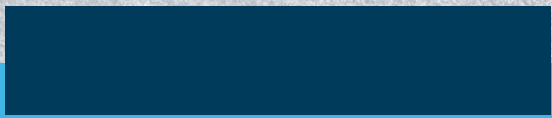




PREPARED FOR:



PREPARED BY:



IMPACT FEE ANALYSIS

OCTOBER 2022



IMPACT FEE ANALYSIS

October 2022

Prepared for:



Prepared by:



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EXECUTIVE SUMMARY – IMPACT FEE ANALYSIS

INTRODUCTION

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

WHY ASSESS AN IMPACT FEE?

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

HOW ARE IMPACT FEES CALCULATED?

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

- New facilities required to maintain (but not exceed) the proposed level of service identified in the IFFP; only those expected to be built within ten years are considered in the final calculations of the impact fee.
- Historic costs of existing facilities that will serve new development
- Cost of professional services for engineering, planning, and preparation of the impact fee facilities plan and impact fee analysis

Costs not used in the impact fee calculation

- Operational and maintenance costs
- Cost of facilities constructed beyond 10 years
- Cost associated with capacity not expected to be used within 10 years
- Cost of facilities funded by grants, developer contributions, or other funds which the District is not required to repay
- Cost of renovating or reconstructing facilities which do not provide new capacity or needed enhancement of services to serve future development

IMPACT FEE CALCULATION

Impact fees for this analysis were calculated by dividing the proportional cost of facilities required to service 10-year growth by the amount of growth expected over the next 10-years based on ERUs. This is done for each of the major system components identified previously. Calculated impact fees by component are summarized in Table ES-1.

**Table ES-1
Sewer Impact Fee Calculation per ERU**

System Components	Total Cost of Component	% Serving 10-year Growth	Cost Serving 10-year Growth	10-year ERUs Served	Cost Per ERU
Collection Facilities					
Existing Facilities	\$13,142,069	4.94%	\$649,074	1,002	\$648
Existing Facility Interest Costs	\$0	4.94%	\$0	1,002	\$0
10-year Projects	\$6,448,000	7.23%	\$465,987	1,002	\$465
10-Year Project Interest Costs	\$0	7.23%	\$0	1,002	\$0
Credit for User Fees Paid Toward Existing					\$0
Subtotal	\$19,590,069		\$1,115,061		\$1,113
Treatment Plant					
Existing Facilities	\$10,486,094	5.47%	\$573,484	1,002	\$572
Existing Facility Interest Costs	\$0	5.47%	\$0	1,002	\$0
10-year Projects	\$4,786,800	5.47%	\$261,778	1,002	\$261
10-Year Project Interest Costs	\$0	5.47%	\$0	1,002	\$0
Credit for User Fees Paid Toward Existing					-\$60
Subtotal	\$15,272,894		\$835,262		\$774
General Assets & Planning					
Buildings and Equipment	\$3,318,248	6.42%	\$213,065	1,002	\$213
Impact Fee Studies	\$85,000	70.00%	\$59,500	501	\$119
Subtotal	\$3,403,248		\$272,565		\$331
Total	\$38,266,211		\$2,222,888		\$2,218

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

RECOMMENDED IMPACT FEE

The total calculated impact fee is summarized in Table ES-2. This is the legal maximum amount that may be charged as an impact fee. A lower amount may be adopted if desired, but a higher fee is not allowable under the requirements of Utah Code.

**Table ES-2
Recommended Sewer Impact Fee**

Maximum Allowable Impact Fee (Per ERU, by year)					
2022	2023	2024	2025	2026	2027
\$2,218	\$2,226	\$2,234	\$2,241	\$2,248	\$2,255

