable reimbursement agreements and SID payments is found in Table 7.6.



TABLE 7.6: IMPACT FEE SUMMARY BY AREA

	SID 98-1	SID 98-3	TICKVILLE WASH BUY-IN	STORM WATER BUY-IN	FUTURE FACILITIES	TOTALS
North Service Area	\$39		\$75		\$160	\$274
South Service Area		\$113		\$29	\$469	\$611
West Service Area					\$398	\$398

NON-STANDARD STORM DRAIN IMPACT FEES

All non-standard impact fees will be assessed on a per acre basis.



CHAPTER 8: FIRE/EMS IMPACT FEE CALCULATION

Impact fees related to fire services have been excluded from this analysis and will not be included in the proposed impact fee schedule as a result of Eagle Mountain joining the Unified Fire Authority. Impact fees should be assessed by this agency.

CHAPTER 9: POLICE IMPACT FEE CALCULATION

Eagle Mountain City currently contracts with the Utah County Sheriff’s Office for law enforcement services. The City provides office space for the sheriffs. The existing law enforcement office in the City measures 2,400 sq ft. The Utah County Sheriff’s Department works with the cities it serves to determine the level of service which at this time is 0.6 officers per 1,000 residents or 13 officers providing round the clock law enforcement protection. Although law enforcement officers are currently provided by Utah County, Eagle Mountain City provides a 2,400 s.f. law enforcement office, which is considered in determining the current LOS. The following summarizes the inputs utilized in this analysis to determine the impact fee related to police facilities.

- ☞ **Service Area:** The analysis related to police facilities is based on a City-wide service area, encompassing the NSA, SSA and WSA.
- ☞ **Demand Analysis:** The demand units used in this analysis are police calls allocated to specific land use types, which is different than the level of service demand units in the IFFP. The IFFP calculates the ratio of existing facility square footage per 1,000 population. However, basing the level of service solely on population fails to capture the demand generated from commercial uses. Though Eagle Mountain has limited commercial development currently, it is expected that the City will develop over 5,000 acres of commercial, industrial or other non-residential acreage. To determine the proportional impact of future non-residential development, the Impact Fee Analysis analyzes calls for service. This is an appropriate methodology to capture the proportionate impact of different development types on police facilities.

Historic police calls are categorized by the land uses from which the calls were placed, and the average number of calls received per land use is calculated by dividing the number of calls received by the number of existing units (dwelling units, acres, etc.) within that land use. The future police calls are projected based upon the City’s historic police call data and the City’s existing and future land use planning. The analysis of call data is show in **Tables 9.1 and 9.2**. The call data received from the City illustrated 100 percent of the dispatched calls where related to residential or commercial land uses.

TABLE 9.1: EXISTING POLICE CALLS

ZONE	DEVELOPED UNITS	HISTORIC PRIVATE CALLS (AVG. 2007-2010)	EXISTING CALLS PER UNIT
Residential	5,546	4,270	0.77
Commercial	36	159	4.40
Total	5,582	4,429	

Source: Eagle Mountain City, LYRB

TABLE 9.2: PROJECTED POLICE CALLS (NSA, SSA, WSA)

ZONE	FUTURE UNITS	FUTURE CALLS PER UNIT/ACRE	FUTURE CALLS PER LAND USE
Residential	74,079	0.77	57,040
Commercial	35,986	4.40	158,340
Total Additional Police Calls to Private Land Uses			215,381

Source: Eagle Mountain City, LYRB

The calls used in the calculation of the impact fees exclude all calls to public land and all non-private land uses. Therefore, the call projections used in this analysis are lower than the actual total volume of police calls.

- ☞ **Level of Service Analysis:** Unlike fire protection and emergency medical service, police protection does not rely on the distance of responding units to a fixed location. Officers generally patrol throughout a community’s defined boundaries, and the units closest to a call are generally the first to respond.

Therefore, a police station’s location is directly determined by growth patterns rather than target response times, and most cities and counties will try to position police stations in central locations.

Impact fees cannot be used to finance an increase in the level of service to current or future users of the infrastructure. Therefore, it is important to identify the police level of service to ensure that the capacities of projects financed through impact fees do not exceed the established standard. Based on historic call data, the police level of service is 0.77 calls per residence and 4.40 calls per 1,000 sq. ft. for commercial development. This equates to a total of 0.54 sq. ft. of existing facilities per call.

TABLE 9.3: LEVEL OF SERVICE NEEDS ASSESSMENT BASED ON CALLS FOR SERVICE

	POLICE LEVEL OF SERVICE
Total Current Sq Ft	2,400
Current Calls	4,429
Sq ft/Call	0.54
Future Residential and Commercial Calls	215,381
Additional SF Needed (Build-Out): Residential and Commercial Development	116,705

- Description of Existing Capacity and Outstanding Debt:** The City has no outstanding debt that relates to the financing of police facilities. Since both existing and future police stations are expected to operate as a single system, with existing and future fire stations serving all development within the City, the impact fee analysis allocates the existing and future fire station within the next 6-10 years to current and future development. The value of the City’s existing police station is shown in **Table 9.4**.

TABLE 9.4: EXISTING LAW ENFORCEMENT FACILITY BUY IN

DATE ACQUIRED	DESCRIPTION	SQ. FT.	LIFE	BOOK COST	AGE	COST
1998	Police Sub Station	2,400	50	\$88,280	11	\$88,280

Source: Eagle Mountain City

FUTURE POLICE CAPITAL PROJECTS

The IFFP suggests a new station in 2019 to meet the demand generated from new growth and to maintain response time level of service standards. Although additional stations will be needed beyond 2019 the Impact Fee Analysis only considers the cost occurring within the next 6-10 years. The cost of construction for future stations is summarized in **Table 9.5**. The proportionate capacity is based on the level of service of 0.54 sq. ft. per call (i.e. 2,000 sq. ft. of new facilities should proportionately serve 3,691 calls for service).

TABLE 9.5: POLICE CAPITAL PROJECTS

PUBLIC SAFETY PROJECTS	AREA (SQ. FT.)	CONST. YEAR	PROPORTIONATE CAPACITY (CALLS FOR SERVICE)	2010 COSTS	TOTAL CONST. YEAR COST
6-10 Year Horizon					
New Law Enforcement Station	2,000	2019	3,691	\$400,000	\$437,474
6-10 Year Subtotal			3,691	\$400,000	\$437,474
10+ Year Horizon					
New Law Enforcement Station	5,000	2025	9,228	\$1,000,000	\$1,160,969
New Law Enforcement Station	4,000	2028	7,382	\$800,000	\$956,918
Various Future Safety Facilities	24,000	2030	44,293	\$4,800,000	\$5,856,912
Beyond 10 Year Subtotal			60,903	\$6,600,000	\$7,974,799
Total			64,594	\$7,000,000	\$8,412,273

FUTURE CAPITAL FINANCING COSTS

This analysis does not include costs associated with the issuance of future debt to fund future capital projects as it is anticipated the City will fund future law enforcement capital facilities on a pay-as-you-go approach.

PROPOSED POLICE IMPACT FEES

The police impact fees proposed in this analysis will be assessed within all areas of the City. As stated above, the impact fee analysis allocates the existing and future police stations within the ten year planning horizon to current and future development. The cost per call for police protection facilities is found in **Table 9.6** and is the basis for the maximum impact fees per land use category shown in **Table 9.7**.

