SPRINGVILLE CITY POWER

Capital Facility Plan, Impact Fee Facility Plan and Impact Fee Analysis

Update:2019

Submitted By:

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Contents

Section 1 - Background 4
1.1 Introduction 4
1.2 Impact Fees - General 4
1.3 Impact Fees - Utah 6
1.4 Springville City Power 7
1.5 Utah County 8
Section 2 - Capital Facilities Plan and Impact Fee Facilities Plan 9
2.1 General 9
2.2 City Population 10
2.3 Existing Infrastructure 11
2.3.1 Power System Basics 11
2.3.2 Electricity Supply 12
2.3.3 Transmission System 13
2.3.4 Distribution System 14
2.4 Level of Service Standards 17
2.5 Demands Placed on Existing Facilities 17
2.6 System Modeling 20
2.7 "N-1" Contingencies 21
2.8 Model Results 22
2.9 10 Year Primary Growth Area 22
2.10 SUVPS Projects 23
2.11 IFFP Projects 23
2.11.1 High Priority – One Year Projects 24
2.11.2 Moderately High Priority – 3 Year Projects 26
2.11.3 Medium Priority – 6 Year Projects 29
2.11.4 Low Priority – 10 Year Projects 30
2.12 IFFP Capital Projects and Costs 30
2.13 Disclosures 31
2.14 Certification of the IFFP 31
Section 3 - Impact Fee Analysis 33
3.1 General 33
3.2 Impact Fee Analysis 33
3.3 Impact Fee Charges – Present and Proposed 35

3.4 Certification of the IFA 37
EXHIBIT 1 38
EXHIBIT 2 39
EXHIBIT 3 40
EXHIBIT 4 41
EXHIBIT 5 42
EXHIBIT 6 43
EXHIBIT 7 44
EXHIBIT 8 45
EXHIBIT 9 46

Section 1 - Background

1.1 Introduction

Springville City ("the City") engaged the service of Salient Power Engineering, LLC ("Consultant") to conduct certain studies and analyses related to the development of an updated Electrical Power Capital Facilities Plan, Impact Fee Facilities Plan, and Impact Fee Analysis ("Impact Fee Analysis") that will be implemented upon approval by the city council of Springville, UT. The current Springville impact fees were implemented in 2013. The work for the immediate Impact Fee Analysis was conducted in accordance with a consulting agreement between the City and the Consultant; and Utah Statute U.C.A. 11-36a-101 et seq.

The 2019 Impact Fee Analysis was issued to update the previous submitted analysis which was performed in 2013 by the Consultant and R.E. Pender, Inc. The updated Impact Fee Analysis is similar in scope to the previous analysis and a similar methodology was utilized to generate the new report. Some of the projects identified in the 2013 analysis are still ongoing and are noted in this report.

In conducting the subject analysis, certain publicly available information, data supplied by the City, and electronic spreadsheets developed specifically for this engagement were utilized. In reaching the conclusions and recommendations discussed herein, certain assumptions and considerations were made regarding future events and circumstances that may affect the ultimate outcome of the results. No assurances or guarantees are made as to the actual outcome of any assumption or consideration made in the development of these studies. However, it is believed that all assumptions and considerations made herein are appropriate and reasonable for purposes of the Impact Fee Analysis. Certain information was obtained by the Consultant by other sources, all of which are believed to be reliable and reasonable for the purpose of this undertaking.

1.2 Impact Fees - General

Generally speaking, impact fees are used by government agencies (e.g., City and county governments) to fund certain capital-related expenditures (e.g., new infrastructure) incurred in providing governmental services to "new" development as mandated by law or ordinance. The basic philosophy behind the

implementation of impact fees is that the "new" development should bear the additional or "incremental" capital cost incurred in order to provide services to the "new" development. This establishes a cost causation or "nexus" requirement between the cost incurred in providing the service and those who benefit from the service. However, impact fees are not intended to recover annual operating expenses (e.g., utility costs), or to pay for capital expenditures related to the correction of an existing deficiency in the service provided.

There are two generally recognized methods for calculating impact fees: the *inductive* method and the *deductive* method.

Under the *inductive* method, the cost and capacity of a particular facility is identified and used as the generic model for all future facilities. Take for example the cost of a new electrical substation having a construction cost of $2,000,000 and sized to serve approximately 5,000 residential dwelling units and 1,000,000 feet of commercial space. In this very simple example, assuming the capital cost is recovered evenly (50% each) between residential and commercial loads, the impact fee would be determined as follows:

Residential	=	$2,000,000 x .50 / 5,000 = $200 per dwelling unit
Commercial	=	$2,000,000 x .50 / 1,000,000 = $1.00 per sq. foot.

The advantage to this method is that it is fairly straightforward and easy to implement. It also is not affected by changes to capital improvement plans or population estimates. The monies needed for the future capital requirement (like the electrical substation in the above example) will be available as soon as the actual growth reaches the design levels, which may be any number of years down the road. A disadvantage of the inductive method is that the impact fee calculation is based on a generic model approach and therefore may not address the special needs of the community. It may also fail to capture all of the capital requirements associated with the project such as the additional facilities that will be needed to support the primary project (e.g., required increases to the capacity of administrative support offices).

The *deductive* approach involves calculating the impact fee based on the anticipated additional demand (e.g., number of new residential dwelling units) on a facility or infrastructure used in providing services. Normally, the entity implementing the impact fee will have an established level of service ("LOS") standard for the particular service (e.g., 1 community park per 5,000 population). Alternatively, the

current LOS (1 community park serving an existing population of 4,000) is used as the basis to determine the capital requirements underlying the impact fee calculation. In either case, once the LOS standard is known, it is a matter of applying that standard to future growth projections involving population or commercial space, as they apply to the master plan/capital improvement plan, determine the new capital expenditure requirements.

An advantage of using the deductive method is that specific needs of the community are addressed when determining future capital requirements. The disadvantage is this method requires much more detailed information to perform the calculations and must be updated periodically as changes in population projections, master plans, etc. occur.

The inductive and deductive methods are both valid and the decision on the specific method employed will depend largely upon the information available and the specific circumstances of the community. In calculating the subject impact fees for the City included in this study, we have employed only the deductive approach.

1.3 Impact Fees - Utah

It is commonplace for states to have varying forms of impact fees while 26 states have statutes specifically authorizing the use of impact fees. In Utah, impact fees are governed by state statute, specifically U.C.A. 11-36a-101-705[1] et seq (the "Statute"). A copy of the Statute is attached hereto as Exhibit 9.

A simple breakdown of the Statute requires that each political subdivision imposing an impact fee shall, with some exceptions, (1) prepare an Impact Fee Facilities Plan (§ 11-36a-301), (2) perform an Impact Fee Analysis (§ 11-36a-303), (3) calculate the Impact Fee(s) (§ 11-36a-305) and (4) certify the Impact Fee Facilities Plan (§ 11-36a-306).

Per the Statute, the "Impact Fee Facilities Plan ("IFFP") shall identify (a) demands placed upon existing public facilities by new development activity; and (b) the proposed means by which the political subdivision will meet those demands." The IFFP shall also generally consider all revenue sources used to finance new infrastructure on system improvements including the impact fee. Unlike an IFFP, the

[1] Source: Utah State Legislature, https://le.utah.gov/xcode/Title11/Chapter36A/11-36a.html

CFP includes projects which are unrelated to the impact fee. An example would be a transformer that has been determined to need replacement due to aging. This would be unrelated to new development and not in the IFFP.

The Impact Fee Analysis ("IFA") portion of the Statute (§ 11-36a-303) states that (1) "each local political subdivision or private entity intending to impose an impact fee shall prepare a written analysis of each impact fee." and (2) "shall also prepare a summary of the impact fee analysis designed to be understood by a lay person." The requirements of the IFA include identifying the estimated impacts on existing capacity and system improvements caused by the anticipated development activity. The political subdivision must also estimate the proportionate share of (i) the costs of existing capacity that will be recouped and (ii) the costs of the impacts on system improvements that are reasonably related to the new development activity.

The calculation of the Impact Fee may include the following:

(a) The construction contract price;

(b) The cost of acquiring land, improvements, materials, and fixtures;

(c) The cost for planning, surveying, and engineering fees for services provided for and directly related to the construction of the system improvements; and

(d) For a political subdivision, debt service charges, if the political subdivision might use impact fees as a revenue stream to pay the principal and interest on bonds, notes or other obligations issued to finance the costs of the system improvements.

Furthermore, the Calculation of the Impact Fee must be based on realistic estimates. The assumptions and underlying information as the basis of those estimates must be disclosed in the IFA.

Finally, a written certification shall be included in the IFFP and the IFA by the person or entity that prepared those requirements.

1.4 Springville City Power

Springville City Power, located in Springville, Utah is a municipal-owned electric utility which was formed in 1904. Springville City Power serves nearly 11,964 customers in Utah County with a system

coincident peak demand of 62.5 megawatts[2]. The utility's service area spans 34.23 square miles including all of the City of Springville incorporated area and additional areas in Utah County.

Along with its electric distribution system, Springville City Power owns and operates four hydroelectric generators and one natural gas generating plant (Whitehead Power Plant) with an overall generating capacity of nearly 30.9 MW.

Historical annual customer growth averaged 3-4% per year. However, in both 2014 and 2016, electrical system peak as well as kilowatt hour sales both decreased from the previous year. Both the system peak and the quantity of energy sold have increased 20% and 11% respectively over the last seven years since the completion of the last Impact Fee Study. The discrepancies in these percentages mean that the load factor has decreased from 2012. It should be noted that 2012 had an abnormally high load factor of 54% while the 2019 load factor of 50.7% is closer to the historical average. The previous report expected a 2019 peak of approximately 59.2 MW compared to 62.5 MW actual. Due to the accuracy of the previous forecast, the future load growth for this study was predicted using the same growth factors.

1.5 Utah County

Utah County is situated in north-central Utah about 44 miles south of Salt Lake City and is the second most populous county in the state. Provo, the county seat, is the largest city in the county. The total land and water area of the county is 2,003 square miles and is the 16th largest county in Utah. According to the US Census Bureau 2010 report, the county had a total population of 516,564 residents at a population density of 258 per square mile. There were 148,350 housing units at an average density of 74 per square mile. The 2010 census also indicates there were 140,602 occupied households in the county with the average household size being 3.57. These numbers are estimated to have grown to 151,342 households and 3.63 persons per household.[3] The largest employers in the county are Brigham Young University, Alpine School District, Utah Valley University, Utah Valley Hospital and Vivint, Inc. The largest portion of the workforce is employed in the education, health and social services, transportation and utilities sectors.[4]

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[2] As of fiscal year-end 2018.
[3] Sources: Wasatch County General Plan and en.wikipedia.org.
[4] Source: Daily Herald, https://www.heraldextra.com/business/local/big-business-in-utah-county-top-valley-employers/collection_5aa456f4-b63f-586b-a2f1-e865e1474994.html#18.

Section 2 - Capital Facilities Plan and Impact Fee Facilities Plan

2.1 General

The first step in updating a CFP is to collect information about the state of the current system. This information can be specific electrical system infrastructure and resources as well as demographic information about populations, growth and customer profiles. Historical load information is evaluated and used in conjunction with population growth estimates to predict the future load demands on the system due to development as well as changes in customer usage profiles. The next step is to place these new loads onto the system, evaluate the performance of the system under the new loading requirements, and make recommendations for future capital projects to maintain the same level of service to both the existing customers as well as the new growth.

Similar to a CFP, an IFFP focuses on only the impact that the new development has on the CFP. The IFFP shall, in accordance with the Statute, identify (a) demands placed on existing public utilities by new development activity and (b) the proposed means by which the local subdivision will meet those demands. In addition, each local political subdivision shall generally consider the revenue sources that will be used to finance the impacts on system improvements.

In other words, a CFP includes all projects which are necessary to maintain the systems current level of service to all customers both existing and future. An IFFP includes only those projects which are directly necessitated by the demands of new development. That is, these projects would not need to be implemented by the City "but for" the additional demands placed on the system by the new growth.

All electrical systems need continuous maintenance and equipment must be replaced as it fails or begins to reach the end of its design life. These projects must not be included in the IFFP as these updates were not necessarily brought about due to additional demand on the system. A substation transformer is generally designed to have an in-service life of approximately 30 years. However,

careful maintenance and conservative loading can extend the life of equipment well beyond the design life. Many utilities use their CFP plan to incorporate the phasing in new equipment that will replace older equipment. Since the actual effect life of equipment can be longer (or shorter) than the design life, utilities should proactively test their equipment to assist in making an educated estimate of the effective life remaining of that asset. This testing can include core samples of transmission and distribution poles, oil and electrical tests of transformers, power factor and impedance tests of substation equipment, along with other testing available. Using the results of these tests, the economical and planned upgrades of equipment can be more accurately estimated based on actual condition rather than relying on design life alone.

Through the efforts of the City's staff and leadership, the existing electrical system has a sound design and implementation has been efficient. The current condition of the City's substations and transmission assets are very good. The average age of the City's substation transformer assets is approximately 20 years and auxiliary equipment at these substations has been continuously tested and upgraded. All five of the existing distribution substations have either been recently upgraded or routinely maintained as necessary for efficient operation.

2.2 City Population

The 2010 census population of the City of Springville was 29,466. The Governor's Office projections for population growth in Springville are shown below alongside the growth projections given to the Consultant from the City.

Table 2-1
Springville City Population

Description	2010	2020	2030	2040
Impact Fees Facilities Plan Growth	29,466	36,214	45,901	58,089
Governor's Office Growth	29,468	37,094	45,078	51,971

Source: Governor's Office Website and Springville City Staff

Table 2-1 above shows that the Governor's Office growth predictions to be slightly more aggressive in the short term before leveling off at "Build Out" in the year 2040. Springville City Staff decided to use a slightly different growth statistic based on their internal building and zoning

estimates of 2.32% growth per year through the duration of this study. The population growth projections were used in the creation of this IFFP.

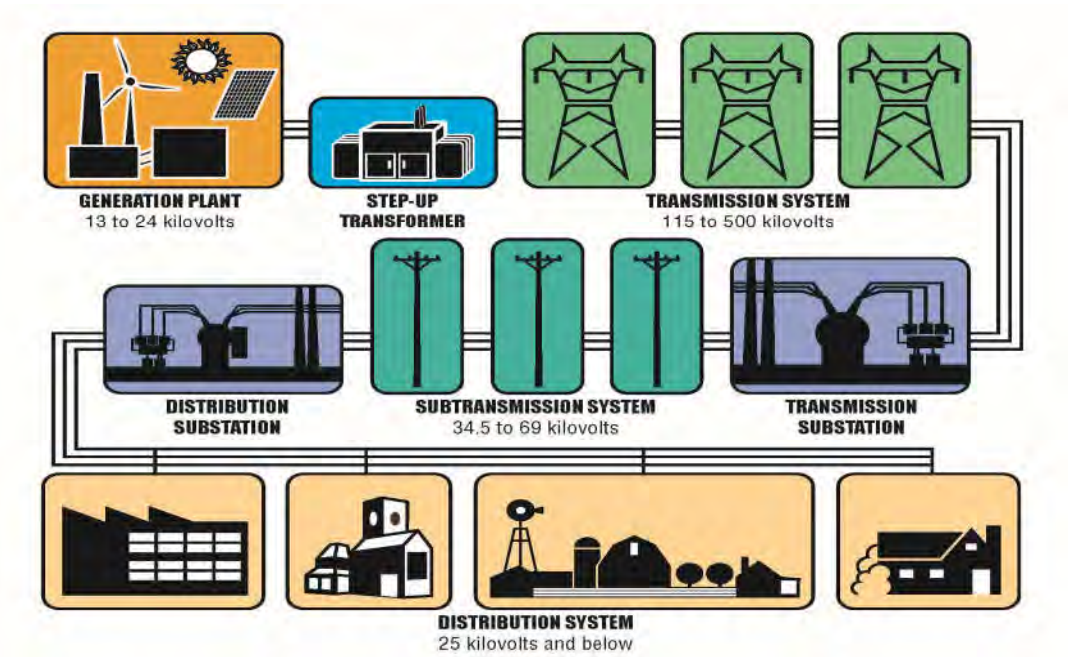
2.3 Existing Infrastructure

2.3.1 Power System Basics

As illustrated in Figure 2-1 below, an electrical power delivery system is made up of three basic components or functions: electric generators that produce the power, a transmission system to deliver the power to the distribution system, and the distribution system which delivers the power to the end-user. All of the components in the figure are present in the City's existing electrical system in some form.

Historically the System shown in figure 2-1 was accurate for almost all utility distribution systems. With the increased system penetration of roof top solar systems, the historical top down model is slowly being modified. The combined increase of efficiencies from appliances and electronics have also had an effect and tempered load growth. An increased number of electronics per customer have lessened the efficiency effect resulting in a nominal growth in demand on a per customer basis.

Figure 2-1
Illustration of a Typical Power Delivery System



Source: Tri-State Generation and Transmission website

2.3.2 Electricity Supply

In any electrical system, electricity (measured in kilowatt-hours) is produced by any number of generation technologies, powered by a diversity of fuel resources. A utility may also utilize generation supplied by others in the form of purchased power agreements. These can include firm power (long-term, interim, and short-term); unit power (a purchase out of a specific generating unit) and non-firm (usually short-term) power agreements. The type and amount of each generating resource that is utilized by the utility in meeting its hourly demand (measured in megawatts) for electricity at any point in time will depend primarily on the amount and duration of the demand, the availability of the generating units, and the variable operating cost of the generating unit(s). Very simply, in meeting the daily demand for electricity, each available generating resource is stacked according to its operating cost (lowest to highest) and subsequently dispatched to meet the demand for electricity in each hour of the day.

The City of Springville has four "run-of-river" hydro-electric generators meaning that the generators run based on the flow of water at that point in time. Unlike storage hydro where a large mass of water is stored in a reservoir and can be "scheduled" or run on an as-needed basis, these generators simply offset other forms of generation at whatever the natural flow of the river allows them

The City's Whitehead Power Plant consists of six natural gas-powered generators which can be operated based on current economics or as other obligations dictate. Whitehead Power Plant also serves as an important backup power supply to the City's adjacent wastewater treatment plant. For the purposes of this study the power plant is not considered, nor are its contributions to the cost of electricity to the City included in the standard of service.

The City is a member of the Utah Associated Municipal Power Systems (UAMPS), an organization that allows each of its municipal members to invest collectively in projects which benefit each specific member. Through UAMPS, the City is able to economically participate in outside generation projects along with other municipalities in projects including wind, natural gas, hydroelectric and coal-fired generation. The City has also purchased a percentage of the UAMPS Nebo Power station near Payson, Utah.