IMPACT FEE ANALYSIS

INTRODUCTION

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

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

1. Identify the anticipated impact on or consumption of anticipated development activity on existing public facility capacity (including costs)
2. Identify the anticipated impact of anticipated development activity on system improvements required to maintain the established level of service (including costs)
3. Demonstrate how the anticipated impacts are reasonably related to anticipated development activity
4. Estimate the proportionate share of:
 - a. Costs of existing capacity that will be recouped, and
 - b. Costs of impacts on system improvements that are reasonably related to the new development activity
5. Identify how the impact fee was calculated
6. Consider the following additional issues
 - a. Other than impact fees, manner of financing the public facilities
 - b. The relative extent to which development activity will contribute to financing existing excess capacity
 - c. The relative extent to which development activity will contribute to the cost of existing and future public facilities and system improvements
 - d. Credits for the dedication of system improvements or offsetting public facilities
 - e. Extraordinary costs in servicing newly developed properties
 - f. Time-price differential to fairly compare amounts paid at different times

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

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

Growth within the District’s service area, and projections of sewer flows resulting from said growth is discussed in detail in the District’s Sewer Master Plan and Impact Fee Facilities Plan (IFFP). For the purposes of impact fee calculation, growth in the system has been expressed in terms of equivalent residential units (ERUs). An ERU represents the demand that a typical single-family residence places on the system. Growth in ERUs projected for the service area is summarized in Table 1.

**Table 1
Projected MID Sewer System Growth**

	Projected ERUs	Estimated Average Day, Peak Month Sewer Flows (mgd)
2022	12,168	2.61
2032	13,170	2.82
2050	15,604	3.32

As indicated in Table 1, projected growth for the 10-year planning window of this Impact Fee Analysis is 1,002 ERUs. Several additional projects are anticipated within the next 10-years to meet the established level of service in the collection system. Projected future growth will be met mostly through available excess capacity in existing facilities, but the projects related to capacity deficiencies outlined in the IFFP will be necessary to maintain the desired level of service.

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

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

1. **Existing Demand** – The demand existing development places on the system was estimated based on historic demand records.
2. **Existing Capacity** – The capacities of existing facilities were calculated based on the level of service criteria established for each type of facility in the Impact Fee Facilities Plan.
3. **Existing Deficiencies** – Existing deficiencies in the system were looked for by comparing defined levels of service against calculated capacities. Where existing deficiencies were found to exist, projects were identified to eliminate the deficiencies. Costs associated with existing deficiencies were not assigned to impacts of development.
4. **Future Demand** - The demand future development will place on the system was estimated based on development projections as discussed in the Impact Fee Facilities Plan.
5. **Future Demand Use of Existing Capacity** – Whenever possible, excess capacity in existing facilities has been used to serve future demands. Where this occurs, the amount of capacity used by future growth has been calculated as described in detail in the Impact Fee Facilities Plan.
6. **Future Deficiencies** – Where excess capacity is inadequate to meet projected demands, future deficiencies in the system were identified using the same established level of service criteria used for existing demands.
7. **Recommended Improvements** – Needed system improvements were identified to meet demands associated with future development.

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

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

Excess Capacity to Accommodate Future Growth

Defining existing system capacity in terms of a single number is difficult. To improve the accuracy of the analysis, the system has been divided into three different components (collection, treatment, and general assets). As part of the Impact Fee Facilities Plan, the capacity used by each type of user was analyzed in detail. Based on the analysis, the calculated percentage of existing capacity in system facilities used by existing users, growth during the 10-year planning window, and growth beyond the 10-year planning window is summarized in Table 2.

**Table 2
Use of Existing Capacity**

	Collection	Treatment	General Assets
Existing Development	79.8%	68.0%	78.0%
10-year Growth	4.9%	5.5%	6.4%
Growth Beyond 10 Years	15.3%	26.6%	15.6%
Total	100.0%	100.0%	100.0%

Existing System Infrastructure Costs

To calculate the actual cost of excess capacity in the existing system, BC&A first looked at the actual cost of all existing facilities. Table 3 lists the actual construction costs of existing components of the District’s wastewater system. These costs were obtained from a fixed asset detailed report for the District through fiscal year ending 2022. In this study, public facility costs already incurred by the District will be included in the impact fee only to the extent that new growth will be served by the previously constructed improvements. Detailed costs for the facilities included in the table are contained in the appendix to this report.

**Table 3
Existing Infrastructure Costs**

	Collection	Treatment ¹	General Assets
Existing Infrastructure Costs	\$13,142,069	\$10,486,094	\$3,318,248

¹ MID has paid proportionate share of cost of facilities in the South Valley Water Reclamation Facility

Reimbursement Agreements

There are no current reimbursement agreements existing within the system.