TABLE 9.6: ESTIMATE OF IMPACT FEE COSTS PER CALL

	COST	EXISTING DEMAND	CAPACITY (CALLS FOR SERVICE)	COST TO IMPACT FEE
Existing	\$88,280	4,429	4,429	\$88,280
Future Capital Projects (0-10 Yrs)	\$437,474	-	3,691	\$437,474
Impact Fee Fund Balance	(\$45,237)			(\$45,237)
Professional Expenses	\$10,000			\$10,000
Total	\$490,517	4,429	8,120	\$490,517
		Calls within IFFP Horizon		8,120
		Cost Per Call		\$60

By calculating the capacity of the proposed facilities based on the level of service for all call types and then determining a cost per call, the proportional impact for residential and commercial development is not burdened by the impact of other uses (i.e. government, public or other non-impact fee related). The cost per call is then multiplied by the actual demand unit of measurement, or calls per unit for each development type.

TABLE 9.7: POLICE IMPACT FEE SCHEDULE

RESIDENTIAL	COST PER CALL	CALLS PER UNIT	IMPACT FEE PER UNIT
Residential	\$60	0.77	\$47
Commercial (per 1,000 sq. ft.)	\$60	4.40	\$266

Similar to the analysis of fire calls for service, the limited commercial development in the City is affecting the impact fee call ratios. This is due to the inclusion of call data for a small sample of businesses that will not likely reflect the demand generated from a more diversified commercial base in the future. As a result, this analysis also compares Eagle Mountain call ratios to an average of other communities for which LYRB has call ratio data. As shown in the table below, the average police call volume is 2.44 calls per 1,000 sq. ft. of commercial development.

TABLE 9.8: COMMERCIAL CALL COMPARISON WITH OTHER COMMUNITIES

	YEAR	FIRE/EMS CALLS PER 1,000 SQ. FT.	POLICE CALLS PER ACRE
South Jordan	2004	0.18	4.052
Riverton	2006	0.04	NA
Lehi	2006	0.02	0.17
American Fork	2006	0.12	3.09
Eagle Mountain	Current	0.65	4.4
Average		0.09	2.44

Utilizing the adjusted call per unit for commercial development drastically reduces the impact fee per unit for commercial development as shown in **Table 9.9**.

TABLE 9.9: ADJUSTED POLICE IMPACT FEE SCHEDULE

RESIDENTIAL	COST PER CALL	CALLS PER UNIT	IMPACT FEE PER UNIT
Residential	\$60	0.77	\$47
Commercial (per 1,000 sq. ft.)	\$60	2.44	\$147

**NON-STANDARD POLICE IMPACT FEES**

The proposed fees are based upon historic demand characteristics and potential police calls created by each class of land usage. The City reserves the right under the Impact Fees Act to assess an adjusted fee that more closely matches the true impact that the land use will have upon police facilities.⁹ This adjustment could result in a higher impact fee if the City determines that a particular user may create a greater impact than what is standard for its land use. The formula for determining a non-standard impact fee is found below.

Residential Police Impact Fee

Calls per Residence x \$60 = Recommended Impact Fee

Non-Residential Police Impact Fee

Calls per Unit / (Bldg. Sq. Ft./1,000) x \$60 = Recommended Impact Fee

⁹ 11-36a-402(1)(c)

CHAPTER 10: PARKS & RECREATION IMPACT FEE CALCULATION

The following summarizes the inputs utilized in this analysis to determine the impact fee related to parks and recreation facilities.

- ☞ **Service Area:** The analysis related to parks and recreation facilities is based on a City-wide service area, encompassing the NSA, SSA and WSA.
- ☞ **Demand Analysis:** The City’s projected increase in population and the changes in land use must be determined to accurately apply the growth-related costs of capital facilities to future development. It is anticipated that the City will see an increase in population by nearly 11,000 residents by 2022. This represents an increase in population by 46 percent.

TABLE 10.1: POPULATION PROJECTIONS

YEAR	NSA	SSA	WSA	TOTAL
2010 Census				21,415
2010 IFFP	13,063	9,019	424	22,506
2011	13,734	9,111	424	23,269
2012	14,009	9,203	424	23,636
2013	14,289	9,277	424	23,990
2014	14,575	9,351	424	24,350
2015	14,866	9,425	424	24,715
2016	15,312	9,720	424	25,456
2017	15,771	10,020	428	26,219
2018	16,245	10,330	433	27,008
2019	17,219	10,971	437	28,627
2020	18,339	11,561	446	30,346
2021	19,622	12,089	454	32,165
2022	20,996	12,953	468	34,417
New Growth				10,781

Source: US 2010 Census, IFFP.

- ☞ **Existing Facilities Inventory:** The City’s parks classification system includes pocket, neighborhood, community, and regional parks, as well as trailways. The City’s existing parks are shown in **Table 8.1** of the IFFP (see page 83). In addition to the developed park land, the City has 176 unimproved park acres, for a total of 288 park acres. However, only system improvements are included in the impact fee analysis. System improvements include park facilities classified as community and regional parks. Trailways, pocket parks and neighborhood parks are excluded from this analysis since these are funded by developers or generally through grants. A total of 46.12 acres are considered impact fee system improvements. The tables below illustrate the existing acreage and amenities for the Parks and Recreation System. Since Mid Valley Regional Park is associated with a reimbursement agreement, the acres and improvements for this park are not included in this analysis for future impacts.

TABLE 10.2: EXISTING PARKS, TRAILS, AND OPEN SPACES

PARK	TYPE	ACRES	IMPACT FEE ACRES
Nolan Park	Community	9.26	9.26
Silverlake Amphitheatre	Community	5.63	5.63
Waldon Park	Community	11.81	11.81
Bike Park	Regional	15.00	15.00
Pony Express Park	Regional	4.42	4.42
Mid Valley Regional Park	Regional	12.20	-
Total		58.32	46.12

TABLE 10.3: EXISTING AMENITIES

FACILITIES	NUMBER OF FACILITIES	LEVEL OF SERVICE
Irrigated Acres	18.84	0.80
Amphitheater	1.00	0.04
Baseball	3.00	0.13
Basketball	1.00	0.04
Pavilion	4.00	0.17
Restroom	2.00	0.08
Skate Park	1.00	0.04
Tetherball	1.00	0.04
Tot Lot	3.00	0.13

- Level of Service Analysis:** The City’s parks classification system includes pocket, neighborhood, community, and regional parks. System improvements include community and regional parks. As stated above, a total of 46.12 acres are considered impact fee system improvements. Assuming the same level of service, the City will need to develop 21.04 acres of new park facilities.

TABLE 10.4: EXISTING PARKS BY TYPE

	CITY-WIDE PARKS (ACRES)
Total Acreage	99.41
2010 Population	23,636
LOS: Acres Per 1,000 Residents	1.95
Population through 2020	10,781
New Facilities Needed	21.04

Table 10.4 illustrates the existing LOS within the City. However, the City has approximately 176 acres of unimproved park land. As a result, the City has opted to exclude the consideration of land value in the LOS and impact fee analysis and will only include the cost of improvements when considering the proportionate impact new development will have on the system.

- Future Capital Facilities:** Based on the expected changes in population over the next ten years, the City will need to develop an additional 21.04 acres of parkland. This assumes the City will grow by 10,781 persons through 2022. The table below utilizes an average improvement cost of \$48,192 per acre. The estimated cost of new park facilities is outlined below (not including land). The City has elected to use impact fees to fund system improvements for parks & recreation facilities.