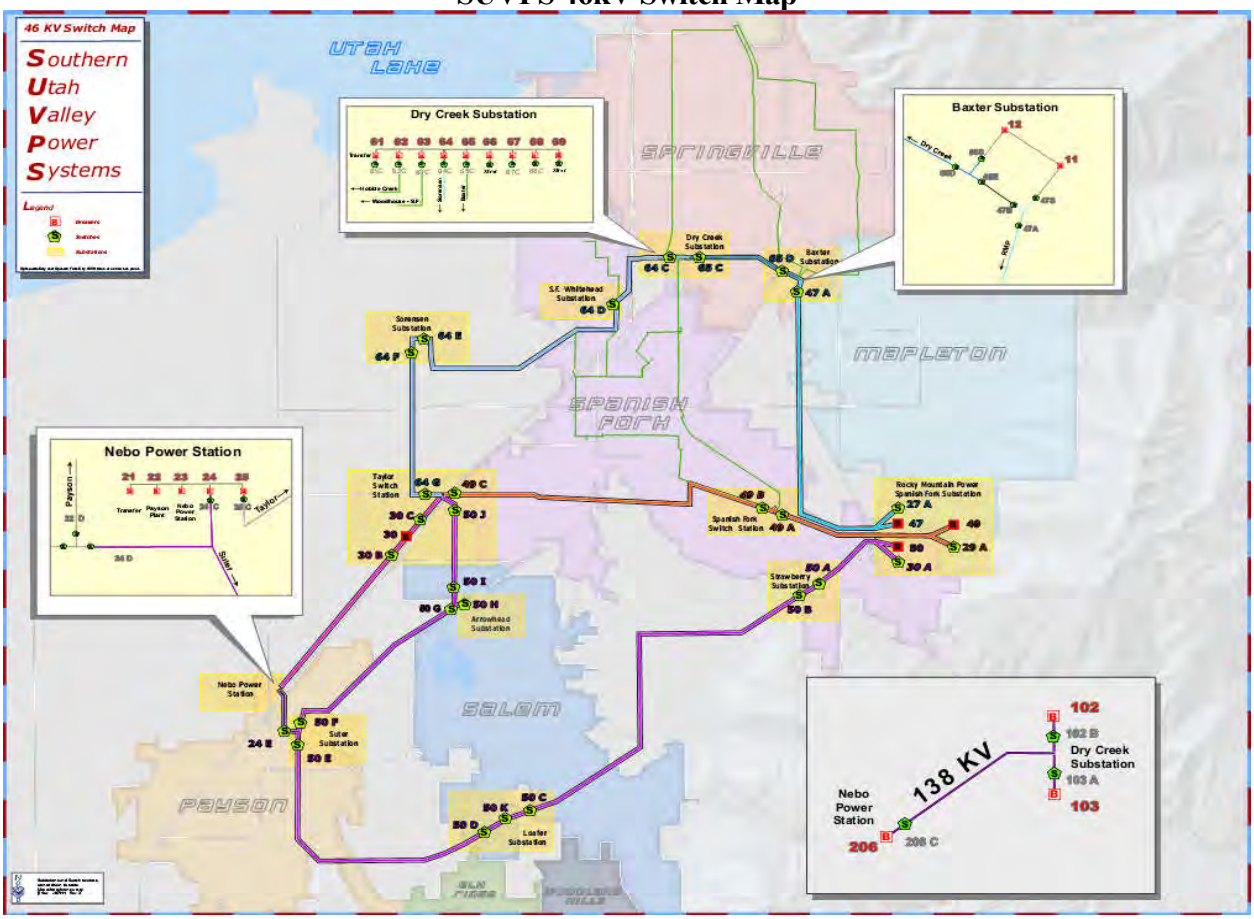
2.3.3 Transmission System

A power transmission system is sometimes referred to colloquially as a "grid." Redundant paths and lines are provided so that power can be routed from numerous power sources to dispersed load centers as required. Power routing is based on the economics of transmission and physical characteristics of the transmission path as well as the cost of power. Whitehead Power Plant steps the 6.9kV generator voltage up to the City's sub-transmission voltage of 46kV for distribution throughout the City. The City's hydroelectric plants are connected to the distribution system at 12.47kV. Due to their small size, the power from the hydro-generators is "consumed" on the distribution network without feeding any power to the 46kV system. Springville City's external energy sources or points of delivery are the Southern Utah Valley Power Systems (SUVPS) Dry Creek Substation and the City's Calvin J. Baxter Substation.

Dry Creek Substation is fed from several 138kV transmission lines and contains two 138kV-46kV transformers. The City uses two bays on the 46kV bus attached to these transformers to feed Baxter Substation and Hobble Creek Substation. Dry Creek Substation feeds numerous SUVPS members in addition to the City of Springville. Baxter substation also has a second 46kV feed from Rocky Mountain Power's Spanish Forks Substation.

A map of the SUVPS power system is included below. The City is located at the northern most edge of the SUVPS system. The green lines feeding into the City represent the current 46kV transmission lines owned by the City.

Figure 2-3
SUVPS 46kV Switch Map



Source: City of Springville

See Exhibit 8 for the full-size version.

2.3.4 Distribution System

Electricity distribution is the final stage in the delivery of electricity to end-users. A distribution system's network carries electricity from the transmission system and delivers it to the end consumer. The City's electric distribution system includes medium-voltage (12.47kV) distribution lines, breakers/reclosers, switches, poles, transformers, service drops, and metering. The City's distribution system begins as the voltage is stepped down from 46kV to 12.47kV, via the City's six substation transformers located at the five distribution substations dispersed throughout the City (Baxter Substation contains two distribution transformers). Table 2-2 below shows each distribution substation and the capacity of the transformers within each substation. Table 2-2 does not include City owned generation step-up

transformers at the Hobble Creek Canyon hydroelectric facilities and Whitehead Power Plant. In addition to the City's 12.47kV distribution loads, the City also serves the Stouffers industrial load at 4.16kV through two redundant transformers. Due to the difference in low-side voltages, these transformers cannot be utilized to serve other City loads and are therefore categorized differently in the table below and not considered in the overall City transformer capacity N-1 calculations.

Table 2-2
System Transformer Capacity

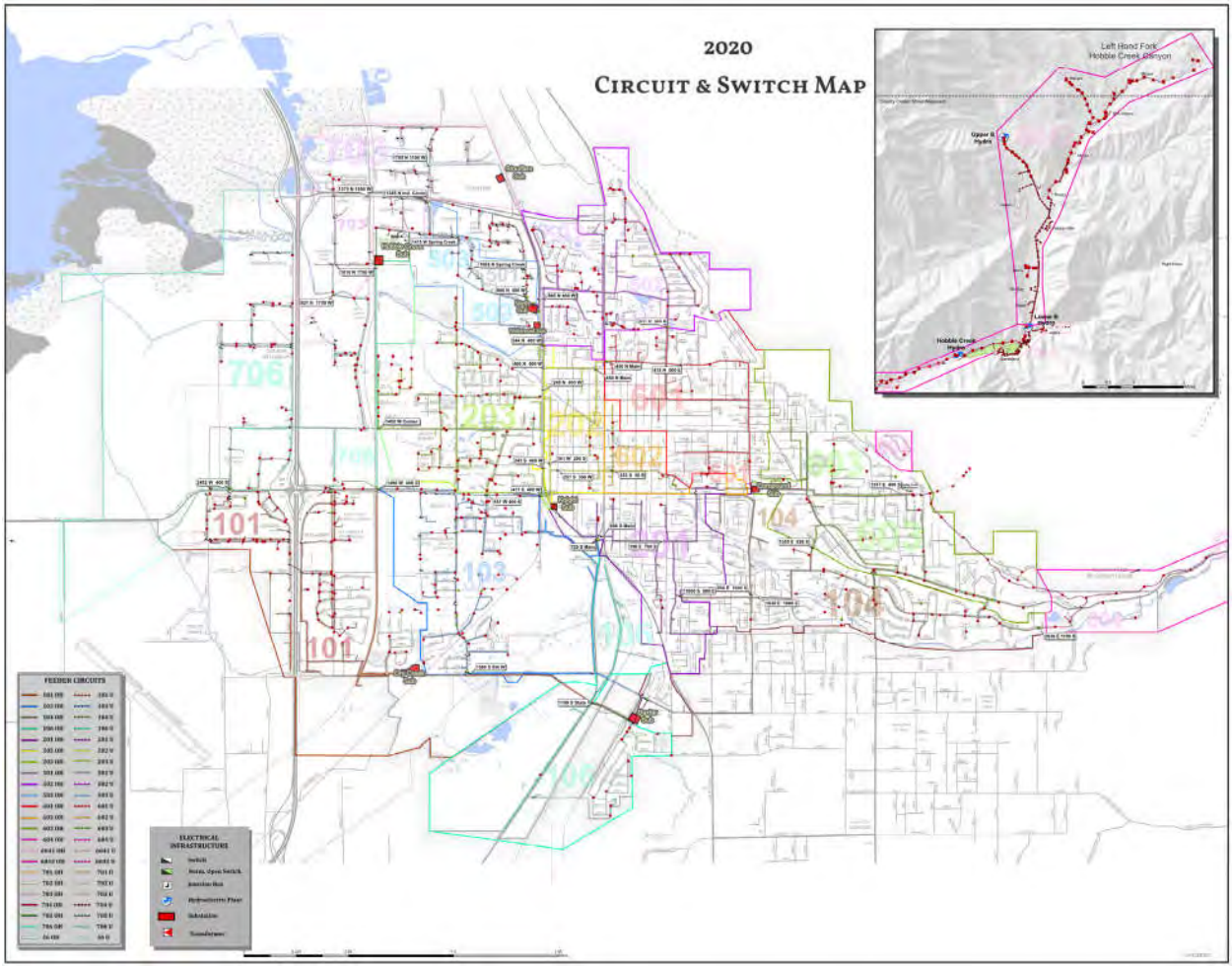
Transformer	Primary Bus voltage	Secondary Bus Voltage	Load Tap Changer	Manufacture Year	MVA Base Rating
Distribution Substations					
Baxter Substation Transformer #1	46kV	12.47kV	Yes	2004	12
Baxter Substation Transformer #2	46kV	12.47kV	Yes	1993	12
Compound Substation	46kV	12.47kV	Yes	2007	12
Hobble Creek Substation	46kV	12.47kV	Yes	2001	25
Knight Substation	46kV	12.47kV	Yes	2008	12
900 North Substation	46kV	12.47kV	Yes	1976	12
Total Distribution Transformer Capacity					**85**
Industrial Substations					
Stouffers Substation Transformer #1	46kV	4.16kV	Yes	1997	12
Stouffers Substation Transformer #2	46kV	4.16kV	Yes	1997	12
Total Industrial Transformer Capacity					**24**

Conductors for the distribution delivery system are either located overhead on utility poles or buried underground. Distribution is normally three-phase in order to serve all types of customers; residential, commercial, and industrial. The City currently owns approximately 275 miles of distribution lines throughout the city.

The distribution system ends as the secondary service enters the customer's meter socket via a transformer (pole mounted or ground level with protective enclosure), which reduces the distribution voltage to the relatively low voltage used by lighting and interior wiring systems.

A copy of the City's power distribution map is shown below with the red boxes designating the Substation and the colored lines representing the 12.47kV distribution system.

Figure 2-4
Springville City Power-Distribution Map



Source: City of Springville

See Exhibit 8 for the full-size version.

In addition to the five distribution substations discussed above, the City also operates and maintains Stouffers substation, Whitehead Power Plant substation and a portion of Dry Creek substation. Stouffers substation represents the City's only dedicated industrial substation. This substation feeds power exclusively to the Stouffers plant at 4.16kV. The Stouffers plant load is evaluated in the system as a "point load", which affects the City's 46kV transmission but has no effect on the 12.47kV distribution system loads. Whitehead substation (shown on the above maps as "Electric Operations Center") contains three transformers which as discussed above, step up voltage from the generators at 6.9kV and onto the 46kV loop.

2.4 Level of Service Standards

The City plans, designs and operates its system based on the following criteria:

- Transformer ratings under varying load levels and loading conditions must remain below their base rating;
- The system must be able to adequately serve load under single contingency (N-1) situations, where "N" is power system elements such as a transformer or line;
- The system switching required under an N-1 contingency should remain as simplified as possible to ensure that switching orders not become unnecessarily complex;
- Distribution circuit loading criteria must remain below 90% of its maximum current rating;
- Primary circuit voltage must remain between 95% and 105% of its nominal value; and
- Distribution circuit mains must be able to serve additional load under N-1 contingencies.

The above criteria were used to determine Springville's future facility needs based on the amount of load (i.e., demand) placed on the existing system over a pre-determined CFP/IFFP planning horizon (e.g., one, three, six and ten years).

2.5 Demands Placed on Existing Facilities

The demand placed on an electric system is typically measured in kilowatts (kW) or kilovolt-amperes (kVA) and stated as either coincident-peak ("CP") demand or non-coincident peak ("NCP") demand. The system CP demand is typically the maximum hourly demand for the entire system measured over some time period (e.g. week, month, year); i.e., the point in time where the sum of all demands placed on the system are the highest for the system as a whole. The NCP demand represents the sum of the maximum demands of individual customers or customer classes (e.g., residential, commercial, industrial) measured or estimated for a time period. The CP demand represents the combined loads across all customer classes measured at the system level where the NCP demand represents the total demand the system would be subject to if all customer classes peaked at the same time. The CP demand, by definition, will always be lower than the NCP demand. For purposes of calculating Impact Fees, CP is used to represent the demands placed on existing infrastructure primarily because the CP demand is normally the demand that a utility plans for when sizing facilities that will be used to meet future growth on the system. However, each individual piece of equipment must be able to support its own individual peak demand even if that demand does not occur at the same time as the system's CP.

The analysis of the City's projected demands for the IFFP one, six- and ten-years periods is shown in Exhibit 1 attached hereto and summarized hereunder in Table 2-3.

Table 2-3

Summary of CP and NCP Demands
For the Period 2020 through 2029

Description	2020 1 Year	2022 3 Year	2025 6 Year	2029 10 Year
Total System CP Demands (kW)	65,414	69,060	73,939	80,887
Total System NCP Demands (kW)	79,653	84,115	90,319	99,205

The System CP demands for the forecast period were developed by the Consultant and reviewed by the City. From the load forecast in Exhibit 1, the estimated NCP demands (measured at the meter) shown on lines 25-29 were computed based on the Projected Energy Sales (shown on lines 4-8) and the following assumptions and considerations:

- Residential customer growth is estimated to be 325 new connections in 2020 and will grow at a rate of 2.32% per year which is correlated to the anticipated population growth as defined by the City. Commercial customer growth was assumed to be approximately 7.4 percent of Residential customer growth based on a review of historical data. No growth in customers was assumed for the Industrial rate class and the "Other" customer class was assumed to grow at one (1) connection per year, based on an analysis of historical data.
- A large incoming commercial load, Wavetronics, is expected to come to the city. This was added as a spot load after the growth calculations. Wavetronics was added as 0.5MW in year 1 and 1.0MW for year 2 and thereafter.
- Growth in Average Annual Usage per Customer (lines 40-43) for residential, commercial and other customer classes was assumed to be zero due to increases in appliance efficiencies, demand side management programs and increased penetration of rooftop solar. Industrial customers were predicted to show growth in relation to GDP.
- Estimated NCP Load Factors (lines 44-47) were assumed to be: Residential – 30%; Commercial – 40%; Industrial – 65% and Other - 40%.

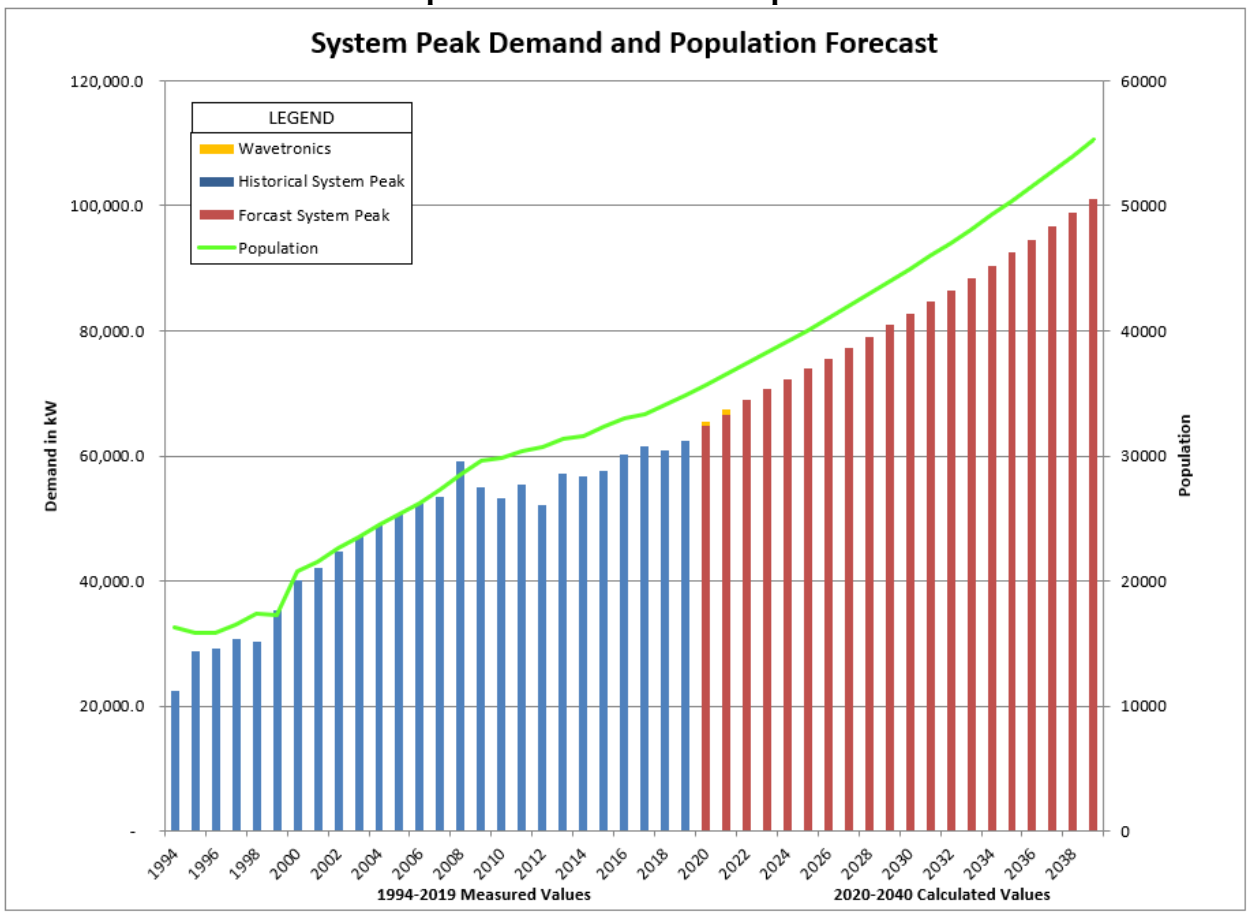
- The System Load Factor (line 3) was assumed to average approximately 50% over the forecast period and approximates recent historical loading patterns for the system. This was determined by historical loading.

As discussed later in Section 3, it is the estimated change (i.e., increase) in the Total System CP demand from 2020 to 2029 that is used as the basis for calculation of the IFFP. Based on 2019 metering data, the system CP was 62,496 kW and the total system load was 277,420 MWh. By dividing the system load by the number of hours in the year (8,760hrs) and then dividing that number by the system CP, the calculated load factor is 50.7%.