Future Improvements

In addition to using available existing capacity, some projects required to meet new levels of service have been included in the Impact Fee Facilities Plan. The results of the Impact Fee Facilities Plan are summarized in Table 4. Included in the table are the costs of the project and the portion of costs associated with 10-year development.

Table 4
Impact Fee Eligible Capital Projects

Project	District Construction/Purchase Cost	Percent Attributable to 10-Year Growth	Cost Attributable to 10-Year Growth
C1	\$2,463,000	3.4%	\$82,867
C3	\$1,982,000	5.2%	\$103,681
C4	\$355,000	71.5%	\$253,962
M1	\$814,000	0.3%	\$2,846
M2	\$84,000	5.9%	\$4,914
M3	\$750,000	2.4%	\$17,717
Treatment	\$4,786,800	5.5%	\$261,778
Total	\$11,234,800		\$727,765

All cost estimates contained in this IFA have been taken directly from the IFFP. The basis of these estimates is documented in the IFFP and Sewer Master Plan.

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

Using the information contained in the previous sections, impact fees can be calculated by dividing the proportional cost of facilities required to service 10-year growth by the amount of growth expected over the next 10-years. This is done for each of the major system components identified previously. Calculated impact fees by component are summarized in Table 5.

**Table 5
Impact Fee Calculation per ERU**

System Components	Total Cost of Component	% Serving 10-year Growth	Cost Serving 10-year Growth	10-year ERUs Served	Cost Per ERU
Collection Facilities					
Existing Facilities	\$13,142,069	4.94%	\$649,074	1,002	\$648
Existing Facility Interest Costs	\$0	4.94%	\$0	1,002	\$0
10-year Projects	\$6,448,000	7.23%	\$465,987	1,002	\$465
10-Year Project Interest Costs	\$0	7.23%	\$0	1,002	\$0
Credit for User Fees Paid Toward Existing					\$0
Subtotal	\$19,590,069		\$1,115,061		\$1,113
Treatment Plant					
Existing Facilities	\$10,486,094	5.47%	\$573,484	1,002	\$572
Existing Facility Interest Costs	\$0	5.47%	\$0	1,002	\$0
10-year Projects	\$4,786,800	5.47%	\$261,778	1,002	\$261
10-Year Project Interest Costs	\$0	5.47%	\$0	1,002	\$0
Credit for User Fees Paid Toward Existing					-\$60
Subtotal	\$15,272,894		\$835,262		\$774
General Assets & Planning					
Buildings and Equipment	\$3,318,248	6.42%	\$213,065	1,002	\$213
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Subtotal	\$3,403,248		\$272,565		\$331
Total	\$38,266,211		\$2,222,888		\$2,218

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

Bonding Interest Costs

In addition to construction costs, Table 5 includes the cost of bond interest expense where applicable. This includes any outstanding interest costs on existing facilities where new growth will benefit from excess capacity and future interest costs for bonds required to build projects needed for growth as identified in the Impact Fee Facilities Plan. Similar to project construction costs, only that portion of interest expense associated with capacity for growth is included in the impact fee calculation.

It should be noted that no interest costs have been included for existing treatment plant facilities. This is despite the fact that the District is still paying an annual assessment to the SVWRF for

improvements completed in 2008. While SVWRF may be paying interest in association with these improvements, the assessment to MID does not include any breakdown of interest versus principal. As a result, all remaining liability to SVWRF for these improvements has been included as part of the existing asset cost without specific identification of what portion may be associated with interest.

Credit for User Fees

Because the District is continuing to pay for some of its existing facilities (either through bond payments or the assessment to SVWRF as discussed above), a credit is needed to ensure that future users are not paying twice for the same project, once through impact fees and once through user rates. Included in Table 5 are credits for user fees projected to be paid toward bond or assessment costs benefiting existing users in the future. Calculation of the credit is summarized in Table 6. It will be noted that, for each year that passes, less will be paid by new users through user fees toward existing deficiencies. As a result, the user fee credit will correspondingly decrease over time.