TABLE 10.5: ILLUSTRATION OF NEW IMPROVEMENTS NEEDED

FACILITIES	LOS	NEW FACILITIES	COST PER UNIT	TOTAL COST
Irrigated Acres	0.80	8.59	\$45,000	\$386,611
Amphitheater	0.04	0.46	\$200,000	\$91,225
Baseball	0.13	1.37	\$25,000	\$34,209
Basketball	0.04	0.46	\$5,000	\$2,281
Pavilion	0.17	1.82	\$10,000	\$18,245
Restroom	0.08	0.91	\$150,000	\$136,838
Skate Park	0.04	0.46	\$450,000	\$205,257
Tetherball	0.04	0.46	\$5,000	\$2,281
Tot Lot	0.13	1.37	\$100,000	\$136,838
Total Cost				\$1,013,785
New Acres Needed				21.04
Cost per Acre				\$48,192

PROPORTIONATE SHARE ANALYSIS

CONSUMPTION OF ANY EXISTING CAPACITY

As stated in the IFFP, many of the existing parks and recreation areas were constructed by developers and by using SID Bonds. The tables below illustrate the applicable buy-in costs from existing SIDs and reimbursement agreements.

TABLE 10.6: APPLICABLE BUY-IN COMPONENT

YEAR	PROJECT NAME	ORIGINAL COST	ESTIMATED CAPACITY (ERU)	REMAINING CAPACITY	ORIGINAL COST PER ERU	SID NAME	EXCESS CAPACITY OUTSIDE SID
SIDs							
1998	Landscaping	\$196,793	6,000	5,800	\$32.80	98-1	459
2000	Ranches & PE Landscape	\$1,378,801	7,000	4,675	\$196.97	2000-1	512
2000	Paul Evans Trailways	\$311,249	6,300	3,975	\$49.40	2000-1	-
2000	Grant Smith Trail	\$159,291	6,300	3975	\$25.28	2000-1	-
2000	Meadow Ranch Trails	\$154,633	6,300	3975	\$24.54	2000-1	-
2000	Ranches Entrance Monument	\$160,000	6,300	3975	\$25.40	2000-1	-
2000	Eagle Mountain Entrance Sign	\$58,500	6,300	3975	\$9.29	2000-1	-
Reimbursements							
2002	Mid-Valley Regional Park	\$580,000	10,000	3,064	\$110.00		NA

Source: IFFP p.84

Red Hawk Ranch Park (Nolan Park) is not shown as it had no remaining capacity.

TIME PRICE DIFFERENTIAL FOR PARKS IMPACT FEES

The Impact Fees Act allows for the inclusion of a time price differential to ensure that impact fees cover actual cost to construct facilities based on the construction year costs. This analysis includes an estimate of improvement cost per acre to determine the impact fees. However, costs are not inflated for projects within the next six years as it is not anticipated land cost will rise dramatically in this time period for these types of facilities. If land or improvement costs should increase substantially, the impact fee should be updated.

PROPOSED PARK IMPACT FEES

The park impact fees proposed in this analysis will be assessed within all areas of the City. Based on the expected changes in population over the next ten years, the estimated impact fee cost per person is shown below.

TABLE 10.7: ESTIMATE OF IMPACT FEE COSTS PER PERSON

	IFFP ACRES NEEDED	VALUE PER ACRE/MILE	ESTIMATED COST
Park Improvements	21.04	\$48,192	\$1,013,785
Total New Population			10,781
Per Person			\$94

Based on the persons per household the impact fee for single family residential is \$382 with multi-family residential paying \$273.

TABLE 10.8: RECOMMENDED PARK IMPACT FEE SCHEDULE

	FEE PER PERSON	PERSONS PER HOUSEHOLD	IMPACT FEE PER UNIT
Single Family Residential	\$94	4.06	\$382
Multi-Family Residential	\$94	2.90	\$273



The impact fee including the applicable buy-in component is found below.

TABLE 10.9: IMPACT FEE WITH APPLICABLE BUY-IN COMPONENT

PARK IMPACT FEE	SID 98-1	SID 2000-1	MID-VALLEY REGIONAL BUY-IN	FUTURE FACILITIES	TOTALS
NSA	\$33	\$331	\$110	\$382	\$855
SSA			\$110	\$382	\$492
WSA			\$110	\$382	\$492

NON-STANDARD PARK IMPACT FEES

The proposed fees are based upon population growth. The City reserves the right under the Impact Fees Act to assess an adjusted fee that more closely matches the true impact that the land use will have upon park facilities.¹⁰ This adjustment could result in a higher impact fee if the City determines that a particular user may create a greater impact than what is standard for its land use.

¹⁰ 11-36a-402(1)(c)



CHAPTER 11: ELECTRICAL IMPACT FEE CALCULATION

Eagle Mountain City currently owns and operates the electrical system which was financed through Revenue Bond Anticipation Notes (“RBANs”) issued in 1997 and 1998. The RBANs were retired in 2001 through the issuance of the Series 2001 Gas and Electric Bonds of which a small portion of the bonds that relate to the electrical system will be included in the city-wide electrical impact fees. The following summarizes the inputs utilized in this analysis to determine the impact fee related to electric facilities

- ☞ **Service Area:** The analysis related to the electric utility impact fees encompassing the NSA and SSA. The WSA is not considered in the impact fee analysis for the electric utility.
- ☞ **Demand Analysis:** Future demand is calculated in terms of equivalent residential units (ERUs). A total of 2,655 new ERUs are projected to be added to the system from 2012 through 2022. This will result in the need for additional facilities.

TABLE 11.1: PROJECTED DEMAND

YEAR	POPULATION	PROJECTED ERUs	PROJECTED DEMAND (kW)
2010	22,506	5,543	19,402
2011	23,269	5,731	20,059
2012	23,636	5,822	20,376
2013	23,990	5,909	20,681
2014	24,350	5,998	20,991
2015	24,715	6,087	21,306
2016	25,456	6,270	21,945
2017	26,219	6,458	22,603
2018	27,008	6,652	23,283
2019	28,627	7,051	24,678
2020	30,346	7,474	26,160
2030	63,692	15,688	54,907

- ☞ **Level of Service Analysis:** Impact fees cannot be used to finance an increase in the level of service to current or future users of capital improvements. Therefore, it is important to identify the electric level of service to ensure that the capacities of projects financed through impact fees do not exceed the established standard. The IFFP establishes a level of service at 3.5 kW per ERU (see IFFP p. 93).
- ☞ **Description of Existing Capacity and Outstanding Debt:** The equity buy-in for electric system relates to the portion of the City’s existing capital facilities that will be used for future growth. Some of the existing electrical infrastructure was constructed using SID Bonds and reimbursement agreements. The table below (**Table 11.2**) shows the projects that were built by using SID bonds with its cost to build; original, existing used, and remaining capacity; value of remaining capacity; and cost per ERU (see IFFP p. 94).

TABLE 11.2: EXISTING SID AND REIMBURSEMENT AGREEMENTS

YEAR	PROJECT NAME	CONSTRUCTION YEAR COST	ORIGINAL CAPACITY	REMAINING CAPACITY	VALUE	PER ERU
SIDs						
1998	Ranches Distributed Generation	\$1,150,027	6,300	4,150	\$757,557	\$182.54
Reimbursement Agreements						
2007	Spring Valley Power Line Extension	\$36,556	98	52	\$19,770	\$373.02
2007	Silverlake Main Feeder Line	\$190,269	2,500	1,726	\$149,247	\$76.11

The City has outstanding debt from the 2006 Electric Revenue Bond and the Series 2005A (SID 98-1 Special Assessment Bonds) that was used to fund construction of the current electric capital facilities. All SID related debt will be allocated to new development within the SID boundaries based on the SID agreements found in the IFFP. New development does not receive a credit toward impact fees for revenue bonds.

