



ZIONS PUBLIC FINANCE, INC.

# DRAFT Sewer Impact Fee Analysis

## South Weber City

February 2026



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## Executive Summary

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This sewer impact fee analysis (IFA) for South Weber City (City) is performed in accordance with Utah State Code §11-36a. An impact fee is a payment of money imposed upon new development activity to mitigate the impact of new development on public infrastructure. In conjunction with this project, Jones & Associates prepared the *South Weber City Sanitary Sewer Capital Facilities and Impact Fee Facilities Plan* (CFP & IFFP) dated August 2025.<sup>1</sup>

The recommended impact fee structure presented in this IFA represents the maximum impact fees that the City may assess. The City will be required to use revenue sources other than impact fees to fund any projects identified in the IFFP that constitute repair and replacement, cure any existing deficiencies, or increase the level of service for existing users.

### Level of Service

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Level of service (LOS) defines the sewer demands that a typical residential user, expressed as an Equivalent Residential Unit (ERU), will require and should pay for through impact fees. At times, a sewer system may need to increase the LOS to cure an existing deficiency, but projects that fix deficiencies should be paid for through non-impact fee revenues and a credit must be provided to the impact fee payer so that only the fair share is charged.

The IFFP identifies the level of service as follows, “For the sewer system, the residents expect they will be able to use the system under normal operating conditions, including during peak use times, without the associated connections or pipe segments backing up. Unique or unforeseen circumstances such as blockages, infiltration, inflow, line breaks, or other unanticipated problems are not considered in this analysis.”<sup>2</sup>

### Growth in Demand

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The City served 2,822 sewer ERUs in 2025 and is anticipated to grow to approximately 3,580 ERUs by 2035, for an increase of 758 ERUs over the 10-year period.<sup>3</sup> A residential unit is equated to one ERU and non-residential properties are converted to the appropriate number of ERUs based on water meter sizes as shown later in this IFA.

### Existing Excess Capacity

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The IFFP identifies existing excess capacity in the Public Works Facility (“Facility”) for 1,326 ERUs, with 2,822 ERUs served in 2025 and a total capacity of 4,148 ERUs at buildout.

### New Construction Costs

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The IFFP does not include new construction costs and anticipates that existing and future development will be served by existing excess capacity.

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<sup>1</sup> As updated 12/30/2025

<sup>2</sup> CFP & IFFP, p. 24

<sup>3</sup> CFP & IFFP, p. 23

## Sewer Impact Fee Calculation

The impact fee calculation is shown in the table below and results in a gross fee of \$994.84 per ERU, or single-family household.

TABLE 1: PROPORTIONATE SHARE ANALYSIS – GROSS COST BEFORE CREDITS

Summary of Gross Fee	Amount
Buy-In to Excess Capacity	\$970.70
Consultant Cost	\$24.14
<b>Total Gross Fee before Credits</b>	<b>\$994.84</b>

Credits must be made for sewer projects that will benefit existing development so that new development does not pay more than its fair share. In total, \$2,722,573 worth of projects will benefit existing development.<sup>4</sup> Additionally, the City reports a sewer impact fee fund balance of \$275,127.00 which can be used to pay down the outstanding bond obligations and reduces the obligation of existing development to \$2,447,446. These costs have been credited over 20 years.

TABLE 2: PROPORTIONATE SHARE ANALYSIS – MAXIMUM FEES PER ERU

Year	P+I	P+I - Sewer Credit for Benefits to Existing Development	ERUs	Cost per ERU	NPV*	Max Fee
2025	\$706,806.00	\$120,603.21	2,822	\$42.74	\$449.16	\$545.69
2026	\$706,686.50	\$120,582.82	2,894	\$41.67	\$428.88	\$565.97
2027	\$706,902.50	\$120,619.68	2,967	\$40.65	\$408.65	\$586.19
2028	\$706,415.50	\$120,536.58	3,040	\$39.65	\$388.43	\$606.41
2029	\$707,166.50	\$120,664.72	3,115	\$38.74	\$368.20	\$626.64
2030	\$707,094.50	\$120,652.44	3,190	\$37.82	\$347.88	\$646.97
2031	\$707,154.00	\$120,662.59	3,266	\$36.95	\$327.45	\$667.39
2032	\$707,086.50	\$120,651.07	3,343	\$36.09	\$306.88	\$687.97
2033	\$706,814.50	\$120,604.66	3,421	\$35.25	\$286.13	\$708.71
2034	\$706,449.00	\$120,542.30	3,500	\$34.44	\$265.18	\$729.66
2035	\$706,891.50	\$120,617.80	3,580	\$33.69	\$244.00	\$750.84

\*NPV = NET PRESENT VALUE DISCOUNTED AT 5 PERCENT

Single-family and multi-family residential fees will be charged on a per-door basis. Nonresidential development will be charged on meter size as follows and fees are calculated by multiplying the meter ratio (as determined by the meter size) by the maximum fee per ERU as shown in Table 2 for the given year. These calculations represent the maximum impact fee that may be charged.