In calculation of this credit, it should also be noted that, where possible, the District’s preference has been to pay for projects with cash rather than paying interest on projects.

**Table 6
Credit for User Fees Paid Toward Existing**

Year	Portion of 2008 SVWRF Assessment Paid Toward Existing Capacity	Cost Per ERU	PV Cost Per ERU
2022	\$98,555	\$8.10	\$8.10
2023	\$98,555	\$8.04	\$7.69
2024	\$98,555	\$7.98	\$7.30
2025	\$98,555	\$7.91	\$6.93
2026	\$98,555	\$7.85	\$6.58
2027	\$98,555	\$7.79	\$6.25
2028	\$98,555	\$7.73	\$5.93
2029	\$98,555	\$7.66	\$5.63
2030	\$98,555	\$7.60	\$5.35
		Total	\$59.77

Impact Fee Studies

The Impact Fees Act allows for the cost of planning and engineering associated with impact fee calculations to be recovered as part of an impact fee. This IFA includes the cost of this study and one impact fee update during the 10-year planning window.

Recommended Impact Fee

The total calculated impact fee is summarized in Table 7. This is the legal maximum amount that may be charged as an impact fee. A lower amount may be adopted if desired, but a higher fee is not allowable under the requirements of the Impact Fees Act.

**Table 7
Recommended Impact Fee**

Year	Collection Component of Impact Fee (\$/ERU)	Treatment Component of Impact Fee (\$/ERU)	General Asset & Planning Component of Impact Fee (\$/ERU)	Remaining Collection Bond User Fee Credit (\$/ERU)	Remaining Treatment Assessment User Fee Credit (\$/ERU)	Maximum Allowable Impact Fee
2022	\$1,113	\$834	\$331	\$0	-\$60	\$2,218
2023	\$1,113	\$834	\$331	\$0	-\$52	\$2,226
2024	\$1,113	\$834	\$331	\$0	-\$44	\$2,234
2025	\$1,113	\$834	\$331	\$0	-\$37	\$2,241
2026	\$1,113	\$834	\$331	\$0	-\$30	\$2,248
2027	\$1,113	\$834	\$331	\$0	-\$23	\$2,255

As discussed previously, the calculated user fee credit associated with the impact fees will decrease over time. As a result, the allowable impact fee will increase over time as shown in the table. Impact fees beyond 2027 can be calculated by reducing the user fee credit by the amount shown for each successive year in Table 6.

Calculation of Non-Standard Impact Fees

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

$$\frac{\text{Estimated Indoor Water Use}}{173.5 \text{ gallons per day}^1} \times \text{Impact Fee per ERU} = \text{Impact Fee}$$

¹ Based on average indoor water use per ERU for Murray City and Sandy City water records within MID. Insufficient data was available from Midvale City to be included in average calculation.

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

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

User Charges

Because infrastructure must generally be built ahead of growth, there often arises situations in which projects must be funded ahead of expected impact fee revenues. In some cases, the solution to this issue will be bonding. In others, funds from existing user rate revenue will be used to complete initial construction of the project and will be reimbursed later as impact fees are received. Midvalley Improvement District's historical preference is to fund projects using available cash funds to avoid interest charges to its customers.

Special Assessments

Where special assessments exist, the impact fee calculation must consider funds contributed. No special assessments currently exist in the District.

Pioneering Agreements

Where pioneering agreements exist, the impact fee calculation must consider funds contributed. No pioneering agreements currently exist in the District.

Bonds

None of the costs contained in the IFFP included bonding. The District does not currently plan to bond to fund any of the treatment projects in the IFFP. If SVWRF chooses to bond for projects, the District currently plans to pay its portion of projects with available cash funds. If District financial plans change and bonding will be required to finance impact fee eligible improvements, the portion of bond cost and interest expense attributable to future growth could be added to the calculation of the impact fee as a fee amendment.

General Taxes

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

Federal and State Grants and Donations

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

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

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

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

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

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

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

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

The Impact Fees Act allows consideration of time-price differential in order to create fairness for amounts paid at different times. To address time-price differential, this analysis includes construction cost inflation for future construction projects. Per the requirements of the Act, existing infrastructure cost is based on actual historical costs without adjustment.