In addition, the IFFP, along with information provided by the City, identified the following projects with excess capacity.

TABLE 11.3: EXCESS CAPACITY WITHIN EXISTING SYSTEM

SERVICE AREA	PROJECT	ESTIMATED COST	FUNDING SOURCE	COST TO GROWTH	ERU'S SERVED	COST PER ERU
City-Wide	Interconnection Station	\$970,000	2001 Bond	0%	NA	\$0
NSA	North Substation	\$1,660,000	2001 Bond	0%	NA	\$0
City-Wide	138 kV North Transmission Line	\$630,000	2001 Bond	0%	NA	\$0
City-Wide	12.47 kV Underground Tie Lin (NSA to SSA)	\$1,030,000	2001 Bond	0%	NA	\$0
City-Wide	138 kV South Transmission Line	\$1,230,000	City Reserves	100%	47,314	\$26
SSA	12.47 kV Main Feeders (North Substation and Bobby Wren)	\$650,000	City Reserves	100%	3,700	\$176
NSA	Highway 73 East main Feeder (Partial)	\$250,000	City Reserves	100%	1,850	\$135
SSA	South Substation Main Feeder (To Sweetwater Road)	\$320,000	City Reserves	100%	1,850	\$173
SSA	Eagle Mountain Blvd. Main Feeder	\$290,000	City Reserves	100%	1,850	\$157

At the direction of the City, the first four projects are not applied to impact fees. These projects are funded through the City's rate structure.

FUTURE CAPITAL PROJECTS

The IFFP identifies a total estimated cost of \$14 million in capital costs for the 2013-2018 planning horizon. Based on a one percent annual inflation estimate, the construction year costs are estimated at \$14.17 million. The completion of these projects will allow the City to maintain its established level of service standards. Other projects will be needed as growth continues. The costs of the construction of the future projects are summarized in Table 11.4 (see Appendix G for additional details).

TABLE 11.4: ELECTRICAL CAPITAL PROJECTS

PROJECTS THROUGH 2018	ESTIMATED COST	CONSTRUCTION YEAR COST
Capital Project Needs: 0-5 Year Horizon		
SSA	\$11,980,000	\$12,220,798
NSA	\$2,110,000	\$1,948,488
Total	\$14,090,000	\$14,169,286

FUTURE CAPITAL FINANCING COSTS

The City may wish to fund future electric capital facilities on a pay-as-you-go approach or through the issuance of debt or inter-fund loans. This analysis does not include costs associated with the issuance of future debt to fund future capital projects as it is anticipated the City will fund future electric capital facilities on a pay-as-you-go approach.

PROPOSED ELECTRICAL IMPACT FEES

The electric impact fees proposed in this analysis will be assessed within all areas of the City. The impact fee is based upon the future capital expenses within a five year horizon and does not include a buy-in component for

the City's existing electrical system or costs for future facilities after five years. Costs per ERU for electric facilities are found in **Table 11.5** and are the basis for the maximum impact fees shown in **Table 11.6**.

TABLE 11.5: RECOMMENDED ELECTRICAL IMPACT FEE PER ERU (FUTURE PROJECTS)

CAPITAL PROJECT NEEDS:		ESTIMATE CONST. YR COST	% TO GROWTH	COST TO GROWTH	ERU'S SERVED	COST PER ERU
0-5 Year Horizon						
SSA	1 – 138 – 12.47Y/7.2 kV Substation – Two 18/24/30 MVA Transformers and 15 kV Metal Clad Switchgear	\$4,100,802	100%	\$4,100,802	15,424	\$266
SSA	2 – Main Feeder – Eagle Mountain Boulevard West Eagle Mountain Boulevard to Highway 73 (One mile only)	\$357,035	100%	\$357,035	1,850	\$193
SSA	3 – 138 kV Transmission Line – Saratoga Springs to South Substation	\$2,907,285	100%	\$2,907,285	47,314	\$61
SSA	4 – 138 kV South Interconnection Substation (City substation)	\$979,296	100%	\$979,296	47,314	\$21
SSA	5 – 138 kV Double Circuit Transmission Line – Pole Canyon -UB Only Sweetwater Road to Pole Canyon	\$1,417,939	100%	\$1,417,939	94,629	\$15
SSA	6 – Utility Building	\$2,040,200	100%	\$2,040,200	47,314	\$43
SSA	7 – Purchase Rocky Mountain Power Facilities – South Service Area (Serving customers along Lake Mountain Road)	\$214,221	0%	\$214,221	NA	NA
SSA	8 – Main Feeder 12.47 KV Mid Valley Rd	\$200,000	100%	\$204,020	100%	\$204,020
SSA Subtotal:		\$12,220,798		\$12,220,798		\$709
NSA	Add 138 kV Circuit Breaker at interconnection Substation	\$676,393	100%	\$676,393	47,314	\$14
NSA	Main Feeder: Porter's Crossing Pkwy (Pony Express Pkwy to Kiowa Valley Development only)	\$303,000	100%	\$303,000	1,850	\$164
NSA	Upgrade Main Feeder: Hwy 73 W (Partial) (Meadow Ranch to Tickville Wash - Replace 4/0 Al)	\$969,095	100%	\$969,095	1,850	\$524
NSA	Purchase Rocky Mtn Power Facilities - NSA (Single Phase OH distribution line along SR 73)	\$0	0%	\$0	NA	NA
NSA Subtotal:		\$1,948,488		\$1,948,488		\$702

The impact fee analysis also considers the projected fund balance of \$979,478 and future professional cost of \$15,000 to update the impact fees and IFFP. These costs are divided over the ERUs projected within the next six years resulting in a credit of \$265 and an additional fee of \$12 for professional expenses per ERU (**Table 11.6**).

TABLE 11.6 RECOMMENDED IMPACT FEE (INCLUDING BUY-IN)

IMPACT FEE BY SERVICE AREA	ESTIMATE CONST. YR COST	% TO GROWTH	COST TO GROWTH	ERU'S SERVED	COST PER ERU
SSA					
Buy-In (See Table 11.3)	\$2,490,000				\$531
1-5 Year IFFP Projects	\$12,220,798		\$12,220,798	See Table 11.5	\$709
Impact Fee Fund Balance	(\$489,739)	100%	(\$489,739)	1,850	(\$265)
Professional Expense	\$7,500	100%	\$7,500	636	\$12
Fee Per ERU					\$988
NSA					
Buy-In (See Table 11.3)	\$1,480,000				\$161
1-5 Year IFFP Projects	\$1,948,488	100%	\$1,948,488	See Table 11.5	\$702
Impact Fee Fund Balance	(\$489,739)	100%	(\$489,739)	1,850	(\$265)
Professional Expense	\$7,500	100%	\$7,500	636	\$12
Fee Per ERU					\$610



The combined fee per ERU equals \$988 for the South Service Area and \$1,242 for the North Service Area. A summary of the combined impact fee, including applicable reimbursements and necessary buy-in components is found below.

TABLE 11.7: RECOMMENDED ELECTRICAL IMPACT FEE SCHEDULE

	SID 98-1	SPRING VALLEY EQUITY BUY-IN	SILVERLAKE EQUITY BUY-IN	FUTURE FACILITIES	TOTAL
North Service Area	\$183	\$373	\$76	\$610	\$1,242
South Service Area				\$988	\$988

NON-STANDARD ELECTRICAL IMPACT FEES

The proposed fees are based upon historic demand characteristics and potential electric ERU demand created by each class of land usage. The City reserves the right under the Impact Fees Act¹¹ to assess an adjusted fee that more closely matches the true impact that the land use will have upon the City's electric system. This adjustment could result in a higher or lower impact fee if the City determines that a particular user may create a different impact than what is standard for its land use.