Starting in year 1, a spot load was added to feeder 704 to emulate the proposed Wavetronics facility. The year 1 IFFP model spot load was modeled as 500kW and then increased to 1.0MW in year two and remains constant from that point forward. This additional spot load was not added in addition to the normal anticipated load growth numbers, therefore, the first- and second-year growth to the system was slightly higher than future years.

The chart below summarizes both the historical demand (blue) and the future demand (maroon) with the Wavetronics spot load (Purple) as designated in Exhibit 1. The green line represents the expected population as discussed in Section 2.2.

Figure 2-5
Graph of CP Demands and Population



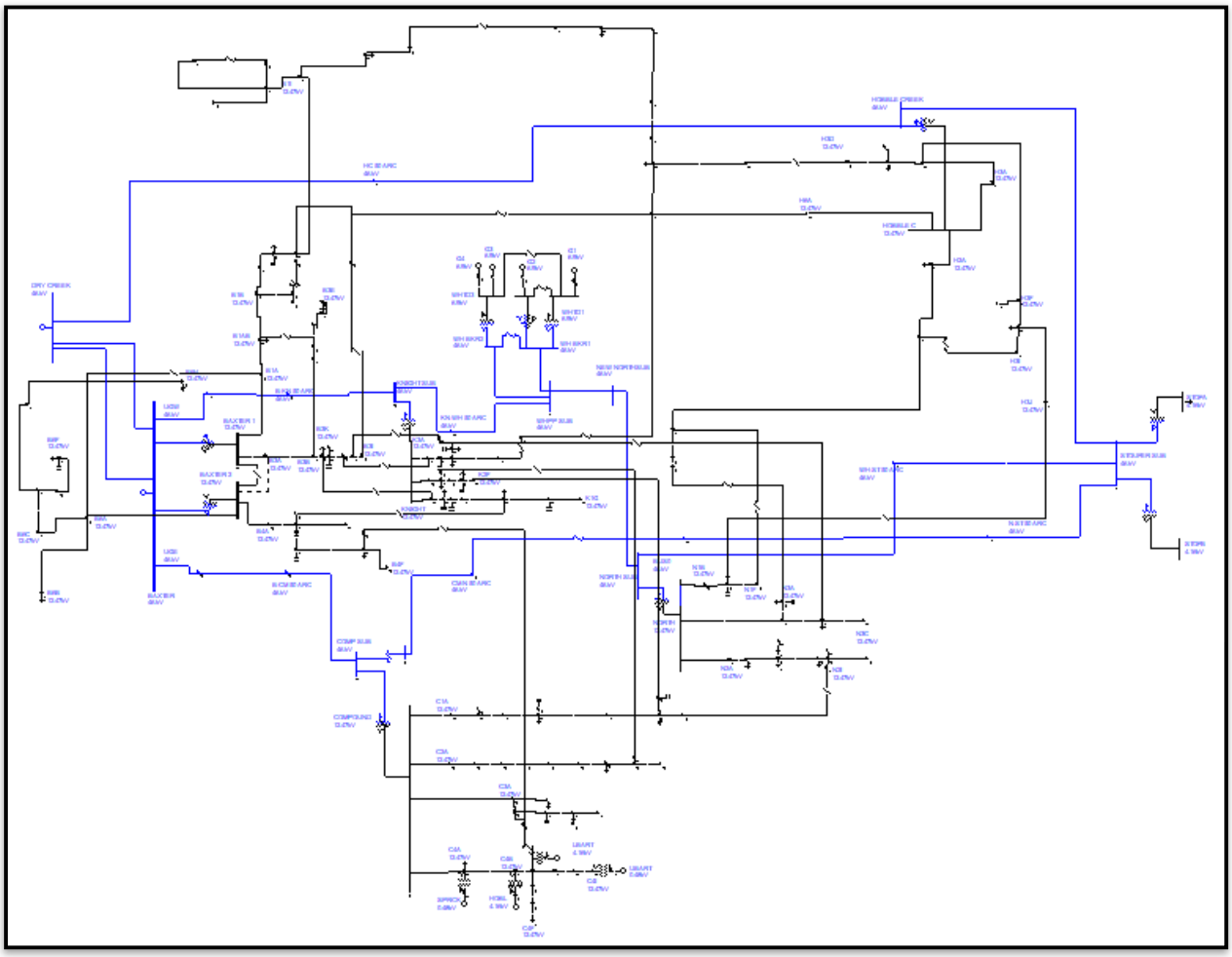
For the Period 1994 through 2040

2.6 System Modeling

In order to find the deficiencies and surpluses within the City's current electrical system, a working electrical model was created by the Consultant with data collected from the City's employees, substation inspections by the Consultant, SUVPS reports and PacificCorp information. This model was created using Aspen Power Flow, Version V14.5. The existing system was analyzed for deficiencies, had any deficiencies been identified they would have been assigned a corresponding Capital Improvement Project (CIP) to be performed outside of the Impact Fee Projects; no existing deficiencies were identified. After the existing system was analyzed, the model was updated for the estimated changes in demands due to growth on the system at different IFFP plan intervals. At each IFFP interval,

the system was then evaluated and any deficiencies created by this additional demand were identified and noted as a CIP/IFFP project for that plan interval. When the model was updated for the next plan interval, it was assumed that all the capital projects identified in the CFP/IFFP for the previous interval were implemented. Figure 2-6 below shows the current "Base Case" model with the existing system components.

Figure 2-6
Aspen Load Flow Model
Base Case Model



2.7 "N-1" Contingencies

Being able to continuously operate at an acceptable N-1 contingency level means that the system can withstand the loss of any single system component (equipment, transmission line, source, etc.) while still providing service to its customers at an acceptable standard of service as defined above. In order

to verify that the City maintains N-1 contingency in its current system as well as for the future growth, each model was modified to remove electrical components from service. Single contingency analysis was conducted for substation transformers, 46kV line segments, certain critical underground cables, generator failures and source failures.

As an example, if one of the substation transformers in Table 2-2 fails, the load being fed from that transformer must be fed from any combination of the remaining substation transformers. This load is transferred over to neighboring substation transformers by use of distribution switches at the 12.47kV level. The transfer of this load from one transformer to its neighbors necessitates that both the neighboring transformers have enough available capacity to serve this additional load and that the distribution system is robust enough to support the transfer of the additional demand through the 12.47kV distribution system.

2.8 Model Results

The results of the "Base Case" model confirmed that the current system can serve the entirety of its current load within the identified standard of service. As discussed in Section 2.6, each time a deficiency was identified, a project was assigned and assumed to be implemented before the next analysis was run. Section 2.11 below lists projects which the analysis identified as being necessary over the IFFP planning windows. These projects were broken down into five different priority levels; High Priority, Moderately High Priority, Medium Priority, Low Priority and Existing Deficiencies. Each level corresponds to a different implementation schedule. The physical location of future development was modeled as realistically as possible. However due to unpredictability of load growth in both scale and the location, some projects in the IFFP may need to be implemented prior to the scheduled dates below while some could possibly be postponed.

2.9 10 Year Primary Growth Area

The City staff provided the Consultant with a map showing the identified area where the majority of the load growth was anticipated for the 10-year IFFP plan. Growth outside the area was also considered and additional loads can be added throughout the system as need for future development.

2.10 SUVPS Projects

As discussed above, the City is a member of the SUVPS along with three other cities and one service district. SUVPS operates on funding from its members to provide transmission and transformation for resources which are purchased through UAMPS for its members, including the City. As a member of SUVPS, the City is a partner in various projects which benefit itself, as well as all of the other members. The cost of these projects is divided amongst the member utilities equitably based on the benefit to each utility by project. SUVPS previously released in 2013, and is in the process of updating, a Capital Facility Plan prepared by Intermountain Consumer Professional Engineers, Inc that will be completed in 2020. The Projects recommended for N-1 contingencies based on the 2013 SUVPS system load of 155MW require contributions from each SUVPS member. Because some of these projects are being required for the existing loading, they are qualified as "Existing Deficiencies" in the Springville IFFP project listing. There are several future SUVPS projects identified in the project listings which may be required due to future demands. These SUVPS projects may or may not be included in the IFFP projects. It is to be noted that SUVPS has not determined the budget for these projects or an allocation to each member. The IFFP project listing should be updated after SUVPS issues an approved budget with the appropriate projects included. This report may be updated in the future based on the requirements of the forthcoming SUVPS report.

2.11 IFFP Projects

CFP items are listed based on five priority levels as described below. As discussed in Section 1, the deductive method of IFA calculation was used:

- Priority 1: High Priority – Recommended to be completed within one year
- Priority 2: Moderately High Priority – Recommended to be completed within 3 years
- Priority 3: Medium Priority – Recommended to be completed within 6 years
- Priority 4: Low Priority – Recommended to be completed with 10 years
- Existing Deficiencies: CFP Only

These projects are listed in Table 2-4 and, are presented in more detail in Exhibit 2.

Table 2-4

CFP/IFFP Projects
Outline
Impact Fee Study for Years 2020-2029

Impact Fee Cost Analysis

Project No.	Project Description [1]	Implementation Year [1]	Estimated Total Project Costs Current $ [1]	Portion Related to New Development [1]	Total Impact Fee Project Costs Eligible for Recovery Current $	Total Impact Fee Project Costs Eligible for Recovery Future $ [2]
		(a)	(b)	(c)	(d)	(e)
	Priority One - High Priority					
1	Additional Feed Under the Interstate	1	$ 256,128	100%	$ 256,128	$ 262,531
2A	Circuit Switchers on Existing Transformers (2)	1	162,470	10%	16,247	16,653
2B	Circuit Breaker Addition for 46 kV Loop	1	275,000	50%	137,500	140,938
3	Install Feeder 704	1	572,286	100%	572,286	586,593
	Sub-total		1,265,884		982,161	1,006,715
	Priority Two - Moderately High Priority					
4	Upgrade 202 Conductor - Knight Sub	3	432,533	41%	178,122	191,818
5	Upgrade to 103 Conductor - From Baxter	3	356,946	41%	146,994	158,297
6	Upgrade to 103 Conductor - 4/0 UG 950 E. 400 S.	3	243,554	54%	131,173	141,258
7	Upgrade to 103 Conductor - From 1600 S. SR51	3	467,835	41%	192,660	207,473
8	Add New Feeder to North Sub	3	126,770	15%	19,016	20,478
9	New Substation Near Center Street	3	2,746,200	100%	2,746,200	2,957,357
10	Capacitor Additions to System	3	37,500	100%	37,500	40,383
SUVPS 6	Hale Line Improvement	3	TBD	TBD	-	-
SUVPS 7	Power Factor Improvement (On-going)	3	TBD	TBD	-	-
SUVPS 8	138/46kV Transformer / Substation Improvements	3	TBD	TBD	-	-
SUVPS 9	Line Improvements	3	TBD	TBD	-	-
SUVPS 10	RMP Coordination	3	TBD	TBD	-	-
	Sub-total		4,411,338		3,451,664	3,717,064
	Priority Three - Medium Priority					
11	Upgrade to 203 Feeder	6	12,560	41%	5,172	5,998
12	Capacitor Additions to System	6	37,500	100%	37,500	43,489
13a	Upgrade to 203 Feeder	6	151,892	41%	62,276	72,221
13b	Upgrade to 203 Feeder	6	140,208	5%	7,010	8,130
SUVPS 11	Power Factor Improvements (On-going and Taylor)	6	TBD	TBD	-	-
SUVPS 12	Additional 138kV Line Support	6	TBD	TBD	-	-
SUVPS 13	138/46kV Line Transformation	6	TBD	TBD	-	-
SUVPS 14	Line Improvements	6	TBD	TBD	-	-
SUVPS 15	RMP Coordination	6	TBD	TBD	-	-
	Sub-total		342,160		111,958	129,837
	Priority Four - Low Priority					
14	Capacitor Additions to System	10	50,000	100%	50,000	64,004
15	Upgrade to 103 UG Feeder	10	208,484	54%	112,285	143,734
	Sub-total		258,484		162,285	207,738
	Priority Five - Long Term Priority					
SUVPS 1	NEBO Trans. DC Trans.	1	412,000	0%	-	-
SUVPS 2	Capacitor Additions to Baxter	1	434,280	0%	-	-
SUVPS 3	Line Improvements	1	1,483,790	0%	-	-
SUVPS 4	RMP Coordination	1	90,475	0%	-	-
SUVPS 5	SF-Whitehead to Dry Creek	1	54,285	0%	-	-
	Sub-total 2023		2,474,830		-	-
	Total All Projects		8,752,696		4,708,068	5,061,355
	Less: Long-term Priority Projects		2,474,830		-	-
	Total Projects Considered for Impact Fee Recovery		6,277,866		4,708,068	5,061,355

[1] See the 2019 IFFP / CFP Analysis.
[2] Calculated based on the Implementation Year and an assumed construction cost escalation rate of 2.50%

2.11.1 High Priority – One Year Projects

Projects identified as "High Priority" are projects which under current loading, are very near their design limits or are close to violating the current level of service. These projects either lack the additional capacity to allow for any substantial load growth to be supported in the immediate future or are projects which are currently scheduled for updates for reasons other than growth.

- **Project #1 – Additional Feeder to Under the Interstate**: To facilitate the growth in the area west of the I-15 around 1000 north, and to provide N-1 contingency feeds to feeder 706, an additional crossing of I-15 is necessary. Currently there are only two feeds under I-15. One is located on feeder 706 and the other on feeder 101. Should one of these crossings be taken out of service, the existing crossing will be overloaded in the near term. In order to avoid an overload condition at these crossings, feeder 703 will have to be extended. This additional feeder will be underground and eventually become a part of the new feeder 704 when it is added. The propose cable for this feeder is the City's standard 1100 kcmil underground cable which is rated for 13.35MVA. The approximate length of the extended feeder is approximately 3200 ft. The estimated cost of this extension was calculated using the City's current material costs and labor rates as well as estimated project man hours and equipment hours. This estimated construction cost is $256,128. Because this extended feeder is added solely for the additional demands of new development, 100% of the costs associated with the feeder are applied to the impact fee.
- **Projects #2a, 2b – Upgrades to Stouffers Substation:** For the 46kV transmission system to be protected and dispatched from Stouffers substation, several additions must be incorporated into the existing substation design. These updates include additions of circuit switchers on the existing transformers. This upgrade will increase the reliability of the system and allows for slightly higher loads to be fed through the transmission lines due to new protective relay settings on the 46kV protective relays at Baxter Substation. Part B of this project is the addition of 46kV transmission breakers at Stouffers substation. This addition will allow for the system to be segmented automatically if there is a fault on the incoming 46kV system. These new breakers would allow for the 46kV system to be looped and would allow the additional capacity of the new 46kV line to be fed into the existing system. This additional switching ability is required due to increased load on the 46kV east and central lines. In particular, the east line will have difficulty supplying load to the central line substations in the event of a loss of the center 46kV line. This addition will also increase the reliability of the system for existing customers. Therefore, the existing rate payer will pay 50% of the cost of this project.

Table 2-5
High Priority
Stouffers Substation Upgrades

Project	Increase in Customer Reliability	Estimated Cost	Percent to Impact Fee	Impact Fee Cost
#2A – Circuit Switchers	Significant	$162,470	10%	$16,247
#2B – Transmission Breakers	Increased	$275,000	50%	$137,500

- **Project #3 – Install Feeder 704:** Feeders 101, 103, 203, and 706 can no longer accommodate the added load as additional development is constructed in the IFFP area. An additional feeder from Hobble Creek (feeder 704) will need to be installed. The feeder will initially serve the incoming load due to the Wavetronics facility. This feeder's other loads can be determined in the future as new developments are planned and added. The cost of this new feeder addition is estimated to be $572,286 with 100% of the new capacity serving new demand and therefore the entire project will be recovered using impact fee dollars.
- **Total Costs of High Priority Projects**

  Estimated Costs $1,265,884

  Impact Fee Costs $982,161 (approximately 77.6% of the total Estimated Costs)

2.11.2 Moderately High Priority – 3 Year Projects

- **Project #4 Upgrade to feeder 202:** The conductor utilized on feeder 202 will need upgrading in order to service the loads from feeder 601 for N-1 contingency as well as to facilitate future growth. The conductor that will be upgraded is from Knight sub from Main St to 400 West. The line is approximately 3200 ft. The current conductor size of this feeder is 4/0 aluminum conductor which is rated for 7.5MVA of load. The proposed new conductor for this feeder is the City's standard 477 kcmil aluminum conductor which is rated for 12.70MVA of load. This is an additional 5.23MVA above the current capacity. Fifteen percent of this line is underbuilt on 46kV transmission lines. The estimated cost of the upgrade to this line was calculated using the City's current material costs and labor rates as well as estimated project man hours and equipment hours. This estimated construction cost is $432,533. The portion of the cost which was applied to the impact fee calculation is the proportion of the capacity added to this feeder for new growth divided by the total capacity which will also be used to feed existing loads as shown in the Equation 2.1 below.

Equation 2.1
Impact Fee Cost Percentage

$$\%\ applied\ to\ Impact\ Fee = \frac{Upgraded\ Capacity - Current\ Capacity}{Updated\ Capacity}$$

For example, for Project #4 the existing capacity of the circuit is 7.47MVA, the updated capacity after the conductor replacement will be 12.7MVA. This results in a 5.23MVA increase in capacity of this section of line. 5.23MVA of increased capacity over the 12.7MVA of total capacity results in a 41.2% increase overall. This percentage is then applied to the project cost for what will be recovered in impact fees (each project has a percentage calculated based on existing equipment capacity and the proposed upgraded equipment capacity).

$$\frac{12.7MVA - 7.47MVA}{12.7MVA} = 41.2\%$$

$$41.2\% \times \$432{,}533 = \$178{,}204$$

It is assumed that $178,204 will be collected from impact fees for this project and the remaining $254,329 (58.8%) will be collected from rate revenues.

- **Project #5, #6 and #7 - Upgrade to Feeder 103 Overhead, 103 Underground, 103 Overhead:** Feeder 103 is an existing feeder from Baxter substation along 1600 South from SR51 to 950 West for project #5, along 400 South between 950 West to 1500 West for project #6 and along SR51 from Baxter substation to 700 South for project #7. The approximate length for the upgrade for each project is 6,110ft, 2,646ft, and 7,213ft respectively. The proposed conductor for this new feeder is the City's standard 477 kcmil aluminum conductor for the overhead lines and 1100 kcmil underground cable for the underground portions. Seventy percent of project #7 will be underbuilt. Using Equation 2.1, the estimated project costs, their percentage applied to the impact fee, and the resulting costs to be recovered from the impact fee are shown in Table 2-6.