<sup>4</sup> Calculated by multiplying the bond amount of \$14,343,477 (principal and interest) by the 27.9 percent allocated to sewer and then multiplying by 68 percent which is the ratio of use by existing development (2,822 ERUs in 2025 divided by total capacity ERUs for the facility of 4,148 ERUs).

TABLE 3: MAXIMUM FEES BY METER SIZE, 2026-2029

Meter Size	Maximum Flow Rate (gpm)	Meter Ratio	2026	2027	2028	2029
5/8"	20	1	\$565.97	\$586.19	\$606.41	\$626.64
3/4"	30	1.5	\$848.95	\$879.28	\$909.62	\$939.96
1"	50	2.5	\$1,414.92	\$1,465.47	\$1,516.03	\$1,566.60
1 1/2"	100	5	\$2,829.83	\$2,930.95	\$3,032.05	\$3,133.19
2"	160	8	\$4,527.73	\$4,689.51	\$4,851.28	\$5,013.11
3"	320	16	\$9,055.46	\$9,379.02	\$9,702.56	\$10,026.22
4"	750	37.5	\$21,223.74	\$21,982.09	\$22,740.38	\$23,498.95
6"	1600	80	\$45,277.31	\$46,895.12	\$48,512.81	\$50,131.09
8"	2800	140	\$79,235.29	\$82,066.46	\$84,897.42	\$87,729.42

TABLE 4: MAXIMUM FEES BY METER SIZE, 2030-2035

Meter Size	2030	2031	2032	2033	2034	2035
5/8"	\$646.97	\$667.39	\$687.97	\$708.71	\$729.66	\$750.84
3/4"	\$970.45	\$1,001.09	\$1,031.95	\$1,063.07	\$1,094.49	\$1,126.26
1"	\$1,617.41	\$1,668.48	\$1,719.91	\$1,771.78	\$1,824.15	\$1,877.11
1 1/2"	\$3,234.83	\$3,336.97	\$3,439.83	\$3,543.56	\$3,648.30	\$3,754.21
2"	\$5,175.72	\$5,339.15	\$5,503.73	\$5,669.70	\$5,837.28	\$6,006.74
3"	\$10,351.44	\$10,678.29	\$11,007.46	\$11,339.41	\$11,674.57	\$12,013.47
4"	\$24,261.19	\$25,027.25	\$25,798.72	\$26,576.73	\$27,362.27	\$28,156.58
6"	\$51,757.21	\$53,391.47	\$55,037.28	\$56,697.03	\$58,372.84	\$60,067.37
8"	\$90,575.12	\$93,435.07	\$96,315.24	\$99,219.80	\$102,152.48	\$105,117.90

### Non-Standard Demand Adjustments

The City reserves the right under the Impact Fees Act (Utah Code Ann. § 11-36a-402(1)(c, d)) to assess an adjusted fee to respond to unusual circumstances and to ensure that the impact fees are assessed fairly. The impact fee ordinance should include a provision that permits adjustment of the fee for a development based upon studies and data submitted by the developer that indicate a more realistic and accurate impact on the City's infrastructure. The formula for 2026 would be:

$$(\text{Maximum Flow Rate} \div 20) \times \$565.97$$

Each year thereafter the maximum flow rate divided by 20 should be multiplied by the cost for a 5/8" meter as shown in Tables 3 and 4 for that year.

## Chapter 1: Overview of the Sanitary Sewer Impact Fees

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### Summary

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An impact fee is intended to recover the City's costs of building excess wastewater capacity from new residential or non-residential development rather than passing these growth-related costs on to existing users through rates.

The Utah Impact Fees Act allows only certain costs to be included in an impact fee so that only the fair cost of expansionary projects or existing unused capacity paid by the City is assessed through an impact fee. Eligible costs include future projects, historic costs of existing assets that still have capacity available to serve growth, future or outstanding debt related to these eligible projects, and certain professional expenses related to planning for growth. Project improvements that only serve a specific development or subdivision cannot be included. System improvements that cure a deficiency or enhance the Level of Service (LOS) cannot be included without an appropriate credit.