The formula for a no-standard user is illustrated below. The estimated power usage is converted to an ERU measurement and multiplied by the sum fee per ERU of applicable projects found in the IFFP.

$$\text{Power Usage} / 3.5 \text{ kW (Per ERU)} * \text{Service Area Fee}$$

¹¹ 11-36a-402(1)(c)



APPENDIX A: DESCRIPTION OF SIDS

SID 98-1

The City, at the request of The Ranches, L.c. and Meadow Ranch, L.c. previously created "Eagle Mountain, Utah, Special Improvement District 98-1 ("SID 98-1") pursuant to Resolution 15-98 adopted on August 11, 1998, as amended by Resolution 03-99 adopted on May 4, 1999 and a resolution adopted on April 15, 2003, and pursuant to the Act, as amended. SID 98-1 is located in Area Three of the City and was created to assist in financing the acquisition and construction of certain improvements. After the creation of SID 98-1, the City issued its \$12,105,000 Special Assessment Bonds, the proceeds of which were used to finance a portion of those improvements. The Series 1999 Bonds were issued pursuant to Resolution No. 04-99 adopted on May 4, 1999 (the "1999 Bond Resolution").

SID 98-1 consists of two separate areas that comprise a total of approximately 1,810 acres of partially developed land. Assessments were originally levied on approximately 1,552 acres of property within SID 98-1 on an area method of assessment at the rates per developable acre. At the time the Series 1999 Bonds were issued, SID 98-1 contained approximately 1,089 developable acres. Pursuant to the Amended Assessment Ordinance, the City will levy assessments on 647 developable acres of property within SID 98-1 (the "98-1 Assessed Property") to secure the payment of debt service on the Series 2004A Bonds. The 98-1 Assessed Property will be assessed on an area method of assessment at the rates per developable acre.

IMPROVEMENTS

A portion of the proceeds of the Series 1999 Bonds were originally used to finance the costs of improvements consisting of constructing and paving roads, installing a major sewer trunk line, constructing a public water system well and distribution system improvements, sewer collection improvements, telecommunication conduit, cabling and other facilities, electrical and natural gas utility distribution system facilities and completing landscaping and park improvements; replacing 12kV above ground electrical transmission lines with underground electrical transmission lines; and certain other improvements. The construction and installation of such improvements have been completed.

DISTRICT 2000-1

The City, at the request of The Ranches, L.c. and Meadow Ranch, L.C., previously created Eagle Mountain, Utah Special Improvement District No. 2000-1 ("SID 2000-1"). SID 2000-1, which was divided into two assessment zones, consists of approximately 2,495 acres of partially developed land and is located entirely within Area Three of the City. SID 2000-1 was created to finance the acquisition, construction and installation of certain improvements for the benefit of the property owners within SID 2000-1. The City issued its \$11,935,000 Special Assessment Bonds, Series 2001 (SID 2000-1), the proceeds of which were used to finance a portion of these improvements. Approximately 1,804 acres of property within SID 2000-1 (the "2000-1 Assessed Property") was originally assessed to secure the payment of debt service on the Series 2001 Bonds.

Approximately 561 acres of the 98-1 Assessed Property also constitutes 2000-1 Assessed Property. The owners of such property (the "9812000 Assessed Property") are therefore subject to the assessments levied in SID 98-1 and in SID 2000-1. The amount of assessments levied on the 9812000 Assessed Property may adversely affect the development of such property and SID 98-1.



APPENDIX B: GENERAL CONSIDERATIONS RELATED TO IMPACT FEES

IMPACT FEE OVERVIEW

Impact fees are charged to ensure that new growth pays its proportionate share of the costs of developing public infrastructure that is needed to meet the projected future demands on the City's culinary water, sanitary sewer, transportation, storm drain, electrical, parks & recreation, fire/EMS, and police systems. The current legislation regarding impact fees is set forth in the Impact Fees Act found in Utah State Code Title 11, Chapter 36a.

REQUIRED DOCUMENTS NECESSARY TO SUPPORT IMPACT FEES

IMPACT FEE FACILITIES PLAN

11-36A-301

According to the Impact Fees Act, local political subdivisions with populations or serving populations of more than 5,000 as of the last federal census must prepare an IFFP in order to assess impact fees. Eagle Mountain had a population greater than 5,000 as of the 2010 Federal Census, thus requiring an IFFP to be completed. As stipulated in UC 11-36a-302, the IFFP must identify the following elements before impact fees can be imposed:

- ☒ Demands placed upon existing public facilities by new development activity; and
- ☒ The proposed means by which the local political subdivision will meet those demands.

Though not specifically stated, certain considerations should be made within the IFFP to properly complete the legislative requirements found above and to ensure the IFFP serves as a working document in the calculation of appropriate impact fees. These include projecting demand, providing an inventory of existing facilities, conducting a level of service analysis, identifying existing and future capital facilities necessary to serve new growth and identify system improvement vs. project improvements. The IFFP must also include a consideration of all revenue sources, including impact fees and the dedication of system improvements, which may be used to finance system improvements.

The City has met this requirement with the *Eagle Mountain Capital Facilities Plan Including Impact Fee Facilities* for culinary water, sanitary sewer, transportation, storm drainage, public safety, electrical, and parks & recreation prepared by Horrocks Engineers along with the *Eagle Mountain Impact Fee Facilities Plan Financial Addendum* prepared by Lewis Young Robertson & Burningham, Inc. For the purposes of this report, these documents are referred to as the IFFP.

WRITTEN IMPACT FEE ANALYSIS, SUMMARY AND CERTIFICATION

11-36A-303, 306, 502

The Impact Fees Act requires that a written impact fee analysis be prepared to clearly detail the calculation of the impact fees and explain all assumptions and key issues regarding the impact fee calculations. The impact fee analysis should include a proportionate share analysis as described in UC 11-36a-304. The impact fee must include the appropriate certification and include a summary that can be understood by a lay person.

IMPACT FEE ENACTMENT

11-36A-401, 402, 403

Impact fees must be enacted by ordinance following a 10-day noticing period and a public hearing. During the 10-day noticing period the City must have copies of the analysis and the proposed impact fee ordinance available for public inspection at the Eagle Mountain City Hall and any libraries within the service area(s). A public hearing must be held following the 10-day noticing period to receive comment from the public and discussion among the City Council. A summary of the written analysis will be provided at the City Library and City Recorder's office during the ten (10) day notice period prior to the public hearing concerning approval of the written analysis and the enactment of the impact fees.



CALCULATION OF IMPACT FEES

The IFFP must properly complete the legislative requirements found in the Impact Fee Act if it is to serve as a working document in the calculation of appropriate impact fees. The calculation of impact fees relies upon the information contained in this analysis. Impact fees are then calculated based on many variables centered on proportionality share and level of service. The following paragraphs briefly discuss the methodologies for calculating impact fees.

PLAN BASED (FEE BASED ON DEFINED IFFP)

Impact fees can be calculated using a specific set of costs specified for future development. The improvements are identified in the IFFP, CFP or CIP as growth related projects. The total project costs are divided by the total demand units the projects are designed to serve. Under this methodology, it is important to identify the existing level of service and determine any excess capacity in existing facilities that could serve new growth.