Table 2-6
Projects #5, #6 and #7
Distribution line Upgrades

Project	Current Conductor Capacity (MVA)	Proposed Conductor Capacity (MVA)	Estimated Cost	Percent to Impact Fee	Impact Fee Cost
#5 – Upgrade to Feeder 103	7.47	12.70	$356,946	41%	$146,994
#6 - Upgrade to Feeder 103 UG	6.16	13.35	$243,554	54%	$131,172
#7 – Upgrade to Feeder 103	7.47	12.70	$467,835	41%	$192,660

- **Project #8 – Add new feeder to North Sub:** Expected loads in the area will exceed the capacity of feeders 503 and 203 in the future. The approximate length of the new feeder will be 1,500ft. The proposed conductor for this new feeder is the City's standard 477 kcmil aluminum conductor which is rated for 12.70MVA of load. The cost of the new feeder is calculated at $126,770. Only fifteen percent of the capacity will be available for new development due to current transformer loading. This transformer is aging so any future transformer upgrade undertaken as a capital expenditure project will allow for more development to be sourced by this feeder and substation. The impact fee amount recovered for this project would be $19,016 based on the current substation configuration and loading.
- **Project #9 – New Substation Near Center Street**: Baxter T1 and Knight substation transformers are operating close to their ratings. At the future load requirements of the areas, neither could back up capacity from other substations for N-1 contingencies. Load growth is also expected in the areas fed by these substations. In the previous report, a project was proposed to move 103 loads onto T2 at Baxter substation. As a result of the new load growth that is planned on feeder 103, T2 will be overloaded in its current configuration. To free up capacity at Baxter substation, an additional feeder from Hobble Creek was evaluated as a means of offloading feeder 101 onto Hobble Creek. The calculated cost of a new dedicated feeder was estimated at $1,550,000. Evaluating the difficulty in supporting contingency loads at Baxter substation in the event of an N-1 loss of Hobble Creek substation has indicated that a new substation will be required more quickly than was previously assumed. The new substation would be able to carry load from feeders 101, 103, 706 as well as other required by the future

growth. If land and easements can be procured at costs similar to those purchased recently by the City in that area for other projects, then the new substation is estimated to cost $2,746,200.

- **Project # 10 - Capacitor Additions to the System:** Capacitors on the 12.47kV distribution help to correct the power factor of the system load as seen by the substation transformers and the City's electrical sources. The City is contractually obligated to maintain above a 0.95 lagging power factor. In simple terms, the power factor is the ratio of real power to apparent power. Apparent power (Volt-amps) is comprised of the vector sum of real power (watts) and reactive or magnetizing power (Volt-amps Reactive). By adding capacitors to the 12.47kV system, the City can lower the magnetizing current required from outside sources and maintain its required 0.95 power factor. The new demand brought on by the planned development can vary the amount of reactive power required from the system. As a result, the additional capacitor support required for maintaining the correct power factor will vary. The assumption used in this study for additional power requirements of the systems is that for every 1,000kW increase in load, the City will need to supply approximately 150kVAR. Capacitor installation locations are best determined by examining feeder loads and placing the capacitors on the feeders with the largest reactive power demands. The capacitor locations will be determined by the City electrical department. Because these capacitors are added solely for the additional demands of new development, 100% of the costs associated with power factor correction capacitors are applied to the impact fee at a price of $37,500.
- **Total Costs of Moderately High Priority Projects**

Estimated Costs	$4,411,338 + SUVPS
Impact Fee Costs	$3,451,664 (approximately 78.2% of the total Estimated Costs)

2.11.3 Medium Priority – 6 Year Projects

- **Project #11 – Upgrade Feeder 203:** In order to provide N-1 contingency protection for the expected growth on feeder 103, feeder 203 must have the ability to pick up loads from the feeder 103. The feeder 203 section that connects feeder 103 to the main feeder 203 at 400 West and 400 South requires an upgrade. The length of this feeder is approximately 215ft. The existing conductor is 4/0 aluminum which will be replace by the proposed conductor using the City's standard 477 kcmil aluminum conductor. The total cost of the project is $12,560 and 41% of it needs to be collect from impact fee which is $5,172.

- **Project #12 – Capacitor Additions to the System:** A requirement of 750kVAR of capacitance is calculated. The cost of this addition is $37,500 for the six years Medium Priority growth with the entirety of the cost to be paid out of impact fees.
- **Projects #13a, 13b – Upgrades to Feeder 203:** In order to provide N-1 contingency protection for the expected growth on feeder 203, feeder 203 must be able to pick its own additional loads while still offloading Compound substation. Feeder 203 must be upgraded and completed from 400 South to 500 North along 950 West. This will be replaced by the proposed conductor using the City's standard 477 kcmil aluminum conductor. The total cost of the project is $292,100 and $69,286 is expected to be recovered through impact fees.
- **Total Costs of Medium Priority Projects**

Estimated Costs	$342,160 + SUVPS
Impact Fee Costs	$111,959 (32.7% of the total Estimated Costs)

2.11.4 Low Priority – 10 Year Projects

- **Project #14 – Capacitor Additions to the System:** 1000kVAR of capacitance is calculated to be added at a price of $50,000 for the ten-year low priority growth with the entirety of the cost to be paid out of impact fees.
- **Project #15 – Upgrade to 103 Underground Feeder:** In order to facilitate growth in the area identified in the Ten Year IFFP, the underground section of feeder 103 between 400 west and 950 west along 400 south requires an upgrade. The section is approximately 2,265ft and its existing cable is 4/0 underground cable. The proposed 1,100 kcmil cable is the City's underground cable standard. The cost of the project would be $208,484 and 54% will be collected through impact fees using the equation 2.1.
- **Total Costs of Low Priority Projects**

Estimated Costs	$258,484
Impact Fee Costs	$162,285 (approximately 62.9% of the total Estimated Costs)

2.12 IFFP Capital Projects and Costs

The IFFP projects listed above can be found in table form in Exhibit 2. The budgets for these projects are estimated in 2019 dollars. As with most capital facilities plans, the majority of these projects are

scheduled to occur in the earlier planning windows. Growth in demand on the system generally happens in "groups" or "lumps" according to actual commercial and residential development. Because residential developments are generally in subdivision form and commercial developments are generally grouped around a single location, many of the sub-areas in the IFFP area may not realize the growth modeled. Therefore, some of the projects which were identified as being in the High and Moderately High Priority level project listings could, in reality, be delayed until required by localized growth.

2.13 Disclosures

Salient Power Engineering, LLC has performed engineering assistance for Springville City Capital projects in the past. The Consultant may issue proposals to continue to provide engineering assistance for projects listed in the IFFP project listing. The projects listed have been discussed and approved by Springville City Electric department staff. The Consultant has relied upon information provided by City Staff as well as public information. While the Consultant has no reason to believe any of this information to be inaccurate or incomplete, the Consultant has not independently verified such information and cannot guarantee its accuracy.

2.14 Certification of the IFFP

I certify that the attached Impact Fee Facilities Plan:

1. includes only the costs of public facilities that are:
    a. allowed under the Impact Fees Act; and
    b. actually incurred; or
    c. projected to be incurred or encumbered within six years after the day on which each impact fee is paid;
2. does not include:
    a. costs of operation and maintenance of public facilities;
    b. costs for qualifying public facilities that will raise the level of service for 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. complies in each and every relevant respect with the Impact Fees Act.

CERTIFIED BY:

Signature: _____

Name: Christopher W. Mielke

Title: Vice President

Date: _____

Section 3 - Impact Fee Analysis

3.1 General

As discussed in Section 1, the IFA portion of the Statue requires that each local political subdivision intending to impose an impact fee prepare a written analysis of each impact fee. It also requires that IFA include a summary designed to be understood by a lay person. Additional requirements include identifying the estimated impacts on existing capacity and system improvements caused by the anticipated development activity. The political subdivision must also estimate the proportionate share of (i) the costs of existing capacity that will be recouped and (ii) the costs of the impacts on system improvements that are reasonably related to the new development activity.

3.2 Impact Fee Analysis

The Impact Fee Analysis involved three (3) basic steps or sub-analyses: (1) an Impact Fee Cost Analysis; (2) an Impact Fee Demand Analysis; and (3) the Calculation of the Impact Fee. The Impact Fee Cost Analysis is shown in the attached Exhibit 3. As shown on page 2, line 1 of this Exhibit, the Total Cost of New Development-related Projects is $5,061,355, as presented in Table 2-4 above. Three adjustments were made to this amount to account for (i) previous IFFP Projects in Progress Not Accounted for in the Current Study (zero for this study) (see line 2); (ii) the balance of Net Revenues Available in the Impact Fee Fund ($1,080,623) (see line 4); and (iii) the Portion Designed to Recover Existing Facilities (line 5) from previous reports (zero for this study). After these three adjustments are made it produces an amount of Net Impact Fee Project Costs to be Recovered of $3,980,732 (line 7).

$$\$5{,}061{,}355 - \$0 - \$1{,}080{,}623 - \$0 = \$3{,}98{,}732$$

The Impact Fee Demand Analysis is presented in Exhibit 4. This analysis calculates the Demand Placed on the Existing System to be used as the denominator in determining the Impact Fee. The first step was to determine the increase in the CP demand over the 10-year Recovery Period (2020 – 2029 which is 18,391 kW (see lines 1-3). The increase in CP demand was then converted to NCP by applying an Estimated System Diversity Factor of 1.25; resulting in an increase in NCP demand at the input to the

distribution system of 22,988 kW. The System Diversity Factor is actually the reciprocal of the System Coincidence Factor which is the relationship between (i) the maximum kilowatt demand established simultaneously by all customers (CP Demand) and (ii) the arithmetic sum of the maximum demands of the individual customers regardless of the time of day at which they occur (NCP Demand).[5] This relationship can be express as follows:

CP / NCP = Coincidence Factor

The projected average annual Coincidence Factor for the SCP system was determined to be 0.80 and was calculated by first applying estimated the following NCP load factors to estimated energy sales by rate class.

Residential	–	30%
Commercial	–	40%
Industrial	–	65%
Other	–	40%

The resulting NCP Demands by rate class were then summed to produce the Total System NCP at the meter level – see line 29 of Exhibit 1. The resulting System Coincidence Factors are shown on line 30 of Exhibit 1. It was therefore determined from this analysis that the appropriate Coincidence Factor to use for the Impact Fee Demand analysis is 0.80 which results in a Diversity Factor of 1.25 (1/0.80).
The Diversity Factor was simply multiplied times the increase in the CP Demand at Input to produce the Estimated NCP Demand at Input shown on line 5 of Exhibit 4 (22,988 kW). This demand was then adjusted to the meter level by subtracting losses (estimated at 2.4%) which produced the NCP of 22,436.4 kW (line 7) used in the Impact Fee Calculation.

The Impact Fee Calculation is provided in Exhibit 5 and is restated below for ease of reference.

1.	Net Impact Fee Project Costs to be Recovered	=	$3,980,732
2.	Future Demand Placed on Existing System	=	22,436.4 kW
3.	Base Impact Fee (line 1 / line 2)	=	$177.42 per kW
4.	Impact Fee at 30% Panel Utilization	=	$53.23 per kW

[5] "The Art of Rate Design," Frank S. Walters, 1984 Edison Electric Institute.

The 30 percent[6] Panel Utilization factor recognizes the oversizing that is assumed to be typical for new customer electrical panels installed on the Springville City system. That is, electrical panels are designed such that a customer will only utilize a fraction of the total panel capacity available, even during periods of high demand.

3.3 Impact Fee Charges – Present and Proposed

A summary of Impact Fee charges for the Residential and Commercial customer classes is provided in the attached Exhibit 6. The estimated charges, shown by the selected electric panel size, have been calculated under each of the proposed Impact Fees as compared to the current Impact Fee. The calculation of the Impact Fee charge is based on the following Equation 3.1 and Equation 3.2:

Equation 3.1
Single Phased Calculation

$$Incurred\ Fee\ = \frac{Main\ Panel\ Size\ \times Line\ to\ Line\ Voltage}{1000} \times Applied\ Impact\ Fee$$

Example 200A 120/240V Single Phase Service

$$200A\ Single\ Phase\ Service = \frac{200A\ \times 240V}{1000} \times \$53.20/kVA = \$2{,}554$$

Equation 3.2
3 Phase Calculation

$$Impact\ Fee\ = \sqrt{3} \times \frac{Main\ Panel\ Size \times Line\ to\ Line\ Voltage}{1000} \times Applied\ Impact\ Fee$$

Example 600A 120/208V Three Phase Service

$$600A\ Three\ Phase\ Service = \sqrt{3}\frac{600A\ \times 208V}{1000} \times \$53.20/kVA = \$11{,}499$$

Charges under the currently effective Impact Fee, shown under column (a) of Exhibit 6, are calculated using a base fee of $60.74. The worksheet that Springville City used to determine impact fees for new connections is attached as Exhibit 7. Charges under the Proposed Impact Fee (base $53.20) are shown

[6] The 30 percent is consistent with the like factor used for the 2004 and 2012 Impact Fee Study.

in column (b) of Exhibit 6. Exhibit 6 contrasts the Current Impact Fee versus the Proposed Impact Fee to showcase the differences of charges for both residential and commercial customers.

3.4 Certification of the IFA

I certify that the attached Impact Fee Analysis:

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

CERTIFIED BY:

Signature : _____ **Name:** Robert E. Pender, ASA

Title: President

Company: R. E. Pender, Inc.

Date: _____

EXHIBIT 1

Springville City Power
2019 Impact Fee Study
Forecasted Customers, Energy and Demands
For Years 2020 - 2029

Line No.	Description		Forecast Period 1 2020	2 2021	3 2022	4 2023	5 2024	6 2025	7 2026	8 2027	9 2028	10 2029
1	System Coincident Peak Demand [1]	kW	65,414.0	67,469.3	69,060.3	70,687.8	72,295.5	73,939.0	75,619.0	77,336.3	79,091.9	80,886.5
2	Total System Energy (Input to Distribution System) [2]	MWh	284,323.2	291,135.7	298,104.3	305,232.5	312,274.4	319,472.7	326,831.0	334,353.0	342,042.3	349,902.7
3	System Load Factor	%	49.6%	49.3%	49.3%	49.3%	49.3%	49.3%	49.3%	49.4%	49.4%	49.4%
	Energy Sales at Meter [3]											
4	Residential	MWh	88,970.9	91,672.5	94,437.1	97,266.0	100,160.9	103,123.2	106,154.5	109,256.5	112,430.8	115,679.0
5	Commercial	MWh	101,192.9	103,294.3	105,444.7	107,645.2	109,896.9	112,201.1	114,559.0	116,971.9	119,440.9	121,967.5
6	Industrial	MWh	75,746.0	77,488.1	79,270.4	81,093.6	82,715.5	84,369.8	86,057.2	87,778.3	89,533.9	91,324.5
7	Other	MWh	10,916.8	11,004.5	11,092.2	11,179.8	11,267.5	11,355.2	11,442.9	11,530.6	11,618.3	11,706.0
8	Total	MWh	276,826.6	283,459.4	290,244.3	297,184.6	304,040.8	311,049.3	318,213.6	325,537.3	333,023.8	340,677.0
9	System Energy Loss Factor [4]	%	2.64%	2.64%	2.64%	2.64%	2.64%	2.64%	2.64%	2.64%	2.64%	2.64%
	Number of Customers [5]											
	Year-End											
10	Residential	#	10,988	11,320	11,661	12,009	12,365	12,730	13,103	13,485	13,875	14,275
11	Commercial	#	1,199	1,224	1,250	1,276	1,303	1,330	1,358	1,387	1,416	1,446
12	Industrial	#	2	2	2	2	2	2	2	2	2	2
13	Other	#	125	126	127	128	129	130	131	132	133	134
14	Total		12,314	12,673	13,040	13,415	13,799	14,192	14,594	15,005	15,426	15,857
	Average											
15	Residential	#	10,825	11,154	11,491	11,835	12,187	12,547	12,916	13,294	13,680	14,075
16	Commercial	#	1,187	1,212	1,237	1,263	1,289	1,316	1,344	1,372	1,401	1,431
17	Industrial	#	2	2	2	2	2	2	2	2	2	2
18	Other	#	125	126	127	128	129	130	131	132	133	134
19	Total	#	12,139	12,494	12,856	13,227	13,607	13,995	14,393	14,799	15,216	15,642
	Average Annual Usage Per Customer											
20	Residential [6]	MWh/Cust.	8.2	8.2	8.2	8.2	8.2	8.2	8.2	8.2	8.2	8.2
21	Commercial [7]	MWh/Cust.	85.2	85.2	85.2	85.2	85.2	85.2	85.2	85.2	85.2	85.2
22	Industrial [7]	MWh/Cust.	37,873.0	38,744.1	39,635.2	40,546.8	41,357.7	42,184.9	43,028.6	43,889.2	44,766.9	45,662.3
23	Other [6]	MWh/Cust.	87.7	87.7	87.7	87.7	87.7	87.7	87.7	87.7	87.7	87.7
24	Total	MWh/Cust.	22,804.4	22,688.5	22,576.4	22,467.8	22,344.8	22,225.3	22,109.3	21,996.5	21,886.9	21,780.3
	Estimated NCP Demand at Meter [8]											
25	Residential	kW	33,855.0	34,883.0	35,935.0	37,011.4	38,113.0	39,240.2	40,393.7	41,574.0	42,781.9	44,017.9
26	Commercial	kW	29,379.2	30,479.0	31,092.7	31,720.6	32,363.3	33,020.9	33,693.8	34,382.4	35,087.0	35,808.1
27	Industrial	kW	13,302.8	13,608.7	13,921.7	14,241.9	14,526.8	14,817.3	15,113.7	15,415.9	15,724.2	16,038.7
28	Other	kW	3,115.5	3,140.5	3,165.6	3,190.6	3,215.6	3,240.6	3,265.7	3,290.7	3,315.7	3,340.7
29	Total	kW	79,652.5	82,111.2	84,114.9	86,164.6	88,218.6	90,319.0	92,466.8	94,663.0	96,908.9	99,205.4
30	System Coincidence Factor	%	80.0%	80.0%	79.9%	79.9%	79.8%	79.7%	79.6%	79.5%	79.5%	79.4%

Springville City Power
2019 Impact Fee Study
Forecasted Customers, Energy and Demands
For Years 2020 - 2029

Line No.	Description		Forecast Period 1 2020	2 2021	3 2022	4 2023	5 2024	6 2025	7 2026	8 2027	9 2028	10 2029
	Average NCP Per Customer											
31	Residential	kW/Cust.	3.1	3.1	3.1	3.1	3.1	3.1	3.1	3.1	3.1	3.1
32	Commercial	kW/Cust.	24.7	25.2	25.1	25.1	25.1	25.1	25.1	25.1	25.0	25.0
33	Industrial	kW/Cust.	6,651.4	6,804.4	6,960.9	7,121.0	7,263.4	7,408.7	7,556.8	7,708.0	7,862.1	8,019.4
34	Other	kW/Cust.	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0
35	Total	kW/Cust.	6.6	6.6	6.5	6.5	6.5	6.5	6.4	6.4	6.4	6.3
	Avg. Number of Customers Added Per Year [9]											
36	Residential		325	332	340	348	356	365	373	382	391	400
37	Commercial		24	25	26	26	27	27	28	29	29	30
38	Industrial		-	-	-	-	-	-	-	-	-	-
39	Other		1	1	1	1	1	1	1	1	1	1
	Estimated Increase in Average Usage Per Customer [10]											
40	Residential		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
41	Commercial		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
42	Industrial		2.30%	2.30%	2.30%	2.30%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
43	Other		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Estimated Class NCP Load Factor [11]											
44	Residential		30.00%	30.00%	30.00%	30.00%	30.00%	30.00%	30.00%	30.00%	30.00%	30.00%
45	Commercial		40.00%	40.00%	40.00%	40.00%	40.00%	40.00%	40.00%	40.00%	40.00%	40.00%
46	Industrial		65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%
47	Other		40.00%	40.00%	40.00%	40.00%	40.00%	40.00%	40.00%	40.00%	40.00%	40.00%

Footnotes shown on page 3.