The impact fee analysis provides documentation of a fair comparison, or rational nexus, between the impact fee charged to new development and the demands that new growth will have on the system.

### Costs to be Included in the Impact Fee

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The impact fees proposed in this analysis are calculated based upon:

- Buy-in to existing excess capacity;
- New construction projects; and
- Professional and planning expenses related to the construction of system improvements that will serve new development.

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

- Projects that cure system deficiencies for existing users;
- Projects that increase the level of service above that which is currently provided;
- Operations and maintenance costs;
- Costs of facilities funded by grants or other funds that the City does not have to repay;
- Interest costs related to outstanding or future bonds that have been issued to fund non-impact fee eligible projects such as repair and replacement and curing deficiency; and
- Costs of reconstruction of facilities that do not have capacity to serve new growth.

### Utah Code Legal Requirements

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Utah law requires that entities prepare an Impact Fee Analysis (IFA) before enacting an impact fee. Utah law also requires that entities give notice of their intent to prepare and adopt an IFA. This IFA follows all legal requirements as outlined below. Zions Public Finance, Inc. (ZPFI) has been retained to prepare this IFA in accordance with legal requirements.

#### *Notice of Intent to Prepare Impact Fee Analysis*

A local political subdivision must provide written notice of its intent to prepare an IFA before preparing the Plan (Utah Code §11-36a-503). This notice must be posted on the Utah Public Notice website.

### *Preparation of Impact Fee Analysis*

Utah Code requires that each local political subdivision, before imposing an impact fee, prepare an impact fee analysis. (Utah Code 11-36a-304).

Section 11-36a-304 of the Utah Code outlines the requirements of an impact fee analysis:

- (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) 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) 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.

### *Certification of Impact Fee Analysis*

Utah Code states that an Impact Fee Analysis shall include a written certification from the person or entity that prepares the Impact Fee Analysis. This certification is included at the conclusion of this analysis.

## Chapter 2: Impacts from Growth Upon the City’s Facilities and Level of Service

*Utah Code 11-36a-304(1)(a)*

### Service Area

The service area includes all areas within the boundaries of the City for the purpose of calculating impact fees.

### Sewer Demands

The table below shows Equivalent Residential Unit (ERU) growth projections as contained in the South Weber City Sanitary Sewer Capital Facilities Plan and Impact Fee Facilities Plan dated August 2025.

TABLE 5: GROWTH IN DEMAND

Year	ERUs
2025	2,822
2026	2,894
2027	2,967
2028	3,040
2029	3,115
2030	3,190
2031	3,266
2032	3,343
2033	3,421
2034	3,500
2035	3,580
<b>Growth in ERUs, 2025-2035</b>	<b>758</b>

Source: IFFP, Appendix C; ZPFI

### Existing and Proposed LOS Analysis

Section 8.4, page 24 of the IFFP describes the existing and future level of service as follows: “For the sewer system, the residents expect they will be able to use the system under normal operating conditions, including during peak use times, without the associated connections or pipe segments backing up. Unique or unforeseen circumstances such as blockages, infiltration, inflow, line breaks, or other unanticipated problems are not considered in this analysis.”

## Chapter 3: Impact on Capacity from Development Activity

*Utah Code 11-36a-304(1)(b)(c)*

### Excess Capacity

The IFFP identifies one Public Works Facility Project that has been bonded for and is under construction. Principal and interest costs on the Series 2023 Lease Revenue Bond total \$14,343,377. The City indicates that the sewer department is responsible for \$4,001,853.89, or 27.9 percent of total bond costs. The sewer department is also responsible for 27.9 percent of the total land cost of \$88,221 for the facility, or \$24,613.81. Thus, the cost of the project attributed to sewer is \$4,001,853.89, plus land costs of \$24,613.81 for a total of \$4,026,467.69.

With 2,822 ERUs served in 2025 and a total capacity of 4,148 ERUs served at buildout, there is excess capacity of 32 percent in the system.<sup>5</sup> New development between 2025 and 2035 represents 758 ERUs, or 18.3 percent of total system capacity.

## Chapter 4: System Improvements Required from Development Activity

*Utah Code 11-36a-304(1)(b)(c)*

### Future Development Needs

No additional sewer system improvements are needed to serve anticipated development over the timeframe of this analysis. Section 8.5, page 24 of the IFFP states that “the existing sewer system is capable of handling future development; therefore, no projects are recommended.”