EXPANSION BASED (FEE BASED ON INCREMENTAL GROWTH)

The growth driven method utilizes the existing level of service and perpetuates that level of service into the future. The impact fees are calculated to provide sufficient funds for the entity to expand or provide additional facilities, as growth occurs within the community. Under this methodology, impact fees are calculated to ensure new development contributes the same level of investment as existing development while maintaining the current LOS standards in the community. This approach is often used for public facilities that are not governed by specific capacity limitations and do not need to be built before development occurs (i.e. park facilities).

ALLOCATION OF EXCESS CAPACITY

It is important to note that each methodology should also consider the allocation of existing excess capacity to new development that may be used to offset the need for future projects. This excess capacity will serve as a buy-in component and can be recovered through impact fees by dividing the facility original construction cost by ultimate number of demand units served by the facility.

GENERAL ADMINISTRATION OF IMPACT FEES

EXPENDITURE OF IMPACT FEES

11-36A-602(1)(A)

The City may only expend impact fees for system improvements identified in the IFFP. All funds collected must be spent or encumbered within six years of collection, or the City must provide an extraordinary or compelling reason why the fees must be held longer, or provide an ultimate date by which the impact fees collected will be expended.

The impact fee analysis should demonstrate the need for the City to collect and retain impact fees beyond the six years in order to more closely connect to the timing of capital improvements. The collection and expenditure of impact fees will be handled on a "First-In-First-Out" basis which reduces the chances of exceeding the six-year limitation. The payment of annual bond debt service related to growth-driven improvements also ensures that the six-year timeframe is not exceeded.

ACCOUNTING FOR IMPACT FEES

11-36A-601(1)

The Impact Fees Act requires any entity imposing impact fees to establish an interest-bearing ledger account for each type of public facility for which an impact fee is collected. Any interest earned in each account must remain in that account. At the end of each fiscal year, the City must prepare a report for each fund or account showing the source and amount of all monies collected, earned, and received by each account, and all expenditures made from each account.



NON-STANDARD IMPACT FEE CALCULATIONS

11-36A-402(1)(C)

The Impact Fees Act requires that the enacting ordinance include a provision for the calculation of the impact fees for non-standard demands. The impact fee-payer must demonstrate that the projected development creates a non-standard demand. This demonstration must be made through reasonable and thorough analysis, engineering documentation, etc.

An impact fee applicant may submit a request for special computation of impact fees if the applicant believes an alternative methodology will result in a fairer and more accurate impact fee calculation under the Utah Impact Fee Act. Special consideration of the impact fee calculations may require additional time, thus delaying the City approval of the applicant's development application due to the additional review and analysis of the information provided by the applicant.

APPENDIX C: WATER FUTURE CAPITAL IMPROVEMENTS

NSA & SSA	CONST. YEAR	2012 COSTS	TOTAL CONST. YR COST	% TO GROWTH	QUALIFIED IMPACT FEE EXPENSE
(0-5 Yr Projects)					
Pass Road 12-inch Pipe Replacement	2012	\$130,000	\$130,000	0%	\$0
Cedar Drive 12-inch Pipe Replacement	2012	\$210,000	\$210,000	0%	\$0
Shiloh Way to Elk Ridge Drive Pipe Installation	2013	\$50,000	\$50,500	0%	\$0
Eagle Mountain Blvd. Pressure Reducing Valve Installation	2013	\$60,000	\$60,600	0%	\$0
Pony Express Parkway Pressure Reducing Valve Installation	2013	\$50,000	\$50,500	0%	\$0
CWP Waterline Connection (24 Inch)	2013	\$7,050,000	\$7,120,500	100%	\$7,120,500
Country Drive 8-inch Pipe Extension	2014	\$80,000	\$81,608	0%	\$0
E. Rock Creek Road and 7200 N. 8-inch Pipe Connection	2014	\$40,000	\$40,804	0%	\$0
E. Rock Creek Road and N. Plum Creek Drive 8-inch Pipe Connection	2015	\$40,000	\$41,212	0%	\$0
Bobby Wren Boulevard 8-inch Trunkline	2015	\$240,000	\$247,272	100%	\$247,272
Ball Street 12-inch Extension	2016	\$210,000	\$218,527	0%	\$0
0-5 Year Subtotal		\$8,160,000	\$8,251,523		\$7,367,772
(6-10 Yr Projects)					
Hillside Drive 16-inch Extension	2018	\$480,000	\$509,530	100%	\$509,530
SR73 Trunkline Expansion Phase I (12-Inch)	2018	\$290,000	\$307,841	100%	\$307,841
SR73 Trunkline Expansion Phase II (20 Inch)	2019	\$200,000	\$214,427	100%	\$214,427
Pony Express Parkway 12-inch Pipe Replacement	2020	\$200,000	\$216,571	67%	\$144,381
CWP Waterline Connection 2 (24 Inch)	2021	\$2,780,000	\$3,040,445	0%	\$0
Secondary Water Treatment Plant	2022	\$600,000	\$662,773	0%	\$0
Secondary Water Piping	2022	\$390,000	\$430,803	0%	\$0
6-10 Year Subtotal		\$4,940,000	\$5,382,390		\$1,176,178
IFFP Costs		\$13,100,000	\$13,633,913		\$8,543,951



APPENDIX D: SEWER FUTURE CAPITAL IMPROVEMENTS

		CONST. YEAR	2012 COSTS	TOTAL CONST. YR COST	% TO GROWTH	QUALIFIED IMPACT FEE EXPENSE
Capital Project Needs: 0-5 Year Horizon						
NSA	Ranches Parkway Trunkline Upsize (15 Inch)	2013	\$220,000	\$222,200	0%	\$0
NSA	Ranches Parkway Trunkline Upsize (12 Inch)	2013	\$1,270,000	\$1,282,700	100%	\$1,282,700
NSA Subtotal			\$1,490,000	\$1,504,900		\$1,282,700
SSA	1.2 MGD Treatment Plant Expansion (in construction)	2011	-	-	0%	\$0
SSA	Sweetwater Road Trunkline (north)	2013	280,000	282,800	100%	\$282,800
SSA	Eagle Mountain Blvd Trunkline	2013	400,000	404,000	100%	\$404,000
SSA	Sweetwater Road Trunkline (south)	2014	560,000	571,256	100%	\$571,256
SSA Subtotal			\$1,240,000	\$1,258,056		\$1,258,056
Capital Project Needs: 6-10 Year Horizon						
NSA	Pony Express Phase I (12 Inch)	2016	80,000	83,248	100%	\$83,248
NSA	Pony Express Phase II (15 Inch)	2017	1,460,000	1,534,475	100%	\$1,534,475
NSA Subtotal			\$1,540,000	\$1,617,723		\$1,617,723
SSA	Sweetwater Road (south to plant)	2016	400,000	416,242	100%	\$416,242
SSA	New Lift Station and Force Main	2017	640,000	672,646	0%	\$0
SSA	2.4 MGD Plant Expansion	2018	7,720,000	8,194,936	0%	\$0
SSA Subtotal			\$8,760,000	\$9,283,824		\$416,242
Capital Project Needs: 10+ Year Horizon						
NSA	Eastside Trunkline (upsized cost only)	2020	\$390,000	422,314	100%	\$422,314
NSA Subtotal			\$390,000	\$422,314		\$422,314
SSA	New 10" (upsized cost)	2020	3,430,000	3,714,199	0%	\$0
SSA	New 12" (upsized cost)	2022	3,230,000	3,567,929	0%	\$0
SSA	New 15" (upsized cost)	2024	6,690,000	7,538,459	0%	\$0
SSA	New 18" (upsized cost)	2025	4,760,000	5,417,324	0%	\$0
SSA	New 24" (upsized cost)	2026	7,540,000	8,667,036	0%	\$0
SSA	New 30" (upsized cost)	2027	2,500,000	2,902,422	0%	\$0
SSA	New 60" (upsized cost)	2028	680,000	797,353	0%	\$0
SSA	New 36" (upsized cost)	2028	1,500,000	1,758,868	0%	\$0
SSA	5 MGD Plant Expansion	2027	27,030,000	31,380,991	0%	\$0
SSA	10 MGD Plant Expansion	2029	30,890,000	36,583,164	0%	\$0
SSA	15 MGD Plant Expansion	2030	30,890,000	36,948,996	0%	\$0
SSA	20 MGD Plant Expansion	2030	30,890,000	36,948,996	0%	\$0
SSA Subtotal			\$150,030,000	\$176,225,737		\$0
Totals			\$163,450,000	\$190,312,553		\$4,997,035