Springville City Power
2019 Impact Fee Study
Forecasted Customers, Energy and Demands
For Years 2020 - 2039

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[1] Calculated based on Total System Energy (line 2) and an assumed System Load Factor of 50.0%.
[2] Calculated based on Total Sales at Meter (line 8) and the assumed System Loss Factor (line 9).
[3] Calculated based on average number of customers and usage per customer.
[4] Based on the historical average of years 2009 - 2019.
[5] Equals prior year number plus current year additions (lines 36 - 39).
[6] Based on historical average plus assumed growth in usage (line 40).
[7] Equals prior year usage times the assumed growth in usage (lines 41 -42).
[8] Annual NCP Demand based on kWh sales at meter, assumed NCP load factor and indicated loss factor.
[9] Estimated number of customers added per year. Residential is based on the population growth data provided by the City.
Commercial is based on the ratio of commercial to residential customers as of year-end 2012.
[10] Assumptions for increase in usage per customer based on the following:
Residential & Commercial: based on data contained in EIA Annual Energy Outlook, 2012.
Industrial: assumed to generally follow the forecasted growth in the United States GDP as published by The Conference Board.
[11] Based on a review of industry literature/data.

EXHIBIT 2

Springville City Power

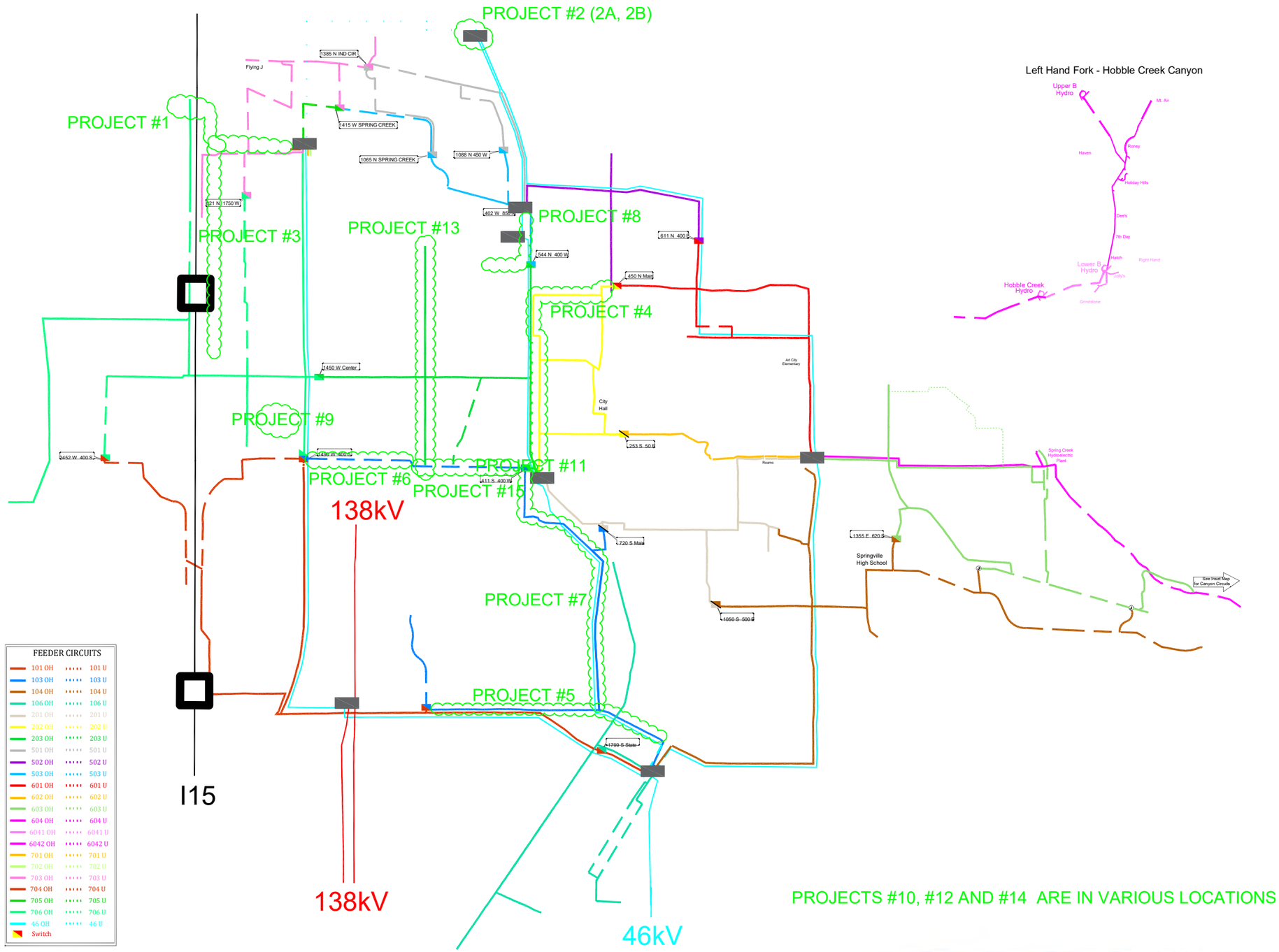
2019 Impact Fee Study

Impact Fee Facility Plan

Years 2020-2029

NUMBER	PROJECTS	NOTE 1	NOTE 2	NOTE 3	Underbuilt	Current Conductor	Proposed Conductor	Current Capacity (MVA)	Upgrade Capacity (MVA)	Additional Capacity (MVA)	Reason	Percent to Growth	Estimated Cost	To Impact Fee	Implementation Schedule
PRIORITY ONE - HIGH PRIORITY															
1	Additional Feed Under the Interstate	Near 1000 North	NA	3200	Conduit	NA	1100	0	13.35	13.35	Support for 703	100%	$256,128	$256,128	1 year
2	**Stouffers Updates**										See Below			$0	1 year
2a	Circuit Switchers on Existing Transformers (2)	Included in 2004 study	reliability								Decreased outage duration and higher relay settings	10%	$162,470	$16,247	1 year
2b	Circuit Breaker Addition for 46kV loop	Needed for new line	and increased reliability								Allowing for System to be looped	50%	$275,000	$137,500	1 year
3	Install Feeder 704	JBOX at Hobble Creek	Center Street	7,150	Conduit	NA	1100	0	13.35	13.35	New Load	100%	$572,286	$572,286	1 year
											TOTAL		**$1,265,884**	**$982,161**	
PRIORITY TWO - MODERATELY HIGH PRIORITY															
NUMBER	**PROJECTS**	**NOTE 1**	**NOTE 2**	**NOTE 3**	**Underbuilt**	**Current Conductor**	**Proposed Conductor**	**Current Capacity (MVA)**	**Upgrade Capacity (MVA)**	**Additional Capacity (MVA)**	**Reason**	**Percent to Growth**	**Estimated Cost**	**To Impact Fee**	**Implementation Schedule**
4	Upgrade 202 conductor	Knight sub to 400 North	400 West to Main		Yes	4/0	477	7.47	12.70	5.23	N-1, overload when Compound out	41%	$432,533	$178,122	3 years
5	Upgrade to 103 conductor	From Baxter	To 950 West 1600 South		No	4/0	477	7.47	12.70	5.23	Load increase	41%	$356,946	$146,994	3 years
6	Upgrade to 103 conductor	From 4/0 UG 400 West 400 South	To 1500 West 400 South		No	4/0	1100	6.16	13.35	7.19	N-1 for 103 and 706	54%	$243,554	$131,172	3 years
7	Upgrade to 103 conductor	From 1600 South SR51	To 400 West 400 South		Yes	4/0	477	7.47	12.70	5.23	Overload at normal condition	41%	$467,835	$192,660	3 years
8	Add new feeder to North Sub	North sub 504 Feeder			Yes	N/A	477	0	12.70	12.73	Load growth in 503, 203, 706 feeders	15%	$126,770	$19,016	3 years
9	New Substation Near Center Street	NA	NA					0	25	25.00	New Load, Baxter and North overload	100%	$2,746,200	$2,746,200	3 years
10	Capacitor Additions to System	150kVAR PER 1000kW added	750KVAR ADDITION							750KVAR	KVAR SUPPORT	100%	$37,500	$37,500	3 years
SUVPS 6	Hale Line Interconnection	Springville Cost Only									FROM SUVPS	100%	TBD	$0	3 years
SUVPS 7	Power factor Improvement (On Going - Addressed Above)										FROM SUVPS	100%	TBD	$0	3 years
SUVPS 8	138/46kV Transformer/Substation Improvements										FROM SUVPS	100%	TBD	$0	3 years
SUVPS 9	Line Improvements										FROM SUVPS	100%	TBD	$0	3 years
SUVPS 10	RMP Coordination										FROM SUVPS	100%	TBD	$0	3 years
											TOTAL		**$4,411,338**	**$3,451,664**	3 years
PRIORITY THREE - MEDIUM PRIORITY															
NUMBER	**PROJECTS**	**NOTE 1**	**NOTE 2**	**NOTE 3**	**Underbuilt**	**Current Conductor**	**Proposed Conductor**	**Current Capacity (MVA)**	**Upgrade Capacity (MVA)**	**Additional Capacity (MVA)**	**Reason**	**Percent to Growth**	**Estimated Cost**	**To Impact Fee**	**Implementation Schedule**
11	Upgrade to 203 feeder	From 477 section	To First 103 SW		No	4/0	477	7.47	12.70	5.23	N-1 for 103 & 203	41%	$12,560	$5,172	6 years
12	Capacitor Additions to System	150kVAR PER 1000kW added	750KVAR ADDITION								KVAR SUPPORT	100%	$37,500	$37,500	6 years
13	**Feeder 203 Upgrades**										See Below				6 years
13a	Upgrade to 203 feeder	From Center 950 West	To 500 North 950 West		No	4/0	477	7.47	12.70	5.23		41%	$151,892	$62,276	6 years
13b	Upgrade to 203 feeder	From Center 950 West	To 400 South 950 West		No	336	477	12.1	12.70	0.60		5%	$140,208	$7,010	6 years
SUVPS 11	Power Factor Improvements (On Going and Taylor)										FROM SUVPS	TBD	TBD	$0	6 years
SUVPS 12	Additional 138kV Line Support										FROM SUVPS	TBD	TBD	$0	6 years
SUVPS 13	138/46kV Line Transformation	Project #8 - Upgrade Feeder 203									FROM SUVPS	TBD	TBD	$0	6 years
SUVPS 14	Line Improvements										FROM SUVPS	TBD	TBD	$0	6 years
SUVPS 15	RMP Coordination										FROM SUVPS	TBD	TBD	$0	6 years
											TOTAL		**$342,160**	**$111,959**	
PRIORITY FOUR - LOW PRIORITY															
NUMBER	**PROJECTS**	**NOTE 1**	**NOTE 2**	**NOTE 3**	**Underbuilt**	**Current Conductor**	**Proposed Conductor**	**Current Capacity (MVA)**	**Upgrade Capacity (MVA)**	**Additional Capacity (MVA)**	**Reason**	**Percent to Growth**	**Estimated Cost**	**To Impact Fee**	**Implementation Schedule**
14	Capacitor Additions to System	150kVAR PER 1000kW added	1000KVAR ADDITION								KVAR SUPPORT	100%	$50,000	$50,000	10 years
15	Upgrade to 103 UG Feeder	From 400 South 400 West	To 400 South 950 West		No	4/0	1100	6.16	13.35	7.19	Load increase	54%	$208,484	$112,285	10 years
											TOTAL		**$258,484**	**$162,285**	
PRIORITY FIVE - LONG TERM PRIORITY															
NUMBER	**PROJECTS**	**NOTE 1**	**NOTE 2**	**NOTE 3**	**Underbuilt**	**Current Conductor**	**Proposed Conductor**	**Current Capacity (MVA)**	**Upgrade Capacity (MVA)**	**Additional Capacity (MVA)**	**Reason**	**Percent to Growth**	**Estimated Cost**	**To Impact Fee**	**Implementation Schedule**
SUVPS 1	NEBO Trans. DC. Trans	Springville Cost Only									FROM SUVPS	0%	$412,000	$0	1 year
SUVPS 2	Capacitor Additions to Baxter	Springville Cost Only									FROM SUVPS	0%	$434,280	$0	1 year
SUVPS 3	Line Improvements	Springville Cost Only				477	1272	53.38	95.61	42.23	FROM SUVPS	0%	$1,483,790	$0	1 year
SUVPS 4	RMP Coordination	Springville Cost Only									FROM SUVPS	0%	$90,475	$0	1 year
SUVPS 5	SF-Whitehead to Dry Creek	Springville Cost Only				477	1272	53.38	95.61	42.23	FROM SUVPS	0%	$54,285	$0	1 year

10 Year CFP/IFFP Project Costs											**TEN YEAR ESTIMATED COST**	**75.0%**	**$6,277,867**	**$4,708,068**
Existing Deficiency											TOTAL EXISTING DEFICENCY	**0**	**$2,474,830**	**$0**



PROJECTS #10, #12 AND #14 ARE IN VARIOUS LOCATIONS

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EXHIBIT 3

Springville City Power
Impact Fee Study for Years 2020 - 2029

Impact Fee Cost Analysis

Project No.	Project Description [1]	Implementation Year [1]	Estimated Total Project Costs Current $ [1]	Portion Related to New Development [1]	Total Impact Fee Project Costs Eligible for Recovery Current $	Total Impact Fee Project Costs Eligible for Recovery Future $ [2]
		(a)	(b)	(c)	(d)	(e)
	Priority One - High Priority					
1	Additional Feed Under the Interstate	1	$ 256,128	100%	$ 256,128	$ 262,531
2A	Circuit Switchers on Existing Transformers (2)	1	162,470	10%	16,247	16,653
2B	Circuit Breaker Addition for 46 kV Loop	1	275,000	50%	137,500	140,938
3	Install Feeder 704	1	572,286	100%	572,286	586,593
	Sub-total		1,265,884		982,161	1,006,715
	Priority Two - Moderately High Priority					
4	Upgrade 202 Conductor - Knight Sub	3	432,533	41%	178,122	191,818
5	Upgrade to 103 Conductor - From Baxter	3	356,946	41%	146,994	158,297
6	Upgrade to 103 Conductor - 4/0 UG 950 E. 400 S.	3	243,554	54%	131,173	141,258
7	Upgrade to 103 Conductor - From 1600 S. SR51	3	467,835	41%	192,660	207,473
8	Add New Feeder to North Sub	3	126,770	15%	19,016	20,478
9	New Substation Near Center Street	3	2,746,200	100%	2,746,200	2,957,357
10	Capacitor Additions to System	3	37,500	100%	37,500	40,383
SUVPS 6	Hale Line Improvement	3	TBD	TBD	-	-
SUVPS 7	Power Factor Improvement (On-going)	3	TBD	TBD	-	-
SUVPS 8	138/46kV Transformer / Substation Improvements	3	TBD	TBD	-	-
SUVPS 9	Line Improvements	3	TBD	TBD	-	-
SUVPS 10	RMP Coordination	3	TBD	TBD	-	-
	Sub-total		4,411,338		3,451,664	3,717,064
	Priority Three - Medium Priority					
11	Upgrade to 203 Feeder	6	12,560	41%	5,172	5,998
12	Capacitor Additions to System	6	37,500	100%	37,500	43,489
13a	Upgrade to 203 Feeder	6	151,892	41%	62,276	72,221
13b	Upgrade to 203 Feeder	6	140,208	5%	7,010	8,130
SUVPS 11	Power Factor Improvements (On-going and Taylor)	6	TBD	TBD	-	-
SUVPS 12	Additional 138kV Line Support	6	TBD	TBD	-	-
SUVPS 13	138/46kV Line Transformation	6	TBD	TBD	-	-
SUVPS 14	Line Improvements	6	TBD	TBD	-	-
SUVPS 15	RMP Coordination	6	TBD	TBD	-	-
	Sub-total		342,160		111,958	129,837
	Priority Four - Low Priority					
14	Capacitor Additions to System	10	50,000	100%	50,000	64,004
15	Upgrade to 103 UG Feeder	10	208,484	54%	112,285	143,734
	Sub-total		258,484		162,285	207,738
	Priority Five - Long Term Priority					
SUVPS 1	NEBO Trans. DC Trans.	1	412,000	0%	-	-
SUVPS 2	Capacitor Additions to Baxter	1	434,280	0%	-	-
SUVPS 3	Line Improvements	1	1,483,790	0%	-	-
SUVPS 4	RMP Coordination	1	90,475	0%	-	-
SUVPS 5	SF-Whitehead to Dry Creek	1	54,285	0%	-	-
	Sub-total 2023		2,474,830		-	-
	Total All Projects		8,752,696		4,708,068	5,061,355
	Less: Long-term Priority Projects		2,474,830		-	-
	Total Projects Considered for Impact Fee Recovery		6,277,866		4,708,068	5,061,355

[1] See the 2019 IFFP / CFP Analysis.
[2] Calculated based on the Implementation Year and an assumed construction cost escalation rate of 2.50%

Springville City Power
Impact Fee Study for Years 2020 - 2029

Impact Fee Cost Analysis

Line No.	Description		10-year Recovery Period 2020-2029
			(a)
1	Total Cost of New Development-related Projects [1]	$	5,061,355
2	Add: Impact Fee Projects In Progress Not Accounted for In Current Study		-
3	Total Project Costs to be Recovered through Impact Fees	$	5,061,355
4	Net Revenue (Deficit) Balance of Impact Fee Fund [2]	$	1,080,623
5	Less: Portion Designed to Recover Existing Facilities [3]	$	-
6	Total Net Revenue Credit for Current Impact Fee Design	$	1,080,623
7	Net Impact Fee Project Costs to be Recovered	$	3,980,732

[1] See Exhibit 3, page 1.
[2] Taken from SCP Annual Audit Report to the Utah State Auditor, for Year Ending 06/30/19.
[3] Previously unfunded growth-related projects

EXHIBIT 4

Springville City Power
Impact Fee Study for Years 2020 - 2029

Impact Fee Demand Analysis

Line No.	Description		10-year Recovery Period 2020-2029
			(a)
	Calculation of Demand Placed on Existing System [1]		
1	Last Year of Recovery Period Coincident System Peak Demand	kW	80,886.5
2	2019 Historical Coincident System Peak Demand	kW	62,496.0
3	Increase in System Coincident Peak Demand at Input	kW	18,390.5
4	Estimated System Diversity Factor [2]		1.25
5	Increase in System Non-Coincident Peak at Input	kW	22,988.1
6	Estimated System Losses @ 2.4% [3]	kW	551.7
7	Increase in System Non-Coincident Peak at Meter	kW	22,436.4

[1] Per the Impact Fee Forecast of Customers, Energy and Demands, 2020 - 2029.
[2] Based on an estimated coincidence factor of 0.80 per the load forecast (1/.80 = 1.25).
[3] Estimated based on a review of historical data.