Based on growth of 1,326 ERUs from 2,822 ERUs in 2025 to 4,148 ERUs at buildout, approximately 32 percent ( $1,326 \div 4,148$ ) or \$1,287,148.98 of the \$4,026,467.69 total sewer-attributable cost is considered impact fee eligible through buildout. Based on new growth of 758 ERUs through 2035, approximately 18 percent ( $758 \div 4,148$ ) of sewer costs, or \$735,791.35, is considered impact fee eligible over the ten-year period alone.

## Chapter 5: Proportionate Share Analysis

The Impact Fees Act requires the Impact Fee Analysis to calculate the proportionate share of the capital costs attributable to new development over the next 10 years. No costs for new construction have been included in the IFFP; therefore, the majority of the impact fee is based on buy-in to existing, excess capacity.

### Maximum Legal Wastewater Impact Fee per ERU

#### *Buy-In to Excess Capacity*

The IFFP includes a previously bonded Public Works Facility with a total cost (principal plus interest) of \$14,343,477 plus land costs of \$88,221 and a total capacity of 4,148 ERUs. However, the Series 2023 Lease Revenue Bond includes non-sewer facilities as well as sewer facilities. Only 27.9 percent of the Series 2023 bond is allocated to sewer. New growth over the next 10 years represents 18.3 percent of this capacity (758 ERUs  $\div$  4,148 ERUs) or \$735,791.35 of the sewer costs. This equates to \$970.70 per ERU.

TABLE 6: PROPORTIONATE SHARE ANALYSIS – BUY-IN TO EXCESS CAPACITY

Existing Excess Capacity	Amount
Public Works Facility Bond (P+I)	\$14,343,477
Land Cost	\$88,221

<sup>5</sup> Calculated as total capacity ERUs (4,148) less current ERUs (2,822) leaves excess capacity to serve 1,326 ERUs, which represent 32 percent of total system capacity ( $1,326/4,148$ )

Existing Excess Capacity	Amount
% to Sewer	27.9%
Amount to Sewer – Bond	\$4,001,853.89
Amount to Sewer – Land	\$24,613.81
Total Capacity (ERUs)	4,148
Growth in ERUs, 2025-2035	758
Impact-Fee Eligible 2025-2035	\$735,791.35
<b>Cost per ERU</b>	<b>\$970.70</b>

#### Consultant Fees

The Impact Fees Act allows for fees charged to include the reimbursement of engineering and consultant costs incurred in the preparation of the IFFP and IFA.

TABLE 7: PROPORTIONATE SHARE ANALYSIS – CONSULTANT FEES

Consultant Cost	Amount
Jones & Associates	\$10,799.25
ZPFI	\$7,500.00
Total Consultant Costs	\$18,299.25
Growth in ERUs, 2025-2035	758
<b>Consultant Cost per ERU</b>	<b>\$24.14</b>

#### Summary of Impact Fee

The impact fee calculation is shown in the table below and results in a gross cost per ERU, or single-family detached unit.

TABLE 8: MAXIMUM FEE BEFORE CREDITS

Description	Amount
Buy-in to Excess Capacity	\$970.70
Consultant Cost	\$24.14
<b>Gross Fee Before Credits</b>	<b>\$994.84</b>

Credits must be made for the Series 2023 bond issued for \$9,000,000 (principal)<sup>6</sup> to pay for the City's public works facility. Existing development is responsible for 68 percent of the sewer costs as determined by the ratio of existing ERUs to capacity ERUs. The amount attributable to existing development can be reduced by the cash balance of \$275,127. The remaining amount of \$2,447,446 represents 17.1 percent of total costs.

<sup>6</sup> Total of \$14,343,376.50 when interest costs are included

TABLE 9: CREDIT CALCULATION FOR EXISTING DEVELOPMENT

Description	Amount
2025 ERUs	2,822
Capacity ERUs	4,148
% of Capacity to Existing Development	68.0%
Sewer Amount of Bond	\$4,001,853.89
Amount to Existing	\$2,722,573
Cash Balance Reduction	(\$275,127)
Amt to Existing after Credit for Fund Balance	\$2,447,446
P + I Total	\$14,343,476.50
Existing Share of P+I	17.1%

Credits are made in Table 10 for 17.1 percent of total principal and interest costs which represents existing development's proportionate share of costs.