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

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

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

I certify that the attached impact fee analysis:

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



Wyatt Andersen, P.E.

4862-2303-1323, v. 2

APPENDIX A
Existing Facility Costs

Date Acq	Description	Meth/Life	Cost	Salvage Value	Depr Basis	Includes Section 179		
						Beg A/Depr	Curr Depr	End A/Depr
Asset A/C#: 170 - LAND								
1/1/1960	LAND - 160 EAST 7800 SOUTH	LAND / 7	198,764.00	0.00	198,764.00	0.00	0.00	0.00
7/31/2012	158 EAST 7800 SOUTH	LAND / 7	101,605.93	0.00	101,605.93	0.00	0.00	0.00
Asset A/C#: 171 - BUILDINGS & IMPROVEMENTS								
1/1/1978	GARAGE	SLMM / 40	4,990.00	0.00	4,990.00	4,990.00	0.00	4,990.00
6/30/1985	GARAGE & MAINTENANCE OFFICE	SLMM / 40	98,723.00	0.00	98,723.00	90,084.26	2,468.07	92,552.33
5/31/1986	GARAGE & MAINTENANCE OFFICE	SLMM / 40	121,339.55	0.00	121,339.55	107,435.68	3,033.49	110,469.17
12/31/1986	OFFICE BUILDING - Original	SLMM / 40	171,371.62	0.00	171,371.62	148,879.20	4,284.29	153,163.49
4/30/1987	OFFICE BUILDING COMPL	SLMM / 40	154,366.69	0.00	154,366.69	133,785.07	3,859.17	137,644.24
11/30/1988	FLAG POLE	MSL / 10	1,190.00	0.00	1,190.00	1,190.00	0.00	1,190.00
8/31/1989	SIDING & FACCIA	SLMM / 29	1,134.00	0.00	1,134.00	1,134.00	0.00	1,134.00
1/31/1992	GARAGE DOORS	SLMM / 40	9,468.00	0.00	9,468.00	7,101.00	236.70	7,337.70
9/29/1992	CARPORT DESIGN - GARAGE	SLMM / 40	5,600.00	0.00	5,600.00	4,106.67	140.00	4,246.67
6/30/1993	SHOP OFFICE PARTITIONS	SLMM / 40	986.91	0.00	986.91	705.18	24.67	729.85
6/30/1993	CARPORT REMODEL	SLMM / 40	6,430.99	0.00	6,430.99	4,595.40	160.77	4,756.17
1/1/1998	MAINTENANCE GARAGE	SLMM / 40	238,710.95	0.00	238,710.95	143,226.51	5,967.77	149,194.28
4/17/2001	OFFICE BUILDING ROOF	SLMM / 40	143,451.96	0.00	143,451.96	74,415.72	3,586.30	78,002.02
10/12/2005	OFFICE UPGRADE	MSL / 10	40,043.48	0.00	40,043.48	40,043.48	0.00	40,043.48
9/15/2014	2014 Front Shop Expansion (near street)	SLNBV / 40	214,128.24	0.00	214,128.24	39,256.87	5,353.21	44,610.08
4/7/2015	Admin Bldg - Furnace & Air Conditioner	SLNBV / 25	29,965.74	0.00	29,965.74	8,090.75	1,198.63	9,289.38
11/19/2015	East Parking Structure & Cover	SLMM / 10	11,037.00	0.00	11,037.00	6,760.16	1,103.70	7,863.86
4/1/2016	Kitchen remodel in admin bldg	SLNBV / 10	6,049.91	0.00	6,049.91	3,478.69	604.99	4,083.68
9/15/2021	Parking Lot Re-Build Project	SLNBV / 40	721,171.31	0.00	721,171.31	6,009.76	18,029.28	24,039.04
Asset A/C#: 177 - TRUCKS & EQUIPMENT								
5/5/2015	2015 VACTOR 2110 Sewer Cleaning Truck	SLNBV / 15	398,742.57	50,000.00	348,742.57	154,027.97	23,249.50	177,277.47
11/29/2017	2017 VACTOR Jet Truck Vin #JHJT6271	SLNBV / 10	419,526.00	200,000.00	219,526.00	91,469.17	21,952.60	113,421.77