EXHIBIT 5

Springville City Power
Impact Fee Study for Years 2020 - 2029

Impact Fee Calculation

Line No.	Description		10-year Recovery Period 2019-2029
			(a)
1	Net Impact Fee Project Costs to be Recovered	$	3,980,732
2	Future Demand Placed on Existing System	kW	22,436.4
3	Base Impact Fee (Line 1 / Line 2)	$/kW	177.42
4	Impact Fee at 30% Panel Utilization [1]	$/kVA	53.23
5	Rounded Impact Fee	$/kVA	53.20

[1] Per the May 2004 Impact Fee Study report.

EXHIBIT 6

Springville City Power
Impact Fee Study for Years 2020 - 2029

Summary of Charges For Residential & Commercial Customers
Current and Proposed Impact Fees

Line No.	Description / Panel Rating	Current Impact Fees	Proposed Impact Fees
		(a)	(b)
1	***Impact Fees ($ per kVa)***	*$ 60.74*	*$ 53.20*
	Impact Fee Charge for Applicable Panel Size		
	Residential (120/240, 1 phase)		
2	200 Amp	2,916	2,554
3	400 Amp	5,831	5,107
	Commercial (120/240, 1 phase)		
4	200 Amp	2,916	2,554
5	400 Amp	5,831	5,107
6	600 Amp	8,747	7,661
	Commercial (120/208, 3 phase)		
7	200 Amp	4,376	3,833
8	400 Amp	8,753	7,666
9	600 Amp	13,129	11,499
	Commercial (277/480, 3 phase)		
10	200 Amp	10,099	8,846
11	400 Amp	20,199	17,691
12	800 Amp	40,397	35,383
13	1200 Amp	60,596	53,074

EXHIBIT 7

SPRINGVILLE CITY POWER
2019 IMPACT FEE CALCULATION WORKSHEET
May 2020

An Electrical Service Impact Fee is required for all new and expanded electrical services

The impact fee for all new or expanded electrical services shall be in accordance with the following worksheet. New services are based on panel breaker size and voltage rating; expanded services are based on the differential current (new minus the existing main breaker size and the voltage rating. The intent is to use the resultant kVA capacity increase as a measure of system impact.

Calculate or enter service size: = input data

Amperage:	100.00	Main breaker size or differential current for upgrades
Voltage (in volts):	240	[Differential current = New breaker size - Old breaker size]
Single (1) or three (3) phase:	1.00	
New kVA/KW Service:	24.00	

Calculate Impact Fee:

Estimated Non-diversified Demand With Utilization:	7.20
Impact Fee (Est Demand x Diversified Base Fee):	$1,277.42

Impact Fee Base =	$177.42	Per kVA of system capacity
Utilization Factor =	30%	Actual Demand vs. Installed Service Capacity (Multiplier applied to requested service size.)
Applied Fee =	$53.23	Per kVA of customer requested service increase. Single phase KVA is based on main breaker ampere size x normal line-to-line voltage; ie 100a x 240v = 24kVA; Three phase KVA requires a multiplier of $\sqrt{3}$

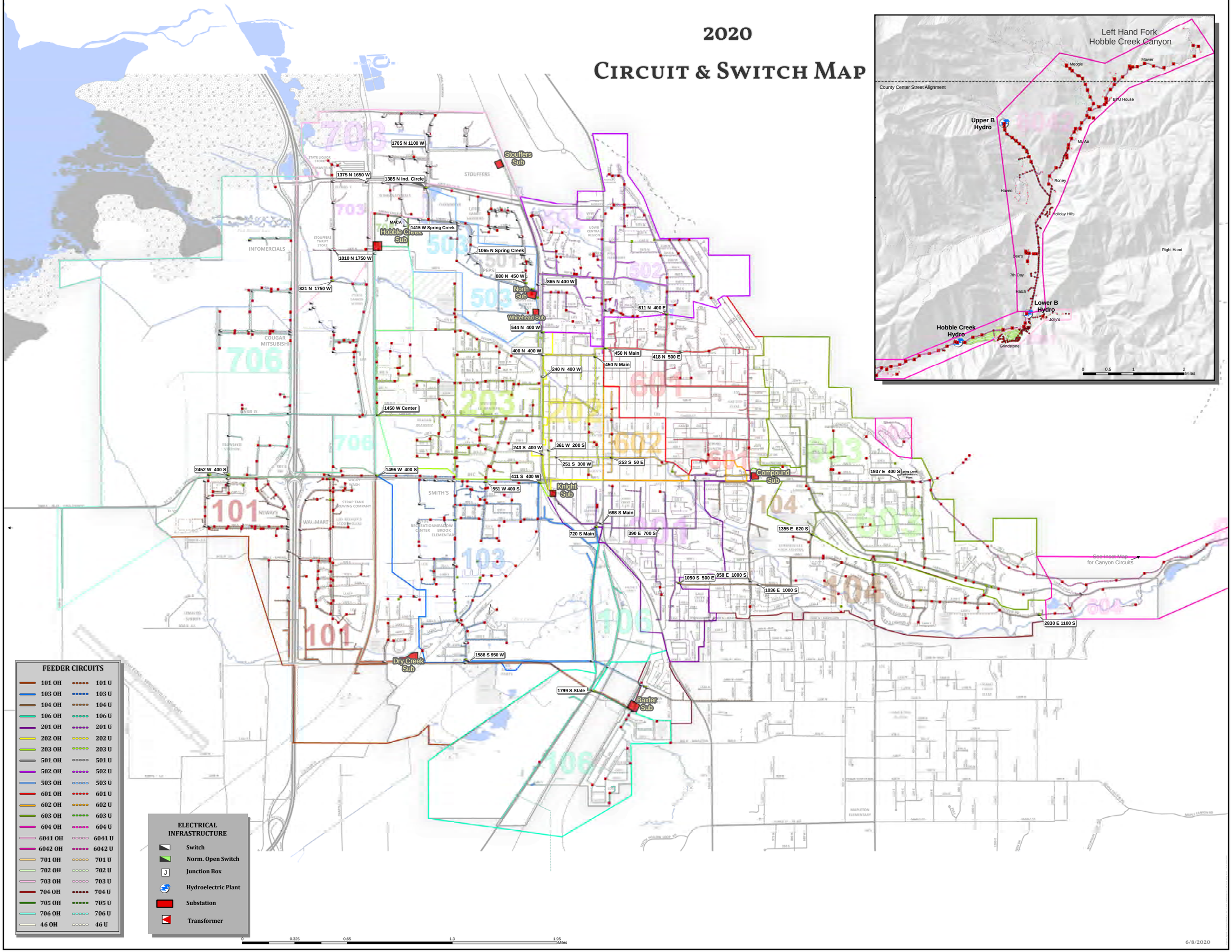
Impact Fee Table:

REQUESTED SERVICE SIZE [AMPERAGE LESS THAN OR EQUAL TO]	VOLTAGE		
	120/240 1 PHASE	120/208 3 PHASE	277/480 3 PHASE
10	$128	$192	$443
20	$255	$384	$885
30	$383	$575	$1,328
40	$511	$767	$1,770
50	$639	$959	$2,213
60	$766	$1,151	$2,655
70	$894	$1,342	$3,098
80	$1,022	$1,534	$3,540
90	$1,150	$1,726	$3,983
100	$1,277	$1,918	$4,425
125	$1,597	$2,397	$5,531
150	$1,916	$2,876	$6,638
175	$2,235	$3,356	$7,744
200	$2,555	$3,835	$8,850
300	$3,832	$5,753	$13,275
400	$5,110	$7,670	$17,701
500	$6,387	$9,588	$22,126
600	$7,665	$11,505	$26,551
700	$8,942	$13,423	$30,976
800	$10,219	$15,340	$35,401
900	$11,497	$17,258	$39,826
1000	$12,774	$19,176	$44,251
1100		$21,093	$48,676
1200		$23,011	$53,102
1300		$24,928	$57,527
1400		$26,846	$61,952
1500		$28,763	$66,377
1600		$30,681	$70,802
1700		$32,598	$75,227
1800		$34,516	$79,652
1900		$36,434	$84,077
2000		$38,351	$88,503
2500		$47,939	$110,628
3000		$57,527	$132,754

EXHIBIT 8

2020

Circuit & Switch Map



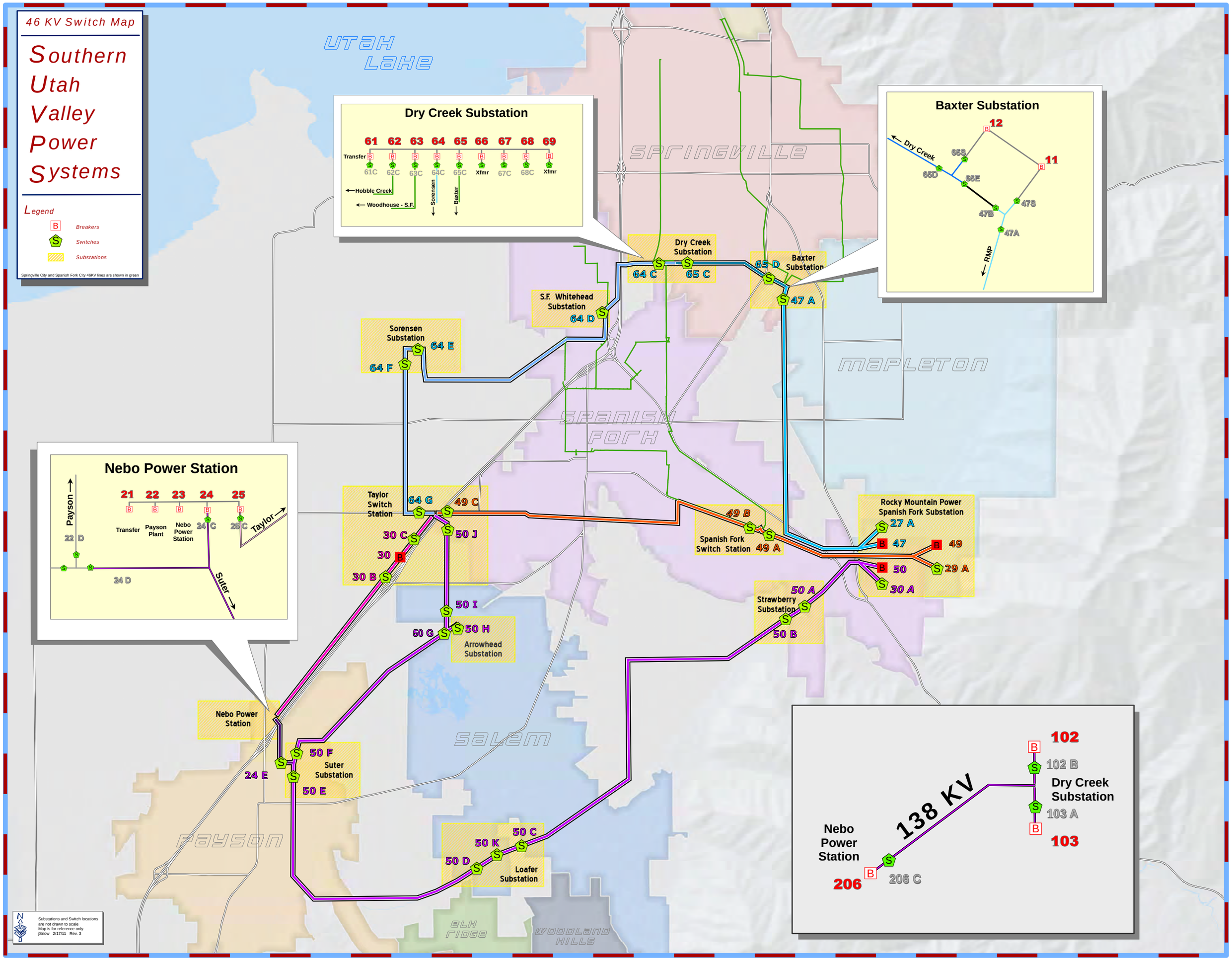

46 KV Switch Map
Southern Utah Valley Power Systems
Legend
Breakers
Switches
Substations
Springville City and Spanish Fork City 46KV lines are shown in green
UTAH LAKE
SPRINGVILLE
SPANISH FORK
MAPLETON
SALEM
PAYSON
BLK RIDGE
WOODLAND HILLS
Dry Creek Substation
61 62 63 64 65 66 67 68 69
Transfer
61C 62C 63C 64C 65C Xfmr 67C 68C Xfmr
Hobble Creek
Woodhouse - S.F.
Sorensen
Baxter
Baxter Substation
12
11
Dry Creek
65S
65D
65E
47B
47S
47A
RMP
Dry Creek Substation
64 C
65 C
65 D
Baxter Substation
47 A
S.F. Whitehead Substation
64 D
Sorensen Substation
64 E
64 F
Nebo Power Station
21 22 23 24 25
Payson
Transfer
Payson Plant
Nebo Power Station
22 D
24 C
25 C
Taylor
24 D
Suter
Taylor Switch Station
64 G
49 C
30 C
30
30 B
50 J
50 I
50 G
50 H
Arrowhead Substation
49 B
Spanish Fork Switch Station
49 A
Rocky Mountain Power Spanish Fork Substation
27 A
47
49
50
29 A
30 A
50 A
Strawberry Substation
50 B
Nebo Power Station
24 E
50 F
Suter Substation
50 E
50 C
50 K
50 D
Loafer Substation
138 KV
102
102 B
Dry Creek Substation
103 A
103
Nebo Power Station
206
206 C
Substations and Switch locations are not drawn to scale
Map is for reference only.
jSnow 2/17/11 Rev. 3

EXHIBIT 9

Chapter 36a
Impact Fees Act

Part 1
General Provisions

11-36a-101 Title.

This chapter is known as the "Impact Fees Act."

Enacted by Chapter 47, 2011 General Session

11-36a-102 Definitions.

As used in this chapter:

(1)

(a) "Affected entity" means each county, municipality, local district under Title 17B, Limited Purpose Local Government Entities - Local Districts, special service district under Title 17D, Chapter 1, Special Service District Act, school district, interlocal cooperation entity established under Chapter 13, Interlocal Cooperation Act, and specified public utility:

(i) whose services or facilities are likely to require expansion or significant modification because of the facilities proposed in the proposed impact fee facilities plan; or

(ii) that has filed with the local political subdivision or private entity a copy of the general or long-range plan of the county, municipality, local district, special service district, school district, interlocal cooperation entity, or specified public utility.

(b) "Affected entity" does not include the local political subdivision or private entity that is required under Section 11-36a-501 to provide notice.

(2) "Charter school" includes:

(a) an operating charter school;

(b) an applicant for a charter school whose application has been approved by a charter school authorizer as provided in Title 53G, Chapter 5, Part 6, Charter School Credit Enhancement Program; and

(c) an entity that is working on behalf of a charter school or approved charter applicant to develop or construct a charter school building.

(3) "Development activity" means any construction or expansion of a building, structure, or use, any change in use of a building or structure, or any changes in the use of land that creates additional demand and need for public facilities.

(4) "Development approval" means:

(a) except as provided in Subsection (4)(b), any written authorization from a local political subdivision that authorizes the commencement of development activity;

(b) development activity, for a public entity that may develop without written authorization from a local political subdivision;

(c) a written authorization from a public water supplier, as defined in Section 73-1-4, or a private water company:

(i) to reserve or provide:

(A) a water right;

(B) a system capacity; or

(C) a distribution facility; or
(ii) to deliver for a development activity:
(A) culinary water; or
(B) irrigation water; or
(d) a written authorization from a sanitary sewer authority, as defined in Section 10-9a-103:
(i) to reserve or provide:
(A) sewer collection capacity; or
(B) treatment capacity; or
(ii) to provide sewer service for a development activity.
(5) "Enactment" means:
(a) a municipal ordinance, for a municipality;
(b) a county ordinance, for a county; and
(c) a governing board resolution, for a local district, special service district, or private entity.
(6) "Encumber" means:
(a) a pledge to retire a debt; or
(b) an allocation to a current purchase order or contract.
(7) "Hookup fee" means a fee for the installation and inspection of any pipe, line, meter, or appurtenance to connect to a gas, water, sewer, storm water, power, or other utility system of a municipality, county, local district, special service district, or private entity.
(8)
(a) "Impact fee" means a payment of money imposed upon new development activity as a condition of development approval to mitigate the impact of the new development on public infrastructure.
(b) "Impact fee" does not mean a tax, a special assessment, a building permit fee, a hookup fee, a fee for project improvements, or other reasonable permit or application fee.
(9) "Impact fee analysis" means the written analysis of each impact fee required by Section 11-36a-303.
(10) "Impact fee facilities plan" means the plan required by Section 11-36a-301.
(11) "Level of service" means the defined performance standard or unit of demand for each capital component of a public facility within a service area.
(12)
(a) "Local political subdivision" means a county, a municipality, a local district under Title 17B, Limited Purpose Local Government Entities - Local Districts, or a special service district under Title 17D, Chapter 1, Special Service District Act.
(b) "Local political subdivision" does not mean a school district, whose impact fee activity is governed by Section 11-36a-206.
(13) "Private entity" means an entity in private ownership with at least 100 individual shareholders, customers, or connections, that is located in a first, second, third, or fourth class county and provides water to an applicant for development approval who is required to obtain water from the private entity either as a:
(a) specific condition of development approval by a local political subdivision acting pursuant to a prior agreement, whether written or unwritten, with the private entity; or
(b) functional condition of development approval because the private entity:
(i) has no reasonably equivalent competition in the immediate market; and
(ii) is the only realistic source of water for the applicant's development.
(14)

(a) "Project improvements" means site improvements and facilities that are:
(i) planned and designed to provide service for development resulting from a development activity;
(ii) necessary for the use and convenience of the occupants or users of development resulting from a development activity; and
(iii) not identified or reimbursed as a system improvement.
(b) "Project improvements" does not mean system improvements.
(15) "Proportionate share" means the cost of public facility improvements that are roughly proportionate and reasonably related to the service demands and needs of any development activity.
(16) "Public facilities" means only the following impact fee facilities that have a life expectancy of 10 or more years and are owned or operated by or on behalf of a local political subdivision or private entity:
(a) water rights and water supply, treatment, storage, and distribution facilities;
(b) wastewater collection and treatment facilities;
(c) storm water, drainage, and flood control facilities;
(d) municipal power facilities;
(e) roadway facilities;
(f) parks, recreation facilities, open space, and trails;
(g) public safety facilities;
(h) environmental mitigation as provided in Section 11-36a-205; or
(i) municipal natural gas facilities.
(17)
(a) "Public safety facility" means:
(i) a building constructed or leased to house police, fire, or other public safety entities; or
(ii) a fire suppression vehicle costing in excess of $500,000.
(b) "Public safety facility" does not mean a jail, prison, or other place of involuntary incarceration.
(18)
(a) "Roadway facilities" means a street or road that has been designated on an officially adopted subdivision plat, roadway plan, or general plan of a political subdivision, together with all necessary appurtenances.
(b) "Roadway facilities" includes associated improvements to a federal or state roadway only when the associated improvements:
(i) are necessitated by the new development; and
(ii) are not funded by the state or federal government.
(c) "Roadway facilities" does not mean federal or state roadways.
(19)
(a) "Service area" means a geographic area designated by an entity that imposes an impact fee on the basis of sound planning or engineering principles in which a public facility, or a defined set of public facilities, provides service within the area.
(b) "Service area" may include the entire local political subdivision or an entire area served by a private entity.
(20) "Specified public agency" means:
(a) the state;
(b) a school district; or
(c) a charter school.
(21)

(a) "System improvements" means:
(i) existing public facilities that are:
(A) identified in the impact fee analysis under Section 11-36a-304; and
(B) designed to provide services to service areas within the community at large; and
(ii) future public facilities identified in the impact fee analysis under Section 11-36a-304 that are intended to provide services to service areas within the community at large.
(b) "System improvements" does not mean project improvements.