APPENDIX E: TRANSPORTATION FUTURE CAPITAL IMPROVEMENTS

STREET	CONST. YEAR	2012 COST	CONST. YR COST	% TO GROWTH	IMPACT FEE COSTS
6 Year Projects					
1 – Pony Express Parkway Widening Porters to Saratoga	2013	\$3,800,000	\$3,838,000	100%	\$3,838,000
2 – Pony Express Parkway Widening Hidden Valley to Airport Road	2013	\$5,730,000	\$5,787,300	100%	\$5,787,300
3 – Bobby Wren Blvd. Ph. 2 from PA% to PA7 (half width)	2013	\$410,000	\$414,100	100%	\$414,100
4 – Ranches Parkway from SR 73 to Cedar Valley Highway	2013	\$10,590,000	\$10,695,900	75%	\$8,021,925
10a – Mid-Valley Road -Phase 1	2013	\$1,300,000	\$1,313,000	75%	\$984,750
17 – Pole Canyon Blvd. Ph I (Major Collector Road)	2013	\$1,200,000	\$1,212,000	0%	\$0
18 – Pole Canyon Loop Ph. I (Major Collector Road)	2013	\$4,210,000	\$4,252,100	0%	\$0
19 – Pole Canyon Blvd. Ph. II (Arterial Road)	2013	\$7,970,000	\$8,049,700	0%	\$0
43 –Ranches Parkway Signal Light/Roundabout	2013	\$270,000	\$283,773	100%	\$283,773
20 – Park Drive Ph. I (Industrial Collector Road)	2014	\$1,990,000	\$2,029,999	0%	\$0
21 – Westhoff Way Ph. I (Major Collector Road)	2014	\$1,840,000	\$1,876,984	0%	\$0
22 – Smith Lane (Major Collector Road)	2014	\$8,360,000	\$8,528,036	0%	\$0
23 – Pole Canyon Loop Ph. II (Major Collector Road)	2014	\$3,840,000	\$3,917,184	0%	\$0
24 – Adams Street Extension (Local Street)	2015	\$510,000	\$525,454	0%	\$0
25 – Jefferson Ave. Extension (Local Street)	2015	\$300,000	\$309,090	0%	\$0
26 – Westhoff Way Ph II (Minor Collector Road)	2015	\$1,830,000	\$1,885,451	0%	\$0
27 – North West Ph. I (Minor Collector Road)	2015	\$1,530,000	\$1,576,361	0%	\$0
28 – North West Ph. II (Minor Collector Road)	2016	\$1,300,000	\$1,352,785	0%	\$0
29 – Pole Canyon Blvd. Ph. III (Major Collector Road)	2016	\$1,070,000	\$1,113,446	0%	\$0
30 – Westhoff Ph. III (Minor Collector Road)	2016	\$950,000	\$988,574	0%	\$0
31 – Daniels Drive Ph. I (Major Collector Road)	2016	\$2,230,000	\$2,320,547	0%	\$0
6 Year Subtotal		\$61,230,000	\$62,269,783		\$19,329,848
6-10 Years Projects					
5 – Hidden Valley Highway	2017	\$28,170,000	\$29,606,953	75%	\$22,205,215
6 – Airport Road from Pony Express to Bobby Wren	2017	\$6,100,000	\$6,411,161	75%	\$4,808,371
7 – Bobby Wren Blvd. Ph. 3 from PA7 to Airport Rd (half width)	2017	\$840,000	\$882,848	75%	\$662,136
8 – Bobby Wren Blvd. Ph. 4 from Sweetwater to Airport Rd (half width)	2017	\$1,720,000	\$1,807,737	75%	\$1,355,803
9 – Airport Road from Bobby Wren to Eagle Mountain Blvd	2018	\$5,930,000	\$6,294,814	75%	\$4,721,111
10b – Mid-Valley Road – Phase 2	2018	\$8,450,000	\$8,969,845	75%	\$6,727,384
32 – Park Drive Ph. II (Minor Collector Road)	2018	\$710,000	\$753,679	0%	\$0
33 – Park Loop Road (Minor Collector Road)	2018	\$5,860,000	\$6,220,508	0%	\$0
34 – Trail Rd (Minor Collector Road)	2018	\$1,400,000	\$1,486,128	0%	\$0
35 – South Spur (Minor Collector Road)	2019	\$830,000	\$889,872	0%	\$0
36 – 4000 North (Major Collector Road)	2019	\$5,930,000	\$6,357,763	0%	\$0
37 – Daniels Drive Ph. II (Industrial Collector Road)	2019	\$2,590,000	\$2,776,831	0%	\$0
38 – North Industrial Road (Industrial Collector Road)	2019	\$650,000	\$696,888	0%	\$0
39 – South Industrial Road (Industrial Collector Road)	2019	\$1,060,000	\$1,136,463	0%	\$0
40 – Lagoon Road (Minor Collector Road)	2020	\$1,030,000	\$1,115,342	0%	\$0
41 – Ranch Lane (Minor Collector Road)	2020	\$1,050,000	\$1,137,000	0%	\$0
42 – Daniels Drive Ph. III (Minor Collector Road)	2020	\$1,080,000	\$1,169,485	0%	\$0
6-10 Year Subtotal		\$73,400,000	\$77,713,320		\$40,480,020
10+ Years Projects					
11 – Pony Express Parkway from EMB to Pole Canyon Road	2021	\$2,810,000	\$3,073,256	0%	\$0
12 – Airport Road from SR 73 to Pony Express	2021	\$24,760,000	\$27,079,647	0%	\$0
13 – Airport Road from SR 73 to Cedar Valley Highway	2022	\$11,120,000	\$12,283,398	0%	\$0
14 – Airport Road south of Eagle Mountain Boulevard	2022	\$21,490,000	\$23,738,329	0%	\$0
15 – Cedar Pass Connecting Road; SR 73	2022	\$1,060,000	\$1,170,899	0%	\$0
10 Year Subtotal		\$61,240,000	\$67,345,530		\$0