TABLE 10: PROPORTIONATE SHARE ANALYSIS – MAXIMUM FEES PER ERU

Year	P+I	P+I - Sewer Existing Credit	ERUs	Cost per ERU	NPV*	Max Fee
2025	\$706,806.00	\$120,603.21	2,822	\$42.74	\$449.16	\$545.69
2026	\$706,686.50	\$120,582.82	2,894	\$41.67	\$428.88	\$565.97
2027	\$706,902.50	\$120,619.68	2,967	\$40.65	\$408.65	\$586.19
2028	\$706,415.50	\$120,536.58	3,040	\$39.65	\$388.43	\$606.41
2029	\$707,166.50	\$120,664.72	3,115	\$38.74	\$368.20	\$626.64
2030	\$707,094.50	\$120,652.44	3,190	\$37.82	\$347.88	\$646.97
2031	\$707,154.00	\$120,662.59	3,266	\$36.95	\$327.45	\$667.39
2032	\$707,086.50	\$120,651.07	3,343	\$36.09	\$306.88	\$687.97
2033	\$706,814.50	\$120,604.66	3,421	\$35.25	\$286.13	\$708.71
2034	\$706,449.00	\$120,542.30	3,500	\$34.44	\$265.18	\$729.66
2035	\$706,891.50	\$120,617.80	3,580	\$33.69	\$244.00	\$750.84

\*NPV = NET PRESENT VALUE DISCOUNTED AT 5 PERCENT

Single-family and multi-family residential fees will be charged on a per-door basis. Nonresidential development will be charged on meter size as follows and fees are calculated by multiplying the meter ratio (as determined by the meter size) by the maximum fee per ERU as shown in Tables 11 and 12. These calculations represent the maximum impact fee that may be charged.

TABLE 11: MAXIMUM FEES BY METER SIZE, 2026-2029

Meter Size	Maximum Flow Rate (gpm)	Meter Ratio	2026	2027	2028	2029
5/8"	20	1	\$565.97	\$586.19	\$606.41	\$626.64
3/4"	30	1.5	\$848.95	\$879.28	\$909.62	\$939.96
1"	50	2.5	\$1,414.92	\$1,465.47	\$1,516.03	\$1,566.60
1 1/2"	100	5	\$2,829.83	\$2,930.95	\$3,032.05	\$3,133.19
2"	160	8	\$4,527.73	\$4,689.51	\$4,851.28	\$5,013.11
3"	320	16	\$9,055.46	\$9,379.02	\$9,702.56	\$10,026.22

Meter Size	Maximum Flow Rate (gpm)	Meter Ratio	2026	2027	2028	2029
4"	750	37.5	\$21,223.74	\$21,982.09	\$22,740.38	\$23,498.95
6"	1600	80	\$45,277.31	\$46,895.12	\$48,512.81	\$50,131.09
8"	2800	140	\$79,235.29	\$82,066.46	\$84,897.42	\$87,729.42

TABLE 12: MAXIMUM FEES BY METER SIZE, 2030-2035

Meter Size	2030	2031	2032	2033	2034	2035
5/8"	\$646.97	\$667.39	\$687.97	\$708.71	\$729.66	\$750.84
3/4"	\$970.45	\$1,001.09	\$1,031.95	\$1,063.07	\$1,094.49	\$1,126.26
1"	\$1,617.41	\$1,668.48	\$1,719.91	\$1,771.78	\$1,824.15	\$1,877.11
1 1/2"	\$3,234.83	\$3,336.97	\$3,439.83	\$3,543.56	\$3,648.30	\$3,754.21
2"	\$5,175.72	\$5,339.15	\$5,503.73	\$5,669.70	\$5,837.28	\$6,006.74
3"	\$10,351.44	\$10,678.29	\$11,007.46	\$11,339.41	\$11,674.57	\$12,013.47
4"	\$24,261.19	\$25,027.25	\$25,798.72	\$26,576.73	\$27,362.27	\$28,156.58
6"	\$51,757.21	\$53,391.47	\$55,037.28	\$56,697.03	\$58,372.84	\$60,067.37
8"	\$90,575.12	\$93,435.07	\$96,315.24	\$99,219.80	\$102,152.48	\$105,117.90

### Non-Standard Demand Adjustments

The City reserves the right under the Impact Fees Act (Utah Code Ann. § 11-36a-402(1)(c, d)) to assess an adjusted fee to respond to unusual circumstances and to ensure that the impact fees are assessed fairly. The impact fee ordinance should include a provision that permits adjustment of the fee for a development based upon studies and data submitted by the developer that indicate a more realistic and accurate impact on the City's infrastructure. The formula for 2026 would be:

$$\text{Maximum Flow Rate} \div 20 \times \$565.97$$

Each year thereafter the maximum flow rate  $\div$  20 should be multiplied by the cost for a 5/8" meter as shown in Tables 11 and 12 for that year.

## Certification

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

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