Amended by Chapter 196, 2018 General Session
Amended by Chapter 415, 2018 General Session

Part 2
Impact Fees

11-36a-201 Impact fees.
(1) A local political subdivision or private entity shall ensure that any imposed impact fees comply with the requirements of this chapter.
(2) A local political subdivision and private entity may establish impact fees only for those public facilities defined in Section 11-36a-102.
(3) Nothing in this chapter may be construed to repeal or otherwise eliminate an impact fee in effect on the effective date of this chapter that is pledged as a source of revenues to pay bonded indebtedness that was incurred before the effective date of this chapter.

Enacted by Chapter 47, 2011 General Session

11-36a-202 Prohibitions on impact fees.
(1) A local political subdivision or private entity may not:
(a) impose an impact fee to:
(i) cure deficiencies in a public facility serving existing development;
(ii) raise the established level of service of a public facility serving existing development;
(iii) recoup more than the local political subdivision's or private entity's costs actually incurred for excess capacity in an existing system improvement; or
(iv) include an expense for overhead, unless the expense is calculated pursuant to a methodology that is consistent with:
(A) generally accepted cost accounting practices; and
(B) the methodological standards set forth by the federal Office of Management and Budget for federal grant reimbursement;
(b) delay the construction of a school or charter school because of a dispute with the school or charter school over impact fees; or
(c) impose or charge any other fees as a condition of development approval unless those fees are a reasonable charge for the service provided.
(2)
(a) Notwithstanding any other provision of this chapter, a political subdivision or private entity may not impose an impact fee:
(i) on residential components of development to pay for a public safety facility that is a fire

suppression vehicle;
(ii) on a school district or charter school for a park, recreation facility, open space, or trail;
(iii) on a school district or charter school unless:
(A) the development resulting from the school district's or charter school's development activity directly results in a need for additional system improvements for which the impact fee is imposed; and
(B) the impact fee is calculated to cover only the school district's or charter school's proportionate share of the cost of those additional system improvements;
(iv) to the extent that the impact fee includes a component for a law enforcement facility, on development activity for:
(A) the Utah National Guard;
(B) the Utah Highway Patrol; or
(C) a state institution of higher education that has its own police force; or
(v) on development activity on the state fair park, as defined in Section 63H-6-102.
(b)
(i) Notwithstanding any other provision of this chapter, a political subdivision or private entity may not impose an impact fee on development activity that consists of the construction of a school, whether by a school district or a charter school, if:
(A) the school is intended to replace another school, whether on the same or a different parcel;
(B) the new school creates no greater demand or need for public facilities than the school or school facilities, including any portable or modular classrooms that are on the site of the replaced school at the time that the new school is proposed; and
(C) the new school and the school being replaced are both within the boundary of the local political subdivision or the jurisdiction of the private entity.
(ii) If the imposition of an impact fee on a new school is not prohibited under Subsection (2)(b)(i) because the new school creates a greater demand or need for public facilities than the school being replaced, the impact fee shall be based only on the demand or need that the new school creates for public facilities that exceeds the demand or need that the school being replaced creates for those public facilities.
(c) Notwithstanding any other provision of this chapter, a political subdivision or private entity may impose an impact fee for a road facility on the state only if and to the extent that:
(i) the state's development causes an impact on the road facility; and
(ii) the portion of the road facility related to an impact fee is not funded by the state or by the federal government.
(3) Notwithstanding any other provision of this chapter, a local political subdivision may impose and collect impact fees on behalf of a school district if authorized by Section 11-36a-206.

Amended by Chapter 415, 2018 General Session

11-36a-203 Private entity assessment of impact fees -- Charges for water rights, physical infrastructure -- Notice -- Audit.
(1) A private entity:
(a) shall comply with the requirements of this chapter before imposing an impact fee; and
(b) except as otherwise specified in this chapter, is subject to the same requirements of this chapter as a local political subdivision.
(2) A private entity may only impose a charge for water rights or physical infrastructure necessary to

provide water or sewer facilities by imposing an impact fee.
(3) Where notice and hearing requirements are specified, a private entity shall comply with the notice and hearing requirements for local districts.
(4) A private entity that assesses an impact fee under this chapter is subject to the audit requirements of Title 51, Chapter 2a, Accounting Reports from Political Subdivisions, Interlocal Organizations, and Other Local Entities Act.

Enacted by Chapter 47, 2011 General Session

11-36a-204 Other names for impact fees.
(1) A fee that meets the definition of impact fee under Section 11-36a-102 is an impact fee subject to this chapter, regardless of what term the local political subdivision or private entity uses to refer to the fee.
(2) A local political subdivision or private entity may not avoid application of this chapter to a fee that meets the definition of an impact fee under Section 11-36a-102 by referring to the fee by another name.

Enacted by Chapter 47, 2011 General Session

11-36a-205 Environmental mitigation impact fees.
Notwithstanding the requirements and prohibitions of this chapter, a local political subdivision may impose and assess an impact fee for environmental mitigation when:
(1) the local political subdivision has formally agreed to fund a Habitat Conservation Plan to resolve conflicts with the Endangered Species Act of 1973, 16 U.S.C. Sec. 1531, et seq. or other state or federal environmental law or regulation;
(2) the impact fee bears a reasonable relationship to the environmental mitigation required by the Habitat Conservation Plan; and
(3) the legislative body of the local political subdivision adopts an ordinance or resolution:
(a) declaring that an impact fee is required to finance the Habitat Conservation Plan;
(b) establishing periodic sunset dates for the impact fee; and
(c) requiring the legislative body to:
(i) review the impact fee on those sunset dates;
(ii) determine whether or not the impact fee is still required to finance the Habitat Conservation Plan; and
(iii) affirmatively reauthorize the impact fee if the legislative body finds that the impact fee must remain in effect.

Enacted by Chapter 47, 2011 General Session

11-36a-206 Prohibition of school impact fees.
(1) As used in this section, "school impact fee" means a charge on new development in order to generate revenue for funding or recouping the costs of capital improvements for schools or school facility expansions necessitated by and attributable to the new development.
(2) Beginning March 21, 1995, there is a moratorium prohibiting a county, city, town, local school board, or any other political subdivision from imposing or collecting a school impact fee unless hereafter authorized by the Legislature by statute.

(3) Collection of any fees authorized before March 21, 1995, by any ordinance, resolution or rule of any county, city, town, local school board, or other political subdivision shall terminate on May 1, 1996, unless hereafter authorized by the Legislature by statute.

Renumbered and Amended by Chapter 3, 2018 General Session

Part 3
Establishing an Impact Fee

11-36a-301 Impact fee facilities plan.
(1) Before imposing an impact fee, each local political subdivision or private entity shall, except as provided in Subsection (3), prepare an impact fee facilities plan to determine the public facilities required to serve development resulting from new development activity.
(2) A municipality or county need not prepare a separate impact fee facilities plan if the general plan required by Section 10-9a-401 or 17-27a-401, respectively, contains the elements required by Section 11-36a-302.
(3) A local political subdivision or a private entity with a population, or serving a population, of less than 5,000 as of the last federal census that charges impact fees of less than $250,000 annually need not comply with the impact fee facilities plan requirements of this part, but shall ensure that:
(a) the impact fees that the local political subdivision or private entity imposes are based upon a reasonable plan that otherwise complies with the common law and this chapter; and
(b) each applicable notice required by this chapter is given.

Amended by Chapter 200, 2013 General Session

11-36a-302 Impact fee facilities plan requirements -- Limitations -- School district or charter school.
(1)
(a) An impact fee facilities plan shall:
(i) identify the existing level of service;
(ii) subject to Subsection (1)(c), establish a proposed level of service;
(iii) identify any excess capacity to accommodate future growth at the proposed level of service;
(iv) identify demands placed upon existing public facilities by new development activity at the proposed level of service; and
(v) identify the means by which the political subdivision or private entity will meet those growth demands.
(b) A proposed level of service may diminish or equal the existing level of service.
(c) A proposed level of service may:
(i) exceed the existing level of service if, independent of the use of impact fees, the political subdivision or private entity provides, implements, and maintains the means to increase the existing level of service for existing demand within six years of the date on which new growth is charged for the proposed level of service; or
(ii) establish a new public facility if, independent of the use of impact fees, the political subdivision or private entity provides, implements, and maintains the means to increase the existing level of service for existing demand within six years of the date on which new growth is

charged for the proposed level of service.
(2) In preparing an impact fee facilities plan, each local political subdivision shall generally consider all revenue sources to finance the impacts on system improvements, including:
(a) grants;
(b) bonds;
(c) interfund loans;
(d) impact fees; and
(e) anticipated or accepted dedications of system improvements.
(3) A local political subdivision or private entity may only impose impact fees on development activities when the local political subdivision's or private entity's plan for financing system improvements establishes that impact fees are necessary to maintain a proposed level of service that complies with Subsection (1)(b) or (c).
(4)
(a) Subject to Subsection (4)(c), the impact fee facilities plan shall include a public facility for which an impact fee may be charged or required for a school district or charter school if the local political subdivision is aware of the planned location of the school district facility or charter school:
(i) through the planning process; or
(ii) after receiving a written request from a school district or charter school that the public facility be included in the impact fee facilities plan.
(b) If necessary, a local political subdivision or private entity shall amend the impact fee facilities plan to reflect a public facility described in Subsection (4)(a).
(c)
(i) In accordance with Subsections 10-9a-305(3) and 17-27a-305(3), a local political subdivision may not require a school district or charter school to participate in the cost of any roadway or sidewalk.
(ii) Notwithstanding Subsection (4)(c)(i), if a school district or charter school agrees to build a roadway or sidewalk, the roadway or sidewalk shall be included in the impact fee facilities plan if the local jurisdiction has an impact fee facilities plan for roads and sidewalks.

Amended by Chapter 200, 2013 General Session

11-36a-303 Impact fee analysis.
(1) Subject to the notice requirements of Section 11-36a-504, each local political subdivision or private entity intending to impose an impact fee shall prepare a written analysis of each impact fee.
(2) Each local political subdivision or private entity that prepares an impact fee analysis under Subsection (1) shall also prepare a summary of the impact fee analysis designed to be understood by a lay person.

Enacted by Chapter 47, 2011 General Session

11-36a-304 Impact fee analysis requirements.
(1) An impact fee analysis shall:
(a) identify the anticipated impact on or consumption of any existing capacity of a public facility by the anticipated development activity;
(b) identify the anticipated impact on system improvements required by the anticipated development activity to maintain the established level of service for each public facility;

(c) subject to Subsection (2), demonstrate how the anticipated impacts described in Subsections (1)(a) and (b) are reasonably related to the anticipated development activity;
(d) estimate the proportionate share of:
(i) the costs for existing capacity that will be recouped; and
(ii) the costs of impacts on system improvements that are reasonably related to the new development activity; and
(e) based on the requirements of this chapter, identify how the impact fee was calculated.
(2) In analyzing whether or not the proportionate share of the costs of public facilities are reasonably related to the new development activity, the local political subdivision or private entity, as the case may be, shall identify, if applicable:
(a) the cost of each existing public facility that has excess capacity to serve the anticipated development resulting from the new development activity;
(b) the cost of system improvements for each public facility;
(c) other than impact fees, the manner of financing for each public facility, such as user charges, special assessments, bonded indebtedness, general taxes, or federal grants;
(d) the relative extent to which development activity will contribute to financing the excess capacity of and system improvements for each existing public facility, by such means as user charges, special assessments, or payment from the proceeds of general taxes;
(e) the relative extent to which development activity will contribute to the cost of existing public facilities and system improvements in the future;
(f) the extent to which the development activity is entitled to a credit against impact fees because the development activity will dedicate system improvements or public facilities that will offset the demand for system improvements, inside or outside the proposed development;
(g) extraordinary costs, if any, in servicing the newly developed properties; and
(h) the time-price differential inherent in fair comparisons of amounts paid at different times.

Enacted by Chapter 47, 2011 General Session

11-36a-305 Calculating impact fees.
(1) In calculating an impact fee, a local political subdivision or private entity may include:
(a) the construction contract price;
(b) the cost of acquiring land, improvements, materials, and fixtures;
(c) the cost for planning, surveying, and engineering fees for services provided for and directly related to the construction of the system improvements; and
(d) for a political subdivision, debt service charges, if the political subdivision might use impact fees as a revenue stream to pay the principal and interest on bonds, notes, or other obligations issued to finance the costs of the system improvements.
(2) In calculating an impact fee, each local political subdivision or private entity shall base amounts calculated under Subsection (1) on realistic estimates, and the assumptions underlying those estimates shall be disclosed in the impact fee analysis.

Enacted by Chapter 47, 2011 General Session

11-36a-306 Certification of impact fee analysis.
(1) An impact fee facilities plan shall include a written certification from the person or entity that prepares the impact fee facilities plan that states the following:"I certify that the attached impact fee

facilities plan:
1. includes only the costs of public facilities that are:
    a. allowed under the Impact Fees Act; and
    b. actually incurred; or
    c. projected to be incurred or encumbered within six years after the day on which each impact fee is paid;
2. does not include:
    a. costs of operation and maintenance of public facilities;
    b. 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; or
    c. an expense for overhead, unless the expense is calculated pursuant to a methodology that is consistent with generally accepted cost accounting practices and the methodological standards set forth by the federal Office of Management and Budget for federal grant reimbursement; and
3. complies in each and every relevant respect with the Impact Fees Act."

(2) An impact fee analysis shall include a written certification from the person or entity that prepares the impact fee analysis which states as follows:"I certify that the attached impact fee analysis:
1. includes only the costs of public facilities that are:
    a. allowed under the Impact Fees Act; and
    b. actually incurred; or
    c. projected to be incurred or encumbered within six years after the day on which each impact fee is paid;
2. does not include:
    a. costs of operation and maintenance of public facilities;
    b. costs 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; or
    c. an expense for overhead, unless the expense is calculated pursuant to a methodology that is consistent with generally accepted cost accounting practices and the methodological standards set forth by the federal Office of Management and Budget for federal grant reimbursement;
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."

Amended by Chapter 278, 2013 General Session

Part 4
Enactment of Impact Fees

11-36a-401 Impact fee enactment.

(1)
(a) A local political subdivision or private entity wishing to impose impact fees shall pass an impact fee enactment in accordance with Section 11-36a-402.
(b) An impact fee imposed by an impact fee enactment may not exceed the highest fee justified by the impact fee analysis.

(2) An impact fee enactment may not take effect until 90 days after the day on which the impact fee enactment is approved.

Enacted by Chapter 47, 2011 General Session

11-36a-402 Required provisions of impact fee enactment.

(1) A local political subdivision or private entity shall ensure, in addition to the requirements described in Subsections (2) and (3), that an impact fee enactment contains:

(a) a provision establishing one or more service areas within which the local political subdivision or private entity calculates and imposes impact fees for various land use categories;

(b)

(i) a schedule of impact fees for each type of development activity that specifies the amount of the impact fee to be imposed for each type of system improvement; or

(ii) the formula that the local political subdivision or private entity, as the case may be, will use to calculate each impact fee;

(c) a provision authorizing the local political subdivision or private entity, as the case may be, to adjust the standard impact fee at the time the fee is charged to:

(i) respond to:

(A) unusual circumstances in specific cases; or

(B) a request for a prompt and individualized impact fee review for the development activity of the state, a school district, or a charter school and an offset or credit for a public facility for which an impact fee has been or will be collected; and

(ii) ensure that the impact fees are imposed fairly; and

(d) a provision governing calculation of the amount of the impact fee to be imposed on a particular development that permits adjustment of the amount of the impact fee based upon studies and data submitted by the developer.

(2) A local political subdivision or private entity shall ensure that an impact fee enactment allows a developer, including a school district or a charter school, to receive a credit against or proportionate reimbursement of an impact fee if the developer:

(a) dedicates land for a system improvement;

(b) builds and dedicates some or all of a system improvement; or

(c) dedicates a public facility that the local political subdivision or private entity and the developer agree will reduce the need for a system improvement.

(3) A local political subdivision or private entity shall include a provision in an impact fee enactment that requires a credit against impact fees for any dedication of land for, improvement to, or new construction of, any system improvements provided by the developer if the facilities:

(a) are system improvements; or

(b)

(i) are dedicated to the public; and

(ii) offset the need for an identified system improvement.

Enacted by Chapter 47, 2011 General Session

11-36a-403 Other provisions of impact fee enactment.

(1) A local political subdivision or private entity may include a provision in an impact fee enactment that:

(a) provides an impact fee exemption for:

(i) development activity attributable to:

(A) low income housing;

(B) the state;
(C) subject to Subsection (2), a school district; or
(D) subject to Subsection (2), a charter school; or
(ii) other development activity with a broad public purpose; and
(b) except for an exemption under Subsection (1)(a)(i)(A), establishes one or more sources of funds other than impact fees to pay for that development activity.
(2) An impact fee enactment that provides an impact fee exemption for development activity attributable to a school district or charter school shall allow either a school district or a charter school to qualify for the exemption on the same basis.
(3) An impact fee enactment that repeals or suspends the collection of impact fees is exempt from the notice requirements of Section 11-36a-504.

Enacted by Chapter 47, 2011 General Session

Part 5
Notice

11-36a-501 Notice of intent to prepare an impact fee facilities plan.
(1) Before preparing or amending an impact fee facilities plan, a local political subdivision or private entity shall provide written notice of its intent to prepare or amend an impact fee facilities plan.
(2) A notice required under Subsection (1) shall:
(a) indicate that the local political subdivision or private entity intends to prepare or amend an impact fee facilities plan;
(b) describe or provide a map of the geographic area where the proposed impact fee facilities will be located; and
(c) subject to Subsection (3), be posted on the Utah Public Notice Website created under Section 63F-1-701.
(3) For a private entity required to post notice on the Utah Public Notice Website under Subsection (2)(c):
(a) the private entity shall give notice to the general purpose local government in which the private entity's private business office is located; and
(b) the general purpose local government described in Subsection (3)(a) shall post the notice on the Utah Public Notice Website.