APPENDIX F: STORM WATER FUTURE CAPITAL IMPROVEMENTS

STORM PROJECTS	CONST. YEAR	CONST. COST	CONST. YEAR COST	% TO GROWTH	IMPACT FEE EXPENSE	% TO NSA	COST TO NSA	% TO SSA	COST TO SSA	% TO WSA	COST TO WSA
6 Year Horizon											
Pipe 26	2013	\$6,400	\$646,400	50%	\$323,200	100%	\$323,200	0%	\$0	0%	\$0
Pipe 23 and Pond 3	2013	\$22,000	\$2,222,000	0%	\$0	0%	\$0	0%	\$0	0%	\$0
Pipe 24	2013	\$13,000	\$1,313,000	25%	\$328,250	100%	\$328,250	0%	\$0	0%	\$0
Pipe 25	2013	\$13,000	\$1,313,000	25%	\$328,250	100%	\$328,250	0%	\$0	0%	\$0
Pipe 6	2014	\$26,130	\$1,326,130	50%	\$663,065	0%	\$0	100%	\$663,065	0%	\$0
Swales S1, S2, S3	2013	\$26,500	\$2,676,500	100%	\$2,676,500	0%	\$0	0%	\$0	100%	\$2,676,500
Pipes 27 through 42	2014	\$94,872	\$4,814,872	100%	\$4,814,872	0%	\$0	0%	\$0	100%	\$4,814,872
Ponds 16, 17, and 18	2016	\$15,023	\$385,023	100%	\$385,023	0%	\$0	0%	\$0	100%	\$385,023
6 Year Horizon Subtotal		\$216,925	\$14,696,925	65%	\$9,519,160		\$979,700		\$663,065		\$7,876,395
Beyond 6 Years											
Pipe 18 and Pipe 19	2018	\$110,736	\$1,910,736	50%	\$955,368	0%	\$0	100%	\$955,368	0%	\$0
Pipe 16, Pipe 17, and Pond 13	2018	\$172,256	\$2,972,256	25%	\$743,064	0%	\$0	100%	\$743,064	0%	\$0
Pipe 7	2018	\$123,040	\$2,123,040	50%	\$1,061,520	0%	\$0	100%	\$1,061,520	0%	\$0
Pond 5, Pond 9, and Pipe 8	2018	\$147,648	\$2,547,648	25%	\$636,912	0%	\$0	100%	\$636,912	0%	\$0
Pipe 4, Pipe 5, and Pond 4	2018	\$178,408	\$3,078,408	25%	\$769,602	0%	\$0	100%	\$769,602	0%	\$0
Pond 2 and Pipe 3	2018	\$79,976	\$1,379,976	25%	\$344,994	100%	\$344,994	0%	\$0	0%	\$0
Pond 1 and Pipe 2	2018	\$426,915	\$2,626,915	25%	\$656,729	100%	\$656,729	0%	\$0	0%	\$0
Pipe 1	2018	\$194,052	\$1,194,052	50%	\$597,026	100%	\$597,026	0%	\$0	0%	\$0
Pond 6 and Pipe 9	2018	\$679,183	\$4,179,183	50%	\$2,089,592	0%	\$0	100%	\$2,089,592	0%	\$0
Pond 10 and Pipe 10	2018	\$329,889	\$2,029,889	25%	\$507,472	0%	\$0	100%	\$507,472	0%	\$0
Pond 7 and Pipe 11	2018	\$562,752	\$3,462,752	50%	\$1,731,376	0%	\$0	100%	\$1,731,376	0%	\$0
Pond 11 and Pipe 12	2018	\$543,346	\$3,343,346	25%	\$835,837	0%	\$0	100%	\$835,837	0%	\$0
Pond 8 and Pipe 13	2018	\$737,399	\$4,537,399	50%	\$2,268,699	0%	\$0	100%	\$2,268,699	0%	\$0
Pond 12 and Pipe 14	2018	\$407,510	\$2,507,510	25%	\$626,877	0%	\$0	100%	\$626,877	0%	\$0
Pipe 15 and Pipe 22	2018	\$834,425	\$5,134,425	50%	\$2,567,212	0%	\$0	100%	\$2,567,212	0%	\$0
Pond 14	2018	\$252,268	\$1,552,268	100%	\$1,552,268	0%	\$0	100%	\$1,552,268	0%	\$0
Pond 15 and Pipe 20	2018	\$1,028,477	\$6,328,477	25%	\$1,582,119	0%	\$0	100%	\$1,582,119	0%	\$0
Pipe 21	2018	\$194,052	\$1,194,052	25%	\$298,513	0%	\$0	100%	\$298,513	0%	\$0
Swales S4 and S5	2018	\$164,944	\$1,014,944	100%	\$1,014,944	0%	\$0	0%	\$0	100%	\$1,014,944
Pipes 43 and 44	2018	\$97,026	\$597,026	100%	\$597,026	0%	\$0	0%	\$0	100%	\$597,026
Ponds 19 and 20	2018	\$48,513	\$298,513	100%	\$298,513	0%	\$0	0%	\$0	100%	\$298,513
Beyond 6 Year Subtotal		\$7,312,818	\$54,012,818	40%	\$21,735,665		\$1,598,749		\$18,226,432		\$1,910,484
Total		\$7,529,743	\$68,709,743	45%	\$31,254,826		\$2,578,449		\$18,889,497		\$9,786,879



APPENDIX G: ELECTRICAL FUTURE CAPITAL IMPROVEMENTS

PROJECT (0-5 YRS)	COST	CONST. YR	CONST. YR COST	% TO GROWTH	COST TO GROWTH	ERU'S SERVED	COST PER ERU
1 – 138 – 12.47Y/7.2 kV Substation – Two 18/24/30 MVA Transformers and 15 kV Metal Clad Switchgear	\$4,020,000	2014	\$4,100,802	100%	\$4,100,802	15,424	\$266
2 – Main Feeder – Eagle Mountain Boulevard West Eagle Mountain Boulevard to Highway 73 (One mile only)	\$350,000	2014	\$357,035	100%	\$357,035	1,850	\$193
3 – 138 kV Transmission Line – Saratoga Springs to South Substation	\$2,850,000	2014	\$2,907,285	100%	\$2,907,285	47,314	\$61
4 – 138 kV South Interconnection Substation (City substation)	\$960,000	2014	\$979,296	100%	\$979,296	47,314	\$21
5 – 138 kV Double Circuit Transmission Line – Pole Canyon -UB Only Sweetwater Road to Pole Canyon	\$1,390,000	2014	\$1,417,939	100%	\$1,417,939	94,629	\$15
6 – Utility Building	\$2,000,000	2014	\$2,040,200	100%	\$2,040,200	47,314	\$43
7 – Purchase Rocky Mountain Power Facilities – South Service Area (Serving customers along Lake Mountain Road)	\$210,000	2014	\$214,221	100%	\$214,221	NA	NA
8 – Main Feeder 12.47 KV Mid Valley Rd	\$200,000	2014	\$204,020	100%	\$204,020	1,850	\$110
SSA Subtotal:	\$11,980,000		\$12,220,798		\$12,220,798		\$709
1 – Add 138 kV Circuit Breaker at interconnection Substation	\$650,000	2016	\$676,393	100%	\$676,393	47,314	\$14
2 – Main Feeder: Porter's Crossing Pkwy (Pony Express Pkwy to Kiowa Valley Development only)	\$300,000	2013	\$303,000	100%	\$303,000	1,850	\$164
3 – Upgrade Main Feeder: Hwy 73 W (Partial) (Meadow Ranch to Tickville Wash - Replace 4/0 AI)	\$950,000	2014	\$969,095	100%	\$969,095	1,850	\$524
4 – Purchase Rocky Mtn Power Facilities - NSA (Single Phase OH distribution line along SR 73)	\$210,000	2015	\$0	0%	\$0	NA	NA
NSA Subtotal:	\$2,110,000		\$1,948,448		\$1,948,448		\$702