9/2/2019	2019 CCTV Truck	SLNBV / 7	219,450.00	125,000.00	94,450.00	31,483.34	13,492.86	44,976.20
			3,318,247.85	Total Buildings and Equipment Existing Facility Costs				
Asset A/C#: 178 - SEWER SYSTEM - CONST								
1/1/1955	ADDITIONS	SLMM / 50	707,125.03	0.00	707,125.03	707,125.03	0.00	707,125.03
1/1/1957	ADDITIONS	SLMM / 50	125,303.00	0.00	125,303.00	125,303.00	0.00	125,303.00
4/1/1959	ADDITIONS	SLMM / 50	54,810.00	0.00	54,810.00	54,810.00	0.00	54,810.00
1/1/1962	ADDITIONS	SLMM / 50	30,472.00	0.00	30,472.00	30,472.00	0.00	30,472.00
1/1/1964	ADDITIONS	SLMM / 50	284,552.00	0.00	284,552.00	284,552.00	0.00	284,552.00
1/1/1966	ADDITIONS	SLMM / 50	35,951.00	0.00	35,951.00	35,951.00	0.00	35,951.00
1/1/1968	ADDITIONS	SLMM / 50	36,591.00	0.00	36,591.00	36,591.00	0.00	36,591.00
1/1/1970	ADDITIONS	SLMM / 50	37,995.00	0.00	37,995.00	37,995.00	0.00	37,995.00
1/1/1972	ADDITIONS	SLMM / 50	37,081.00	0.00	37,081.00	37,081.00	0.00	37,081.00
1/1/1974	ADDITIONS	SLMM / 50	141,630.00	0.00	141,630.00	135,966.00	2,832.60	138,798.60
1/1/1976	ADDITIONS	SLMM / 50	244,500.00	0.00	244,500.00	224,940.00	4,890.00	229,830.00
1/1/1977	ADDITIONS	SLMM / 50	187,938.00	0.00	187,938.00	169,144.20	3,758.76	172,902.96
1/1/1978	ADDITIONS	SLMM / 50	65,897.00	0.00	65,897.00	57,989.36	1,317.94	59,307.30
1/1/1979	ADDITIONS	SLMM / 50	77,139.00	0.00	77,139.00	66,339.54	1,542.78	67,882.32
1/1/1980	ADDITIONS	SLMM / 50	18,245.00	0.00	18,245.00	15,325.80	364.90	15,690.70
1/1/1981	ADDITIONS	SLMM / 50	30,205.00	0.00	30,205.00	24,768.10	604.10	25,372.20
1/1/1982	ADDITIONS	SLMM / 50	33,300.00	0.00	33,300.00	28,690.00	666.00	29,356.00
1/1/1983	ADDITIONS	SLMM / 50	614.00	0.00	614.00	478.92	12.28	491.20
1/1/1984	ADDITIONS	SLMM / 50	2,164.00	0.00	2,164.00	1,644.64	43.28	1,687.92
7/1/1985	ADDITIONS	SLMM / 50	76,914.00	0.00	76,914.00	56,147.22	1,538.28	57,685.50
4/14/1986	ENGINEERING FEES	SLMM / 50	1,879.11	0.00	1,879.11	1,343.53	37.58	1,381.11
12/31/1989	7200 S INTERCEPTOR LINE	SLMM / 50	933,139.19	0.00	933,139.19	597,209.45	18,662.78	615,872.23
1/31/1990	7200 S INTERCEPTOR LINE	SLMM / 50	5,359.24	0.00	5,359.24	3,429.83	107.18	3,537.01
11/30/1990	7500 S STATE LINE	SLMM / 50	375,498.77	0.00	375,498.77	234,060.98	7,509.98	241,570.96
8/31/1991	ACOMA ROAD LINE	SLMM / 50	55,783.73	0.00	55,783.73	34,958.16	1,115.67	36,073.83
5/31/1993	UPGRADE RAMANEE DRIVE	SLMM / 50	87,374.82	0.00	87,374.82	50,094.96	1,747.50	51,842.46
4/10/1996	7800 S UPGRADE	SLMM / 50	128,721.75	0.00	128,721.75	66,291.79	2,574.44	68,866.23
1/22/1997	SEWER U/CANAL IN VILLAGE	SLMM / 50	12,800.00	0.00	12,800.00	6,400.00	256.00	6,656.00
7/1/1997	TODD KARTCHNER	SLMM / 50	950.00	0.00	950.00	465.50	19.00	484.50
8/3/2000	6600 TO 6750 S STATE	SLMM / 50	277,520.00	0.00	277,520.00	118,871.07	5,550.40	124,421.47
11/30/2000	750 E 7200 S LINE REPLACEMENT	SLMM / 50	2,726.00	0.00	2,726.00	1,154.01	54.52	1,208.53