Enacted by Chapter 47, 2011 General Session

11-36a-502 Notice to adopt or amend an impact fee facilities plan.
(1) If a local political subdivision chooses to prepare an independent impact fee facilities plan rather than include an impact fee facilities element in the general plan in accordance with Section 11-36a-301, the local political subdivision shall, before adopting or amending the impact fee facilities plan:
(a) give public notice, in accordance with Subsection (2), of the plan or amendment at least 10 days before the day on which the public hearing described in Subsection (1)(d) is scheduled;
(b) make a copy of the plan or amendment, together with a summary designed to be understood by a lay person, available to the public;
(c) place a copy of the plan or amendment and summary in each public library within the local

political subdivision; and
(d) hold a public hearing to hear public comment on the plan or amendment.
(2) With respect to the public notice required under Subsection (1)(a):
(a) each municipality shall comply with the notice and hearing requirements of, and, except as provided in Subsection 11-36a-701(3)(b)(ii), receive the protections of Sections 10-9a-205 and 10-9a-801 and Subsection 10-9a-502(2);
(b) each county shall comply with the notice and hearing requirements of, and, except as provided in Subsection 11-36a-701(3)(b)(ii), receive the protections of Sections 17-27a-205 and 17-27a-801 and Subsection 17-27a-502(2); and
(c) each local district, special service district, and private entity shall comply with the notice and hearing requirements of, and receive the protections of, Section 17B-1-111.
(3) Nothing contained in this section or Section 11-36a-503 may be construed to require involvement by a planning commission in the impact fee facilities planning process.

Enacted by Chapter 47, 2011 General Session

11-36a-503 Notice of preparation of an impact fee analysis.
(1) Before preparing or contracting to prepare an impact fee analysis, each local political subdivision or, subject to Subsection (2), private entity shall post a public notice on the Utah Public Notice Website created under Section 63F-1-701.
(2) For a private entity required to post notice on the Utah Public Notice Website under Subsection (1):
(a) the private entity shall give notice to the general purpose local government in which the private entity's primary business is located; and
(b) the general purpose local government described in Subsection (2)(a) shall post the notice on the Utah Public Notice Website.

Enacted by Chapter 47, 2011 General Session

11-36a-504 Notice of intent to adopt impact fee enactment -- Hearing -- Protections.
(1) Before adopting an impact fee enactment:
(a) a municipality legislative body shall:
(i) comply with the notice requirements of Section 10-9a-205 as if the impact fee enactment were a land use regulation;
(ii) hold a hearing in accordance with Section 10-9a-502 as if the impact fee enactment were a land use regulation; and
(iii) except as provided in Subsection 11-36a-701(3)(b)(ii), receive the protections of Section 10-9a-801 as if the impact fee were a land use regulation;
(b) a county legislative body shall:
(i) comply with the notice requirements of Section 17-27a-205 as if the impact fee enactment were a land use regulation;
(ii) hold a hearing in accordance with Section 17-27a-502 as if the impact fee enactment were a land use regulation; and
(iii) except as provided in Subsection 11-36a-701(3)(b)(ii), receive the protections of Section 17-27a-801 as if the impact fee were a land use regulation;
(c) a local district or special service district shall:

(i) comply with the notice and hearing requirements of Section 17B-1-111; and
(ii) receive the protections of Section 17B-1-111;
(d) a local political subdivision shall at least 10 days before the day on which a public hearing is scheduled in accordance with this section:
(i) make a copy of the impact fee enactment available to the public; and
(ii) post notice of the local political subdivision's intent to enact or modify the impact fee, specifying the type of impact fee being enacted or modified, on the Utah Public Notice Website created under Section 63F-1-701; and
(e) a local political subdivision shall submit a copy of the impact fee analysis and a copy of the summary of the impact fee analysis prepared in accordance with Section 11-36a-303 on its website or to each public library within the local political subdivision.
(2) Subsection (1)(a) or (b) may not be construed to require involvement by a planning commission in the impact fee enactment process.

Amended by Chapter 84, 2017 General Session

Part 6
Impact Fee Proceeds

11-36a-601 Accounting of impact fees.

A local political subdivision that collects an impact fee shall:
(1) establish a separate interest bearing ledger account for each type of public facility for which an impact fee is collected;
(2) deposit a receipt for an impact fee in the appropriate ledger account established under Subsection (1);
(3) retain the interest earned on each fund or ledger account in the fund or ledger account;
(4) at the end of each fiscal year, prepare a report that:
(a) for each fund or ledger account, shows:
(i) the source and amount of all money collected, earned, and received by the fund or ledger account during the fiscal year; and
(ii) each expenditure from the fund or ledger account;
(b) accounts for all impact fee funds that the local political subdivision has on hand at the end of the fiscal year;
(c) identifies the impact fee funds described in Subsection (4)(b) by:
(i) the year in which the impact fee funds were received;
(ii) the project from which the impact fee funds were collected;
(iii) the project for which the impact fee funds are budgeted; and
(iv) the projected schedule for expenditure; and
(d) is:
(i) in a format developed by the state auditor;
(ii) certified by the local political subdivision's chief financial officer; and
(iii) transmitted to the state auditor within 180 days after the day on which the fiscal year ends.

Amended by Chapter 394, 2017 General Session

11-36a-602 Expenditure of impact fees.

(1) A local political subdivision may expend impact fees only for a system improvement:
(a) identified in the impact fee facilities plan; and
(b) for the specific public facility type for which the fee was collected.

(2)
(a) Except as provided in Subsection (2)(b), a local political subdivision shall expend or encumber an impact fee collected with respect to a lot:
(i) for a permissible use; and
(ii) within six years after the impact fee with respect to that lot is collected.
(b) A local political subdivision may hold the fees for longer than six years if it identifies, in writing:
(i) an extraordinary and compelling reason why the fees should be held longer than six years; and
(ii) an absolute date by which the fees will be expended.

Amended by Chapter 190, 2017 General Session

11-36a-603 Refunds.

(1) A local political subdivision shall refund any impact fee paid by a developer, plus interest earned, when:
(a) the developer does not proceed with the development activity and has filed a written request for a refund;
(b) the fee has not been spent or encumbered; and
(c) no impact has resulted.

(2)
(a) As used in this Subsection (2):
(i) "Affected lot" means the lot or parcel with respect to which a local political subdivision collected an impact fee that is subject to a refund under this Subsection (2).
(ii) "Claimant" means:
(A) the original owner;
(B) the person who paid an impact fee; or
(C) another person who, under Subsection (2)(d), submits a timely notice of the person's valid legal claim to an impact fee refund.
(iii) "Original owner" means the record owner of an affected lot at the time the local political subdivision collected the impact fee.
(iv) "Unclaimed refund" means an impact fee that:
(A) is subject to refund under this Subsection (2); and
(B) the local political subdivision has not refunded after application of Subsections (2)(b) and (c).
(b) If an impact fee is not spent or encumbered in accordance with Section 11-36a-602, the local political subdivision shall, subject to Subsection (2)(c):
(i) refund the impact fee to:
(A) the original owner, if the original owner is the sole claimant; or
(B) to the claimants, as the claimants agree, if there are multiple claimants; or
(ii) interplead the impact fee refund to a court of competent jurisdiction for a determination of the entitlement to the refund, if there are multiple claimants who fail to agree on how the refund should be paid to the claimants.

(c) If the original owner's last known address is no longer valid at the time a local political subdivision attempts under Subsection (2)(b) to refund an impact fee to the original owner, the local political subdivision shall:

(i) post a notice on the local political subdivision's website, stating the local political subdivision's intent to refund the impact fee and identifying the original owner;

(ii) maintain the notice on the website for a period of one year; and

(iii) disqualify the original owner as a claimant unless the original owner submits a written request for the refund within one year after the first posting of the notice under Subsection (2)(c)(i).

(d)

(i) In order to be considered as a claimant for an impact fee refund under this Subsection (2), a person, other than the original owner, shall submit a written notice of the person's valid legal claim to the impact fee refund.

(ii) A notice under Subsection (2)(d)(i) shall:

(A) explain the person's valid legal claim to the refund; and

(B) be submitted to the local political subdivision no later than 30 days after expiration of the time specified in Subsection 11-36a-602(2) for the impact fee that is the subject of the refund.

(e) A local political subdivision:

(i) may retain an unclaimed refund; and

(ii) shall expend any unclaimed refund on capital facilities identified in the current capital facilities plan for the type of public facility for which the impact fee was collected.

Amended by Chapter 215, 2018 General Session

Part 7
Challenges

11-36a-701 Impact fee challenge.

(1) A person or an entity residing in or owning property within a service area, or an organization, association, or a corporation representing the interests of persons or entities owning property within a service area, has standing to file a declaratory judgment action challenging the validity of an impact fee.

(2)

(a) A person or an entity required to pay an impact fee who believes the impact fee does not meet the requirements of law may file a written request for information with the local political subdivision who established the impact fee.

(b) Within two weeks after the receipt of the request for information under Subsection (2)(a), the local political subdivision shall provide the person or entity with the impact fee analysis, the impact fee facilities plan, and any other relevant information relating to the impact fee.

(3)

(a) Subject to the time limitations described in Section 11-36a-702 and procedures set forth in Section 11-36a-703, a person or an entity that has paid an impact fee that a local political subdivision imposed may challenge:

(i) if the impact fee enactment was adopted on or after July 1, 2000:

(A) subject to Subsection (3)(b)(i) and except as provided in Subsection (3)(b)(ii), whether the

local political subdivision complied with the notice requirements of this chapter with respect to the imposition of the impact fee; and

(B) whether the local political subdivision complied with other procedural requirements of this chapter for imposing the impact fee; and

(ii) except as limited by Subsection (3)(c), the impact fee.

(b)

(i) The sole remedy for a challenge under Subsection (3)(a)(i)(A) is the equitable remedy of requiring the local political subdivision to correct the defective notice and repeat the process.

(ii) The protections given to a municipality under Section 10-9a-801 and to a county under Section 17-27a-801 do not apply in a challenge under Subsection (3)(a)(i)(A).

(c) The sole remedy for a challenge under Subsection (3)(a)(ii) is a refund of the difference between what the person or entity paid as an impact fee and the amount the impact fee should have been if it had been correctly calculated.

(4)

(a) Subject to Subsection (4)(d), if an impact fee that is the subject of an advisory opinion under Section 13-43-205 is listed as a cause of action in litigation, and that cause of action is litigated on the same facts and circumstances and is resolved consistent with the advisory opinion:

(i) the substantially prevailing party on that cause of action:

(A) may collect reasonable attorney fees and court costs pertaining to the development of that cause of action from the date of the delivery of the advisory opinion to the date of the court's resolution; and

(B) shall be refunded an impact fee held to be in violation of this chapter, based on the difference between the impact fee paid and what the impact fee should have been if the local political subdivision had correctly calculated the impact fee; and

(ii) in accordance with Section 13-43-206, a local political subdivision shall refund an impact fee held to be in violation of this chapter to the person who was in record title of the property on the day on which the impact fee for the property was paid if:

(A) the impact fee was paid on or after the day on which the advisory opinion on the impact fee was issued but before the day on which the final court ruling on the impact fee is issued; and

(B) the person described in Subsection (3)(a)(ii) requests the impact fee refund from the local political subdivision within 30 days after the day on which the court issued the final ruling on the impact fee.

(b) A local political subdivision subject to Subsection (3)(a)(ii) shall refund the impact fee based on the difference between the impact fee paid and what the impact fee should have been if the local political subdivision had correctly calculated the impact fee.

(c) This Subsection (4) may not be construed to create a new cause of action under land use law.

(d) Subsection (4)(a) does not apply unless the cause of action described in Subsection (4)(a) is resolved and final.

(5) Subject to the time limitations described in Section 11-36a-702 and procedures described in Section 11-36a-703, a claimant, as defined in Section 11-36a-603, may challenge whether a local political subdivision spent or encumbered an impact fee in accordance with Section 11-36a-602.

Amended by Chapter 215, 2018 General Session

11-36a-702 Time limitations.

(1) A person or an entity that initiates a challenge under Subsection 11-36a-701(3)(a) may not initiate that challenge unless it is initiated within:

(a) for a challenge under Subsection 11-36a-701(3)(a)(i)(A), 30 days after the day on which the person or entity pays the impact fee;

(b) for a challenge under Subsection 11-36a-701(3)(a)(i)(B), 180 days after the day on which the person or entity pays the impact fee;

(c) for a challenge under Subsection 11-36a-701(5):

(i) if the local political subdivision has spent or encumbered the impact fee, one year after the expiration of the time specified in Subsection 11-36a-602(2); or

(ii) if the local political subdivision has not yet spent or encumbered the impact fee, two years after the expiration of the time specified in Subsection 11-36a-602(2); or

(d) for a challenge under Subsection 11-36a-701(3)(a)(ii), one year after the day on which the person or entity pays the impact fee.

(2) The deadline to file an action in district court is tolled from the date that a challenge is filed using an administrative appeals procedure described in Section 11-36a-703 until 30 days after the day on which a final decision is rendered in the administrative appeals procedure.

Amended by Chapter 215, 2018 General Session

11-36a-703 Procedures for challenging an impact fee.

(1)

(a) A local political subdivision may establish, by ordinance or resolution, or a private entity may establish by prior written policy, an administrative appeals procedure to consider and decide a challenge to an impact fee.

(b) If the local political subdivision or private entity establishes an administrative appeals procedure, the local political subdivision shall ensure that the procedure includes a requirement that the local political subdivision make its decision no later than 30 days after the day on which the challenge to the impact fee is filed.

(2) A challenge under Subsection 11-36a-701(3)(a) is initiated by filing:

(a) if the local political subdivision or private entity has established an administrative appeals procedure under Subsection (1), the necessary document, under the administrative appeals procedure, for initiating the administrative appeal;

(b) a request for arbitration as provided in Section 11-36a-705; or

(c) an action in district court.

(3) The sole remedy for a successful challenge under Subsection 11-36a-701(1), which determines that an impact fee process was invalid, or an impact fee is in excess of the fee allowed under this act, is a declaration that, until the local political subdivision or private entity enacts a new impact fee study, from the date of the decision forward, the entity may charge an impact fee only as the court has determined would have been appropriate if it had been properly enacted.

(4) Subsections (2), (3), 11-36a-701(3), and 11-36a-702(1) may not be construed as requiring a person or an entity to exhaust administrative remedies with the local political subdivision before filing an action in district court under Subsections (2), (3), 11-36a-701(3), and 11-36a-702(1).

(5) The judge may award reasonable attorney fees and costs to the prevailing party in an action brought under this section.

(6) This chapter may not be construed as restricting or limiting any rights to challenge impact fees that were paid before the effective date of this chapter.

Amended by Chapter 200, 2013 General Session

11-36a-704 Mediation.
(1) In addition to the methods of challenging an impact fee under Section 11-36a-701, a specified public agency may require a local political subdivision or private entity to participate in mediation of any applicable impact fee.
(2) To require mediation, the specified public agency shall submit a written request for mediation to the local political subdivision or private entity.
(3) The specified public agency may submit a request for mediation under this section at any time, but no later than 30 days after the day on which an impact fee is paid.
(4) Upon the submission of a request for mediation under this section, the local political subdivision or private entity shall:
(a) cooperate with the specified public agency to select a mediator; and
(b) participate in the mediation process.

Enacted by Chapter 47, 2011 General Session

11-36a-705 Arbitration.
(1) A person or entity intending to challenge an impact fee under Section 11-36a-703 shall file a written request for arbitration with the local political subdivision within the time limitation described in Section 11-36a-702 for the applicable type of challenge.
(2) If a person or an entity files a written request for arbitration under Subsection (1), an arbitrator or arbitration panel shall be selected as follows:
(a) the local political subdivision and the person or entity filing the request may agree on a single arbitrator within 10 days after the day on which the request for arbitration is filed; or
(b) if a single arbitrator is not agreed to in accordance with Subsection (2)(a), an arbitration panel shall be created with the following members:
(i) each party shall select an arbitrator within 20 days after the date the request is filed; and
(ii) the arbitrators selected under Subsection (2)(b)(i) shall select a third arbitrator.
(3) The arbitration panel shall hold a hearing on the challenge no later than 30 days after the day on which:
(a) the single arbitrator is agreed on under Subsection (2)(a); or
(b) the two arbitrators are selected under Subsection (2)(b)(i).
(4) The arbitrator or arbitration panel shall issue a decision in writing no later than 10 days after the day on which the hearing described in Subsection (3) is completed.
(5) Except as provided in this section, each arbitration shall be governed by Title 78B, Chapter 11, Utah Uniform Arbitration Act.
(6) The parties may agree to:
(a) binding arbitration;
(b) formal, nonbinding arbitration; or
(c) informal, nonbinding arbitration.
(7) If the parties agree in writing to binding arbitration:
(a) the arbitration shall be binding;
(b) the decision of the arbitration panel shall be final;
(c) neither party may appeal the decision of the arbitration panel; and

(d) notwithstanding Subsection (10), the person or entity challenging the impact fee may not also challenge the impact fee under Subsection 11-36a-701(1) or Subsection 11-36a-703(2)(a) or (2)(c).

(8)

(a) Except as provided in Subsection (8)(b), if the parties agree to formal, nonbinding arbitration, the arbitration shall be governed by the provisions of Title 63G, Chapter 4, Administrative Procedures Act.

(b) For purposes of applying Title 63G, Chapter 4, Administrative Procedures Act, to a formal, nonbinding arbitration under this section, notwithstanding Section 63G-4-502, "agency" means a local political subdivision.

(9)

(a) An appeal from a decision in an informal, nonbinding arbitration may be filed with the district court in which the local political subdivision is located.

(b) An appeal under Subsection (9)(a) shall be filed within 30 days after the day on which the arbitration panel issues a decision under Subsection (4).

(c) The district court shall consider de novo each appeal filed under this Subsection (9).

(d) Notwithstanding Subsection (10), a person or entity that files an appeal under this Subsection (9) may not also challenge the impact fee under Subsection 11-36a-701(1) or Subsection 11-36a-703(2)(a) or (2)(c).

(10)

(a) Except as provided in Subsections (7)(d) and (9)(d), this section may not be construed to prohibit a person or entity from challenging an impact fee as provided in Subsection 11-36a-701(1) or Subsection 11-36a-703(2)(a) or (2)(c).

(b) The filing of a written request for arbitration within the required time in accordance with Subsection (1) tolls all time limitations under Section 11-36a-702 until the day on which the arbitration panel issues a decision.

(11) The person or entity filing a request for arbitration and the local political subdivision shall equally share all costs of an arbitration proceeding under this section.

Enacted by Chapter 47, 2011 General Session