6/1/2001	750 E 7200 S ROADBASE	SLMM / 50	1,040.00	0.00	1,040.00	428.13	20.80	448.93
7/31/2001	8400 S 340 E/6886 S 700 E	SLMM / 50	12,476.65	0.00	12,476.65	5,115.38	249.53	5,364.91
3/11/2002	7412 S STATE STREET	SLMM / 50	12,980.00	0.00	12,980.00	5,148.73	259.60	5,408.33
3/31/2003	SEWER LINE REPLACEMENT	SLMM / 50	13,120.00	0.00	13,120.00	4,854.40	262.40	5,116.80
1/1/2013	2013 SEWER EXPANION PROJECT (75E FROM 7660	SLMM / 50	423,556.00	0.00	423,556.00	75,887.12	8,471.12	84,358.24
10/31/2014	2014 Sewer Line Expansion Project	SLMM / 50	1,213,759.62	0.00	1,213,759.62	174,983.66	24,275.19	199,258.85
10/31/2014	2014 Capitalized Interest on 2014 Sewer Expansion Pro	SLMM / 50	5,815.00	0.00	5,815.00	838.33	116.30	954.63
5/29/2015	2014 Sewer Line Expan Project - 2015 costs	SLMM / 50	1,454.65	0.00	1,454.65	192.72	29.09	221.81
7/31/2015	300 East Expansion Project	SLMM / 50	353,363.17	0.00	353,363.17	45,642.72	7,067.26	52,709.98
9/1/2020	2020 7200 S. Expansion Engineering	SLNBV / 50	100,600.00	0.00	100,600.00	2,682.67	2,012.00	4,694.67
10/1/2020	2020 7200 S. Expansion Sewer Main	SLNBV / 40	3,435,980.29	0.00	3,435,980.29	107,374.39	85,899.51	193,273.90
			9,684,324.02	Subtotal Collection Facilities Existing Facility Costs				

Midvalley Improvement District
Transaction Detail By Account
June 2010 through December 2022

	Type	Date	Num	Name	Memo	Amount	Balance	Yrly Totals
Operating Expenses								
Repairs & Maintenance								
Pipe Lining								
	Check	08/01/2010	3343	INSITUFORM TECHNOLOGIES USA INC	JOB #172036	83,151.00	83,151.00	
	Deposit	11/10/2010		K Cullimore	CANDLESTICK LANE INSITUFORM REIMBUR	-17,500.00	65,651.00	65,651
	Check	03/14/2012	4094	INSITUFORM TECHNOLOGIES USA INC	2012 CIPP REHABILITATION PROJECT	90,775.00	156,426.00	90,775
	Check	07/16/2013	4799	WESTERN SLOPE UTILITIES LLC	SANITARY SEWER CIPP REHABILITATION	108,055.60	264,481.60	108,056
	Check	04/09/2014	1021	PLANNED & ENGINEERED CONSTRUCTION	PROJECT 2014 SEWER LINE SLIP LINING	148,064.00	412,545.60	148,064
	Check	05/21/2015	1715	INSITUFORM TECHNOLOGIES USA INC	2015 Slip Lining Project	105,262.02	517,807.62	105,262
	Check	06/30/2016	2358	INSITUFORM TECHNOLOGIES USA INC	Intermin billing - work through June on 2016 Slip	110,599.10	628,406.72	
	Check	06/30/2016	2358	INSITUFORM TECHNOLOGIES USA INC	Change order for 8" to 10" slip-lining section	3,990.40	632,397.12	
	Bill	07/29/2016		INSITUFORM TECHNOLOGIES USA INC	Intermin billing - work through July on 2016 Slip	24,443.45	656,840.57	139,033
	Bill	04/25/2017		HORROCKS ENGINEERS	Engineering services related to slip-line bids	1,104.00	657,944.57	
	Bill	06/14/2017		HORROCKS ENGINEERS	Engineering services related to slip-line bids	8,794.00	666,738.57	9,898
	Bill	04/03/2018		PLANNED AND ENGINEERED CONSTRUCTION	2017 Sliplining Project	692,563.00	1,359,301.57	692,563
	Check	08/30/2019	3979	BOWEN COLLINS & ASSOCIATES INC	August - CIPP Project Assistance	2,733.00	1,362,034.57	
	Check	09/30/2019	4018	BOWEN COLLINS & ASSOCIATES INC	September - CIPP project assistance	1,136.50	1,363,171.07	3,870
	Bill	01/31/2020		INSITUFORM TECHNOLOGIES USA INC	Intermin billing - work thru January 24 on pipe lin	228,576.65	1,591,747.72	
	Bill	02/28/2020		INSITUFORM TECHNOLOGIES USA INC	Intermin billing - work thru February 21 on pipe l	372,910.15	1,964,657.87	
	Bill	06/30/2020		INSITUFORM TECHNOLOGIES USA INC	Final billing on pipe lining project	31,657.20	1,996,315.07	
	Bill	08/25/2020		INSITUFORM TECHNOLOGIES USA INC	30" Pipe excavation, clean, and bypass	65,100.00	2,061,415.07	
	Bill	10/29/2020		INSITUFORM TECHNOLOGIES USA INC	30" Pipe lining & manhole rehab project	130,962.00	2,192,377.07	
	Bill	12/31/2020		INSITUFORM TECHNOLOGIES USA INC	Final billing for 2020 pipe-lining	65,100.00	2,257,477.07	894,306
				2021 - No CIPP Costs	2021 - No CIPP Costs			
	Check	03/25/2022	5222	C & L WATER SOLUTIONS, INC	Manhole Rehabilitation costs	119,145.00	2,376,622.07	
	Check	04/04/2022	5230	C & L WATER SOLUTIONS, INC	March Manhole Rehabilitation costs	55,382.00	2,432,004.07	
	Check	04/29/2022	5266	C & L WATER SOLUTIONS, INC	April Manhole Rehabilitation costs	26,023.00	2,458,027.07	
	Budget	12/31/2022		2021 & 2022 CIPP Project	2021 & 2022 CIPP Project	999,700.00	3,457,727.07	1,200,250
						<u>3,457,727.07</u>	<u>3,457,727.07</u>	
						<u>3,457,727.07</u>	<u>3,457,727.07</u>	
						<u>3,457,727.07</u>	<u>3,457,727.07</u>	
						<u>3,457,727.07</u>	<u>3,457,727.07</u>	<u>\$ 3,457,727</u>
								Subtotal Collect

MVID
Summary of Treatment Costs
As of December 31, 2021

Treatment Plant Initial Capacity	\$ 3,414,424	Initial and Phase 4A & 4B
Phase 4 C (2005 to 2008)	2,527,059	Phase 4C construction pmts to SVWRF
Phase 4 D 2008 Bonds (2009 forward)	2,577,609	Phase 4D construction ... paying costs thru SVWRF's 2008 Bond series
Phase 5 (2018 to 2021)	1,967,002	Phase 5 Phosphorous & Grit Removal Project
Total Pmts to SVWRF for	\$ 10,486,094	

DRAPER, UTAH OFFICE

154 E 14075 S
DRAPER, UTAH 84020
PHONE: 801.495.2224

BOISE, IDAHO OFFICE

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

ST. GEORGE, UTAH OFFICE

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

OGDEN, UTAH OFFICE

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



BOWEN COLLINS
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WWW.BOWENCOLLINS.COM